

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

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**FINANCIAL REPORT**  
**and**  
**AUDITED FINANCIAL STATEMENTS**  
**for the year ended 31 December 1981**  
**and**  
**REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: THIRTY-SEVENTH SESSION

SUPPLEMENT No.5G (A/37/5/Add.7)



**UNITED NATIONS**

New York, 1982

#### 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.

[26 July 1982]

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LETTERS OF TRANSMITTAL

31 March 1982

Sir,

Pursuant to financial rule 114.1, I have the honour to submit the annual accounts of the United Nations Fund for Population Activities as at 31 December 1981, which I hereby approve.

As required by regulation 15.1, 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

16 June 1982

Sir,

I have the honour to transmit to you the financial statements of the United Nations Fund for Population Activities as at 31 December 1981, 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 accounts of the United Nations Fund for Population Activities for the year 1981.

Accept, Sir, the assurances of my highest consideration.

(Signed) H. VREBOS  
Senior President of the Court of  
Accounts of Belgium  
and  
Chairman of the 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 1981

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 1981 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, and also cover the trust funds authorized by the Governing Council for population activities.

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 statements incorporate the data obtained from the 1981 annual accounts of the participating and executing agencies in regard to the status of funds allocated to them for the execution of UNFPA projects in 1981. As of the date of this report, no participating and executing agencies have transmitted audited accounts to UNFPA.

4. The following participating and executing agencies have provided financial statements as submitted for audit:

Food and Agriculture Organization of the United Nations (FAO)  
United Nations Educational, Scientific and Cultural Organization (UNESCO)  
United Nations Children's Fund (UNICEF)

5. In respect of the following executing agencies, the UNFPA financial statements incorporate the information in respect of the 12-month period ended 31 December 1981 which is contained in the financial statements for the biennium 1980-1981 ended 31 December 1981, as submitted for audit.

United Nations  
Economic and Social Commission for Asia and the Pacific (ESCAP)  
Economic Commission for Latin America (ECLA)  
Economic Commission for Africa (ECA)  
Economic Commission for Western Asia (ECWA)  
United Nations Industrial Development Organization (UNIDO)  
International Labour Organisation (ILO)  
World Health Organization (WHO)

6. 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.

#### Change in accounting practices and policies in 1981

7. In the UNFPA financial statements for 1980, voluntary contributions pledged by Governments for future years and which were receivable after 1980, were shown as contributions receivable and as deferred income in the balance sheet as at 31 December 1980. Following an interim audit of the accounts of UNFPA for 1981, the Board of Auditors observed that deferred income and contributions receivable in respect of future years' pledges by Governments should not appear in the financial statements because, as UNFPA maintained its accounts on an annual basis, all accounting transactions should be limited to the financial year concerned. UNFPA agrees with the Board of Auditors and the resulting change in the presentation of the accounts has therefore been made in the UNFPA balance sheet as at 31 December 1981. The effect of the change is that \$68,220,631 in future years pledges do not appear in the financial statements for 1981 as deferred income.

#### Financial status of the Fund

8. On 1 January 1981, the unencumbered balance of the Fund was \$13,812,963, which consisted of \$13,947,521 in unspent 1980 allocations and \$134,558 in allocations in excess of resources, as shown in statement III.

9. Statement I shows that during 1981 UNFPA received income of \$125,508,443 and had expenditures of \$136,366,575, which resulted in an excess of expenditure over income of \$10,858,132.

10. As shown in statement III, the balance of the Fund at 31 December 1981 was \$2,954,831 (i.e., the opening balance at 1 January 1981 of \$13,812,963 less the excess of expenditure over income for 1981 of \$10,858,132). For the year ended 31 December 1981, the unspent balance of allocations amounted to \$8,819,485, which was \$5,864,654 more than the available resources (statement III).

#### 1981 programme budget and expenditures

11. At its twenty-seventh session, the Governing Council gave to the Executive Director an approval authority for 1981 of \$147 million. As shown in schedule 8, total allocations at year-end consisted of \$131,196,072 in project allocations, of which \$13,947,521 was the carry-over of unspent allocations from the previous year; \$4,475,404 in allocations to the United Nations for programme support costs; and \$9,525,167 in appropriations for the 1981 administrative and programme support services budget of UNFPA comprising \$8,275,667 originally approved by the Governing Council at its twenty-seventh session and supplementary appropriations of \$1,249,500 approved at its twenty-eighth session.

12. Expenditure for 1981 totalled \$136,366,575 - a decrease of 7.0 per cent over 1980 expenditures of \$147,517,684. The breakdown of 1981 expenditure is shown in statement I. These included administrative and programme support costs of \$9,514,584.

13. Project implementation, calculated as the ratio of project expenditure to project allocations, rose from 90.7 per cent in 1980 to 93.3 per cent in 1981. Of the total of 1981 project expenditure, 58 per cent was spent by the participating and executing agencies, 30 per cent by UNFPA itself in directly-executed projects (including the cost of UNFPA field co-ordinators), and 12 per cent corresponded to expenditure of non-governmental organizations' projects and special population grants.

