

UNITED NATIONS
FUND FOR POPULATION ACTIVITIES

FINANCIAL REPORT
and
AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1982
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY
OFFICIAL RECORDS: THIRTY-EIGHTH SESSION
SUPPLEMENT No. 5G (A/38/5/Add.7)



UNITED NATIONS

New York, 1983

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.

[4 August 1983]

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LETTERS OF TRANSMITTAL

29 April 1983

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 1982, 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

24 June 1983

Sir,

I have the honour to transmit to you the financial statements of the United Nations Fund for Population Activities as at 31 December 1982, 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 1982.

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, NY

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1982

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 1982 and the report of the Board of Auditors. The accounts consist of four statements supported by nine 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 (UNDP) 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 1982 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 1982. 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:

United Nations Children's Fund (UNICEF)

United Nations Educational, Scientific and Cultural Organization (UNESCO)

5. In respect of the following executing agencies, the UNFPA financial statements incorporate the information contained in the interim financial statements for the 12-month period ended 31 December 1982 which is the first year of the biennium 1982-1983.

United Nations

Economic Commission for Europe (ECE)

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)

Food and Agriculture Organization of the United Nations (FAO)

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.

7. The following significant change in the 1981 accounts has been reported by the executing agencies after the date of submission of the Executive Director's 1981 financial report:

Increases of \$2,868 in project expenditure and \$2,869 in miscellaneous income by the United Nations Educational, Scientific and Cultural Organization.

8. The above adjustments are included in the 1982 programme expenditure of the participating and executing agencies as shown in statement I.

Change in accounting practices and policies in 1982

9. The title of statement III of the UNFPA financial statements has been changed from "Statement of unencumbered funds as at 31 December 1982" to "Statement of fund balance as at 31 December 1982" to describe more correctly the balance in the UNFPA account as defined in UNFPA financial regulation 3.1, since this balance cannot be interpreted as "unencumbered funds" in the strict sense of the descriptive words. The presentation of the statement has also been modified removing the adjustments relating to allocations. This new presentation brings statement III into line with the corresponding presentation in the financial statements of UNDP.

10. A new schedule 9 has been added to the 1982 UNFPA financial statements to reflect the status of contributions received from Governments and the Organization of Petroleum Exporting Countries (OPEC) for three trust funds, namely, the International Conference on Population in Mexico (1984), the United Nations Population Award and OPEC Trust Fund. These three trust funds were established in 1982.

Financial status of the Fund

11. On 1 January 1982, the balance of the Fund was \$2,954,831. Statement I shows that during 1982 UNFPA received income of \$130,868,796 and had expenditures of \$123,740,567, which resulted in an excess of income over expenditure of \$7,128,229.

12. As shown in statement III, the balance of the Fund as at 31 December 1982 was \$9,083,060 (i.e. the opening balance as at 1 January 1982 of \$2,954,831 plus the excess of income over expenditure for 1982 of \$7,128,229, less the transfer of \$1,000,000 to the operational reserve). The 1982 unspent allocations as at 31 December 1982 amounted to \$14,153,548.

1982 programme and administrative budget and expenditures

13. At its twenty-eighth session, the Governing Council gave to the Executive Director an approval authority for 1982 of \$144 million. As shown in schedule 8, total allocations at year-end consisted of \$120,448,642 for project allocations, of which \$8,819,485 was the carry over of unspent allocations from the

previous year and \$3,750,571 in allocations to the United Nations for programme support costs. Also, as shown in schedule 4, appropriations for the 1982 administrative and programme support services budget of UNFPA totalled \$10,719,986, which comprised \$9,345,579 originally approved by the Governing Council at its twenty-eighth session and \$1,374,407 in supplementary appropriations approved at its twenty-ninth session.

14. Expenditures for 1982 totalled \$123,740,567 - a decrease of 9.0 per cent over 1981 expenditures of \$136,366,575. The breakdown of 1982 expenditure is shown in statement I. These included administrative and programme support costs of \$10,697,500.

15. Project implementation, calculated as the ratio of project expenditure to project allocations, fell from 93.3 per cent in 1981 to 88.2 per cent in 1982. Of the total of 1982 project expenditure, 76.6 per cent was spent by the participating and executing agencies, 14.5 per cent by UNFPA itself, including the cost of UNFPA deputy representatives, and 8.9 per cent corresponded to expenditure of non-governmental organizations' projects and special population grants.

Contributions from Governments for special population programmes

16. As authorized by the Governing Council at its seventeenth session, UNFPA received contributions from several Governments which were designated for special population programmes. Schedule 6 shows the details of the contributions totalling \$10,549,046 received in 1982 from the Governments of Japan, the Netherlands and Norway for four special programmes, namely the International Planned Parenthood Federation, the Population Council, the International Union for the Scientific Study of Population and the International Committee on the Management of Population Programmes, as well as the amounts remitted to these special programmes.

Trust funds

17. Schedule 7 shows the statement of account as at 31 December 1982 of the trust funds authorized by the Governing Council for special population activities. In addition to the already existing trust fund arrangements with six Governments, three new trust funds were established in 1982 as described in paragraph 10.

18. At the beginning of 1982, the unexpended balance of the trust funds was \$1,669,907. Contributions received from the Governments and OPEC during 1982 were \$5,365,714 and interest income amounted to \$544,619. The total amount available for programming in 1982 was therefore \$7,580,240, of which \$3,930,750 was spent, leaving at year-end an unexpended balance of \$3,649,481 to finance trust fund activities in 1983.

Operational reserve

19. During 1982, 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 1982, \$1,000,000 was transferred from the UNFPA account to the operational reserve bringing up its balance to \$21,000,000.

