

**UNITED NATIONS  
FUND FOR POPULATION ACTIVITIES**

---

**FINANCIAL REPORT  
and  
AUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 1985  
and  
REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: FORTY-FIRST SESSION

SUPPLEMENT No. 5G (A/41/5/Add.7)



**UNITED NATIONS**

**UNITED NATIONS  
FUND FOR POPULATION ACTIVITIES**

---

**FINANCIAL REPORT  
and  
AUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 1985  
and  
REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: FORTY-FIRST SESSION

SUPPLEMENT No. 5G (A/41/5/Add.7)



**UNITED NATIONS**

New York, 1986

#### **NOTE**

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

[31 July 1986]

## CONTENTS

	<u>Page</u>
LETTERS OF TRANSMITTAL .....	v
I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1985 .....	1
II. REPORT OF THE BOARD OF AUDITORS .....	4
III. OBSERVATIONS OF THE EXECUTIVE DIRECTOR OF UNFPA ON THE COMMENTS AND RECOMMENDATIONS OF THE BOARD OF AUDITORS .....	13
IV. AUDIT OPINION .....	18
V. CERTIFICATION OF THE FINANCIAL STATEMENTS .....	19
VI. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1985 .....	21
<u>Statement I.</u> Statement of income and expenditure for the year ended 31 December 1985 .....	22
<u>Statement II.</u> Statement of assets and liabilities as at 31 December 1985 .....	23
<u>Statement III.</u> Statement of general resources as at 31 December 1985 .	24
<u>Statement IV.</u> Statement of changes in the financial position for the year ended 31 December 1985 .....	25
Schedules to the financial statements:	
1. Status of voluntary contributions pledged as at 31 December 1985 .....	26
2. Miscellaneous income and expenditure for the year ended 31 December 1985 .....	29
3. 1985 expenditure by agencies, non-governmental organizations and special population grants .....	30
4. Budget appropriations and expenditure for the biennium 1984-1985 .....	31
5. Investments as at 31 December 1985 .....	32
6. Status of contributions from Governments for special population programmes as at 31 December 1985 .....	33

CONTENTS (continued)

Page

7. Trust funds: statement of account for the year ended 31 December 1985 .....	34
8. Unspent allocations as at 31 December 1985 .....	35
9. Trust funds: status of contributions pledged as at 31 December 1985 .....	36

<u>Annex.</u> Notes to the financial statements .....	37
-------------------------------------------------------	----

LETTERS OF TRANSMITTAL

28 April 1986

Sir,

Pursuant to financial rule 116.2 (b), I have the honour to submit the annual financial statements of the United Nations Fund for Population Activities as at 31 December 1985, which I hereby approve.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) Rafael M. SALAS  
Executive Director of the  
United Nations Fund for  
Population Activities

The Chairman of the Board of Auditors  
United Nations  
New York

30 June 1986

Sir,

I have the honour to transmit to you the financial statements of the United Nations Fund for Population Activities for the financial period ended 31 December 1985, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) R. T. NELSON  
Auditor General of Ghana  
and Chairman of the  
United Nations Board of Auditors

The President of the General Assembly  
of the United Nations  
New York, N.Y.

# 1. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1985

1. The Executive Director of the United Nations Fund for Population Activities, has the honour to submit herewith the annual financial report of the United Nations Fund for Population Activities (UNFPA) for the year ended 31 December 1985 and the report of the Board of Auditors. The accounts consist of four statements supported by nine schedules accompanied by notes that are an integral part of the financial statements, and also cover the trust funds authorized by the Governing Council for population activities.

2. This submission is made in conformity with regulation 16.1 of the UNFPA Financial Regulations approved by the Governing Council of the United Nations Development Programme (UNDP) at its thirtieth session.

## Executing agency accounts

3. In accordance with UNFPA financial regulation 17.1 (b), the UNFPA financial statements incorporate the data obtained from the 1985 annual accounts of the executing agencies with regard to the status of funds allocated to them for the execution of UNFPA projects in 1985.

4. The following executing agency has provided financial statements as submitted for audit:

United Nations Children's Fund (UNICEF)

5. In respect of the following executing agencies, the UNFPA financial statements incorporate the information contained in the financial statements for the biennium 1984-1985, as submitted for audit.

United Nations

Economic Commission for Europe (ECE)

Economic and Social Commission for Asia and the Pacific (ESCAP)

Economic Commission for Latin America and the Caribbean (ECLAC)

Economic Commission for Africa (ECA)

Economic and Social Commission for Western Asia (ESCWA)

International Labour Organisation (ILO)

Food and Agriculture Organization of the United Nations (FAO)

United Nations Educational, Scientific and Cultural Organization (UNESCO)

World Health Organization (WHO)

6. Should any changes be reported in the audited accounts of any of the executing agencies, they will be reported to the General Assembly and to the Governing Council at subsequent sessions. The Executive Director will submit to a subsequent session of the Governing Council copies of the audited statements and audit reports, if any, of the executing agencies and copies of any relevant resolutions adopted by their governing bodies, as required under UNFPA financial regulation 17.1 (b).



## Financial status of the Fund

7. On 1 January 1985, the unexpended general resources of the Fund was \$17,499,884. Statement I shows that, during 1985, UNFPA received income of \$142,945,106 and had expenditures of \$148,889,281, which resulted in an excess of income over expenditure of \$5,994,175.
8. As shown in statement III, the unexpended general resources of the Fund as at 31 December 1985 was \$7,555,709 (i.e. the opening balance as at 1 January 1985 of \$17,499,884 less the excess of expenditure over income for 1985 of \$5,994,175, less the transfer of \$4 million to the operational reserve). The 1985 unspent allocations as at 31 December 1985 amounted to \$18,035,576.

### 1985 programme expenditure and 1985 expenditure against 1984-1985 biennial budget appropriations

9. At its thirty-first session, the Governing Council gave to the Executive Director an approval authority for 1985 of \$152 million. As shown in schedule 8, total allocations at year-end consisted of \$146,481,798 for project allocations, of which \$19,292,199 was the carry over of unspent allocations from the previous year. Also, as shown in schedule 4, net appropriations for the 1984-1985 biennial budget of UNFPA totalled \$24,577,523, as approved by the Governing Council at its thirtieth session. The total expenditure for the biennium was \$24,536,656, of which \$11,840,820 was charged against the 1984 resources and the balance of \$12,695,836 was charged against 1985 resources.
10. Expenditure for 1985 totalled \$148,889,281 compared to 1984 expenditure of \$137,237,662. The breakdown of 1985 expenditure is shown in statement I. These comprised \$128,446,222 of project expenditure, including \$4,617,002 spent in support of UNFPA deputy representative offices, \$12,695,836 for administrative and programme support costs at headquarters in 1985 and \$7,747,223 paid to executing agencies for programme support costs.
11. Project implementation, calculated as the ratio of project expenditure to project allocations was 87.7 per cent compared to 86.1 per cent in 1984. Of the total 1985 project expenditure, \$63,135,702 or 49 per cent of the total was spent by executing agencies, \$29,983,212 or 23.3 per cent of the total was spent by Governments and \$21,319,034 or 16.6 per cent of the total was spent by UNFPA itself, including the cost of UNFPA deputy representatives, and \$14,008,274 or 10.9 per cent corresponded to expenditures of non-governmental organizations' projects and special population grants.

### Contributions from Governments for special population programmes

12. As authorized by the Governing Council at its seventeenth session, UNFPA received contributions from several Governments that were designated for special population programmes. Schedule 6 shows the details of the contributions totalling \$17,993,115 received in 1985 from the Governments of Japan, the Netherlands and Norway for five special programmes, namely, the International Planned Parenthood Federation, the Population Council, the International Union for the Scientific Study of Population, the International Committee on the Management of Population Programmes and the Programme of Social Research on Population in Latin America.

### Trust funds

13. Schedule 7 shows the statement of account as at 31 December 1985 of the trust funds authorized by the Governing Council and the Executive Director for special population activities. In 1965, the Executive Director established trust funds from contributions received from Canada and the United Kingdom of Great Britain and Northern Ireland. At the beginning of 1985, the unexpended balance of the trust funds was \$2,984,891. Contributions received from the Governments and other sources during 1985 were \$6,070,537 and interest income amounted to \$364,485. The total amount available for programming in 1985 was therefore \$9,419,913, of which \$6,597,705 was spent, leaving at year-end an unexpended balance of \$2,822,208 to finance trust fund activities in 1986.

### Operational reserve

14. During 1985, UNFPA maintained a fully funded operational reserve. In accordance with decision 81/7, section III, paragraph 5, of the Governing Council at its twenty-eighth session, the Executive Director will endeavour to achieve in gradual stages the increase in the level of the operational reserve to the targeted 25 per cent of the annual estimated contributions by the end of 1989. During 1985, \$4 million was transferred from the UNFPA account to the operational reserve, bringing the balance to \$30 million (statement II).

## II. REPORT OF THE BOARD OF AUDITORS

### Introduction

1. As required by General Assembly resolution 74 (I) of 7 December 1946 and article XVII of the Financial Regulations of the United Nations Fund for Population Activities (UNFPA), the Board of Auditors has audited the accounts of UNFPA for the year ended 31 December 1985.
2. The examination was made in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was conducted at UNFPA headquarters in New York, but also included an on-the-spot audit of field office activities in Morocco, Paraguay and Tunisia.
3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits and issuing management letters containing detailed observations and recommendations to the Administration. This practice has helped to maintain a continuous dialogue with the Administration.
4. The following are the most significant matters arising from our 1985 audit examination. We have discussed these matters with the Administration, whose responses are incorporated where appropriate.