#### Contributions from Governments for special population programmes

14. 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 1981 UNFPA received \$11,236,560 from the Governments of Japan and the Netherlands for transfer to the International Planned Parenthood Federation and from the Government of the Netherlands \$264,151 for transfer to the World Health Organization, \$56,604 for transfer to the Population Council and another \$56,604 for transfer to the International Union for the Scientific Study of Population. These transactions were performed as in previous years at the request of the Governments concerned and the responsibility of UNFPA was limited to remitting the funds to the recipients.

#### Trust funds

15. Schedule 7 shows the statement of account as at 31 December 1981 of the trust funds authorized by the Governing Council for special population activities. In addition to the already existing trust fund arrangements with the Governments of Sweden, Norway, Finland and Denmark, two new trust funds were established in 1981 with the Governments of the Netherlands and Italy.

16. At the beginning of 1981, the unexpended balance of the trust funds was \$2,517,225, contributions received from the Governments during 1981 were \$2,775,035 and interest income amounted to \$185,695. The total amount available for programming in 1981 was therefore \$5,477,955, of which \$3,808,048 was spent, leaving at year-end an unexpended balance of \$1,669,907 to finance project activities in 1982.

#### Operational Reserve

17. During 1981, UNFPA maintained a fully funded operational reserve of \$20 million. 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.



## 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 1981.
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 accounting control, budgetary control, travel, expendable and non-expendable property procedures. We also examined the procurement system, internal audit coverage, 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 1981 audit examination. We have discussed these matters with the Administration, whose responses are incorporated where appropriate.

### Cash management

#### Government contributions

4. Contributions pledged by Governments for 1981 and prior years which had remained unpaid as at 31 December 1981 amounted to \$2,874,632. This consists of \$1,226,870 as unpaid contributions for 1981 and \$1,647,762 for prior years.
5. In view of the substantial increase in the activities of UNFPA over the years and the consequent need for adequate resources, we once again recommended that efforts be further increased to collect outstanding pledges.
6. In its reply, the Administration indicated that, with regard to the collection of pledges, the record of UNFPA was relatively good. It would, however, continue its efforts to see that Governments cleared their outstanding pledges and make contributions against current pledges as early in the year as possible.

### Budgetary control

#### Inadequate control over project budgets

7. During our review of the budgetary control system, we noted that in a good number of cases expenditure during 1981 exceeded allotments, while in many others allocations remained mostly unused. Our examination also disclosed instances where expenditure was incurred without any allocation. This situation, as a whole, reveals weaknesses in the over-all system of monitoring the project budget.

8. We recommended that adequate steps should be taken to strengthen control over allotments and expenditures.

9. The Administration indicated that over-expenditures in many cases were due to the fact that the programme allocations originally approved at the beginning of the year had to be sharply reduced because of financial constraints. It stated, however, that in order to prevent a recurrence of over-expenditure, programme allocations would be held at a level consistent with realistic income expectations during 1982. It also agreed to institute adequate procedures for monitoring project expenditure in order to ensure programme delivery according to allocations.

#### Expenditure in excess of allocations in field co-ordinators' budgets

10. Our review further indicated that in nearly 50 per cent of the field offices, expenditure exceeded allocations. The Administration stated that excess expenditure was due to the transfer of field office personnel, the promotion and upgrading of field co-ordinators and the late reimbursement of income tax.

11. We maintained, however, that most of the reasons referred to by the Administration could have been foreseen while preparing the budget estimates. We recommended that budgets should be prepared on a more realistic basis in order to avoid wide variations from the estimates. We also emphasized the importance of further strengthening the budget monitoring procedures.

12. The Administration agreed to take appropriate measures to improve the situation.

#### Procurement system

13. Our examination of the procurement system revealed that certain areas were in need of improvement. For example, some purchases were made without written approval of the authorized official, or without competitive biddings. In addition, it was noted that the purchasing and receiving functions were not separated for a more effective internal control.

14. As recommended by us, the Administration agreed to improve the procurement function by establishing a sound and effective system of issuance and approval of purchase requisitions and separating the purchasing, receiving and storekeeping functions.

#### Inventory control

##### Maintenance of inventory records

15. Our examination disclosed that in certain cases non-expendable articles procured during 1981 were not recorded in the inventory report for 1981. We also noted discrepancies in the total value of inventories as per inventory records as at 31 December 1981. In our opinion, delay in the systematic recording of new purchases in the inventory records has caused these discrepancies.

16. We recommended that immediate corrective action be taken and that systematic maintenance of inventory records be ensured under an effective supervisory control.

17. The Administration indicated that action had already been initiated.

#### Internal audit

18. While reviewing the services rendered by the Internal Audit Service of UNDP, which is responsible for the audit of UNFPA, we noted that the coverage of UNFPA activities was, as in previous years, far from satisfactory. During 1981 only eight field offices were audited while UNFPA headquarters, including the activities financed by trust funds, was not audited.

