

**UNITED NATIONS**  
**FUND FOR POPULATION ACTIVITIES**

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**FINANCIAL REPORT**  
**and**  
**AUDITED FINANCIAL STATEMENTS**  
**for the year ended 31 December 1980**  
**and**  
**REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**  
OFFICIAL RECORDS: THIRTY-SIXTH SESSION  
SUPPLEMENT No. 5G (A/36/5/Add.7)



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**UNITED NATIONS**

New York, 1981

#### **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.**

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LETTERS OF TRANSMITTAL

30 April 1981

Sir,

Pursuant to financial regulation 15.1, as amended, I have the honour to submit the annual accounts of the United Nations Fund for Population Activities as at 31 December 1980, 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

15 June 1981

Sir,

I have the honour to transmit to you the financial statements of the United Nations Fund for Population Activities as at 31 December 1980, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition to the above, I have the honour to present the report of the Board with respect to the United Nations Fund for Population Activities Accounts for the year 1980.

Accept, Sir, the assurances of my highest consideration.

(Signed) OSMAN GHANI KHAN  
Comptroller and Auditor General of Bangladesh  
and  
Chairman, United Nations Board of Auditors

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

## I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1980

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 1980 and the report of the Board of Auditors. The accounts consist of four statements supported by eight schedules accompanied by notes which are an integral part of the financial statements.

2. This submission is made in conformity with regulation 15.1, as amended, of the Financial Regulations and Rules of the United Nations Fund for Population Activities originally approved by the Governing Council of the United Nations Development Programme at its seventeenth session.

### Participating and executing agency accounts

3. In accordance with UNFPA financial regulation 15.2, the UNFPA financial accounts include the accounts of the status of funds allocated to the participating and executing agencies for the execution of UNFPA activities in 1980. As of the date of this report, the following participating and executing agency has transmitted audited accounts to UNFPA:

Food and Agriculture Organization of the United Nations (FAO)

The following participating and executing agencies have provided a statement of their accounts as submitted for audit:

United Nations Educational, Scientific and Cultural Organization (UNESCO)

United Nations Children's Fund (UNICEF)

International Labour Organisation (ILO) and World Health Organization (WHO) have submitted unaudited interim accounts for the 12-month period ended 31 December 1980, and will be submitting audited statements for the biennium 1980-1981.

In respect of the following executing agencies, the UNFPA financial statements incorporate the information in respect of the 12-month period ended 31 December 1980 which is contained in the interim financial statements of the United Nations:

United Nations

United Nations Industrial Development Organization (UNIDO)

Economic Commission for Latin America (ECLA)

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

Economic Commission for Africa (ECA)

Economic Commission for Western Asia (ECWA)

Should any changes be reported in the audited accounts of any of the participating and 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 reports, if any, of the participating and executing agencies and copies of any relevant resolutions adopted by their governing bodies, as required under UNFPA financial regulation 15.2.

4. The following change was reported in the audited 1979 accounts submitted by the participating and executing agencies after the date of submission of the Executive Director's 1979 financial report:

An increase of \$257,167 in project expenditure of the Food and Agriculture Organization of the United Nations.

Adjustment for the above change has been made in the UNFPA financial statements for the year ended 31 December 1980.

#### Financial status of the Fund

5. On 1 January 1980, the unencumbered balance of the Fund was \$32,607,429, which consisted of \$25,340,305 in unspent 1979 allocations and \$7,267,124 in unallocated funds, as shown in statement III.

6. Statement I shows that during 1980 UNFPA received income of \$128,723,218 and had expenditures of \$147,517,684, which resulted in an excess of expenditure over income of \$18,794,466.

7. As shown in Statement III, the balance of the Fund at 31 December 1980 was \$13,812,963 (i.e. the opening balance at 1 January 1980 of \$32,607,429 less the excess of expenditure over income of \$18,794,466). For the year ended 31 December 1980, the unencumbered balance comprised \$13,947,521 of allocations for the 1980 programme, which remained unspent and \$134,558 of allocations in excess of resources (statement III).

#### 1980 programme budget and expenditures

8. At its twenty-sixth session, the Governing Council gave to the Executive Director an approval authority for 1980 of \$138 million. Total allocations at year end consisted of \$150,470,890 in project allocations, of which \$25,340,305 were the carry-over of unspent allocations from the previous year; \$4,239,268 in allocations to the United Nations for programme support costs; and \$6,772,697 in allocations for the 1980 administrative and programme support budget of UNFPA headquarters as approved by the Governing Council for the Fund's administrative and programme support costs at its twenty-sixth session.

