



UNITED NATIONS CHILDREN'S FUND

FINANCIAL REPORT AND ACCOUNTS
for the year 1969
and
REPORTS OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : TWENTY-FIFTH SESSION

SUPPLEMENT No. 7B (A/8007/Add.2)

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UNITED NATIONS

New York, 1970

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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LETTER OF TRANSMITTAL

2 July 1970

Sir,

I have the honour to transmit to you the financial statements relating to the United Nations Children's Fund with respect to the financial year ended 31 December 1969, and to the Greeting Card Operations for the year ended 30 April 1969. 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 reports of the Board of Auditors with respect to the above Accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) A.M. HENDERSON
Chairman of the United Nations
Board of Auditors

The President of the General Assembly
of the United Nations
New York

PART ONE

UNITED NATIONS CHILDREN'S FUND

FOREWORD

The United Nations Children's Fund (UNICEF) continued during 1969 to co-operate with developing countries in projects designed to protect the welfare of their children and to prepare them to contribute to the development of their society. UNICEF made grants largely in the form of supplies and equipment for projects, and expenses for the training of national staff. UNICEF field staff helped government ministries and departments plan the most effective use of available resources for the benefit of children. These projects were in one or more of the fields of maternal and child health, child nutrition, social welfare services for children, education and pre-vocational training and the Fund's objective was that they should be an integral part of the country's development effort. Both UNICEF and the Governments responsible for the projects had the co-operation of the concerned technical agency or agencies of the United Nations family.

The United Nations Children's Fund continued to advance the view that projects were most effective when they formed part of a systematic policy for children and youth; were concerned with the differing needs and capacities of children as they passed through the stages of infancy, young childhood, school age and adolescence; took account of the interrelation between health, nutrition, education and social welfare services, and other aspects of national policy, particularly as they affected children; and recognized that the priority needs of children might require different programme emphases in the various social, economic and geographical regions of a country.

During 1969, UNICEF shipped supplies and equipment costing \$32.2 million and provided training grants and other non-supply assistance costing nearly \$8.5 million. UNICEF is now assisting projects in 114 countries and territories. The number of projects assisted, some 340, is approximately one-fourth less than shown last year owing to the consolidation of separate but related projects in order to obtain a more co-ordinated approach. A summary of the year's work is given in the Executive Director's general progress report.*

In 1969, the income of UNICEF increased by 8 per cent over 1968, and expenditures by 10 per cent. For the fourth consecutive year, expenditures made against Executive Board allocations exceeded income available for this purpose. This necessitated faster liquidation of contributions receivable from Governments in order to maintain sufficient funds in the form of cash and short-term investments needed for current operations. The resources available will not allow expenditure to exceed income in 1970.

In these circumstances, it is clear that every additional million dollars of contributions, governmental or private, can be translated immediately into project assistance. In 1969, for the first time, the Executive Board "noted" as worthy of support promising project proposals for which the Fund did not have resources. Governments made special contributions to some "noted" and regular projects that year up to a total value of \$1.1 million, while UNICEF National Committees and other private groups collected a sum of \$1.1 million for projects adopted by them in addition to contributions for emergencies. It is hoped that in future years such valuable additional income will become increasingly available, together with considerably augmented regular contributions.

* E/ICEF/602 and Add.1-9.

Income and expenditure

Income

1. The income of the Fund in 1969 was \$47 million. This was an increase of \$3.5 million, or 8.1 per cent, over 1968, but was \$3.7 million less than expenditure. Contributions from Governments in 1969 amounted to \$33.4 million, an increase of \$4.5 million, or 15.8 per cent, over 1968, and included contributions of \$1.6 million for specific purposes. Contributions from non-governmental sources in 1969 amounted to \$7.7 million, slightly less than the preceding year, and included \$2.6 million for specific purposes. Net profits from the sales of greeting cards and related items amounted to \$3.9 million, an increase of \$700,000 over the previous year; however, net income brought into the 1969 accounts under this heading was \$1 million less than the income of the previous year, since the latter included a one-time transfer of \$1.7 million, the working capital formerly reserved for the greeting card and related operations. Income from other sources amounted to \$2 million, slightly higher than the preceding year.

Expenditure

2. Expenditure in 1969 of \$50.7 million was the highest since the inception of UNICEF. This total exceeded 1968 expenditure by \$4.8 million, or 10.4 per cent. Direct assistance expenditures amounted to \$40.7 million, compared with \$37.0 million in 1968, and included \$1.3 million for aid to Nigerian mothers and children. Net 1/ operational service costs 2/, which are in the nature of indirect assistance expenditures, were \$5.7 million compared with \$5.1 million in 1968. In addition, local costs of certain field offices to a total of \$0.9 million were defrayed by cash contributions from Governments receiving UNICEF aid. Net administrative costs 1/ in 1969 were \$3.4 million or 6.84 per cent of total expenditure compared with \$3.0 million or 6.64 per cent in 1968.

Supplementary trust funds

3. In addition to the 1969 income for the general resources of UNICEF, various Governments transferred to UNICEF (a) a further \$4.8 million for the purchase of additional supplies and equipment for UNICEF-aided projects, and (b) \$0.9 million towards the costs of certain field offices and for the implementation of UNICEF-assisted programmes, mainly in connexion with local transport. In 1969, expenditures out of the funds provided were \$3.6 million and \$0.9 million against the respective headings. The funds transferred are considered as trust funds and are not included in the totals for income and expenditure shown on statement I. Separate tables have been provided in the notes to statement I, which give details of these operations. (see section D, tables 1 and 2).

1/ Net costs are established by deducting from the gross expenditures in statement III procurement commissions received and the net income from the staff assessment plan.

2/ Operational services consist of the cost of personnel and related services of (a) the offices of Resident Directors and UNICEF field representatives; (b) the Food Conservation Division and (c) the procurement and shipping operation.

Assets, liabilities and the financial position

4. Net allocations approved by the Executive Board in 1969 amounted to \$45.9 million, which, together with the balance of \$63.6 million of outstanding allocations from previous years, gave a total of \$109.5 million to be financed from the income of 1969 and that of future years. Expenditures in 1969 against these approved allocations totalled \$50.7 million, leaving unfulfilled allocations of \$58.8 million at 31 December 1969. At this date, purchase orders and other commitments amounting to \$11.2 million had been placed for supplies and equipment for future delivery against the unfulfilled allocations.

5. As shown in statement II, net assets totalling \$26 million were available at 31 December 1969 against the unfulfilled allocations, leaving an amount of \$32.8 million to be financed from future income.

6. The request of the Executive Board at its session in May 1966 to put UNICEF funds into more rapid use 3/ has resulted in expenditure exceeding income over a four-year period to a total of \$8.6 million. This over-expenditure reduced net assets by a similar amount, and required quicker liquidation of government contributions receivable to maintain cash balances at a reasonable level for working purposes. Obviously this is a procedure which cannot continue indefinitely, and the financial plan outlined in the Executive Director's general progress report 4/ sets out proposals to correct this situation by the end of 1971.

3/ E/ICEF/548/Rev.1, para. 39.

4/ E/ICEF/602.

B. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL
ASSEMBLY ON THE ACCOUNTS OF THE UNITED NATIONS
CHILDREN'S FUND FOR THE YEAR ENDED
31 DECEMBER 1969

1. The Executive Director of the United Nations Children's Fund submitted to the Board of Auditors for audit and certification, the following statements together with relevant schedules and notes, which form an integral part of the statements:

- Statement I. Comparative statement of income and expenditure for the years ended 31 December 1968 and 1969;
- Statement II. Comparative statement of assets, liabilities and the financial position at 31 December 1968 and 1969;
- Statement III. Consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969.

2. The Board of Auditors had suggested and UNICEF agreed to show the results of its operations and its financial position in a more meaningful manner consistent with generally accepted accounting principles. A number of specific changes were introduced to these statements in 1969 to improve their format and presentation to conform with the Board's recommendations.

3. Amounts receivable from some National Committees were found to be materially under-stated as a result of recording amounts based on estimates furnished by these Committees. Subsequently, collections from the Committees showed that these estimates were too conservative.

4. The Board recommends that UNICEF establish, in agreement with the National Committees, funds in amounts sufficient to permit them to operate. Monies in excess of this working capital should be remitted to UNICEF on a periodic basis. Based on the above recommendations, UNICEF should consider the possibility of establishing a cash accounting method for recording the collections from the National Committees.

5. The Board recommends that UNICEF revise the standard rates charged to supplies of the UNICEF Packing and Assembly Centre (UNIPAC) (7 per cent inward freight and 10 per cent operational costs), because this is resulting in over-stating the cost of assisted programmes.

6. The Board has completed a special management audit of the UNICEF's Headquarters Supply Division. As a result of this study, the Board has submitted a separate detailed report to the Executive Director with a number of recommendations to help improve the organizational structure of the Supply Division, New York Headquarters.

Some of the major recommendations are:

- (a) That the Supply Division management prepare a formal statement of objectives and include quantitative measures of performance;
- (b) That the Supply Division develop complete job descriptions and revised organizational charts;
- (c) That a systematic survey of world market prices be conducted for major purchase items at the most convenient time of procurement activities;
- (d) That an alternative method of procurement from a different supplier each time be used when the normal procedure of Proforma Requests is not practical. This method could be more convenient and beneficial to UNICEF.

7. The Board is appreciative of the co-operation and assistance it received from the Executive Director's Office and the Controller and his staff in carrying out its audits.

(Signed) A.M. HENDERSON,
Auditor-General
of Canada

Victor G. RICARDO,
Controller-General
of Colombia

A.I. OSMANY,
Comptroller and Auditor-
General of Pakistan

1 July 1970

C. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1969

1. The financial statements of UNICEF for the twenty-third financial period comprise three principal statements:

- I. Comparative statement of income and expenditure for the years ended 31 December 1968 and 1969;
- II. Comparative statement of assets, liabilities and the financial position at 31 December 1968 and 1969;
- III. Consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance for the year ended 31 December 1969.

2. In addition, the following five supporting schedules are attached:

- A. Contributions from Governments for the year ended 31 December 1969;
- B. Contributions from non-governmental sources for the year ended 31 December 1969;
- C. Programme assistance allocations, expenditures and balances of allocations for the year ended 31 December 1969;
- D. Short-term investments at 31 December 1969;
- E. Contributions receivable from Governments at 31 December 1969.

3. Notes are also attached which form an integral part of the financial statements.

Statement I

Comparative statement of income and expenditure for the year ended 31 December

	1969		1968	
	\$	\$	\$	\$
<u>Income</u>				
Contributions from Governments (Schedule A and section D, paras. 1-3)		33,362,915.04		28,815,334.53
Contributions from non-governmental sources (Schedule B and section D, para. 4)		7,716,342.21		7,857,019.47
Greeting card and related operations (section D, para. 5)		3,949,309.38		4,955,984.66
Other income (section D, para. 6)		<u>2,001,104.20</u>		<u>1,873,370.82</u>
<u>Total income</u>		47,029,670.83		43,501,709.48
<u>Expenditure</u>				
Assistance programmes (Schedule C and section D, paras. 7-8)				
Supplies and equipment, including freight	32,190,575.23		30,488,327.84	
Non-supply assistance				
Fellowships and training grants	6,353,232.60		4,287,196.77	
Project personnel	1,344,961.67		1,399,403.74	
Other services	<u>791,130.08</u>		<u>821,727.29</u>	
<u>Total assistance</u>	40,679,899.58		36,996,655.64	
Operational services (Statement III and section D, para. 25)	<u>6,405,616.22</u>		<u>5,701,420.39</u>	
	47,085,515.80		42,698,076.03	
Administrative costs (Statement III and section D, para. 25)	<u>3,654,236.33</u>		<u>3,236,674.99</u>	
<u>Total expenditure</u>		50,739,752.13		45,934,751.02
<u>Excess of expenditure over income</u> (section D, para. 9)		<u>3,710,081.30</u>		<u>2,433,041.54</u>

Note: The notes in section D, paragraphs 1-9 form an integral part of this statement, and should be read in conjunction therewith.

CERTIFIED CORRECT

APPROVED

(Signed) W.G. MIDDELMANN
Comptroller

(Signed) Henry R. LABOUISSSE
Executive Director

AUDIT CERTIFICATE

The comparative statement of income and expenditure of the United Nations Children's Fund for the financial years ended 31 December 1968 and 1969 have 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 financial statement is correct, subject to the observations in our report.

(Signed) A.M. HENDERSON
Auditor-General
of Canada

Victor G. RICARDO
Controller-General
of Colombia

A.I. OSMANY
Comptroller and Auditor-
General of Pakistan

1 July 1970

Comparative statement of assets, liabilities and the financial position at 31 December

	1969		1968	
	\$	\$	\$	\$
Assets				
Cash on hand, in transit and at banks (Section D, para. 10)	4,260,563.06		2,947,456.95	
Short-term investments (Schedule D and section D, para. 11)	14,020,300.65		13,012,085.40	
Contributions receivable from Governments (Schedule E and section D, para. 12)	4,081,267.30		5,862,877.42	
Deposits with governmental agencies and suppliers (section D, para. 13)	1,701,960.78		2,857,289.32	
Accounts receivable, advances and deposits (section D, para. 14)	4,453,083.50		4,119,606.84	
Supplies in warehouse and in transit (section D, para. 15)	4,320,363.11		6,972,186.92	
Greeting card and related operations deferred net expenditure (section D, para. 16)	<u>1,036,404.43</u>		<u>983,268.98</u>	
		33,939,573.01		36,754,771.83
Less				
<u>Current liabilities, other than approved allocations</u>				
Accounts payable and other unliquidated obligations (section D, paras. 17-18)	3,330,350.37		3,605,959.61	
Trust funds: Governments and others (section D, para. 19)	4,280,616.10		2,903,394.12	
Maurice Pate Memorial Fund (section D, paras. 20-21)	57,267.43		58,006.11	
Public Information Revolving Fund (section D, para. 22)	69,726.43		75,718.01	
Reserve for insurance (section D, para. 23)	<u>200,000.00</u>		<u>200,000.00</u>	
		7,937,960.33		7,043,077.85
<u>Excess of assets over current liabilities available for approved allocations</u>		<u>26,001,612.68</u>		<u>29,711,693.98</u>

Allocations approved by the Executive Board
to be fulfilled (Schedule C and section D,
para. 24)

Less

Excess of assets over current liabilities,
as shown above

Balance - approved allocations to be
financed from future income

* In addition, formal commitments approved by
the Executive Board against future income,
but against which no allocations have yet
been made, amounted to

58,762,979.39

63,590,104.03

26,001,612.68

29,711,693.98

32,761,366.71*

33,272,410.05*

43,259,300.00

41,203,200.00

Note: The notes in section D, paragraphs 10-24 form an integral part of this statement, and should be read in conjunction therewith.

