

UNITED



NATIONS

United Nations and its Trust Funds and Special Accounts

United Nations Participation in the Expanded Programme of Technical Assistance for the Economic Development of Under-developed Countries, and the Technical Assistance Board secretariat

**United Nations Suez Canal Clearance Operation
Special Account of the United Nations Emergency Force**

FINANCIAL REPORTS AND ACCOUNTS

for the year ended 31 December 1958

and

REPORTS OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : FOURTEENTH SESSION

SUPPLEMENT No. 6. (A/4116)

NEW YORK

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NOTE

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

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LETTERS OF TRANSMITTAL

28 May 1959

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 1958. These statements have been examined and certified by the Board of Auditors.

In addition to the above, and in accordance with the relevant resolution of the General Assembly, I have the honour to present the report of the Board with respect to the 1958 accounts of the United Nations.

Accept, Sir, the assurances of my highest consideration.

*(Signed) L. BREIE
on behalf of the
Board of Auditors*

The President of the General Assembly
of the United Nations

*
* *
*

28 May 1959

Sir,

I have the honour to present the report of the Board of Auditors on the accounts of the United Nations Emergency Force for the year ended 31 December 1958, and of the United Nations Suez Canal Clearance Operations for the period ended 31 December 1958.

Accept, Sir, the assurances of my highest consideration.

*(Signed) L. BREIE
on behalf of the
Board of Auditors*

The President of the General Assembly
of the United Nations

Part I

UNITED NATIONS AND ITS TRUST FUNDS AND SPECIAL ACCOUNTS

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1958

1. I submit herewith the audited accounts for the year ended 31 December 1958 and the report of the Board of Auditors, together with the following financial report on the year.

Cash position

2. The cash position of the organization continues to be a matter of deep concern. I will report separately on this question, since it is typically in the second quarter of each year when the cash balances are at their lowest.

3. As regards the record for the year ended, the following table gives the comparable figures of cash and investments (rounded to 1,000 dollars) in the General Fund and the Working Capital Fund at the dates specified:

| | 1956 \$ | 1957 \$ | 1958 \$ |
|-------------------|------------|------------|------------|
| 31 March..... | 7,663,000 | 8,721,000 | 7,443,000 |
| 30 April..... | 4,585,000 | 7,415,000 | 6,441,000 |
| 31 May..... | 4,200,000 | 7,101,000 | 5,519,000 |
| 30 June..... | 4,873,000 | 5,699,000 | 4,531,000 |
| 30 September..... | 17,821,000 | 15,957,000 | 15,000,000 |
| 31 December..... | 16,860,000 | 14,967,000 | 12,924,000 |

These figures have been adjusted to eliminate funds due to or from the Special Account of the United Nations Emergency Force and the Suez Canal Clearance operation, and thus represent the situation for regular budget operations. The amount as at 31 December 1958 was \$2,000,000 *below* that at 31 December 1957, the amount at 31 December 1957 was \$2,000,000 *below* that at 31 December 1956.

Budgetary position

4. Appropriations for the financial year 1958 were increased by the General Assembly to a level of \$61,121,900, (resolution 1334 (XIII)). As shown in statement I, obligations incurred amounted to \$60,848,555, leaving an unobligated balance of \$273,345. Receipts from miscellaneous income exceeded by \$86,474 the amount of \$3,250,000 originally estimated for this purpose. Thus, during 1958, income credited for the financial year represented by Members' contributions and miscellaneous income (\$61,208,374) exceeded the total of obligations incurred by a sum of \$359,819 (statement II).

5. The balance on surplus account as at 31 December 1958 was \$1,122,448. Of this amount, \$551,170 was transferred to the Working Capital Fund on 1 January 1959 pursuant to resolution 1341 (XIII), \$43,290 was credited to Members' contributions for 1959 and \$527,988 is the balance for credit to Members against 1960 contributions. The latter amount is made up as follows:

| | \$ |
|--|----------------|
| Available for credit against 1960 contributions: | |
| Savings on 1958 appropriations..... | 273,345 |
| Excess of actual miscellaneous income credited for 1958, \$3,336,474, over the approved estimate..... | 86,474 |
| Savings in 1958 in liquidating prior year's obligations, \$211,459 less \$43,290 applied against 1959 contributions..... | 168,169 |
| | <u>527,988</u> |

Income

6. The amount credited as income from Members' contributions for 1958 (\$57,871,900) consists of \$51,812,850 assessed in 1958 in respect of the appropriations (less estimated miscellaneous income) as revised by resolution 1230 (XII), and \$6,059,050 on account of the supplementary appropriations, provision for which is included in the assessments for 1959. A statement of the basis of assessments for 1958 and details of the assessments against each Member State are given in schedule A to statement III.

Major items contributing to the excess of actual miscellaneous income over the approved estimate were revenue from television services and film distribution, \$99,081; refund of prior years' expenditures \$76,611;

catering and related services, \$76,054; and Gift Centre, \$57,649. These increases more than offset the shortfall of income from other items including the United Nations Postal Administration (\$176,425), reimbursement for staff and services furnished to specialized agencies and others (\$68,882), and sale of publications (\$39,127).

7. The revenue from the Staff Assessment Plan, amounting to \$5,843,526 in respect of salaries and allowances of the staff of the United Nations Secretariat, or \$473,526 in excess of the original estimate of \$5,370,000, and \$115,903 in respect of salaries and allowances of the staff of the United Nations Emergency Force is not accounted for as miscellaneous income but as income of the Tax Equalization Fund reported on in schedule C to statement III. The income from the Staff Assessment Plan in respect of the salaries and allowances of the United Nations Emergency Force for the first financial period of the Force, \$104,065, being part of \$331,853 as reported last year, was also credited to the Tax Equalization Fund, and of this amount \$41,226 was credited to Members' 1959 assessments for the Force.

Budget appropriations and obligations incurred

8. As shown in statement I, obligations incurred in 1958 totalled \$60,848,555, of which \$2,779,184 was unliquidated as at 31 December 1958. Savings on the appropriations amounted to \$273,345.

The obligations incurred in 1958, together with comparative figures for the preceding year, are broadly summarized as follows:

| | 1958 | | 1957 | |
|---|--------------|----------|--------------|----------|
| | Amount \$ | Per cent | Amount \$ | Per cent |
| Salaries, wages and other staff costs..... | 38,075,293 | 62.57 | 35,648,172 | 67.04 |
| Travel and transportation..... | 6,143,539 | 10.10 | 3,704,638 | 6.97 |
| Printing..... | 1,847,258 | 3.04 | 1,333,267 | 2.51 |
| Rental and maintenance of premises and fixed installations..... | 3,540,128 | 5.82 | 3,367,647 | 6.33 |
| Technical programmes..... | 2,136,635 | 3.51 | 2,123,429 | 3.99 |
| Acquisition of capital assets..... | 2,649,466 | 4.35 | 2,649,466 | 4.98 |
| Other charges..... | 5,781,270 | 9.50 | 3,703,397 | 6.97 |
| | <hr/> | | <hr/> | |
| International Court of Justice..... | 60,173,589 | 98.89 | 52,530,016 | 98.79 |
| | 674,966 | 1.11 | 642,948 | 1.21 |
| | <hr/> | | <hr/> | |
| | 60,848,555 | 100.00 | 53,172,964 | 100.00 |
| | <hr/> | | <hr/> | |

For comparative purposes, the 1957 charges have been revised to conform with the 1958 budget presentation.

The details of the increased requirements for 1958 were considered by the General Assembly in connexion with the original and supplementary estimates for that year; the two major items were the costs of the Second International Conference on the Peaceful Uses of Atomic Energy (\$2,000,000) and the United Nations Observation Group in Lebanon (\$3,600,000).

Ex gratia payments

9. In accordance with the requirements of financial regulation 10.3, the following *ex gratia* payments charged against 1958 budgetary appropriations are reported:

| | \$ |
|---|--------|
| Expenses for medical services and assistance rendered to a staff member..... | 250 |
| Reimbursement of payments made by a staff member in the interest of the Organization..... | 300 |
| Indemnity payment to a separated staff member..... | 8,333 |
| Compassionate payment to a separated staff member..... | 700 |
| Expenses of return trip of military observer in connexion with wife's illness..... | 401 |
| Indemnity payment for fire damage to building..... | 100 |
| Reimbursement to five military observers for loss of personal effects..... | 590 |
| | <hr/> |
| | 10,674 |
| | <hr/> |

The details of these payments have been provided to the Board of Auditors.

Cash and investments

10. Cash balances and interest bearing accounts of the General and Working Capital Funds as at 31 December 1958 totalled \$12,796,770, and in trust or special accounts \$97,784,819. Details of this latter group of accounts will be found in paragraph 16 below and in statement III.

Members' contributions, and advances to the Working Capital Fund

11. The position of the accounts for contributions as at 31 December 1958 was as follows:

| | For 1958 \$ | For 1957 \$ | For 1956 \$ |
|--|------------------|------------------|------------------|
| Assessed in respect of appropriations for year and supplementary appropriations for prior year(s)..... | 51,500,000 | 49,088,050 | 48,330,000 |
| Assessed on new Member States..... | — | 1,014,880 | 2,670,163 |
| | <hr/> 51,500,000 | <hr/> 50,102,930 | <hr/> 51,000,163 |
| <i>Less:</i> | | | |
| Credits from Tax Equalization Fund, assessments on new Member States, transfer of League of Nations Assets and adjustment of Working Capital Fund advances.... | 5,259,213 | 6,996,619 | 4,030,593 |
| | <hr/> 46,240,787 | <hr/> 43,106,311 | <hr/> 46,969,570 |
| Net contributions receivable as at 1 January of year..... | 46,240,787 | 43,106,311 | 46,969,570 |
| Collected in cash..... | 40,891,597 | 40,691,661 | 46,933,995 |
| | <hr/> 5,349,280 | <hr/> 2,414,650 | <hr/> 35,575 |
| Balances receivable as at 31 December 1958..... | 5,349,280 | 2,414,650 | 35,575 |
| Percentage of cash collections of net contributions receivable | 88.43 | 94.40 | 99.92 |

The percentages collected as at 31 December 1958 compare with the comparable percentages a year ago of 85.58, 94.15 and 99.96 respectively, thus showing a slightly more favourable collection record for the year 1958. The amount of total contributions outstanding at the end of 1958 (\$7,799,505) compares with an outstanding amount of \$8,828,042 at the end of 1957. Advances by Member States to the Working Capital Fund were fully paid as at 31 December 1958, with the exception of \$1,800 due from two Member States.

For the year 1958, provision was made for payment of 34.75 per cent of contributions in currencies other than United States dollars, as compared with 33.75 per cent in the preceding year.

Scientific Exhibit Building of the Second International Conference on the Peaceful Uses of Atomic Energy

12. Under "sundry credit balances" of the General Fund (statement III), \$1,716,096, there are included two amounts relating to the Scientific Exhibit Building of the Second International Conference on the Peaceful Uses of Atomic Energy, which building was financed by the Governments participating therein: (i) an amount of \$52,297 representing the balance of funds remaining from receipts totalling \$320,101 against which balance obligations totalling \$38,370 were outstanding, and (ii) an amount of \$105,000 paid by a Member State in full release of liability for demolition of foundations and basement under its exhibit.

Capital assets

13. 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 and related costs (\$67,093,291) for the buildings on the site are carried in the General Fund: these costs were financed as to \$65,000,000 from the loan in that amount made available by the United States of America, \$1,997,418 from appropriations made by the General Assembly, and \$95,873 from donated funds for special projects.

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 the extensions, financed by the Swiss Government and the World Health Organization, together with \$1,312,546 for the Library building, represent the figure for "Donated funds" which appears on the liabilities side of statement III, in the amount of \$2,346,311.

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:

| | \$ | \$ |
|--|------------|------------|
| Members' equity acquired against budget appropriations: | | |
| In United Nations Headquarters buildings: | | |
| Amortization payments on loan from the United States Government.. | 13,000,000 | |
| Additional construction costs in excess of \$65,000,000..... | 1,997,418 | |
| In Secretariat building and Assembly hall, Library building and villas, Geneva, as a result of liquidation of credits to those Members who were also Members of the League of Nations..... | 5,195,732 | |
| In land and structures in Mogadiscio..... | 23,000 | 20,216,150 |

| | \$ | \$ |
|---|-----------|-------------------|
| Deferred credits to Members who were also Members of the League of Nations, in Secretariat buildings and villas, Geneva, to be liquidated in the years 1959 through 1965..... | | 4,546,262 |
| Balance of loan of \$65,000,000 from the United States Government to be amortized in the years 1959 through 1982..... | | 52,000,000 |
| Donated funds: | | |
| Land for the permanent Headquarters, New York..... | 9,600,000 | |
| Special projects of United Nations Headquarters buildings, New York..... | 95,873 | |
| Library building, Geneva..... | 1,312,546 | |
| Extension of Secretariat building, Geneva..... | 1,033,765 | |
| | | <u>12,042,184</u> |
| | | <u>88,804,596</u> |

The proprietary interest in the apartment provided for the Secretary-General (\$75,000) is not included under the capital assets inasmuch as this interest is not considered a permanent asset.

Special Fund for Modernization of the Palais des Nations, Geneva

14. For the modernization of the Palais des Nations, Geneva, authorized by resolution 1101 (XI), the equity of Members (\$242,000) has been recorded in statement III under the Special Fund set up for that purpose. Of the obligations incurred (\$372,548), only \$290,929 had been disbursed by 31 December 1958. The funds received as at 31 December 1958 from the Swiss Federal Government under the loan agreement, \$233,645, are reported under "Sundry credit balances".

Working Capital Fund

15. In accordance with the provisions of General Assembly resolution 1232 (XII), the Working Capital Fund remained for 1958 at a level of \$22 000,000. Details of the credits established for each Member State are given in schedule F.

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>Advances:</i> | | | | | |
| Budgetary expenditures..... | 13,241,264 | 14,058,696 | 19,831,905 | 8,506,561 | 16,607,565 |
| Special Account of the United Nations Emergency Force..... | (2,111,347) | (1,757,009) | (264,166) | (127,901) | 127,004 |
| Unforeseen and extraordinary expenditures..... | — | 8,092 | 41,659 | 647,968 | — |
| Preparatory commissions..... | 630,239 | 630,240 | 630,240 | 6,240 | 26,723 |
| Self-liquidating purchases and activities..... | 323,273 | 317,401 | 412,216 | 413,191 | 319,915 |
| Totals—1958 | <u>12,083,429</u> | <u>13,257,420</u> | <u>20,651,854</u> | <u>9,446,059</u> | <u>17,081,207</u> |
| Totals—1957 | <u>9,815,200</u> | <u>15,086,269</u> | <u>20,248,410</u> | <u>12,881,823</u> | <u>12,083,429</u> |

Trust funds and special accounts

16. The net assets under this heading total \$102,801,801 and are summarized below:

| | Cash \$ | Accounts receivable (net) \$ | Investments \$ | Total \$ |
|---|------------------|------------------------------------|-------------------|--------------------|
| Trust funds and special accounts: | | | | |
| Library Endowment Fund (schedule G)..... | 37,134 | 514 | 586,695 | 624,343 |
| Expanded Programme of Technical Assistance (schedule H)..... | 7,309,717 | 5,016,214 | 3,908,253 | 16,234,184 |
| Pension Fund for part-time employees of European Office..... | 493 | 254 | 12,323 | 13,070 |
| Amounts held in respect of activities separately reported: | | | | |
| Joint Staff Pension Fund..... | 309,316 | — | 84,378,193 | 84,687,509 |
| United Nations Technical Assistance account... | 1,201,692 | — | — | 1,201,692 |
| Technical Assistance Board secretariat account.. | 41,003 | — | — | 41,003 |
| | <u>8,899,355</u> | <u>5,016,982</u> | <u>88,885,464</u> | <u>102,801,801</u> |

For the trust funds and special accounts, cash at banks and on hand, investments, and accounts receivable, accrued interest, etc., less current liabilities are reported in statement III, showing that the total amount equals the principal of funds. Where the activities are reported in other statements with separate audit certificates, only cash and investments held in trust by the United Nations as custodian are here reported, and no accounts receivable (net) are included.