9. Expenditures for 1980 totalled \$147,517,684 - an increase of 12.0 per cent over 1979 expenditures of \$131,582,459. The breakdown of 1980 expenditures is shown in statement I. These comprised programme expenditures of \$6,755,047. Administrative budget expenditures included only disbursements as the remaining balances of unliquidated obligations were cancelled after a thorough review. The 1980 administrative budget expenditures are not comparable with the 1979 figures



as the 1979 expenditures included unliquidated obligations of \$182,254. In accordance with recommendations of the External Auditors, all 1979 and 1980 outstanding obligations were reviewed. Credits resulting from the cancellation of unliquidated obligations were surrendered.

10. Project implementation, calculated as the ratio of project expenditures to project allocations rose from 83 per cent in 1979 to 90.7 per cent in 1980. Of the total 1980 project expenditures, 57 per cent was spent by the participating and executing agencies, 28 per cent by UNFPA itself in directly-executed projects (including the cost of UNFPA field co-ordinators), and 15 per cent correspond to expenditures of non-governmental organizations' projects and special population grants.

#### Contributions from Governments for special population programmes

11. As authorized by the Governing Council at its seventeenth and twentieth sessions, UNFPA received contributions from several Governments which were designated for special population programmes. Schedule 6 shows that in 1980 UNFPA received \$16,034,338 from the Governments of the Federal Republic of Germany, Japan and the Netherlands for transfer to the International Planned Parenthood Federation and \$200,000 from the Government of Japan for transfer to the Inter-Governmental Co-ordinating Committee. These transactions were performed as in previous years at the request of the Governments concerned and the UNFPA's responsibility was limited to remitting the funds to the recipients.

#### Trust funds

12. Schedule 7 shows the statement of account as at 31 December 1980 of the Trust Funds authorized by the Governing Council for special population activities. At the beginning of 1980, the unexpended balance of the Trust Fund of the Swedish Government, which was established to support a population programme in Mexico, was \$207,158. Contributions received for the Swedish Trust Fund in 1980 were \$598,086 and interest income amounted to \$18,325. The total amount available for programming in 1980 was therefore \$823,569, of which \$528,295 was spent, leaving at year end an unexpended balance of \$295,274, to finance project activities in 1981.

13. At the beginning of 1980, the unexpended balance of the Norwegian Trust Fund, established to support basic population needs, studies in developing countries and other special population projects, was \$712,596. Contributions received during the year amounted to \$1,863,980 and interest income was \$93,128. At 31 December 1980, the expenditures for the year amounted to \$1,522,616 and the unexpended balance available for 1981 activities was \$1,147,088.

14. In 1980, two new trust funds were established by the Governments of Finland and Denmark for special earmarked population programmes in selected countries. Contributions received from the Finnish Government amounted to \$262,674 and interest earned on this account was \$1,093. No expenditures were reported as at 31 December 1980 as payments were received towards the end of the year. The Danish Government contributed an amount of \$811,096 near the end of 1980. No interest income was earned and no expenditures were reported.

## Operational reserve

15. During 1980, UNFPA maintained a fully funded operational reserve of \$20 million as established by the Governing Council at its fifteenth session.

## Response to the Report of the Board of Auditors for 1980

16. Following the practice commenced in 1974 the response to the report of the Board of Auditors on the 1980 UNFPA accounts and financial statements is included in the following paragraphs. 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.

### Trust funds (paras. 4-6)

17. The Administration has informed the Board of Auditors that beginning in 1977, with the establishment of the Norwegian Trust Fund, a uniform rate of 5 per cent was instituted for all projects financed by the Norwegian and all future trust funds to cover administrative and programme support costs. The service charge is intended to cover programme support costs of directly executed projects by UNFPA, which are financed by trust funds. In cases where the project is executed by a United Nations specialized agency the programme support costs rate is the same as the rate paid by UNFPA to an executing agency for implementation of UNFPA-funded projects.

### Government contributions (paras. 7-8)

18. UNFPA has agreed with the comments of the Board of Auditors and has continued to intensify its efforts to persuade all donor Governments to pay the outstanding pledges and to regularize the payments of contributions. The Executive Director has made arrangements for strict and close follow-up of payments of contributions.

### Inventory control (para. 9)

19. As recommended by the Board of Auditors, new systems have been established at headquarters for control and inventory of non-expendable equipment. Procedures for submission of monthly reports of acquisition and disposal of non-expendable property by field offices are being reviewed to strengthen the control over non-expendable property. In addition, new formats of the UNFPA monthly report of non-expendable property are being designed to ensure compliance with UNFPA Financial Rules.