CERTIFIED CORRECT

(Signed) W.G. MIDDELMANN
Comptroller

APPROVED

(Signed) Henry R. LABOUISSSE
Executive Director

AUDIT CERTIFICATE

The comparative statement of assets, liabilities and the financial position of the United Nations Children's Fund for the financial years ended 31 December 1968 and 1969 have 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 financial statement is correct, subject to the observations in our report.

(Signed) A.M. HENDERSON
Auditor-General
of Canada

Victor G. RICARDO
Controller-General
of Colombia

A.I. OSMANY
Comptroller and Auditor-
General of Pakistan

1 July 1970

Statement III

Consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

	Budget estimates				Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	
	\$	\$	\$	\$	\$	\$	\$	\$
Section 1 - Salaries, wages and common staff costs								
Established posts	5,439,200	391,500	40,300-	5,790,400	2,270,754.53	3,513,054.51	5,783,809.04	6,590.96
Consultants	265,400	25,000-	8,500-	231,900	47,729.55	182,794.76	230,524.29	1,375.71
Temporary assistance	169,700	82,000	8,300-	243,400	97,783.30	141,682.80	239,466.10	3,933.90
Overtime	17,800		3,300	21,100	10,994.29	6,804.55	17,798.84	3,301.16
Travel, removal and installation	214,400	34,400-	27,700	207,700	37,297.30	168,764.61	206,061.91	1,638.09
Separation payments and repatriation grants	121,600	57,400	37,000	216,000	42,794.75	171,586.08	214,380.83	1,619.17
Rental subsidies	40,000			40,000	648.00	38,805.49	39,453.49	546.51
Assignment allowances	114,000	16,000	8,800-	121,200	5,036.01	116,107.14	121,143.15	56.85
Contribution to Pension Fund	735,900	80,000	5,600-	810,300	298,421.35	504,857.58	803,278.93	7,021.07
Dependency allowances	293,000	33,000	12,800-	313,200	83,447.66	223,900.51	307,388.17	5,811.83
Compensatory payments	6,200		2,300	8,500		8,304.52	8,304.52	195.48
Travel on home leave	125,000	50,000	6,800	181,800	30,378.39	148,458.02	178,836.41	2,963.59
Staff welfare	11,600		5,400	17,000	6,760.63	8,301.53	15,062.16	1,937.84
Medical insurance	61,000	9,500	4,100-	66,400	30,763.02	30,775.94	61,538.96	4,861.04
Subsidies local budget	203,900	104,000	5,900	313,800		311,013.70	311,013.70	2,786.30
Total section 1	7,818,700	764,000		8,582,700	2,962,848.76	5,575,211.74	8,538,060.50	44,639.50
Section 2 - Other expenses and permanent equipment								
Official travel	367,000		20,600-	346,400	85,495.23	248,993.21	334,488.44	11,911.56
Communications and freight	232,800	20,000	11,400	264,200	109,787.23	145,465.79	255,253.02	8,946.98
Public information production costs	75,000			75,000	75,000.00		75,000.00	
Grants to national committees	10,000			10,000	9,820.00		9,820.00	180.00
Rent and maintenance of premises	443,400	28,000	4,300-	467,100	254,979.13	205,064.41	460,043.54	7,056.46
Office supplies	80,400		7,200	87,600	27,894.89	52,578.99	80,473.88	7,126.12
Rental office equipment			29,900	29,900	14,451.31	12,555.03	27,006.34	2,893.66
Computer costs	74,000		10,000-	64,000	36,627.64	19,722.57	56,350.21	7,649.79
Maintenance of transportation equipment			25,300	25,300	529.29	20,914.42	21,443.71	3,856.29
Insurance			6,500	6,500	1,645.02	2,288.53	3,933.55	2,566.45
External audit costs	45,000	5,000	4,900-	45,100	29,292.11	15,772.67	45,064.78	35.22
Joint Inspection Unit		25,000	2,000-	23,000	14,950.00	8,050.00	23,000.00	
Miscellaneous supplies and services	94,100		53,100-	41,000	10,929.29	24,770.79	35,700.08	5,299.92
Hospitality	8,700		2,900	11,600	2,462.20	6,058.82	8,521.02	3,078.98
Furniture, office equipment	54,200		14,700	68,900	16,435.96	45,400.75	61,836.71	7,063.29
Transportation equipment	30,900		3,000-	27,900	1,088.27	22,768.50	23,856.77	4,043.23
Total section 2	1,515,500	78,000		1,593,500	691,387.57	830,404.48	1,521,792.05	71,707.95
Total section 1 and 2	9,334,200	842,000		10,176,200	3,654,236.33	6,405,616.22	10,059,852.55	116,347.45
Total allocations								
	<u>Original</u>	<u>Supplementary</u>		<u>Revised</u>		<u>Obligations incurred</u>		<u>Unencumbered balance</u>
	\$	\$		\$		\$		\$
Section 1	7,818,700	764,000		8,582,700		8,538,060.50		44,639.50
Section 2	1,515,500	78,000		1,593,500		1,521,792.05		71,707.95
Total section 1 and 2	9,334,200	842,000		10,176,200		10,059,852.55		116,347.45

Note: The notes in section D, paragraph 25 form an integral part of this statement, and should be read in conjunction therewith.

CERTIFIED CORRECT

APPROVED

(Signed) W.G. MIDDELMANN
Comptroller

(Signed) Henry R. LABOUISSSE
Executive Director

AUDIT CERTIFICATE

We consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance of the United Nations Children's Fund for the financial year ended 31 December 1969 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 financial statement is correct, subject to the observations in our report.

(Signed) A.M. HENDERSON
Auditor-General
of Canada

Victor G. RICARDO
Comptroller-General
of Colombia

A.I. OSMANY
Comptroller and Auditor-General of Pakistan

July 1970

SCHEDULE A

Contributions from Governments for the year ended 31 December 1969

Governments	Currency paid or pledged a/	\$	For specific projects	\$	For general resources	\$	Total	\$
ALGERIA	DINARS				40,000.00		40,000.00	
ANTIGUA	UNITED STATES DOLLARS				298.06		298.06	
ARGENTINA	PESOS				50,000.00		50,000.00	
AUSTRALIA	DOLLARS		492,831.54					
			123,207.89					
AUSTRIA	UNITED STATES DOLLARS				616,039.43		616,039.43	
BAHAMAS	SCHILLINGS				116,144.01		116,144.01	
BARBADOS	POUNDS (STERLING)				2,399.81		2,399.81	
BELGIUM	UNITED STATES DOLLARS				1,800.00		1,800.00	
BOTSWANA	FRANCS				240,000.00		240,000.00	
BRAZIL	RANDS				1,400.17		1,400.17	
BRITISH HONDURAS	NEW CRUZEIROS				48,065.65		48,065.65	
BRUNEI	POUNDS (STERLING)				599.95		599.95	
BULGARIA	POUNDS (STERLING)				4,899.61		4,899.61	
BURMA	LEVA				25,641.03		25,641.03	
BURUNDI	POUNDS (STERLING)				57,595.39		57,595.39	
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	EAST AFRICAN SHILLINGS				2,005.18		2,005.18	
CAMBODIA	ROUBLES				62,500.00		62,500.00	
	RIELS		6,000.00					
			7,562.11					
CAMEROON	UNITED STATES DOLLARS				13,562.11		13,562.11	
CANADA	FRANCS (CFA)				25,179.86		25,179.86	
CENTRAL AFRICAN REPUBLIC	UNITED STATES DOLLARS				1,112,400.00		1,112,400.00	
CEYLON	FRANCS (CFA)				10,918.37		10,918.37	
	RUPEES							
CHAD	POUNDS (STERLING)		8,478.99		20,243.70		20,243.70	
CHILE	FRANCS (CFA)		11,764.71		3,597.12		3,597.12	
CHINA	UNITED STATES DOLLARS				120,000.00		120,000.00	
	NT dollars							
COLOMBIA	UNITED STATES DOLLARS				60,000.00		60,000.00	
CONGO, DEMOCRATIC REPUBLIC OF	UNITED STATES DOLLARS				124,209.31		124,209.31	
CUBA	UNITED STATES DOLLARS				15,760.00		15,760.00	
CYPRUS	UNITED STATES DOLLARS				40,000.00		40,000.00	
CZECHOSLOVAKIA	IN KIND (SUGAR)				3,499.72		3,499.72	
DAHOMY	POUNDS (STERLING)				104,166.66		104,166.66	
DENMARK	KORUNAS				1,798.56		1,798.56	
DOMINICA	FRANCS (CFA)				533,333.33		533,333.33	
ECUADOR	KRONER				197.61		197.61	
ETHIOPIA	UNITED STATES DOLLARS				7,487.58		7,487.58	
FEDERAL REPUBLIC OF GERMANY	DOLLARS				18,136.39		18,136.39	
FINLAND	MARKS		62,500.00		1,750,000.00		1,812,500.00	
FRANCE	FRANCS				220,000.00		220,000.00	
GABON	FRANCS (CFA)				1,398,987.85		1,398,987.85	
GAMBIA	POUNDS (STERLING)				5,102.04		5,102.04	
GHANA	NEW CEDI				1,919.85		1,919.85	
GREECE	UNITED STATES DOLLARS				14,705.88		14,705.88	
GRENADA	UNITED STATES DOLLARS				69,000.00		69,000.00	
					750.00		750.00	

a/ In local currency unless otherwise indicated.

SCHEDULE A (continued)

Governments	Currency paid or pledged a/	\$	For specific projects	For general resources	Total
			\$	\$	\$
GUATEMALA	QUETZALES			15,000.00	15,000.00
GUINEA	FRANCS			32,653.06	32,653.06
GUYANA	DOLLARS			6,000.00	6,000.00
HOLY SEE	UNITED STATES DOLLARS		1,000.00	1,000.00	2,000.00
HONDURAS	LEMPIRAS			20,000.00	20,000.00
HONG KONG	DOLLARS			3,794.70	3,794.70
HUNGARY	FORINTS			6,666.67	6,666.67
ICELAND	KRONUR			10,670.45	10,670.45
INDIA	RUPEES			800,000.00	800,000.00
INDONESIA	UNITED STATES DOLLARS			44,000.00	44,000.00
IRAN	UNITED STATES DOLLARS			300,000.00	300,000.00
IRAQ	UNITED STATES DOLLARS			69,370.00	69,370.00
IRELAND	POUNDS		85,032.32	30,060.24	115,092.56
ISRAEL	UNITED STATES DOLLARS			42,500.00	42,500.00
ITALY	LIRE			319,317.19	319,317.19
IVORY COAST	FRANCS (CFA)			10,204.08	10,204.08
JAMAICA	UNITED STATES DOLLARS			11,834.32	11,834.32
JAPAN	YEN			584,672.22	584,672.22
JORDAN	POUNDS (STERLING)			5,600.67	5,600.67
KENYA	SHILLINGS			8,403.36	8,403.36
KUWAIT	UNITED STATES DOLLARS			10,000.00	10,000.00
LEBANON	POUNDS			25,713.24	25,713.24
LESOTHO	RANDS			2,800.34	2,800.34
LIBERIA	UNITED STATES DOLLARS			20,000.00	20,000.00
LIBYA	UNITED STATES DOLLARS			5,000.00	5,000.00
LIECHTENSTEIN	UNITED STATES DOLLARS			1,500.00	1,500.00
LUXEMBOURG	UNITED STATES DOLLARS			6,000.00	6,000.00
MADAGASCAR	BELGIAN FRANCS			8,992.81	8,992.81
MALAWI	POUNDS			839.93	839.93
MALAYSIA	POUNDS (STERLING)			63,899.12	63,899.12
MALI	FRANCS			17,297.30	17,297.30
MAURITANIA	FRANCS (CFA)			7,194.24	7,194.24
MAURITIUS	EAST AFRICAN SHILLINGS			3,989.08	3,989.08
MEXICO	UNITED STATES DOLLARS			500,000.00	500,000.00
MNACO	FRENCH FRANCS			2,024.29	2,024.29
MONGOLIA	UNITED STATES DOLLARS			2,300.00	2,300.00
MOROCCO	UNITED STATES DOLLARS			50,000.00	50,000.00
NEPAL	RUPEES			1,264.82	1,264.82
NETHERLANDS	GUILDERS				
		611,111.11			
		50,000.00	438,888.89	222,222.22	661,111.11
NEW ZEALAND	UNITED STATES DOLLARS			134,408.60	134,408.60
NICARAGUA	UNITED STATES DOLLARS			20,000.00	20,000.00
NIGER	FRANCS (CFA)			10,791.37	10,791.37
NIGERIA	POUNDS			83,590.03	83,590.03
NORWAY	KRONER			721,043.59	721,043.59
PAKISTAN	RUPEES				
		119,172.62			
		37,740.82		156,913.44	156,913.44

SCHEDULE A (continued)