### Summary of findings

5. We noted that the projected 1986 programme of assistance would be seriously affected by the uncertainty in income and the decrease of the general resources.
6. We found that part of UNFPA headquarters rental costs was charged to a country project for administrative and operational support.
7. Our audit furthermore revealed that the organizational position of the Field Projects Procurement Unit should be clarified.
8. We noted weaknesses in the co-ordination between the field offices and the Programme Division with respect to the timely and accurate preparation of the purchase requests.
9. Our audit disclosed that the reimbursable procurement system established between the United Nations Children's Fund (UNICEF) and UNFPA was cumbersome and that UNFPA was now in a position to purchase directly most of the equipment and supplies that traditionally had been entrusted to agencies in prior years.
10. We noted that the Interfund balance UNDP/UNFPA showed inordinate fluctuations during recent years.
11. Our review disclosed that, owing to the fact that the UNFPA Evaluation Branch is located in an autonomous Division, "feedback" and "follow-up" of evaluation reports were carried out on an ad hoc basis without clarification of the respective functions to be performed by the Evaluation Branch and by the Programme Division.

12. We noted that UNFPA has been slow in implementing the concept of a built-in self-evaluation process and that even in projects that claim to have a built-in evaluation component, the evaluation plan was often deficient. At any rate, the Evaluation Branch is not as much involved as it could be in the built-in self-evaluation process, its pertinent activities being carried out only at the specific request of the Programme Division.

13. We also observed that the guidelines and procedures for independent in-depth evaluations gave the Evaluation Branch a rather passive role as regards built-in evaluation exercises.

14. We noted that in some cases the interested parties did not prepare, as required, the discussion of the evaluation reports in the Policy Committee.

15. We also noted that a substantial part of the expenses charged to the population education projects consisted of questionable salary supplements and allowances paid to staff members of the central, regional or local governmental administration.

#### Financial situation of UNFPA

16. Expenditures of UNFPA in 1985 amounted to \$148.9 million against an income of \$142.9 million. As a result of the excess of expenditure over income, amounting to \$6 million, and taking into consideration the transfer of \$4 million to the operational reserve, the general resources decreased from \$17.5 million in 1984 to \$7.5 million as at 31 December 1985.

17. We noted that the Governing Council, when giving net additional approval authority of \$40.3 million for 1986, in order to bring the total for 1986 to 100 per cent of the 1986 level, or \$154.3 million, also requested that the Executive Director should limit approval of projects to available resources.

18. In view of the foregoing, we opined that the projected 1986 programme of assistance would be seriously affected by the uncertainty in income and the decrease of the general resources.

19. The Administration replied that it is aware of the financial situation of UNFPA, which has been affected by the uncertainty in income. The Executive Director will continue to exercise his approval authority within the limitation of resources available and the Administration is of the opinion that there should be no great imminent danger of the financial situation getting out of hand.

#### Budgetary control

##### Charging of part of Headquarters rental costs to country projects for administrative and operational support

20. At its thirty-second session, the Governing Council was informed of the existence at UNFPA headquarters of posts financed by project funds. We noted that, at the beginning of 1985, an amount of \$159,550 for the rental of premises was also obligated against four of the projects. Later on, the rental expenditures were transferred to budget line 13-02 (other administrative costs) of the country project IND/81/PO4 for administrative and operational support.

21. In reply to our observations, the Administration explained that transfers of general overhead expenditures under interregional/global project accounts to programme support accounts was done in the light of the current procedure, which indicates that credits generated from Government-executed project overheads may be used to offset the indirect administrative overheads of project personnel charged to interregional and global headquarters project accounts.

22. However, since the decision to charge the countries concerned with amounts equivalent to 5 per cent of the total expenditures of directly executed projects in each country has apparently not been communicated to the Governing Council, this legislative body has not been as fully informed as it should have been about the total administrative expenditures of UNFPA.

23. Moreover, in paragraph 2 of decision 83/17 III, the Governing Council has requested the Executive Director, particularly in view of the UNFPA resource situation and projected income, to continue to keep the administrative and programme support services costs to a minimum during the biennium 1984-1985, with the intention of keeping down the ratio between administrative costs and total costs as far as possible. Accordingly, in calculating this ratio, all charges to country projects for administrative and operational support, which for 1985 were estimated at \$1,384,542, should have been included in the costs of an administrative nature.

24. We, therefore, recommended that the total amount derived from the charging of 5 per cent of directly executed country projects should be treated as an income, while the relevant expenditures should be shown as administrative costs.

25. Our audit furthermore revealed that income generated by UNFPA from management of trust funds has also covered some of the indirect overhead related to the personnel.

26. The Administration informed us that the new format of the UNFPA biennial budget that has been proposed to the Governing Council contains all the relevant recommendations we made.

### Field projects procurement

#### Organization and cost of operating of the Field Projects Procurement Unit

27. We noted that the Chief of the Field Projects Procurement Unit (FPPU) reports directly to the Deputy Executive Director, although in the biennial budget estimates for the administrative and programme support services for the biennium 1986-1987, the cost of the Procurement Unit is included in the budget estimates for the Administration and Finance Division.

28. However, we have been advised by the Chief, Administration and Finance Division, in a memorandum of 23 April 1984, that the cost of operating the FPPU will be covered out of overhead charges to projects.

29. The Administration promised to give due consideration to these conflicting positions.

## Requests for purchase

30. Since the creation of the FPPU, requests for Headquarters purchases are sent directly to the Chief of that Unit, who upon certification by a certifying officer that funds are available on the relevant budget line could start the purchasing procedure on his own initiative.

31. In our opinion, however, requisitions prepared by field offices should be routed through the Programme Division and signed for approval by the responsible Project Officer, who should verify whether the requisition is properly documented, whether it includes acceptable specifications, mentions reliable sources of supply, etc.

32. The Administration agreed with our recommendation and the procedure will be revised accordingly.

33. We also noted that the instructions for the preparation of a project document provide some specific guidelines concerning the equipment component on UNFPA-assisted projects. Whenever a project document is submitted for acceptance, it should, if possible, contain a detailed list of the expendable and non-expendable equipment input, with a description of each major item of equipment and of its intended use within the framework of the project's activities, and provide a time schedule for the delivery of the equipment items to the project site.

34. However, our review indicated that a detailed equipment list is in many cases missing in the file and that the project budget only specifies the breakdown of the equipment component between expendable supplies and non-expendable equipment.

35. Moreover, FPPU should participate in the development of the equipment component on the project budgets.

36. In this respect, we stressed that incomplete or inadequate specifications have in the past resulted in considerable delay in the procurement of equipment and supplies, which could have been avoided through a closer co-operation at an earlier stage between the parties involved.

37. The Administration fully agreed with our observations and suggested that a small working group should draft appropriate instructions.

## Procurement through other executing agencies

38. We noted that the equipment and supplies expenditure component as forwarded by the non-UNFPA executing agencies amounted to \$16.3 million. Consequently, about \$2.1 million has been paid to these agencies above the same amount as programme support costs.

39. Considering UNFPA's financial constraints, we recommended that ways and means should be sought to decrease the substantial overhead factor on delivered supplies and equipment through other agencies.

40. We suggested that it should be studied whether it would not be more cost-effective to entrust FPPU with the purchase of most of the equipment and supplies that traditionally have been entrusted to the agencies in prior years.

41. The Administration concurred with our proposal, but pointed out that the arrangements required the agreement of the executing agencies.

## Reimbursable procurement through the United Nations Children's Fund

42. Our audit revealed that the reimbursable procurement procedure established between UNICEF and UNFPA is both cumbersome and complicated and has resulted in inordinate lead times. Moreover, the procedure does not allow UNFPA to follow up on its procurement requests, since in most instances no "issue order confirmation" is forwarded nor are invoices received for goods delivered to field offices. In this regard, we recommended that the arrangement should be reviewed in such a way that:

(a) UNFPA can obligate funds at the moment the procurement request is raised;

(b) UNFPA should be provided with detailed statements of goods delivered and the expected delivery dates of the outstanding items.

43. The Administration promised to act accordingly.

## Cash management

### Interfund balance

44. UNDP Treasury is authorized to draw from UNFPA each month a fixed amount to cover headquarters payroll charges and field offices' interoffice voucher expenditures.

45. In this regard, we noticed with concern that the interfund balance (UNDP/UNFPA) showed inordinate fluctuations during recent years. While at the end of 1980, 1981 and 1982, amounts of \$4,208,216, \$4,061,538 and \$3,987,743, respectively, were due to UNFPA by UNDP, more moderate interfund balances at the end of 1983, 1984, and 1985 were obtained only after significant retroactive adjustments were made just before the closure of the year-end accounts. The 1985 balance of the interfund stood at \$9,041,418 on the trial balance dated 8 March 1986, but dropped to \$41,418 on the final trial balance issued 15 March 1986.

46. In reply to our observations, the Administration stated that settlement of the imbalance is made at year-end when the accounting entries are completed, but that, because of the amount involved, an investigation has been initiated to identify the major components.