Investments are carried at cost prices, adjusted in respect of the Joint Staff Pension Fund for accumulation of discount or amortization of premium up to the earliest date at which each security is callable at par.

17. It is to be noted that schedule H in respect of the Special Account for the Expanded Programme of Technical Assistance in no sense constitutes an operational statement of the Programme, but is essentially a statement of the dispositions of contributions and income 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.

18. In conclusion, attention is invited also to the fact that, in accordance with the practice adopted in preceding years, the financial statements presented in this document 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 and the United Nations Refugee Fund. 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 HAMMARSKJOLD
Secretary-General

ACCOUNTS FOR THE YEAR
Statement of 1958 budget appropriations, obligations

| <i>Appropriation section</i> | <i>Purpose of appropriation</i> |
|---|--|
| <i>Part I. Sessions of the General Assembly, the councils, commissions and committees: special meetings and conferences</i> | |
| 1. | Travel of representatives, members of commissions and Committees..... |
| 2. | Special meetings and conferences..... |
| 3. | Board of Auditors..... |
| TOTAL, PART I | |
| <i>Part II. Special missions and related activities</i> | |
| 4. | Special missions and related activities..... |
| 4a. | United Nations Observation Group in Lebanon and General Assembly resolution 1237 (ES-III)..... |
| 5. | United Nations Field Service..... |
| TOTAL, PART II | |
| <i>Part III. The Secretariat</i> | |
| 6. | Salaries and wages..... |
| 6a. | Economic Commission for Africa..... |
| 7. | Common staff costs..... |
| 8. | Travel of staff..... |
| 9. | Hospitality..... |
| 9a. | Payments under annex I, paragraphs 2 and 3, of the Staff Regulations..... |
| TOTAL, PART III | |
| <i>Part IV. Special offices</i> | |
| 10. | Office of the United Nations High Commissioner for Refugees..... |
| 11. | Permanent Central Opium Board and Drug Supervisory Body..... |
| 12. | Joint Staff Pension Board and United Nations Staff Pension Committee..... |
| TOTAL, PART IV | |
| <i>Part V. Common services and equipment</i> | |
| 13. | General expenses..... |
| 14. | Printing, stationery and library supplies..... |
| 15. | Permanent equipment..... |
| TOTAL, PART V | |
| <i>Part VI. Technical programmes</i> | |
| 16. | Technical Assistance Administration..... |
| 17. | Economic development..... |
| 18. | Social activities..... |
| 18a. | Human rights activities..... |
| 19. | Public administration..... |
| TOTAL, PART VI | |
| <i>Part VII. Special expenses</i> | |
| 20. | Special expenses..... |
| TOTAL, PART VII | |

ENDED 31 DECEMBER 1958

incurred and unobligated balances of appropriations

| Original Appropriation ¹ \$ | Supplementary appropriation ² \$ | Subsequent section transfers ³ \$ | Revised appropriation \$ | Obligations incurred | | | Unobligated balance of revised appropriation \$ |
|--|---|---|--------------------------------|--------------------------------------|--------------------|-------------|---|
| | | | | Liquidated by disbursements \$ | Unliquidated \$ | Total \$ | |
| 638,800 | 207,900 | — | 846,700 | 749,769 | 81,754 | 831,523 | 15,177 |
| 2,250,000 | 166,000 | — | 2,416,000 | 1,969,599 | 441,986 | 2,411,585 | 4,415 |
| 53,000 | — | — | 53,000 | 24,076 | 21,186 | 45,262 | 7,738 |
| 2,941,800 | 373,900 | — | 3,315,700 | 2,743,444 | 544,926 | 3,288,370 | 27,330 |
| 2,082,900 | 97,100 | — | 2,180,000 | 2,083,057 | 85,017 | 2,168,074 | 11,926 |
| — | 3,700,000 | — | 3,700,000 | 2,998,027 | 667,804 | 3,665,831 | 34,169 |
| 893,600 | 20,800 | — | 914,400 | 866,768 | 13,929 | 880,697 | 33,703 |
| 2,976,500 | 3,817,900 | — | 6,794,400 | 5,947,852 | 766,750 | 6,714,602 | 79,798 |
| 27,685,250 | 714,750 | 6,000 | 28,406,000 | 28,365,211 | 40,638 | 28,405,849 | 151 |
| — | 185,000 | — | 185,000 | 35,475 | 89,363 | 124,838 | 60,162 |
| 5,830,000 | 437,000 | 62,000 | 6,329,000 | 6,221,358 | 107,188 | 6,328,546 | 454 |
| 1,422,200 | 77,800 | (68,000) | 1,432,000 | 1,272,456 | 140,762 | 1,413,218 | 18,782 |
| 20,000 | — | — | 20,000 | 17,472 | 950 | 18,422 | 1,578 |
| 65,000 | — | — | 65,000 | 62,818 | — | 62,818 | 2,182 |
| 35,022,450 | 1,414,550 | — | 36,437,000 | 35,974,790 | 378,901 | 36,353,691 | 83,309 |
| 739,700 | 16,300 | — | 756,000 | 736,982 | 2,253 | 739,235 | 16,765 |
| 99,200 | 2,300 | — | 101,500 | 92,797 | — | 92,797 | 8,703 |
| 134,600 | 9,800 | — | 144,400 | 129,083 | 12,053 | 141,136 | 3,264 |
| 973,500 | 28,400 | — | 1,001,900 | 958,862 | 14,306 | 973,168 | 28,732 |
| 5,026,100 | 393,900 | 21,000 | 5,441,000 | 4,991,963 | 448,944 | 5,440,907 | 93 |
| 2,169,900 | — | (21,000) | 2,148,900 | 1,607,503 | 509,310 | 2,116,813 | 32,087 |
| 507,000 | — | — | 507,000 | 393,619 | 106,318 | 499,937 | 7,063 |
| 7,703,000 | 393,900 | — | 8,096,900 | 6,993,085 | 1,064,572 | 8,057,657 | 39,243 |
| 386,700 | — | — | 386,700 | 386,700 | — | 386,700 | — |
| 479,400 | — | — | 479,400 | 479,400 | — | 479,400 | — |
| 925,000 | — | — | 925,000 | 925,000 | — | 925,000 | — |
| 55,000 | — | — | 55,000 | 35,806 | 9,729 | 45,535 | 9,465 |
| 300,000 | — | — | 300,000 | 300,000 | — | 300,000 | — |
| 2,146,100 | — | — | 2,146,100 | 2,126,906 | 9,729 | 2,136,635 | 9,465 |
| 2,649,500 | — | — | 2,649,500 | 2,649,466 | — | 2,649,466 | 34 |
| 2,649,500 | — | — | 2,649,500 | 2,649,466 | — | 2,649,466 | 34 |

Statement of 1958 budget appropriations, obligations

*Appropriation
section*

Purpose of appropriation

Part VIII. International Court of Justice

21. International Court of Justice.....

TOTAL, PART VIII

GRAND TOTAL

¹ Appropriated by the General Assembly under resolution 1230 (XII) adopted on 14 December 1957.

² Appropriated by the General Assembly under resolution 1334 (XIII) adopted on 13 December 1958.

³ Includes transfers between sections totalling \$89,000 made with the concurrence of the Advisory Committee on Administrative and Budgetary Questions.

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.

incurred and unobligated balances of appropriations

| Original Appropriation ¹ \$ | Supplementary appropriation ² \$ | Subsequent section transfers ³ \$ | Revised appropriation \$ | Obligations incurred | | | Unobligated balance of revised appropriation \$ |
|--|---|---|--------------------------------|--------------------------------------|--------------------|-------------|---|
| | | | | Liquidated by disbursements \$ | Unliquidated \$ | Total \$ | |
| 650,000 | 30,400 | — | 680,400 | 674,966 | — | 674,966 | 5,434 |
| 650,000 | 30,400 | — | 680,400 | 674,966 | — | 674,966 | 5,434 |
| 55,062,850 | 6,059,050 | — | 61,121,900 | 58,069,371 | 2,779,184 | 60,848,555 | 273,345 |

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
Julio GUTIERREZ, Colombia
A. HANSEN, Netherlands

**Statement of income and obligations incurred and surplus account for the year ended
31 December 1958**

| | <i>Approved estimate</i> | <i>Actual</i> |
|--|------------------------------|---------------------------|
| | \$ | \$ |
| Income: | | |
| Miscellaneous income: | | |
| Rental income (space charges)..... | 325,500 | 344,393 |
| Reimbursement for staff and services furnished to specialized agencies and others..... | 435,000 | 366,118 |
| Interest on investments and other interest..... | 216,000 | 236,412 |
| Sale of used office, transportation and other equipment..... | 61,800 | 44,393 |
| Refund of prior years' expenditures..... | 73,000 | 149,611 |
| Contributions from non-Member States..... | 145,500 | 162,650 |
| Revenue from television services and film distribution..... | 85,000 | 184,081 |
| Sale of printed volumes of the proceedings of the First International Conference on the Peaceful Uses of Atomic Energy..... | 10,000 | 23,549 |
| United Nations Postal Administration..... | 1,190,940 | 1,014,515 |
| Visitors Service (Headquarters)..... | 11,870 | 17,427 |
| Sale of publications..... | 37,970 | (1,157) |
| Catering and related services..... | 22,000 | 98,054 |
| United Nations Gift Centre..... | 120,900 | 178,549 |
| Credits for services rendered to revenue-producing activities..... | 441,470 | 441,262 |
| Other income..... | 66,750 | 71,479 |
| Miscellaneous income—International Court of Justice..... | 6,300 | 5,138 |
| | <u>3,250,000</u> | <u>3,336,474</u> |
| Members contributions: | | |
| As originally assessed for 1958 (schedule A)..... | 51,812,850 | |
| Assessable in connexion with 1958 supplementary appropriations..... | 6,059,050 | 57,871,900 |
| | | <u>61,208,374</u> |
| Deduct: | | |
| Obligations incurred, per statement of 1958 budget appropriations, etc..... | | 60,848,555 |
| Excess of income over obligations incurred carried to Surplus Account | | <u>359,819</u> |
| <i>Surplus Account</i> | | |
| Balance as at 1 January 1958..... | | 2,105,712 |
| Contributions by new Member States under General Assembly resolution 1223 (XII), paragraphs 3, 4 and 5: | | |
| By four States admitted to Membership in 1956, for 1957..... | 988,989 | |
| By four States admitted to Membership in 1956, for 1956..... | 102,428 | |
| By two States admitted to Membership in 1957, for 1957..... | 25,891 | 1,117,308 |
| | | <u>3,223,020</u> |
| Less: | | |
| Amount applied as credits to Members' contributions in 1958..... | | 2,671,850 |
| | | <u>551,170</u> |
| Add: | | |
| Savings effected in liquidating prior year's obligations..... | | 211,459 |
| Excess of income over obligations incurred for year ended 31 December 1958 | | 359,819 |
| | | <u>1,122,448</u> |
| Balance as at 31 December 1958..... | | <u>1,122,448</u> |
| CERTIFIED CORRECT | APPROVED | |
| (Signed) B. R. TURNER | | (Signed) Dag HAMMARSKJOLD |
| Controller | | 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
Julio GUTIERREZ, Colombia
A. HANSEN, Netherlands

Statement of assets and liabilities as at 31 December 1958 follows overleaf

Statement of assets and liabilities

| ASSETS | | | |
|---|------------|----|--------------------|
| | | \$ | \$ |
| <i>General Fund</i> | | | |
| Cash at banks and on hand..... | | | 7,879,777 |
| Contributions receivable from Members (schedule A)..... | | | 7,799,505 |
| Contributions assessable against Members in connexion with 1958 supplementary appropriations..... | | | 6,059,050 |
| Accounts receivable, advances, deposits, etc.: | | | |
| United Nations Suez Canal Clearance Operation..... | 27 | | |
| Other..... | 1,950,080 | | 1,950,107 |
| Capital assets: | | | |
| United Nations Headquarters buildings, New York..... | 67,093,291 | | |
| Land for permanent Headquarters site, New York..... | 9,600,000 | | |
| | 76,693,291 | | |
| Secretariat building and Assembly Hall, Library building and villas, Geneva... | 12,088,305 | | |
| Land and structures, Mogadiscio..... | 23,000 | | 88,804,596 |
| | | | |
| | | | <u>112,493,035</u> |
| <i>Working Capital Fund</i> | | | |
| Cash at banks..... | | | 1,304,415 |
| Interest bearing account with bank..... | | | 3,612,578 |
| Members' advances receivable..... | | | 1,800 |
| Advances to United Nations Emergency Force..... | 127,004 | | |
| Advances to General Fund to finance budgetary expenditures..... | 16,607,565 | | |
| Loans to preparatory commissions (schedule D)..... | 26,723 | | |
| Advances to finance miscellaneous self-liquidating purchases and activities (schedule E)..... | 319,915 | | 17,081,207 |
| | | | <u>22,000,000</u> |
| <i>Special Fund for Modernization of Palais des Nations, Geneva</i> | | | |
| Cash at banks..... | | | 62,896 |
| Interest bearing account with bank..... | | | 116,822 |
| Accounts receivable..... | | | 5,213 |
| Preliminary and modernization obligations incurred..... | | | 372,548 |
| | | | <u>557,479</u> |
| <i>Trust Funds and Special Accounts</i> | | | |
| Cash at banks and on hand..... | | | 8,899,355 |
| Investments | | | 88,885,464 |
| Accounts receivable, accrued interest, etc..... | | | 5,016,982 |
| | | | |
| | | | <u>102,801,801</u> |
| CERTIFIED CORRECT | | | |
| (Signed) B. R. TURNER | | | |
| Controller | | | |
| A U D I T | | | |