### Project management (paras. 10-11)

20. UNFPA has continued to improve its systems and procedures established at UNFPA headquarters and in the field offices for monitoring programme implementation. Annual country reviews and tripartite project reviews are being scheduled systematically to provide insight into problems of project implementations; a larger number of country project evaluations have been planned as objective and independent in-depth analysis of UNFPA-funded programmes and projects, and a rigorous follow-up system has been established to monitor all project accounts and obtain adequate audited statements to comply with the UNFPA financial procedures.

Travel (paras. 12-13) .

21. UNFPA has agreed with the comments of the Board of Auditors and brought to the attention of the UNDP Travel Section the auditors' observations regarding the need for a thorough review of outstanding travel advances on a regular basis to obtain reimbursements from staff members in a timely manner, thus ensuring compliance with the UNFPA administrative policies and procedures.

## II. REPORT OF THE BOARD OF AUDITORS

### Introduction

1. As required by General Assembly resolution 74 (I) and article XV 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 1980.

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.

3. During the year, we reviewed the budgetary control, travel, expendable and non-expendable property procedures. We also examined the procurement system, a number of trust funds, and the system of internal controls. Our audit identified strengths and weaknesses in the financial systems and those weaknesses found to exist in the system have been reported to the Administration with appropriate recommendations for corrective action. The following are the most significant matters arising from our 1980 audit examination. We have discussed these matters with the Administration whose responses are incorporated where appropriate.

### Trust funds

4. On the authority of the Governing Council, UNFPA received contributions from two donor countries to finance certain trust fund projects. Our examination of the expenditures of these projects revealed that reimbursement of the administrative and programme support costs of the projects was being determined at different rates for each project. For example, the administrative and programme support costs of some of the projects were being reimbursed at the rate of 5 per cent of programme delivery while other projects were charged 3.76 per cent.

5. To ensure that all the projects bear equal share of the administrative and programme support costs, we recommended that overhead costs should be charged to projects at a uniform rate.

6. The Administration has informed us that it has considered these matters and has taken appropriate action.

### Government contributions

7. Over the years, there have been substantial increases in the activities of UNFPA. Our review disclosed that the expenditures of the organization increased from \$72.1 million in 1977 to \$147.5 million in 1980. In spite of these increases, some Governments have not been paying their contributions on time. We noted that,

despite efforts made by UNFPA, an amount of \$8,033,759 of the pledges made for 1980 had not been paid by the year-end. Furthermore, the sum of \$802,908 due from certain Governments had remained outstanding over a number of years.

8. In view of the financial difficulties of UNFPA, we recommended that efforts should be intensified to persuade the Governments to pay the outstanding pledges.

#### Inventory control

9. During our review of inventory control, we noted a number of weaknesses which we drew to the attention of the Administration.

(a) Contrary to UNFPA Financial Rules, monthly reports of acquisition and disposal of non-expendable property and annual inventory reports were not sent regularly and promptly by the field offices. Furthermore, we noted from the reports sent in by the field offices that many of them were not signed and that, in a number of instances, they did not contain certificates of physical verification. We recommended that control over non-expendable property should be strengthened and efforts made to ensure compliance with UNFPA Financial Rules.

(b) The prescribed format of UNFPA for monthly report of non-expendable property was not adequate. It did not provide for the date when a property item was acquired and when it was disposed of. We recommended that the format should be amended accordingly. The Administration took note of our recommendations for future compliance.

#### Project management

10. Our review disclosed that systems and procedures established by UNFPA for the management of projects were generally adequate. Our examination, however, revealed that project delivery reports were not promptly sent by the field offices. We also found that audited accounts for certain completed projects had not been received by UNFPA headquarters.

11. To facilitate effective monitoring of project implementation, we recommended that appropriate steps should be taken to ensure that field offices promptly submit project delivery reports as well as audited accounts on completed projects.

#### Travel

12. Travel accounts of UNFPA are maintained by the Travel Section of UNDP. This section prepares the list of unsettled travel claims and submits it to UNFPA. Administration of travel is, however, governed by the administrative procedures of UNFPA's Policies and Procedures Manual.

13. According to UNFPA's administrative procedures, travel claims are to be submitted within two weeks after the completion of travel. Where a staff member fails to comply with this directive, the unsettled advances are to be debited against the personal account of the officer. Our examination, however, revealed that a number of travel advances had been outstanding for more than three years and had not been debited against the personal accounts of the officers concerned.

14. We recommended that a review of outstanding travel advances should be performed regularly and follow-up action taken promptly. Furthermore, we recommended that appropriate steps should be taken to ensure compliance with UNFPA administrative policies and procedures.