Governments	Currency paid or pledged a/	For specific projects	For general resources	Total
	\$	\$	\$	\$
PANAMA	BALBOAS		20,000.00	20,000.00
PEOPLE'S REPUBLIC OF THE CONGO	FRANCS (CFA)		13,489.21	13,489.21
PERU	UNITED STATES DOLLARS		62,015.50	62,015.50
PHILIPPINES	PESOS		186,528.50	186,528.50
POLAND	ZLOTYS		200,000.00	200,000.00
REPUBLIC OF KOREA	WON	15,000.00		
	UNITED STATES DOLLARS	10,000.00		
ROMANIA	LEI		25,000.00	25,000.00
RWANDA	EAST AFRICAN SHILLINGS		25,000.00	25,000.00
ST. KITTS-NEVIS-ANGUILLA	UNITED STATES DOLLARS	1,998.24		1,998.24
ST. LUCIA	UNITED STATES DOLLARS	750.00		750.00
ST. VINCENT	UNITED STATES DOLLARS		865.00	865.00
SAUDI ARABIA	UNITED STATES DOLLARS		1,859.38	1,859.38
SENEGAL	UNITED STATES DOLLARS		20,000.00	20,000.00
SIERRA LEONE	FRANCS (CFA)		8,992.81	8,992.81
SINGAPORE	POUNDS (STERLING)		11,198.70	11,198.70
SOMALIA	POUNDS (STERLING)		10,207.57	10,207.57
SOUTH AFRICA	UNITED STATES DOLLARS		5,000.00	5,000.00
SOUTHERN YEMEN	RANDS	50,438.32		50,438.32
SPAIN	UNITED STATES DOLLARS		480.00	480.00
SWEDEN	PESETAS		100,000.00	100,000.00
SWITZERLAND	KRONOR	900,000.00		3,806,976.74
SYRIA	FRANCS	138,888.89		1,000,000.00
THAILAND	POUNDS		12,019.23	12,019.23
	BAHT	93,750.00		
	IN KIND (RICE)	130,000.00		
TOGO	FRANCS (CFA)		223,750.00	223,750.00
TONGA	UNITED STATES DOLLARS		5,395.68	5,395.68
TRINIDAD AND TOBAGO	UNITED STATES DOLLARS		1,009.03	1,009.03
TUNISIA	UNITED STATES DOLLARS		10,000.00	10,000.00
TURKEY	DINARS		26,826.01	26,826.01
UGANDA	LIRAS		222,222.22	222,222.22
UKRAINIAN SOVIET SOCIALIST REPUBLIC	EAST AFRICAN SHILLINGS		16,806.72	16,806.72
UNION OF SOVIET SOCIALIST REPUBLICS	ROUBLES		125,000.00	125,000.00
UNITED ARAB REPUBLIC	ROUBLES		675,000.00	675,000.00
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	POUNDS		114,995.40	114,995.40
UNITED REPUBLIC OF TANZANIA	POUNDS (STERLING)		1,200,000.00	1,200,000.00
UNITED STATES OF AMERICA	EAST AFRICAN SHILLINGS		14,215.69	14,215.69
UPPER VOLTA	UNITED STATES DOLLARS		13,000,000.00	13,000,000.00
VIRGIN ISLANDS-BRITISH	FRANCS (CFA)		10,204.08	10,204.08
WESTERN SAMOA	UNITED STATES DOLLARS		50.00	50.00
YEMEN	UNITED STATES DOLLARS		272.99	272.99
YUGOSLAVIA	RIALS		5,984.36	5,984.36
ZAMBIA	NEW DINARS		200,000.00	200,000.00
	UNITED STATES DOLLARS		17,066.84	17,066.84
		1,626,310.10	31,736,604.94	33,362,915.04

Contributions from non-governmental sources
for the year ended 31 December 1969

	For specific projects	For general resources	Total
	\$	\$	\$
AFGHANISTAN		2.12	2.12
AUSTRALIA	146,001.35	2,542.97	148,544.32
AUSTRIA	504.72	5,348.24	5,852.96
BARBADOS	464.09		464.09
BELGIUM	250,000.00	377,910.24	627,910.24
BRITISH HONDURAS		236.33	236.33
CAMBODIA		11.71	11.71
CANADA	43,513.89	798,331.31	841,845.20
CHILE		3.24	3.24
CONGO, DEMOCRATIC REPUBLIC OF		1,180.00	1,180.00
CYPRUS	559.21		559.21
DENMARK	11,226.70	5,364.68	16,591.38
FEDERAL REPUBLIC OF GERMANY	195,659.67	354,503.01	550,162.68
FINLAND	2,857.14	15,101.02	17,958.16
FRANCE	50,484.68	357,560.48	408,045.16
INDIA	16.67	299.78	316.45
IRELAND	79,193.66	24,117.32	103,310.98
ITALY		30,093.66	30,093.66
JAPAN	2,511.86	40,166.66	42,678.52
LESANOM		1,191.53	1,191.53
LUXEMBOURG		177.00	177.00
MEXICO	-40	21.32	21.72
NETHERLANDS	566,000.00	63,015.33	629,015.33
NEW ZEALAND	86,638.09		86,638.09
NORWAY	2,441.49	21,191.10	23,632.59
PHILIPPINES		149.10	149.10
PORTUGAL		17.87	17.87
REPUBLIC OF VIET-NAM		34.85	34.85
SPAIN	27,142.84		27,142.84
SWEDEN		2,723.99	2,723.99
SWITZERLAND	34,461.48	17,548.45	52,009.93
THAILAND		41,363.91	41,363.91
TURKEY		2,880.94	2,880.94
UNITED ARAB REPUBLIC		11.33	11.33
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	199,899.21	9,237.34	209,136.55
UNITED STATES OF AMERICA	494,459.44	3,415,944.76	3,910,404.20
	2,194,036.59	5,588,290.79	7,782,327.38
UNITED NATIONS SECRETARIAT	62.48	1,173.70	1,236.18
	2,194,099.07	5,589,464.49	7,783,563.56
Less: Transfer to the Public Information Revolving Fund towards UNICEF costs of television campaigns	2,194,099.07	67,221.35-	67,221.35-
		5,522,243.14	7,716,342.21

SCHEDULE C

Statement of allocations, expenditures and balances of allocations for the year ended 31 December 1969

AREA AND COUNTRY ASSISTANCE	A L L O C A T I O N S			E X P E N D I T U R E S					BALANCES OF ALLOCATIONS 31 DECEMBER 1969
	BALANCE 1 JANUARY 1969	AUTHORIZED IN 1969	TOTAL FOR 1969 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
AFRICA									
ALGERIA	998,401.61	649,874.35	1,648,275.96	548,015.28	356,581.41	28,795.41	7,324.25	940,716.35	707,559.61
BURUNDI	126,805.67	3,891.23	132,696.90	37,191.65	4,565.83			41,757.48	90,939.42
BURUNDI	151,529.09	228,141.83	379,670.91	83,338.83	26,257.80	14,886.58		124,483.21	255,187.70
CAMEROON	210,675.76	350,782.61	561,458.37	134,181.99	34,724.04			168,906.03	372,552.34
CENTRAL AFRICAN REPUBLIC	221,869.76	29,874.25	251,744.01	64,229.88	3,581.63	21,295.11		89,106.62	162,637.49
CHAD	225,154.21	86,219.78	311,373.99	64,721.42	51,102.85	3,666.64		119,490.91	191,883.08
COMORO ISLANDS	28,008.96		28,008.96						28,008.96
CONGO (DEM. REP. OF)	354,799.40	155,655.18	510,454.58	121,007.20	300.00	20,161.08		141,468.28	368,986.30
ETHIOPIA	59,030.24	105,441.71	164,471.95	83,834.84	18,187.24			102,022.08	62,449.87
GABON	400,103.72	81,879.84	481,983.56	136,819.59	116,637.44	11,278.33	6,037.34	270,772.70	211,210.86
GAMBIA	143,002.76	44,101.05	187,103.81	39,668.21	2,551.84	2,299.76		44,719.81	142,384.00
GHANA	92,859.97	76,455.54	169,315.51	84,496.65	21,867.25	2,114.23		108,478.13	60,837.38
GUINEA	269,436.74	350,566.31	620,003.05	249,635.42	16,413.73	16,598.31		249,450.84	370,552.21
IVORY COAST	136,277.45	180,865.67	367,143.12	70,278.40	122,448.96	6,746.76		199,474.12	168,060.02
KENYA	541,909.71	251,783.27	793,692.98	209,384.08	64,137.81	7,893.56	56.42	273,521.89	114,538.83
LESOTHO	158,672.83	116,706.04	275,378.87	113,564.84	2,164.27			315,362.75	381,496.23
LIBERIA	168,758.41	82,997.89	251,756.30	105,396.66	71,610.00			115,785.53	159,593.34
MADAGASCAR	539,404.74	86,579.62	625,984.36	163,230.75	76,988.87	22,386.75		177,006.66	74,749.64
MALI	306,920.97	47,662.79	354,589.76	109,997.22	6,425.73		2,350.61	262,606.37	361,377.99
MAURITANIA	366,467.49	12,016.04	378,483.53	168,498.79	24,922.62			118,373.56	236,216.20
MAURITIUS	285,032.39	217,572.53	502,604.92	75,229.00	192,272.07	3,464.65		193,782.41	184,701.12
MOROCCO	29,491.03	88,575.95	118,066.98	47,493.00	369.28			270,965.72	231,639.20
NIGER	520,686.85	621,427.27	1,142,114.12	244,255.94	309,958.93			47,862.28	70,204.70
NIGERIA	305,811.66	107,823.14	413,634.80	164,891.99	55,701.17	20,794.82		555,920.43	586,193.69
PEOPLE'S REPUBLIC OF THE CONGO	1,607,552.10	1,798,212.25	3,405,764.35	1,832,170.40	23,504.10	21,547.04	93,433.90	243,187.98	170,446.82
RWANDA	161,070.14	106,882.48	267,952.62	84,903.63	43,127.33			84,903.63	1,435,108.91
SENEGAL	160,489.54	121,558.81	282,048.35	43,634.68	12,478.87		6,164.79	92,926.80	183,048.99
SEYCHELLES	278,057.44	90,840.16	369,497.60	141,670.87	12,478.87		6,882.48	161,032.22	189,121.55
SERRA LEONE	5,056.84	373.52	5,430.36	3,570.04				3,570.04	208,465.38
SOMALIA	152,625.29	184,938.26	337,563.55	120,995.82	30,752.52			151,748.34	1,860.32
SOUTHERN RHODESIA	257,093.87	245,830.96	502,924.83	75,246.86	127,206.64	23,039.87		225,493.37	185,815.21
SWAZILAND	50,000.00		50,000.00						277,431.46
TANZANIA	88,750.23	6,854.10	95,604.33	21,638.82	5,437.48			27,076.30	50,000.00
TUNISIA	165,997.17	217,716.69	383,713.86	121,147.80	65,487.46			187,022.42	68,528.03
UNITED REPUBLIC OF TANZANIA	692,589.18	810,061.53	1,502,650.71	430,940.17	228,515.49		5,082.22	664,537.88	196,691.44
UPPER VOLTA	516,215.25	252,066.56	768,281.81	182,249.74	87,778.54	31,946.98		301,975.27	838,112.83
ZAMBIA	418,650.86	381,720.48	800,371.34	113,559.85	17,485.69		2.50	136,648.04	466,306.54
ZAMBIA REGIONAL	162,576.57	220,352.40	382,928.97	143,560.83	23,995.91			167,556.74	663,723.30
REGIONAL	182,774.87	85,155.54	267,930.41	85,333.86	6,046.15			104,849.49	215,372.23
REGIONAL	651,747.71	21,131.39	630,616.32	11,669.67	144,127.52			264,604.52	163,080.92
AREA TOTAL	12,381,632.95	8,611,275.60	20,992,908.55	6,727,006.71	2,513,618.79	347,996.07	131,201.07	9,719,822.64	366,011.80
									11,273,085.91

AREA AND COUNTRY ASSISTANCE	A L L O C A T I O N S			E X P E N D I T U R E S					B A L A N C E S O F	
	BALANCE 1 JANUARY 1969	AUTHORIZED IN 1969	TOTAL FOR 1969 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	31 DECEMBER 1969	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EAST ASIA AND PAKISTAN										
BURMA	1,178,417.60	970,720.00	2,149,137.60	1,393,306.82	52,751.97		312.87	1,446,371.66	702,765.94	
CAMBODIA	362,875.16	235,522.91	598,398.07	336,234.54	92,050.78	10,040.79		440,326.11	158,071.96	
CHINA	974,293.82	412,346.48	1,386,640.30	556,055.04	71,308.28	27,356.28		657,945.56	728,696.74	
HONG KONG	86,062.78	4,969.91	91,032.69	43,004.77	871.38			43,876.15	47,156.54	
INDONESIA	4,051,362.55	2,106,528.66	6,157,891.21	2,648,387.74	106,914.82	13,035.00		2,770,101.68	3,387,789.53	
LAOS	36,259.24	58,939.17	95,198.41	28,885.24	12,647.50			41,532.74	53,665.67	
MALAYSIA	299,098.49	357,502.09	656,600.58	357,393.37	38,980.03			396,373.40	260,227.18	
PAKISTAN	3,277,486.14	3,113,361.82	6,390,847.96	2,138,340.21	318,157.21	7,237.28		2,478,876.62	3,911,971.34	
PAPUA AND NEW GUINEA	20,939.47	58,046.80	78,986.27	9,473.07	7,600.13			17,073.20	61,913.07	
PHILIPPINES	1,270,148.74	645,626.23	1,915,774.97	1,066,219.72	163,930.82	1,513.60		1,235,478.26	680,296.71	
REPUBLIC OF KOREA	859,005.19	550,696.93	1,409,702.12	430,245.35	174,018.55	25,623.97		632,466.23	777,233.39	
REPUBLIC OF VIETNAM	489,379.17	351,888.83	841,268.00	351,536.34	56,997.57	18,659.47		461,417.74	379,850.26	
SINGAPORE	44,610.89	34,853.74	79,464.63	70,325.28				9,130.35	9,130.35	
THAILAND	1,317,197.28	857,920.37	2,175,117.65	926,322.94	159,014.00	4,324.66		1,093,366.74	1,081,750.91	
PACIFIC TERRITORIES	307,498.23	8,195.96	315,694.19	81,333.01	2,906.68	3,159.17		87,398.86	228,295.33	
REGIONAL	15,000.00		15,000.00				8,000.00	7,000.00	7,000.00	
AREA TOTAL	14,589,634.75	9,767,119.90	24,356,754.65	10,439,063.44	1,258,149.65	110,950.22	72,764.92	11,880,928.23	12,475,826.42	
SOUTH CENTRAL ASIA										
AFGHANISTAN	633,187.21	636,611.67	1,269,798.88	527,643.97	3,654.52	59,186.37	1,808.65	592,293.51	677,505.37	
CEYLON	1,031,682.74	640,149.97	1,671,832.71	401,140.05	31,899.94	18,678.12		451,718.11	1,220,114.60	
INDIA	12,854,029.27	4,631,641.92	17,485,671.19	5,063,306.69	410,431.72	84,956.68	13,061.42	5,571,756.51	11,913,914.68	
MONGOLIA	89,654.89	105,353.17	195,008.06	55,205.72				55,205.72	139,802.34	
NEPAL	530,685.60	330,560.51	861,246.11	215,992.74	36,108.62	58,226.34	607.58	310,935.28	550,310.83	
AREA TOTAL	15,139,239.71	6,344,317.24	21,483,556.95	6,263,289.17	482,094.80	221,047.51	15,477.65	6,981,909.13	14,501,647.82	
EASTERN MEDITERRANEAN										
CYPRUS	2,454.20	1,908.75	545.45				218.43	218.43	327.02	
IRAN	520,257.36	797,188.23	1,317,445.59	763,221.04	4,461.00			767,682.04	549,763.55	
IRAQ	356,159.20	535,445.57	891,604.77	498,700.66	59,206.92	4,746.57		562,654.15	328,950.62	
JORDAN	159,707.20	33,959.74	193,666.94	16,939.85	57,292.21	7,574.90	229.65	82,036.61	111,630.33	
LEBANON	36,103.33	44,530.26	80,533.59	20,552.92	28,672.70		1,661.54	50,887.16	29,746.43	
LIBYA	123,539.92	723.43	124,263.35	6,914.40		719.00		7,633.40	116,629.95	
SAUDI ARABIA	3,342.27	44,000.00	47,342.27	47.18				47.18	47,295.09	
SOUTHERN YEMEN	87,629.73	281,304.90	368,934.63	131,303.55	40,853.41	587.30		172,744.26	196,190.37	
SUDAN	313,270.04	357,399.00	670,669.04	359,365.92	112,326.26	14,443.03	55.57	430,190.78	240,478.26	
SYRIA	448,536.74	340,742.03	789,278.77	429,551.93	21,826.67	6,344.33		457,922.93	331,355.84	
TURKEY	961,729.54	467,282.34	1,429,011.88	406,626.19	42,548.04	11,763.21	3,993.42	698,930.86	730,081.02	
UNITED ARAB REPUBLIC	583,002.39	499,369.21	1,082,371.60	426,996.06	105,576.64	3,243.98	80.91	535,291.59	547,080.01	
YEMEN	326,007.42	69,377.11	395,384.53	111,306.91	34,914.40		264.38	146,485.69	248,898.84	
REGIONAL	378,406.47	30,000.00	408,406.47	314,776.52	1,341.72	28,712.45		344,830.69	63,575.78	
AREA TOTAL	4,300,145.81	3,499,413.07	7,799,558.88	3,663,903.13	509,013.97	78,134.77	6,503.90	4,257,555.77	3,542,003.11	