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

3

3

22,000,000

557,479

102,801,801

(Signed) Lars BREIE, Norway
Julio GUTIERREZ, Colombia
A. HANSEN, Netherlands

Schedules to statement III

SCHEDULE A

Contributions receivable from Members as at 31 December 1958

| | 1958 assessments | | | Assessments | | Total balances due \$ |
|--|--------------------|----------------------------------|----------------------|------------------------------|------------------------------|--------------------------------|
| | Assessments* \$ | Credits and Collections \$ | Balance due \$ | 1957 Balance due \$ | 1956 Balance due \$ | |
| Afghanistan..... | 30,900 | 30,900 | — | — | — | — |
| Albania..... | 20,600 | 12,400 | 8,200 | — | — | 8,200 |
| Argentina..... | 587,100 | 507,410 | 79,690 | — | — | 79,690 |
| Australia..... | 829,150 | 829,150 | — | — | — | — |
| Austria..... | 180,250 | 21,652 | 158,598 | 50,000 | — | 208,598 |
| Belgium..... | 638,600 | 597,150 | 41,450 | — | — | 41,450 |
| Bolivia..... | 25,750 | 4,915 | 20,835 | 19,838 | 19,845 | 60,518 |
| Brazil..... | 545,900 | 545,900 | — | — | — | — |
| Bulgaria..... | 72,100 | 52,774 | 19,326 | — | — | 19,326 |
| Burma..... | 51,500 | 29,788 | 21,712 | — | — | 21,712 |
| Byelorussian Soviet Socialist Republic | 242,050 | 242,050 | — | — | — | — |
| Cambodia..... | 20,600 | 17,632 | 2,968 | — | — | 2,968 |
| Canada..... | 1,591,350 | 1,591,350 | — | — | — | — |
| Ceylon..... | 56,650 | 56,650 | — | — | — | — |
| Chile..... | 149,350 | 27,038 | 122,312 | 109,957 | 15,730 | 247,999 |
| China..... | 2,580,150 | 362,221 | 2,217,929 | 1,943,043 | — | 4,160,972 |
| Colombia..... | 185,400 | 185,400 | — | — | — | — |
| Costa Rica..... | 20,600 | 17,610 | 2,990 | — | — | 2,990 |
| Cuba..... | 133,900 | 24,222 | 109,678 | — | — | 109,678 |
| Czechoslovakia..... | 422,300 | 422,300 | — | — | — | — |
| Denmark..... | 329,600 | 329,600 | — | — | — | — |
| Dominican Republic..... | 25,750 | 25,750 | — | — | — | — |
| Ecuador..... | 25,750 | 3,232 | 22,518 | 3,641 | — | 26,159 |
| El Salvador..... | 30,900 | 29,700 | 1,200 | — | — | 1,200 |
| Ethiopia..... | 56,650 | 56,650 | — | — | — | — |
| Federation of Malaya..... | 113,300 | 113,300 | — | — | — | — |
| Finland..... | 185,400 | 185,400 | — | — | — | — |
| France..... | 2,863,400 | 2,863,400 | — | — | — | — |
| Ghana..... | 36,050 | 11,995 | 24,055 | — | — | 24,055 |
| Greece..... | 97,850 | 97,850 | — | — | — | — |
| Guatemala..... | 36,050 | 36,050 | — | — | — | — |
| Haiti..... | 20,600 | 20,600 | — | — | — | — |
| Honduras..... | 20,600 | 2,699 | 17,901 | 474 | — | 18,375 |
| Hungary..... | 200,850 | 37,183 | 163,667 | 202,193 | — | 365,860 |
| Iceland..... | 20,600 | 20,600 | — | — | — | — |
| India..... | 1,493,500 | 1,353,500 | 140,000 | — | — | 140,000 |
| Indonesia..... | 257,500 | 257,500 | — | — | — | — |
| Iran..... | 133,900 | 22,356 | 111,544 | — | — | 111,544 |
| Iraq..... | 61,800 | 61,800 | — | — | — | — |
| Ireland..... | 92,700 | 92,700 | — | — | — | — |
| Israel..... | 82,400 | 9,734 | 72,666 | 10,081 | — | 82,747 |
| Italy..... | 1,045,450 | 1,045,450 | — | — | — | — |
| Japan..... | 988,800 | 988,800 | — | — | — | — |
| Jordan..... | 20,600 | 20,600 | — | — | — | — |
| Laos..... | 20,600 | 20,600 | — | — | — | — |
| Lebanon..... | 25,750 | 25,750 | — | 2,500 | — | 2,500 |
| Liberia..... | 20,600 | 20,600 | — | — | — | — |
| Libya..... | 20,600 | 14,213 | 6,387 | — | — | 6,387 |
| Luxembourg..... | 30,900 | 30,900 | — | — | — | — |
| Mexico..... | 350,200 | 49,610 | 300,590 | — | — | 300,590 |
| Morocco..... | 61,800 | 6,444 | 55,356 | — | — | 55,356 |
| Nepal..... | 20,600 | 20,600 | — | — | — | — |
| Netherlands..... | 576,800 | 576,800 | — | — | — | — |

SCHEDULE A (Continued)

| | 1958 assessments | | | Assessments | | Total balances due \$ |
|--|--------------------------------|----------------------------------|----------------------|------------------------------|------------------------------|--------------------------------|
| | Assessments ^a \$ | Credits and Collections \$ | Balance due \$ | 1957 Balance due \$ | 1958 Balance due \$ | |
| New Zealand..... | 216,300 | 216,300 | — | — | — | — |
| Nicaragua..... | 20,600 | 10,778 | 9,822 | — | — | 9,822 |
| Norway..... | 247,200 | 247,200 | — | — | — | — |
| Pakistan..... | 278,100 | 138,100 | 140,000 | — | — | 140,000 |
| Panama..... | 25,750 | 25,750 | — | — | — | — |
| Paraguay..... | 20,600 | 2,421 | 18,179 | 620 | — | 18,799 |
| Peru..... | 77,250 | 11,524 | 65,726 | — | — | 65,726 |
| Philippines..... | 206,000 | 117,082 | 88,918 | — | — | 88,918 |
| Poland..... | 782,800 | 449,269 | 333,531 | — | — | 333,531 |
| Portugal..... | 123,600 | 123,600 | — | — | — | — |
| Romania..... | 252,350 | 129,426 | 122,924 | — | — | 122,924 |
| Saudi Arabia..... | 36,050 | 36,050 | — | — | — | — |
| Spain..... | 571,650 | 68,288 | 503,362 | — | — | 503,362 |
| Sudan..... | 56,650 | 19,299 | 37,351 | — | — | 37,351 |
| Sweden..... | 736,450 | 736,450 | — | — | — | — |
| Thailand..... | 82,400 | 82,400 | — | — | — | — |
| Tunisia..... | 25,750 | 25,750 | — | — | — | — |
| Turkey..... | 314,150 | 314,150 | — | — | — | — |
| Ukrainian Soviet Socialist Republic... | 927,000 | 927,000 | — | — | — | — |
| Union of South Africa..... | 345,050 | 345,050 | — | — | — | — |
| Union of Soviet Socialist Republics... | 7,014,300 | 7,014,300 | — | — | — | — |
| United Arab Republic: | | | | | | |
| Egypt..... | 180,250 | 180,250 | — | — | — | — |
| Syria..... | 41,200 | 4,884 | 36,316 | — | — | 36,316 |
| United Kingdom of Great Britain and Northern Ireland..... | 3,924,300 | 3,924,300 | — | — | — | — |
| United States of America..... | 16,742,650 | 16,742,650 | — | — | — | — |
| Uruguay..... | 82,400 | 14,697 | 67,703 | 54,921 | — | 122,624 |
| Venezuela..... | 216,300 | 30,603 | 185,697 | — | — | 185,697 |
| Yemen..... | 20,600 | 2,421 | 18,179 | 17,382 | — | 35,561 |
| Yugoslavia..... | 180,250 | 180,250 | — | — | — | — |
| | <u>51,500,000</u> | <u>46,150,720</u> | <u>5,349,280</u> | <u>2,414,650</u> | <u>35,575</u> | <u>7,799,505</u> |

^a The amount of \$51,500,000 is made up as follows:

| | | |
|---|----|-------------------|
| Assessed in respect of the financial year 1958 and credited to income for 1958 (statement II)..... | \$ | \$ |
| Assessed in respect of supplementary appropriations from the financial year 1957 and credited to income for that year..... | | |
| | | 51,812,850 |
| | | 2,359,000 |
| | | <u>54,171,850</u> |

Deduct:

| | | |
|---|-----------|-------------------|
| Credits to assessments for the year 1958 for surplus as at 31 December 1957..... | 1,554,542 | |
| 1956 and 1957 contributions resulting from the assessment in 1958 on new Member States..... | 1,117,308 | |
| | | <u>2,671,850</u> |
| Total assessments for 1958 as above..... | | <u>51,500,000</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 1958

| | \$ |
|------------------|---------|
| Afghanistan..... | 3,297 |
| Argentina..... | 167,244 |
| Australia..... | 221,550 |
| Belgium..... | 123,228 |
| Bolivia..... | 12,873 |
| Canada..... | 292,012 |

SCHEDULE B (I) (Continued)

| | \$ |
|---|-----------|
| Chile..... | 48,888 |
| China..... | 185,941 |
| Cuba..... | 41,363 |
| Czechoslovakia..... | 179,025 |
| Denmark..... | 85,428 |
| Dominican Republic..... | 5,075 |
| Ecuador..... | 1,498 |
| El Salvador..... | 4,781 |
| France..... | 546,063 |
| Greece..... | 47,236 |
| Guatemala..... | 3,066 |
| Haiti..... | 8,148 |
| Honduras..... | 1,946 |
| India..... | 434,154 |
| Iran..... | 26,334 |
| Iraq..... | 12,285 |
| Luxembourg..... | 8,904 |
| Mexico..... | 28,861 |
| Netherlands..... | 159,985 |
| New Zealand..... | 72,975 |
| Nicaragua..... | 1,085 |
| Norway..... | 69,538 |
| Panama..... | 9,653 |
| Peru..... | 15,484 |
| Poland..... | 203,035 |
| Sweden..... | 163,324 |
| Thailand..... | 57,358 |
| Turkey..... | 40,943 |
| Union of South Africa..... | 137,921 |
| Union of Soviet Socialist Republics..... | 103,985 |
| United Arab Republic: | |
| Egypt..... | 29,421 |
| United Kingdom of Great Britain and Northern Ireland..... | 805,952 |
| Uruguay..... | 34,391 |
| Venezuela..... | 24,066 |
| Yugoslavia..... | 127,946 |
| | <hr/> |
| | 4,546,262 |
| | <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 1958*

| | \$ |
|---|------------|
| Afghanistan..... | 3,637.00 |
| Albania..... | 779.36 |
| Argentina..... | 72,220.69 |
| Australia..... | 90,275.85 |
| Austria..... | 6,949.27 |
| Belgium..... | 68,908.40 |
| Bolivia..... | 2,987.54 |
| Brazil..... | 70,661.98 |
| Bulgaria..... | 2,727.75 |
| Burma..... | 6,429.75 |
| Byelorussian Soviet Socialist Republic..... | 22,536.48 |
| Cambodia..... | 779.36 |
| Canada..... | 170,614.87 |
| Ceylon..... | 2,143.24 |
| Chile..... | 16,951.09 |
| China..... | 285,115.82 |
| Colombia..... | 19,548.92 |
| Costa Rica..... | 2,078.31 |
| Cuba..... | 15,717.09 |
| Czechoslovakia..... | 49,229.54 |

SCHEDULE B (II) (Continued)

| | \$ |
|---|--------------|
| Denmark..... | 37,928.82 |
| Dominican Republic..... | 2,597.84 |
| Ecuador..... | 2,403.01 |
| El Salvador..... | 2,922.60 |
| Ethiopia..... | 5,390.57 |
| Federation of Malaya..... | 1,428.83 |
| Finland..... | 7,144.12 |
| France..... | 299,469.00 |
| Ghana..... | 454.63 |
| Greece..... | 10,131.69 |
| Guatemala..... | 3,442.17 |
| Haiti..... | 2,078.31 |
| Honduras..... | 2,078.31 |
| Hungary..... | 8,508.00 |
| Iceland..... | 2,078.31 |
| India..... | 168,406.66 |
| Indonesia..... | 25,199.28 |
| Iran..... | 16,301.60 |
| Iraq..... | 6,624.56 |
| Ireland..... | 3,637.00 |
| Israel..... | 8,313.17 |
| Italy..... | 40,201.94 |
| Japan..... | 12,469.75 |
| Jordan..... | 779.36 |
| Laos..... | 779.36 |
| Lebanon..... | 2,727.74 |
| Liberia..... | 2,078.31 |
| Libya..... | 779.36 |
| Luxembourg..... | 2,922.61 |
| Mexico..... | 36,435.06 |
| Morocco..... | 779.36 |
| Nepal..... | 779.36 |
| Netherlands..... | 63,582.78 |
| New Zealand..... | 24,160.17 |
| Nicaragua..... | 2,078.31 |
| Norway..... | 25,718.87 |
| Pakistan..... | 34,941.28 |
| Panama..... | 2,597.86 |
| Paraguay..... | 2,078.31 |
| Peru..... | 9,027.59 |
| Philippines..... | 20,068.50 |
| Poland..... | 78,520.47 |
| Portugal..... | 4,806.07 |
| Romania..... | 9,677.05 |
| Saudi Arabia..... | 3,766.92 |
| Spain..... | 22,016.89 |
| Sudan..... | 714.41 |
| Sweden..... | 83,261.62 |
| Thailand..... | 9,547.18 |
| Tunis..... | 324.74 |
| Turkey..... | [35,590.77 |
| Ukrainian Soviet Socialist Republic..... | 85,924.39 |
| Union of South Africa..... | 41,695.75 |
| Union of Soviet Socialist Republics..... | 648,686.90 |
| United Arab Republic: | |
| Egypt..... | 24,355.00 |
| Syria..... | 4,416.35 |
| United Kingdom of Great Britain and Northern Ireland..... | 481,384.65 |
| United States of America..... | 1,797,528.61 |
| Uruguay..... | 8,962.66 |
| Venezuela..... | 20,003.56 |
| Yemen..... | 2,078.31 |
| Yugoslavia..... | 20,653.03 |
| | <hr/> |
| | 5,195,732.00 |
| | <hr/> |

* Subject to review of equity of new Member States in 1959.

SCHEDULE C

Status of the Tax Equalization Fund as at 31 December 1958

| | \$ | \$ |
|--|------------------|------------------|
| Balance as at 31 December 1957 | | 1,603,378 |
| Less: Part of additional 1957 income from Staff Assessment Plan not required on basis of revised estimate to meet charges for refunds, and credited to Members' 1959 assessments of contributions to: | | |
| United Nations..... | 153,536 | |
| United Nations Emergency Force..... | 41,226 | |
| | <u>194,762</u> | |
| Part of remaining balance of \$500,000 transferred from Working Capital Fund in 1956 estimated not required to meet charges for 1958 refunds, and credited to Members' 1958 assessments of United Nations contributions..... | 345,213 | 539,975 |
| | | <u>1,063,403</u> |
| Less: Charges for refund of 1956 Federal income taxes..... | 5,213 | |
| Charges for refund of 1956 New York State income taxes..... | 655 | |
| | <u>5,868</u> | |
| Less: Decrease of relevant advances, leaving a balance of \$4,791..... | 5,391 | 477 |
| | | <u>1,062,926</u> |
| Less: Charges for refund of 1957 Federal income taxes..... | 1,582,702 | |
| Charges for refund of 1957 New York State income taxes..... | 192,869 | |
| Charges for refund of 1957 Canadian income taxes..... | 1,017 | |
| | <u>1,776,588</u> | |
| Less: Decrease of relevant advances, leaving a balance of \$16,760..... | 1,104,803 | 671,785 |
| | | <u>391,141</u> |
| Plus: Actual 1958 income from Staff Assessment Plan in respect of United Nations, \$473,526 in excess of original estimate of \$5,370,000..... | 5,843,526 | |
| Original amount estimated not required to meet charges for refunds and credited to Members' 1958 assessments of United Nations contributions..... | 3,624,213 | |
| | <u>2,219,313</u> | |
| Actual 1958 income from Staff Assessment Plan in respect of United Nations Emergency Force..... | 115,903 | 2,335,216 |
| | | <u>2,726,357</u> |
| Less: Charges for refund of 1958 Federal income taxes..... | 467 | |
| Advances for 1958 Federal income taxes..... | 1,262,744 | 1,263,211 |
| | | <u>1,463,146</u> |
| Balance as at 31 December 1958..... | | |
| This amount of \$1,463,146 is accounted for as follows: | | |
| Provision for meeting charges for refunds of income taxes: | | |
| In respect of 1956, \$44,751 less advances outstanding, \$4,791..... | | 39,960 |
| In respect of 1957, \$213,154 less advances outstanding, \$16,760..... | | 196,394 |
| In respect of 1958, \$1,900,107 less advances made, \$1,262,744..... | | 637,363 |
| Additional 1958 income from Staff Assessment Plan..... | | 589,429 |
| | | <u>1,463,146</u> |

SCHEDULE D

Loans to preparatory commissions for the year ended 31 December 1958

| | Balance 1 January 1958 \$ | Advances during year \$ | Repayments during year \$ | Balance 31 December 1958 \$ |
|--|------------------------------------|----------------------------------|------------------------------------|--------------------------------------|
| Preparatory Commission of the International Atomic Energy Agency..... | 624,000 | — | 624,000 | — |
| Preparatory Commission of the Inter-Governmental Maritime Consultative Organization..... | 6,239 | 20,484 | — | 26,723 |
| | <u>630,239</u> | <u>20,484</u> | <u>624,000</u> | <u>26,723</u> |