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 1982.
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 examination was conducted at UNFPA headquarters in New York, but also included an on-the-spot audit of projects implemented in Bangladesh and Sudan.
3. During the year, we reviewed the accounting control, budgetary control, travel and expendable and non-expendable property records. We also examined the procurement system, internal audit coverage, a number of trust funds and the system of internal controls. Our audit identified some weaknesses in the financial systems which have been reported to the Administration with appropriate recommendations for corrective action. The following are the most significant matters arising from our 1982 audit examination. We have discussed these matters with the Administration, whose responses are incorporated where appropriate.

Summary of findings

4. Our audit revealed that the Agency requested, as recently as April 1983, the concurrence of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) to transfer an amount of \$145,804 from programme III to programmes I and II of its 1982 Administrative and Programme Support Budget to cover excess expenditures. We recommended that, in the future, such a request be made prior to incurring expenditures exceeding the approved appropriations.
5. We further noted that, in many projects, expenditures exceeded the allocations or were even incurred without allocations and we insisted on the need for improved controls on allocations and for more realistic project budgets.
6. We also found numerous weaknesses in the inventory record keeping.
7. As regards procurement, we noted that, for two leasing arrangements involving commitments of more than \$20,000, the advice of the Contracts Committee had not been sought and that UNFPA's Procurement and Inventory Unit is headed by a Procurement Advisor who is not a staff member of the Organization.
8. We noted, furthermore, that the approval function of UNFPA's financial transactions is presently performed by the Division of Finance of the United Nations Development Programme (UNDP) and recommended that that function should be entrusted to the Organization's own staff.
9. Our examination of some projects revealed that there is a need for better preparation of projects, in particular in relation to defining the objectives and evaluating the time schedules.

10. Finally, we also expressed the opinion that a readily accessible description should be established concerning the working relationship between UNFPA and UNDP covering the different areas where interference between the responsibilities of both Organizations could occur.

Budgetary control

Administrative and programme support costs

11. We noted that for programmes I and II relating to executive direction and management and to administrative and public information support services, the expenditures as at 31 December 1982 exceeded the appropriations by \$68,980 and \$76,824, respectively. On the other hand, as programme III for planning, appraisal and monitoring showed an unencumbered balance of \$168,290, the Organization requested by letter of 18 April 1983 the concurrence of ACABQ to transfer \$145,804 from programme III to programmes I and II.

12. We recommended that, in the future, the concurrence of ACABQ to transfer credits should be sought prior to incurring expenditures exceeding the approved appropriations.

Project budgets and expenditures

13. We noted that for many UNFPA projects executed by the Organization itself, we well as by Governments, expenditures exceeded the allocations and some expenditures were even incurred without allocations. On the other hand, some allocations remained unutilized.

14. The Administration explained that over-expenditures were due to incorrect rephrasing or, in some instances, to the late receipt of charges from the field offices after allocations for 1982 were closed. As regards the non-utilization of allocations, they were, in cases of purchase of equipment, made in November 1982 and these purchases could not be completed before the year-end; in other cases, the Programme Division was informed of the need for follow-up action.

15. We emphasized the need for a better control of allocations and expenditures and the necessity to prepare more realistic project budgets.

Expendable and non-expendable property

16. Our review of the inventory control system at UNFPA's headquarters as well as at its field offices revealed numerous weaknesses such as incomplete and inaccurate record keeping, lack of clear information on staff members' cards, absence of decal numbers on property, lack of distinction between items in use and items stored, damaged or obsolete. We further noted that numerous field offices had not submitted their annual inventory sheets in time and that, in many cases, these reports were not certified by the resident representative.

17. Consequently, we recommended that action be taken to strengthen the inventory control system at headquarters as well as in the field offices. The Administration promised to take steps accordingly.

Headquarters administrative procurement

18. We noted that, contrary to the requirements of clause 6.72(5) of the Organizations's Policies and Procedures Manual, two contracts involving commitments of more than \$20,000 each had been approved without the prior advice of the Contracts Committee.

19. The Administration replied that these contracts related to leasing arrangements spread over several years and that, if it is deemed necessary, it would revise that clause to also include lease contracts.

20. In our opinion, however, lease agreements are also contracts and therefore subject to the requirements of the existing clause which requires no revision.

Projects monitoring and evaluation

Project activities

21. As our audit revealed that in some projects the objectives had only been formulated in terms of activities or inputs, we recommended that objectives should be clearly defined.

22. Although the Administration does not believe that extensive emphasis on goals and aims would in all cases achieve the desired results, it nevertheless agreed that project documents should be formulated in a precise and clear manner in order to improve the evaluation process.

23. We further noted that some projects did not directly relate to population activities but to programme information, computer services for planning, management information requirements and needs, technical review of computer utilization and support services in regard to field operations. In our opinion, all of the expenditures so incurred should be considered administrative and programme support costs.

24. The Administration explained that these projects were set up on a limited time basis to experiment with ways of improving the implementation system for population activities. It agreed, however, that in case the outcome of these projects warrants consideration as regular activities, those costs would be incorporated within the administrative and programme support costs budget line.

Slow progress of projects

25. Our review of inactive and slow moving projects revealed that the evaluation of the time required for completion of projects could be improved. Some project documents did not include a timetable for implementation while other project documents showed a lack of suitable preparation, inadequacy of technical specifications and offered little evidence of pre-examination of the implementing government's willingness and capability to carry out follow-up action on project results.

26. We recommended that a thorough review of the inactive and slow moving projects be undertaken by the executing agencies with a view to determining all the factors which hinder the completion of these projects.