SCHEDULE C (continued)

AREA AND COUNTRY ASSISTANCE	A L L O C A T I O N S			E X P E N D I T U R E S					BALANCES OF ALLOCATIONS 31 DECEMBER 1969	
	BALANCE 1 JANUARY 1969	AUTHORIZED IN 1969	TOTAL FOR 1969 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	(19)	\$
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	\$
EUROPE										
BULGARIA	41,574.67	549.16	42,223.83	6,204.53	11,250.00		12,220.63	18,425.16	23,798.67	
GREECE	81,176.31	38,367.48	42,808.83	31,777.36			944.56	43,971.92	1,163.09	
ITALY	7,077.38		7,077.38	7,476.08				7,476.08	398.70	
POLAND	48,604.30	15,393.66	33,210.64	24,910.90	734.45			25,645.35	7,565.29	
SPAIN	285,553.58	44,822.29	240,731.29	183,148.44	29,521.35		12,541.00	225,210.79	15,520.50	
YUGOSLAVIA	60,355.90	3,603.15	63,959.05	42,640.15	1,200.00		2,990.89	47,083.69	16,875.36	
AREA TOTAL	524,342.14	94,331.12	430,011.02	296,157.46	42,705.80	252.65	28,697.08	367,812.99	62,198.03	
THE AMERICAS										
ANTIGUA	257,401.79	5,006.82	5,006.82	5,006.82	88,303.73			5,006.82	138,660.16	
ARGENTINA	37,172.54	25,893.79	283,295.58	56,331.69				144,635.42	24,896.15	
BARBADOS	460,977.18	1,434.53	38,607.07	13,710.92				13,710.92	333,521.03	
BOLIVIA	1,627,023.74	238,102.59	699,079.77	313,628.31	51,930.43	3,479.23		365,558.74	1,613,698.19	
BRITISH HONDURAS	69,441.43	666,119.60	2,293,143.34	116,740.36	557,227.56			677,447.91	74,447.13	
BRITISH VIRGIN ISLANDS	14,988.00	49,699.61	119,141.04	24,988.91	19,705.00			44,693.15	2,537.56	
CHILE	129,070.18	1,424.73	16,412.73	13,875.17				13,875.17	158,500.25	
COLOMBIA	1,225,129.14	172,337.84	101,408.02	132,575.29	10,326.48			142,901.77	1,207,450.20	
COSTA RICA	151,562.87	1,110,155.98	2,335,285.12	1,013,921.91	102,064.17	11,848.84		1,127,834.92	144,255.34	
CUBA	412,467.77	129,686.88	281,249.75	137,457.50	9,336.91			136,994.41	293,456.70	
DOMINICA	9,189.33	175,569.13	588,036.77	293,456.70				1,389.83	17,943.83	
DOMINICAN REPUBLIC	166,126.20	10,144.33	19,333.66	1,389.83				1,176.24	496,458.32	
ECUADOR	383,264.02	203,743.69	369,869.89	45,962.40	95,800.00			1,762.40	228,107.49	
EL SALVADOR	412,017.70	544,028.34	927,292.36	411,256.55	85,201.77			496,458.32	430,834.04	
GUATEMALA	11,709.79	368,303.70	780,321.40	378,160.18	30,515.70			408,675.88	371,645.52	
GUAYANA	312,125.47	3,395.06	15,106.85	3,395.06	3,780.00			7,175.06	343,208.22	
HAITI	74,628.36	350,020.71	662,146.18	296,489.96	22,450.00			318,939.90	53,710.59	
HONDURAS	68,075.10	4,681.21	79,309.57	21,976.48	3,622.50			215,370.30	197,097.17	
JAMAICA	111,112.41	344,392.37	412,467.47	196,320.85	19,049.45			159,686.37	202,999.53	
MEXICO	52,456.63	251,573.49	362,685.90	129,914.37	29,772.00			30,047.37	25,274.65	
MONTSERAT	65,416.87	2,776.39	55,322.02	26,536.19	3,511.18			29,060.96	188,950.95	
NICARAGUA	9,422.24	152,595.04	218,011.91	420.96	28,640.00			6,919.67	4,947.29	
PANAMA	287,108.65	149,512.10	436,520.75	6,075.67	840.00			234,826.34	201,794.41	
PARAGUAY	297,388.64	148,355.88	445,744.52	215,166.33	19,660.01			201,040.53	244,703.99	
PERU	484,972.04	332,576.03	817,550.07	341,875.88	50,192.13			392,068.01	425,482.06	
ST. KITTS-NEVIS-ANGUILLA	380,369.78	181,743.40	562,113.18	236,492.59	7,661.19			244,153.78	317,959.40	
ST. LUCIA	2,301.62	6,859.75	9,161.57	6,859.75				6,859.75	2,301.62	
ST. VINCENT	28,999.78	6,337.17	35,336.95	19,655.19	6,298.50			25,953.69	9,583.26	
SURINAM	5,548.70	6,924.38	6,924.38	1,375.68				1,375.68	5,548.70	
TRINIDAD AND TOBAGO	16,737.43	12,068.45	28,805.88	19,769.92	29,358.50			19,769.92	59,486.47	
VENEZUELA	71,376.50	36,054.38	107,440.88	18,585.91				47,944.41	239,442.49	
REGIONAL	271,517.99	3,748.10	275,266.09	35,823.60				35,823.60	296,583.16	
AREA TOTAL	287,334.46	177,044.55	464,379.01	8,072.58	115,529.56	44,193.71		167,795.85	7,878,918.87	
AREA TOTAL	8,194,523.55	5,869,203.91	14,063,727.46	4,724,100.76	1,401,186.05	59,521.78		6,184,808.59		

SCHEDULE C (continued)

AREA AND COUNTRY ASSISTANCE	A L L O C A T I O N S			E X P E N D I T U R E S					BALANCES OF ALLOCATIONS 31 DECEMBER 1969
	BALANCE 1 JANUARY 1969	AUTHORIZED IN 1969	TOTAL FOR 1969 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$	(8) \$	(9) \$
TOTAL FOR ALL AREAS	55,129,518.91	33,996,998.60	89,126,517.51	32,113,520.67	6,206,769.06	817,903.00	254,644.62	39,392,837.35	49,733,680.16
GENERAL ASSISTANCE									
COUNTRY PLANNING AND PROGRAMME DEVELOPMENT	485,555.26	500,450.58	986,005.84	4,346.98	33,538.22	441,280.10	15,376.90	494,542.20	491,463.64
DEVELOPMENT PROTEIN-RICH FOODS FOR CHILDREN	408,868.40		408,868.40	70,488.18	4,607.33	4,077.43	45,889.58	125,062.52	283,805.88
FELLOWSHIPS - CALCUTTA TRAINING CENTER	12,085.41-		12,085.41-		4,000.70			4,000.70	16,036.11-
INTNL CHILDRENS CENTER AND PAEDIATRIC TRAINING	617,590.11	578,232.21	1,195,822.32	2,219.40	64,592.94	19,610.41	475,110.07	561,532.82	634,289.50
NUTRITION + DAIRY TRNG	190,930.87	126,980.35-	317,911.22			6,755.67		6,755.67	57,194.85
NUTRITION PERSONNEL	200,413.27	82,973.01	13,386.28						283,386.28
PLANNING FOR CHILDREN AND YOUTH IN									
NATIONAL DEVELOPMENT	208,732.09	169,760.41	378,492.50		39,724.35	55,335.06	108.91	95,168.32	283,324.18
FREIGHT ON MILK	883,464.63	129,846.51	1,013,311.14						1,013,311.14
FREIGHT ON SUPPLIES	810,015.90	21,593.97	831,609.87						831,609.87
TOTAL ASSISTANCE	58,923,004.03	35,352,874.94	94,275,878.97	32,190,575.23	6,553,232.60	1,344,961.67	791,130.08	40,679,899.58	53,595,979.39
OPERATIONAL SERVICES	2,980,400.00	6,704,416.22	9,684,816.22				6,405,616.22	6,405,616.22	3,279,200.00
ADMINISTRATIVE COSTS	1,686,700.00	3,855,336.33	5,542,036.33				3,654,236.33	3,654,236.33	1,887,800.00
TOTALS	63,590,104.03	45,912,627.49	109,502,731.52	32,190,575.23	6,353,232.60	1,344,961.67	10,850,982.63	50,739,752.13	58,762,979.39

SCHEDULE D

Short-term investments at 31 December 1969

	\$	\$	Interest (per cent)
<u>Deposits with banks</u>			
<u>Deposits at seven days' notice, in US dollars</u>			
Chase Manhattan Bank, New York	195,081.83		
Chase Manhattan Bank, London	188,871.84		
Chase Manhattan Bank, Paris	130,500.00		
Manufacturer's Hanover Trust Company, New York	7,931.57		
Chemical Bank, New York	7,775.74		
Irving Trust Company, New York	931.58		
Bankers Trust Company, New York	295.40	531,387.96	7.97
<u>Maurice Pate Memorial Fund</u>			
Franklin National Bank, New York	60,415.72	60,415.72	4.00
<u>Time deposits (due from January to March 1970)</u>			
Chase Manhattan Bank, New York	6,100,000.00		
Manufacturer's Hanover Trust Company, New York	1,000,000.00		
Bankers Trust Company, New York	500,000.00		
Chemical Bank, New York	500,000.00	8,100,000.00	9.71
TOTAL BANK DEPOSITS IN US DOLLARS	8,691,803.68		
<u>Deposits at call and seven days' notice in other currencies</u>			
Bank of London and South America, London	1,249,619.18		
Banque Nationale de Paris, Neuilly	721,726.89		
Banque Worms & Cie, Paris	510,559.62		
Irving Trust Company, London	166,666.67		
National Provident Fund, Wellington	122,607.43		
Standard Bank of South Africa, Capetown	49,005.88		
Mercantile Credit Company of Ireland, Dublin	35,997.12		
Morgan Grenfell & Company Ltd., London	4,799.62		
Christiania Bank og Kreditkasse, Oslo	1,040.93	2,862,023.34	6.76
<u>Time deposits (due from January to March 1970)</u>			
Bank of London and South America, London	873,191.84		
Banque Worms & Cie, Paris	497,519.80		
Banque Ottomane, Ankara	444,444.44		
Central Bank of India, New Delhi	360,000.00		
Banco Hispano Americano, Madrid	142,857.14		
Commonwealth Trading Bank of Australia, Sydney	89,605.74	2,407,618.96	7.59
TOTAL BANK DEPOSITS IN OTHER CURRENCIES	5,269,642.30		
<u>United Kingdom Treasury Bills (91 days)</u>			
Bank of England due 15 March 1970			
£25,000.0.0 at cost £24,524.14.10		58,854.67	7.63
TOTAL INVESTMENTS		14,020,300.65	8.63

SCHEDULE E

Contributions receivable from Governments as at 31 December 1969

Governments	<u>General resources and specific projects</u>		<u>Local</u>	<u>Total</u>
	<u>For years</u>	<u>For</u>	<u>costs of field</u>	
	<u>prior to 1969</u>	<u>1969</u>	<u>offices</u>	<u>contributions</u>
	\$	\$	1968/69	receivable
			\$	\$
Afghanistan	6,000.00		10,000.00	16,000.00
Algeria		40,000.00	27,000.00	67,000.00
Argentina		50,000.00		50,000.00
Bolivia	15,600.00			15,600.00
Botswana		1,400.17	700.08	2,100.25
Bulgaria		25,641.03		25,641.03
Burma			4,567.41	4,567.41
Cameroon		25,179.86		25,179.86
Chad		3,597.12		3,597.12
Chile			1,434.78	1,434.78
China		60,000.00		60,000.00
Costa Rica	34,421.00			34,421.00
Dominican Republic	60,000.00			60,000.00
Gambia		1,919.85	959.92	2,879.77
Ghana		14,705.88		14,705.88
Haiti	10,000.00			10,000.00
Honduras		20,000.00		20,000.00
Hong Kong		3,794.70		3,794.70
Hungary		6,666.67		6,666.67
Indonesia		44,000.00		44,000.00
Iran			22,500.00	22,500.00
Ireland		59,995.20		59,995.20
Israel		42,500.00		42,500.00
Kenya		8,403.36		8,403.36
Kuwait		10,000.00		10,000.00
Laos	2,500.00			2,500.00
Lesotho		2,800.34		2,800.34
Libya		5,000.00		5,000.00
Madagascar		8,992.81		8,992.81
Malawi		839.93		839.93
Malaysia			3,134.05	3,134.05
Mali		17,297.30	4,324.32	21,621.62
Mongolia		2,300.00		2,300.00
Morocco		50,000.00		50,000.00
Nepal		1,250.00		1,250.00
Nicaragua		20,000.00		20,000.00
Paraguay	30,000.00			30,000.00
People's Republic of the Congo		13,489.21		13,489.21
Peru	76,810.64			76,810.64
Philippines		186,528.50	24,611.40	211,139.90
St. Kitts		750.00		750.00
Senegal		8,992.81	8,992.80	17,985.61
Somalia		5,000.00		5,000.00
Southern Yemen		480.00		480.00
Sweden		900,000.00		900,000.00
Switzerland		138,888.89		138,888.89
Thailand		130,265.61	11,654.97	141,920.58
Tonga		1,000.00		1,000.00
Trinidad and Tobago	23,000.00			23,000.00
United Republic of Tanzania		14,215.69	16,806.72	31,022.41
United States of America		1,758,560.00 ^{a/}		1,758,560.00
Virgin Islands, British		50.00		50.00
Yemen		1,744.36		1,744.36
	<u>258,331.64</u>	<u>3,686,249.29</u>	<u>136,686.45</u>	<u>4,081,267.38</u>

Against this balance at 31 December 1969 UNICEF held irrevocable letters of credit to a value of \$1,053,418.