SCHEDULE E

Advances to finance miscellaneous self-liquidating purchases and activities for the year ended 31 December 1958

| | <i>Balance 1 January 1958 \$</i> | <i>Advances during year \$</i> | <i>Repayments during year \$</i> | <i>Balance 31 December 1958 \$</i> |
|---|--|--|--|--|
| With prior concurrence of the Advisory Committee on Administrative and Budgetary Questions: | | | | |
| Insurance Secretariat Building..... | 52,400 | — | 11,433 | 40,967 |
| Villa "Le Bocage", repairs and renovation..... | 30,159 | — | 4,671 | 25,488 |
| Paper purchases..... | 94,365 | 93,852 | 122,797 | 65,420 |
| Catering and related services (operating capital).... | 2,839 | 210,805 | 163,644 | 50,000 |
| Gift Centre (operating capital)..... | 87,500 | — | 7,500 | 80,000 |
| | <u>267,263</u> | <u>304,657</u> | <u>310,045</u> | <u>261,875</u> |
| Within the limit of the \$125,000 revolving fund for other self-liquidating purchases and activities..... | 56,010 | 165,574 | 163,544 | 58,040 |
| | <u>323,273</u> | <u>470,231</u> | <u>473,589</u> | <u>319,915</u> |

SCHEDULE F

Advances from Members for the Working Capital Fund as at 31 December 1958^a

| | \$ |
|---|--------------|
| Afghanistan..... | 13,200.00 |
| Albania..... | 8,800.00 |
| Argentina..... | 250,800.00 |
| Australia..... | 354,200.00 |
| Austria..... | 77,000.00 |
| Belgium..... | 272,800.00 |
| Bolivia..... | 11,000.00 |
| Brazil..... | 233,200.00 |
| Bulgaria..... | 30,800.00 |
| Burma..... | 22,000.00 |
| Byelorussian Soviet Socialist Republic..... | 103,400.00 |
| Cambodia..... | 8,800.00 |
| Canada..... | 679,800.00 |
| Ceylon..... | 24,200.00 |
| Chile..... | 63,800.00 |
| China..... | 1,102,200.00 |
| Colombia..... | 79,200.00 |
| Costa Rica..... | 8,800.00 |
| Cuba..... | 57,200.00 |
| Czechoslovakia..... | 180,400.00 |
| Denmark..... | 140,800.00 |
| Dominican Republic..... | 11,000.00 |
| Ecuador..... | 11,000.00 |
| El Salvador..... | 13,200.00 |
| Ethiopia..... | 24,200.00 |
| Federation of Malaya..... | 48,400.00 |
| Finland..... | 79,200.00 |
| France..... | 1,223,200.00 |
| Ghana..... | 15,400.00 |
| Greece..... | 41,800.00 |
| Guatemala..... | 15,400.00 |

^a The advances listed are fully paid, with the following exceptions:

| | \$ |
|--------------|-----------------|
| Bolivia..... | 1,000.00 |
| Yemen..... | 800.00 |
| | <u>1,800.00</u> |

SCHEDULE F (Concluded)

| | \$ |
|---|---------------|
| Haiti..... | 8,800.00 |
| Honduras..... | 8,800.00 |
| Hungary..... | 85,800.00 |
| Iceland..... | 8,800.00 |
| India..... | 638,000.00 |
| Indonesia..... | 110,000.00 |
| Iran..... | 57,200.00 |
| Iraq..... | 26,400.00 |
| Ireland..... | 39,600.00 |
| Israel..... | 35,200.00 |
| Italy..... | 446,600.00 |
| Japan..... | 422,400.00 |
| Jordan..... | 8,800.00 |
| Laos..... | 8,800.00 |
| Lebanon..... | 11,000.00 |
| Liberia..... | 8,800.00 |
| Libya..... | 8,800.00 |
| Luxembourg..... | 13,200.00 |
| Mexico..... | 149,600.00 |
| Morocco..... | 26,400.00 |
| Nepal..... | 8,800.00 |
| Netherlands..... | 246,400.00 |
| New Zealand..... | 92,400.00 |
| Nicaragua..... | 8,800.00 |
| Norway..... | 105,600.00 |
| Pakistan..... | 118,800.00 |
| Panama..... | 11,000.00 |
| Paraguay..... | 8,800.00 |
| Peru..... | 33,000.00 |
| Philippines..... | 88,000.00 |
| Poland..... | 334,400.00 |
| Portugal..... | 52,800.00 |
| Romania..... | 107,800.00 |
| Saudi Arabia..... | 15,400.00 |
| Spain..... | 244,200.00 |
| Sudan..... | 24,200.00 |
| Sweden..... | 314,600.00 |
| Thailand..... | 35,200.00 |
| Tunisia..... | 11,000.00 |
| Turkey..... | 134,200.00 |
| Ukrainian Soviet Socialist Republic..... | 396,000.00 |
| Union of South Africa..... | 147,400.00 |
| Union of Soviet Socialist Republics..... | 2,996,400.00 |
| United Arab Republic: | |
| Egypt..... | 77,000.00 |
| Syria..... | 17,600.00 |
| United Kingdom of Great Britain and Northern Ireland..... | 1,676,400.00 |
| United States of America..... | 7,152,200.00 |
| Uruguay..... | 35,200.00 |
| Venezuela..... | 92,400.00 |
| Yemen..... | 8,800.00 |
| Yugoslavia..... | 77,000.00 |
| | <hr/> |
| | 22,000,000.00 |
| | <hr/> |

SCHEDULE G

Library Endowment Fund

Status of the Fund as at 31 December 1958

| | \$ | \$ |
|--|---------------------|---------|
| Accumulated income: | | |
| Balance as at 1 January 1958 | 35,487 | |
| Net interest received and accrued during year | 14,544 | |
| Savings in 1958 in liquidating prior year's obligations | — | 50,031 |
| <i>Deduct:</i> expenditures and obligations incurred in 1958 for library books and equipment | | 12,927 |
| Balance of unexpended income at 31 December 1958 | | 37,104 |
| Principal of Fund | | 587,239 |
| Total of Fund | | 624,343 |
| 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, 3¾% | 13,975 | |
| Dominion of Canada, perpetual, 3% | 21,804 | |
| Government of Sweden bonds, 1969, 2¾% | 47,185 ^a | |
| Government of Sweden bonds, 1982, 3½% | 28,556 ^a | |
| Government of Sweden bonds, 1988, 3½% | 28,588 ^a | |
| Government of Sweden bonds, 1994, 3½% | 28,836 ^a | |
| International Bank for Reconstruction and Development, 1 March 1976, 3% | 49,813 | |
| Standard Oil of New Jersey debenture, 15 May 1971, 2¾% | 9,482 | |
| | 586,695 | |
| Cash at banks | 37,134 | |
| Interest accrued | 4,247 | |
| | 628,076 | |
| <i>Deduct:</i> accounts payable | 3,733 | 624,343 |
| Statement of appropriations: | | |
| Appropriated by the General Assembly under resolution 1230 (XII) | | 13,000 |
| <i>Deduct:</i> expenditures and obligations incurred in 1958 | | 12,927 |
| Unobligated balance of appropriations surrendered | | 73 |

^a Valuation is at cost, \$133,165, in accordance with the financial rules of the Fund; the market value as at 31 December 1958 totalled \$75,283.

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 H

Expanded Programme of Technical Assistance Status of the Special Account as at 31 December 1958

| | \$ | \$ |
|---|-------------------|-------------------|
| Balance on hand as at 1 January 1958..... | | 17,469,348 |
| Contributions pledged for 1958 (schedule I)..... | 31,307,193 | |
| Less: Adjustments of prior years' pledges and services received..... | 68,390 | |
| | <u>31,238,803</u> | |
| Less: Exchange adjustments upon receipt of contributions..... | 813,397 | 30,425,406 |
| | | <u>2,754,447</u> |
| Contributions of Governments towards local living costs of experts..... | | 25,670 |
| Advance payments by Governments towards 1959 local living costs of experts... | | 129,914 |
| Other receipts (net)..... | | <u>50,804,785</u> |
| Less: Exchange adjustments..... | 368,020 | |
| Less: Miscellaneous income..... | 259,082 | |
| | <u>108,938</u> | |
| Remittances to participating organizations and Technical Assistance Board secretariat..... | 34,461,663 | 34,570,601 |
| | | <u>16,234,184</u> |
| Represented by: | | |
| Cash at banks, on hand and in transit..... | | 7,309,717 |
| Interest bearing account with bank..... | | 3,908,253 |
| Contributions pledged, but not received at 31 December 1958 (schedule I).... | | 3,656,804 |
| Contributions receivable from Governments towards local living costs of experts for 1958 and prior years..... | | 1,066,839 |
| Accounts receivable including accrued interest..... | | 180,237 |
| Contributions in kind, accepted but not used..... | | 112,334 |
| | | <u>16,234,184</u> |
| This amount of \$16,234,184 is accounted for as follows: | | |
| Working Capital and Reserve Fund..... | | 12,000,000 |
| Less: Contingency authorizations..... | 1,246,955 | |
| Advance for 1958 programme..... | 4,095,374 | 5,342,329 |
| | | <u>6,657,671</u> |
| Service Benefit Financing Fund..... | | 222,571 |
| Contributions pledged, but not received at 31 December 1958 (schedule I).... | | 3,656,804 |
| Contributions receivable from Governments towards 1958 local living costs of experts..... | | 547,124 |
| Advance payments by Governments towards 1959 local living costs of experts. | | 25,670 |
| Contributions not allocated..... | | 700,283 |
| Accounts payable..... | | 81,274 |
| Undrawn allocations: | | |
| United Nations..... | 1,430,386 | |
| International Labour Organisation..... | 658,248 | |
| Food and Agriculture Organization of the United Nations..... | 827,001 | |
| United Nations Educational, Scientific and Cultural Organization..... | 1,158,141 | |
| International Civil Aviation Organization..... | (76,206) | |
| World Health Organization..... | 209,211 | |
| World Meteorological Organization..... | (104) | |
| International Telecommunication Union..... | 24,500 | |
| Technical Assistance Board secretariat..... | 111,610 | 4,342,787 |
| | | <u>16,234,184</u> |

SCHEDULE 1

Expanded Programme of Technical Assistance

Contributions receivable from Governments as at 31 December 1958

| <i>Currency pledged for 1958</i> | <i>Amount</i> | <i>Pledged for 1958 \$</i> | <i>Pledged for prior years, unpaid at 1 January 1958 \$</i> | <i>Received in 1958 \$</i> | <i>Balance due \$</i> |
|--|---------------|------------------------------------|---|------------------------------------|-------------------------------|
| Afghanistan (equivalent of US\$)..... | — | 12,500 | 22,500 | 35,000 | — |
| Albania (lek)..... | 100,000 | 2,000 | — | 2,000 | — |
| Argentina (Argentine pesos)..... | 6,480,000 | 360,000 | — | 360,000 | — |
| Australia (equivalent of US\$)..... | — | 625,000 | — | 625,000 | — |
| Austria (schillings)..... | 1,500,000 | 57,692 | — | 57,692 | — |
| Belgium (Belgian francs)..... | 21,875,000 | 437,500 | 13,500 | 437,500 | 13,500 |
| Bolivia (equivalent of US\$)..... | — | 20,789 | 25,000 | 25,000 | 20,789 |
| Brazil (cruzeiros)..... | 15,400,000 | 832,432 | 69,984 | 700,042 | 142,374 |
| Bulgaria (leva)..... | 100,000 | 14,706 | — | 14,706 | — |
| Burma (equivalent of US\$)..... | — | 30,000 | — | 30,000 | — |
| Byelorussian Soviet Socialist Republic (roubles)..... | 200,000 | 50,000 | — | 50,000 | — |
| Cambodia (riels)..... | 216,000 | 6,171 | 5,133 | 5,133 | 6,171 |
| Canada (United States \$)..... | 2,000,000 | 2,000,000 | 833,500 | 2,833,500 | — |
| Ceylon (equivalent of US\$)..... | — | 20,000 | — | 20,000 | — |
| Chile (Chilean pesos)..... | 77,000,000 | 77,856 | 72,747 | 61,625 | 88,978 |
| China (equivalent of US\$)..... | — | 20,000 | — | 20,000 | — |
| Colombia (United States \$)..... | 100,000 | 100,000 | 80,000 | 140,000 | 40,000 |
| Costa Rica (United States \$)..... | 10,053 | 10,053 | 10,053 | 20,106 | — |
| Cuba (Cuban pesos)..... | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Czechoslovakia (crowns)..... | 500,000 | 69,444 | — | 69,444 | — |
| Denmark (Danish kroner)..... | 4,000,000 | 579,123 | — | 579,123 | — |
| Dominican Republic (United States \$)..... | 33,000 | 33,000 | — | 33,000 | — |
| Ecuador (sucres)..... | 170,000 | 11,333 | 17,995 | — | 29,328 |
| El Salvador (United States \$)..... | 7,700 | 7,700 | — | 7,700 | — |
| Ethiopia (equivalent of US\$)..... | — | 20,000 | — | — | 20,000 |
| Federation of Malaya (United States \$)..... | 20,000 | 20,000 | — | 20,000 | — |
| Finland (equivalent of US\$)..... | — | 25,000 | — | 25,000 | — |
| France (French francs)..... | 648,000,000 | 1,542,857 | 1,964 | 1,544,821 | — |
| Germany (Federal Republic of) (German marks)..... | 4,000,000 | 952,381 | 28,571 | 980,952 | — |
| Ghana (pounds)..... | 15,750 | 44,100 | 30,000 | 30,000 | 44,100 |
| Greece (equivalent of US\$)..... | — | 25,000 | 10,000 | 35,000 | — |
| Guatemala (United States \$)..... | 10,000 | 10,000 | — | — | 10,000 |
| Haiti (gourdes)..... | 72,000 | 14,400 | — | — | 14,400 |
| Honduras (equivalent of US\$)..... | — | 10,000 | 16,000 | — | 26,000 |
| Hungary (forint)..... | 500,000 | 42,608 | — | 42,608 | — |
| Iceland (equivalent of US\$)..... | — | 3,888 | — | 3,888 | — |
| India (equivalent of US\$)..... | — | 525,000 | — | 525,000 | — |
| Indonesia (rupiahs)..... | 900,000 | 35,857 | — | 35,857 | — |
| Iran (equivalent of US\$)..... | — | 50,000 | 50,000 | 100,000 | — |
| Iraq (dinars)..... | 20,000 | 56,000 | — | 56,000 | — |
| Ireland (Irish pounds)..... | 3,650 | 10,220 | — | 10,220 | — |
| Israel (Israeli pounds)..... | 90,000 | 50,000 | 38,889 | 44,444 | 44,445 |
| Italy (lira)..... | 150,000,000 | 240,000 | — | 112,000 | 128,000 |
| Japan (equivalent of US\$)..... | — | 135,000 | — | 135,000 | — |
| Jordan (dinars)..... | 2,100 | 5,881 | — | 5,881 | — |
| Korea (United States \$)..... | 3,500 | 3,500 | — | 3,500 | — |
| Laos (United States \$)..... | 3,000 | 3,000 | 1,428 | 4,428 | — |
| Lebanon (Lebanese pounds)..... | 25,000 | 7,874 | — | — | 7,874 |
| Liberia (United States \$)..... | 25,000 | 25,000 | — | 20,000 | 5,000 |
| Libya (United States \$)..... | 6,000 | 6,000 | — | 6,000 | — |
| Luxembourg (Belgian francs)..... | 150,000 | 3,000 | — | 3,000 | — |
| Mexico (Mexican pesos)..... | 1,420,000 | 113,600 | — | — | 113,600 |
| Monaco (French francs)..... | 500,000 | 1,429 | — | 1,429 | — |
| Morocco (United States \$)..... | 10,000 | 10,000 | — | — | 10,000 |
| Nepal (United States \$)..... | 5,000 | 5,000 | 5,070 | 5,070 | 5,000 |
| Netherlands (Netherlands guilders)..... | 4,151,500 | 1,092,500 | — | 1,092,500 | — |
| New Zealand (New Zealand pounds)..... | 75,000 | 210,000 | — | 210,000 | — |
| Nicaragua (cordobas)..... | 40,000 | 5,714 | 6,429 | 6,429 | 5,714 |