#### Agency statements

15. 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 UNFPA Financial Regulation 15.2, 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 1979 report

16. The Administration has taken into account all comments raised in the 1979 report and has proceeded to take further action on the matters.

#### Acknowledgement

17. 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) Osman Ghani KHAN  
Comptroller and Auditor General  
of Bangladesh

(Signed) Hendrik VREBOS  
Senior President of the Court of Accounts  
of Belgium

(Signed) J. B. H. COLEMAN-  
Acting Auditor General of Ghana

### III. 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 year ended 31 December 1980. 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 properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and legislative authority, and present fairly the financial position as at 31 December 1980.

(Signed) Osman Ghani KHAN  
Comptroller and Auditor General  
of Bangladesh

(Signed) Hendrik VREBOS  
Senior President of the Court of Accounts  
of Belgium

(Signed) J. B. H. COLEMAN  
Acting Auditor General of Ghana

June 1981

IV. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1980



## Statement I

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Statement of income and expenditure for the year ended 31 December 1980  
(United States dollars)

<u>1979</u>			<u>1980</u>
	INCOME		
111 722 907	Contributions from Governments (Schedule 1)		125 382 985
1 597 854	Pledges for current year		894 235
(62 114)	Additions and adjustments to pledges for prior years (Schedule 1)		41 078
113 256 647	Exchange adjustments on collection of contributions (Note 1(c))		126 324 298
3 461 081	Interest income		2 566 420
942	Donations		5 599
361 253	Miscellaneous income (expense) (Schedule 2)		(173 059)
117 081 923			128 723 218
	EXPENDITURE		
112 131 887	Programme expenditure (Note 2)		120 783 031
14 094 176	By agencies (Schedule 3)		19 979 606
126 226 063	By non-governmental organizations and special population grants (Schedule 3)		140 762 637
5 356 396	UNFPA administrative and programme support costs (Schedule 4) and (Note 1(b))		6 755 047
131 582 459			147 517 684
(14 500 536)	EXCESS OF EXPENDITURE OVER INCOME (Statement III)		(18 794 466)

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

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD  
Director  
Division of Finance

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Statement of assets and liabilities as at 31 December 1980  
(United States dollars)

1979			1980
<b>ASSETS</b>			
32 106	Cash		835 644
-	Convertible currencies		490 000
32 106	Accumulated non-convertible currencies		1 205 644
30 000 000	Government letters of credit	(Note 3)	2 000 000
16 283 290	Investments	(Schedule 5)	26 567 455
46 315 396			29 773 099
-	Advances and accounts receivable		4 208 216
9 709 678	Due from United Nations Development Programme		16 103 042
944 996	Operating funds provided to participating and executing agencies, net	(Note 4)	571 319
-	Accounts receivable		685 900
643 432	Deferred charges		455 929
11 298 106	Accrued interest		22 024 406
14 920 284	Pledges receivable from Governments		8 836 667
138 195 138	For current and prior years	(Note 5)	103 978 631
153 115 422	For future years	(Schedule 1)	112 815 298
210 728 924			164 612 803
<b>LIABILITIES AND RESERVES</b>			
12 949 632	Liabilities		24 028 095
3 242 607	Unliquidated obligations of participating and executing agencies	(Note 4)	-
919 754	Due to United Nations Development Programme	(Schedule 7)	2 517 225
809 893	Due to UNFPA Trust Funds		225 500
136 200 407	Accounts payable	(Note 6)	104 029 020
158 121 495	Deferred income		130 799 840
25 340 305	Unrecaptured funds	(Note 7)	13 947 521
-	Balance 31 December		(134 558)
7 267 124	Unspent allocations for the current year		-
32 607 429	Allocations in excess of resources for the current year	(Statement III)	13 812 963
20 000 000	Unallocated funds for the current year		20 000 000
52 607 429	Operational reserve		33 812 963
210 728 924			164 612 803

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

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD  
Director  
Division of Finance

Statement III

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Statement of unencumbered funds as at 31 December 1980  
(United States dollars)

<u>1979</u>			<u>1980</u>
47 107 965	Balance 1 January		32 607 429
(14 500 536)	Less: Excess of expenditure over income	(Statement I)	(18 794 466)
<u>32 607 429</u>			<u>13 812 963</u>
25 340 305	Unspent allocations for the current year	(Schedule 8)	13 947 521
-	Allocations in excess of resources for the current year	(Statement II)	(134 558)
<u>7 267 124</u>	Unallocated funds for the current year		<u>-</u>
32 607 429		(Note 7)	13 812 963
<u>32 607 429</u>			<u>13 812 963</u>