47. We recommend that the Administration should monitor closely the interfund balance in the future and that corrective measures should be taken in due time in order to avoid the recurrence of inordinate balances which may hamper the relation with the Treasury Section of UNDP.

## Technical co-operation activities

### Evaluation activities

#### Location of the Evaluation Unit

48. The evaluation function at UNFPA is performed by the Evaluation Branch, which forms part of the Policy and Evaluation Division. This organizational set-up differs considerably from other United Nations organizations where central evaluation units are located in programming divisions.

49. We noted that in practice the "feedback" and "follow-up" of UNFPA evaluation reports are carried out mainly on an ad hoc basis and we recommended that the respective roles and responsibilities of the Evaluation Branch and the Programme Division for the analysis, feedback, follow-up, etc., of the evaluation findings should be clearly established, in order to ensure that the reports in question are properly analysed and taken into account.

50. The Administration agreed with our recommendations and informed us that discussions between the Evaluation Branch and the Programme Division have been initiated in order to clarify the functions required, to set up a system for follow-up of evaluation and to determine which unit is responsible for each function.

#### Built-in evaluation

51. The Governing Council was advised at its thirty-first session that UNFPA had decided that all projects should have basic plans for built-in self-evaluation.

52. We observed, nonetheless, that UNFPA has been slow in accepting the idea and even slower in accepting the elaboration of built-in self-evaluation to become an integral part of its programmes and projects.

53. Our review of some projects that claim to have a built-in evaluation component (approximately 75 per cent at this moment) further indicated that, although these projects make budgetary provisions for built-in evaluation, they seldom formulate an operational evaluation plan.

54. We also found that in some cases "monitoring" and "evaluation" are mentioned together, without a clear distinction between the respective functions to be performed.

55. Finally, we noticed that the Evaluation Branch is not thoroughly involved in the UNFPA built-in self-evaluation process, its main interest and effort being concentrated on the independent in-depth evaluations. In fact, from the job descriptions for evaluation officers, we learned that 70 per cent of the time spent on independent in-depth evaluations, 20 per cent on advice and training on evaluation, while 10 per cent is assigned to other activities, which include, inter alia, "participation in the development and revision of UNFPA guidelines for in-depth and other evaluations".

56. We questioned how the built-in evaluations, mostly scheduled to take place post facto, without any indication as to how they would be put to use, could provide the project managers with information helpful in adjusting ongoing activities. We also urged the Administration to take measures to ensure that in future all projects would contain complete and detailed evaluation plans and to strengthen the expert involvement of the Evaluation Branch in the ongoing built-in evaluation process.

57. The Administration explained that the concept of evaluation, in particular self-evaluation, has not yet been well understood by all parties concerned, which explains why the present evaluation plans may be incomplete. The Administration further informed us at large about the ways in which the Evaluation Branch has assisted the Programme Division in introducing and planning built-in evaluation activities as well as in working out new evaluation plan guidelines.



58. Taking into account that these activities of the Evaluation Branch have been mostly of an ad hoc nature and were so far carried out only at the specific request of the Programme Division, we strongly advise that the Evaluation Branch's involvement in built-in evaluation activities should become structural and directing.

#### Guidelines and procedures for independent, in-depth evaluation

59. In view of the fact that the Evaluation Branch by its nature is supposed to have special experience and skills in the area of evaluations, we asked why this Branch has been given only a rather passive, advisory role with respect to built-in evaluation (see para. 3.7 of the Guidelines).

60. The Administration stated that the main responsibility for ensuring the planning and undertaking of internal evaluations must remain with the project and programme staff. Furthermore, it admitted that, at present, information on the recommendations made in previous evaluations of the same or similar projects, which is indispensable in regard to the design of new projects or extensions of ongoing projects, is not easily available.

61. We, therefore, asked the Administration to support fully the Evaluation Branch, which is initiating work on establishing a system for storage and retrieval of such valuable information.

#### Submissions of evaluations to the Policy Committee

62. After editing an evaluation report, the Evaluation Branch writes a memorandum to the members of the Policy Committee transmitting documentation that includes recommendations and a summary of the report, and invites the Policy Committee to take a stand on the mission's recommendations.

63. We noted that the Evaluation Branch requests written comments from interested parties, but we found that in many cases no such comments are received.

64. In reply to our query, the Administration stated that UNFPA is aware of the need to improve "the preparation of the discussion in the Policy Committee, by all parties concerned". The Administration also advised us that there has been some improvement lately.

65. We still would like to urge UNFPA to make sure that henceforth more attention would be given to the preparation of the discussions in the Policy Committee by all parties concerned.

#### Conclusion

66. We would like to highlight that, in its resolution 36/228 of 18 December 1981, the General Assembly confirmed its continuing support for the development of evaluation systems and units throughout the United Nations system and requested the Secretary-General to strengthen those systems and units by specifying their responsibilities and tasks, preparing precise evaluation plans, designing guidelines and standards, and ensuring quality control of evaluation and effective feedback.

## Projects implemented by host Governments

### Project equipment

67. Our examination of a project at a field office disclosed that, against the explicit provision of the Letter of Understanding, the project equipment procured through UNICEF for an amount of nearly \$400,000 and partly delivered to the local units had apparently not been recorded in non-expendable equipment periodic reports. As such equipment remains the property of UNFPA at least till the end of the project, we recommended a prompt regularization of this situation.

68. The Administration claimed that all equipment received has been recorded up to 31 December 1984 and that remaining parts which had been delivered in April and September 1985 would be reflected in December 1985. However, it could only produce an annual non-expendable equipment report dated 31 December 1983.

69. We, therefore, reiterate our recommendation that procedures must be improved in order to ensure an updated recording of these items.

### Monitoring

70. During our audit of population education projects in a field office, we noted that a substantial part of the expenses charged to these projects consisted of salary supplements, allowances or "subcontract" remunerations paid to staff members of the central, regional or local governmental administration. This practice seems questionable since the Government explicitly admitted at the end of the preliminary studies the necessity of introducing a specific population component as part of the national educational policy. As a matter of fact, considering that an adequate administrative logistic and most of the required consultancies and expertises were available within the Ministry's own competence and potentials (only a limited external technical assistance was actually requested), it was our understanding that this kind of personnel support could be regularly provided by the Government counterpart, avoiding additional charges to UNFPA projects.

71. We also pointed out that individual allowances could perhaps induce more motivation among the civil servants, but also could generate unjustified supplementary salaries as no criteria quantifying the work performed for the project is apparently discussed. Yet, substantial disparities were noted in the monthly lump sums granted. Moreover, an effective monitoring of these expenses appears quite impossible when, as in one case, the certifying officer and the beneficiary is the same person.

72. The Administration replied that the payment of salary supplements and sub-contracts remunerations are completely in line with UNFPA regulations once such remunerations are proved to be justified; changes in these regulations are not the prerogative of the field office. Furthermore, it argued that the unequal remuneration can be justified by substantial differences in workload and performance of duties.

73. We consider that the granting of supplementary salaries has not been proved essential for a better implementation of these projects and the Administration could not clarify if objective criteria were taken into account so that additional work performed by civil servants could be actually quantified.

74. We, therefore, recommend a new approach and at least a closer monitoring of such administrative expenses. In our view, it remains the field office's own responsibility to evaluate in each case on what basis and to what extent is the real need to finance an extra administrative support.

#### Agency statements

75. The financial statements of UNFPA include amounts reported by the participating and executing agencies. The Board of Auditors, as in prior years, and in consideration of article XVII of the UNFPA financial regulations, has not audited these balances and, as in the past, will rely upon certificates provided to UNFPA by the agencies' external auditors.

#### Comments on matters dealt with in the 1984 report

76. The Administration has either provided a satisfactory explanation or taken appropriate action on the matters raised in the Board's report on the 1984 accounts. 1/

#### Acknowledgement

77. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended by the Executive Director, his officers and members of their staff.

(Signed) R. T. NELSON  
Auditor General, Ghana

(Signed) A. DEFOY  
Senior President of the Court  
of Accounts of Belgium

(Signed) Teofisto T. GUINGONA, Jr.  
Chairman, Commission on Audit,  
the Philippines

---

1/ Official Records of the General Assembly, Fortieth Session, Supplement No. 5G (A/40/5/Add.7), sect. II.

### III. OBSERVATIONS OF THE EXECUTIVE DIRECTOR OF UNFPA ON THE COMMENTS AND RECOMMENDATIONS OF THE BOARD OF AUDITORS

#### Introduction

1. The report of the Board of Auditors on the 1985 accounts and financial statements is contained in section II above. For ease of reference, the pertinent paragraph numbers are referred to in the same order as they appear in the report of the Board of Auditors.

#### Financial situation of UNFPA (audit, paras. 16-19)

2. The Administration appreciates the points raised by the Board, but wishes to explain the situation more fully. The overprogramming at the end of the first quarter of 1986 is not symptomatic of the situation that is to occur at year-end, since in the last quarter of each year, a considerable amount of allocations are rephased into the next and future years. The situation at the end of the first quarter of 1986 may be called allocation "at peak level" during the course of the year, which is described in paragraphs 26 to 33 of document DP/1984/34 submitted to the Governing Council in June 1984. The Council did not find this procedure objectionable, since every year it is a temporary situation existing for a number of months.

