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NATIONS

**FINANCIAL REPORTS
AND ACCOUNTS**
for the year ended 31 December 1956
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : TWELFTH SESSION

SUPPLEMENT No. 6 (A/3590)

NEW YORK, 1957

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LETTER OF TRANSMITTAL

13 May 1957

Sir,

I have the honour to transmit the United Nations financial statements which were submitted by the Secretary-General with respect to the financial year ended 31 December 1956. These statements have been examined and certified.

In accordance with the resolution of the General Assembly, I have the honour to present the report of the Board of Auditors with respect to the 1956 accounts of the United Nations.

Accept, Sir, the assurances of my highest consideration.

(Signed) Lars BREIE
on behalf of the Board of Auditors

THE PRESIDENT OF THE GENERAL ASSEMBLY
OF THE UNITED NATIONS

PART I

UNITED NATIONS

FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 1956

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1956

1. I submit herein my financial report, accompanied by the audited accounts for the year ended 31 December 1956 and the report of the Board of Auditors.

Budgetary position

2. Appropriations for the financial year 1956 were revised by the General Assembly to a level of \$50,683,350 (resolution 1074 (XI)). As shown in statement I, obligations incurred amounted to \$50,508,095, leaving an unobligated balance of \$175,255. Receipts from miscellaneous income exceeded the budgeted amount for this purpose, \$3,050,800, by a sum of \$697,626. Thus, during 1956, income credited for the financial year represented by Members' contributions and miscellaneous income, \$51,380,976, exceeded the total of obligations incurred by a sum of \$872,881 (statement II).

3. The balance on surplus account at 31 December 1956 was \$1,801,194. Of this amount, \$1,053,230 was credited to Members' contributions for 1957 and \$747,964 is the balance available for credit to Members against 1958 contributions. These two amounts are made up as follows:

	\$
Credited against 1957 contributions:	
Estimated savings in 1956 in liquidating prior year's obligations.....	296,922
Excess of miscellaneous income in 1956 over approved estimate.....	200,000
Balance of surplus for 1955.....	556,308
	<u>1,053,230</u>
Available for credit against 1958 contributions:	
Savings on 1956 appropriations.....	175,255
Excess of miscellaneous income credited for 1956 over the approved estimate. \$697,626, less \$200,000 applied against 1957 contributions.....	497,626
Savings in 1956 in liquidating prior year's obligations, \$372,005, less \$296,922 applied against 1957 contributions.....	75,083
	<u>747,964</u>

Income

4. The amount credited as income from Members' contributions for 1956, \$47,632,550, consists of \$45,515,550 assessed in 1956 in respect of the original appropriations (less estimated miscellaneous income), and \$2,117,000 on account of the supplementary appropriations, provision for which is included in the assessments for 1957. A statement of the basis of assessments for 1956 and details of the assessments against each Member State are given in schedule A.

5. Miscellaneous income totalled \$3,748,426 and thus exceeded the approved estimate of \$3,050,800 by \$697,626. Details of miscellaneous income compared with the approved estimates are as follows:

	<i>Approved estimate</i> \$	<i>Actual income</i> \$
Rental income (space charges).....	320,100	358,652
Reimbursement for staff and services furnished to specialized agencies and others.....	399,200	436,265
Interest on investments and other interest.....	164,100	244,913
Sale of used office, transportation and other equipment, etc.....	42,700	37,009
Refund of prior years' expenditures.....	51,000	54,690
Contributions of non-Member States.....	141,600	200,526
Revenue from film distribution and television services.....	60,000	71,598
Sale of official records and publications.....	615,000	469,521
Revenue from sale of United Nations postage stamps.....	500,000	1,082,635
Revenue from guided tours (Visitors Service).....	632,000	582,758

	<i>Approved estimate</i> \$	<i>Actual income</i> \$
United Nations Gift Centre	90,000	125,971
Miscellaneous	35,100	83,888
	<u>3,050,800</u>	<u>3,748,426</u>

6. Increases over the estimates were recorded in respect of the majority of the items. Revenue from the sale of United Nations postage stamps was more than double the estimate, reflecting the substantial increase in interest in the stamps during the year. Other increases were recorded on: interest on investments (\$80,813), where higher interest rates, especially during the second half of the year, were the main factor; contributions of non-Member States (\$58,926), where the contributions to the expenses of the regional economic commissions were \$49,502 above the estimate; miscellaneous revenue (\$48,788), where \$27,216 was included as income in Geneva from the sale of Swiss postage stamps.

The largest single shortfall in income occurred in the revenue from the sale of official records and publications. The income was \$145,479 less than the estimate, due mainly to the fact that revenue from the sale of the published proceedings of the International Conference on the Peaceful Uses of Atomic Energy was some \$118,000 below what had been anticipated (\$270,000). The estimate for income from guided tours at Headquarters was based on an anticipated increase in the number of visitors over 1955 which was only partially realized. As a consequence, the income from guided tours for Headquarters and the European Office showed a shortfall of \$49,242 in comparison to the estimate.

The revenue from the assessment on salaries and allowances of the staff (\$4,718,076, or \$356,176 more than the estimate) is not reported as miscellaneous income, this being in accordance with financial regulation 7.1 as revised by resolution 973 (X). An amount of \$173,616 was credited to the Special Indemnity Fund established by resolution 888 (IX) in order to replenish this Fund to \$250,000, and the balance, or \$4,544,460 was transferred to the Tax Equalization Fund in accordance with the provisions of resolution 973 (X). The increased income from this source as compared to the estimate is a reflection of the increased payroll costs over the original estimates.

Budget appropriations and obligations incurred

7. The budget appropriations for 1956, totalling \$50,683,350 as revised under General Assembly resolution 1074 (XI), were subsequently modified by transfers between sections amounting to \$99,000 as follows:

	<i>Increase</i> \$	<i>Decrease</i> \$
(a) In accordance with authorization granted in paragraph 3 (a) (ii) of resolution 979 (X)		
<i>Section</i>		
10. Department of Public Information.....		13,000
20. Information centres	13,000	
	<u>13,000</u>	<u>13,000</u>
(b) In accordance with authorization granted in paragraph 3 (c) of resolution 979 (X), with the concurrence of the Advisory Committee on Administrative and Budgetary Questions		
<i>Section</i>		
1. The General Assembly, Commissions and Committees.....		20,000
5. Special missions and related activities.....		30,000
8. Department of Economic and Social Affairs.....	13,500	
9. Department of Trusteeship and Information from Non-Self-Governing Territories	8,000	
12. Office of General Services.....	8,000	
13. Temporary assistance and consultants.....	16,000	
14. Travel of staff.....		1,000
15. Common staff costs.....	32,500	
20. Information centres	8,000	
25. Contractual printing		25,000
34. International Conference on the Peaceful Uses of Atomic Energy		10,000
	<u>86,000</u>	<u>86,000</u>
	<u>99,000</u>	<u>99,000</u>

8. As shown in statement I, obligations incurred in 1956 totalled \$50,508,095, of which \$2,172,081 was unliquidated as at 31 December 1956. Savings on the appropriations amounted to \$175,255.

The obligations incurred in 1956, together with comparative figures for the preceding year, are broadly summarized as follows:

	1956		1955	
	Amount \$	Per cent	Amount \$	Per cent
Salaries, wages and other staff costs	32,418,831	64.19	31,596,068	65.20
Travel and transportation	3,781,982	7.49	3,581,395	7.39
Printing	1,985,866	3.93	1,842,896	3.80
Rental and maintenance of premises	2,643,917	5.23	2,565,534	5.29
Technical programmes	2,054,416	4.07	1,779,600	3.67
Acquisition of capital assets	2,649,466	5.25	2,649,466	5.47
Other charges	4,391,576	8.69	3,850,386	7.95
	49,926,054	98.85	47,865,345	98.77
International Court of Justice	582,041	1.15	594,463	1.23
	50,508,095	100.00	48,459,808	100.00

In the financial report for the year ended 31 December 1955, the total shown for salaries, wages and other staff costs included reimbursement for national income taxation (\$1,630,000), which costs, in 1956, are chargeable to the Tax Equalization Fund established under resolution 973 (X). For comparative purposes, therefore, the obligations incurred in 1955 as shown above exclude this item.

Obligations incurred under the various parts of the 1956 appropriations and the comparative 1955 figures will be found in the following paragraphs.

9. *Part I. Sessions of the General Assembly, the Councils, Commissions and Committees:* 1956—\$771,691; 1955—\$1,008,513.

The obligations incurred under this heading showed a decrease of \$236,822 in comparison to the charges in 1955. Costs of the General Assembly, Commissions and Committees were less by \$118,569 and of the regional economic commissions by \$67,205. These decreases reflect the fact that, in 1956, no charges were incurred for the Tenth Anniversary Commemorative Meeting or other special sessions of the General Assembly in this part I or for a meeting of the Economic Commission for Latin America away from its headquarters.

10. *Part II. Special missions and related activities:* 1956—\$2,935,829; 1955—\$2,224,727.

Obligations incurred by the various missions and the United Nations Field Service are summarized below:

	Salaries and wages \$	Travel and transportation \$	Other \$	1956 Total \$	1955 Total \$
United Nations Advisory Council for the Trust Territory of Somaliland under Italian administration	36,031	78,465	38,754	153,250	125,288
United Nations Military Observer Group in India and Pakistan and United Nations Representative in India and Pakistan	53,584	320,405	85,985	459,974	448,124
United Nations Conciliation Commission for Palestine and United Nations Truce Supervision Organization in Palestine	173,471	579,120	414,372	1,166,963	699,439
Repatriation of Greek children	5,000	—	—	5,000	8,200
Korean service medals	—	—	213,859	213,859	139,336
United Nations Commission for the Unification and Rehabilitation of Korea	30,298	60,181	36,956	127,435	131,257
United Nations Plebiscite Commissioner for Togoland under British administration	11,653	85,184	9,050	105,887	—
United Nations Tribunal in Libya	7,095	208	751	8,054	93,882
Secretary-General's mission in implementation of General Assembly resolution 906 (IX)	—	—	1,011	1,011	37,611
Secretary-General's mission to the Middle East ..	—	10,847	661	11,508	—
United Nations Commission on the Racial Situation in the Union of South Africa and Committee on the Treatment of People of Indian					

	<i>Salaries and wages \$</i>	<i>Travel and transportation \$</i>	<i>Other \$</i>	<i>1956 Total \$</i>	<i>1955 Total \$</i>
Origin in the Union of South Africa	—	—	—	—	24,266
	<u>317,132</u>	<u>1,134,410</u>	<u>801,399</u>	<u>2,252,941</u>	<u>1,707,403</u>
Field Service	453,950	120,855	108,083	682,888	517,321
	<u>771,082</u>	<u>1,255,265</u>	<u>909,482</u>	<u>2,935,829</u>	<u>2,224,727</u>

11. *Part III. Headquarters, New York: 1956—\$29,354,418; 1955—\$30,282,265.*

The obligations incurred under this heading are set forth below by the main objects of expenditure:

	<i>1956 \$</i>	<i>1955 \$</i>
<i>Salaries, wages, etc.</i>	20,047,232	19,693,872
<i>Other direct departmental charges</i>		
Radio and television services	352,685	335,269
Motion picture supplies and services	158,451	175,375
Other charges	153,249	133,008
	<u>664,385</u>	<u>643,652</u>
<i>Travel</i>		
On official business	110,584	86,512
On appointment, transfer and repatriation	240,723	251,014
On home leave	796,263	672,578
In connexion with Middle East studies	17,222	—
	<u>1,164,792</u>	<u>1,010,104</u>
<i>Common staff costs</i>		
Pension and retirement costs	1,987,828	1,993,451
Installation and separation costs	623,019	673,741
Other common staff costs	663,481	2,232,321
Training and welfare	140,888	99,537
	<u>3,415,216</u>	<u>4,999,050</u>
<i>Common services</i>		
Communications and freight	544,754	509,008
Rental and maintenance of premises	2,249,235	2,227,947
Stationery and supplies	368,907	330,288
Rental and maintenance of equipment	547,254	536,736
Other charges	127,744	162,253
	<u>3,837,894</u>	<u>3,766,232</u>
<i>Permanent equipment</i>		
Furniture and other office equipment	178,201	122,825
Other equipment and library books	46,698	46,530
	<u>224,899</u>	<u>169,355</u>
	<u>29,354,418</u>	<u>30,282,265</u>

In the amount under "Other common staff costs" for 1955 was included \$1,630,000 for the reimbursement of national income taxes. As noted in paragraph 8 above, there were no comparable charges against the 1956 budget appropriations, as provision in an amount of \$1,550,000 was made in the Tax Equalization Fund for the liabilities of the United Nations for double taxation relief. The balance of the Fund at year-end, \$1,776,614, is reported in statement III and was made up as follows:

Balance of credits transferred from the Working Capital Fund	\$ 1,000,000
Provision for liabilities for double taxation relief in respect of 1956, \$1,550,000 less payments made, \$955,946 ^a	594,054
Excess of actual over estimated credits from Staff Assessment Plan	182,560
	<u>1,776,614</u>

^a Further payments are to be made in 1957 upon final settlement of national income taxes in respect of 1956.

12. *Part II. European Office of the United Nations:* 1956—\$6,007,404; 1955—\$5,682,038.

These charges are summarized as follows:

	1956 \$	1955 \$
<i>Direct costs</i>		
European Office (General Services)	2,657,032	2,590,079
Information Services	79,598	99,644
Permanent Central Opium Board secretariat	67,241	67,721
Economic Commission for Europe	944,642	941,903
Division of Narcotic Drugs	184,022	65,778
Office of the United Nations High Commissioner for Refugees	596,611	569,963
	<u>4,529,146</u>	<u>4,335,088</u>
<i>Common costs</i>		
Common staff costs	812,349	794,489
Common services	464,357	413,615
Permanent equipment	201,552	138,846
	<u>6,007,404</u>	<u>5,682,038</u>

The amount of \$681,982 shown in statement I, section 19 (Office of the United Nations High Commissioner for Refugees) consists of direct staff costs of \$596,611, as shown above, plus branch office costs of \$85,371 which have been included under "Common costs" in the above tabulation.

In addition to the charges summarized above, obligations were incurred against the Rockefeller Foundation grants, \$498, and the Library Endowment Fund, \$25,531.

Expenditures by the United Nations High Commissioner for Refugees under the Refugee Fund are reported by him directly to the General Assembly.

13. *Part I. Information centres:* 1956—\$971,924; 1955—\$893,162.

The total obligations incurred at the various centres are as follows:

<i>Location of centre</i>	1956 \$	1955 \$
Athens	28,538	20,449
Belgrade	23,300	27,397
Bogotá	21,715	21,834
Buenos Aires	33,980	38,055
Cairo	70,417	59,205
Copenhagen	53,876	53,148
Karachi	46,244	31,069
London	110,503	98,274
The Hague	2,045	—
Mexico City	72,718	66,547
Monrovia	26,507	30,926
Moscow	75,579	72,757
New Delhi	51,433	49,072
Paris	92,436	89,631
Prague	33,320	36,992
Rio de Janeiro	44,938	55,541
Djakarta, Manila, Shanghai and, for 1956, also Bangkok	71,231	68,588
Sydney	28,062	25,474
Teheran	16,977	9,151
Washington, D.C.	68,105	39,052
	<u>971,924</u>	<u>893,162</u>

In addition, the direct expenditures of the Geneva Centre, amounting to \$79,598 for 1956, are included in part IV.

14. *Part VI. Secretariats of the regional economic commissions:* 1956—\$2,386,339; 1955—\$2,078,332.

The obligations incurred under this part cover the Economic Commissions for Asia and the Far East and Latin America as summarized below. Expenditures for the Economic Commission for Europe are included under the Geneva Office in part IV.

	<i>Salaries and wages \$</i>	<i>Travel \$</i>	<i>Other \$</i>	<i>1956 total \$</i>	<i>1955 total \$</i>
Asia and the Far East	839,238	73,497	261,358	1,174,093	1,113,724
Latin America	834,706	99,434	278,106	1,212,246	964,608
	<u>1,673,944</u>	<u>172,931</u>	<u>539,464</u>	<u>2,386,339</u>	<u>2,078,332</u>

15. *Part VIII. Contractual printing:* 1956—\$1,295,111; 1955—\$1,374,934.

Obligations were incurred under this part for the following categories:

	<i>1956 \$</i>	<i>1955 \$</i>
Official records	567,930	612,696
Publications	687,074	726,224
Sales promotion	20,676	24,475
Other contractual printing	19,431	11,539
	<u>1,295,111</u>	<u>1,374,934</u>

In addition, contractual printing costs of \$13,682 for the Official Records of the emergency special sessions of the General Assembly, and \$671,771 for the International Conference on the Peaceful Uses of Atomic Energy, are included in part XIII.

16. *Part IX. Technical programmes:* 1956—\$2,054,416; 1955—\$1,779,600.

The following appropriations made under part IX have been dealt with as grants-in-aid to the Expanded Programme of Technical Assistance:

	<i>1956 \$</i>	<i>1955 \$</i>
Technical Assistance Administration	386,700	386,700
Economic development	479,400	479,400
Social activities	1,000,000	768,500
Public administration	145,000	145,000
	<u>2,011,100</u>	<u>1,779,600</u>

In addition to the grants-in-aid shown above, expenditures totalling \$43,316 were incurred in 1956 for human rights activities; this was established as a new section (28a) under part IX. These additional costs included \$23,311 for a news personnel seminar held in Geneva; \$10,300 for inter-regional news-reporting fellowships; \$7,105 for a meeting of the expert working group on civic responsibilities of women held in Bangkok; and \$2,600 for a human rights fellowship.

17. *Part X. Special expenses:* 1956—\$2,649,446; 1955—\$2,649,466.

As at 31 December 1956, Member States' equities acquired in United Nations capital assets amounted to \$14,919,800, as reflected in the statement of assets and liabilities (statement III), an increase of \$2,649,466 as compared with the figures as at 31 December 1955.

	<i>As at 31 December 1955</i> \$	<i>Charges under part X in 1956</i> \$	<i>As at 31 December 1956</i> \$
<i>General Fund:</i>			
Equity in assets transferred from the League of Nations	3,247,334	649,466	3,896,800
Equity in land and structures, Mogadiscio	23,000	—	23,000
<i>Permanent Headquarters Construction Account, equity in property:</i>			
Amortization of loan	7,000,000	2,000,000	9,000,000
Additional construction costs	2,000,000	—	2,000,000
	<u>12,270,334</u>	<u>2,649,466</u>	<u>14,919,800</u>

18. *Part XI. Joint Staff Pension Board and United Nations Staff Pension Committee:* 1956—\$106,718; 1955—\$112,625.

The Joint Staff Pension Board and the United Nations Staff Pension Committee are serviced by a single secretariat. The charges summarized below, therefore, include administrative expenses incurred by the United Nations for both the Joint Staff Pension Board, which are chargeable to the Fund, and the United Nations Staff Pension Committee. Accordingly, an amount of \$87,814, representing the share of these expenditures chargeable to the Fund is included as miscellaneous income.

	<i>1956</i> \$	<i>1955</i> \$
Salaries and wages—secretariat	60,937	58,591
Actuarial and investment services	32,434	33,714
Common staff costs	10,087	8,034
Travel of members and staff	3,260	12,286
	<u>106,718</u>	<u>112,625</u>

19. *Part XII. The International Court of Justice:* 1956—\$582,051; 1955—\$594,463.

The obligations incurred, as certified by the Court, are detailed as follows:

	<i>1956</i> \$	<i>1955</i> \$
Salaries and allowances of members of the Court	294,800	305,450
Travelling expenses of members of the Court	16,876	15,605
Travelling expenses and allowances of Judges <i>ad hoc</i>	—	8,019
Miscellaneous expenses	72	1,000
Pensions for members of the Court	27,857	24,981
Salaries and wages of the Registry	158,188	157,086
Travelling expenses of the Registry	7,078	4,745
Other staff expenses	22,776	23,092
Common services	50,491	51,041
Permanent equipment	3,903	3,444
	<u>582,041</u>	<u>594,463</u>

20. *Part XIII. Special items:* 1956—\$1,328,099; 1955—\$1,346,913.

In addition to the International Conference on the Peaceful Uses of Atomic Energy, this part includes a new section set up in 1956 to cover expenditures related to the first and second emergency special sessions of the General Assembly. These charges are summarized as follows:

	<i>1956</i> \$	<i>1955</i> \$
<i>(a) International Conference on the Peaceful Uses of Atomic Energy</i>		
Advisory Committee	—	14,514
Conference staff costs	13,043	273,912
Servicing staff costs	37,132	173,151
Public information costs	9,117	44,416
Contractual printing	671,771	460,429
Contractual and other translation services	258,426	230,263
Alterations to premises in Geneva	—	57,853
Other expenses	11,577	92,375
	<u>1,001,066</u>	<u>1,346,913</u>

In addition, an amount of \$25,000 for the printing of the Official Records of the Conference is included in part VIII.

	1956 \$
(b) <i>Special costs related to the first and second emergency special sessions of the General Assembly</i>	
Salaries and wages	89,097
Travel of representatives	35,000
Travel and subsistence of staff	51,229
Communications services	47,009
Information supplies and services	51,475
Contractual printing	13,682
Other expenses	39,541
	<u>327,033</u>
	<u>1,328,099</u>

The expenditures under (b) above represent those costs which were not absorbed under the regular budget sections in part I.