19. We recommended that in order to ensure effective internal management control, adequate internal audit coverage should be given to all UNFPA activities.

20. The Administration indicated that it would request the UNDP Internal Audit Service to increase the audit coverage of UNFPA activities in the future.

#### Agency statements

21. 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 1980 report

22. The matters contained in our 1980 report 1/ have either been dealt with to our satisfaction or have been raised again in this report.

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1/ Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5G (A/36/5/Add.7), sect. II.

Acknowledgement

23. 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) H. VREBOS  
Senior President of the Court of  
Accounts of Belgium

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

(Signed) J. B. H. COLEMAN  
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 1981. 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 1981.

(Signed) H. VREBOS  
Senior President of the Court of  
Accounts of Belgium

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

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

June 1982

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1982

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

(Signed) M. Douglas STAFFORD  
Director of the  
Division of Finance



V. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1981



Statement I

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Statement of income and expenditure for the year ended  
31 December 1981  
(United States dollars)

1980	1981
<b>INCOME</b>	
Contributions from Governments	
125 382 985	120 994 915
894 235	(72 791)
47 078	(122 668)
126 324 298	120 799 456
2 566 420	4 655 366
5 599	(4 493)
(173 099)	58 114
128 723 218	125 508 443
<b>EXPENDITURE</b>	
Programme expenditure	
116 543 763	107 901 107
19 979 606	14 475 480
136 523 369	122 376 587
4 239 268	4 475 404
140 762 637	126 851 991
6 755 047	9 514 584
147 517 684	136 366 575
18 794 466	10 858 132
<b>EXCESS OF EXPENDITURE OVER INCOME</b>	

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 1981  
(United States dollars)

<u>1980</u>			<u>1981</u>
<b>ASSETS</b>			
Cash			
805 644	Convertible currencies		165 950
<u>400 000</u>	Accumulated non-convertible currencies		<u>344 284</u>
1 205 644			510 234
<hr/>			
2 000 000	Government letters of credit		-
<u>26 567 455</u>	Investments	(Schedule 5)	<u>39 887 713</u>
29 773 099			40 397 947
<hr/>			
Advances and accounts receivable			
Operating funds provided by UNFPA to participating and executing agencies (Note 4)			
16 103 042			688 566
4 208 216	Due from United Nations Development Programme		4 061 538
1 257 219	Other accounts receivable and deferred charges		1 093 042
<u>455 929</u>	Accrued interest		<u>513 632</u>
22 024 406			6 356 778
<hr/>			
8 836 667	Pledges receivable from Governments for current and prior years	(Schedule 1 and note 5)	2 874 632
<u>60 634 172</u>			<u>49 629 357</u>
<hr/>			
<b>LIABILITIES AND RESERVES</b>			
Liabilities			
225 500	Accounts payable		233 372
24 028 095	Unliquidated obligations of participating and executing agencies	(Note 4)	20 220 359
2 517 225	Due to UNFPA trust funds	(Schedule 7)	1 669 907
-	Due to special population programmes	(Schedule 6)	4 500 000
<u>50 389</u>	Deferred income	(Note 6)	<u>50 888</u>
26 821 209			26 674 526
<hr/>			
Unencumbered funds (Note 7)			
Balance 31 December			
13 947 521	Unspent allocations for the current year		8 819 485
<u>(134 558)</u>	Allocations in excess of resources for the current year		<u>(5 864 654)</u>
13 812 963		(Statement III)	2 954 831
<u>20 000 000</u>	Operational Reserve		<u>20 000 000</u>
33 812 963			22 954 831
<hr/>			
60 634 172			49 629 357
<hr/>			

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

# Statement III

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

### Statement of unencumbered funds as at 31 December 1981 (United States dollars)

<u>1980</u>		<u>1981</u>
32 607 429	Balance 1 January	13 812 963
<u>18 794 466</u>	Less: Excess of expenditure over income (Statement I)	<u>10 858 132</u>
13 812 963		2 954 831
<hr/>		<hr/>
13 947 521	Unspent allocations for the current year (Schedule 8)	8 819 485
<u>(134 558)</u>	Allocations in excess of resources for the current year (Statement II)	<u>(5 864 654)</u>
13 812 963	Balance 31 December (Note 7)	2 954 831
<hr/>		<hr/>

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 1981  
(United States dollars)