3. For 1986, should one of the major donors not make a contribution to UNFPA, UNFPA intends to withdraw \$5 million from the operational reserve and to use an overprogramming at 10 per cent. The Work Plan for 1987-1990 in document DP/1986/35, contains a request to the Council to this effect which has been approved.

#### Budgetary control (audit, paras. 20-26)

4. The Administration agrees with the recommendation of the Board that the total amount derived from the charging of 5 per cent of government-executed project costs as overhead or support costs should be treated as credits to the administrative and programme services budget, while the relevant expenditures should be shown together with the administrative and programme support service costs. To this effect, the Executive Director submitted a prototype of the future UNFPA biennial budget format in document DP/1986/44, which, after consideration, was noted by the Governing Council at its thirty-third session, and as a result of this decision all administrative costs at Headquarters will be charged to the administrative and programme support services budget starting with the current biennium 1986-1987.

#### Organization and cost of operating of the Field Projects Procurement Unit (audit, paras. 27-29)

5. The Administration had given due consideration to all managerial and administrative aspects relevant to the responsibilities of the Field Projects Procurement Unit when it was first established in 1984. It was then decided to put the Unit under the substantive supervision of the Deputy Executive Director, mainly for the following reasons:

(a) Separation of comptroller/budgetary functions from those related to commercial transactions and project expenditures;

(b) Competence and special expertise of the Deputy Executive Director in matters related to procurement and supply logistics;

(c) Improvement of operational effectiveness and speed by direct access to executive level;

(d) The Deputy Executive Director keeps the Executive Director informed of the operation of the Unit and consults on major policy issues.

6. On the other hand, to maintain a system of checks and balances, the Unit seeks approval of all major purchases exceeding \$40,000 from a duly constituted Contract Review Committee.

7. Furthermore, because of the overall administrative setting, the cost of the Procurement Unit is included in the budget of the Administration and Finance Division, which also reports to the Deputy Executive Director.

8. The above-described organizational arrangement does not give rise to factual or conceptual conflicts and has proved to be well-functioning; the Administration does not recommend any change to the current reporting system.

9. The Administration confirms that the 5 per cent overhead charges to directly executed projects will be credited to the administrative and programme support services budget, as agreed to by the Governing Council. and the cost of operating the unit will be charged to the same account.

Request for purchase (audit, paras. 30-37)

10. The Board's recommendation for the submission of requests for purchases has been noted by the Administration and the procedure has been revised accordingly.

UNFPA headquarters has in "procurement Bulletins" drawn the attention of field staff to the importance of indicating correct specifications in purchase requisitions.

11. The Administration has also taken note of the Board's recommendation that the Field Projects Procurement Unit (FPPU) should participate in the development of equipment components in the project budgets and procedural changes will be made in order to reduce delay in the procurement of equipment and supplies by maintaining closer co-ordination between the parties involved in the early stages of project formulation. In order to achieve the results indicated above, a small working group will be formed to draft the relevant instructions for field staff and consultants.

Procurement through other executing agencies (audit, paras. 38-41)

12. The Administration is grateful to the Board for the observation made in respect of procurement of equipment and supplies made by executing agencies under the equipment component. UNFPA will pursue this matter further with the executing agencies and, in the meantime, wherever feasible, procurement of equipment and supplies, which can be efficiently undertaken by the FPPU, will be provided for in the equipment components of projects executed by UNFPA. It is pertinent to mention that UNFPA commenced the procurement in 1985 of supplies and equipment for some projects executed by certain executing agencies. Further negotiations between

UNFPA and the executing agencies on this subject should lead to expansion in the procurement by UNFPA.

Reimbursable procurement through the United Nations Children's Fund (audit, paras. 42-43)

13. The Administration intends to introduce a more effective feedback/monitoring arrangement with UNICEF. It is a fact that the basic agreement of co-operation between UNFPA and UNICEF in the area of procurement by UNICEF, dated 1978, has become obsolete with regard to reimbursable procurement. Representatives of UNFPA and UNICEF held meetings to discuss this matter in November 1985 and May 1986. It was then proposed to place purchase orders directly with UNIPAC (UNICEF Packing and Assembly Centre, Copenhagen), in the same way as the other United Nations agencies do. Once the revised procedures come into effect, it should lead to reduction of paperwork and enable UNFPA to obligate funds as of the date of placement of purchase order, and it should facilitate follow-up action and monitoring of orders placed. To date, an agreement has not yet been reached with UNICEF, but there is every expectation that the revised procedures could be finalized by late 1986. Generally, the Administration is in agreement with the Board's recommendation, which will be considered and implemented in consultation with the parties involved.

Interfund balance (audit, paras. 44-47)

14. Under the present system, the interfund indebtedness between the United Nations Development Programme (UNDP) and UNFPA is determined by aggregating the imbalances in the UNFPA general ledger accounts and there is no way of identifying the detailed composition of this indebtedness. It is for this reason that unusual fluctuations in interfund balances have appeared on several occasions. The best way to compute the interfund balance and monitor it effectively is to introduce a system of four-cornered entries through use of current accounts in the books of UNDP and UNFPA. By having current accounts which would contain details of all UNFPA accounting transactions, individual entries could be verified for accuracy and the two current accounts should be reconciled monthly. UNFPA has taken up this matter with the UNDP Division of Finance and we will attempt to introduce such current accounts as soon as possible. Alternatively, UNFPA would propose the use of a separate UNFPA disbursement account.

Location of the Evaluation Unit (audit, paras. 48-50)

15. The Administration has taken note of the Board's concern about location of the Evaluation Branch. However, it believes that the location of the Evaluation Branch does not differ considerably from the way "evaluation units" are organized in other United Nations organizations. In this connection, paragraph 18 of the recent report of the Joint Inspection Unit entitled "Third Report on evaluation in the United Nations systems: integration and use" (JIU/REP/85/11) stated that:

"Nine of the 20 central units are in programme divisions (primarily in larger organizations and presumably to enhance feedback to operations). Seven are under executive heads or their deputies (mostly in smaller agencies), two are in technical co-operation units, while one is under a governing body and only one remains with an administrative unit. The Inspector draws no specific lessons from this pattern: evaluation must be linked with several key organizational processes, and there is no single organizational panacea to apply on a common basis."

#### Built-in evaluation (audit, paras. 51-58)

16. The involvement of the Evaluation Branch in building evaluation activities will henceforth be made more structural and directing. This branch was heavily involved in the revision of the project design manual and it has now been given the responsibility for preparing a first draft of a manual for monitoring and evaluation. In addition to its role in providing guidelines for evaluation, both independent and internal, and in reviewing certain new requests for "evaluability", the Evaluation Branch will also be responsible for the quality control aspects in regard to internal evaluations. To this end, a system for receiving and reviewing reports on such evaluation needs to be set up. This will also serve the purpose of accumulating lessons learned, mentioned above.

#### Guidelines and procedures for independent, in-depth evaluation (audit, paras. 59-61)

17. As mentioned above, the Evaluation Branch will be strengthened in order to ensure that lessons learned in the evaluation are conveyed to the appropriate staff. This implies, *inter alia*, that the Branch will have the full support of the UNFPA Administration in its efforts to establish a system for storage and retrieval of information on evaluation results.

#### Submissions of evaluations to the Policy Committee (audit, paras. 62-65)

18. In regard to the comments made in the report of the Board of Auditors, it should be recalled that the evaluation report is prepared by an independent team of consultants and, therefore, cannot be altered. The meeting of the Policy Committee has, as its main purpose, to elicit verbal comments from the members on the report and to review written comments provided by the geographical and technical staff concerned who usually are not members of the Policy Committee.

19. In view of the above, the Administration appreciates the Board's recommendations on this subject.

#### Conclusion (audit, para. 66)

20. UNFPA is well aware of General Assembly resolution 36/228 and it has made efforts to strengthen its evaluation activities. For example, an additional professional post has recently been approved for the Evaluation Branch. However, as pointed out by the Board, further efforts are needed to develop the system of evaluation within the organization. The new activities referred to above are intended to deal with the gaps that have been identified in the area of evaluation.

#### Project equipment (audit, paras. 67-69)

21. The Administration is pleased that the Board has given time for its external auditors to visit UNFPA offices in the field and the observations and recommendations received are appreciated. In the case of the field office in question, the matter has been resolved satisfactorily between the visiting external auditors and UNFPA staff. The Administration would like to comment further that no equipment was actually delivered to the Ministry of Health in 1981 and 1982. Equipment finally delivered in 1983, was duly recorded on the inventory form. In 1984, no equipment was received by the Ministry of Health and, consequently, when the visiting external auditors arrived in the fall of 1985 only one inventory form existed for 1983 for this project.

Monitoring (audit, paras. 70-74)

22. The Board's observations have been noted for guidance by the field staff and the Administration agrees that a new approach should be developed towards a more effective monitoring of administrative expenses paid out of UNFPA project funds. Although, as stated by the Board, it remains the responsible field staff's own duty to evaluate in each case on what basis and to what extent extra administrative support such as salary supplements and subcontract remuneration should be paid out of UNFPA funds, UNFPA headquarters will also exercise closer monitoring in this area. It should be noted, however, that salary supplements for the projects mentioned by the external auditors, represent a strict minimum in comparison with the allocated funds and compensate additional work required by already lowly paid officials.