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

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD  
Director  
Division of Finance

Statement IV

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Statement of changes in the financial position for the year ended 31 December 1980  
(United States dollars)

1979		1980
	<b>SOURCE OF FUNDS</b>	
117 081 923	Total income for the year (Statement I)	128 723 218
-	Decrease in pledges receivable from Governments	40 300 124
9 303 826	Increase in liabilities	12 092 339
138 200 407	Increase in deferred income	-
7 203 378	Increase in funds provided by United Nations Development Programme	-
271 789 534	Total funds provided	181 115 681
	<b>APPLICATION OF FUNDS</b>	
131 562 459	Total expenditure for the year (Statement I)	147 517 684
-	Increase in funds provided to United Nations Development Programme	9 450 823
120 445 929	Increase in pledges receivable from Governments	-
892 372	Increase in accounts receivable, deferred charges and accrued interest	124 720
7 784 264	Decrease in deferred income	34 171 387
260 705 024	Increase in operating funds provided to executing agencies	6 393 364
	Total funds used	197 657 978
11 084 510	<b>INCREASE (DECREASE) IN CASH AND INVESTMENTS</b>	(16 542 297)
35 230 886	Cash and investments at 1 January	46 315 396
11 084 510	Increase (decrease) in cash and investments	(16 542 297)
46 315 396	Cash, Government letters of credit and investments at 31 December (Statement II)	29 773 099

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

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD  
Director  
Division of Finance

**UNITED NATIONS FUND FOR POPULATION ACTIVITIES**  
**Status of voluntary contributions pledged as at 31 December 1980**  
 (United States dollars)

Country	Balance due 31 December 1979 for 1972 and before	Additions and adjustments 1972 and before	Pledges for 1980	Total pledges for 1980 U.S.\$	Payments received for 1980 pledges in 1980	Unpaid pledges 31 December 1980	Composition of balance due at 31 December 1980 U.S.\$	Per 1981
Algeria	250 000	-	1 000	-	-	1 000	1 000	-
Argentina	-	-	859 664	997 674	-	250 000	250 000	997 674
Australia	-	-	-	1 837 558	-	35 200	35 200	35 200
Austria	-	-	35 200	35 200	859 664	36 200	36 200	36 200
Bahamas	10 000	-	1 000	1 000	1 000	-	-	1 000
Bangladesh	-	-	12 000	12 000	-	32 000	32 000	32 000
Barbados	-	-	1 000	1 000	-	1 000	1 000	1 000
Belgium	-	-	1 112 903	2 252 240	1 146 337	1 112 903	1 112 903	1 112 903
Benin	1 052 632	35 705	-	-	-	-	-	-
Bhutan	-	-	1 000	1 000	-	1 000	1 000	1 000
Bolivia	-	-	1 260	1 260	-	1 260	1 260	1 260
Bulgaria	-	1 208	25 474	25 474	2 488	23 474	23 474	23 474
Burma	-	14 446	11 116	11 116	22 339	7 575	7 575	7 575
Canada	-	-	5 983 315	6 525 424	5 983 315	5 983 315	5 983 315	5 983 315
Cape Verde	-	-	1 000	1 000	1 000	-	-	6 525 424
Chile	-	-	5 000	5 000	-	10 000	10 000	10 000
China	132 450	883	246 657	249 353	400 000	249 353	249 353	249 353
Colombia	-	-	40 000	40 000	37 209	42 791	42 791	40 000
Costa Rica	-	-	20 000	20 000	-	20 000	20 000	20 000
Czechoslovakia	-	-	1 105	1 105	-	1 105	1 105	1 105
Cyprus	-	-	1 375	1 375	-	1 375	1 375	1 375
Czechoslovakia	95 785	(4 318)	5 639 058	6 101 695	5 414 570	6 356 223	6 101 695	6 101 695
Democratic Yemen	-	-	2 000	2 000	-	2 000	2 000	2 000
Dominican Republic	-	-	1 000	1 000	-	1 000	1 000	1 000
Dominican Republic	-	-	20 000	20 000	-	20 000	20 000	20 000
Ecuador	-	-	214 266	214 266	214 266	214 266	214 266	214 266
Egypt	-	-	2 000	2 000	-	2 000	2 000	2 000
Finland	-	-	312 312	312 312	312 312	312 312	312 312	312 312
France	-	-	160 000	160 000	160 000	160 000	160 000	160 000
Germany, Federal Republic of	-	-	16 415 888	16 415 888	16 415 888	16 415 888	16 415 888	16 415 888
Guatemala	-	-	5 000	5 000	-	5 000	5 000	5 000
Guinea-Bissau	-	-	1 079	1 079	-	1 079	1 079	1 079
Guyana	-	-	392	392	392	392	392	392
Haiti	-	-	1 000	1 000	-	1 000	1 000	1 000
Honduras	500	-	12 500	12 500	-	12 500	12 500	12 500
India	-	-	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000
Indonesia	-	-	2 406 250	2 406 250	2 406 250	2 406 250	2 406 250	2 406 250
Iran	14 000	35 530	125 000	265 530	265 530	74 412	74 412	74 412
Italy	-	-	14 068	14 068	14 068	14 068	14 068	14 068
Italy Coast	-	-	164 835	1 098 901	1 263 736	1 263 736	1 263 736	1 263 736
Jamaica	10 000	-	56 317	56 317	56 317	56 317	56 317	56 317
Japan	19 800 000	159	16 500 000	29 500 000	29 500 000	29 500 000	29 500 000	29 500 000
Jordan	106 667	(6 000)	20 000	20 000	20 000	20 000	20 000	20 000
Korea	6 000	-	25 000	25 000	25 000	25 000	25 000	25 000
Kuwait	-	-	500	500	500	500	500	500
Libania	-	-	1 500	1 500	1 500	1 500	1 500	1 500
Libyan Arab Jamahiriya	-	-	20 000	20 000	20 000	20 000	20 000	20 000
Luxembourg	40 000	-	8 548	8 548	8 548	8 548	8 548	8 548
Madagascar	-	-	1 400	1 400	1 400	1 400	1 400	1 400
Malawi	-	-	1 467	1 467	1 467	1 467	1 467	1 467
Malaysia	-	-	10 776	10 776	10 776	10 776	10 776	10 776
Maldives	-	-	545	545	545	545	545	545
Mali	-	-	4 000	4 000	4 000	4 000	4 000	4 000
Mauritania	-	-	4 403	4 403	4 403	4 403	4 403	4 403
Mauritius	-	-	10 000	10 000	10 000	10 000	10 000	10 000
Mexico	-	-	20 000	20 000	20 000	20 000	20 000	20 000
Morocco	-	204 000	4 000	4 000	208 000	4 000	4 000	4 000