27. The Administration noted our recommendations and indicated that, although it already has a mechanism for annual review of projects, efforts will be made to make further improvements.

Working relationship between UNFPA and UNDP

28. We noted that UNFPA, since its establishment as an autonomous organization, has relied on the central facilities of UNDP for its accounting and financial services, travel, electronic data processing and personnel processing services. No clear written guidelines are, however, available with respect to the delineation of functions and responsibilities between the two organizations, which makes it difficult to calculate the cost of the support services rendered by UNDP to UNFPA.

29. Therefore, we recommended that a readily accessible description of the relationship between the two organizations should be prepared and should cover the different areas on which overlap or duplication of the responsibilities of UNFPA and UNDP may occur.

30. The Administration explained that a dialogue is going on with UNDP and hopes that a better definition of that working relationship will emerge from it. When a clear definition of this relationship is concluded, it will be included in the appropriate chapters of UNFPA's Policies and Procedures Manual.

Agency statements

31. 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 1981 report

32. The matters contained in our 1981 report 1/ have either been dealt with to our satisfaction or have been raised again in this report.

Acknowledgement

33. 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 his staff.

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

(Signed) A. K. Azizul HUQ
Comptroller and Auditor General
of Bangladesh

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

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 1982 UNFPA 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.

Approval function (audit, para. 8)

2. The Fund has noted the recommendation made by the Board of Auditors that the approval function should be transferred from UNDP's Division of Finance to UNFPA staff, and will discuss this recommendation with UNDP in the light of the Governing Council's recent approval of new Financial Regulations effective 1 January 1984.

Administrative and programme support costs (audit, paras. 11 and 12)

3. The Board of Auditors has recommended that UNFPA should obtain the prior concurrence of ACABQ for the transfer of appropriations at year-end to cover over-expenditure in any programme. While agreeing with the principle involved, UNFPA would point out that the exact amount of these over-expenditures is very small, and will not be known until the books for the year are closed, approximately three months after the end of the financial year, as per UNFPA's Financial Regulations. The amounts involved in 1982 - \$68,980 and \$76,824 transferred to Programmes I and II, respectively - are very much lower than in previous years, which indicates that UNFPA is making strenuous efforts to avoid altogether the necessity for such transfers, and this should be UNFPA's primary objective. UNFPA would also point out that the practice which it is currently following is of long standing and is identical to that followed by the United Nations itself. It is doubtful that ACABQ would be receptive to requests for transfers until the need for them and the exact amounts required are known.

Project budgets and expenditures (audit, paras. 13-15)

4. The Fund fully agrees that in all cases where expenditures occur, there should be an allocation to cover them. UNFPA will reissue instructions on this point. It will also endeavour to avoid setting up allocations where no expenditures are called for. UNFPA believes that the new Financial Regulations (especially articles X and XIV) when they come into effect on 1 January 1984 will assist considerably in the Administration's efforts to ensure that project expenditures are kept within the limits of the relevant allocations, although it must be reiterated that minor over-runs on projects cannot always be avoided, due to such factors as inflation, exchange fluctuations and other unforeseen contingencies.

Expendable and non-expendable property (audit, paras. 16 and 17)

5. The Fund is committed to improve inventory control wherever possible, in accordance with the helpful suggestions which were conveyed to the operational staff in the course of audit. The Administration is confident that when the 1983 audit is conducted by the Board there will be considerable improvement and progress

in the direction of a more effective inventory control system. This applies equally to the observations concerning field inventory control. In this case, however, further review in consultation with UNDP, which is principally responsible for field offices, may be helpful in resolving this issue. Headquarters monitoring of field compliance with administrative requirements presents special difficulties and can involve substantial investment of staff time and money which must be measured against the value of the results achieved. The Administration will make every effort to achieve improvements on the various points referred to by the auditors and will try to ensure that annual inventory reports from the field are submitted more promptly.

Headquarters administrative procurement (audit, paras. 18-20)

6. In accordance with the recommendation made by the external auditors, UNFPA will submit lease agreements to its Contracts Committee in future and will review whether an increase in the ceiling for such cases may be appropriate.

Project activities (audit, paras. 21-24)

7. The Administration is appreciative of the Board's observation that project objectives should be clearly defined and project documents should be formulated in a precise and clear manner in order to improve the evaluation process. This observation has been carefully noted for necessary action in the formulation of project documents in the future. In regard to certain projects which are considered to be of a programme support nature, it should be pointed out that these were established on a temporary or experimental basis. In the event that these services are still being provided at the time of preparation of the next UNFPA biennial budget, their inclusion in the administrative and programme support costs budget will be considered.

Slow progress of projects (audit, paras. 25-27)

8. The Administration is grateful to the Board for making the observation that monitoring of slow progress of projects should be improved. The Administration would assure the Board that efforts for further improvements in this area will be made in 1983.

Working relationship between UNFPA and UNDP (audit, paras. 28-30)

9. The working relationship between UNFPA and UNDP has been considerably clarified as a result of the newly approved Financial Regulations for UNFPA. A somewhat clearer understanding of the division of responsibilities between UNFPA and UNDP has also been obtained through the discussions with UNDP on the question of the "subvention" paid by UNFPA to UNDP for services rendered. The Board's suggestion that the time is now opportune to set down on paper a readily accessible description of this relationship is a good one, and UNFPA will endeavour to prepare such a statement.

IV. AUDIT OPINION

We have examined the following expanded 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 1982. 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 1982.