<u>1980</u>		<u>1981</u>
SOURCE OF FUNDS		
128 723 218	Total income for the year	(Statement I) 125 508 443
40 300 124	Decrease in pledges receivable from Governments	5 962 035
12 092 339	Increase in liabilities	-
-	Increase in deferred income	499
-	Decrease in funds provided to United Nations	146 678
-	Development Programme	
-	Decrease in accounts receivable, deferred charges	106 474
-	and accrued interest	
-	Decrease in operating funds provided to	
-	agencies	<u>15 414 476</u>
<u>181 115 681</u>	<u>Total funds provided</u>	<u>147 138 605</u>
APPLICATION OF FUNDS		
147 517 684	Total expenditure for the year	(Statement I) 136 366 575
6 393 364	Increase in operating funds provided to	-
	executing agencies	-
9 450 823	Increase in funds provided to United Nations	-
	Development Programme	-
124 720	Increase in accounts receivable, deferred charges	-
34 171 387	and accrued interest	-
-	Decrease in deferred income	<u>147 182</u>
-	Decrease in liabilities	
<u>197 657 978</u>	<u>Total funds used</u>	<u>136 513 757</u>
<u>(16 542 297)</u>	<u>INCREASE (DECREASE) IN CASH AND INVESTMENTS</u>	<u>10 624 848</u>
46 315 396	Cash, Government letters of credit and	29 773 099
<u>(16 542 297)</u>	investments at beginning of year	<u>10 624 848</u>
	Increase (decrease) in cash and investments	
29 773 099	Cash, Government letters of credit and	(Statement II) 40 397 947
	investments at end of year	

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

## Schedule 1

UNITED NATIONS FUND FOR POPULATION ACTIVITIES  
Status of voluntary contributions pledged as at 31 December 1981  
(United States dollars)

Government	Balance due 31 December 1980 for 1980 and prior	Additions and adjustments 1980 and prior	Pledges for 1981	Local currency	Pledges for 1982 US dollars	Total	Payments received for 1981 pledges	Payments received in 1980	Unpaid pledges as at 31 December 1981	Composition of balance due For 1981 and prior years	For 1982
Algeria	1 000	-	2 000	-	2 000	5 000	-	2 000	3 000	1 000	2 000
Algeria	250 000	-	-	-	-	250 000	-	-	250 000	250 000	-
Australia	-	-	996 310	1 450 000	1 666 667	2 662 977	-	996 310	1 666 667	-	1 666 667
Australia	-	-	48 700	-	50 000	98 700	-	48 700	50 000	-	50 000
Bahamas	-	-	1 000	-	-	1 000	-	-	1 000	-	-
Bahamas	20 000	-	12 000	-	13 200	45 200	-	10 000	15 200	22 000	13 200
Barbados	3 000	-	-	-	3 000	6 000	-	3 000	3 000	-	3 000
Barbados	1 112 903	(192 903)	906 667	-	-	1 826 667	-	-	1 826 667	1 826 667	-
Belgium	-	-	2 000	-	2 000	4 000	-	-	4 000	2 000	2 000
Benin	-	-	1 100	-	1 265	2 365	-	1 265	1 265	-	1 265
Bhutan	-	-	1 371	1 400	1 600	2 971	-	1 371	1 600	-	1 600
Botswana	-	-	500	-	500	1 000	-	1 000	-	-	-
British Virgin Islands	23 474	-	-	-	-	23 474	-	-	23 474	23 474	-
Bulgaria	-	-	6 973	50 000	6 784	13 757	-	6 973	6 784	-	6 784
Burma	5 584	-	-	-	-	5 584	-	5 584	-	-	-
Burundi	-	-	6 443 627	8 500 000	7 203 390	13 647 017	-	6 443 627	7 203 390	-	7 203 390
Canada	5 000	-	5 000	-	3 000	13 000	-	10 000	3 000	-	3 000
Chile	-	-	275 000	-	300 000	575 000	-	275 000	300 000	-	300 000
China	2 791	-	40 000	-	44 000	86 791	-	38 860	47 931	3 931	44 000
Colombia	-	-	500	-	-	500	-	-	500	500	-
Congo	-	(74)	-	-	-	416	-	-	416	416	-
Cook Islands	490	-	-	-	-	-	-	-	-	-	-
Costa Rica	20 000	(15 239)	-	-	-	4 761	-	-	4 761	4 761	-
Cyprus	1 105	-	-	-	-	881	-	881	-	-	-
Czechoslovakia	91 407	(91 407)	-	-	-	-	-	-	-	-	-
Democratic Yemen	1 575	-	1 733	-	1 733	5 041	-	1 575	3 466	1 733	1 733
Denmark	224 528	(224 528)	5 068 740	38 000 000	5 352 113	10 420 853	-	5 068 740	5 352 113	-	5 352 113
Djibouti	2 000	-	2 000	-	2 000	6 000	-	-	6 000	4 000	2 000
Ecuador	20 000	-	214 286	171 000	208 110	422 396	-	-	208 110	20 000	208 110
Egypt	-	-	-	-	-	10 000	-	214 286	10 000	-	10 000
Ethiopia	-	-	2 000	-	2 000	4 000	-	2 000	2 000	-	2 000
Fiji	-	-	548 246	4 150 000	965 116	1 513 362	-	548 246	965 116	-	965 116
Finland	-	-	75 893	1 000 000	176 991	252 884	-	75 893	176 991	-	176 991
France	-	-	12 685 318	-	-	12 685 318	-	12 685 318	-	-	-
Germany, Federal Republic of	-	-	30 000	-	-	30 000	-	-	30 000	-	-
Ghana	5 000	-	5 000	5 000	5 000	15 000	-	5 000	10 000	5 000	5 000
Guatemala	-	-	921	-	-	921	-	-	921	921	-
Guinea-Bissau	-	-	333	1 010	337	670	-	333	337	-	337
Guyana	-	-	1 000	-	2 500	3 500	-	-	3 500	1 000	2 500
Haiti	-	-	10 000	-	10 000	20 500	-	10 000	10 500	1 000	10 000
Honduras	500	-	10 012	400 000	11 429	21 441	-	10 012	11 429	500	11 429
Hungary	-	-	-	-	3 700	3 700	-	-	3 700	-	3 700
Iceland	-	-	294 118	3 200 000	361 582	655 700	-	294 118	361 582	-	361 582
India	-	-	150 000	-	150 000	300 000	50 388	150 000	99 612	-	99 612