D. NOTES FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

Notes on statement I: Income and expenditure

Contributions from Governments

1. Contributions were received by UNICEF in 1969 from 128 Governments to a total of \$33,362,915. This included \$1,626,310 for specific projects, of which \$537,421 was designated for aid to Nigerian mothers and children.
2. In addition to these contributions, further funds were received from Governments for the year ended 31 December :

	<u>1969</u>	<u>1968</u>
	\$	\$
(a) For the purchase of additional imported supplies and equipment for UNICEF-aided projects in their countries (net)	4,759,340.84	4,707,144.31
(b) As cash contributions towards the operational costs of certain UNICEF field offices in assisted countries, and in three countries for the implementation of UNICEF-assisted programmes mainly in connection with local transport	895,792.75	963,192.83
Total	<u>5,655,133.59</u>	<u>5,670,337.14</u>

3. These funds are considered as trust funds since they are transferred to UNICEF for specific purposes, and expenditures therefrom are not subject to Executive Board allocations. For these reasons also they are not included in UNICEF's income and Executive Board approved expenditure shown on statement I, but details of the movement of these funds are shown in tables 1 and 2 which follow.

Table 1. Trust funds - Governments

Contributions to UNICEF-aided projects - summary of 1969 transactions

Country	Balances 1 January 1969	Funds received	Total available	Expenditures	Funds returned	Balances 31 December 1969
Afghanistan		57,693.97	57,693.97	6,197.84		51,496.13
Algeria		12,000.00	12,000.00			12,000.00
Brazil	309.67		309.67			309.67
Bulgaria	39,038.68		39,038.68	7,906.17		31,132.51
Burma	164,476.03	202,650.70	367,126.73	168,179.18		198,947.55
China	5,179.64	28,368.66	33,548.30	17,403.87		16,144.43
Colombia	2,811.35	7,568.00	10,379.35	2,785.65		7,593.70
Costa Rica	2,408.63		2,408.63		2,408.63	
Czechoslovakia		37,600.00	37,600.00			37,600.00
Ethiopia	3,828.79		3,828.79	3,828.79		
Gabon		4,081.63	4,081.63			4,081.63
Guatemala	77.59		77.59		77.59	
Guinea		81,632.65	81,632.65	12,130.87		69,501.78
India	206,891.75		206,891.75	27,520.79		179,370.96
Indonesia		137,114.45	137,114.45	135,145.68		1,968.77
Iran	254,205.59	1,900,080.86	2,154,286.45	1,070,754.56		1,083,531.79
Iraq	306,668.00	692,321.45	998,989.45	491,429.29		507,560.16
Ivory Coast	200.54		200.54	61.38	139.16	
Jordan	898.85		898.85	882.22		16.63
Kenya	30,848.74		30,848.74	30,115.00		733.74
Malaysia	4,040.95	4,875.67	8,916.62	2,404.91	287.30	6,224.41
Mali	67.24		67.24	13.03	54.21	
Mexico	279,828.22	887,853.20	1,167,681.42	877,193.39		290,488.03
Netherlands	177,654.64		177,654.64	75,544.72		102,109.92
New Hebrides		5,103.32	5,103.32	2,834.41		2,268.91
Nigeria	63,923.72		63,923.72			63,923.72
Pakistan	215,437.13	196,697.82	412,134.95	151,563.11	9,991.16	250,580.68
Panama	1,209.00		1,209.00			1,209.00
Peru	1,064.84		1,064.84		1,064.84	
Philippines	69,674.12	81,381.70	151,055.82	58,873.04	218.61	91,964.17
Poland	697,804.57	400,000.00	1,097,804.57	384,528.65		713,275.92
Republic of Viet-Nam	473.58		473.58		473.58	
Sudan	58,246.51		58,246.51	196.00		58,050.51
Sweden	9,544.76		9,544.76	3,766.61		5,778.15
Thailand	26,830.86	22,546.40	49,377.26	21,837.94		27,539.32
Tonga	9.03		9.03		9.03	
Tunisia	41,340.30	16,615.66	57,955.96	35,052.77		22,903.19
Turkey	1,065.87		1,065.87	1,065.87		
United Arab Republic	6,669.50		6,669.50		2,121.19	4,548.31
Yugoslavia	26,646.36		26,646.36	26,607.68		38.68
	2,699,375.05	4,776,186.14	7,475,561.19	3,615,823.52	16,845.30	3,842,892.37

Table 2. Trust funds - GovernmentsContributions to local costs etc., of UNICEF field offices - summary of 1969 transactions.

Area and Country	Balances 1 January 1969	Funds received	Total available	Expenditure		Balances 31 December 1969
				Operational costs	Other	
	\$	\$	\$	\$	\$	\$
<u>Africa south of the Sahara</u>						
Botswana		700.08	700.08	700.08		
Ethiopia	6,997.88	4,339.90	11,337.78	4,439.26		6,898.52
Gambia		959.92	959.92	959.92		
Ivory Coast		32,653.06	32,653.06	32,653.06		
Mali		4,324.32	4,324.32	4,324.32		
Mauritania		5,395.68	5,395.68	5,395.68		
Senegal		8,992.80	8,992.80	8,992.80		
United Republic of Tanzania		16,806.72	16,806.72	16,806.72		
Uganda		5,602.24	5,602.24	5,602.24		
Zambia	116.23	4,872.47	4,988.70	4,988.70		
	7,114.11	84,047.19	91,761.30	84,862.78		6,898.52
<u>The Americas</u>						
Barbados	200.00	200.00	400.00	400.00		
Brazil	21,441.78	44,924.27	66,366.05	66,366.05		
Chile	8,939.50	5,306.37	14,245.87	14,245.87		
Colombia		21,890.97	21,890.97	21,890.97		
Mexico		67,127.05	67,127.05	66,099.98		1,027.07
	30,581.28	139,448.66	170,029.94	169,002.87		1,027.07
<u>East Asia and Pakistan</u>						
Burma	26,981.86	54,809.74	81,791.60	31,176.87	50,614.73	
Hong Kong	930.35	3,314.29	4,244.64	1,923.11		2,321.53
Indonesia		30,694.83	30,694.83	30,694.83		
Malaysia	4,777.49	9,649.29	14,426.78	10,462.82		3,963.96
Pakistan	44,142.15	81,394.37	125,536.52	84,839.34		40,697.18
Philippines	26,078.09	24,611.40	50,689.49	46,550.71		4,138.78
Republic of Korea	8,810.01	25,000.00	33,810.01	28,036.46		5,773.55
Republic of Viet-Nam		525.43	525.43	516.95		8.48
Singapore	440.62	2,113.36	2,553.98	1,140.90		1,413.08
Thailand		65,109.27	65,109.27	46,881.29	18,227.98	
	112,160.57	297,221.98	409,382.55	282,223.28	68,842.71	58,316.56
<u>Eastern Mediterranean</u>						
Iran		30,000.00	30,000.00	30,000.00		
Jordan		2,771.06	2,771.06	2,771.06		
Lebanon		4,615.38	4,615.38	4,615.38		
Saudi Arabia		10,000.00	10,000.00	10,000.00		
Syria		4,807.69	4,807.69	4,807.69		
United Arab Republic		9,774.61	9,774.61	9,774.61		
		61,968.74	61,968.74	61,968.74		
<u>Europe and North Africa</u>						
Algiers Office	12,015.88		77,060.81	65,151.60		11,909.21
Algeria		27,000.00				
Morocco		27,056.04				
Tunisia		10,988.89				
Turkey	189,346.63	81,444.44	270,791.07	34,523.14	7,212.14	229,055.79
	201,362.51	146,489.37	347,851.88	99,674.74	7,212.14	240,965.00

Area and Country	Balances 1 January 1969	Funds received	Total available	Expenditure		Balances 31 December 1969
				Operational costs	Other	
	\$	\$	\$	\$	\$	\$
<u>South Central Asia</u>						
Ceylon		6,016.81	6,016.81	6,016.81		
India	40,000.00	160,000.00	200,000.00	160,000.00		40,000.00
	40,000.00	166,016.81	206,016.81	166,016.81		40,000.00
TOTAL	391,218.47	895,792.75	1,287,011.22	863,749.22	76,054.85	347,207.15

Contributions from non-governmental sources

4. The total credit for 1969, excluding income from greeting cards and related operations, amounted to \$7,716,342 as shown in schedule B. Table 3 below sets out the main headings of income from non-governmental sources, with comparative figures for 1968. The transfer of \$67,221 to the Public Information Revolving Fund is in return for costs charged to it for 1969 television fund raising campaigns. 1/

Table 3. Non-governmental contributions from 1969 by main headings
with comparative figures for 1968

	1969	1968	Increase or (decrease)
	\$	\$	\$
<u>Collections by UNICEF National Committees</u>			
For specific projects	1,997,693.95	2,165,062.26	(167,368.31)
For general resources	747,047.18	420,583.46	326,463.72
<u>Fund-raising campaigns in Australia and</u>			
New Zealand for adopted nutrition projects	196,405.12	450,268.83	(253,863.71)
<u>Halloween collections (mainly in the United</u>			
States and Canada)	4,135,816.46	3,803,519.03	332,297.43
Television fund-raising campaigns in Europe	672,213.48	996,949.28	(324,735.80)
Donations from various groups and individuals	34,387.37	73,289.67	(38,902.30)
	7,783,563.56	7,909,672.53	(126,108.97)
<u>Less: Transfer to the Public Information</u>			
Revolving Fund towards UNICEF costs	67,221.35	52,653.06	14,568.29
of television campaigns			
TOTAL	7,716,342.21	7,857,019.47	(140,677.26)

1/ E/ICEF/AB/L.85 para 73.

Greeting card and related operations

5. The net income of \$3,949,309 was in respect of the 1968 sales campaign. The financial report and accounts for the 1968 campaign, the accounting period for which ended on 30 April 1969, were published separately 2/ and give full details of both income and expenditure. Net income from the 1969 sales campaign will be included in UNICEF's income after closure of the accounts to 30 April 1970.

Other income

6. For the year ended 31 December, other income consisted of the following:

	1969	1968
	\$	\$
Interest on short-term investments	895,582.81	759,284.18
Staff assessment plan	947,397.58	791,964.73
Agency procurement commission	27,357.32	10,000.00
Sales of surplus and obsolete property	99,138.83	164,612.34
Cancelled budgetary obligations of the previous year	49,966.42	49,854.44
Miscellaneous, including discounts, commissions and claims	118,133.92	202,051.50
	2,137,576.88	1,977,767.19
<u>Less:</u> Exchange adjustments (net)	136,472.68	104,396.37
	2,001,104.20	1,873,370.82

Assistance programmes

7. Expenditures for supplies and equipment, including freight, comprised for the year ended 31 December:

	1969	1968
	\$	\$
(a) Supplies shipped to assisted countries		
(i) Directly from manufacturers	15,636,091.18	15,999,789.92
(ii) From the Copenhagen Packing and Assembly Centre	13,079,524.10	10,468,192.29
Freight and related charges	3,474,959.95	4,020,345.63
Total	32,190,575.23	30,488,327.84

8. Supplies shipped from the UNICEF Packing and Assembly Centre are charged to assistance programmes at standard issue prices 3/, which include presently 7 per cent for inward freight from the manufacturers to Copenhagen and 10 per cent for local operating expenses. Table 4 which follows sets out the financial operations of the Copenhagen Centre for 1969, with comparative figures for 1968. The inevitable balances that arise from using standard prices form part of the differences between the latter and actual costs, and are carried forward against the inventory value, as shown in paragraph 15 below, for future adjustment. This is the practice in stores accounting.

2/ E/ICEF/AB/L.93

3/ The United Nations document "Improvement of supply management" (ST/TAO/M.39) sets out in chapter IV the various methods of stock valuation in use, and in section E points out the advantages of using standard prices.

Table 4. UNICEF Packing and Assembly Centre in Copenhagen

Statement of operations for the year ended 31 December

	1969		1968	
	\$	\$	\$	\$
<u>Supplies and equipment issued</u>				
To UNICEF assistance programmes		13,079,524.10		10,468,192.29
Against reimbursement		<u>338,087.00</u>		<u>272,240.46</u>
		13,417,611.10		10,740,432.75
<u>Less: Cost of issue</u>	11,468,501.68		9,182,670.47	
Inward freight	<u>802,763.07</u>	<u>12,271,264.75</u>	<u>641,991.69</u>	<u>9,824,662.16</u>
<u>Operating margin</u>		1,146,346.35		915,770.59
<u>Less:</u>				
<u>Operating expenses</u>				
Salaries, wages and common staff costs	531,031.08		443,379.71	
Other expenses and permanent equipment	305,626.87		323,057.03	
Packing materials	<u>196,718.76</u>	<u>1,033,376.71</u>	<u>172,371.59</u>	<u>938,808.33</u>
<u>Balance carried forward for future adjustment</u>		<u>112,969.64</u>		<u>(23,037.74)</u>

Excess of expenditure over income

9. For the fourth consecutive year, expenditure in 1969 exceeded income thereby again reducing the net assets available for allocations. The table below shows the change that took place in 1969 with comparative figures for 1968.