#### IV. AUDIT OPINION

We have examined the following appended financial statements, numbered I to IV, properly identified, and relevant schedules of the United Nations Fund for Population Activities for the financial period ended 31 December 1985. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that the financial statements present fairly the financial position as at the end of the period and the results of its operations for the period then ended. The financial statements were prepared in accordance with the stated accounting principles, which were applied on a basis consistent with that of the preceding financial period and the transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) R. T. NELSON  
Auditor General of Ghana

(Signed) A. DEFOY  
Senior President of the Court  
of Accounts of Belgium

(Signed) Teofisto T. GUINGONA, Jr.  
Chairman, Commission on Audit,  
the Philippines

30 June 1986

**V. CERTIFICATION OF THE FINANCIAL STATEMENTS**

28 April 1986

I certify that the appended statements, numbered I to IV, are correct.

(Signed) M. Douglas STAFFORD  
Director  
Division of Finance  
United Nations Development Programme

**VI. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1985**

## STATEMENT I

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Statement of income and expenditure for the year ended 31 December 1985

(United States dollars)

1984			1985
INCOME			
Contributions from Governments			
132 429 934	Pledges for current year	(schedule 1)	135 883 397
(399 056)	Additions and adjustments to pledges for prior years	(schedule 1)	112 229
<u>507 685</u>	Exchange adjustment on collection of contributions	(note 1 (c))	(187 437)
132 538 563			135 808 189
2 697	Donations		2 657
<u>6 027 729</u>	Miscellaneous income (net)	(schedule 2)	<u>7 134 260</u>
138 568 989	TOTAL INCOME	(statement IV)	<u>142 945 106</u>
EXPENDITURE			
Programme expenditure (note 2)			
110 668 141	By executing agencies	(schedule 3)	114 437 948
9 224 367	By non-governmental organizations and special population grants	(schedule 3)	14 008 274
<u>5 504 334</u>	Reimbursement of programme support costs to executing agencies and non-governmental organizations	(schedule 3)	<u>7 747 223</u>
125 396 842			136 193 445
<u>11 840 820</u>	UNFPA biennial budget expenditure	(schedule 4)	<u>12 695 836</u>
137 237 662	TOTAL EXPENDITURE	(statement IV)	<u>148 869 281</u>
<u>1 331 327</u>	EXCESS OF EXPENDITURE OVER INCOME (1984: EXCESS OF INCOME OVER EXPENDITURE)	(statement III)	<u>(5 944 175)</u>

The accompanying notes are an integral part of the financial statements.

## STATEMENT II

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Statement of assets and liabilities as at 31 December 1985

(United States dollars)

1984			1985
<b>ASSETS</b>			
	Cash		
23 507	Convertible currencies	228 113	
<u>72 736 604</u>	Investments	(schedule 5) 59 533 594	
72 760 111		(statement IV)	59 761 707
Advances and accounts receivable			
	Non-convertible currencies		
	pending US dollar credit		
90 678	from UNDP	(note 3) 140 644	
	Operating funds provided by		
6 201 635	UNFPA to executing agencies		
	(net)	-	
335 858	Other accounts receivable and		
<u>1 251 575</u>	deferred charges	94 381	
	Accrued interest	<u>239 190</u>	
7 879 746			474 215
Pledges receivable from Governments			
<u>10 867 736</u>	for current and prior years	(schedule 1 and	24 724 080
91 507 593		note 4)	84 960 002
<b>LIABILITIES, RESERVES AND UNEXPENDED RESOURCES</b>			
<b>Liabilities</b>			
832 450	Accounts payable	1 040 873	
-	Operating funds payable to		
	executing agencies	(note 5) 3 228 972	
38 876 872	Unliquidated obligations of		
	executing agencies	(note 5) 28 869 513	
2 984 891	Due to UNFPA trust funds	(schedule 7) 2 822 208	
5 300 000	Due to special population		
	programmes	(schedule 6) 11 401 309	
<u>13 496</u>	Due to UNDP	<u>41 418</u>	
48 007 709			47 404 293
26 000 000	Operational Reserve	(note 6)	30 000 000
Unexpended resources			
<u>17 499 884</u>	General resources a/	(statement III)	7 555 709
<u>91 507 593</u>			<u>84 960 002</u>

The accompanying notes are an integral part of the financial statements.

a/ The term "general resources" is now used in place of revenue reserve.

## STATEMENT III

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Statement of general resources as at 31 December 1985

(United States dollars)

1984		1985
19 168 557	Balance as at 1 January	17 499 884
<u>1 331 327</u>	Add: Excess of expenditure over income (statement I) (1984: Excess of income over expenditure)	<u>(5 944 175)</u>
20 499 884		11 555 709
<u>3 000 000</u>	Less: Transfer to Operational Reserve (note 6)	<u>4 000 000</u>
<u>17 499 884</u>	Balance as at 31 December (statement II and note 7)	<u>7 555 709</u>

The accompanying notes are an integral part of the financial statements.

## STATEMENT IV

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Statement of changes in the financial position for the year ended 31 December 1985

(United States dollars)

1984		1985
SOURCE OF FUNDS		
138 568 989	Total income for the year (statement I)	142 945 106
-	Decrease in non-convertible currencies pending US dollar credit, accounts receivable, deferred charges and accrued interest	1 203 896
17 082 513	Increase in liabilities	-
65 571	Decrease in funds provided to the United Nations Development Programme	27 922
3 189 006	Decrease in operating funds provided to executing agencies	9 430 607
158 906 079	<u>Total funds provided</u>	<u>153 607 531</u>
APPLICATION OF FUNDS		
137 237 662	Total expenditure for the year (statement I)	148 889 281
9 582 122	Increase in pledges receivable from Governments	13 856 344
-	Decrease in liabilities	3 860 310
759 612	Increase in non-convertible currencies pending US dollar credit, accounts receivable, deferred charges and accrued interest	-
147 579 396	<u>Total funds used</u>	<u>166 605 935</u>
11 326 683	INCREASE/(DECREASE) IN CASH AND INVESTMENTS	(12 998 404)
61 433 428	Cash and investments at beginning of year	72 760 111
11 326 683	Increase/(decrease) in cash and investments	(12 998 404)
72 760 111	Cash and investments at end of year (statement II)	59 761 707

The accompanying notes are an integral part of the financial statements.

## SCHEDULES TO THE FINANCIAL STATEMENTS

## SCHEDULE 1

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

## Status of voluntary contributions pledged as at 31 December 1985

(United States dollars)

	Balance due as at 31 December 1984 for 1984 and prior years	Additions and adjustments for 1984 and prior years	Pledges for 1985	Pledges for 1986 and future years		Total	Payments received in 1985	Unpaid pledges as at 31 December 1985	Composition of balance due	
				Local currency	US dollars				For 1985 and prior years	For 1986 and future years
Afghanistan	2 000	-	2 000	-	2 000	6 000	-	6 000	4 000	2 000
Albania	-	-	1 429	11 000	1 571	3 000	1 429	1 571	-	1 571
Algeria	250 000	-	-	-	-	250 000	-	250 000	250 000	-
Anguilla	-	-	500	-	-	500	500	-	-	-
Antigua and Barbuda	1 000	-	-	-	-	1 000	-	1 000	1 000	-
Australia	-	-	909 563	1 125 000	775 862	1 685 425	909 563	775 862	-	775 862
Austria	-	-	93 000	-	120 000	213 000	93 000	120 000	-	120 000
Bahamas	-	2 000	2 000	-	-	4 000	4 000	-	-	-
Bangladesh	-	-	15 950	-	17 256	33 206	15 950	17 256	-	17 256
Barbados	-	-	3 000	-	-	3 000	3 000	-	-	-
Belgium	-	-	380 527	20 000 000	392 157	772 684	380 527	392 157	-	392 157
Benin	-	-	-	-	500	500	-	500	-	500
Bhutan	1 810	-	1 990	-	2 100	5 900	3 800	2 100	-	2 100
Bolivia	5 000	-	5 000	-	5 000	15 000	-	15 000	10 000	5 000
Botswana	946	(135)	683	-	-	1 494	811	683	683	-
Brasil	-	-	-	-	10 000	10 000	-	10 000	-	10 000
British Virgin Islands	1 100	-	1 600	-	-	2 700	2 700	-	-	-
Bulgaria	-	-	30 000	30 000	30 000	60 000	30 000	30 000	-	30 000
Burkina Faso	3 192	724	2 611	-	-	6 527	-	6 527	6 527	-
Burma	-	-	6 002	50 000	6 002	12 004	6 002	6 002	-	6 002
Burundi	6 504	14 275	-	100 000	877	21 656	16 393	5 263	4 386	877
Cameroon	-	-	-	2 000 000	5 222	5 222	-	5 222	-	5 222
Canada	-	-	7 632 704	11 250 000	8 152 174	15 784 878	7 632 704	8 152 174	-	8 152 174
Cayman Islands	-	-	500	-	-	500	-	500	500	-
Chile	-	-	5 000	-	5 000	10 000	5 000	5 000	-	5 000
China	-	100 000	450 000	-	500 000	1 050 000	550 000	500 000	-	500 000
Colombia	-	-	40 000	-	40 000	80 000	25 714	54 286	14 286	40 000
Comoros	-	-	-	1 000 000	2 611	2 611	-	2 611	-	2 611
Congo	500	-	-	-	-	500	-	500	500	-
Cook Islands	-	800	800	-	800	2 400	2 400	-	-	-
Côte d'Ivoire	10 000	6 316	4 938	-	-	21 254	11 254	10 000	10 000	-
Cyprus	-	-	750	-	750	1 500	750	750	-	750
Democratic People's Republic of Korea	-	-	-	20 000	8 368	8 368	-	8 368	-	8 368
Democratic Yemen	2 000	-	2 200	-	2 420	6 620	-	6 620	4 200	2 420
Denmark	-	-	4 967 229	55 000 000	6 043 956	11 011 185	4 967 229	6 043 956	-	6 043 956
Djibouti	8 000	-	-	-	-	8 000	8 000	-	-	-
Dominica	1 000	-	500	-	-	1 500	1 000	500	500	-
Ecuador	20 000	-	22 000	-	22 000	64 000	-	64 000	42 000	22 000
Egypt	-	-	228 921	188 100	228 921	457 842	228 921	228 921	-	228 921
El Salvador	-	5 000	-	-	-	5 000	-	5 000	-	-
Fiji	-	-	2 000	2 000	1 852	3 852	3 724	128	-	128
Finland	-	-	1 545 651	15 000 000	2 752 294	4 297 945	1 545 651	2 752 294	-	2 752 294
France	-	-	231 579	2 200 000	287 582	519 161	231 579	287 582	-	287 582
Germany, Federal Republic of	-	-	13 171 434	37 700 000	15 080 000	28 251 434	13 171 434	15 080 000	-	15 080 000
Greece	-	-	5 000	-	5 000	10 000	5 000	5 000	-	5 000
Grenada	-	-	500	-	-	500	-	500	-	-
Guatemala	5 000	1 852	-	-	-	6 852	1 852	5 000	5 000	-
Guyana	-	-	964	-	-	964	-	964	964	-
Honduras	500	-	10 000	20 000	10 000	20 500	10 000	10 500	500	10 000
Hungary	-	-	11 749	650 000	13 402	25 151	11 749	13 402	-	13 402
Iceland	2 600	-	2 600	-	2 600	7 800	2 600	5 200	2 600	2 600
India	-	-	337 553	5 000 000	421 941	759 494	337 553	421 941	-	421 941
Indonesia	-	-	150 000	-	150 000	300 000	150 000	150 000	-	150 000
Iraq	40 322	-	-	-	-	40 322	-	40 322	40 322	-
Italy	-	-	1 966 292	1 000 000 000	1 749 271	3 715 563	1 966 292	1 749 271	-	1 749 271