21. Ex gratia payments

In accordance with the requirements of financial regulation 10.3, the following *ex gratia* payments charged against 1956 budgetary appropriations are reported:

	\$
Compassionate payment to widow of deceased staff member	3,164
Indemnity payments to two separated staff members	2,367
Compassionate payment towards medical expenses of staff member	1,000
Cost of hospitalization of military observer after tour of duty	481
Partial payment of repatriation expenses to separated local staff member	200
	<u>7,212</u>

Cash and investments

22. Cash balances and investments (all short-term) of the General and Working Capital Funds at 31 December 1956 totalled \$15,046,603, or almost \$1,000,000 less than a year ago. Cash in the Permanent Headquarters Construction Account amounted to \$12,031, and in trust or special accounts to \$80,358,440. Details of this latter group of accounts will be found in paragraph 27 below and in statement III.

Members' contributions, and advances to the Working Capital Fund

23. The position of the accounts for contributions at 31 December 1956 was as follows:

	For 1956 \$	For 1955 \$	For 1954 \$
Assessed	48,330,000	39,640,000	41,300,000
Collected	43,411,316	37,436,251	41,296,980
	<u>4,918,684</u>	<u>2,203,749</u>	<u>3,020</u>
Balance receivable			
Percentage collected	89.82	94.44	99.99

The percentages collected as at 31 December 1956 compare with relative percentages a year ago of 90.55, 94.30 and 99.89 respectively, thus showing a slightly less favourable collection record for the year 1956. The amount of total contributions outstanding at the end of 1956, \$7,125,453, represented an increase of almost \$1,000,000 as compared with the outstanding amount at the end of 1955. Advances by Member States to the Working Capital Fund were fully paid as of 31 December 1956, with the exception of \$6,000 due from a Member.

For the year 1956, provision was made for payment of 34.45 per cent of contributions in currencies other than US dollars, as compared with 34.35 per cent in the preceding year.

Capital assets

24. The land for the permanent Headquarters site in New York, which was given to the Organization, is carried at a valuation of \$9,600,000 and the equivalent amount included also under donated funds. The construction costs to date for the buildings on the site and related costs are carried in the Permanent Headquarters Construction Ac-

count, a separate section of the statement of assets and liabilities, and are dealt with in paragraph 25 of the present report.

Property in Geneva consists of the Secretariat Building, Assembly Hall, Library Building and villas, transferred from the League of Nations, valued at \$11,054,540, and the extensions to the buildings completed during the year 1953 at a cost of \$1,033,765, making the total amount \$12,088,305. The cost of these extensions, financed by the Swiss Government and the World Health Organization, is included in the figure for "Donated funds," which appears on the liabilities side of statement III, in the amount of \$11,946,311.

The land and structures in Mogadiscio were acquired, at a cost of \$23,000, for the use of the United Nations Advisory Council for the Trust Territory of Somaliland under Italian administration.

The source of funds for the capital assets as now shown in the accounts of the General Fund may be summarized as follows:

	\$	\$
Donated funds:		
Library Building, Geneva	1,312,546	
Extension of the Secretariat Building, Geneva	1,033,765	
Land for the permanent Headquarters, New York	9,600,000	11,946,311
Members' equity in land and structures in Mogadiscio, acquired against budget appropriations		23,000
Credits to Members arising from transfer of the League of Nations assets:		
Members' equity established as a result of liquidation by budget appropriations	3,896,800	
Deferred, to be liquidated 1957-1965	5,845,194	9,741,994
		<u>21,711,305</u>

Construction of the permanent Headquarters

25. The construction accounts of the permanent Headquarters show net construction obligations incurred to 31 December 1956 in the amount of \$67,095,543, as detailed in schedule C. These expenditures have been financed as to \$65,000,000 from the loan in that amount made available by the United States of America, and the balance, \$2,095,543, from the appropriations totalling \$2,000,000 made by the General Assembly and from donated funds. In accordance with the provisions of resolution 969 (X), no further commitments were made against the permanent Headquarters construction account after 31 August 1956 and, consequently, it is expected that the fund will be closed out in 1957.

Working Capital Fund

26. In accordance with the provisions of General Assembly resolution 981 (X), the Working Capital Fund was reduced for 1956 by \$1,500,000 to an amount of \$20,000,000, which amount was derived from cash advances by Member States. The reduction, representing credits from surplus account, was transferred to the Tax Equalization Fund. Details of the credits established for each Member State are given in schedule G.

As at 31 December 1956, advances outstanding for various approved purposes aggregated \$9,815,200. Available balances totalled \$10,184,800, represented by cash, short-term investments, etc.

The use of the Fund for making advances in the course of the financial year is illustrated by the following table, which shows the amounts outstanding at the end of each quarter during the year, compared with the previous year.

	1 January \$	31 March \$	30 June \$	30 September \$	31 December \$
<i>Purpose of advances:</i>					
Budgetary expenditures	10,334,942	14,786,609	17,088,734	7,003,832	8,776,678
Special Account of United Nations Emergency Force	—	—	—	—	682,512
Unforeseen and extraordinary expenditures	—	7,890	78,593	129,067	—
Loans to specialized agencies, etc.	5,185	5,185	5,874	5,874	5,874
Other	280,905	270,544	276,814	311,012	350,136
Totals—1956	<u>10,621,032</u>	<u>15,070,228</u>	<u>17,450,015</u>	<u>7,449,785</u>	<u>9,815,200</u>
Totals—1955	<u>6,377,422</u>	<u>12,530,815</u>	<u>15,749,193</u>	<u>7,256,743</u>	<u>10,621,032</u>

As the Working Capital Fund was reduced to \$20,000,000 on 1 January 1956 and \$30,000 was due from Members on 30 June 1956, cash and investments on the latter date amounted to \$2,519,985 only, or some \$3,200,000 less than on 30 June 1955. The lowest point of available funds in the Working Capital Fund was reached on 31 May 1956, when cash and investments totalled \$2,323,355. The lowest balance to which cash and investments of the Fund had previously fallen was \$2,740,638 on 31 May 1953.

Advances to the Special Account of the United Nations Emergency Force were authorized by the General Assembly in resolution 1122 (XI). Expenditures of the Force will be reported separately when the accounts for its first financial period ending as at 31 December 1957 are prepared and submitted, or such earlier date as the Secretary-General, in consultation with the United Nations Board of Auditors, may determine.

Trust funds and special accounts

27. The net assets under this heading total \$81,153,575 and are summarized below:

	Cash \$	Investments \$	Total \$
<i>Trust funds and special accounts:</i>			
Library Endowment Fund (schedule H).....	22,072	586,695	608,767
Expanded Programme of Technical Assistance (schedule I).....	4,378,237	11,677,403	16,055,640
<i>Amounts held in respect of activities separately reported:</i>			
Joint Staff Pension Fund.....	1,025,027	61,919,380	62,944,407
United Nations Technical Assistance account.....	1,328,375	—	1,328,375
Technical Assistance Board secretariat account.....	216,386	—	216,386
	<u>6,970,097</u>	<u>74,183,478</u>	<u>81,153,575</u>

For the trust funds and special accounts, the cash amounts represent the available cash, i.e., cash at banks and on hand and accounts receivable, accrued interest, etc., less current liabilities, with the result that the total amount equals the principal of fund. Where the activities are separately reported, only cash and investments held in trust by the United Nations as custodian are here reported.

Investments are carried at cost prices, adjusted where appropriate for amortization of discount or premiums over the life of each security.

28. The accounting submitted in schedule I in respect of the Special Account for the Expanded Programme of Technical Assistance shows funds on hand at the close of the year totalling \$16,055,640, which consists of the following elements:

	\$
Working Capital and Reserve Fund (\$12,000,000 less \$2,084,826 advanced for 1956 Programme)	9,915,174
Funds allocated and apportioned to participating organizations and the Technical Assistance Board secretariat but not yet drawn by them.....	5,381,259
Contributions and other funds received but not yet allocated or apportioned to the participating organizations and the Technical Assistance Board secretariat.....	700,880
Advance contribution on 1957 programme.....	14,286
Advance payments on 1957 local costs.....	44,041
	<u>16,055,640</u>

29. It is to be noted that schedule I in no sense constitutes an operational statement of the Programme, but is essentially a statement of the disposition of contributions and other income received in accordance with the provisions of paragraph 8 of Economic and Social Council resolution 222 (IX). However, the General Assembly will receive in a separate submission, as in preceding years, a consolidated financial report on the operations of the participating organizations under the Programme, pursuant to the requirements of resolution 519 A (VI). The accounts of the United Nations as a participating organization, together with the accounts for the Technical Assistance Board secretariat expenditures, are separately presented as part II of the present report, together with a separate financial report and report by the Board of Auditors.

30. In conclusion, attention is invited also to the fact that, in accordance with the practice adopted in preceding years, the financial statements presented herewith do not include the accounts of the United Nations Children's Fund, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, or the United Nations Korean Reconstruction Agency. In conformity with the related resolutions of the General Assembly, separate reports will be presented to the Assembly covering the accounts of these organizations.

(Signed) Dag HAMMARSKJÖLD
Secretary-General

**ACCOUNTS FOR THE
YEAR ENDED 31 DECEMBER 1956**

Appropriation
section

Purpose of appropriation

Part I. Sessions of the General Assembly, the Councils, Commissions and Committees

1. The General Assembly, Commissions and Committees
2. The Security Council, Commissions and Committees
3. The Economic and Social Council, Commissions and Committees
- 3a. Permanent Central Opium Board and Drug Supervisory Body
- 3b. Regional Economic Commissions
4. The Trusteeship Council, Commissions and Committees

TOTAL, Part I

Part II. Special missions and related activities

5. Special missions and related activities
- 5a. United Nations Field Service

TOTAL, Part II

Part III. Headquarters, New York

6. Offices of the Secretary-General
- 6a. Office of Under-Secretaries without Department
7. Department of Political and Security Council Affairs
- 7a. Secretariat of the Military Staff Committee
8. Department of Economic and Social Affairs
9. Department of Trusteeship and Information from Non-Self-Governing Territories
10. Department of Public Information
- 10a. Visitors Service
11. Department of Conference Services
- 11a. Library
12. Office of General Services
13. Temporary assistance and consultants
14. Travel of staff
15. Common staff costs
16. Common services
17. Permanent equipment

TOTAL, Part III

Part IV. European Office of the United Nations

18. European Office of the United Nations
19. Office of the United Nations High Commissioner for Refugees

TOTAL, Part IV

Part V. Information centres

20. Information centres (other than the information services of the European Office)

TOTAL, Part V

*Part VI. Secretariats of the Regional Economic Commissions
(other than the Economic Commission for Europe)*

21. Secretariat of the Economic Commission for Asia and the Far East
22. Secretariat of the Economic Commission for Latin America