SCHEDULE I (Concluded)

| <i>Currency pledged for 1958</i> | <i>Amount</i> | <i>Pledged for 1958 \$</i> | <i>Pledged for prior years, unpaid at 1 January 1958 \$</i> | <i>Received in 1958 \$</i> | <i>Balance due \$</i> |
|--|---------------|------------------------------------|---|------------------------------------|-------------------------------|
| Norway (Norwegian kronor)..... | 2,920,000 | 408,792 | — | 408,792 | — |
| Pakistan (equivalent of US\$)..... | — | 170,000 | — | 170,000 | — |
| Panama (United States \$)..... | 3,000 | 3,000 | — | 3,000 | — |
| Paraguay (United States \$)..... | 12,000 | 12,000 | 24,000 | — | 36,000 |
| Peru (equivalent of US\$)..... | — | 30,000 | 42,000 | — | 72,000 |
| Philippines (Philippines pesos)..... | 132,000 | 66,000 | 66,000 | 132,000 | — |
| Poland (zlotys)..... | 300,000 | 75,000 | — | 75,000 | — |
| Portugal (United States \$)..... | 15,000 | 15,000 | — | 15,000 | — |
| Romania (Lei)..... | 100,000 | 16,667 | — | 16,667 | — |
| Saudi Arabia (United States \$)..... | 25,000 | 25,000 | — | 25,000 | — |
| Spain (pesetas)..... | 2,100,000 | 50,000 | — | 50,000 | — |
| Sudan (equivalent of US\$)..... | 161,000 | 161,000 | — | 124,000 | 37,000 |
| Sweden (Swedish kronor)..... | 4,500,000 | 869,901 | — | 869,901 | — |
| Switzerland (Swiss francs)..... | 1,500,000 | 350,467 | 175,234 | 525,701 | — |
| Thailand (Thailand bahts)..... | 800,000 | 38,797 | — | 38,797 | — |
| Tunisia (equivalent of US\$)..... | — | 2,000 | 2,000 | 2,000 | 2,000 |
| Turkey (equivalent of US\$)..... | 210,000 | 210,000 | — | 210,000 | — |
| Ukrainian Soviet Socialist Republic (roubles)..... | 500,000 | 125,000 | — | 125,000 | — |
| Union of Soviet Socialist Republics (roubles)..... | 4,000,000 | 1,000,000 | — | 1,000,000 | — |
| United Arab Republic: | | | | | |
| Egypt (Egyptian pounds)..... | 40,000 | 114,877 | 14,360 | — | 129,237 |
| Syria (Syrian pounds)..... | 50,000 | 13,966 | 13,966 | 13,966 | 13,966 |
| United Kingdom of Great Britain and Northern Ireland (pounds sterling)... | 800,000 | 2,240,000 | — | 2,240,000 | — |
| United States of America (United States \$) | 14,088,237 | 14,088,237 | 5,075,830 | 17,132,739 | 2,031,328 |
| Uruguay (equivalent of US\$)..... | — | 120,000 | 415,000 | — | 535,000 |
| Vatican City (United States \$)..... | 2,000 | 2,000 | — | 2,000 | — |
| Venezuela (United States \$)..... | 250,000 | 250,000 | — | 250,000 | — |
| Viet-Nam (equivalent of US\$)..... | 25,714 | 25,714 | — | 25,714 | — |
| Yugoslavia (dinars)..... | 35,000,000 | 116,667 | — | 116,667 | — |
| | | <u>31,307,193</u> | <u>7,192,153*</u> | <u>34,842,542</u> | <u>3,656,804</u> |

* Balance at 31 December 1957.....

| | <i>\$ Reduction</i> | <i>\$ Increase</i> | |
|-------------------------------------|-------------------------|------------------------|------------------|
| Adjustments in 1958 to the pledges: | | | |
| Cambodia..... | 10 | — | |
| Chile..... | 6,963 | — | |
| Costa Rica..... | — | 53 | |
| France..... | 393 | — | |
| Nepal..... | — | 70 | |
| United States of America..... | 4,577 | — | |
| | <u>11,943</u> | <u>123</u> | <u>11,820</u> |
| Adjusted balance..... | | | <u>7,192,153</u> |

REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE AUDIT OF THE UNITED NATIONS ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1958

1. General Assembly resolution 74 (I) 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 1958 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 by 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 1958 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 1958;
- III. Statement of assets and liabilities as at 31 December 1958.

The Secretary-General also submitted financial statements relating to the following activities:

- A. The Expanded Programme of Technical Assistance for Economic Development of Under-developed Countries, including:
 - I. United Nations—status of funds as at 31 December 1958;
 - II. Technical Assistance Board secretariat—status of funds as at 31 December 1958.
- B. United Nations Suez Canal Clearance Operation—status of funds as at 31 December 1958.
- C. United Nations Emergency Force—status of funds as at 31 December 1958.

All the above statements are certified by the Board as being in accordance with the books and records. Separate reports of the Board of Auditors have been presented regarding the audit of the accounts mentioned under B and C above.

4. *Defalcations at an information centre.* In September 1958, defalcations of \$12,803 dating back to July 1957 in the imprest cash of an information centre came to light. Of this amount, \$1,029 has been reimbursed by the locally recruited bookkeeper who committed the defalcations and some further recovery from final pay may be expected.

5. *Illegal exchange transactions at a mission.* Illegal dollar exchange transactions had been entered into by a local finance clerk during the period June 1956 through September 1958 by forging the signatures of the administrative officers in charge. As local currency at the official rate has been deposited into the United Nations account with the local bank, no loss occurred to the United Nations.

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

| | <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 Relief and Works Agency for Palestine Refugees in the Near East.. | 31 December |
| United Nations Korean Reconstruction Agency (UNKRA)..... | 30 June (normal) |

The financial statements regarding these various activities, except those for UNKRA, have been submitted to the Board and certified. The Board has been informed that for UNKRA a financial liquidation report and accounts will be prepared at approximately 31 December 1959 and will cover the period from 1 July 1958 to the date of liquidation.

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 certain matters related to the routine of administration which were noted during the audit.

May 1959

(Signed) Lars BREIE, *Norway*

Julio GUTIERREZ, *Colombia*

A. HANSEN, *Netherlands*

Part II

UNITED NATIONS PARTICIPATION IN THE EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE FOR ECONOMIC DEVELOPMENT OF UNDER-DEVELOPED COUNTRIES, AND THE TECHNICAL ASSISTANCE BOARD SECRETARIAT

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1958

1. There is submitted herein a financial report, together with financial statements, for the year ended 31 December 1958 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 1958, exclusive of allocations for local costs, for project and related administrative expenditures of the United Nations under the Programme amounted to \$10,058,127, while obligations incurred for these purposes were \$9,771,847. It is to be noted that for reason of comparability the obligations incurred exclude local costs of experts reimbursable by Governments. Under "accounts receivable, advances, etc.," an amount of \$93,689 represents the contributions receivable from Governments at year-end for such costs incurred under the regular technical programmes of the United Nations.

4. Statement I shows a balance as at 31 December 1958 of \$599,632, 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> \$ |
|---|--------------------|---------------------------------------|----------------------|
| Allocations in specified and non-specified currencies from general resources under the Expanded Programme..... | 7,556,450 | 7,786,531 | 286,280 |
| Contingency authorizations..... | 410,577 | 364,973 | |
| Local cost allocations applicable to project costs incurred against the above allocations and authorizations..... | 470,757 | — | |
| Regular United Nations technical programmes..... | 2,091,100 | 2,091,100 | — |
| Savings on liquidation of prior years' obligations under the Expanded Programme and miscellaneous income less exchange adjustments..... | 313,352 | — | 313,352 |
| | <u>10,842,236</u> | <u>10,242,604</u> | <u>599,632</u> |

The contingency authorizations were made by the Executive Chairman of the Technical Assistance Board with the provision that their use was restricted to particular purposes, and the unused balances have to be returned to the Special Account. The excess of allocations from general resources under the Expanded Programme over obligations incurred (designated as year-end carry-over) and the savings on the liquidation of prior years' obligations realized in 1958 and miscellaneous income, less exchange adjustments, \$313,352, have also to revert to the Special Account, in accordance with rules established in the Technical Assistance Board in 1955. It is to be noted that the appropriation in part VI, under sections 16, 17, 18 and 19 of the 1958 budget of the United Nations have been fully utilized for the purposes for which they were given; an amount of \$67,157 representing savings in 1958 on the liquidation of obligations incurred against the regular technical programmes of the United Nations for the years 1956 and 1957 was transferred to the United Nations General Fund as miscellaneous income (refund of prior years' expenditure).

5. The amount for allocations from general resources under the Expanded Programme was derived as follows:

| | |
|--|------------------|
| | \$ |
| Re-allocation in respect of 1957 carry-over..... | 498,170 |
| Allocations to the United Nations out of total approved earmarkings for participating organizations of \$31,158,556..... | 7,058,280 |
| | <u>7,556,450</u> |

6. Details of the operational and administrative obligations incurred will be found in three schedules annexed to statement I. These are summarized, together with comparative figures for 1957, as follows:

| | 1958 \$ | 1957 \$ |
|--|------------|------------|
| A. Project costs exclusive of local costs..... | 8,378,833 | 7,940,092 |
| Allocations for local costs..... | 470,757 | — |
| B. Operational services costs..... | 939,666 | 917,539 |
| | <hr/> | <hr/> |
| C. Administrative costs..... | 9,789,256 | 8,857,631 |
| | 453,348 | 442,006 |
| | <hr/> | <hr/> |
| TOTALS | 10,242,604 | 9,299,637 |
| | <hr/> | <hr/> |

In addition, expenditures totalling \$253,597 were incurred in 1958 as reported in schedule D 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 inclusive of expenses offset by local costs allocations to \$10,496,201. This sum excludes obligations totalling \$45,535 for human rights activities, referred to in part VI under section 18a of the United Nations budget, which are administered by the Technical Assistance Administration.

7. Against the unused balances of the regular allocations in specified and non-specified currencies, firm contractual commitments for supplies and equipment amounting to \$239,695 had been incurred prior to 30 November 1958, but the recorded obligations were cancelled because of non-delivery by 31 December 1958. These commitments have been reported to the Technical Assistance Board and a request made for re-allocation of funds in 1959 in accordance with the rules established by the Board in 1955. In respect of the balance of contingency authorizations, similar commitments totalled \$22,795, and a re-allocation of the latter amount may be expected in 1959. Had delivery in all cases been effected by 31 December 1958, the financial operations for the year 1958 would have totalled \$10,758,691.

8. The following table presents a comparison of administrative costs for the year 1958 with those for the year 1957:

| | 1958 \$ | 1957 \$ |
|-------------------------------------|------------|------------|
| Personal services..... | 413,742 | 395,012 |
| Supplies and materials..... | 2,512 | 3,070 |
| Travel and transportation..... | 33,450 | 38,245 |
| Contractual and other services..... | 3,644 | 5,679 |
| | <hr/> | <hr/> |
| | 453,348 | 442,006 |
| | <hr/> | <hr/> |

Administrative costs for the year 1958 represent about 4.3 per cent of the total obligations incurred under the Programme, as against 4.7 per cent for 1957, and thus reflect a decrease. It is to be noted in this connexion that the administrative costs include, for 1958, \$27,000 and, for 1957, \$26,000 in respect of charges for tax reimbursement.

9. No *ex gratia* payments were made in 1958.

Expenditures of the Technical Assistance Board secretariat

10. As shown in statement II, the total obligations incurred for the year 1958 amounted to \$1,955,222 as against allocations by the Board of \$1,966,600. The balance of \$11,378 and other income of \$21,206 revert to the Special Account. Exchange adjustments totalling \$29,075 were charged to the Special Account inasmuch as they were incurred mainly on Special Account funds with resident representatives and liaison officers for programme operations on behalf of the participating organizations.

11. Further details of the obligations incurred for the year 1958 are reported in schedules A and B attached to statement II. These are summarized below, together with comparative figures for the year 1957:

| | 1958 \$ | 1957 \$ |
|---|------------|------------|
| A. Resident representatives' and liaison officers' costs..... | 1,465,533 | 1,326,751 |
| B. Central administrative costs of the secretariat..... | 489,689 | 454,458 |
| | <hr/> | <hr/> |
| | 1,955,222 | 1,781,209 |
| | <hr/> | <hr/> |

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:

| | 1958 | | | 1957 |
|-------------------------------------|---|---|--------------------|--------------------|
| | <i>Resident representatives and liaison officers' costs</i> \$ | <i>Central administrative costs</i> \$ | <i>Total</i> \$ | <i>Total</i> \$ |
| Personal services..... | 1,162,869 | 388,415 | 1,551,284 | 1,396,460 |
| Supplies and services..... | 26,091 | 5,426 | 31,517 | 60,026 |
| Travel and transportation..... | 210,479 | 55,225 | 265,704 | 203,442 |
| Contractual and other services..... | 66,094 | 40,623 | 106,717 | 121,281 |
| | <u>1,465,533</u> | <u>489,689</u> | <u>1,955,222</u> | <u>1,781,209</u> |

(Signed) Dag HAMMARSKJOLD
Secretary-General

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1958

United Nations—status of funds as at 31 December 1958

| | \$ | \$ |
|---|-----------|------------|
| Balance as at 31 December 1957..... | | 1,306,264 |
| <i>Less:</i> | | |
| Excess of 1957 allocations and other income over obligations incurred surrendered to the Special Account..... | | 808,094 |
| Balance, re-allocated in 1958..... | | 498,170 |
| Allocations from contributions and other available funds in 1958..... | 7,468,857 | |
| United Nations technical programmes..... | 2,091,100 | 9,559,957 |
| Total funds available..... | | 10,058,127 |
| Obligations incurred during 1958: | | |
| Project costs (schedule A)..... | 8,849,590 | |
| <i>Less:</i> Local costs allocations..... | 470,757 | 8,378,833 |
| Operational services costs (schedule B)..... | 939,666 | |
| Administrative costs (schedule C)..... | 453,348 | 9,771,847 |
| Excess of allocations and other available funds over obligations incurred..... | | 286,280 |
| Other income: | | |
| Savings on liquidation of prior years' obligations..... | 273,068 | |
| Miscellaneous..... | 103,616 | 376,684 |
| <i>Less:</i> Exchange adjustments (net)..... | 63,332 | 313,352 |
| Balance as of 31 December 1958, to revert to the Special Account..... | | 599,632 |
| Represented by: | | |
| Cash at banks, on hand or in transit..... | 1,201,692 | |
| Undrawn allocations..... | 1,430,386 | |
| Accounts receivable, advances, etc..... | 358,991 | 2,991,069 |
| <i>Less:</i> | | |
| Unliquidated obligations 1957..... | 342,508 | |
| Unliquidated obligations 1958..... | 1,673,805 | |
| Trust funds for projects (schedule D)..... | 138,411 | |
| Accounts payable..... | 52,810 | |
| Other credit balances..... | 183,903 | 2,391,437 |
| | | 599,632 |

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 1958, 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
Julio GUTIERREZ, Colombia
A. HANSEN, Netherlands