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

(Signed) A. K. Azizul HUQ
Comptroller and Auditor General
of Bangladesh

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

22 June 1983

V. CERTIFICATION OF THE FINANCIAL STATEMENTS

29 April 1983

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 1982

Statement I

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Statement of income and expenditure for the year ended 31 December 1982

(United States dollars)

<u>1981</u>			<u>1982</u>
INCOME			
Contributions from Governments			
120 994 915	Pledges for current year	(Schedule 1)	128 274 850
(72 791)	Additions and adjustments to pledges for prior years	(Schedule 1)	(50 834)
<u>(122 668)</u>	Exchange adjustments on collection of contributions	(Note 1(c))	<u>426 368</u>
120 799 456			128 650 384
4 655 366	Interest income		2 861 454
(4 493)	Donations		17 686
<u>58 114</u>	Miscellaneous income (expenditure)	(Schedule 2)	<u>(660 728)</u>
125 508 443	TOTAL INCOME	(Statement IV)	<u>130 868 796</u>
EXPENDITURE			
Programme expenditure (Note 2)			
107 901 107	By participating and executing agencies	(Schedule 3)	96 854 293
14 475 480	By non-governmental organizations and special population grants	(Schedule 3)	9 440 801
<u>4 475 404</u>	Reimbursement of programme support costs to participating and executing agencies	(Schedule 3)	<u>6 747 973</u>
126 851 991			113 043 067
<u>9 514 584</u>	UNFPA administrative and programme support costs	(Schedule 4)	<u>10 697 500</u>
136 366 575	TOTAL EXPENDITURE	(Statement IV)	<u>123 740 567</u>
(10 858 132)	EXCESS OF INCOME OVER EXPENDITURE	(Statement III)	7 128 229
	(EXCESS OF EXPENDITURE OVER INCOME)		

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 1982

(United States dollars)

<u>1981</u>				<u>1982</u>
ASSETS				
Cash				
165 950	Convertible currencies		51 073	
<u>344 284</u>	Accumulated non-convertible currencies		<u>400</u>	
510 234			51 473	
<u>39 887 713</u>	Investments	(Schedule 5)	<u>47 718 825</u>	
<u>40 397 947</u>		(Statement IV)		47 770 298
Advances and accounts receivable				
688 566	Operating funds provided by UNFPA to participating and executing agencies	(Note 3)	6 915 660	
4 061 538	Due from United Nations Development Programme		3 987 743	
1 093 042	Other accounts receivable and deferred charges		80 592	
<u>513 632</u>	Accrued interest		<u>771 293</u>	
6 356 778				11 755 288
<u>2 874 632</u>	Pledges receivable from Governments for current and prior years	(Schedule 1 and Note 4)		2 019 707
<u>49 629 357</u>				<u>61 545 293</u>
LIABILITIES AND RESERVES				
Liabilities				
233 372	Accounts payable		838 143	
20 220 359	Unliquidated obligations of participating and executing agencies	(Note 3)	22 974 109	
1 669 907	Due to UNFPA Trust Funds	(Schedule 7)	3 649 481	
4 500 000	Due to special population programmes	(Schedule 6)	4 000 000	
<u>50 888</u>	Deferred income	(Note 5)	<u>500</u>	
26 674 526				31 462 233
Reserves				
2 954 831	Revenue Reserve	(Statement III)	9 083 060	
<u>20 000 000</u>	Operational Reserve	(Note 6)	<u>21 000 000</u>	
22 954 831				30 083 060
<u>49 629 357</u>				<u>61 545 293</u>

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

Statement III

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Statement of fund balance as at 31 December 1982

(United States dollars)

<u>1981</u>			<u>1982</u>
13 812 963	Balance as at 1 January		2 954 831
(10 858 132)	Excess of income over expenditure	(Statement I)	<u>7 128 229</u>
2 954 831			10 083 060
<u>-</u>	Less: Transfer to Operational Reserve	(Note 6)	<u>1 000 000</u>
2 954 831	Balance as at 31 December	(Statement II and Note 7)	<u>9 083 060</u>
<u><u> </u></u>			<u><u> </u></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 1982
(United States dollars)

<u>1981</u>	<u>1982</u>	
		(Statement I)
SOURCE OF FUNDS		
125 508 443	130 868 796	Total income for the year
5 962 035	854 925	Decrease in pledges receivable from Governments
-	4 838 095	Increase in liabilities
499	-	Increase in deferred income
146 678	73 795	Decrease in funds provided to United Nations Development Programme
106 474	754 789	Decrease in accounts receivable, deferred charges and accrued interest
15 414 476	-	Decrease in operating funds provided to agencies
147 138 605	137 390 400	<u>Total funds provided</u>
APPLICATION OF FUNDS		
		(Statement I)
136 366 575	123 740 567	Total expenditure for the year
-	6 227 094	Increase in operating funds provided to executing agencies
-	50 388	Decrease in deferred income
147 182	-	Decrease in liabilities
136 513 757	130 018 049	<u>Total funds used</u>
10 624 848	7 372 351	<u>INCREASE IN CASH AND INVESTMENTS</u>
29 773 099	40 397 947	Cash and investments at beginning of year
10 624 848	7 372 351	Increase in cash and investments
40 397 947	47 770 298	Cash and investments at end of year

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

SCHEDULES TO THE ACCOUNTS

Schedule 1

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Status of Voluntary contributions pledged as at 31 December 1982

(United States dollars)