TOTAL, Part VI

Current and unobligated balances of appropriations

Appropriated by the General Assembly ¹ \$	Obligations incurred			Unobligated balance of appropriation \$
	Liquidated by disbursements \$	Unliquidated \$	Total \$	
460,150	345,199	109,948	455,147	5,003
66,500	66,295	—	66,295	205
132,800	108,820	19,704	128,524	4,276
29,400	24,891	897	25,788	3,612
36,000	34,272	335	34,607	1,393
61,600	60,832	498	61,330	270
<u>786,450</u>	<u>640,309</u>	<u>131,382</u>	<u>771,691</u>	<u>14,759</u>
2,265,000	1,980,489	272,452	2,252,941	12,059
689,900	646,420	36,468	682,888	7,012
<u>2,954,900</u>	<u>2,626,909</u>	<u>308,920</u>	<u>2,935,829</u>	<u>19,071</u>
2,161,600	2,159,740	1,224	2,160,964	636
133,500	133,429	—	133,429	71
584,200	583,903	—	583,903	297
111,000	110,983	—	110,983	17
3,325,200	3,324,343	447	3,324,790	410
772,500	771,988	—	771,988	512
2,558,500	2,481,071	75,535	2,556,606	1,894
393,000	384,927	7,686	392,613	387
6,468,000	6,467,089	814	6,467,903	97
503,400	498,066	4,022	502,088	1,312
3,199,500	3,194,120	4,203	3,198,323	1,177
509,000	492,091	15,936	508,027	973
1,169,000	1,046,059	118,733	1,164,792	4,208
3,415,600	3,346,753	68,463	3,415,216	384
3,845,700	3,499,408	338,486	3,837,894	7,806
225,000	213,777	11,122	224,899	101
<u>29,374,700</u>	<u>28,707,747</u>	<u>646,671</u>	<u>29,354,418</u>	<u>20,282</u>
5,326,500	5,175,997	149,425	5,325,422	1,078
683,700	671,585	10,397	681,982	1,718
<u>6,010,200</u>	<u>5,847,582</u>	<u>159,822</u>	<u>6,007,404</u>	<u>2,796</u>
974,000	956,992	14,932	971,924	2,076
<u>974,000</u>	<u>956,992</u>	<u>14,932</u>	<u>971,924</u>	<u>2,076</u>
1,175,000	1,154,508	19,585	1,174,093	907
1,215,400	1,200,563	11,683	1,212,246	3,154
<u>2,390,400</u>	<u>2,355,071</u>	<u>31,268</u>	<u>2,386,339</u>	<u>4,061</u>

*Appropriation
section*

Purpose of appropriation

Part VII. Representation and hospitality expenses

23. Special payments under annex I, paragraph 2, of the Staff Regulations.....
24. Hospitality

TOTAL, Part VII

Part VIII. Contractual printing

25. Contractual printing

TOTAL, Part VIII

Part IX. Technical programmes

26. Technical Assistance Administration.....
27. Economic development
28. Social activities
- 28a. Human rights activities.....
29. Public administration

TOTAL, Part IX

Part X. Special expenses

30. Transfer of the assets of the League of Nations to the United Nations.....
31. Amortization of the Headquarters construction loan.....

TOTAL, Part X

Part XI. Joint Staff Pension Board and United Nations Staff Pension Committee

32. Joint Staff Pension Board and United Nations Staff Pension Committee.....

TOTAL, Part XI

Part XII. The International Court of Justice

33. The International Court of Justice.....

TOTAL, Part XII

Part XIII. Special items

34. International Conference on the Peaceful Uses of Atomic Energy
35. Special costs related to the first and second emergency special sessions of the General Assembly.....

TOTAL, Part XIII

GRAND TOTAL

¹ Appropriations by the General Assembly under resolution 979 (X) adopted on 16 December 1955 and revised under resolution 1074 (XI) adopted on 7 December 1956, subsequently modified by transfers between appropriation sections totalling \$86,000 made with the concurrence of the Advisory Committee on Administrative and Budgetary Questions, and \$13,000 authorized by the Secretary-General under paragraph 3 (a) (ii) of resolution 979 (X).

Certified correct

(Signed) B. R. TURNER
Controller

A U D I T

The above statement of budget appropriations, obligations incurred and unobligated balances of appropriations we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

Appropriated by the General Assembly ¹ \$	Obligations incurred			Unobligated balance of appropriation \$
	Liquidated by disbursements \$	Unliquidated \$	Total \$	
50,000	47,500	—	47,500	2,500
20,000	14,113	3,026	17,139	2,861
<u>70,000</u>	<u>61,613</u>	<u>3,026</u>	<u>64,639</u>	<u>5,361</u>
1,306,900	804,518	490,593	1,295,111	11,789
<u>1,306,900</u>	<u>804,518</u>	<u>490,593</u>	<u>1,295,111</u>	<u>11,789</u>
386,700	386,700	—	386,700	—
479,400	479,400	—	479,400	—
1,000,000	1,000,000	—	1,000,000	—
50,000	28,565	14,751	43,316	6,684
145,000	145,000	—	145,000	—
<u>2,061,100</u>	<u>2,039,665</u>	<u>14,751</u>	<u>2,054,416</u>	<u>6,684</u>
649,500	649,466	—	649,466	34
2,000,000	2,000,000	—	2,000,000	—
<u>2,649,500</u>	<u>2,649,466</u>	<u>—</u>	<u>2,649,466</u>	<u>34</u>
107,200	98,443	8,275	106,718	482
<u>107,200</u>	<u>98,443</u>	<u>8,275</u>	<u>106,718</u>	<u>482</u>
593,000	573,307	8,734	582,041	10,959
<u>593,000</u>	<u>573,307</u>	<u>8,734</u>	<u>582,041</u>	<u>10,959</u>
1,005,000	726,415	274,651	1,001,066	3,934
400,000	247,977	79,056	327,033	72,967
<u>1,405,000</u>	<u>974,392</u>	<u>353,707</u>	<u>1,328,099</u>	<u>76,901</u>
<u>50,683,350</u>	<u>48,336,014</u>	<u>2,172,081</u>	<u>50,508,095</u>	<u>175,255</u>

Approved
(Signed) Dag HAMMARSKJOLD
Secretary-General

CERTIFICATE

has been examined in accordance with our directions. We have obtained all the information and explanations that

(Signed) Lars BREIE, Norway
Luis ACEVEDO RODRÍGUEZ, Colombia
L. VAN DER TEMPEL, Netherlands

**Statement of income and obligations incurred and surplus account for the year ended
31 December 1956**

	\$	\$
Income:		
Members' contributions:		
As originally assessed for 1956 (schedule A)	45,515,550	
Assessable in connexion with 1956 supplementary appropriations	2,117,000	47,632,500
		<hr/>
Miscellaneous income:		
Rental income (space charges)	358,652	
Reimbursement for staff and services furnished to specialized agencies and others ..	436,265	
Interest on investments and other interest	244,913	
Sale of used office, transportation and other equipment, etc.	37,009	
Refund of prior years' expenditures	54,690	
Contributions of non-Member States	200,526	
Revenue from film distribution and television services	71,598	
Sale of official records and publications	469,521	
Revenue from sales of United Nations postage stamps	1,082,635	
Revenue from guided tours (Visitors Service)	582,758	
United Nations Gift Centre	125,971	
Miscellaneous	83,888	3,748,426
		<hr/>
		51,380,976
Deduct:		
Obligations incurred, per statement of 1956 budget appropriations, etc.		50,508,095
		<hr/>
Excess of income over obligations incurred carried to Surplus Account		872,881
		<hr/> <hr/>

Surplus Account

Balance as at 1 January 1956	1,006,058
Less:	
Amount applied as credits to Members' contributions in 1956	449,750
	<hr/>
	556,308
Add:	
Savings effected in liquidating prior year's obligations	372,005
Excess of income over obligations incurred for year ended 31 December 1956	872,881
	<hr/>
Balance as at 31 December 1956	1,801,194
	<hr/> <hr/>

Certified correct
(Signed) B. R. TURNER
Controller

Approved
(Signed) Dag HAMMARSKJOLD
Secretary-General

AUDIT CERTIFICATE

The above statement of income and obligations incurred and surplus account has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

(Signed) Lars BREIE, Norway
Luis ACEVEDO RODRÍGUEZ, Colombia
L. VAN DER TEMPEL, Netherlands

Statement of assets and liabilities as at 31 December 1956 follows overleaf

Statement of assets and liabilities

ASSETS

	\$	\$
<i>General Fund</i>		
Cash at banks and on hand		4,952,533
Contributions receivable from Members (schedule A)		7,125,453
Contributions assessable against Members in connexion with 1956 supplementary appropriations		2,117,000
Accounts receivable, advances, deposits, etc.:		
United Nations Suez Canal Operation	1,130,531	
Other	1,287,771	3,418,302
		<hr/>
Capital assets:		
Secretariat building and Assembly Hall, Library building and villas, Geneva	12,088,305	
Land for permanent Headquarters site, New York	9,600,000	
Land and structures, Mogadiscio	23,000	21,711,305
		<hr/>
		38,324,593
		<hr/>
<i>Permanent Headquarters Construction Account</i>		
Cash at bank		12,031
Due from General Fund		97
Preliminary and construction expenditures (schedule C)		67,095,543
		<hr/>
		67,107,671
		<hr/>
<i>Working Capital Fund</i>		
Cash at banks		1,489,239
Investments (schedule D)		8,604,831
Interest accrued		84,730
Members' advances receivable		6,000
Advances to General Fund to finance budgetary expenditures	8,776,678	
Advances to Special Account of United Nations Emergency Force	682,512	
Advances to specialized agencies and preparatory commissions (schedule E)	5,874	
Advances to finance miscellaneous self-liquidating purchases and activities (schedule F)	350,136	9,815,200
		<hr/>
		20,000,000
		<hr/>
<i>Trust Funds and Special Accounts</i>		
Cash at banks and on hand		6,174,962
Investments		74,183,478
Accounts receivable, accrued interest, etc.		779,866
Due from General Fund		15,269
		<hr/>
		81,153,575
		<hr/>
Certified correct		
(Signed) B. R. TURNER		
Controller		

AUDIT

The above statement of assets and liabilities has been examined in accordance with our directions. We have in our opinion, the above statement is correct.

as at 31 December 1956

LIABILITIES

	\$	\$
Unliquidated obligations		2,172,081
Tax Equalization Fund		1,776,614
Sundry credit balances		2,071,355
Due to Working Capital Fund		8,776,678
Due to other funds		15,366
Deferred credits to Members as a result of transfer of assets from the League of Nations (schedule B (I))	5,845,194	
Members' equity in the assets transferred from the League of Nations as a result of liquidation of credits (schedule B (II))	3,896,800	
Members' equity in land and structures, Mogadiscio	23,000	
Donated funds	11,946,311	21,711,305
		<hr/>
Surplus per statement of income and obligations incurred and surplus account		1,801,194
		<hr/>
		38,324,593
		<hr/>
Accounts payable to contractors, suppliers and others		11,798
Donated funds for special projects		95,873
Loan from the Government of the United States of America under the agreement dated 11 August 1948	65,000,000	
Less: amortization payments	9,000,000	56,000,000
		<hr/>
Members' equity in property:		
Amortization payments on loan from the United States Government	9,000,000	
Appropriations made for additional construction costs	2,000,000	11,000,000
		<hr/>
		67,107,671
		<hr/>
Principal of Fund (schedule G):		
Advances assessed on Members		20,000,000
		<hr/>
		20,000,000
		<hr/>
Trust funds and special accounts:		
Library Endowment Fund (schedule H)	608,767	
Special Account for Expanded Programme of Technical Assistance (schedule I)	16,055,640	16,664,407
		<hr/>
Amounts held in respect of activities separately reported:		
Joint Staff Pension Fund	62,944,407	
United Nations Technical Assistance account	1,328,375	
Technical Assistance Board secretariat account	216,386	64,489,168
		<hr/>
		81,153,575
		<hr/>