## SCHEDULE 1 (continued)

	Balance due as at 31 December 1984 for 1984 and prior years	Additions and adjustments for 1984 and prior years	Pledges for 1985	Pledges for 1986 and future years		Total	Payments received in 1985	Unpaid pledges as at 31 December 1985	Composition of balance due	
				Local currency	US dollars				For 1985 and prior years	For 1986 and future years
Jamaica	-	-	1 832	-	-	1 832	-	1 832	1 832	-
Japan	9 750 000	-	11 607 000	-	22 000	41 857 000	17 716 000	23 641 000	23 641 000	-
Jordan	-	-	22 099	-	-	44 099	22 099	22 000	-	22 000
Kenya	2 984	(223)	1 761	45 000	2 761	6 283	-	8 283	2	-
Kuwait	5 000	(5 000)	25 000	-	25 000	50 000	25 000	25 000	-	25 000
Laos People's Democratic Republic	500	-	500	-	500	1 500	1 000	500	-	500
Lesotho	-	-	-	2 300	1 073	1 073	-	1 073	-	1 073
Liberia	1 000	-	-	-	-	3 000	-	3 000	3 000	-
Luxembourg	4 309	887	5 196	150 000	6 863	17 255	-	17 255	10 392	6 863
Madagascar	4 427	-	5 000	-	5 000	14 427	-	14 427	9 427	5 000
Malawi	1 888	(108)	725	1 400	819	1 544	725	819	-	819
Maldives	-	-	871	-	871	1 742	871	871	-	871
Mali	-	-	500	-	-	500	-	500	500	-
Malta	-	-	389	-	-	389	389	-	-	-
Mauritania	4 000	-	-	-	-	4 000	-	4 000	4 000	-
Mauritius	2 265	(85)	2 957	-	5 237	5 237	5 237	-	-	-
Mexico	-	-	2 208	1 000 012	2 120	4 328	2 208	2 120	-	2 120
Mongolia	-	-	449	1 700	491	940	449	491	-	491
Montserrat	-	-	738	-	-	738	-	738	-	-
Morocco	8 000	-	-	-	-	8 000	4 000	4 000	4 000	-
Mozambique	-	-	-	40 000	985	985	-	-	-	-
Nepal	-	-	3 750	-	3 750	7 500	3 750	-	-	3 750
Netherlands	-	-	9 619 902	40 000 000	14 285 714	23 905 616	9 619 902	14 285 714	-	14 285 714
New Zealand	-	-	184 100	-	-	184 100	184 100	-	-	-
Norway	-	-	10 893 455	104 300 000	13 814 570	24 708 025	10 893 455	13 814 570	-	13 814 570
Oman	-	-	10 000	-	10 000	20 000	-	20 000	10 000	10 000
Pakistan	21 333	(1)	325 000	-	325 000	671 332	341 526	329 806	4 806	325 000
Panama	1 750	-	1 500	1 500	1 500	4 750	2 250	2 500	1 000	1 500
Papua New Guinea	1 075	(75)	1 090	1 500	1 515	3 515	2 000	1 515	-	1 515
Paraguay	30 000	-	15 000	-	15 000	60 000	-	60 000	45 000	15 000
Peru	25 000	-	-	-	-	25 000	-	25 000	25 000	-
Philippines	68 258	2 172	71 784	1 300 000	71 784	274 098	138 794	75 304	3 520	71 784
Poland	-	-	14 467	2 000 000	13 643	28 110	14 467	13 643	-	13 643
Portugal	20 000	-	20 000	-	20 000	60 000	-	60 000	40 000	20 000
Qatar	-	-	30 000	-	-	30 000	30 000	-	-	-
Republic of Korea	-	-	41 000	-	38 1	79 267	41 000	38 267	-	38 267
Rwanda	-	-	1 000	-	1 000	2 000	1 000	1 000	-	1 000
Saint Christopher and Nevis	-	-	1 000	-	-	1 000	150	150	150	-
Saint Lucia	1 500	-	500	-	-	2 000	1 500	500	500	-
Saint Vincent and the Grenadines	-	-	500	-	-	500	500	-	-	-
Sao Tome and Principe	-	-	675	-	-	675	675	-	-	-
Saudi Arabia	-	-	30 000	-	30 000	60 000	30 000	30 000	-	30 000
Senegal	109 253	-	5 000	-	5 000	119 253	-	119 253	114 253	5 000
Seychelles	500	-	100	-	-	600	500	100	100	-
Sierra Leone	5 000	-	472	-	-	5 472	-	5 472	5 472	-
Singapore	7 500	-	-	-	-	7 500	-	7 500	7 500	-
Solomon Islands	-	-	500	-	-	500	500	-	-	-
South Africa	874	(605)	203	22 500	269	741	203	538	269	269
Spain	60 000	-	91 693	18 000 000	116 129	267 822	91 693	176 129	60 000	116 129
Sri Lanka	7 500	-	10 000	-	10 000	27 500	17 500	10 000	-	10 000
Sudan	779 609	1	25 000	-	-	304 610	38 776	265 834	265 834	-
Sweden	-	-	6 323 864	130 000 000	16 993 464	23 317 328	6 323 864	16 993 464	-	16 993 464
Switzerland	-	-	2 173 913	5 500 000	2 631 579	4 805 492	2 173 913	2 631 579	-	2 631 579
Syrian Arab Republic	5 500	-	-	-	-	5 500	-	-	-	-
Thailand	-	-	48 772	-	48 400	97 172	48 772	48 400	-	48 400
Tonga	3 000	(3 000)	-	-	-	-	-	-	-	-
Tunisia	3 219	(119)	17 459	15 972	21 764	42 323	21 714	20 609	-	20 609
Turkey	5 000	-	10 000	-	10 000	25 000	10 000	15 000	5 000	10 000
Uganda	2 655	(975)	1 344	-	-	3 024	-	3 024	3 024	-
United Kingdom of Great Britain and Northern Ireland	-	-	5 977 057	4 500 000	6 676 558	12 653 615	5 977 057	6 676 558	-	6 676 558

SCHEDULE 1 (concluded):

	Balance due as at 31 December 1984 for 1984 and prior years	Additions and adjustments for 1984 and prior years	Pledges for 1985	Pledges for 1986 and future years		Total	Payments received in 1985	Unpaid pledges as at 31 December 1985	Composition of balance due	
				Local currency	US dollars				For 1985 and prior years	For 1986 and future years
United States of America	-	-	\$4 000 000	-	-	\$4 000 000	\$5 000 000	-	-	-
Viet Nam	2 164	-	1 000	-	1 500	4 664	1 000	3 664	2 164	1 500
Yemen	46 850	-	2 850	-	2 850	\$2 550	-	\$2 550	49 700	2 850
Yugoslavia	11 192	(11 192)	2 040	\$55 000	1 856	3 896	2 040	1 856	-	1 856
Zaire	1 000	-	-	-	1 000	2 000	-	2 000	1 000	1 000
Zambia	-	-	690	-	-	690	-	690	690	-
Zimbabwe	1 653	(800)	1 863	3 000	1 818	3 136	1 863	3 273	1 455	3 818
Total	10 847 736	812 229	135 883 397	-	92 071 532	228 935 264	122 143 946	116 791 318	24 724 080	92 067 238
(statement I)										
(statement II										

a/ Includes the following pledge made in 1985 for 1987:

<u>Local currency</u>	<u>United States dollar equivalent</u>
65 000 000	\$ 496 732

# SCHEDULE 2

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

### Miscellaneous income and expenditure for the year ended 31 December 1985

(United States dollars)

1984		1985
6 577 903	Interest income from investments	5 736 670
214 379	Miscellaneous income from accounts of executing agencies - net	846 660
(962 954)	Net adjustments on revaluation of currencies and gains/losses on exchange (note 1 (c))	553 432
107 684	Miscellaneous savings in liquidating obligations of prior biennium	-
90 717	Other income (expenditure) - net	(2 502)
6 027 729	Total income - net (statement I)	7 134 260

SCHEDULE 3

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

1985 expenditure by agencies, non-governmental organizations  
and special population grants

(United States dollars)

	<u>Personnel services</u>	<u>Sub-contracts</u>	<u>Training (fellowships)</u>	<u>Equipment and supplies</u>	<u>Miscellaneous</u>	<u>Subtotal</u>	<u>Programme support costs</u>	<u>Total</u>
United Nations (Work programme)	1 114 513	180 140	-	(5 709)	99 446	1 388 390	154 181	1 542 571
United Nations (Department of Technical Co-operation for Development)	6 395 169	120 104	2 767 299	3 996 596	470 431	13 749 599	1 901 120	15 650 719
BCE	242 969	(20 000)	14,178	7 401	6 000	250 548	32 571	283 119
ESCAP	742 040	152 952	343 092	64 359	202 935	1 507 378	195 959	1 703 337
ECLAC	1 434 478	4 787	105 087	161 011	86 825	1 794 188	251 186	2 045 374
ECA	1 870 829	-	348 989	57 364	271 727	2 548 909	371 358	2 880 267
ESCPA	399 171	-	37 052	16 563	30 703	483 509	62 856	546 365
ILO	3 706 469	105 855	899 753	280 122	243 318	5 235 517	680 617	5 916 134
FAO	1 268 052	218 494	496 259	59 305	(60 043)	1 982 067	196 391	2 178 458
UNESCO	3 033 739	317 077	1 386 695	744 210	504 540	5 986 261	722 498	6 708 759
WHO	5 635 164	4 002 720	4 250 838	10 911 646	593 443	25 393 811	2 976 196	28 370 007
UNICEF	136 786	-	9 411	2 019 482	63 626	2 229 305	-	2 229 305
Governments	8 584 272	2 795 450	4 515 459	12 213 074	1 874 957	29 983 212	-	29 983 212
UNFPA	11 940 807	204 187	622 109	7 133 295	1 418 636	21 319 034	-	21 319 034
UNDP-OPE	<u>285 825</u>	<u>96 299</u>	<u>132 530</u>	<u>50 414</u>	<u>21 152</u>	<u>586 220</u>	<u>64 484</u>	<u>650 704</u>
Agencies total	46 790 283	8 178 065	15 930 751	37 709 153	6 829 696	114 437 948 a/	7 569 417	122 007 365
Non-governmental organizations and special population grants	<u>3 059 368</u>	<u>6 693 731</u>	<u>2 950 159</u>	<u>1 603 744</u>	<u>701 272</u>	<u>14 008 274 a/</u>	<u>177 806</u>	<u>14 186 080</u>
	<u>49 849 651</u>	<u>13 871 796</u>	<u>18 880 910</u>	<u>39 312 897</u>	<u>6 530 968</u>	<u>128 446 222</u>	<u>7 747 223 a/</u>	<u>136 193 445</u>

(schedule 8)

a/ Statement I.

SCHEDULE 4

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Budget appropriations and expenditure for the biennium 1984-1985

(United States dollars)

Programme	Net appropriations 1984-1985	Expenditure in 1984-1985			Unencumbered balance
		Disbursements a/ 1984-1985	Unliquidated obligations as at 31 December 1985	Total expenditure 1984-1985	
I. Executive direction and management	3 109 342	3 076 175	29 150	3 105 325	4 017
II. Administrative and public information support services	8 255 972	8 138 875	103 918	8 242 793	13 179
III. Programme planning, appraisal and monitoring	<u>13 212 209</u>	<u>13 056 962</u>	<u>131 576</u>	<u>13 188 538</u>	<u>23 671</u>
<u>Net appropriations and expenditure</u>	<u>24 577 523</u>	<u>24 272 012</u>	<u>264 644</u>	<u>24 536 656 b/</u>	<u>40 867</u>

a/ The disbursement figures are net after deducting staff assessment income totalling \$3,992,113.

b/ Consisting of: 11 840 820 - charged against 1984 resources (statement I)  
12 695 836 - charged against 1985 resources (statement I)  
24 536 656

SCHEDULE 5

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Investments as at 31 December 1985

(United States dollars)

Type	Currency	Interest rate	Amount
Current accounts	Deutsche mark	various	9 701
	Japanese yen	various	37 686
	Swedish kronor	various	3 419
			<u>50 806</u>
Interest-bearing accounts	United States dollars	7.2500	<u>11 628 126</u>
Time-deposit accounts	United States dollars	7.9375	10 000 000
	United States dollars	8.0000	1 475 859
	United States dollars	8.1250	10 000 000
	United States dollars	14.0000	12 050 000
	Japanese yen	6.5000	7 098 000
	Swedish kronor	12.0000	3 684 620
	Swedish kronor	12.2500	<u>3 546 183</u>
			<u>47 854 662</u>
		(statement II)	<u>59 533 594</u>

SCHEDULE 6

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Status of contributions from Governments for special population programmes as at 31 December 1985

(United States dollars)

	International Planned Parenthood Federation	Population Council	International Union for the Scientific Study of Population	International Committee on the Management of Population Programmes	Programme of Social Research on Population in Latin America	Total
Balance due to special population programmes as at 1 January 1985	5 300 000	-	-	-	-	5 300 000
Contributions received from Governments in 1985						
Japan	11 300 000	-	-	-	-	11 300 000
Netherlands	1 080 135	50 655	50 654	-	-	1 181 444
Norway	-	58 805	63 694	38 217	50 955	211 671
	17 680 135	109 460	114 348	38 217	50 955	17 993 115
Less: Amounts remitted	<u>6 380 135</u>	<u>58 805</u>	<u>63 694</u>	<u>38 217</u>	<u>50 955</u>	<u>6 591 806</u>
Balance due to special population programmes as at 31 December 1985	<u>11 300 000</u>	<u>50 655</u>	<u>50 654</u>	<u>-</u>	<u>-</u>	<u>11 401 309</u>
						(statement I7)

## SCHEDULE 7

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

## TRUST FUNDS

Statement of account for the year ended 31 December 1985

(United States dollars)

Trust funds	Unexpended balance as at 1 January	Contributions received in 1985	Interest income	Subtotal	Programme expenditure	Support costs	Total expenditure	Unexpended balance as at 31 December
Canada	-	148 148	2 707	150 855	26 374	1 319	27 693	123 162
Colombia	385 924	189 827	19 198	594 949	489 719	6 311	496 030	98 919
Denmark	129 429	710 890	66 602	906 921	680 106	25 921	706 027	200 894
European Economic Community	8 611	66 609	985	76 205	60 143	-	60 143	16 062
Finland	25 351	156 446	9 148	190 945	173 026	8 260	181 286	9 659
International Conference on Population - 1984								
Main budget	300 824	19 563	19 051	339 438	162 841	-	162 841	176 597
Special travel arrangements	4 431	-	-	4 431	1 676	-	1 676	2 755
Italy	(309 616)	1 751 039	28 790	1 470 213	1 626 725	20 000	1 646 725	(176 512)
Netherlands	1 065 091	601 575	87 008	1 753 674	602 943	25 964	628 907	1 124 767
Norway	465 331	2 345 574	60 617	2 871 522	2 301 512	38 860	2 340 372	531 150
Organisation of Petroleum Exporting Countries	513 622	-	31 387	545 009	259 105	12 955	272 060	272 949
Sweden	467	-	-	467	211	256	467	-
United Kingdom of Great Britain and Northern Ireland	-	30 866	-	30 866	35 793	1 790	37 583	(6 717)
United Nations Population Award	<u>395 426</u>	<u>50 000</u>	<u>38 892</u>	<u>484 318</u>	<u>35 895</u>	<u>-</u>	<u>35 895</u>	<u>448 523</u>
Total	<u>2 984 891</u>	<u>6 070 537</u> (schedule 9)	<u>364 485</u>	<u>9 419 913</u>	<u>6 456 069</u>	<u>141 636</u> a/	<u>6 597 705</u>	<u>2 822 208</u> (statement II)

a/ Represents agreed percentage of programme expenditure reimbursed to UNFPA for support costs.