Schedule 1 (continued)

	Balance due 31 December 1980 for 1980 and prior	Additions and adjustments 1980 and prior	pledges for 1981	Pledges for 1982		Total	Payments received for 1981 pledges	Payments received in 1981	Unpaid pledges as at 31 December 1981	Composition of balance due	
				Local currency	US dollars					For 1981 and prior years	For 1982
Government											
Iraq	14 068	-	14 068	4 200	14 237	42 373	-	-	42 373	28 136	14 237
Italy	164 835	(38 785)	806 452	200 000 000	168 067	1 100 569	-	932 502	168 067	-	168 067
Ivory Coast	10 000	-	-	-	-	10 000	-	-	10 000	10 000	-
Jamaica	16 854	-	-	-	-	16 854	-	-	16 854	16 854	-
Japan	5 897 642	-	21 500 000	-	-	27 397 642	-	27 397 642	-	-	-
Jordan	19 590	-	20 000	-	20 000	59 590	-	20 000	39 590	19 590	20 000
Kenya	-	-	4 286	-	-	4 286	-	4 286	-	-	-
Kuwait	25 000	-	-	-	30 000	55 000	-	25 000	30 000	-	30 000
Laos People's Democratic Republic	-	-	500	-	500	1 000	-	-	1 000	500	500
Lesotho	500	500	1 000	-	1 000	3 000	-	2 000	1 000	-	1 000
Liberia	-	-	-	-	3 000	3 000	-	-	3 000	3 000	3 000
Libyan Arab Jamahiriya	40 000	-	20 000	-	-	60 000	-	20 000	40 000	40 000	-
Luxembourg	-	-	8 413	265 000	7 067	15 480	-	8 413	7 067	800	7 067
Madagascar	400	-	400	-	-	800	-	-	800	-	-
Malawi	-	-	1 514	-	1 400	2 914	-	1 514	1 400	-	1 400
Malaysia	-	-	10 000	-	10 000	20 000	-	10 000	10 000	-	10 000
Maldives	-	-	871	-	871	1 742	-	871	871	-	871
Malta	-	(13)	526	-	500	1 013	-	513	500	-	500
Mauritania	-	-	4 000	-	-	4 000	-	-	4 000	4 000	-
Mauritius	-	-	3 955	-	-	3 955	-	3 955	-	-	-
Mexico	-	-	11 472	-	11 472	22 944	-	11 141	11 803	331	11 472
Mongolia	-	-	500	-	500	1 000	-	500	500	-	500
Morocco	-	-	4 000	-	4 000	8 000	-	4 000	4 000	-	4 000
Nepal	-	-	3 000	-	-	3 000	-	3 000	-	-	-
Netherlands	-	-	11 182 047	30 150 000	12 562 500	23 744 547	-	11 182 047	12 562 500	-	12 562 500
New Zealand	-	340 200	299 600	-	-	639 800	-	639 800	-	-	-
Nigeria	-	36 232	-	-	-	36 232	-	36 232	-	-	-
Norway	-	-	12 077 512	76 000 000	13 333 333	25 410 845	-	12 077 512	13 333 333	10 000	13 333 333
Oman	-	-	10 000	-	10 000	20 000	-	-	20 000	10 000	10 000
Pakistan	250 000	-	275 000	-	300 000	825 000	-	525 000	300 000	300 000	300 000
Panama	1 000	-	1 000	1 000	1 000	3 000	-	2 000	1 000	-	1 000
Paraguay	-	-	15 000	-	-	15 000	-	-	15 000	15 000	-
Philippines	180 000	(10 189)	169 811	1 350 000	169 811	509 433	-	339 622	169 811	15 000	169 811
Portugal	-	-	15 000	-	15 000	30 000	-	10 000	30 000	15 000	15 000
Qatar	-	-	10 000	-	30 000	40 000	-	41 000	41 000	-	41 000
Republic of Korea	-	-	41 000	-	41 000	82 000	-	10 000	41 000	-	41 000
Romania	-	5 000	5 000	60 000	5 455	15 455	-	10 000	5 455	-	5 455
Rwanda	1 000	-	-	-	-	1 000	-	-	1 000	1 000	-
St. Lucia	1 000	-	-	-	-	1 000	-	-	1 000	90 000	20 000
Saudi Arabia	-	60 000	30 000	-	-	90 000	-	-	90 000	80 000	10 000
Senegal	-	40 000	40 000	-	-	100 000	-	-	100 000	1 000	1 000
Seychelles	-	-	1 000	-	1 000	2 000	-	1 000	1 000	-	1 000
Sierra Leone	-	-	-	-	5 000	5 000	-	-	5 000	-	5 000