Government	Balance due 31 December 1981 for 1981 and prior	Additions and adjustments 1981 and prior	Pledges for 1983		Payments received in 1981 for 1982 pledges	Payments received in 1982	Unpaid pledges as at 31 December 1982	Composition of balance due	
			Local currency	US dollars				For 1982 and prior years	For 1983
Afghanistan	1 000	-	-	2 000	5 000	-	4 000	2 000	2 000
Algeria	250 000	-	-	-	250 000	-	250 000	250 000	-
Antigua	1 000	-	-	-	1 000	-	1 000	1 000	-
Australia	-	-	-	1 923 077	3 453 262	-	1 530 185	-	1 923 077
Austria	-	-	-	36 200	73 700	-	37 500	-	36 200
Bahamas	1 000	1 000	-	-	4 000	-	-	-	-
Bangladesh	22 000	-	-	13 200	48 400	-	12 000	23 200	13 200
Barbados	-	3 000	-	3 000	9 000	-	6 000	3 000	3 000
Belgium	1 826 667	(362 130)	20 000 000	408 163	2 403 312	-	1 464 537	530 612	408 163
Benin	2 000	-	-	2 000	6 000	-	6 000	4 000	2 000
Bhutan	-	-	-	1 265	1 510	-	2 775	1 265	1 510
Botswana	-	-	1 200	1 101	2 427	-	1 326	-	1 101
British Virgin Islands	-	-	-	500	1 000	500	-	-	-
Bulgaria	23 474	-	-	-	23 474	-	23 474	23 474	-
Burma	-	-	50 000	6 369	13 036	-	6 667	6 369	6 369
Burundi	-	-	300 000	3 350	25 684	-	25 684	22 334	3 350
Canada	-	-	-	-	7 794 128	-	7 794 128	-	-
Chile	-	-	-	5 000	10 000	-	5 000	-	5 000
China	-	-	-	330 000	530 000	-	200 000	330 000	330 000
Colombia	3 931	(1)	-	-	47 930	-	3 930	44 000	-
Congo	500	-	-	-	500	-	-	500	-
Cook Islands	416	(59)	-	-	357	-	357	357	-
Costa Rica	4 761	15 239	-	-	20 000	-	20 000	20 000	-
Democratic Yemen	1 733	-	-	1 733	5 199	-	5 199	3 466	1 733
Denmark	-	-	42 000 000	4 800 000	9 267 657	-	4 467 657	4 800 000	4 800 000
Djibouti	4 000	-	-	2 000	8 000	-	8 000	6 000	2 000
Ecuador	20 000	20 000	-	20 000	80 000	-	40 000	20 000	20 000
Egypt	-	20 000	188 100	228 921	437 031	-	182 553	254 478	228 921
Ethiopia	-	-	-	-	10 000	-	10 000	10 000	-
Fiji	-	-	-	2 000	4 000	-	2 000	-	2 000
Finland	-	-	6 500 000	1 181 818	2 100 163	-	918 345	1 181 818	1 181 818
France	-	-	1 500 000	218 978	362 863	-	143 885	218 978	218 978
Germany, Federal	-	-	-	-	13 410 904	-	13 410 904	-	-
Republic of	-	-	-	-	25 000	-	20 000	5 000	5 000
Greece	5 000	-	-	5 000	15 000	-	5 000	5 000	5 000
Guatemala	921	(57)	5 000	5 000	864	-	864	864	-
Guinea-Bissau	-	-	-	-	333	-	333	-	-
Guyana	-	-	-	-	3 500	-	3 500	3 500	-
Haiti	1 000	-	-	-	20 500	-	10 500	500	10 000
Honduras	500	-	20 000	10 000	22 671	-	11 429	-	11 242
Hungary	-	-	400 000	11 242	3 700	-	3 700	-	-
Iceland	-	-	-	-	-	-	-	-	-

Schedule 1 (continued)

Government	Balance due 31 December 1981 for 1981 and prior	Additions and adjustments 1981 and prior	Pledges for 1983		Payments received in 1981 for 1982 pledges	Unpaid pledges as at 31 December 1982	Composition of balance due For 1982 and prior years		For 1983
			Local currency	US dollars			For 1982	For 1983	
India	-	-	3 200 000	338 266	-	338 266	-	338 266	-
Indonesia	-	-	-	150 000	50 389	150 000	-	150 000	-
Iraq	28 136	(1 362)	-	-	-	40 322	40 322	-	-
Italy	-	-	-	-	-	-	-	-	-
Ivory Coast	10 000	-	3 000 000 000	2 047 782	-	2 047 782	-	2 047 782	-
Jamaica	16 854	-	-	-	-	10 000	10 000	-	-
Japan	-	(200 000)	-	-	-	16 854	16 854	-	-
Jordan	-	-	-	-	-	-	-	-	-
Jordan	19 590	-	-	-	-	24 300 000	39 590	39 590	-
Kenya	-	-	45 000	3 571	-	7 681	3 571	-	3 571
Kuwait	-	-	-	-	-	-	30 000	30 000	-
Lao People's Democratic Republic	500	-	-	500	-	-	-	500	500
Lesotho	-	-	-	1 500	-	2 500	1 500	1 500	-
Liberia	-	-	-	-	-	-	3 000	3 000	-
Libyan Arab Jamahiriya	40 000	-	-	-	-	-	-	-	-
Luxembourg	-	-	265 000	5 408	-	40 000	-	5 408	5 408
Madagascar	800	-	-	-	-	-	1 200	1 200	-
Malawi	-	-	-	-	-	-	1 212	188	-
Malaysia	-	-	-	-	-	10 000	10 000	-	-
Maldives	-	-	-	871	-	871	-	871	871
Malta	-	-	-	-	-	476	-	-	-
Mauritania	4 000	-	-	-	-	-	4 000	4 000	-
Mexico	331	-	803 040	11 472	-	-	11 803	11 472	11 472
Mongolia	-	-	1 700	520	-	-	542	520	520
Morocco	-	-	-	4 000	-	-	4 000	-	4 000
Nepal	-	-	-	-	-	-	3 000	-	-
Netherlands	-	-	-	-	-	-	11 315 326	-	-
New Zealand	-	-	-	-	-	-	258 685	-	-
Nigeria	-	35 920	-	-	-	-	35 920	-	-
Norway	-	-	78 700 000	11 084 507	-	11 084 507	-	11 084 507	-
Oman	10 000	-	-	10 000	-	10 000	10 000	10 000	10 000
Pakistan	-	-	-	-	-	-	300 000	-	-
Panama	-	-	1 000	1 000	-	-	-	1 000	1 000
Papua New Guinea	-	-	1 000	1 316	-	-	-	1 316	1 316
Paraguay	15 000	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	15 000	15 000	-
Portugal	15 000	-	-	255 814	-	-	255 814	255 814	-
Qatar	-	-	-	20 000	-	-	14 035	35 965	20 000
Republic of Korea	-	-	-	30 000	-	-	30 000	30 000	30 000
Romania	-	-	-	41 000	-	-	41 000	41 000	41 000
Rwanda	1 000	-	60 000	5 455	-	-	5 455	5 455	5 455
Saint Lucia	1 000	-	-	1 000	-	-	2 000	1 000	1 000
	-	-	-	500	-	-	-	1 500	500