**Schedule 1 (continued)**

[illegible]

... the Arabian Peninsula has commenced plans for future wars (commenced in previous years) -

(S) (C) (U) (M)

	1962	1963	Total
Government	15 000 000	16 000 000	31 000 000
Survey	20 465 116	-	20 465 116
Sweden	25 465 116	16 000 000	41 465 116

10/02 1918 earned: \$71,580.705 increments pledged for 1980 ends in 1979.

Microfilm available for 1981

**• Net receivable for 1983-1985  
total glasse receivable for**

**Future work**

# Schedule 2

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

### Miscellaneous income for the year ended 31 December 1980 (United States dollars)

<u>1979</u>		<u>1980</u>
4 078	Savings on liquidating prior years' obligations	-
40 162	Gains and losses on exchange and revaluation of currencies, net	(297 900)
246 756	Miscellaneous income (net) from executing agencies	125 945
70 257	Other	<u>(1 144)</u>
<u>361 253</u>	(Statement I)	<u>(173 099)</u>
<u><u>      </u></u>		<u><u>      </u></u>

## Schedule 3

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

1980 expenditures by agencies, non-governmental organizations  
and special population grants  
(United States dollars)

Agency	Personnel services	Sub- contracts	Training (fellowship)	Equipment and supplies	Miscellaneous	Project expenditures, total	Programme support costs	Total
United Nations (Work programme)	3 516 013	314 651	102 137	72 633	156 634	4 162 068	-	4 162 068
United Nations (Department of Technical Co-operation for Development)	10 832 342	1 286 443	2 636 229	7 755 855	1 136 052	23 646 921	3 314 513	26 961 434
ESCAP	351 279	7 560	90 373	15 543	2 169	466 924	65 369	532 293
ECLA	2 783 411	15 664	245 652	189 057	175 366	3 409 150	477 281	3 886 431
ECA	1 316 126	-	519 966	75 966	464 864	2 376 922	332 769	2 709 691
ECON	347 028	-	-	-	5 373	352 401	49 336	401 737
ILO	4 712 471	299 297	611 305	241 022	290 102	6 154 197	-	6 154 197
FAO	2 516 979	552 801	396 528	168 077	322 898	3 957 283	-	3 957 283
UNESCO	3 942 109	454 777	651 453	310 796	370 472	5 729 607	-	5 729 607
WHO	6 884 283	1 439 097	3 080 372	7 656 613	407 533	19 467 898	-	19 467 898
UNITO	22 246	-	-	-	-	22 246	-	22 246
UNICEF	254 103	6 340	211 301	7 886 370	204 675	8 562 789	-	8 562 789
UNFPA	14 619 324	4 226 783	5 784 974	10 333 740	3 270 536	38 235 357	-	38 235 357
Agencies total	52 097 714	8 603 413	14 330 290	34 705 672	6 806 674	116 543 763	4 239 268	120 783 031
Non-governmental organizations and special population grants						19 979 606		19 979 606
						136 523 369		140 762 637