Approved

(Signed) Dag HAMMARSKJOLD
Secretary-General

CERTIFICATE

obtained all the information and explanations that we have required, and we certify, as a result of the audit, that,

(Signed) Lars BREIE, Norway
Luis ACEVEDO RODRÍGUEZ, Colombia
L. VAN DER TEMPEL, Netherlands

Schedules to statement III

SCHEDULE A

Contributions receivable from Members as at 31 December 1956

	<i>1956 assessments</i>			<i>Assessments</i>		<i>Total balances due \$</i>
	<i>Assignments^a</i>	<i>Collections</i>	<i>Balance due</i>	<i>1955</i>	<i>1954</i>	
	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>Balance due \$</i>	<i>Balance due \$</i>	
Afghanistan	28,998	28,998	—	—	—	—
Argentina	618,624	95,676	522,948	—	—	522,948
Australia	869,940	869,940	—	—	—	—
Belgium	666,954	615,532	51,422	—	—	51,422
Bolivia	24,165	4,320	19,845	15,922	—	35,767
Brazil	579,960	579,960	—	—	—	—
Burma	53,163	53,163	—	—	—	—
Byelorussian Soviet Socialist Republic	256,149	256,149	—	—	—	—
Canada	1,754,379	1,754,379	—	—	—	—
Chile	159,489	23,110	136,379	—	—	136,379
China	2,716,146	300,339	2,415,807	2,110,858	—	4,526,665
Colombia	198,153	198,153	—	—	—	—
Costa Rica	19,332	17,137	2,195	—	—	2,195
Cuba	144,990	20,654	124,336	—	—	124,336
Czechoslovakia	444,636	444,636	—	—	—	—
Denmark	347,976	347,976	—	—	—	—
Dominican Republic	24,165	24,165	—	—	—	—
Ecuador	24,165	7,490	16,675	—	—	16,675
Egypt	193,320	24,564	168,756	—	—	168,756
El Salvador	28,998	28,998	—	—	—	—
Ethiopia	57,996	57,996	—	—	—	—
France	3,010,959	3,010,959	—	—	—	—
Greece	106,326	106,326	—	—	—	—
Guatemala	33,831	33,831	—	—	—	—
Haiti	19,332	19,332	—	—	—	—
Honduras	19,332	19,332	—	—	—	—
Iceland	19,332	19,332	—	—	—	—
India	1,570,725	761,105	809,620	—	—	809,620
Indonesia	270,648	270,648	—	—	—	—
Iran	144,990	127,990	17,000	—	—	17,000
Iraq	62,829	62,829	—	—	—	—
Israel	82,161	33,265	48,896	—	—	48,896
Lebanon	24,165	23,286	879	—	—	879
Liberia	19,332	19,332	—	—	—	—
Luxembourg	28,998	28,998	—	—	—	—
Mexico	372,141	372,141	—	—	—	—
Netherlands	604,125	604,125	—	—	—	—
New Zealand	231,984	231,984	—	—	—	—
Nicaragua	19,332	2,100	17,232	1,557	—	18,789
Norway	260,982	260,982	—	—	—	—
Pakistan	289,980	149,980	140,000	—	—	140,000
Panama	24,165	24,165	—	—	—	—
Paraguay	19,332	1,945	17,387	—	—	17,387
Peru	77,328	14,173	63,155	8,973	—	72,128
Philippines	217,485	217,485	—	—	—	—
Poland	821,610	676,148	145,462	—	—	145,462
Saudi Arabia	33,831	33,831	—	—	—	—
Sweden	768,447	768,447	—	—	—	—
Syria	38,664	3,931	34,733	—	—	34,733
Thailand	86,994	86,994	—	—	—	—
Turkey	333,477	258,237	75,240	—	—	75,240
Ukrainian Soviet Socialist Republic	976,266	976,266	—	—	—	—
Union of South Africa	376,974	376,974	—	—	—	—
Union of Soviet Socialist Republics ..	7,384,824	7,384,824	—	—	—	—
United Kingdom of Great Britain and Northern Ireland	4,132,215	4,132,215	—	—	—	—
United States of America	16,108,389	16,108,389	—	—	—	—
Uruguay	86,994	13,664	73,330	66,439	3,020	142,789

SCHEDULE A (continued)

	<i>1956 assessments</i>			<i>Assessments</i>		<i>Total balances due \$</i>
	<i>Assignments^a \$</i>	<i>Collections \$</i>	<i>Balance due \$</i>	<i>1955</i>	<i>1954</i>	
				<i>Balance due \$</i>	<i>Balance due \$</i>	
Venezuela	227,151	227,151	—	—	—	—
Yemen	19,332	1,945	17,387	—	—	17,387
Yugoslavia	193,320	193,320	—	—	—	—
	<u>48,330,000</u>	<u>43,411,316</u>	<u>4,918,684</u>	<u>2,203,749</u>	<u>3,020</u>	<u>7,125,453</u>

\$

^a The amount of \$48,330,000 is made up as follows:

Assessed in respect of the financial year 1956 and credited to income for 1956 (statement II)	45,515,550
Assessed in respect of supplementary appropriations from the financial year 1955 and credited to income for that year	3,264,200
	<u>48,779,750</u>
Deduct: credits to assessments for the year 1956 for surplus as at 31 December 1955	449,750
Total assessments for 1956 as above	<u>48,330,000</u>

SCHEDULE B (I)

**Deferred credits to Members as a result of the transfer of assets
from the League of Nations as at 31 December 1956**

	\$
Afghanistan	4,239
Argentina	215,028
Australia	284,850
Belgium	158,436
Bolivia	16,551
Canada	375,444
Chile	62,856
China	239,067
Cuba	53,181
Czechoslovakia	230,175
Denmark	109,836
Dominican Republic	6,525
Ecuador	1,926
Egypt	37,827
El Salvador	6,147
France	702,081
Greece	60,732
Guatemala	3,942
Haiti	10,476
Honduras	2,502
India	558,198
Iran	33,858
Iraq	15,795
Luxembourg	11,448
Mexico	37,107
Netherlands	205,695
New Zealand	93,825
Nicaragua	1,395
Norway	89,406
Panama	12,411
Peru	19,908
Poland	261,045
Sweden	209,988
Thailand	73,746
Turkey	52,641
Union of South Africa	177,327
Union of Soviet Socialist Republics	133,695

SCHEDULE B (I) (continued)

	\$
United Kingdom of Great Britain and Northern Ireland	1,036,224
Uruguay	44,217
Venezuela	30,942
Yugoslavia	164,502
	<hr/>
	5,845,194
	<hr/>

SCHEDULE B (II)

Members' equity in the assets transferred from the League of Nations as a result of liquidation of credits as at 31 December 1956

	\$
Afghanistan	2,857.64
Argentina	57,932.44
Australia	70,077.46
Belgium	53,321.21
Bolivia	2,338.08
Brazil	57,412.87
Burma	5,195.75
Byelorussian Soviet Socialist Republic	16,691.28
Canada	133,205.62
Chile	13,314.08
China	222,312.46
Colombia	15,067.62
Costa Rica	1,558.74
Cuba	12,469.76
Czechoslovakia	38,967.99
Denmark	29,875.45
Dominican Republic	1,948.38
Ecuador	1,753.55
Egypt	20,003.57
El Salvador	2,143.24
Ethiopia	4,026.70
France	229,781.30
Greece	7,728.66
Guatemala	2,532.91
Haiti	1,558.74
Honduras	1,558.74
Iceland	1,558.74
India	132,101.51
Indonesia	18,964.40
Iran	13,054.27
Iraq	5,130.79
Israel	6,299.81
Lebanon	2,078.28
Liberia	1,558.74
Luxembourg	2,143.25
Mexico	27,927.06
Netherlands	49,489.36
New Zealand	18,964.44
Nicaragua	1,558.74
Norway	19,743.79
Pakistan	28,186.84
Panama	1,948.39
Paraguay	1,558.74
Peru	7,144.14
Philippines	15,067.61
Poland	59,426.17
Saudi Arabia	2,857.66
Sweden	65,336.36
Syria	3,377.21
Thailand	7,598.77
Turkey	27,927.08
Ukrainian Soviet Socialist Republic	63,322.97

SCHEDULE B (II) (continued)

	\$
Union of South Africa	33,187.74
Union of Soviet Socialist Republics	478,137.13
United Kingdom of Great Britain and Northern Ireland	385,978.10
United States of America	1,369,920.19
Uruguay	7,014.25
Venezuela	14,742.89
Yemen	1,558.74
Yugoslavia	16,301.60
	<u>3,896,800.00</u>

SCHEDULE C

Permanent Headquarters

Preliminary and construction expenditures to 31 December 1956

	\$
Completion of Secretariat Building, Conference Area, Assembly Hall and garages	52,090,681
Library building, including cost of alterations	1,650,285
Architectural design and planning	2,424,219
Engineering and supervisory costs	3,572,504
Reconstruction of Franklin D. Roosevelt Drive	2,772,900
Search of title to site property	20,020
Relocation of persons resident in building located on site (after deducting \$375,943 refunded by the City of New York)	277,759
Demolition costs	303,517
Landscaping	1,161,234
Communications equipment	813,277
Furniture, furnishings and equipment	1,290,993
Administrative expenses	718,154
	<u>67,095,543</u>

SCHEDULE D

Investments as at 31 December 1956

Working Capital Fund

	\$
Associates Investment Co. Note, 3¼% due 2 January 1957	599,946
Associates Investment Co. Note, 3¼% due 10 January 1957	399,675
Thirteen Banks for Cooperatives Debentures, 3½% due 1 April 1957	499,866
Federal Intermediate Credit Banks Debentures, 3.20% due 1 May 1957	2,000,000
Federal National Mortgage Association Debenture, 3.35% due 20 May 1957	499,860
Federal Land Banks Bonds, 3¾%, due 15 July 1957	200,000
U.S.A. Treasury Notes, 2¾%, due 1 August 1957	2,250,000
Irving Trust Company—United Nations No. 1 Savings Deposit Account, 2½%	2,155,484
	<u>8,604,831</u>

SCHEDULE E

Advances to specialized agencies and preparatory commissions for the year ended 31 December 1956