Schedule 1 (concluded)

Government	Balance due 31 December 1981 for 1981 and prior	Additions and adjustments 1981 and prior	Pledges for 1982		Pledges for 1983		Payments received in 1981 pledges for 1982	Payments received in 1982	Unpaid pledges as at 31 December 1982	Composition of balance due	
			Local currency	US dollars	Total	For 1982 and prior years				For 1983	
Samoa	-	-	1 000	794	794	-	-	-	794	-	794
Saudi Arabia	90 000	(90 000)	-	30 000	60 000	-	-	30 000	30 000	-	30 000
Senegal	80 000	-	-	20 000	120 000	-	-	-	120 000	100 000	20 000
Seychelles	-	-	-	-	1 000	-	-	-	1 000	1 000	-
Sierra Leone	-	-	-	5 000	5 000	-	-	-	5 000	5 000	-
Singapore	-	7 500	-	7 500	15 000	-	-	7 500	7 500	-	-
Solomon Islands	-	-	-	1 000	1 000	-	-	1 000	-	-	-
Somalia	-	-	-	664	664	-	-	664	-	-	-
Spain	60 000	-	-	-	60 000	-	-	-	60 000	-	-
Sri Lanka	7 754	18	-	7 500	22 772	-	-	7 518	15 254	7 754	7 500
Sudan	195 000	35 000	-	25 000	280 000	-	-	-	280 000	255 000	25 000
Suriname	2 500	-	-	2 500	7 500	-	-	-	7 500	5 000	2 500
Sweden	-	-	48 000 000	6 486 486	13 672 099	-	-	7 185 613	6 486 486	-	6 486 486
Switzerland	-	-	3 630 000	1 704 225	3 478 419	-	-	1 774 194	1 704 225	-	1 704 225
Syrian Arab Republic	-	-	-	5 500	5 500	-	-	-	5 500	-	5 500
Thailand	-	-	-	44 000	88 000	-	-	44 000	44 000	-	44 000
Togo	10 000	-	-	-	10 000	-	-	-	10 000	10 000	-
Tonga	3 000	-	-	-	3 000	-	-	-	3 000	3 000	-
Tunisia	26 950	(870)	12 000	19 262	65 413	-	-	32 060	33 353	14 091	19 262
Turkey	50	21 552	-	5 000	47 942	-	-	42 942	5 000	-	5 000
Uganda	-	-	1 000 000	4 032	4 032	-	-	-	4 032	-	4 032
United Kingdom of Great Britain and Northern Ireland	-	458 716	-	-	4 662 913	-	-	4 662 913	-	-	-
Saint Kitts-Nevis	264	-	-	-	264	-	-	-	264	-	-
United Republic of Cameroon	-	-	-	-	-	-	-	4 829	-	-	-
United States of America	-	-	-	-	4 829	-	-	-	-	-	-
Upper Volta	-	-	-	-	33 760 000	-	-	33 760 000	-	-	-
Uruguay	-	5 700	-	-	2 915	-	-	-	2 915	2 915	-
Viet Nam	2 000	-	-	-	5 700	-	-	-	-	-	-
Yemen	30 000	-	-	1 000	4 000	-	-	5 700	3 000	2 000	1 000
Yugoslavia	15 000	-	-	2 500	44 000	-	-	1 000	44 000	41 500	2 500
Zambia	20 000	-	-	-	23 713	-	-	-	23 713	23 713	-
Zimbabwe	-	-	-	-	31 500	-	-	-	31 500	31 500	-
	-	-	-	2 604	2 604	-	-	-	2 604	-	2 604
Total	2 874 632	(50 834)	128 274 850 a/	31 341 233	162 439 881	50 889	129 028 552	33 360 440	2 019 707	31 340 733	
											(Statement II)

(Statement I)

(Statement II)

a/ Of this amount, \$54,185,543 represents pledges for 1982 made in 1981.