(Statement I)



Schedule 4

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Administrative and programme support costs

Budget appropriations and expenditures for the year ended 31 December 1980  
(United States dollars)

Programme	Appropriations	Disbursements <sup>a/</sup>	Expenditure		Unencumbered balance
			Unliquidated obligations as at 31 December 1980 <sup>c/</sup>	Total expenditure	
I. Executive direction and management	923 864	1 028 886	-	1 028 886	(105 022) <sup>b/</sup>
II. Administrative and public information support services	1 943 710	2 301 760	-	2 301 760	(358 050) <sup>b/</sup>
III. Programme planning, appraisal and monitoring	3 905 123	3 424 401	-	3 424 401	480 722
Net appropriations and expenditures	6 772 697	6 755 047	-	6 755 047	17 650
					(Statement I)

<sup>a/</sup> The disbursement figures are net after adjustment of staff assessment income totalling \$1,134,736.

<sup>b/</sup> As authorized by the Governing Council at its twenty-sixth session (decision 79/28, II, 2.), the Executive Director has requested the concurrence of the Advisory Committee on Administrative and Budgetary questions to the transfer of credit in the amount of \$463,072 from Programme III, Programme planning, appraisal and monitoring, to cover these overexpenditures

<sup>c/</sup> See note 1 (b).

## Schedule 5

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Investments as at 31 December 1980  
 (United States dollars)

Type	Currency	Interest rate	Amount
Savings accounts	United States dollars	9.75	2 900 000
	United States dollars	5.00	352 225
	United States dollars	5.25	2 106 727
	United States dollars	5.25	263 767
	United States dollars	5.25	1 004
			<hr/> 5 623 723 <hr/>
Call accounts	Canadian dollars	10.0	586 440
	Deutsche marks	8.0	4 557 292
	United States dollars	19.5	2 800 000
			<hr/> 7 943 732 <hr/>
Time-deposit accounts	United States dollars	15.0	3 000 000
	United States dollars	21.1	5 000 000
	United States dollars	15 7/8	5 000 000
			<hr/> 13 000 000 <hr/>
Total investments		(Statement II)	<hr/> 26 567 455 <hr/>

# Schedule 6

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

### Contributions from Governments for special population programmes in 1989

(United States dollars)

<u>1979</u>		<u>1980</u>
Amounts received		
For International Planned Parenthood Federation		
2 400 000	Germany, Federal Republic of	3 000 000
-	Japan	11 500 000
1 377 405	Netherlands	1 534 338
<hr/>		<hr/>
3 777 405		16 034 338
For Inter-Governmental Co-ordinating Committee		
-	Japan	200 000
<hr/>		<hr/>
3 777 405	Total (remitted)	16 234 338
<hr/> <hr/>		<hr/> <hr/>

Schedule 7

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Trust Funds  
Statement of account as at 31 December 1980

	<u>Sweden</u>	<u>Norway</u>	<u>Finland</u>	<u>Denmark</u>	<u>Total</u>
Unexpended balance 1 January	207 158	712 596	-	-	919 754
Contributions received in 1980	598 086	1 863 980	262 674	811 096	3 535 836
Interest income	18 325	93 128	1 093	-	112 546
	823 569	2 669 704	263 767	811 096	4 568 136
Less: Programme expenditure, including administrative and programme support costs	528 295	1 522 616	-	-	2 050 911
Unexpended balance 31 December	295 274	1 147 088	263 767	811 096	2 517 225

(Statement II)

## Schedule 8

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Unspent allocations as at 31 December 1980  
(United States dollars)