	<i>Balance 1 January 1956</i> \$	<i>Advances during year</i> \$	<i>Repayments during year</i> \$	<i>Balance 31 December 1956</i> \$
Preparatory Commission of the Inter-Governmental Maritime Consultative Organization.....	5,185	689	—	5,874
	<u>5,185</u>	<u>689</u>	<u>—</u>	<u>5,874</u>

SCHEDULE F

Advances to finance miscellaneous self-liquidating purchases and activities as at 31 December 1956

	<i>Balance 1 January 1956</i> \$	<i>Advances during year</i> \$	<i>Repayments during year</i> \$	<i>Balance 31 December 1956</i> \$
Travel expenses of "extra" representatives to the Gen- eral Assembly, the Councils and Commissions....	6,029	25,872	24,313	7,588
Travel expenses of staff members loaned to specialized agencies, etc.	319	4,330	4,214	435
Purchase of cafeteria equipment.....	89,351	—	67,351	22,000
Advance payments for insurance coverage on Secre- tariat Building for period extending beyond the current year	26,934	—	13,467	13,467
To finance repairs and renovation of villa "Le Bocage" in Geneva	39,503	—	4,672	34,831
Other self-liquidating purchases.....	118,769	397,229	244,183	271,815
	<u>280,905</u>	<u>427,431</u>	<u>358,200</u>	<u>350,136</u>

SCHEDULE G

Advances from Members for the Working Capital Fund as at 31 December 1956

	\$
Afghanistan	12,000.00
Argentina	256,000.00
Australia	360,000.00
Belgium	276,000.00
Bolivia	10,000.00
Brazil	240,000.00
Burma	22,000.00
Byelorussian Soviet Socialist Republic	106,000.00
Canada	726,000.00
Chile	66,000.00
China	1,124,000.00
Colombia	82,000.00
Costa Rica	8,000.00
Cuba	60,000.00
Czechoslovakia	184,000.00
Denmark	144,000.00
Dominican Republic	10,000.00
Ecuador	10,000.00
Egypt	80,000.00
El Salvador	12,000.00
Ethiopia	24,000.00
France	1,246,000.00
Greece	44,000.00
Guatemala	14,000.00
Haiti	8,000.00
Honduras	8,000.00
Iceland	8,000.00
India	650,000.00
Indonesia	112,000.00
Iran	60,000.00
Iraq	26,000.00
Israel	34,000.00
Lebanon	10,000.00
Liberia	8,000.00
Luxembourg	12,000.00
Mexico	154,000.00
Netherlands	250,000.00
New Zealand	96,000.00
Nicaragua	8,000.00
Norway	108,000.00
Pakistan	120,000.00
Panama	10,000.00
Paraguay	8,000.00
Peru	32,000.00
Philippines	90,000.00
Poland	340,000.00
Saudi Arabia	14,000.00
Sweden	318,000.00
Syria	16,000.00
Thailand	36,000.00
Turkey	138,000.00
Ukrainian Soviet Socialist Republic	404,000.00
Union of South Africa	156,000.00
Union of Soviet Socialist Republics	3,056,000.00
United Kingdom of Great Britain and Northern Ireland	1,710,000.00
United States of America	6,666,000.00
Uruguay	36,000.00
Venezuela	94,000.00
Yemen	8,000.00
Yugoslavia	80,000.00
	<u>20,000,000.00</u>

Note: The advances listed are fully paid up with the exception of \$6,000.00 due from Chile.

SCHEDULE H

Library Endowment Fund

Status of the Fund as at 31 December 1956

	\$	\$
Accumulated income:		
Balance as at 1 January 1956	32,313	
Add: net interest received and accrued during year	14,746	47,059
	<hr/>	
Deduct: prior year's expenditures and obligations incurred in 1956 for library books and equipment		25,531
		<hr/>
Balance of unexpended income at 31 December 1956		21,528
Principal of fund		587,239
		<hr/>
Total of fund		608,767
		<hr/>
Represented by:		
Investments:		
United States of America Savings Bonds, Registered Series G, due 1 June 1960, 2½%	100,000	
United States of America Savings Bonds, Registered Series G, due 1 July 1960, 2½%	200,000	
United States of America Treasury Bonds, 1959-1962, 2¼%	17,361	
United States of America Treasury Bonds, due 1 April 1980, 2¾%	41,095	
Commonwealth of Australia, 1962, 3⅜%	13,975	
Dominion of Canada, Perpetual, 3%	21,804	
Government of Sweden Bonds, 1969, 2¾%	47,185*	
Government of Sweden Bonds, 1982, 3½%	28,556*	
Government of Sweden Bonds, 1988, 3½%	28,588*	
Government of Sweden Bonds, 1994, 3½%	28,836*	
International Bank for Reconstruction and Development, 1 March 1976, 3%	49,813	
Standard Oil of New Jersey Debenture, 15 May 1971, 2⅜%	9,482	
	<hr/>	
Cash at banks	586,695	
Interest accrued	11,747	
Due from the General Fund	4,456	
	<hr/>	
	618,167	
Deduct: reserve of 1956 obligations outstanding against 1956 appropriation	9,400	608,767
	<hr/>	<hr/>
Statement of appropriations:		
Balance of prior year's appropriations	14,400	
Appropriated by the General Assembly under resolution 979 (X)	17,000	31,400
	<hr/>	
Prior year's expenditures and obligations incurred in 1956		25,531
		<hr/>
Unobligated balance of appropriations surrendered		5,869
		<hr/>

*Note: Valuation is at cost, \$133,165, in accordance with the financial rules of the Fund; the market value as at 31 December 1956 totalled \$76,306.

This fund was transferred to the United Nations by the League of Nations and is administered in accordance with specific rules to ensure the use of the income derived from the Fund exclusively for the purpose for which it was originally established: that is, the maintenance of a library in the Palais des Nations.

SCHEDULE I

Expanded Programme of Technical Assistance Status of the Special Account as at 31 December 1956

	<i>Pledges</i> \$	<i>Receipts</i> in 1956 \$	<i>Balances</i> <i>due</i> \$
Status of Pledges:			
1956 Programme	28,838,860	27,329,329	1,509,531
1955 Programme	2,419,421	2,251,154	168,267
1954 Programme	210,695	96,000	114,695
Prior years' programmes	305,000	245,000	60,000
	<u>31,773,976</u>	<u>29,921,483</u>	<u>1,852,493</u>
Funds received, remitted and on hand:			
		\$	\$
Balance on hand as at 1 January 1956		17,540,929	
Add: revaluation and adjustment of contributions on hand as at 1 January 1956 ..		23,260	17,564,189
		<u>29,921,483</u>	
Contributions received in 1956		29,921,483	
Less: exchange adjustments upon receipt of contributions		697,244	29,224,239
		<u>29,224,239</u>	
Payments made by governments toward local living costs of experts (net) including exchange adjustments			1,334,766
Advance payment by a government in respect of 1957 programme			14,286
Advance payments by governments in respect of 1957 local costs			44,041
Miscellaneous income			357,704
			<u>48,539,225</u>
Less:			
Remittances and other charges to participating organizations and Technical Assistance Board secretariat:			
Against allocations		30,847,295	
Exchange adjustment on allocations		6,269	
Against local costs apportionments		1,630,021	32,483,585
			<u>16,055,640</u>
Represented by:			
Cash at banks, on hand, and in transit			3,593,427
Local costs expenditures recoverable from participating organizations			316,534
Investments			11,677,403
Accounts receivable, including accrued interest			124,938
Contributions in kind, accepted but not used			343,338
			<u>16,055,640</u>
This amount of \$16,055,640 is accounted for as follows:			
Working Capital and Reserve Fund (\$12,000,000, less \$2,084,826 advanced for 1956 Programme)			9,915,174
Contributions and other income (including governments' payments toward local costs), received but not yet allocated or apportioned			700,880
Advance payments by governments			58,327
Undrawn allocations and local costs apportionments:			
United Nations		2,457,803	
International Labour Organisation		485,889	
Food and Agriculture Organization		876,521	
United Nations Educational, Scientific and Cultural Organization		796,364	
International Civil Aviation Organization		90,360	
World Health Organization		635,812	
International Telecommunications Union		15,000	
Technical Assistance Board secretariat		23,510	5,381,259
			<u>16,055,640</u>

**REPORT OF THE BOARD OF AUDITORS
TO THE GENERAL ASSEMBLY**

REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE AUDIT OF THE UNITED NATIONS ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1956

1. General Assembly resolution 74 (1) directs the Board of Auditors to perform the external audit of the accounts of the United Nations and to submit its report, together with the certified accounts and such other statements as it thinks necessary, to the General Assembly to be available to the Advisory Committee on Administrative and Budgetary Questions not later than 1 June following the end of the financial year to which the accounts relate. By the same resolution, the Board is authorized to conduct the audit under the provisions of the resolution in such manner as it thinks fit after consultation with the Advisory Committee relative to the scope of the audit.

2. The Advisory Committee was consulted with regard to the scope of the 1956 audit. There was no material change from the previous year, either in the extent or character of the audit performed under directions of the Board. Examinations of transactions, accounts and inventories were conducted to the extent necessary to satisfy the Board as to the general state of the accounts and the accuracy of the financial statements submitted for audit certificates, and to report thereon to the General Assembly. Books of accounts, vouchers and other pertinent records at New York, Geneva and The Hague were examined twice during the year. All information required was provided and the Board now records its appreciation of the co-operation and assistance extended by the Secretariat and the Registry of the International Court of Justice.

3. The Secretary-General submitted the following financial statements, together with associated schedules, for audit certificates:

- I. Statement of 1956 budget appropriations, obligations incurred and unobligated balances of appropriations;
- II. Statement of income and obligations incurred and surplus account for the year ended 31 December 1956;
- III. Statement of assets and liabilities as at 31 December 1956.

The Secretary-General submitted also financial statements relating to expenditure in connexion with the Expanded Programme of Technical Assistance.

The statements are certified as being in accord with the books and records.

4. *Transfers between sections of budget under paragraph 3 (c) of General Assembly resolution 979 (X)* (see last year's report, paragraphs 7 and 8).¹ On 20 December 1956, the Secretary-General applied to the Advisory Committee for its concurrence to transfers of credits to a total amount of \$107,000 to cover anticipated deficits. On 24 January 1957, a more precise statement was submitted to the Committee, showing deficits to a total amount of \$86,000. The Committee approved these transfers on 5 February 1957. The audit disclosed, as it did last year, that obligations were incurred prior to the approval of the Advisory Committee.

5. *Library Endowment Fund.* As appears from schedule H to the financial statements and paragraph 12 of the Secretary-General's financial report, obligations have been incurred during 1956 against the Library Endowment Fund to the amount of \$25,531, whereas the General Assembly, under resolution 979 (X), paragraph 6, appropriated \$17,000.

The Board was informed that before 1956 at year end, only the amount of liquidated obligations was reported and the balance of the appropriations (at the end of 1955, \$14,400) was added to the amount of the appropriation for the following year.