SCHEDULE 8

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Unspent allocations as at 31 December 1985

(United States dollars)

	1985 Allocations	Expenditure	1985 unspent allocations	Future years' allocations	Total unspent allocations
United Nations (Work programme)	1 535 400	1 388 390	147 010	1 353 865	1 500 875
United Nations (Department of Technical Co-operation for Development)	15 770 553	13 749 599	2 020 954	21 224 551	23 245 505
ECE	339 866	250 548	89 318	320 000	409 318
ESCAP	1 704 871	1 507 378	197 493	2 015 217	2 212 710
ECLAC	1 800 000	1 794 188	5 812	1 321 930	1 327 742
ECA	3 297 026	2 548 909	748 117	2 520 051	3 268 168
ESCOM	513 615	483 509	30 106	821 650	851 756
ILO	7 226 731	5 235 517	1 991 214	9 652 066	11 643 280
FAO	2 227 704	1 982 067	245 637	1 325 604	1 571 241
UNESCO	7 357 377	5 986 261	1 371 116	10 056 152	11 427 268
WHO	28 791 838	25 393 811	3 398 027	28 199 601	31 597 628
UNICEF	2 291 671	2 229 305	62 366	1 326 171	1 388 537
Governments	33 163 471	29 983 212	3 180 259	28 123 202	31 303 461
UNFPA	25 480 818	21 319 034	4 161 784	7 902 182	12 063 966
UNDP - OPE	589 256	586 220	3 036	1 131 659	1 134 695
Non-governmental organizations and special population grants	132 090 197	114 437 948 a/	17 652 249	117 293 901	134 946 150
	14 391 601	14 008 274 a/	383 327	11 004 597	11 387 924
	<u>146 481 798</u>	<u>128 446 222</u>	<u>18 035 576</u>	<u>128 298 498</u>	<u>146 334 074</u>
		(schedule 2)	(note 7)	(note 7)	

a/ Statement I.

SCHEDULE 9

UNITED NATIONS FUND FOR POPULATION ACTIVITIES: TRUST FUNDS

Status of contributions pledged as at 31 December 1985

(United States dollars)

Government/organization	Balance due as at 31 December 1984	Additions and adjustments	Total	Collected in 1985	Unpaid pledges as at 31 December 1985 for 1985 and prior years
<u>UNFPA Multi-bilateral Programme</u>					
Canada	-	148 148	148 148	148 148	-
Denmark	-	710 890	710 890	710 890	-
European Economic Community	-	66 609	66 609	66 609	-
Finland	-	156 446	156 446	156 446	-
Italy	-	1 751 039	1 751 039	1 751 039	-
Netherlands	-	601 575	601 575	601 575	-
Norway	-	2 345 574	2 345 574	2 345 574	-
United Kingdom of Great Britain and Northern Ireland	-	30 866	30 866	30 866	-
<b>Total</b>	-	<b>5 811 147</b>	<b>5 811 147</b>	<b>5 811 147</b>	-
<u>International Conference on Population in Mexico (1984)</u>					
Ecuador	600	-	600	-	600
India	7	(7)	-	-	-
Malawi	5 000	-	5 000	5 000	-
Peru	25 000	-	25 000	-	25 000
Sudan	15 000	(437)	14 563	14 563	-
Yemen	25 000	-	25 000	-	25 000
<b>Total</b>	<b>70 607</b>	<b>(444)</b>	<b>70 163</b>	<b>19 563</b>	<b>50 600</b>
<u>United Nations Population Award</u>					
India	-	50 000	50 000	50 000	-
	-	50 000	50 000	50 000	-
<u>UNFPA 1985 Population and Housing Census</u>					
Colombia	-	189 827	189 827	189 827	-
<b>Total</b>	-	<b>189 827</b>	<b>189 827</b>	<b>189 827</b>	-
<b>Grand Total</b>	<b>70 607</b>	<b>6 050 530</b>	<b>6 121 137</b>	<b>6 070 537</b>	<b>50 600</b>

(schedule 7)

Notes to the financial statementsNote 1. Summary of significant accounting policies

The financial statements reflect the application of the following significant accounting policies:

(a) Income

Under the annual funding principles adopted by UNFPA, income (including pledges from Governments, investment income and miscellaneous income, but excluding contributions to trust funds) is recorded on an accrual basis. Details of contributions pledged for future years are shown in schedule 1.

(b) Expenditure

All expenditure of UNFPA is accounted for on an accrual basis. Project expenditure includes unliquidated obligations raised by the executing agencies in respect of goods and services provided for in the project budgets for 1985 and contracted for by the end of that year.

(c) Exchange rates

UNFPA financial rule 104.1 provides that pledges shall be converted at the United Nations operational rate of exchange in effect on the date of the pledge. UNFPA financial rule 104.2 provides that payments of voluntary contributions shall be recorded as income expressed in United States dollars at the United Nations operational rate of exchange in effect on the date of payment.

Exchange rate adjustments of (\$187,437) arising on collection of contributions are shown in statement I. All other transactions are recorded at the United Nations operational rate of exchange in effect on the date of the transaction; exchange adjustments on these transactions are recorded as miscellaneous income in accordance with UNFPA financial rule 104.3 and in 1985 amounted to a net gain of \$553,432, as shown in schedule 2.

(d) Capital expenditure

The full cost of non-expendable equipment used for administrative purposes is charged to the UNFPA biennial budget in the year in which it is purchased. An inventory is maintained of all non-expendable equipment (defined as items of equipment valued at \$400 or more a unit, and with a serviceable life of at least five years, and items of equipment included in any special lists, for which formal inventory records are maintained).

Note 2. Programme expenditure

The programme expenditure includes field costs of UNFPA's deputy representatives in the amount of \$4,617,002 against allocations of \$5,131,365.

Note 3. Non-convertible currencies pending United States dollar credit from UNDP

The amount of \$140,644 represents non-convertible currencies held by UNDP on behalf of UNFPA converted into United States dollars at the United Nations operational rate of exchange in effect on the date of receipt.

Note 4. Contributions pledged by Governments

Contributions pledged by Governments for current and prior years that had not been paid by 31 December 1985 were as follows:

	<u>United States dollars</u>
1981 and prior years	697 027
1982	89 159
1983	29 739
1984	142 597
1985	<u>23 765 558</u>
Total (statement II)	<u><u>24 724 080</u></u>

Note 5. Operating funds payable to, and unliquidated obligations of, executing agencies

Operating funds of \$3,228,972 payable by UNFPA to executing agencies and shown in statement II consist of \$5,263,158 payable to executing agencies, less \$2,034,186 provided to executing agencies. These balances, after taking into account unliquidated obligations, are consistent with the operating fund balances reported by the executing agencies.

The unliquidated obligations are shown separately in statement II in the amount of \$28,869,513 and consist of \$22,451,647 in respect of agencies for whom operating funds are provided, \$5,956,717 in respect of UNFPA/Governments as executing agencies for their projects and \$461,149 in respect of non-governmental organizations and special population grants.

Note 6. Operational reserve

At its twenty-eighth session (decision 81/7, sect. III, para. 5), the Governing Council decided that the level of the operational reserve for each year shall be established at 25 per cent of the estimated contributions for that year, rounded off to the nearest \$1 million, this target to be fully achieved as soon as possible and not later than by the end of 1989. Pursuant to the above decision, \$4 million was transferred in 1985 from general resources to the Operational Reserve, bringing the balance to \$30 million as at 31 December 1985, as shown in statement II.

Note 7. Unspent allocations

The balance of general resources shown in statement III excludes 1985 unspent allocations of \$18,035,576 and allocations for future years amounting to \$128,298,498 issued to executing agencies, as shown in schedule 8.

---

### كيفية الحصول على منشورات الأمم المتحدة

يمكن الحصول على منشورات الأمم المتحدة من المكتبات ودور التوزيع في جميع أنحاء العالم. استعلم عنها من المكتبة التي تتعامل معها أو اكتب إلى : الأمم المتحدة ، قسم البيع في نيويورك أو في جنيف .

#### 如何购取联合国出版物

联合国出版物在全世界各地的书店和经售处均有发售。请向书店询问或写信到纽约或日内瓦的联合国销售组。

#### HOW TO OBTAIN UNITED NATIONS PUBLICATIONS

United Nations publications may be obtained from bookstores and distributors throughout the world. Consult your bookstore or write to: United Nations, Sales Section, New York or Geneva.

#### COMMENT SE PROCURER LES PUBLICATIONS DES NATIONS UNIES

Les publications des Nations Unies sont en vente dans les librairies et les agences dépositaires du monde entier. Informez-vous auprès de votre libraire ou adressez-vous à : Nations Unies, Section des ventes, New York ou Genève.

#### КАК ПОЛУЧИТЬ ИЗДАНИЯ ОРГАНИЗАЦИИ ОБЪЕДИНЕННЫХ НАЦИЙ

Издания Организации Объединенных Наций можно купить в книжных магазинах и агентствах во всех районах мира. Наводите справки об изданиях в вашем книжном магазине или пишите по адресу: Организация Объединенных Наций, Секция по продаже изданий, Нью-Йорк или Женева.

#### COMO CONSEGUIR PUBLICACIONES DE LAS NACIONES UNIDAS

Las publicaciones de las Naciones Unidas están en venta en librerías y casas distribuidoras en todas partes del mundo. Consulte a su librero o diríjase a: Naciones Unidas, Sección de Ventas, Nueva York o Ginebra.

---