Agency	Allocations	Expenditures	1980 unspent allocations	Future years allocations	Total unspent allocations
United Nations (Work programme)	4 246 882	4 162 068	84 814	7 779 588	7 864 402
United Nations (Department of Technical Co-operation for Development)	26 835 420	23 646 921	3 188 499	49 984 764	53 173 263
ESCAP	568 420	466 924	101 496	1 152 044	1 253 540
ECLA	3 409 150	3 409 150	--	2 797 866	2 797 866
ECA	2 476 841	2 376 922	99 919	2 512 209	2 612 128
ECWA	347 300	352 401	(5 101)	828 100	822 999
ILO	6 001 267	6 154 197	(152 930)	12 997 311	12 844 381
FAO	3 927 335	3 957 283	(29 948)	4 062 838	4 032 890
UNESCO	6 652 233	5 729 607	922 626	11 450 924	12 373 550
WHO	23 765 029	19 467 898	4 297 131	39 292 433	43 589 564
UNIDO	63 385	22 246	41 139	-	41 139
UNICEF	10 191 624	8 562 789	1 628 835	4 710 072	6 338 907
UNEP	42 245 345	38 235 357	4 009 988	92 150 612	96 160 600
Non-governmental organizations and special population grants	130 730 231	116 543 763	14 186 468	229 718 761	243 905 229
	19 740 659	19 979 606	(238 947)	14 835 815	14 596 868
	150 470 890	136 523 369	13 947 521	244 554 576	258 502 097

(Statement III)

## NOTES TO THE FINANCIAL STATEMENTS

### Note 1. Summary of significant accounting policies

The financial statements reflect the application of the following significant account policies.

(a) Income. Under the annual funding principles adopted by UNFPA, income (including pledges from Governments, investment income and miscellaneous income) is recorded on the accrual basis.

(b) Expenditure. The financial statements incorporate UNFPA project expenditure as shown in the accounts received from the participating and executing agencies. Project expenditure is recorded at actual costs and includes unliquidated obligations for goods and services provided for in project budgets for 1980 and contracted for by the end of that year. Expenditure for administrative and programme support costs in 1980 consists of disbursements only and does not include any unliquidated obligations for goods or services delivered during the year as required by the financial regulations and rules. The estimated effect of this departure from established practice is stated in the financial report of the Executive Director which accompanies these financial statements.

(c) Exchange rates. UNFPA financial rule 114.6 provides that the official par values or other appropriate exchange rates agreed between the Secretary-General and the contributing Governments shall be used for recording voluntary contributions. Exchange adjustments on collection of contributions are identified on statement I. All other transactions are recorded at the United Nations operational rate of exchange in effect on the date of the transactions as specified in UNFPA financial rule 114.7. Exchange adjustments on these transactions are recorded as an offset to miscellaneous income in accordance with UNFPA financial rules 110.1 and 114.9.

(d) Capital expenditure. The full cost of non-expendable equipment used for administrative purposes is charged to the Administrative and Programme Support 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 \$250 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 UNFPA field co-ordinator costs in the amount of \$4,811,681 against allocations of \$4,543,217.

**Note 3. Government letters of credit**

The amount shown in statement II is comprised of irrevocable letters of credit, payable on demand, in respect of contributions made to UNFPA by a Government

**Note 4. Operating funds provided to, and unliquidated obligations of, participating and executing agencies**

Operating funds of \$16,103,042 shown in statement II are made up of \$17,293,340 provided to participating and executing agencies, less \$1,190,298 payable to participating and executing agencies. These figures, after taking into account unliquidated obligations, are consistent with the operating fund balances reported by participating and executing agencies.

The unliquidated obligations are shown separately in statement II in the amount of \$24,028,095 and consist of \$19,865,419 in respect of agencies for whom operating funds are provided, \$212,736 in respect of non-governmental organizations and special population grants and \$3,949,940 in respect of UNFPA as an executing agency for its projects.

**Note 5. Contributions pledged by Governments**

Contributions pledged by Governments for current and prior years which had not been paid by 31 December 1980 were as follows:

		<u>United States dollars</u>
1976 and prior years	-	631,500
1977	-	20,000
1978	-	30,000
1979	-	121,408
1980	-	<u>8,033,759</u>
Total		<u>8,836,667</u>

**Note 6. Deferred income**

The pledges made in 1980 for 1981 and future years have been recorded in the UNFPA accounts for 1980 and reflected in these financial statements as deferred income, since UNFPA accounts for income on the accrual basis and these pledges relate to future financial periods. The amount of \$104,029,020 shown as deferred income in statement II consists of pledges of \$62,563,904 for 1981 of which \$50,389 was paid in 1980, and \$41,465,116 for 1982-1983, details of which are given in schedule 1.

**Note 7. Unencumbered funds**

The balance of unencumbered funds of \$13,812,963 shown in statements II and III, excludes allocations for future years issued to participating and executing agencies amounting to \$244,554,576 as shown in schedule 8.

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