Schedule 2

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Miscellaneous income and expenditure for the year ended
31 December 1982

(United States dollars)

<u>1981</u>		<u>1982</u>
274 159	Miscellaneous income from accounts of participating and executing agencies	401 925
(216 045)	Net losses on exchange and revaluation of currencies	(1 070 875)
<u>-</u>	Other income	<u>8 222</u>
<u>58 114</u>	Total	<u>(660 728)</u>

(Statement I)

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

1982 expenditure by agencies, non-governmental organizations and special population grants

(United States dollars)

	Personnel services	Sub-contracts	Training (fellowships)	Equipment and supplies	Miscellaneous	Subtotal	Programme support costs	Total
UNITED NATIONS (Work programme)	3 075 722	190 331	273 921	68 706	72 161	3 680 841	374 298	4 055 139
UNITED NATIONS (Department of Technical Co-operation for Development)	8 502 348	117 114	1 595 542	8 404 697	740 927	19 360 628	2 710 488	22 071 116
ECE	10 292	-	-	-	-	10 292	1 338	11 630
ESCAP	584 096	19 900	287 063	68 612	23 515	983 186	127 814	1 111 000
ECLA	1 756 430	-	100 068	154 449	88 432	2 099 379	272 919	2 372 298
ECA	1 755 824	-	726 012	37 660	199 721	2 719 217	353 363	3 072 580
ECWA	243 356	-	-	-	4 948	248 304	32 280	280 584
ILO	4 135 723	122 914	391 437	147 803	243 353	5 041 230	-	5 041 230
FAO	1 235 667	232 572	299 114	50 546	47 675	1 865 574	192 487	2 058 061
UNESCO	2 575 760	221 871	793 698	234 052	226 738	4 052 119	492 945	4 545 064
WHO	5 228 772	2 712 072	2 880 961	5 446 707	577 956	16 846 468	2 190 041	19 036 509
UNIDO	-	-	-	-	(1 285)	(1 285)	-	(1 285)
UNICEF	207 198	-	4 492	2 881 785	60 666	3 154 141	-	3 154 141
GOVERNMENT	6 486 562	3 656 788	2 533 763	7 694 304	993 891	21 365 308	-	21 365 308
UNFPA	9 566 018	79 216	92 096	4 730 642	960 919	15 428 891	-	15 428 891
Agencies total	45 363 768	7 352 778	9 978 167	29 919 963	4 239 617	96 854 293 a/	6 747 973	103 602 266
Non-governmental organizations and special population grants						9 440 801 a/	-	9 440 801
						106 295 094	6 747 973	113 043 067
								(Statement I)
								(Statement I)

a/ Statement I.

Schedule 4

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Administrative and programme support costs

Budget appropriations and expenditure for the year ended 31 December 1982

(United States dollars)

Programme	Expenditure				Unencumbered balance
	Appropriations	Disbursements a/	Unliquidated obligations as at 31 December 1982	Total expenditure	
I. Executive direction and management	1 248 205	1 196 174	121 011	1 317 185	(68 980) b/
II. Administrative and public information support services	3 643 114	3 637 525	82 413	3 719 938	(76 824) b/
III. Programme planning, appraisal and monitoring	5 828 667	5 495 144	165 233	5 660 377	168 290
<u>Net appropriations and expenditure</u>	10 719 986	10 328 843	368 657	10 697 500	22 486
				(Statement I)	

a/ The disbursement figures are net after deducting staff assessment income totalling \$1,537,854.

b/ As authorized by the Governing Council at its twenty-eighth session (decision 82/20, sect. II, para. 7), the Executive Director has requested the concurrence of the Advisory Committee on Administrative and Budgetary Questions with the transfer of credit of \$145,804 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 1982

(United States dollars)

Type	Currency	Interest rate	Amount
Current accounts	United States dollars	5.25	418 830
	Deutsche marks	.50	984
	Swedish kroner	9.50	3 025
			<u>422 839</u>
Interest-bearing accounts	United States dollars	8.75	8 641 583
			<u>8 641 583</u>
Call accounts	Deutsche marks	5.25	378 433
	Japanese yen	6.75	235 429
	United States dollars	8.5	8 000 000
	Swedish kroner	13.5	40 541
			<u>8 654 403</u>
Time-deposit accounts	United States dollars	9.625	15 000 000
	United States dollars	14.000	10 000 000
	United States dollars	9.000	5 000 000
			<u>30 000 000</u>
		(Statement II)	<u><u>47 718 825</u></u>

Schedule 6

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Status of contributions from Governments for special population programmes as at 31 December 1982

(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	Total
Balance due to Special Population Programmes - 1 January 1982	4 500 000	-	-	-	4 500 000
Contributions received from Governments in 1982					
Japan	9 000 000	-	-	-	9 000 000
Netherlands	1 269 313	54 250	54 250	-	1 377 813
Norway	-	68 493	68 493	34 247	171 233
Less: Amounts remitted	14 769 313	122 743	122 743	34 247	15 049 046
	10 769 313	122 743	122 743	34 247	11 049 046
Balance due to Special Population programmes as at 31 December 1982	4 000 000	-	-	-	4 000 000
(Statement II)					

Schedule 7

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Trust FundsStatement of account as at 31 December 1982

	<u>Denmark</u>	<u>Finland</u>	<u>Italy</u>	<u>Netherlands</u>	<u>Norway</u>	<u>Sweden</u>	<u>OPEC</u>	<u>International Conference on Population 1984</u>	<u>United Nations Population Award</u>	<u>Total</u>
Unexpended balance 1 January	100 304	69 770	10 278	543 908	865 291	80 356	-	-	-	1 669 907
Contributions received in 1982	927 242	120 000	250 000	609 526	1 412 120	-	1 500 000 a/	146 026 a/	400 800 a/	5 365 714
Interest income	99 821	25 334	16 754	113 348	233 482	19 244	19 762	16 874	-	544 619
	1 127 367	215 104	277 032	1 266 782	2 510 893	99 600	1 519 762	162 900	400 800	7 580 240
Less: Programme expenditure	1 006 940	177 859	238 095	547 968	1 346 740	88 044	410 018			3 815 664
Support costs b/	39 312	-	11 905	26 120	34 448	3 310	-			115 095
	1 046 252	177 859	250 000	574 088	1 381 188	91 354	410 018	-	-	3 930 759
Unexpended balance as at 31 December	81 115	37 245	27 032	692 694	1 129 705	8 246	1 109 744	162 900	400 800	3 649 481