Table 5. Assets less current liabilities

	1969	1968
	\$	\$
Balances 1 January	29,711,693.98	32,144,735.52
<u>Less: Excess of expenditure over income</u>	<u>3,710,081.30</u>	<u>2,433,041.54</u>
Balance 31 December	<u>26,001,612.68</u>	<u>29,711,693.98</u>

Notes on statement II: Assets, liabilities and the financial position.

Cash on hand, in transit and at banks

10. At 31 December 1969, these funds totalled \$4,260,563 and included \$295,626 in United States currency and \$619,226 in thirteen other convertible currencies. The remaining holdings of \$3,345,711 were in fifty-two currencies and were held for procurement, freight and other expenditures in the contributed currencies. Funds in currencies other than United States dollars were converted in the accounts at rates of exchange in effect on 31 December 1969.

Short-term investments

11. At 31 December 1969, the short-term investments consisted of deposits with banks all maturing by March 1970 and United Kingdom treasury bills maturing on 15 March 1970. Of the total of \$14,020,301 shown on schedule D, \$8,691, of the deposits were in US dollars compared with \$8,736,313 at 31 December 1968, the remainder being in other currencies. The average yield on the holdings was 8.63 per cent, a figure substantially higher than the 5.64 per cent on those at 31 December 1968, due to increased global interest rates currently available.

12. Contributions receivable from other Governments

The total of \$4,081,267 at 31 December 1969, as detailed in schedule E, is \$1,781,610 lower than that at 31 December 1968. For the years 1966 to 1969, expenditure exceeded income, and this necessitated a faster liquidation of government contributions receivable to maintain adequate liquid funds for working purposes. The receivables at 31 December 1967 totalled \$8,200,250 and at 31 December 1968 \$5,862,877.

Deposits with governmental agencies and suppliers

13. The total of \$1,701,961 at 31 December 1969 consisted of deposits with governmental agencies and suppliers, mainly in Australia, Canada, Japan and New Zealand, against future delivery of supplies ordered. In previous years, advances to governmental departments as prepayments for stipends and training grants, for which no accounting had been received to date, were included under this heading. This practice was discontinued in 1969, following recommendations made by the United Nations Board of Auditors, and referred to in their audit report on UNICEF's 1968 financial statements. 4/ The balance of such advances at 31 December 1968 amounted to \$1,499,382 was charged against 1969 assistance expenditures, as were all other advances of this nature made during the year.

Accounts receivable, advances and deposits

14. The total comprised the following in main headings at 31 December

	1969	1968
	\$	\$
(a) Amounts due from the United Nations and specialized agencies for supplies and advances for fellowships and other joint projects	345,966.56	302,827.59
(b) Amounts due from Freedom from Hunger campaigns	80,000.00	207,213.26
(c) Amounts due from UNICEF National Committees	2,992,215.80	2,475,838.87
(d) Shipping and insurance claims	44,769.13	33,275.61
(e) Administrative deposits and prepayments	381,634.13 a/	401,568.36
(f) Prepayments for supplies awaiting shipment and for freight	161,212.66	369,092.61
(g) Miscellaneous	462,285.72	329,790.54
	4,468,083.60	4,119,606.84

a/ Includes an interest-bearing French franc deposit in the equivalent of US \$288,288.29 in respect of the European Office lease, repayable over the period of the latter.

4/ Official Records of the General Assembly, Twenty-fourth Session, Supplement No. 7B (A/7607/Add.2), part one, section B, para. 3.

15. Three main categories of the above were held at 31 December:

	1969		1968	
	\$	\$	\$	\$
(a) Stocks in the Copenhagen Packing and Assembly Centre or in transit thereto				
At standard inventory prices a/	5,093,706.52		7,087,009.00	
Less: Difference between standard inventory prices and actual costs	<u>971,137.64</u>	4,122,568.88	<u>565,840.81</u>	6,521,168.19
(b) Stocks of technical grade DDT (at cost)		109,255.53		198,517.50
(c) Miscellaneous stocks held mainly with suppliers (at cost)		<u>89,168.70</u>		<u>252,501.23</u>
Total		<u>4,320,993.11</u>		<u>6,972,186.92</u>

a/ Standard inventory prices include a 7 per cent addition for freight from the manufacturers to Copenhagen.

Greeting card and related operations - deferred net expenditure

16. The balance of \$1,086,404 on this account at 31 December 1969 represents budgetary expenditures of \$3,370,468 for the period from 1 May 1969 to 31 December 1969 in respect of the 1969 selling campaign, less proceeds of sales of the 1969 campaign totalling \$2,284,064 transferred to UNICEF during this period. Accounting for the 1969 campaign will be completed to 30 April 1970, the closing date of the financial year of the Greeting Card Operations and the net excess of income over expenditure will be credited to UNICEF's income for the year to 31 December 1970.

Accounts payable and other unliquidated obligations

17. The total comprised the following in main headings at 31 December:

	1969	1968
	\$	\$
(a) Accounts payable for supplies and equipment and freight thereon	1,691,597.67	2,035,746.42
(b) Amounts due to the United Nations and related agencies	232,468.16	199,615.78
(c) Amounts due to Governments and governmental agencies	86,924.27	216,264.16
(d) Budgetary obligations outstanding	296,331.50	329,992.51
(e) Greeting card obligations outstanding	465,678.81	568,683.84
(f) Provision made for amounts payable to staff members under the tax equalization plan	330,000.00	290,339.89
(g) Miscellaneous	<u>227,349.96</u>	<u>165,337.01</u>
	<u>3,330,350.37</u>	<u>3,805,959.61</u>

18. At 31 December 1969, there were outstanding contractual commitments totalling \$11.2 million for supplies and equipment ordered against unfulfilled allocations, the deliveries of which had not been effected at that date. This total was \$2.7 million more than the contractual commitments of \$8.5 million at 31 December 1968.

Trust funds: Governments and others

19. The liability shown represents the unexpended balances of funds transferred to UNICEF at 31 December:

	1969 \$	1968 \$
(a) By Governments for the purchase of additional supplies and equipment for UNICEF-aided projects. (see table 1)	3,842,892.37	2,512,175.65
(b) By Governments towards the local operational costs of certain UNICEF field offices and in one country for the implementation of UNICEF-assisted programmes in connection with local transport (see table 2)	347,207.15	391,218.47
(c) By the Government of Sweden for the payment of salaries and related costs of Swedish professional officers engaged for UNICEF programme implementation	46,985.36	-
(d) By various organizations for the purchase of supplies for jointly assisted programmes	43,531.22	-
	<u>4,280,616.10</u>	<u>2,903,394.12</u>

Maurice Pate Memorial Fund

20. The Maurice Pate Memorial Fund was established by the Executive Board in 1966 to strengthen regional training facilities in fields benefiting children.^{5/} The table below summarizes the operations of this Fund in 1969 as regards both income and expenditure and comparative figures shows for 1968.

Table 6. Maurice Pate Memorial Fund.

	1969 \$	1968 \$
Balance 1 January	58,006.11	65,841.86
<u>Add: Income:</u>		
Donations	6,451.50	484.00
Bank interest	2,258.11	2,137.00
	<u>66,715.72</u>	<u>68,462.86</u>
<u>Less: Expenditures</u>	9,448.29	10,456.75
Balance 31 December	<u>57,267.43</u>	<u>58,006.11</u>

21. New allocations in 1969 totalled \$15,400. The University of the Philippines was allocated a grant for a fellowship in teacher education in the amount of \$3,400 and two travel grants of \$6,000 each were allocated for nutrition study, one to Colombia and the second to Guatemala. These new 1969 allocations, together with the unspent balances of allocations for prior years, gave a total of unfulfilled allocations at 31 December 1969 of \$21,076, payable from the balance of the Fund. A contribution of \$25,000 from the UNICEF Committee in the Federal Republic of Germany, which will be brought into account in 1970, makes available \$61,191 for future allocations.

Public Information Revolving Fund

22. The balance of \$69,726.43 carried forward to 1970 represents the uncommitted funds of the Public Information Revolving Fund at 31 December 1969. The table below summarizes the operations of this Fund in 1969 as regards both income and expenditure. Comparative figures for 1968 are also shown.

^{5/} E/ICEF/542, para 76-83.

Table 7. Public Information Revolving Fund financial operations

	1969		1968	
	\$	¢	\$	¢
(a) Balance brought forward 1 January		75,718.01		107,307.66
<u>Add:</u>				
(b) <u>Income</u>				
(1) Share of income from television campaigns	67,221.35		52,653.06	
(ii) Share of income from engagement calendars	303,615.69		285,733.29	
(iii) Miscellaneous sales and other income	40,634.79		42,399.01	
(iv) Allocations from Administrative and Operational Services Budget	<u>75,000.00</u>	<u>486,471.83</u>	<u>50,000.00</u>	<u>430,785.36</u>
		562,189.84		538,093.02
<u>Less:</u>				
(c) <u>Expenditures</u>				
(1) Writers, photographers and producers	73,788.00		116,432.34	
(ii) Production costs of audio-visual and radio material	110,817.04		81,316.13	
(iii) Production costs of printed matter	<u>98,229.45</u>		<u>118,651.66</u>	
	282,834.49		316,400.13	
(iv) Freight on information material	17,901.38		-	
(v) Costs charged to UNICEF for television campaigns	76,092.80		55,623.68	
(vi) Share of production costs of engagement calendars	<u>115,634.74</u>	<u>492,463.41</u>	<u>90,351.20</u>	<u>462,375.01</u>
(d) Balance carried forward 31 December		<u>69,726.43</u>		<u>75,718.01</u>

Reserve for insurance

23. A reserve for insurance of \$200,000 was established in November 1950, when UNICEF adopted a policy of self-insurance. The reserve was to be restored annually to the level of \$200,000, but no transfer of funds was required for this purpose in 1969.

Allocations approved

24. Unfulfilled allocations approved by the Executive Board totalled \$58,762,979 at 31 December 1969 and details of these are given in column 9 of schedule C. The table below shows the changes that have taken place in the status of allocations during 1969 and 1968, first in the total of allocations approved and secondly in that portion of total allocations that remain to be financed from future income.

Table 8. Status of allocations at 31 December

	1969		1968	
	Allocations approved	Allocations to be financed from future income	Allocations approved	Allocations to be financed from future income
	\$	\$	\$	\$
<u>Balances:</u> 1 January	63,590,104.03	33,878,410.05	63,289,415.48	31,144,679.96
<u>Add:</u>				
Net allocations <u>a/</u>	45,912,627.49	45,912,627.49	46,235,439.57	46,235,439.57
	109,502,731.52	79,791,037.54	109,524,855.05	77,380,119.53
<u>Less:</u> Income		47,029,670.83		43,501,709.48
Expenditure	50,739,752.13		45,934,751.02	
<u>Balances:</u> 31 December	58,762,979.39	32,761,366.71	63,590,104.03	33,878,410.05

a/ Allocations approved by the Executive Board, less reductions through cancellations.

Notes on Statement III. Administrative and operational
services budgetary estimates, obligations incurred
and unencumbered balance for the year ended 31 December 1969

25. Budgetary estimates for 1969 were approved by the Executive Board at its June 1968 session. 5/ The Executive Director was **authorized** at this time to administer as a unit the provisions under each of sections 1 and 2 and the approved transfers shown were made in accordance with this authority. At its session in May 1969 the Executive Board approved 1969 supplementary budgetary estimates of \$734,000 7/ and, in November 1969, the Executive Director recommended a mail poll allocation for further supplementary budgetary expenditures of \$108,000 8/ which was approved. Expenditure in 1969 for administrative and operational services 9/ costs totalled \$10,059,852 against total allocations of \$10,176,200 made by the Executive Board for these purposes. The unencumbered balances of allocations totalling \$116,347 have been cancelled.

6/ E/ICEF/576, para 129.

7/ E/ICEF/590, para 197.

8/ E/ICEF/AB/L.91.

9/ Operational services consist of the cost of personnel and related services of (a) the offices of Resident Directors and UNICEF field representatives; (b) the Food Conservation Division and (c) the procurement and shipping operations.

APPENDIX

STATISTICS AND OTHER DATA

This appendix comprises tables giving statistical and other data concerning UNICEF's activities, which, although not forming part of the financial statements, have been provided in the past years for information purposes. In addition, details of estimates and obligations incurred within the administrative and operational services budget are included in respect of international staff costs and local costs for the main organizational units of UNICEF.

A. Income

Table

1. Income for general resources by major source in 1969 with comparative figures for 1968.
2. Income for general resources for the years 1960 to 1969.
3. Contributions from Governments, by country, to general resources and specific projects, and towards the costs of UNICEF field offices for the years 1967, 1968 and 1969.
4. Contributions from non-governmental sources by country for the years 1967, 1968 and 1969.

B. Assistance programme expenditures

1. Expenditure by main categories for 1969 with comparative figures for 1968.
2. Expenditures for 1969 with comparative figures for 1967 and 1968 by programme.
3. Expenditures for 1969 with comparative figures for 1967 and 1968 by main type of supply.
4. Bulk commodities shipped in 1969.

C. Budgetary estimates, obligations incurred and unencumbered balances of estimates

1. Summary of the 1969 revised budgetary estimates, obligations incurred, both gross and net, and the unencumbered balances of each of the budget units of the organization.
2. Comparison of expenditure on assistance, operational services and administration to total expenditure for the years 1967, 1968 and 1969.
3. Details of the 1969 budgetary estimates, obligations incurred and the unencumbered balances of each of the budget units of the organization.

Part I - International staff costs

Part II - Local costs - New York Headquarters

Part III - Local costs - Field offices - Summary

(A) Africa, south of the Sahara

(B) The Americas

(C) East Asia and Pakistan (Bangkok)

(D) Eastern Mediterranean

(E) Europe and North Africa

(F) South Central Asia (New Delhi).

D. Allocations and commitments

Table

1. Summary of allocations approved by the Executive Board in 1969 by programme and geographical area.
2. Summary of unfulfilled balances of approved allocations at 31 December 1969 by programme and geographical area.
3. Summary of formal commitments outstanding at 31 December 1969 approved by the Executive Board by programme and geographical area.