From the end of 1956 this practice was discontinued and the unobligated balance at the end of that year (\$5,869) has been surrendered in accordance with provisional rule 4 (iii) of the Administration of the Fund as agreed between the Secretaries-General of the League of Nations and of the United Nations in 1947.

6. *Other audit reports.* The General Assembly has directed that the Board of Auditors examine, certify and report on the accounts of:

<i>Account</i>	<i>Financial year-end</i>
United Nations Joint Staff Pension Fund.....	30 September
United Nations Children's Fund.....	31 December
UNICEF Greeting Card Fund.....	31 January
United Nations Refugee Fund.....	31 December
United Nations Korean Reconstruction Agency.....	30 June
United Nations Relief and Works Agency for Palestine Refugees in the Near East.....	31 December

¹ Official Records of the General Assembly, Eleventh Session, Supplement No. 6 (A/3124), p. 34.

The Pension Fund's financial statements for the year ended 30 September 1956 have already been certified and reported upon. The Executive Director of UNICEF submitted financial statements for UNICEF and the Greeting Card Fund for the year ended 31 December 1956 and 31 January 1957 respectively. These have been certified and reported upon. The High Commissioner for Refugees submitted financial statements for the year ended 31 December 1956 of UNREF. These also have been certified and a report made.

The UNKRA accounts will be audited after their books of accounts for the year ending 30 June 1957 are closed and financial statements submitted for certification.

With respect to UNRWAPRNE accounts, the financial year has been changed to the calendar year. Therefore, no financial statements will be submitted before the end of 1957. These statements will cover the period 1 July 1956—31 December 1957.

The Preparatory Commission of the International Atomic Energy Agency has requested the Board of Auditors to examine and certify the accounts of the Commission. The Board has declared its willingness to perform this audit.

7. *Memorandum to the Advisory Committee.* In accordance with established practice the Board is drawing the attention of the Advisory Committee on Administrative and Budgetary Questions to some matters related to the routine of administration and noted during the audit.

(Signed) Lars BREIE, *Norway*

Luis ACEVEDO RODRÍGUEZ, *Colombia*

L. VAN DER TEMPEL, *Netherlands*

13 May 1957

PART II

EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE FOR ECONOMIC DEVELOPMENT OF UNDER-DEVELOPED COUNTRIES

FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 1956

FINANCIAL REPORT RELATING TO THE UNITED NATIONS PARTICIPATION IN THE PROGRAMME AND THE TECHNICAL ASSISTANCE BOARD SECRETARIAT

1. There is submitted herein a financial report, together with financial statements for the year ended 31 December 1956 and the report of the Board of Auditors, covering United Nations expenditures in connexion with the Expanded Programme of Technical Assistance for Economic Development of Under-developed Countries. The accounts are grouped into two categories, as reflected in the separate financial statements which accompany this report, each with appropriate supplementary schedules:

- (a) Statement I relates to expenditures of the United Nations as a participating organization in the operations under the Programme;
- (b) Statement II relates to expenditures of the secretariat of the Technical Assistance Board under the administration of the Executive Chairman of the Board.

2. The financial statements of expenditures by the specialized agencies under the Programme are reported directly to their own governing bodies, and are later transmitted to the General Assembly pursuant to resolution 519 A (VI).

Accounts of the United Nations as a participating organization

3. As shown in statement I, the funds allocated during 1956 for operational and related administrative expenditures of the United Nations under the Programme amounted to \$10,559,201, while obligations incurred for these purposes were \$9,655,504. In addition, \$337,886 was apportioned or is to be apportioned to the United Nations out of payments made by or due from Governments towards local living costs of experts under Economic and Social Council resolution 470 (XV), against which charges amounted to \$327,241.

4. Statement I shows a balance as at 31 December 1956 of \$1,254,741, representing the excess of total income over obligations incurred for the year. This balance reverts in full to the Special Account and consists of the following elements:

	<i>Funds</i> \$	<i>Obligations incurred</i> \$	<i>Balance</i> \$
Apportionments for local costs.....	337,886	327,241	10,645
Allocations restricted for special purposes.....	2,722,356	1,986,795	735,561
Regular allocations and United Nations grant-in-aid	7,836,845	7,668,709	168,136
Savings on liquidation of prior year's obligations and miscellaneous income.....	340,399	—	340,399
TOTALS	<u>11,237,486</u>	<u>9,982,745</u>	<u>1,254,741</u>

The surplus of \$10,645 in respect of local cost apportionments may not be used for any other purpose and will, after adjustment upon finalizing the local cost accounts for 1956 in 1957, be refunded to the Governments which provided these funds. The allocations restricted for special purposes were made by the Technical Assistance Board with the provision that their use was restricted to particular purposes and the unused balances totalling \$735,561 have to be returned to the Special Account. The excess of regular allocations over obligations incurred (designated as year-end carry-over) in the amount of \$168,136, the savings on the liquidation of 1955 obligations realized in 1956 and miscellaneous income, \$340,399, have also to revert to the Special Account in accordance with rules established in the Technical Assistance Board in 1955.

5. The amount for regular allocations and United Nations grant-in-aid \$7,836,845 was derived as follows:

	\$
Re-allocation in respect of 1955 carry-over.....	80,016
Allocations to the United Nations out of total approved earmarkings for participating organizations of \$25,000,000, \$5,747,048 less exchange adjustments thereon, \$1,319	5,745,729
Grant-in-aid from the regular budget appropriations of the United Nations.....	2,011,100
	<u>7,836,845</u>

6. Details of the operational and administrative expenditures will be found in three schedules annexed to statement I. These are summarized, together with comparative figures for 1955, as follows:

	1956 \$	1955 \$
A. Operating costs—project costs	8,346,133	6,375,381
B. Operating costs—operational services	900,024	794,069
	<u>9,246,157</u>	<u>7,169,450</u>
C. Administrative costs	409,347	363,502
	<u>409,347</u>	<u>363,502</u>
TOTALS	<u>9,655,504</u>	<u>7,532,952</u>

In addition, expenditures totalling \$88,605 were incurred in 1956 in respect of technical assistance in particular areas against direct reimbursement either by the Governments receiving the assistance or organizations sponsoring the projects, increasing the total obligations incurred, exclusive of local costs, to \$9,744,109. This sum excludes obligations totalling \$20,005 for fellowships and the meeting of an expert working group on civic responsibilities of women in Bangkok referred to in part IX above which activities were administered by the Technical Assistance Administration.

7. Against the unused balances of the allocations restricted for special purposes, \$735,561, firm contractual commitments for supplies and equipment amounting to \$626,568 had been incurred prior to 30 November 1956, but the recorded obligations were cancelled because of non-delivery by 31 December 1956. These commitments have been reported to the Technical Assistance Board and a request made for re-allocation of funds in 1957 in accordance with the rules established by the Board in 1955. In respect of the balance of regular allocations, \$168,136, similar commitments totalled \$123,062 and a re-allocation of the latter amount may be expected in 1957. Had delivery been effected by 31 December 1956, the financial operations for the year 1956, inclusive of local costs, would have totalled \$10,820,980.

8. The following table presents a comparison of administrative costs for the year 1956 with those for the year 1955:

	1956 \$	1955 \$
Personal services	373,567	321,437
Administrative supplies and materials	2,303	3,946
Travel and transportation	27,840	30,358
Contractual and other services	5,637	7,761
	<u>409,347</u>	<u>363,502</u>

Administrative costs for the year 1956 represent about 4.2 per cent of the total obligations incurred under the programme, as against 4.8 per cent for 1955, and thus reflect a reduction. It is noted in this connexion that the administrative costs include, for 1956, \$22,000 and, for 1955, \$23,000 in respect of charges for tax reimbursement.

9. Four *ex gratia* payments totalling \$4,459 were charged in 1956 to technical assistance funds: a compassionate payment of \$3,000 was made to the widow of an expert; \$1,013 represented reimbursement of medical expenses (\$263) and the payment of a termination indemnity (\$750) to an expert; the actual extra transportation costs resulting from the sickness of the child of an expert mentioned in the previous year's financial report amounted to \$286; and \$160 was paid as further reimbursement to hospital and medical expenses incurred by an expert (a sum of \$2,586 was paid in 1955).

Expenditures of the Technical Assistance Board secretariat

10. As shown in statement II, the total obligations incurred for the year 1956 amounted to \$1,563,555 as against allocations by the Board of \$1,641,607. The balance of \$78,052 and other income of \$20,946 were offset against exchange adjustments on local cost funds with Resident Representatives and liaison officers, \$37,464, resulting in a net surplus of \$61,534 which reverts to the Special Account.

11. Further details of the obligations incurred for the year 1956 are reported in schedules A and B attached to statement II. These are summarized below, together with comparative figures for the year 1955:

	1956 \$	1955 \$
A. Resident Representatives' and liaison officers' costs	1,116,620	972,186
B. Central administrative costs of the secretariat	446,935	383,898
	<u>1,563,555</u>	<u>1,356,084</u>

12. A summary of the total obligations incurred by object of expenditure under the two categories, as compared with totals for the preceding year, is given in the following table:

	1956			1955
	<i>Resident Representatives etc.</i>	<i>Central administrative costs</i>	<i>Totals</i>	<i>Totals</i>
	\$	\$	\$	\$
Personal services	852,805	355,987	1,208,792	1,062,398
Administrative supplies, materials, equipment, etc.	44,852	2,182	47,034	33,022
Travel and transportation	161,362	58,279	219,641	182,942
Contractual and other services	57,601	30,487	88,088	77,722
	<u>1,116,620</u>	<u>446,935</u>	<u>1,563,555</u>	<u>1,356,084</u>

(Signed) Dag HAMMARSKJOLD
Secretary-General

**ACCOUNTS FOR THE
YEAR ENDED 31 DECEMBER 1956**

United Nations
Status of funds as at 31 December 1956

	\$	\$
Balance as at 31 December 1955.....		2,530,000
Less: Excess of 1955 local cost apportionments over expenditures chargeable thereto	3,460	
Excess of 1955 allocations and other income over obligations incurred surrendered to the Special Account.....	1,320,989	1,324,449
	<hr/>	<hr/>
Balance, re-allocated in 1956.....		1,205,551
Allocations in 1956 (plus revaluation of 1 January 1956 balance, \$26,683, less exchange adjustments, \$1,319).....	7,342,550	
Grant-in-aid from United Nations.....	2,011,100	9,353,650
	<hr/>	<hr/>
Total funds available.....		10,559,201
Obligations incurred during 1956 (excluding charges against funds provided by governments for local subsistence costs):		
Operating costs—Projects (schedule A).....	8,324,743	
Operating costs—Services (schedule B).....	900,024	
Administrative costs (schedule C).....	409,347	
	<hr/>	
Exchange adjustments (schedule A).....	21,390	9,655,504
	<hr/>	<hr/>
Excess of allocations over obligations incurred.....		903,697
Other income:		
Savings on liquidation of prior years' obligations.....	300,405	
Miscellaneous	39,994	340,399
	<hr/>	<hr/>
Excess of local subsistence cost apportionments over expenditures chargeable:		
Balance as at 31 December 1955.....	3,460	
Apportionments received (net) and receivable.....	334,426	
	<hr/>	
Total funds available.....	337,886	
Less: obligations incurred chargeable thereto.....	327,241	10,645
	<hr/>	<hr/>
Balance as of 31 December 1956 to revert to the Special Account.....		1,254,741
		<hr/>
Represented by:		
Cash at banks, on hand or in transit.....	1,328,375	
Undrawn allocations and local cost apportionments.....	2,457,803	
Local cost charges recoverable from governments in excess of the apportionments made	22,426	
Accounts receivable, advances, etc.....	282,995	4,091,599
	<hr/>	<hr/>
Less:		
Unliquidated obligations 1955.....	345,222	
Unliquidated obligations 1956.....	2,315,294	
Accounts payable	43,464	
Other credit balances.....	132,878	2,836,858
	<hr/>	<hr/>
		1,254,741
		<hr/>
Certified correct (Signed) B. R. TURNER Controller	Approved (Signed) Dag HAMMARSKJOLD Secretary-General	