(Statement II)

a/ As in schedule 9.

b/ 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 1982

(United States dollars)

	Allocations	Expenditure	1982 unspent allocations	Future years allocations	Total unspent allocations
UNITED NATIONS (Work programme)	3 750 571	3 680 841	69 730	3 712 195	3 781 925
UNITED NATIONS (Department of Technical Co-operation for Development)	20 998 865	19 360 628	1 638 237	15 981 415	17 619 652
ECE	11 750	10 292	1 458	58 766	70 224
ESCAP	1 061 423	983 186	78 237	1 510 033	1 588 270
ECLA	2 100 000	2 099 379	621	-	621
ECA	2 574 280	2 719 217	(144 937)	2 784 350	2 639 413
ECWA	395 000	248 304	146 696	258 850	405 546
ILO	6 175 090	5 041 230	1 133 860	6 554 472	7 688 332
FAO	1 701 780	1 865 574	(163 794)	749 060	585 266
UNESCO	4 729 782	4 052 119	677 663	7 530 842	8 208 505
WHO	19 466 723	16 846 468	2 620 255	26 277 769	28 898 024
UNIDO	-	(1 285)	1 285	-	1 285
UNICEF	3 541 483	3 154 141	387 342	1 269 363	1 656 705
GOVERNMENTS	27 065 654	21 365 308	5 700 346	59 639 459	65 339 805
UNFPA	17 307 410	15 428 891	1 878 519	3 060 774	4 939 293
	110 879 811	96 854 293 a/	14 025 518	129 397 348	143 422 866
Non-governmental organizations and special population grants	9 568 831	9 440 801 a/	128 030	5 224 934	5 352 964
	120 448 642	106 295 094	14 153 548	134 622 282	148 775 830
			(Note 7)	(Note 7)	

Schedule 9

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Trust FundsStatus of contributions as at 31 December 1982

(United States dollars)

<u>Governments/Organizations</u>	<u>Pledges</u>	<u>Collected in 1982</u>	<u>Balance 31 December 1982</u>
<u>International Conference on Population in Mexico (1984)</u>			
Australia	96 154	-	96 154
China	25 000	-	25 000
Colombia	44 000	44 000	-
Cuba	25 000	-	25 000
Ecuador	5 000	-	5 000
Egypt	25 000	-	25 000
India	35 000	-	35 000
Indonesia	25 000	-	25 000
Italy	100 000	-	100 000
Malawi	5 000	-	5 000
Netherlands	102 026	102 026	-
Pakistan	10 000	-	10 000
Peru	25 000	-	25 000
Philippines	25 000	-	25 000
Sudan	15 000	-	15 000
Syrian Arab Republic	25 000	-	25 000
Yemen Arab Republic	25 000	-	25 000
Total	<u>612 180</u>	<u>146 026</u>	<u>466 154</u>

(Schedule 7)

United Nations
Population Award

China	100 000	100 000	-
Japan	200 000	200 000	-
Mexico	<u>100 800</u>	<u>100 800</u>	-
Total	<u>400 800</u>	<u>400 800</u>	-

(Schedule 7)

OPEC Trust FundOrganization of Petroleum
Exporting Countries

<u>1 500 000</u>	<u>1 500 000</u>	-
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(Schedule 7)

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 but excluding contributions to trust funds) is recorded on an accrual basis. Details of contributions pledged for future years are shown in schedule 1 and any amounts received by 31 December 1982 in respect of these pledges have been reflected as deferred income in statement II.

(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 1982 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 rate adjustments of \$426,368 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 and in 1982 amounted to a net loss of \$1,070,875 as shown in schedule 2.

(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. Programme expenditure

The programme expenditure includes field costs of UNFPA's deputy representatives in the amount of \$4,605,515 against allocations of \$5,106,004.

Note 3. Operating funds provided to, and unliquidated obligations of, participating and executing agencies

Operating funds of \$6,915,660 provided by UNFPA to participating and executing agencies and shown in statement II consist of \$8,212,890 provided to participating and executing agencies, less \$1,297,230 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 \$22,974,109 and consist of \$17,227,735 in respect of agencies for which operating funds are provided and \$5,327,376 in respect of UNFPA as an executing agency for its projects and \$418,998 in respect of non-governmental organization and special population grants.

Note 4. Contributions pledged by Governments

Contributions pledged by Governments for current and prior years which had not been paid by 31 December 1982 were as follows:

	<u>United States dollars</u>
1972 and prior years	461,500
1979	20,000
1980	167,580
1981	221,369
1982	<u>1,149,258</u>
Total (Statement II)	<u><u>2,019,707</u></u>

Note 5. Deferred income

The amount of \$500 shown as deferred income in statement II consists of one contribution for 1983 which was received in 1982.

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, \$1 million was transferred in 1982 from the fund balance to the Operational Reserve, bringing the balance to \$21 million. The status of the Operational Reserve as at 31 December 1982 is shown in statement II.

Note 7. Unspent allocations

The fund balance shown in statement III excludes 1982 unspent allocations of \$14,153,548 and allocations for future years amounting to \$134,622,282 issued to participating and executing agencies as shown in schedule 8.

Notes

1/ Official Records of the General Assembly, Thirty-seventh Session,
Supplement No. 5 G (A/37/5/Add.7 and Corr.1), sect. II.

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