E. Internal matching by assisted Governments in 1969

1. UNICEF allocations and internal matching by assisted Governments by geographical area in 1969.

A. Income

Table A-1. UNICEF income for general resources by major source in 1969
with comparative figures for 1968

(In thousands of US dollars)

	1969		1968		Increase of 1969 over 1968	
	Amount	Per-centage of total	Amount	Per-centage of total	Amount	Per-centage of total
Government contributions	33,363	70.9	28,815	66.2	4,548	15.5
Non-governmental contributions	7,717	16.4	7,857	18.1	(140)	(0.2)
Greeting card operations	3,949	8.4	4,956	11.4	(1,007)	(20.3)
Other income	2,001	4.3	1,873	4.3	128	6.5
	<u>47,030</u>	<u>100.0</u>	<u>43,501</u>	<u>100.0</u>	<u>3,529</u>	<u>8.1</u>

Table A-2. UNICEF income for general resources
(In thousands of US dollars)

<u>Year</u>	<u>Total income</u>	<u>Increase over previous year</u>	<u>Percentage increase over previous year</u>
1960	25,767		
1961	27,945	2,178	8.5
1962	29,697	1,752	6.3
1963	32,130	2,433	8.2
1964	32,882	752	2.3
1965	33,005	123	0.4
1966	35,166	2,161	6.6
1967	38,468	3,302	9.4
1968	43,501	5,033	13.1
1969	47,030	3,529	8.1

Table A-3. Contributions from Governments for 1967, 1968 and 1969

For 1967, column (1) refers to contributions to general resources. For 1968 and 1969, column (1) includes both contributions to general resources and for specific projects. For each of the three years, column (2) refers to cash contributions from governments of UNICEF-assisted countries towards local costs of UNICEF field offices, and for the implementation of UNICEF-assisted programmes mainly in connection with local transport.

(In thousands of US dollar equivalents)

Governments	1967		1968		1969	
	General	Local	General	Local	General	Local
	resources	costs	resources and specific projects	costs	resources and specific projects	costs
	(1)	(2)	(1)	(2)	(1)	(2)
Afghanistan	10.0	10.0	10.0	10.0	-	-
Algeria	40.0	27.0	40.0	27.0	40.0	27.0
Antigua	0.2	-	-	-	0.3	-
Argentina	21.4	-	35.7	-	50.0	-
Australia	537.6	-	537.6	-	616.0	-
Austria	116.8	-	116.4	-	116.1	-
Bahamas	2.8	-	2.4	-	2.4	-
Barbados	4.0	-	1.8	0.2	1.8	0.2
Belgium	200.0	-	240.0	-	240.0	-
Bolivia	7.5	-	-	-	-	-
Botswana	1.4	-	-	-	1.4	0.7
Brazil	63.0	46.3	55.5	62.7	48.1	44.9
British Honduras	0.7	-	0.6	-	0.6	-
Brunei	4.9	-	4.9	-	4.9	-
Bulgaria	17.1	-	17.1	-	25.6	-
Burma	48.0	77.5	57.6	87.3	57.6	54.8
Burundi	-	-	-	-	2.0	-
Byelorussian Soviet Socialist Republic	62.5	-	62.5	-	62.5	-
Cambodia	-	-	2.0	-	13.6	-
Cameroon	20.0	-	20.0	-	25.2	-
Canada	929.4	-	931.9	-	1,112.4	-
Central African Republic	14.3	-	10.0	-	10.9	-
Ceylon	14.7	6.4	20.3	6.9	20.2	6.0
Chad	10.2	-	13.8	-	3.6	-
Chile	120.0	4.9	120.0	8.1	120.0	5.3
China	30.0	-	60.0	-	60.0	-
Colombia	111.1	9.2	150.0	7.7	124.2	21.9
Congo, Democratic Republic of	15.8	-	39.4	-	15.8	-
Costa Rica	30.0	-	15.0	-	-	-
Cuba	70.0	-	70.0	-	40.0	-
Cyprus	3.0	-	3.5	-	3.5	-
Czechoslovakia	69.4	-	69.4	-	104.2	-
Dahomey	6.9	-	4.1	-	1.8	-
Denmark	434.3	-	466.7	-	533.3	-
Dominica	0.2	-	0.2	-	0.2	-
Ecuador	20.0	5.5	9.2	1.1	7.5	-
El Salvador	20.0	-	-	-	-	-
Ethiopia	18.1	10.7	18.1	8.8	18.1	4.3
Federal Republic of Germany	1,500.0	-	1,562.5	-	1,812.5	-
Finland	83.4	-	220.0	-	220.0	-
France	1,410.4	-	1,410.4	-	1,399.0	-
Gabon	7.8	-	16.0	-	5.1	-
Gambia	1.1	1.1	1.9	1.0	1.9	1.0
Ghana	13.7	1.0	25.5	1.8	14.7	-
Greece	69.0	-	69.0	-	69.0	-
Grenada	0.6	-	0.5	-	0.7	-
Guatemala	15.0	-	15.0	-	15.0	-
Guinea	17.7	-	35.3	-	32.7	-

Table A-3. Contributions from Governments for 1967, 1968 and 1969

For 1967, column (1) refers to contributions to general resources. For 1968 and 1969, column (1) includes both contributions to general resources and for specific projects. For each of the three years, column (2) refers to cash contributions from governments of UNICEF-assisted countries towards local costs of UNICEF field offices, and for the implementation of UNICEF-assisted programmes mainly in connection with local transport.

(In thousands of US dollar equivalents)

Governments	1967		1968		1969	
	General resources	Local costs	General resources and specific projects	Local costs	General resources and specific projects	Local costs
Guyana	0.9	-	6.0	-	6.0	-
Holy See	1.0	-	1.0	-	2.0	-
Honduras	20.0	-	20.0	-	20.0	-
Hong Kong	5.5	2.0	5.2	2.9	3.8	3.3
Hungary	6.4	-	6.7	-	6.7	-
Iceland	10.7	-	10.7	-	10.7	-
India	600.0	160.0	693.3	146.7	800.0	160.0
Indonesia	22.0	34.1	44.0	22.9	44.0	30.7
Iran	278.1	30.0	300.0	30.0	300.0	30.0
Iraq	70.0	-	69.4	-	69.4	-
Ireland	25.2	-	15.1	-	115.1	-
Israel	42.5	-	42.5	-	42.5	-
Italy	320.0	-	420.1	-	319.3	-
Ivory Coast	10.2	32.7	10.2	32.7	10.2	32.7
Jamaica	12.0	-	11.9	-	11.8	-
Japan	400.0	-	470.0	-	584.7	-
Jordan	5.6	2.8	5.6	2.8	5.6	2.8
Kenya	4.2	-	8.4	-	8.4	-
Kuwait	10.0	-	10.0	-	10.0	-
Laos	2.5	-	2.5	-	-	-
Lebanon	14.1	4.7	14.4	4.8	25.7	4.6
Lesotho	1.4	-	-	-	2.8	-
Liberia	10.0	-	-	-	20.0	-
Libya	12.6	4.2	12.6	2.4	5.0	-
Liechtenstein	1.5	-	1.5	-	1.5	-
Luxembourg	6.0	-	6.0	-	6.0	-
Madagascar	10.2	-	10.2	-	9.0	-
Malawi	-	-	2.3	-	0.8	-
Malaysia	51.1	13.0	63.9	11.4	63.9	9.7
Mali	15.6	4.9	17.6	4.9	17.3	4.3
Mauritania	4.1	0.8	8.2	6.1	7.2	5.4
Mauritius	-	-	-	-	4.0	-
Mexico	250.0	46.1	-	43.1	500.0	67.1
Monaco	2.0	-	2.0	-	2.0	-
Mongolia	-	-	4.3	-	2.3	-
Montserrat	0.1	-	0.1	-	-	-
Morocco	50.0	27.0	50.0	27.0	50.0	27.1
Nepal	-	-	0.3	-	1.3	-
Netherlands	194.5	-	194.4	-	661.1	-
New Zealand	134.4	-	134.4	-	134.4	-
Nicaragua	20.0	-	20.0	-	20.0	-
Niger	8.2	-	12.2	-	10.8	-
Nigeria	42.0	-	-	-	83.6	-
Norway	529.6	-	554.3	-	721.0	-
Pakistan	131.8	65.6	161.6	79.0	156.9	81.4
Panama	15.0	-	20.0	-	20.0	-
People's Republic of the Congo	14.3	-	14.3	-	13.5	-
Peru	63.2	-	52.2	-	62.0	-
Philippines	110.1	46.9	186.5	49.2	186.5	24.6

Table A-3. Contributions from Governments for 1967, 1968 and 1969

For 1967, column (1) refers to contributions to general resources. For 1968 and 1969, column (1) includes both contributions to general resources and for specific projects. For each of the three years, column (2) refers to cash contributions from governments of UNICEF-assisted countries towards local costs of UNICEF field offices, and for the implementation of UNICEF-assisted programmes mainly in connection with local transport.

(In thousands of US dollar equivalents)

Governments	1967		1968		1969	
	General resources	Local costs	General resources and specific projects	Local costs	General resources and specific projects	Local costs
Poland	150.0	-	200.0	-	200.0	-
Republic of Korea	30.3	19.7	25.0	24.8	25.0	25.0
Republic of Viet-Nam	25.0	0.4	-	0.4	-	0.5
Romania	25.0	-	25.0	-	25.0	-
Rwanda	-	-	-	-	2.0	-
St. Kitts	0.3	-	0.5	-	0.7	-
St. Lucia	1.7	-	0.9	-	0.9	-
St. Vincent	-	-	-	-	1.9	-
Saudi Arabia	20.0	10.0	20.0	10.0	20.0	10.0
Senegal	10.2	10.2	10.2	10.2	9.0	9.0
Sierra Leone	11.2	-	11.2	-	11.2	-
Singapore	6.5	1.1	6.5	0.9	10.2	2.1
Somalia	-	-	5.0	-	5.0	-
South Africa	50.4	-	50.4	-	50.4	-
Southern Yemen	-	-	-	-	0.5	-
Spain	100.0	-	85.7	-	100.0	-
Sudan	-	-	13.0	-	-	-
Swaziland	-	-	1.4	-	-	-
Sweden	1,705.4	-	2,346.5	-	3,807.0	-
Switzerland	787.0	-	844.9	-	1,000.0	-
Syria	19.2	4.8	12.0	4.8	12.0	4.8
Thailand	300.1	45.8	223.8	62.1	223.8	65.1
Togo	6.1	-	8.2	-	5.4	-
Tonga	-	-	-	-	1.0	-
Trinidad and Tobago	7.0	-	-	-	10.0	-
Tunisia	26.9	11.1	26.9	11.1	26.8	11.0
Turkey	194.4	122.8	194.4	122.8	222.2	81.4
Uganda	11.2	-	11.2	11.2	16.8	5.6
Ukrainian Soviet Socialist Republic	125.0	-	125.0	-	125.0	-
Union of Soviet Socialist Republics	675.0	-	675.0	-	675.0	-
United Arab Republic	143.5	12.2	143.5	12.2	115.0	9.8
United Kingdom of Great Britain and Northern Ireland	1,120.1	-	1,200.0	-	1,200.0	-
United Republic of Tanzania	14.2	-	14.2	-	14.2	16.8
United States of America	12,793.4	-	12,000.0	-	13,000.0	-
Upper Volta	8.2	-	10.2	-	10.2	-
Virgin Islands - British	-	-	-	-	0.1	-
Venezuela	51.0	-	50.0	-	-	-
Western Samoa	-	-	-	-	0.3	-
Yemen	6.0	-	-	-	6.0	-
Yugoslavia	200.0	-	200.0	-	200.0	-
Zambia	25.4	-	17.0	4.2	17.1	4.9
TOTAL	28,382.3	912.5	28,815.3	963.2	33,362.9	895.8

Note: In addition to the cash funds in column 2, a number of Governments gave free services (Algeria, Ethiopia, Guatemala, Indonesia, the Ivory Coast, Nigeria, Pakistan, Republic of Korea, Republic of Viet-Nam, Thailand and others), no valuation of which is recorded in UNICEF accounts.

Table A-4. Contributions from non-governmental sources, for the years 1967 to 1969
(In US dollar equivalents)

<u>Contributing country</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>
Afghanistan	20	-	2
Algeria	45	60	-
Argentina	129	-	-
Australia	146,417	403,817	148,544
Austria	387	3,281	5,853
Barbados	-	-	464
Belgium	74,656	110,264	627,910
Brazil	96	12	-
British Honduras	-	-	236
Burma	-	25	-
Cambodia	-	-	12
Cameroon	-	11	-
Canada	518,410	666,359	841,845
Chile	-	-	3
Congo, Democratic Republic of	-	2,300	1,180
Cyprus	58	-	559
Denmark	5,986	10,053	16,591
Federal Republic of Germany	57,538	455,710	550,163
Finland	319	38,919	17,958
France	210,024	824,943	408,045
Greece	279	5	-
Guatemala	4	-	-
Haiti	-	400	-
Hungary	19	-	-
Iceland	180	-	-
India	411	446	316
Ireland	61,581	71,994	103,311
Israel	13	34	-
Italy	10,093	22,774	30,094
Ivory Coast	-	20	-
Japan	35,467	58,643	42,679
Lebanon	92	294	1,192
Libya	874	-	-
Luxembourg	40	1,411	177
Mexico	-	-	22
Morocco	-	22	-
Netherlands	902,164	1,035,098	629,015
New Zealand	133,909	98,663	86,638
Nigeria	20	-	-
Norway	13,226	10,177	23,633
Pakistan	482	6	-
Panama	150	-	-
Paraguay	-	12	-
Peru	10,038	-	-
Philippines	2,857	213	149
Poland	85	-	-
Portugal	-	-	18
Republic of Viet-Nam	-	-	35
Senegal	11	-	-
Singapore	-	53	-
Spain	8,297	47,308	29,867
Sweden	8,099	19,186	17,549
Switzerland	109,595	109,023	75,825

Table A-4. Contributions from non-governmental sources, for the years 1967 to 1969
(In US dollar equivalents)