Schedule 1 (concluded)

Government	Balance due 31 December 1980 for 1980 and prior	Additions and adjustments 1980 and prior	Pledges for 1981	Pledges for 1982		Total	Payments received in 1980 for 1981 pledges	Payments received in 1981	Unpaid pledges as at 31 December 1981	Composition of balance due	
				Local currency	US dollars					For 1981 and prior years	For 1982
Singapore	-	7 500	-	-	7 500	15 000	-	7 500	7 500	-	7 500
Solomon Islands	-	-	-	-	1 000	1 000	-	-	1 000	-	1 000
Somalia	-	-	-	-	-	1 605	-	1 605	-	-	-
Spain	-	-	1 605	-	-	60 000	-	-	60 000	60 000	-
Sri Lanka	254	-	60 000	-	-	60 000	-	-	60 000	7 754	7 500
Sudan	170 000	-	7 500	-	7 500	15 254	-	-	15 254	195 000	25 000
Suriname	-	-	25 000	-	25 000	220 000	-	-	220 000	2 500	2 500
Sweden	-	-	2 500	-	2 500	5 000	-	-	5 000	-	-
Switzerland	-	-	8 411 435	48 000 000	8 839 779	17 251 214	-	8 411 435	8 839 779	-	8 839 779
Syrian Arab Republic	-	-	1 408 451	3 300 000	1 875 000	3 283 451	-	1 408 451	1 875 000	-	1 875 000
Thailand	200 000	-	44 000	-	44 000	208 096	-	208 096	44 000	-	44 000
Togo	1 202	8 104	10 000	-	-	19 306	-	9 306	10 000	10 000	-
Tonga	3 000	-	-	-	-	3 000	-	-	3 000	3 000	-
Trust Territory of the Pacific Islands	-	-	1 000	-	-	1 000	-	1 000	-	-	-
Tunisia	13 000	-	20 700	12 000	24 000	57 700	-	6 750	50 950	26 950	24 000
Turkey	-	-	5 000	-	5 000	10 000	-	4 950	5 050	50	5 000
Uganda	-	-	1 923	-	-	1 923	-	1 923	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	4 518 419	-	-	4 518 419	-	4 518 419	-	-	-
Antigua and Barbuda	1 000	-	-	-	-	1 000	-	-	1 000	1 000	-
St. Kitts-Nevis-Anguilla	1 000	-	-	-	-	1 000	-	736	264	-	-
United Republic of Cameroon	-	-	2 011	-	-	2 011	-	2 011	-	-	-
United States of America	-	-	32 000 000	-	-	32 000 000	-	32 000 000	-	-	-
Upper Volta	-	-	-	1 000 000	3 534	3 534	-	-	3 534	-	3 534
Viet Nam	2 000	-	1 000	-	1 000	4 000	-	1 000	3 000	2 000	1 000
Yemen	30 000	-	2 000	-	11 500	43 500	-	2 000	41 500	30 000	11 500
Yugoslavia	2 965	1 035	15 000	-	-	21 000	-	6 000	15 000	15 000	-
Zambia	-	-	20 000	-	11 500	31 500	-	-	31 500	20 000	11 500
<b>Total</b>	<b>8 836 667</b>	<b>(72 791)</b>	<b>120 994 915 b/</b>	<b>-</b>	<b>54 185 543</b>	<b>183 944 334 a/</b>	<b>50 388</b>	<b>126 884 659</b>	<b>57 009 287</b>	<b>2 874 632</b>	<b>54 134 655</b>

(Statement 1)

(Statement 11)

a/ In addition, the Government of Norway has announced a pledge for future years (expressed in United States dollars) in the amount of \$14,035,088.

b/ Of this amount, \$62,563,904 represent pledges for 1981 made in 1980.