Schedules to statement I

SCHEDULE A

Obligations incurred: Project costs for the period from 1 January to 31 December 1958

| <i>Designation</i> | <i>Cash disbursements \$</i> | <i>Unliquidated obligations \$</i> | <i>Total \$</i> |
|--|--------------------------------------|--|---------------------|
| EUROPE, MIDDLE EAST AND AFRICA | | | |
| Europe—regional projects..... | 54,210 | 22,496 | 76,706 |
| Austria..... | 1,255 | 1,945 | 3,200 |
| Denmark..... | 1,775 | 825 | 2,600 |
| Finland..... | 9,834 | 4,332 | 14,166 |
| France..... | 1,835 | 415 | 2,250 |
| Germany (Federal Republic of)..... | 2,384 | 616 | 3,000 |
| Greece..... | 105,332 | 21,757 | 127,089 |
| Iceland..... | 5,946 | 387 | 6,333 |
| Ireland..... | 6,486 | 35 | 6,521 |
| Italy..... | 214 | 2,061 | 2,275 |
| Netherlands..... | 3,000 | 621 | 3,621 |
| Norway..... | 2,369 | 35 | 2,404 |
| Poland..... | 4,039 | 15,614 | 19,653 |
| Portugal..... | — | — | — |
| Spain..... | 3,248 | 2,000 | 5,248 |
| Sweden..... | — | 1,700 | 1,700 |
| Switzerland..... | 3,081 | 153 | 3,234 |
| Turkey..... | 221,076 | 45,461 | 266,537 |
| Yugoslavia..... | 122,760 | 187,290 | 310,050 |
| Middle East and Near East—regional projects..... | 21,088 | 787 | 21,875 |
| Afghanistan..... | 141,705 | 11,622 | 153,327 |
| Egypt..... | 167,535 | 50,149 | 217,684 |
| Iran..... | 351,204 | 31,800 | 383,004 |
| Iraq..... | 91,422 | 19,226 | 110,648 |
| Israel..... | 150,934 | 39,256 | 190,190 |
| Jordan..... | 119,649 | 30,963 | 150,612 |
| Lebanon..... | 71,398 | 23,905 | 95,303 |
| Libya..... | 139,825 | 7,284 | 147,109 |
| Malta..... | 9,736 | 972 | 10,708 |
| Morocco..... | 77,065 | 2,480 | 79,545 |
| Saudi Arabia..... | 1,513 | 15,227 | 16,740 |
| Sudan..... | 45,151 | 11,973 | 57,124 |
| Syria..... | 118,537 | 9,146 | 127,683 |
| Tunisia..... | 68,265 | 14,880 | 83,145 |
| Africa—regional projects..... | 48,310 | 8,285 | 56,595 |
| Ethiopia..... | 83,689 | 26,348 | 110,037 |
| Ghana..... | 63,392 | 14,011 | 77,403 |
| Liberia..... | 2,873 | 129 | 3,002 |
| Somaliland..... | — | 9,840 | 9,840 |
| United Kingdom Territories in Africa—Uganda..... | 75,306 | 11,999 | 87,305 |
| United Kingdom Trust Territories in Africa..... | 5,094 | 1,903 | 6,997 |
| | <u>2,402,535</u> | <u>649,928</u> | <u>3,052,463</u> |
| INTER-REGIONAL | | | |
| Inter-regional..... | 183,044 | 3,216 | 186,260 |
| | <u>183,044</u> | <u>3,216</u> | <u>186,260</u> |
| ASIA AND FAR EAST | | | |
| Regional projects..... | 199,392 | 71,119 | 270,511 |
| Australia..... | 2,412 | 643 | 3,055 |
| Burma..... | 365,622 | 57,139 | 422,761 |
| Cambodia..... | 102,654 | 10,164 | 112,818 |
| Ceylon..... | 90,669 | 18,414 | 109,083 |
| China..... | 44,621 | 43,036 | 87,657 |
| India..... | 419,138 | 77,049 | 496,187 |
| Indonesia..... | 338,384 | 54,521 | 392,905 |

SCHEDULE A (Concluded)

| <i>Designation</i> | <i>Cash disbursements \$</i> | <i>Unliquidated obligations \$</i> | <i>Total \$</i> |
|--|--------------------------------------|--|-------------------------|
| Japan..... | 23,640 | 36,422 | 60,062 |
| Korea..... | 127 | 9,000 | 9,127 |
| Laos..... | 72,023 | 10,990 | 83,013 |
| Malaya, Federation of..... | 61,052 | 5,397 | 66,449 |
| Nepal..... | 152,173 | 5,338 | 157,511 |
| New Zealand..... | — | — | — |
| Pakistan..... | 316,497 | 65,037 | 381,534 |
| Philippines..... | 184,635 | 12,016 | 196,651 |
| Thailand..... | 117,907 | 38,734 | 156,641 |
| Viet-Nam..... | 83,546 | 27,896 | 111,442 |
| Non-Self-Governing and Trust Territories administered by the United Kingdom of Great Britain and Northern Ireland..... | 2,398 | — | 2,398 |
| Non-Self-Governing and Trust Territories administered by the United States of America..... | 2,037 | 3,454 | 5,491 |
| | <u>2,578,927</u> | <u>546,369</u> | <u>3,125,296</u> |
| LATIN AMERICA, CENTRAL AMERICA AND CARIBBEAN | | | |
| Regional projects..... | 459,171 | 91,488 | 550,659 |
| Argentina..... | 114,242 | 50,156 | 164,398 |
| Bolivia..... | 147,896 | 22,574 | 170,470 |
| Brazil..... | 134,561 | 22,928 | 157,489 |
| Chile..... | 150,996 | 20,316 | 171,312 |
| Colombia..... | 74,136 | 18,994 | 93,130 |
| Costa Rica..... | 23,522 | 7,371 | 30,893 |
| Cuba..... | 11,699 | 206 | 11,905 |
| Dominican Republic..... | 9,425 | 501 | 9,926 |
| Ecuador..... | 147,550 | 6,723 | 154,273 |
| El Salvador..... | 16,706 | 1,421 | 18,127 |
| Guatemala..... | 18,496 | 2,826 | 21,322 |
| Haiti..... | 65,375 | 9,472 | 74,847 |
| Honduras..... | 19,881 | 5,941 | 25,822 |
| Mexico..... | 60,383 | 66,229 | 126,612 |
| Nicaragua..... | 29,225 | 3,644 | 32,869 |
| Panama..... | 39,521 | 3,528 | 43,049 |
| Paraguay..... | 187,225 | 7,514 | 194,739 |
| Peru..... | 91,913 | 2,180 | 94,093 |
| Uruguay..... | 101,173 | 16,554 | 117,727 |
| Venezuela..... | 142,530 | 8,901 | 151,431 |
| Puerto Rico and Virgin Islands..... | — | — | — |
| United Kingdom dependent territories in Latin America..... | 58,796 | 11,682 | 70,478 |
| Netherlands dependent territories in Latin America..... | — | — | — |
| | <u>2,104,422</u> | <u>381,149</u> | <u>2,485,571</u> |
| TOTAL | <u><u>7,268,928</u></u> | <u><u>1,580,662</u></u> | <u><u>8,849,590</u></u> |

SCHEDULE B

Obligations incurred: Operational services costs for the period from 1 January to 31 December 1958

| | <i>Cash disbursements</i> \$ | <i>Unliquidated obligations</i> \$ | <i>Total obligations</i> \$ |
|---|-------------------------------------|---|------------------------------------|
| Personal services..... | 806,417 | 50,564 | 856,981 |
| Supplies and services..... | 382 | — | 382 |
| Furniture, fixtures and equipment..... | 99 | — | 99 |
| Travel and transportation: | | | |
| Official business..... | 7,967 | 4,276 | 12,243 |
| Recruitment, leave and termination..... | 39,923 | 7,125 | 47,048 |
| | <u>854,788</u> | <u>61,965</u> | <u>916,753</u> |
| Contractual and other services: | | | |
| Communications..... | 14,479 | 566 | 15,045 |
| Hospitality..... | 200 | — | 200 |
| Rental and maintenance of premises..... | 6,893 | 346 | 7,239 |
| Other..... | 429 | — | 429 |
| | <u>876,789</u> | <u>62,877</u> | <u>939,666</u> |

SCHEDULE C

Obligations incurred: Administrative costs for the period from 1 January to 31 December 1958

| | <i>Cash disbursements</i> \$ | <i>Unliquidated obligations</i> \$ | <i>Total obligations</i> \$ |
|---|-------------------------------------|---|------------------------------------|
| Personal services..... | 386,718 | 27,024 | 413,742 |
| Supplies and services..... | 2,406 | 106 | 2,512 |
| Travel and transportation: | | | |
| Official business..... | 29,575 | 3,041 | 32,616 |
| Recruitment, leave and termination..... | 740 | 94 | 834 |
| | <u>419,439</u> | <u>30,265</u> | <u>449,704</u> |
| Contractual and other services: | | | |
| Communications..... | 3,337 | — | 3,337 |
| Hospitality..... | 307 | — | 307 |
| Other..... | — | — | — |
| | <u>423,083</u> | <u>30,265</u> | <u>453,348</u> |

SCHEDULE D

Trust funds for projects^a

Status of funds as at 31 December 1958

| Source of funds | Purpose | Balance 1 January 1958 \$ | Funds received during year \$ | Expenditures during year \$ | Balance 31 December 1958 \$ |
|--|--|------------------------------------|---|--------------------------------------|--------------------------------------|
| Governments | | | | | |
| Brazil | Salary of meteorological expert in Brazil..... | — | — | 3,185 | (3,185) |
| Burma | Equipment for steel expert in Burma..... | — | 549 | 560 | (11) |
| Burma | Salary of leather expert in Burma..... | — | 1,496 | 1,555 | (59) |
| Burma | Salary of pharmaceutical expert in Burma..... | — | 2,100 | 2,233 | (133) |
| China | Salary of micropaleontology expert in Taiwan..... | — | — | 4,559 | (4,559) |
| Czechoslovakia | Fellowship to GATT secretariat, Geneva..... | — | 1,915 | 1,432 | 483 |
| Iran | Salary of silk production expert in Iran..... | — | 12,555 | 11,370 | 1,185 |
| Iran | Salary of textile expert in Iran..... | — | 12,600 | — | 12,600 |
| Israel | Services of two industrial experts in Israel..... | — | 8,000 | — | 8,000 |
| Netherlands | Services of associate experts in Chile, Morocco and Sudan. | — | 5,263 | 18,491 | (13,228) |
| Paraguay | Salary of cold storage administration expert in Paraguay.. | 119 | — | 119 | — |
| Union of Soviet Socialist Republics— Technopromexport | Expenses in connection with interpreters who accompany experts from the USSR..... | (14,843) | — | 25,263 | (40,106) |
| Venezuela | Salaries of three experts in rehabilitation of the handicapped in Venezuela..... | — | 78,194 | 28,491 | 49,703 |
| Venezuela | Salary of expert on electric utilities in Venezuela..... | — | 4,170 | 12,179 | (8,009) |
| Others | | | | | |
| Ford Foundation | Public Administration School, Egypt..... | (2,199) | 36,300 | 13,651 | 20,450 |
| Ford Foundation | Census programme in Asia and the Far East..... | 85,000 | — | 40,326 | 44,674 |
| World Population Council | Demographic Training Centre, Chile..... | 38,583 | — | 13,727 | 24,856 |
| World Population Council | Demographic Training Centre, India..... | 10,126 | 60,400 | 36,542 | 33,984 |
| World Population Council | Population Seminar, Athens..... | — | 3,880 | 3,599 | 281 |
| World Rehabilitation Fund, Inc. | Survey for establishment of a Rehabilitation Centre in Turkey..... | — | 1,500 | 1,403 | 97 |
| Various oil companies | Preparation of an oil map of Libya..... | 915 | — | — | 915 |
| World Veterans Federation | Services of various experts on social welfare in Asia and the Far East..... | (11,948) | 56,619 | 34,896 | 9,773 |
| International Society for the Welfare of Cripples | Services of expert on rehabilitation of cripples in Turkey.. | (1,166) | 1,180 | 14 | — |
| Anonymous | Purchase of books for Universities of India and Pakistan.. | — | 700 | — | 700 |
| | | 104,587 | 287,421 | 253,597 | 138,411 |

^a Parentheses indicate excess of expenditures over trust funds received as at 31 December 1958.

Technical Assistance Board secretariat—status of funds as at 31 December 1958

| | \$ | \$ |
|---|-----------|-----------|
| Excess of income over obligations incurred as at 31 December 1957..... | 66,391 | — |
| Less: surrendered to the Special Account..... | 66,391 | — |
| Allocations for 1958..... | | 1,966,600 |
| Obligations incurred during 1958: | | |
| Resident representatives' and liaison officers' costs (schedule A)..... | 1,465,533 | |
| Central administrative costs (schedule B)..... | 489,689 | 1,955,222 |
| Excess of allocations over obligations incurred..... | | 11,378 |
| Other income: | | |
| Savings on liquidation of prior year's obligations..... | 14,116 | |
| Miscellaneous..... | 7,090 | 21,206 |
| Balance as at 31 December 1958 to revert to the Special Account..... | | 32,584 |
| Represented by: | | |
| Cash at banks and on hand..... | 41,003 | |
| Undrawn allocations..... | 111,610 | |
| Accounts receivable, advances, deposits, etc..... | 31,981 | 184,594 |
| Less: | | |
| Unliquidated obligations..... | 100,217 | |
| Sundry credit balances..... | 51,793 | 152,010 |
| | | 32,584 |

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 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 1958, 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*
 Julio GUTIERREZ, *Colombia*
 A. HANSEN, *Netherlands*

Schedules to statement II

SCHEDULE A

**Obligations incurred for resident representatives' and liaison officers' costs
for the period from 1 January to 31 December 1958**

| | <i>Cash disbursements \$</i> | <i>Unliquidated obligations \$</i> | <i>Total obligations \$</i> |
|---|--------------------------------------|--|-------------------------------------|
| Personal services | 1,147,645 | 15,224 | 1,162,869 |
| Administrative supplies and materials | 10,578 | 3 | 10,581 |
| Administrative property and equipment | 15,096 | 414 | 15,510 |
| Travel and transportation | 173,810 | 36,669 | 210,479 |
| Contractual and other services | 63,651 | 2,443 | 66,094 |
| | <u>1,410,780</u> | <u>54,753</u> | <u>1,465,533</u> |

SCHEDULE B

**Obligations incurred for central administrative costs of the Technical Assistance Board secretariat
for the period from 1 January to 31 December 1958**

| | <i>Cash disbursements \$</i> | <i>Unliquidated obligations \$</i> | <i>Total obligations \$</i> |
|--|--------------------------------------|--|-------------------------------------|
| Personal services | 359,307 | 29,108 | 388,415 |
| Supplies and services | 5,193 | 233 | 5,426 |
| Travel and transportation: | | | |
| Official business | 19,386 | 1,852 | 21,238 |
| Recruitment, leave and termination | 21,867 | 12,120 | 33,987 |
| | <u>405,753</u> | <u>43,313</u> | <u>449,066</u> |
| Contractual and other services: | | | |
| Printing | 143 | — | 143 |
| Communication | 21,016 | 651 | 21,667 |
| Hospitality | 34 | — | 34 |
| Other | 17,279 | 1,500 | 18,779 |
| | <u>444,225</u> | <u>45,464</u> | <u>489,689</u> |

Part III

UNITED NATIONS SUEZ CANAL CLEARANCE OPERATION

FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 1958

1. There is submitted herein the second financial report relating to the United Nations Suez Canal Clearance Operation, together with a financial statement, for the period ended 31 December 1958, and the report of the Board of Auditors thereon.

2. Resolution 1121 (XI) adopted by the General Assembly on 24 November 1956 authorized the Secretary-General on the basis of his report dated 20 November 1956 regarding arrangements for clearing the Suez Canal¹ to proceed with practical arrangements and negotiation of agreements for the speedy and effective clearance of the Canal.

Loan contributions received and refunded

3. By a letter dated 25 December 1956, Member States and non-member States were invited to make available contributions by way of an advance of funds towards the expenses of the clearance operation to be undertaken under the auspices of the United Nations. In response, loan contributions were received in 1957 totalling \$11,227,453. These advances were deposited with the International Bank for Reconstruction and Development, which acted as fiscal agent for the United Nations for this purpose, and were made available to the United Nations when needed for disbursements in connexion with the clearance operation. On 24 January 1958, the International Bank for Reconstruction and Development was authorized by the Secretary-General to refund in total \$2,800,000 to the contributing Governments, thus leaving a balance of \$8,427,453 as refundable.

Obligations incurred

4. As at 31 December 1958, the obligations incurred totalled \$8,170,975 (of which \$7,788,169 had been liquidated by disbursements) thus leaving an available unobligated balance of \$256,478. This balance will be refunded to the contributing Governments at a later date together with surcharges collected on the Suez Canal tolls.