AUDIT CERTIFICATE

The above statement showing the status of funds of the United Nations Technical Assistance Administration in connexion with the Expanded Programme of Technical Assistance for Economic Development of Under-developed countries, for the year ended 31 December 1956, has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

(Signed) Lars BREIE, Norway
Luis ACEVEDO RODRÍGUEZ, Colombia
L. VAN DER TEMPEL, Netherlands

SCHEDULE A

Obligations incurred: operating costs—projects,
for the year ended 31 December 1956

<i>Designation</i>	<i>Cash disbursements \$</i>	<i>Unliquidated obligations \$</i>	<i>Total \$</i>
EUROPE, MIDDLE EAST AND AFRICA			
Europe—regional projects	40,903	26,552	67,455
Middle and Near East—regional projects	51,557	16,157	67,714
Ethiopia	60,150	9,969	70,119
Liberia	24	—	24
Libya	138,447	14,531	152,978
Union of South Africa	1,397	1,610	3,007
French Territories in Africa	3,310	1,700	5,010
United Kingdom Territories in Africa	57,740	32,576	90,316
Malta	2,440	1,039	3,479
Tunisia and Morocco	—	5,056	5,056
Africa—regional projects	21,222	—	21,222
Greece	29,485	19,614	49,099
Yugoslavia	148,978	62,593	211,571
Austria	500	11,173	11,673
Denmark	1,029	1,570	2,599
Finland	—	30,985	30,985
France	1,673	2,382	4,055
Netherlands	3,486	18	3,504
Norway	—	2,850	2,850
Sweden	5,306	1,035	6,341
Switzerland	10,140	9,382	19,522
West Germany	1,915	105	2,020
Italy	12,181	5,075	17,256
Iceland	1,609	404	2,013
United Kingdom of Great Britain and Northern Ireland	2,738	704	3,442
Afghanistan	101,294	19,476	120,770
Egypt	148,483	32,905	181,388
Iran	277,825	62,475	340,300
Iraq	72,392	21,098	93,490
Israel	117,588	51,147	168,735
Jordan	158,238	72,529	230,767
Lebanon	47,201	12,044	59,245
Saudi Arabia	8,956	89	9,045
Syria	74,486	20,447	94,933
Turkey	227,400	83,665	311,065
Yemen	2,382	—	2,382
Non-Self-Governing and Trust Territories administered by the United Kingdom of Great Britain and Northern Ireland	7,838	1,101	8,939
	<u>1,840,313</u>	<u>634,056</u>	<u>2,474,369</u>
INTER-REGIONAL			
Inter-regional	289,061	54,985	344,046
	<u>289,061</u>	<u>54,985</u>	<u>344,046</u>
ASIA AND FAR EAST			
Regional projects	186,591	37,768	224,359
Australia	3,662	800	4,462
Burma	234,258	103,145	337,403
Ceylon	103,929	18,054	121,983
China	49,346	42,084	91,430
India	436,749	400,570	837,319
Cambodia	21,147	5,217	26,364
Indonesia	267,959	47,913	315,872

<i>Designation</i>	<i>Cash disbursements \$</i>	<i>Unliquidated obligations \$</i>	<i>Total \$</i>
ASIA AND FAR EAST (continued)			
Japan	39,899	13,059	52,958
Korea	6,951	22,262	29,213
Nepal	49,957	13,103	63,060
Pakistan	440,024	83,496	523,520
Philippines	81,392	50,781	132,173
Thailand	62,094	31,312	93,406
Non-Self-Governing and Trust Territories administered by the United Kingdom of Great Britain and Northern Ireland	12,179	11,420	23,599
Non-Self-Governing and Trust Territories Administered by the United States of America	4,500	2,500	7,000
Laos	27,990	7,989	35,979
Viet-Nam	48,916	26,496	75,412
	<u>2,077,543</u>	<u>917,969</u>	<u>2,995,512</u>
LATIN AMERICA, CENTRAL AMERICA AND CARIBBEAN			
Regional projects	550,275	53,183	603,459
Argentina	25,911	39,309	65,220
Bolivia	201,776	37,158	238,934
Brazil	282,559	256,983	539,542
Chile	65,790	33,874	99,664
Colombia	66,875	28,375	95,250
Costa Rica	43,379	9,981	53,360
Dominican Republic	4,645	—	4,645
Ecuador	58,513	24,620	83,133
Guatemala	55,824	9,252	65,076
Haiti	66,676	9,421	76,097
Honduras	17,591	6,131	23,722
Mexico	56,995	23,643	80,638
Nicaragua	24,002	8,960	32,962
Panama	9,038	4,237	13,275
Paraguay	77,680	23,383	101,062
Peru	13,494	4,507	18,001
El Salvador	43,765	10,293	54,058
Uruguay	42,449	27,894	70,343
Venezuela	124,012	10,132	134,144
Puerto Rico and Virgin Islands	2,312	6,483	8,795
United Kingdom dependent territories in Latin America	61,601	7,475	69,076
Netherlands dependent territories in Latin America	364	786	1,750
	<u>1,896,126</u>	<u>636,080</u>	<u>2,532,206</u>
TOTAL	<u><u>6,103,043*</u></u>	<u><u>2,243,090</u></u>	<u><u>8,346,133*</u></u>

* Inclusive of exchange adjustments, \$21,390.

SCHEDULE B

Obligations incurred: operating costs—services, for the period from 1 January 1956 to 31 December 1956

	<i>Cash disbursements</i> \$	<i>Unliquidated obligations</i> \$	<i>Total obligations</i> \$
Personal services	780,341	43,000	823,341
Supplies and materials	3,919	—	3,919
Travel and transportation:			
Official business	6,475	—	6,475
Recruitment, leave and termination	54,952	3,457	58,409
Other travel and transportation	—	—	—
	<hr/> 845,687	<hr/> 46,457	<hr/> 892,144
Contractual and other services:			
Printing	—	—	—
Communication	7,191	82	7,273
Hospitality	74	126	200
Other	407	—	407
	<hr/> 853,359	<hr/> 46,665	<hr/> 900,024

SCHEDULE C

Obligations incurred: administrative costs, for the period from 1 January 1956 to 31 December 1956

	<i>Cash disbursements</i> \$	<i>Unliquidated obligations</i> \$	<i>Total obligations</i> \$
Personal services	351,013	22,554	373,567
Administrative supplies and materials	2,128	175	2,303
Administrative property and equipment	—	—	—
Travel and transportation:			
Official business	22,974	2,560	25,534
Recruitment, leave and termination	2,306	—	2,306
Other travel and transportation	—	—	—
	<hr/> 378,421	<hr/> 25,289	<hr/> 403,710
Contractual and other services:			
Printing	—	—	—
Communications	4,869	250	5,119
Hospitality	518	—	518
Other	—	—	—
	<hr/> 383,808	<hr/> 25,539	<hr/> 409,347

Technical Assistance Board secretariat
Status of funds as at 31 December 1956

	\$	\$
Excess of allocations over obligations incurred as at 31 December 1955		96,582
<i>Less:</i> surrendered to the Special Account		96,582
Allocations for 1956	1,642,000	
<i>Less:</i> exchange adjustments on allocations	393	1,641,607
Obligations incurred during the period:		
Resident Representatives' and liaison officers' costs (schedule A)	1,116,620	
Central administrative costs (schedule B)	446,935	1,563,555
Excess of allocations over obligations incurred		78,052
Other income:		
Savings on liquidation of prior year's obligations	10,023	
Miscellaneous	10,923	
	20,946	
<i>Less:</i> Exchange adjustments (net) on local cost funds with Resident Representatives and liaison officers	(37,464)	(16,518)
Balance as at 31 December 1956		61,534
Represented by:		
Cash at banks and on hand	216,386	
Undrawn allocations	23,510	
Accounts receivable, advances, deposits, etc.	27,531	267,427
<i>Less:</i>		
Unliquidated obligations	83,673	
Sundry credit balances	122,220	205,893
		61,534
Certified correct	Approved	
(Signed) B. R. TURNER	(Signed) Dag HAMMARSKJOLD	
Controller	Secretary-General	

AUDIT CERTIFICATE

The above statement showing the status of funds of the Technical Assistance Board secretariat in connexion with the Expanded Programme of Technical Assistance for Economic Development of Under-developed Countries, for the year ended 31 December 1956, has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

(Signed) Lars BREIE, *Norway*
Luis ACEVEDO RODRÍGUEZ, *Colombia*
L. VAN DER TEMPEL, *Netherlands*

SCHEDULE A

**Obligations incurred for Resident Representatives' and liaison officers'
costs for the year ended 31 December 1956**

	<i>Disbursements</i> \$	<i>Unliquidated obligations</i> \$	<i>Total</i> \$
Personal services	842,955	9,850	852,805
Administrative supplies and materials.....	6,011	125	6,136
Administrative property and equipment.....	36,331	2,385	38,716
Travel and transportation.....	127,122	34,240	161,362
Contractual and other services.....	56,812	789	57,601
	<u>1,069,231</u>	<u>47,389</u>	<u>1,116,620</u>

SCHEDULE B

**Obligations incurred for central administrative costs of the Technical Assistance Board secretariat
for the year ended 31 December 1956**

	<i>Disbursements</i> \$	<i>Unliquidated obligations</i> \$	<i>Total</i> \$
Personal services	328,583	27,404	355,987
Administrative supplies and materials.....	1,212	—	1,212
Administrative property and equipment.....	970	—	970
Travel and transportation:			
Official business	32,896	741	33,637
Recruitment, leave and termination.....	20,860	3,782	24,642
	<u>384,521</u>	<u>31,927</u>	<u>416,448</u>
Contractual and other services:			
Printing	31	—	31
Communications	17,636	2,572	20,208
Hospitality	463	—	463
Other	8,000	1,785	9,785
	<u>410,651</u>	<u>36,284</u>	<u>446,935</u>