Schedule 2

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Miscellaneous income and expenditure for the year ended  
31 December 1981  
 (United States dollars)

<u>1980</u>		<u>1981</u>
125 945	Miscellaneous income from accounts of participating and executing agencies	274 159
(297 900)	Net losses on exchange and revaluation of currencies	(216 045)
<u>(1 144)</u>	Other	<u>-</u>
(173 099)	Total	(Statement I) 58 114
<u><u>          </u></u>		<u><u>          </u></u>



## Schedule 3

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

1981 expenditure by agencies, non-governmental organizations  
and special population grants  
 (United States dollars)

	Personnel services	Sub- contracts	Training (fellowship)	Equipment and supplies	Miscellaneous	Subtotal	Programme support costs	Total
UNITED NATIONS (Work programme)	3 715 504	303 203	84 470	25 160	306 805	4 435 142	-	4 435 142
UNITED NATIONS (Department of Technical Co-operation for Development)	11 253 735	82 884	2 141 861	11 622 767	706 240	25 807 487	3 613 048	29 420 535
ESCAP	457 272	-	192 105	17 747	38 680	705 804	98 813	804 617
ECLA	2 331 260	7 550	85 237	174 990	116 412	2 715 449	380 163	3 095 612
ECA	1 569 611	-	561 480	31 875	137 696	2 300 662	322 093	2 622 755
ECWA	403 694	-	30 318	483	3 265	437 760	61 287	499 047
ILO	5 002 009	201 392	601 404	270 094	251 298	6 326 197	-	6 326 197
PAO	1 901 177	136 236	172 016	(13 026)	195 007	2 391 410	-	2 391 410
UNESCO	3 909 979	526 634	836 259	663 940	385 034	6 321 846	-	6 321 846
WHO	7 031 809	1 040 138	3 433 109	4 930 597	557 987	16 993 640	-	16 993 640
UNIDO	3 458	-	-	-	1 285	4 743	-	4 743
UNICEF	320 787	109	69 647	2 182 543	107 031	2 680 117	-	2 680 117
UNFPA	17 892 599	3 354 483	3 959 536	8 708 296	2 865 936	36 780 850	-	36 780 850
Agencies total	55 792 894	5 652 629	12 167 442	28 615 466	5 672 676	107 901 107	4 475 404	112 376 511
Non-governmental organizations and special population grants						14 475 480	-	14 475 480
						122 376 587	4 475 404	126 851 991

(Statement I)

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Administrative and programme support costsBudget appropriations and expenditure for the year ended 31 December 1981  
(United States dollars)

<u>Programme</u>	<u>Expenditure</u>			<u>Unencumbered balance</u>
	<u>Appropriations</u>	<u>Disbursements a/</u>	<u>Unliquidated obligations as at 31 December 1981</u>	
I. Executive direction and management	1 029 848	1 017 705	6 790	1 024 495
II. Administrative and public information support services	3 479 199	3 839 760	31 263	3 871 023
III. Programme planning, appraisal and monitoring	5 016 120	4 574 634	44 432	397 054
<u>Net appropriations and expenditure</u>	9 525 167	9 432 099	82 485	10 583
				(Statement I)

a/ The disbursement figures are net after deducting staff assessment income totalling \$1,393,908.

b/ As authorized by the Governing Council at its twenty-seventh session (Decision 80/13, sect. II, para. 6), the Executive Director has requested the concurrence of the Advisory Committee on Administrative and Budgetary Questions with the transfer of credit of \$391,824 from Programme III (programme planning, appraisal and monitoring) to cover this over-expenditure.

## Schedule 5

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Investments as at 31 December 1981  
(United States dollars)

Type	Currency	Interest rate	Amount
Interest-bearing current accounts	United States dollars	5.25	59 456
	United States dollars	5.25	32 434
	United States dollars	5.25	34 697
	United States dollars	5.25	64 020
	United States dollars	5.25	26 443
	Swedish kronor		60 488
			<u>277 538</u>
Call accounts	Deutsche marks	10.125	3 365 879
	Japanese yen	6.50	7 799 296
			<u>11 165 175</u>
Savings accounts	United States dollars	12.25	135 000
	United States dollars	12.25	210 000
	United States dollars	12.25	250 000
	United States dollars	12.25	900 000
	United States dollars	12.25	2 100 000
	United States dollars	12.25	350 000
			<u>3 945 000</u>
Time-deposit accounts	United States dollars	12.125	3 000 000
	United States dollars	15.00	8 000 000
	United States dollars	14.25	4 000 000
	United States dollars	13.6875	5 000 000
	United States dollars	13.625	4 500 000
			<u>24 500 000</u>
		(Statement II)	<u><u>39 887 713</u></u>

## Schedule 6

UNITED NATIONS FUND FOR POPULATION ACTIVITIES  
Contributions from Governments for special population  
programmes in 1981  
 (United States dollars)

<u>1980</u>		<u>1981</u>
Contributions received from Governments		
For International Planned Parenthood Federation		
3 000 000	Germany, Federal Republic of	-
11 500 000	Japan	10 000 000
1 543 338	Netherlands	1 236 560
<u>16 034 338</u>		<u>11 236 560</u>
For Inter-Governmental Co-ordinating Committee		
<u>200 000</u>	Japan	-
For Population Council		
-	Netherlands	56 604
<u>-</u>		<u>56 604</u>
For International Union for the Scientific Study of Population		
-	Netherlands	56 604
<u>-</u>		<u>56 604</u>
For World Health Organization		
-	Netherlands	264 151
<u>16 234 338</u>		<u>11 613 919</u>
16 234 338	Less: amounts remitted by UNFPA for special population programmes	7 113 919
<u>-</u>		<u>4 500 000</u>
	Balance due to special population programmes as at 31 December	<u>4 500 000</u>