5. When the partial refund mentioned in paragraph 3 above was made, a similar proportionate payment was made to the United Kingdom and France for services and supplies provided for the clearance operation by these Governments.

Cash position and accounts receivable

6. Cash at banks as at 31 December 1958 with the United Nations and with the International Bank for Reconstruction and Development totalled \$639,073. The amount of accounts receivable, \$238, represents costs incurred in having published in shipping journals information about the United Nations arrangements for the levying of a 3 per cent surcharge on the Suez Canal tolls for ships passing through the Canal as from 15 September 1958.

Collection of a 3 per cent surcharge on Suez Canal tolls

7. Arrangements were made with the Société Générale de Belgique to act as agent for the United Nations and to collect directly and through its sub-agents a surcharge of 3 per cent on Suez Canal tolls for ships passing through the Canal on or after 15 September 1958, and to transmit the sums thus collected to the United Nations. No funds had been received from the Société Générale de Belgique as at 31 December 1958, and the first financial reports and accounts thereon will be submitted as at 31 December 1959.

(Signed) Dag HAMMARSKJOLD
Secretary-General

¹ Official Records of the General Assembly, Eleventh Session, Annexes, agenda item 66, document A/3376.

ACCOUNTS FOR THE PERIOD ENDED 31 DECEMBER 1958

Status of funds as at 31 December 1958

| | Amount \$ | Refunded \$ | Balance \$ | \$ |
|---|-------------------|------------------|----------------|----------------|
| Advances received from Governments: | | | | |
| Australia..... | 1,000,000 | 249,389 | 750,611 | |
| Canada..... | 1,044,046 | 260,373 | 783,673 | |
| Ceylon..... | 3,733 | 931 | 2,802 | |
| Denmark..... | 500,000 | 124,694 | 375,306 | |
| Germany (Federal Republic of)..... | 1,000,000 | 249,389 | 750,611 | |
| Italy..... | 399,526 | 99,637 | 299,889 | |
| Liberia..... | 4,000 | 998 | 3,002 | |
| Netherlands..... | 503,947 | 125,679 | 378,268 | |
| Norway..... | 1,000,000 | 249,389 | 750,611 | |
| Sweden..... | 772,201 | 192,578 | 579,623 | |
| United States of America..... | 5,000,000 | 1,246,943 | 3,753,057 | |
| | <u>11,227,453</u> | <u>2,800,000</u> | | 8,427,453 |
| Less: | | | | |
| Expenditures as at 31 December 1958 (schedule A)..... | | | 7,788,169 | |
| Unliquidated obligations 31 December 1958 (schedule A) | | | <u>382,806</u> | 8,170,975 |
| Available as at 31 December 1958..... | | | | <u>256,478</u> |
| Represented by: | | | | |
| Cash at banks..... | | | 15,567 | |
| Accounts receivable..... | | | <u>238</u> | 15,805 |
| International Bank for Reconstruction and Development.... | | | | <u>623,506</u> |
| | | | | 639,311 |
| Less: | | | | |
| Reserve for unliquidated obligations..... | | | 382,806 | |
| Due to General Fund..... | | | <u>27</u> | 382,833 |
| | | | | <u>256,478</u> |

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 Suez Canal Clearance Operation for the period ended 31 December 1958 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 subject to the observation in our report, in our opinion, the above statement is correct.

(Signed) Lars BREIE, Norway
Julio GUTIERREZ, Colombia
A. HANSEN, Netherlands

SCHEDULE A

Obligations incurred for the period ended 31 December 1958

| | Obligations incurred | | |
|---|---|--------------------|------------------|
| | Liquidated by disbursements \$ | Unliquidated \$ | Total \$ |
| United Nations administrative and general expenses: | | | |
| <i>Administrative</i> | | | |
| Salaries..... | 108,713 | — | 108,713 |
| Common staff costs..... | 7,828 | — | 7,828 |
| Travel expenses..... | 50,009 | — | 50,009 |
| Communications..... | 6,128 | — | 6,128 |
| Rental and maintenance of field offices and equipment..... | 1,475 | — | 1,475 |
| Local transportation..... | 8,602 | — | 8,602 |
| Office equipment, supplies and services..... | 10,590 | — | 10,590 |
| Freight..... | 1,369 | — | 1,369 |
| | <u>194,714</u> | <u>—</u> | <u>194,714</u> |
| <i>General</i> | | | |
| Rental of aircraft..... | 45,686 | — | 45,686 |
| Services rendered by United Nations Emergency Force..... | 25,000 | — | 25,000 |
| Insurance..... | 26,716 | — | 26,716 |
| Audit services, Howell and Co..... | 58,959 | — | 58,959 |
| Civil Watch Unit..... | 33,853 | — | 33,853 |
| Supplies furnished to Anglo-French vessels..... | 9,500 | — | 9,500 |
| | <u>199,714</u> | <u>—</u> | <u>199,714</u> |
| | <u>394,428</u> | <u>—</u> | <u>394,428</u> |
| Contractual cost of clearance: | | | |
| Technical management..... | 682,364 | — | 682,364 |
| | <u>682,364</u> | <u>—</u> | <u>682,364</u> |
| <i>Operating costs</i> | | | |
| Survey..... | 18,820 | — | 18,820 |
| Hire of salvage vessels and equipment..... | 4,911,582 | 7,500 | 4,919,082 |
| Supplementary compensation of crews..... | 46,219 | — | 46,219 |
| Fuel and lubricants..... | 166,772 | — | 166,772 |
| Transportation of salvage equipment and supplies..... | 246,534 | — | 246,534 |
| Expendable salvage materials..... | 47,785 | — | 47,785 |
| Insurances..... | 176,059 | — | 176,059 |
| Other costs and expenses..... | 1,985 | — | 1,985 |
| | <u>5,615,756</u> | <u>7,500</u> | <u>5,623,256</u> |
| | <u>6,298,120</u> | <u>7,500</u> | <u>6,305,620</u> |
| Other costs of clearance: | | | |
| Reimbursement for services and supplies provided by the United Kingdom and France at the request of United Nations..... | 124,694 | 375,306 | 500,000 |
| | <u>124,694</u> | <u>375,306</u> | <u>500,000</u> |
| Cost of restoration of damaged Canal installations: | | | |
| Survey and rehabilitation of workshops..... | 263,109 | — | 263,109 |
| Survey and restoration of telecommunication system..... | 166,581 | — | 166,581 |
| Survey and rehabilitation of navigational lighting system..... | 540,062 | — | 540,062 |
| Dredging services..... | 1,175 | — | 1,175 |
| | <u>970,927</u> | <u>—</u> | <u>970,927</u> |
| GRAND TOTAL | <u>7,788,169</u> | <u>382,806</u> | <u>8,170,975</u> |

**REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE AUDIT OF THE
SPECIAL ACCOUNT FOR THE UNITED NATIONS SUEZ CANAL CLEARANCE OPERATION FOR
THE PERIOD ENDED 31 DECEMBER 1958**

1. The Secretary-General submitted to the Board of Auditors for certification the status of funds of the United Nations Suez Canal Clearance Operation as at 31 December 1958, together with a schedule of obligations incurred for the period ended 31 December 1958.
2. Books of accounts, vouchers and other records were examined and all information required has been received.
3. In July 1958, the Secretary-General designated the Banque de la Société Générale de Belgique at Brussels as the agent of the Secretary-General for the collection, receipt and transmission to the United Nations of the surcharges on Suez Canal traffic (see General Assembly resolution 1212 (XII)).
4. According to the agreement between the Secretary-General and the Banque de la Société Générale de Belgique, the Bank shall maintain full accounts, to be audited by auditors agreed upon in consultation between the Bank and the Controller of the United Nations.
5. The Board of Auditors agreed to undertake the audit of the collection, receipt and transmission of the surcharges. A visit to the Banque de la Société Générale de Belgique was made in September 1958 in order to discuss the audit arrangements.
6. Although surcharges are being levied from 15 September 1958, the accounts submitted to the Board do not reflect the surcharges. This was due to initial difficulties experienced by the Bank in ascertaining the legal entity or person responsible for the payments. The Board was informed that these surcharges will be included in the 1959 accounts.
7. The Board wishes to record its appreciation of the co-operation and assistance extended to it by the United Nations Secretariat.

May 1959

(Signed) Lars BREIE, Norway
Julio GUTIERREZ, Colombia
A. HANSEN, Netherlands

Part IV

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1958

1. I submit herein a financial report, accompanied by the audited accounts for the year ended 31 December 1958, and the report of the Board of Auditors thereon.

Cash position, Members' contributions and advances from the Working Capital Fund

2. During 1958 the cash position became very unsatisfactory mainly due to the unfavourable rate of receipt of contributions. From a level of \$7,025,963 as at 1 January 1958, the amount of cash and investments belonging to the Special Account for the Force decreased to \$1,659,488 as at 31 December 1958, and the balance of Members' contributions receivable increased from \$9,970,800 to \$15,427,224 (schedule A). While as at 31 December 1957, 66.8 per cent of the contributions for the first financial period had been collected, on 31 December 1958 only \$14,468,265 or 57.9 per cent of the 1958 contributions had been received and \$4,895,489 (schedule A), or 16.3 per cent, was still outstanding for the first financial period. It follows that unless the rate of collection shows considerable improvement during 1959 sizable sums will need to be advanced to the Special Account for the Force for financing the Force's operations under the authority granted in resolution 1090 (XI) from the United Nations Working Capital Fund and/or from appropriate sources, including funds under my control.

Budgetary position and surplus account

3. In resolution 1337 (XIII) approved on 13 December 1958, the General Assembly confirmed its previous authorization (resolution 1151 (XII) of 21 November 1957) to expend up to a maximum of \$25,000,000 for the operation of the Force during 1958. As shown in the statement and in schedule B, obligations incurred totalled \$23,913,662, leaving an unencumbered balance of \$1,086,338. The total sum for obligations incurred included an obligation of \$4,800,000 for compensation to Governments in respect of equipment, material and supplies furnished by them to their contingents, and this amount represents the difference between the budget estimates totalling \$20,200,000 and the authorization of \$25,000,000. Regarding the cost of operation of the Force (part A), it was possible to keep the total of obligations incurred (\$13,083,662) within the target of \$13,200,000 recommended by the Advisory Committee on Administrative and Budgetary Questions.

4. The obligations liquidated by disbursements totalled \$10,839,289 and \$13,074,373 remained unliquidated as at 31 December 1958. Miscellaneous income, \$201,589, of which \$142,930 represents interest received and accrued, together with savings on the liquidation of obligations incurred during the first financial period, \$90,810, and the unencumbered balance referred to above of \$1,086,338, or in total \$1,378,737, was added to surplus account. The balance on surplus account as at 31 December 1958 thus amounted to \$1,380,269. This balance, according to the financial rule 104.3 for the Special Account of the Force, shall first be utilized in repayment of advances and loans to the Special Account and any balance thereof utilized in a manner authorized by the General Assembly.

5. In schedule C the liquidation during 1958 of the obligations incurred during the first financial period and the savings thereon are shown in detail, thus providing a more accurate picture of the cost of the operation of the Force for the first financial period under the appropriate sections than it was possible to submit in the financial report and accounts for that period.

Ex gratia payments

6. In accordance with the requirements of financial rule 110.8 (b) (i), the following eleven *ex gratia* payments charged against the 1958 authorization are reported:

| | \$ |
|--|-------|
| Five compassionate payments to relatives of persons killed in traffic accidents..... | 1,731 |
| One compassionate payment to relatives of person killed in accidental shooting..... | 1,021 |
| Two compassionate payments to persons injured in traffic accidents..... | 182 |
| Compassionate payment to person injured in accidental shooting..... | 284 |
| Indemnity payment for animal killed in traffic accident..... | 34 |
| Reimbursement to local employee for loss of personal effects..... | 49 |
| | <hr/> |
| | 3,301 |
| | <hr/> |

Details of these payments were provided to the Board of Auditors.

(Signed) Dag HAMMARSKJÖLD
Secretary-General

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1958

Status of funds as at 31 December 1958

| | \$ | \$ |
|--|------------|---------------------------|
| Balance as at 1 January 1958..... | | 1,532 |
| Contributions assessed (schedule A)..... | 25,000,000 | |
| Obligations incurred (schedule B)..... | 23,913,662 | |
| | <hr/> | |
| Excess of appropriations over obligations incurred..... | 1,086,338 | |
| Miscellaneous income..... | 201,589 | |
| Savings in liquidation of prior year's obligations (schedule C)..... | 90,810 | |
| | <hr/> | |
| Balance as at 31 December 1958..... | | 1,378,737 |
| | | <hr/> |
| | | 1,380,269 |
| | | <hr/> |
| Represented by: | | |
| Cash at banks, on hand and in transit..... | 1,149,757 | |
| Investments..... | 636,735 | |
| Contributions receivable from Members (schedule A)..... | 15,427,224 | |
| Accounts receivable, advances, deposits, etc..... | 182,782 | |
| Operational advance to Service Institute..... | 267,130 | |
| | <hr/> | |
| | | 17,663,628 |
| Less: | | |
| Reserve for prior year's unliquidated obligations..... | 2,885,371 | |
| Reserve for 1958 unliquidated obligations..... | 13,074,373 | |
| Accounts payable and sundry credit balances..... | 176,611 | |
| Due to Working Capital Fund..... | 127,004 | |
| Government advances on 1959 contributions..... | 20,000 | |
| | <hr/> | |
| | | 16,283,359 |
| | | <hr/> |
| | | 1,380,269 |
| | | <hr/> |
| CERTIFIED CORRECT | | APPROVED |
| (Signed) B. R. TURNER | | (Signed) Dag HAMMARSKJOLD |
| Controller | | Secretary-General |

AUDIT CERTIFICATE

The above statement showing the status of the funds of the Special Account of the United Nations Emergency Force for the year ended 31 December 1958 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
 Julio GUTIERREZ, Colombia
 A. HANSEN, Netherlands