(Statement II)

Schedule 7

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Trust funds

Statement of account as at 31 December 1981

	<u>Denmark</u>	<u>Finland</u>	<u>Italy</u>	<u>Netherlands</u>	<u>Norway</u>	<u>Sweden</u>	<u>Total</u>
Unexpended balance 1 January	811 096	263 767	-	-	1 147 088	295 274	2 517 225
Contributions received in 1981	-	-	200 000	899 392	1 446 155	229 488	2 775 035
Interest income	25 562	9 298	10 278	34 382	73 618	32 557	185 695
	<u>836 658</u>	<u>273 065</u>	<u>210 278</u>	<u>933 774</u>	<u>2 666 861</u>	<u>557 319</u>	<u>5 477 955</u>
Less: Programme expenditure, including administrative and programme support costs	736 354	203 295	200 000	389 866	1 801 570	476 963	3 808 048
Unexpended balance 31 December	<u>100 304</u>	<u>69 770</u>	<u>10 278</u>	<u>543 908</u>	<u>865 291</u>	<u>80 356</u>	<u>1 669 907</u>
	<u><u>100 304</u></u>	<u><u>69 770</u></u>	<u><u>10 278</u></u>	<u><u>543 908</u></u>	<u><u>865 291</u></u>	<u><u>80 356</u></u>	<u><u>1 669 907</u></u>

(Statement II)

## Schedule 8

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Unspent allocations as at 31 December 1981  
 (United States dollars)

	Allocations	Expenditure	1981 unspent allocations	Future years' allocations	Total unspent allocations
UNITED NATIONS (Work programme)	4 875 670	4 435 142	440 528	3 506 001	3 946 529
UNITED NATIONS (Department of Technical Co-operation for Development)	27 264 100	25 807 487	1 456 613	31 173 551	32 630 164
ESCAP	736 330	705 804	30 526	811 354	841 880
ECLA	2 716 200	2 715 449	751	-	751
ECA	2 304 179	2 300 662	3 517	904 545	908 062
ECWA	478 095	437 760	40 335	354 505	394 840
ILO	7 054 650	6 326 197	728 453	8 633 015	9 361 468
FAO	2 537 275	2 391 410	145 865	1 711 848	1 857 713
UNESCO	6 576 569	6 321 846	254 723	8 650 362	8 905 085
WHO	18 801 614	16 993 640	1 807 974	31 892 148	33 700 122
UNIDO	-	4 743	(4 743)	-	(4 743)
UNICEF	4 416 247	2 680 117	1 736 130	2 893 316	4 629 446
UNFPA	39 110 031	36 780 850	2 329 181	70 174 720	72 503 901
	116 870 960	107 901 107	8 969 853	160 705 365	169 675 218
Non-governmental organizations and special population grants	14 325 112	14 475 480	(150 368)	4 630 598	4 480 230
	131 196 072	122 376 587	8 819 485	165 335 963	174 155 448

(Statement III)

## NOTES TO THE FINANCIAL STATEMENTS

### Note 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) is recorded on an accrual basis. From 1981, contributions pledged to UNFPA for future years are no longer shown in the balance sheet (statement II), except to the extent to which they have been received in advance, in which case, the amount received is shown on the balance sheet as deferred income. Details of contributions pledged for future years continue to be 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 participating and executing agencies in respect of goods and services provided for in the project budgets for 1981 and contracted for by the end of that year.

#### (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 of \$122,668 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 as specified in UNFPA financial rule 114.7; exchange adjustments on these transactions are recorded as 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 costs 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. Donations

The net charge of \$4,493 to donations is after making an adjustment of \$5,000 in respect of a contribution for that amount received in 1980 from a Government and erroneously reported as a donation in that year.

Note 3. Programme expenditure

The programme expenditure includes UNFPA field co-ordinator costs in the amount of \$4,766,487 against allocations of \$4,867,988.

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

Operating funds of \$688,566 provided by UNFPA to participating and executing agencies and shown in statement II consist of \$4,654,979 provided to participating and executing agencies, less \$3,966,413 payable to participating and executing agencies. These balances, 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 \$20,220,359 and consist of \$17,107,458 in respect of agencies for whom operating funds are provided and \$3,112,901 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 1981 were as follows:

	United States dollars
1977 and prior years	451 500
1978	30 000
1979	60 000
1980	1 106 262
1981	1 226 870
Total	<u>2 874 632</u>

Note 6. Deferred income

Contributions received in 1981 for future years have been recorded in the UNFPA accounts for 1981 and reflected in these financial statements as deferred income. The amount of \$50,888 shown as deferred income in statement II consists of two contributions for 1982 which were received in 1981.

Note 7. Unencumbered funds

The balance of unencumbered funds of \$2,954,831 shown in statements II and III excludes allocations for future years issued to participating and executing agencies amounting to \$165,335,963, as shown in schedule 8.



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