SCHEDULE A

1. Contributions receivable from Members as at 31 December 1958

| | 1958 Assessments | | | 1956/57 | Total |
|---|------------------|-------------|-------------|-------------------------|-----------|
| | Assessments | Collections | Balance Due | Assessments Balance Due | |
| | \$ | \$ | \$ | \$ | \$ |
| Afghanistan..... | 15,000 | — | 15,000 | 2,814 | 17,814 |
| Albania..... | 10,000 | — | 10,000 | 5,876 | 15,876 |
| Argentina..... | 285,000 | — | 285,000 | 171,869 | 456,869 |
| Australia..... | 402,500 | 402,500 | — | — | — |
| Austria..... | 87,500 | 87,500 | — | — | — |
| Belgium..... | 310,000 | — | 310,000 | 59,559 | 369,559 |
| Bolivia..... | 12,500 | — | 12,500 | 7,345 | 19,845 |
| Brazil..... | 265,000 | 265,000 | — | — | — |
| Bulgaria..... | 35,000 | — | 35,000 | 20,565 | 55,565 |
| Burma..... | 25,000 | — | 25,000 | — | 25,000 |
| Byelorussian Soviet Socialist Republic... | 117,500 | — | 117,500 | 70,510 | 188,010 |
| Cambodia..... | 10,000 | 2,124 | 7,876 | — | 7,876 |
| Canada..... | 772,500 | 772,500 | — | — | — |
| Ceylon..... | 27,500 | 27,500 | — | — | — |
| Chile..... | 72,500 | — | 72,500 | 44,069 | 116,569 |
| China..... | 1,252,500 | — | 1,252,500 | 655,048 | 1,907,548 |
| Colombia..... | 90,000 | 90,000 | — | — | — |
| Costa Rica..... | 10,000 | — | 10,000 | 1,876 | 11,876 |
| Cuba..... | 65,000 | — | 65,000 | 12,662 | 77,662 |
| Czechoslovakia..... | 205,000 | — | 205,000 | 123,393 | 328,393 |
| Denmark..... | 160,000 | 160,000 | — | — | — |
| Dominican Republic..... | 12,500 | 12,500 | — | — | — |
| Ecuador..... | 12,500 | — | 12,500 | 7,345 | 19,845 |
| El Salvador..... | 15,000 | — | 15,000 | 8,814 | 23,814 |
| Ethiopia..... | 27,500 | — | 27,500 | 16,159 | 43,659 |
| Finland..... | 90,000 | 90,000 | — | — | — |
| France..... | 1,390,000 | 1,390,000 | — | — | — |
| Ghana..... | 17,500 | — | 17,500 | 3,423 | 20,923 |
| Greece..... | 47,500 | — | 47,500 | 29,379 | 76,879 |
| Guatemala..... | 17,500 | 17,500 | — | — | — |
| Haiti..... | 10,000 | 10,000 | — | — | — |
| Honduras..... | 10,000 | — | 10,000 | 1,876 | 11,876 |
| Hungary..... | 97,500 | — | 97,500 | 67,572 | 165,072 |
| Iceland..... | 10,000 | — | 10,000 | — | 10,000 |
| India..... | 725,000 | — | 725,000 | 436,283 | 1,161,283 |
| Indonesia..... | 125,000 | 125,000 | — | — | — |
| Iran..... | 65,000 | — | 65,000 | 39,662 | 104,662 |
| Iraq..... | 30,000 | — | 30,000 | 5,627 | 35,627 |
| Ireland..... | 45,000 | — | 45,000 | — | 45,000 |
| Israel..... | 40,000 | 40,000 | — | — | — |
| Italy..... | 507,500 | 507,500 | — | — | — |
| Japan..... | 480,000 | — | 480,000 | — | 480,000 |
| Jordan..... | 10,000 | — | 10,000 | 5,876 | 15,876 |
| Laos..... | 10,000 | 10,000 | — | — | — |
| Lebanon..... | 12,500 | — | 12,500 | 7,345 | 19,845 |
| Liberia..... | 10,000 | 2,124 | 7,876 | — | 7,876 |
| Libya..... | 10,000 | — | 10,000 | 5,876 | 15,876 |
| Luxembourg..... | 15,000 | 15,000 | — | — | — |
| Malaya, Federation of..... | 55,000 | 55,000 | — | — | — |
| Mexico..... | 170,000 | — | 170,000 | 32,828 | 202,828 |
| Morocco..... | 30,000 | — | 30,000 | 17,627 | 47,627 |
| Nepal..... | 10,000 | — | 10,000 | 1,876 | 11,876 |
| Netherlands..... | 280,000 | 280,000 | — | — | — |
| New Zealand..... | 105,000 | 105,000 | — | — | — |
| Nicaragua..... | 10,000 | 2,062 | 7,938 | — | 7,938 |
| Norway..... | 120,000 | 120,000 | — | — | — |
| Pakistan..... | 135,000 | 135,000 | — | — | — |
| Panama..... | 12,500 | — | 12,500 | 7,345 | 19,845 |
| Paraguay..... | 10,000 | — | 10,000 | 5,876 | 15,876 |
| Peru..... | 37,500 | — | 37,500 | 7,034 | 44,534 |
| Philippines..... | 100,000 | — | 100,000 | 60,227 | 160,227 |
| Poland..... | 380,000 | — | 380,000 | 229,159 | 609,159 |

SCHEDULE A (Concluded)

| | 1958 Assessments | | | 1956/57 | Total |
|---|-------------------|-------------------|-------------------|------------------|-------------------|
| | Assessments | Collections | Balance | Assessments | Balances |
| | \$ | \$ | Due | Balance | Due |
| | | | \$ | \$ | \$ |
| Portugal..... | 60,000 | 60,000 | — | — | — |
| Romania..... | 122,500 | — | 122,500 | 73,448 | 195,948 |
| Saudi Arabia..... | 17,500 | — | 17,500 | 10,283 | 27,783 |
| Spain..... | 277,500 | — | 277,500 | 167,462 | 444,962 |
| Sudan..... | 27,500 | — | 27,500 | 16,159 | 43,659 |
| Sweden..... | 357,500 | 357,500 | — | — | — |
| Thailand..... | 40,000 | 40,000 | — | — | — |
| Tunisia..... | 12,500 | — | 12,500 | 7,345 | 19,845 |
| Turkey..... | 152,500 | 76,955 | 75,545 | — | 75,545 |
| Ukrainian Soviet Socialist Republic..... | 450,000 | — | 450,000 | 271,759 | 721,759 |
| Union of South Africa..... | 167,500 | 167,500 | — | — | — |
| Union of Soviet Socialist Republics..... | 3,405,000 | — | 3,405,000 | 2,050,676 | 5,455,676 |
| United Arab Republic: | | | | | |
| Egypt..... | 87,500 | — | 87,500 | 52,883 | 140,383 |
| Syria..... | 20,000 | — | 20,000 | 11,752 | 31,752 |
| United Kingdom of Great Britain and Northern Ireland..... | 1,905,000 | 915,000 | 990,000 | — | 990,000 |
| United States of America..... | 8,127,500 | 8,127,500 | — | — | — |
| Uruguay..... | 40,000 | — | 40,000 | 7,503 | 47,503 |
| Venezuela..... | 105,000 | — | 105,000 | 20,165 | 125,165 |
| Yemen..... | 10,000 | — | 10,000 | 5,876 | 15,876 |
| Yugoslavia..... | 87,500 | — | 87,500 | 16,883 | 104,383 |
| | <u>25,000,000</u> | <u>14,468,265</u> | <u>10,531,735</u> | <u>4,884,989</u> | <u>15,416,724</u> |

2. Voluntary contributions receivable in respect of 1956/1957 from Members as at 31 December 1958

| | Pledged | Paid | Balance |
|---|------------------|------------------|--------------|
| | \$ | \$ | due |
| | | | \$ |
| Dominican Republic..... | 3,250 | 3,250 | — |
| France..... | 370,500 | 370,500 | — |
| Greece..... | 6,500 | — | 6,500 |
| New Zealand..... | 27,950 | 27,950 | — |
| Pakistan..... | 5,000 | 5,000 | — |
| United Kingdom of Great Britain and Northern Ireland..... | 507,650 | 507,650 | — |
| United States of America..... | 920,850 | 920,850 | — |
| | <u>1,841,700</u> | <u>1,835,200</u> | <u>6,500</u> |

3. Special assistance pledged and receivable in respect of 1956/1957 from Members as at 31 December 1958

| | Pledged | Paid | Balance |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | due |
| | | | \$ |
| Austria..... | 1,000 | 1,000 | — |
| Australia..... | 50,000 | 50,000 | — |
| Burma..... | 3,250 | 3,250 | — |
| Ceylon..... | 5,000 | 5,000 | — |
| Liberia..... | 4,000 | — | 4,000 |
| Mexico..... | 10,000 | 10,000 | — |
| Netherlands..... | 56,062 | 56,062 | — |
| United Kingdom of Great Britain and Northern Ireland..... | 1,000,000 | 1,000,000 | — |
| United States of America..... | 12,000,000 | 12,000,000 | — |
| | <u>13,129,312</u> | <u>13,125,312</u> | <u>4,000</u> |
| Total amount of contributions receivable..... | | | <u>15,427,224</u> |

SCHEDULE B

Budget estimates and obligations incurred for the year ended 31 December 1958

| | | Obligations incurred | | |
|--|---------------------------|-------------------------------------|--------------------|-------------|
| | Budget estimates \$ | Liquidated by disbursement \$ | Unliquidated \$ | Total \$ |
| <i>A. Operation of the Force</i> | | | | |
| Military personnel | | | | |
| Allowances..... | 1,700,000 | 1,684,276 | — | 1,684,276 |
| Rotation of contingents..... | 1,973,000 | 842,163 | 1,195,778 | 2,037,941 |
| Travel and subsistence..... | 178,000 | 256,542 | 53,537 | 310,079 |
| Operational expenses | | | | |
| Motor transport and heavy mobile equipment.... | 500,000 | 270,993 | 135,486 | 406,479 |
| Miscellaneous operational equipment..... | 301,000 | 101,117 | 164,348 | 265,465 |
| Maintenance and operation of motor transport and heavy mobile equipment..... | 1,175,000 | 798,408 | 313,700 | 1,112,108 |
| Operation of aircraft..... | 630,000 | — | 1,025,662 | 1,025,662 |
| Stationery and office supplies..... | 74,000 | 41,169 | 5,047 | 46,216 |
| Operational supplies..... | 408,000 | 411,909 | 343,943 | 755,852 |
| Miscellaneous supplies and services..... | 352,000 | 229,494 | 168,960 | 398,454 |
| Communication services..... | 69,000 | 35,037 | 3,106 | 38,143 |
| Freight, cartage and express..... | 888,000 | 411,653 | 204,942 | 616,595 |
| Insurance..... | 18,000 | 873 | 179 | 1,052 |
| External audit costs..... | 13,000 | 8,620 | 3,462 | 12,082 |
| Claims and adjustments..... | 79,000 | 101,807 | 16,350 | 118,157 |
| Rental and maintenance of premises..... | 414,000 | 289,357 | 46,568 | 335,925 |
| Rations..... | 2,400,000 | 711,567 | 585,934 | 1,297,501 |
| Welfare..... | 674,000 | 560,219 | 120,577 | 680,796 |
| Non-military personnel | | | | |
| Salaries and wages..... | 1,385,000 | 1,499,067 | 12,304 | 1,511,371 |
| Common staff costs..... | 121,000 | 125,220 | — | 125,220 |
| Travel and subsistence..... | 348,000 | 292,648 | 11,640 | 304,288 |
| Contingencies..... | 500,000 | — | — | — |
| TOTAL, PART A | 14,200,000 | 8,672,139 | 4,411,523 | 13,083,662 |
| <i>B. Reimbursements to Governments of costs incurred in providing military contingents</i> | | | | |
| Extra and extraordinary costs relating to pay and allowances..... | 6,000,000 | 2,167,150 | 3,862,850 | 6,030,000 |
| Compensation in respect of equipment, material and supplies furnished by Governments to their contingents..... | 4,800,000 | — | 4,800,000 | 4,800,000 |
| TOTAL, PARTS A AND B | 25,000,000 | 10,839,289 | 13,074,373 | 23,913,662 |

SCHEDULE C

Obligations incurred for the first financial period (1956/1957) and savings on liquidation thereof during 1958

| | 1956/1957 Obligations incurred | | | | | Savings on liquidation of 1956/1957 obligations in 1958 |
|--|---|------------------------------------|--|--|------------------------------------|---|
| | Liquidated by disbursements in 1956/1957 \$ | Unliquidated as at 31 Dec. 1957 \$ | Liquidated by disbursements in 1958 \$ | Liquidated by disbursements in 1956/1957 and 1958 \$ | Unliquidated as at 31 Dec. 1958 \$ | |
| A. Operation of the Force | | | | | | |
| I. Salaries and wages..... | 1,635,308 | 30,960 | 29,385 | 1,664,693 | — | 1,575 |
| II. Welfare and recreation..... | 501,117 | 42,940 | 39,597 | 540,714 | 2,561 | 782 |
| III. Transportation of military personnel..... | 1,174,828 | 813,191 | 648,603 | 1,823,431 | 150,815 | 13,773 |
| IV. Overseas allowance to military personnel..... | 1,842,707 | 20,875 | 20,875 | 1,863,582 | — | — |
| V. Travel and subsistence of non-military personnel | 391,300 | 35,994 | 23,806 | 415,106 | 9,161 | 3,027 |
| VI. Rental, reconditioning and maintenance of premises and equipment..... | 712,758 | 23,517 | 28,249 | 741,007 | — | (4,732) |
| VII. Motor transport and operational equipment.... | 995,824 | 241,583 | 623,957 | 1,619,781 | — | (382,374) |
| VIII. Operation and maintenance of motor transport and operational equipment, including petroleum, oil and lubricants..... | 899,518 | 680,559 | 273,989 | 1,173,507 | 9,768 | 396,802 |
| IX. Rental of aircraft and related expenses, including petroleum, oil and lubricants..... | 2,313,353 | 2,503 | 43,062 | 2,356,415 | 2,500 | (43,059) |
| X. Miscellaneous equipment..... | 401,113 | 211,357 | 96,832 | 497,945 | 75,186 | 39,339 |
| XI. Stationery and office supplies..... | 96,380 | 20,952 | 21,864 | 118,244 | 60 | (972) |
| XII. Operational supplies..... | 1,478,438 | 1,213,950 | 896,811 | 2,375,249 | 246,904 | 70,235 |
| XIII. Food supplies for military personnel..... | 1,953,700 | 1,906,572 | 1,621,829 | 3,575,529 | 156,770 | 127,973 |
| XIV. Communication services..... | 145,240 | 9,075 | 5,268 | 150,508 | 3,807 | — |
| XV. Freight, cartage, express and air freight..... | 1,034,945 | 670,795 | 583,844 | 1,618,789 | 82,541 | 4,410 |
| XVI. Miscellaneous supplies and services..... | 592,072 | 354,514 | 118,565 | 710,637 | 256,070 | (20,121) |
| XVII. Insurance..... | 147,698 | 100 | 125 | 147,823 | — | (25) |
| XVIII. External audit costs..... | 1,466 | 962 | 962 | 2,428 | — | — |
| XX. Contingencies and unforeseen expenditures.... | 231,839 | — | — | 231,839 | — | — |
| B. Reimbursement to Governments of costs incurred in providing military contingents | | | | | | |
| XIX. Special pay and allowances..... | 591,086 | 5,354,747 | 4,805,506 | 5,396,592 | 665,064 | (115,823) |
| XXI. Compensation in respect of equipment furnished by Governments to their contingents..... | — | 1,224,164 | — | — | 1,224,164 | — |
| | 17,140,690 | 12,859,310 | 9,883,129 | 27,023,819 | 2,885,371 | 90,810 |

**REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE AUDIT OF THE
SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE FOR THE YEAR ENDED
31 DECEMBER 1958**

1. The Secretary-General submitted to the Board of Auditors a status of funds of the United Nations Emergency Force as at 31 December 1958, together with associated schedules, for audit certificate.
2. An audit of the Special Account has been carried out, to the extent deemed necessary, in Gaza and in New York. The Board wishes to record its appreciation for the co-operation and assistance rendered to it during the audit by the United Nations Secretariat and the staff of the Force in the field.
3. The Board has noted that according to schedule B an amount of \$30,000 has been transferred from part A to part B. The total of obligations incurred under part B, extra and extraordinary costs relating to pay and allowances, is \$6,030,000 against a budget appropriation of \$6,000,000. The unencumbered balance under part A is \$1,116,338. Because of the overencumbrance in part B, the amount recorded as excess of appropriations over obligations incurred is reduced to \$1,086,338.
4. Members' contributions receivable amount to \$15,427,224 as at 31 December 1958 (see schedule A and paragraph 5 of last year's report).
5. The summary statement of United Nations-owned supplies shows a total value of \$2,277,765 as at 31 December 1958. This amount does not include non-expendable equipment, vehicles and technical stores.
6. Included in the above amount is a stock of food supplies valued at \$559,933. The stock of food supplies has been considerably reduced during 1958; the value as at 31 December 1957 was \$1,159,000.
7. With reference to paragraph 7 of last year's report, it is noted that for 1958 also the full amount provided in the appropriations (\$4,800,000) is obligated for compensation for equipment, material and supplies furnished by Governments. The Board has been informed that there is as yet no information available on which a cost estimate of expected claims could be based.
8. During the audit certain matters related to the routine of administration were noted. The Board is drawing the attention of the Advisory Committee on Administrative and Budgetary Questions to these matters; these observations are included in the Memorandum mentioned in paragraph 7 of the report on the accounts of the United Nations.

May 1959

(Signed) Lars BREIE, *Norway*
Julio GUTIERREZ, *Colombia*
Albert HANSEN, *Netherlands*

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