<u>Contributing country</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>
Thailand	143	222	2,881
Trinidad and Tobago	40	-	-
Tunisia	-	9	-
Turkey	-	-	11
Uganda	-	70	-
United Arab Republic	5	-	9
United Kingdom of Great Britain and Northern Ireland	251,937	69,208	209,137
United Republic of Tanzania	271	-	-
United States of America	2,958,865	3,836,378	3,910,404
Venezuela	-	228	-
Yugoslavia	-	59	-
Zambia	149	-	-
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TOTAL	5,523,481	7,897,710	7,782,327
United Nations Secretariat	21,308	11,963	1,236
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GRAND TOTAL	5,544,789	7,909,673	7,783,563
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B. Assistance programme expenditures

Table B-1. Expenditures by main categories for 1969 with comparative figures for 1968

(In thousands of US dollars)

	<u>1969</u>		<u>1968</u>		<u>Increase of 1969 over 1968</u>	
	<u>Amount</u>	<u>Per- centage of total</u>	<u>Amount</u>	<u>Per- centage of total</u>	<u>Amount</u>	<u>Per- centage</u>
Supplies and equipment (including freight)	32,191	63.4	30,489	66.4	1,702	5.6
Fellowships and training grants	6,353	12.5	4,287	9.3	2,066	48.2
Project personnel	1,345	2.7	1,399	3.0	(54)	(3.9)
Other non-supply assistance	791	1.6	822	1.8	(31)	(3.8)
TOTAL ASSISTANCE	40,680	80.2	36,997	80.5	3,683	9.95
Operational services (gross)	6,406	12.6	5,701	12.4	705	12.4
	47,086	92.8	42,698	92.9	4,388	10.3
Administrative costs (gross)	3,654	7.2	3,237	7.1	417	12.9
TOTAL EXPENDITURE	50,740	100.0	45,935	100.0	4,805	10.5
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Table B-2. Expenditures by programme in 1967, 1968 and 1969

(including freight as part of the expenditure for the respective programmes)

(In thousands of US dollars)

	<u>1967</u>	<u>1968</u>	<u>1969</u>
A. <u>Long-range aid</u>			
<u>Health</u>	<u>18,223.5</u>	<u>19,423.8</u>	<u>21,795.4</u>
<u>Health (excluding malaria eradication)</u>	<u>13,619.7</u>	<u>14,784.8</u>	<u>17,529.7</u>
<u>Malaria eradication</u>	<u>4,603.8</u>	<u>4,639.0</u>	<u>4,265.7</u>
<u>Nutrition</u>			
Child feeding	405.7	250.5	45.6
Applied nutrition and nutrition education	2,705.6	2,818.9	3,189.8
Milk conservation	984.8	1,251.2	948.2
High-protein food development	230.6	277.2	330.9
Other nutrition	42.5	21.7	31.5
	<u>4,369.2</u>	<u>4,619.5</u>	<u>4,546.0</u>
<u>Family and child welfare</u>	<u>1,385.3</u>	<u>1,639.2</u>	<u>1,608.4</u>
<u>Education</u>	<u>4,202.2</u>	<u>7,046.1</u>	<u>8,731.6</u>
<u>Pre-vocational training</u>	<u>516.1</u>	<u>328.4</u>	<u>516.7</u>
<u>Planning for children and youth and programme development</u>	<u>285.6</u>	<u>394.6</u>	<u>605.5</u>
<u>Integrated services</u>	<u>216.5</u>	<u>220.4</u>	<u>158.1</u>
<u>Seminar for pre-school child (USSR)</u>	<u>17.2</u>	<u>38.6</u>	<u>0.3</u>
<u>International Children's Centre, Paris</u>	<u>425.0</u>	<u>450.0</u>	<u>467.1</u>
<u>Maurice Pate Memorial Fund</u>	<u>7.3</u>	<u>3.2</u>	<u>9.4</u>
<u>India intra-project transport</u>	<u>-</u>	<u>568.6</u>	<u>351.1</u>
TOTAL, long-range aid	<u>29,647.9</u>	<u>34,732.4</u>	<u>38,789.6</u>
B. <u>Emergency aid</u>	<u>1,952.2</u>	<u>2,264.3</u>	<u>1,890.3</u>
TOTAL PROGRAMME EXPENDITURES	<u>31,600.1</u>	<u>36,996.7</u>	<u>40,679.9</u>

Table B-3. Programme expenditures in 1967, 1968 and 1969 by main type of supply

(In thousands of US dollars)

	<u>1967</u>	<u>1968</u>	<u>1969</u>
DDT	2,887.0	2,834.8	2,402.9
Dieldrin	3.2	79.6	129.1
Transport - vehicles	4,927.2	5,734.7	5,655.9
Vitamin A and D capsules	490.7	489.7	428.0
Foods, miscellaneous	220.6	102.1	52.5
Ophthalmic ointment	339.8	86.0	155.0
Penicillin	101.0	79.9	49.9
Blankets	70.9	84.4	30.0
Soap	86.7	164.8	91.3
Whole milk	15.9	2.9	-
Skim milk	108.1	46.1	-
Corn soy milk	707.6	-	-
Equipment and supplies (other than above)			
Health services (excluding malaria eradication)	6,603.5	7,882.0	9,498.6
Malaria	488.4	549.2	663.4
Family and child welfare	592.4	720.5	715.2
Applied nutrition and nutrition education	1,188.0	1,230.0	1,799.5
Milk conservation and high-protein food development	951.8	1,086.2	872.0
Education and pre-vocational training	2,135.2	4,537.2	5,016.1
Miscellaneous	499.5	758.0	1,154.2
Advisory services	5,641.0	6,508.3	8,489.3
TOTALS, excluding freight	<u>28,058.5</u>	<u>32,976.4</u>	<u>37,204.9</u>
Freight: on powdered milk	1,113.3	920.4	374.9
on other supplies	2,428.3	3,099.9	3,100.1
TOTALS, including freight	<u><u>31,600.1</u></u>	<u><u>36,996.7</u></u>	<u><u>40,679.9</u></u>

Table B-4. Bulk commodities (main type) shipped in 1969 with comparative figures for 1967 and 1968

	1967	1968	1969
		(in thousands of capsules)	
(a) Vitamins A and D	319,224.0	334,058.6	310,239.0
		(in thousands of vials)	
(b) Penicillin	981.8	646.1	469.2
		(in thousands of tubes)	
(c) Ophthalmic ointment	2,828.6	1,813.5	3,752.5
		(in thousands of pounds)	
(d) DDT (75 per cent and 100 per cent)	12,635.5	12,638.4	14,257.0
Dieldrin	11.4	91.6	150.2
Soap	823.6	2,059.3	1,228.7
Fats	-	1,104.1	-
Rice	679.6	13.0	562.2
		(in thousands of pounds)	
(e) Powdered milk			
Skim milk	934.7	485.0	159.0
Vitamin fortified skim milk	21,626.4	27,380.9	11,769.1
Corn soy milk	20,641.9	23,759.9	49,594.4
Whole milk	165.6	264.6	-
Burghol	114.0	-	-
Corn meal	2,104.6	-	-

Notes: The quantities in group (a) above were supplied free for distribution through UNICEF to maternal and child welfare centres and schools, and are additional to the values of supplies and equipment sent to assisted countries as detailed in schedule C.

The donor Governments in 1969 were:

	Pounds
(a) Austria	
Powdered skim milk	66,138
(b) Poland	
Powdered skim milk	92,814
(c) United States of America	
Vitamin-fortified powdered skim milk (free at port of exit)	11,769,051
Corn soy milk (free at port of exit)	69,300

Ocean freight and related charges on the above four items amounting to \$374,898 were paid by UNICEF.

Corn soy milk (freight paid to destination)	49,525,100.
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C. Budgetary estimates, obligations incurred and unencumbered balances of estimates

Table C-1. Summary of 1969 revised budgetary estimates, obligations incurred, both gross and net, and the unencumbered balances of each of the budget units of the organization

	Revised budgetary estimates \$	Obligations incurred			Percentage of obligation incurred to budgetary estimates Per cent	Unencumbered balances of estimates \$
		Adminis- trative services \$	Operational services \$	Total \$		
International staff costs	5,546,400	1,734,603	3,810,510	5,545,113	99.9	1,287
Local costs						
(a) New York Headquarters	2,173,100	1,500,360	663,818	2,164,178	99.6	8,922
(b) Field offices:						
1. Africa, south of the Sahara	543,600	-	506,197	506,197	93.1	37,403
2. The Americas	300,900	-	286,544	286,544	95.2	14,356
3. East Asia and Pakistan (Bangkok)	367,400	-	347,521	347,521	94.6	19,879
4. Eastern Mediterranean	217,600	-	209,890	209,890	96.5	7,710
5. Europe and North Africa	822,500	419,273	384,982	804,255	97.8	18,245
6. South Central Asia (New Delhi)	204,700	-	196,154	196,154	95.8	8,546
GROSS TOTAL	10,176,200	3,654,236	6,405,616	10,059,852		116,348
Less: Staff assessment plan		(243,258)	(704,140)	(947,398)		
Agency procurement commission		(6,839)	(20,518)	(27,357)		
OBLIGATIONS INCURRED (net)		3,404,139	5,680,958	9,085,097		

Table C-2. Comparison of expenditure on assistance, net operational services and administrative expenditures to the total expenditure for the years 1967, 1968 and 1969

	1969		1968		1967	
	\$	Per cent	\$	Per cent	\$	Per cent
Programme expenditure	40,679,900	81.8	36,996,656	82.0	31,600,069	80.6
Operational services (net)	5,680,958	11.4	5,139,295	11.4	4,762,396	12.2
	46,360,858	93.2	42,135,951	93.4	36,362,465	92.8
Administrative expenditure (net)	3,404,139	6.8	2,996,835	6.6	2,837,231	7.2
TOTAL	49,764,997	100.0	45,132,786	100.0	39,199,696	100.0

Table C-3

Part I. International staff costs

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates			Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	
Section 1. Salaries, wages and common staff costs							
Established posts	3,465,500		409,800	3,875,300	1,365,478.61	2,509,801.21	20.18
Consultants	250,000		24,500-	225,500	46,184.44	179,269.16	46.40
Travel, removal and installation	208,000		10,000-	198,000	34,490.84	163,174.40	334.76
Separation pay and repatriation grants	100,500		51,900	152,400	13,836.10	138,506.02	57.88
Rental subsidies	40,000			40,000	648.00	38,805.49	546.51
Assignment allowances	114,000		7,200	121,200	5,036.01	116,107.14	56.85
Contribution to Pension Fund	430,000		64,600	494,600	171,364.04	323,202.14	33.82
Dependency allowances	220,000		13,700	233,700	58,220.41	175,396.56	83.03
Compensatory payments	6,000		1,200	7,200		7,103.82	96.18
Travel on home leave	120,000		56,500	176,500	28,762.60	147,731.38	6.02
Medical insurance	17,000		5,000	22,000	10,582.08	11,412.36	5.56
Total, Section 1	4,971,000		575,400	5,546,400	1,734,603.13	3,810,509.68	1,287.19
GRAND TOTAL	4,971,000		575,400	5,546,400	1,734,603.13	3,810,509.68	1,287.19

Table C-3 (continued)

Part II. Local costs, New York Headquarters

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates			Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total
Section 1. Salaries, wages and common staff costs							
Established posts	896,400		47,900	944,300	660,571.87	283,669.30	944,241.17
Temporary assistance	90,000		50,000	140,000	90,591.10	49,548.11	139,939.21
Overtime	9,000		2,000	11,000	9,986.49	977.19	10,943.68
Travel, removal and installation	1,000		1,800	2,800	2,232.70	490.00	2,722.70
Separation pay and repatriation grants	10,000		6,400	16,400	14,121.89		16,344.60
Contribution to Pension Fund	126,000		15,200	141,200	98,224.38	2,222.71	141,147.10
Dependency allowances	18,500		3,900	22,400	17,346.76	42,922.72	22,374.04
Compensatory payments	200		1,100	1,300		5,027.28	1,200.70
Travel on home leave	1,500		100	1,600	1,506.83	1,200.70	1,200.70
Staff welfare	300		1,900	2,200	2,178.00		1,506.83
Medical insurance	14,400		1,800	16,200	11,897.22	4,249.72	2,178.00
Total, Section 1	1,167,300		132,100	1,299,400	908,457.31	390,287.73	1,298,745.04
Section 2. Other expenses and permanent equipment							
Official travel	100,000		5,500	105,500	71,765.86	33,709.89	105,475.75
Communications and freight	108,000		27,100	135,100	87,801.86	47,275.32	135,077.18
Public information production costs	75,000			75,000	75,000.00		75,000.00
Rent and maintenance of premises	320,000		24,400	344,400	223,845.70	120,532.29	344,377.99
Office supplies	28,000		4,000	32,000	20,758.99	11,170.74	31,929.73
Rental office equipment			18,600	18,600	12,054.03	6,490.47	18,544.50
Computer costs	74,000		10,000	84,000	36,627.64	19,722.57	56,350.21
Insurance			1,900	1,900	1,226.04	660.18	1,886.22
External audit costs	45,000		100	45,100	29,292.11	15,772.67	45,064.78
Joint Inspection Unit			23,000	23,000	14,950.00	8,050.00	23,000.00
Miscellaneous supplies and services	22,500		13,500	36,000	5,580.52	3,140.89	8,721.41
Hospitality	1,200		1,700	2,900	1,795.25	1,057.03	2,852.28
Furniture, office equipment	15,000		2,200	17,200	11,204.67	5,948.66	17,153.33
Total, Section 2	788,700		85,000	873,700	591,902.67	273,530.71	865,433.38
GRAND TOTAL	1,956,000		217,100	2,173,100	1,500,359.98	663,818.44	2,164,178.42

Table C-3 (continued)

Part III. Summary of local costs of field offices

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates				Obligations incurred		Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	
Section 1. Salaries, wages and common staff costs							
Established posts	1,077,300		106,500-	970,800	244,704.05	719,584.00	6,511.95
Consultants	15,400		9,000-	6,400	1,545.09	3,525.60	1,329.31
Temporary assistance	79,700		23,700	103,400	7,392.20	92,134.69	3,873.11
Overtime	8,800		1,300	10,100	1,007.80	5,847.36	3,244.84
Travel, removal and installation	5,400		1,500	6,900	573.76	5,100.21	1,226.03
Separation pay and repatriation grants	11,100		36,100	47,200	14,836.76	30,857.35	1,505.89
Contribution to Pension Fund	179,900		5,400-	174,500	28,832.93	138,732.72	6,934.35
Dependency allowances	54,500		2,600	57,100	7,920.49	43,476.67	5,702.84
Travel on home leave	3,500		200	3,700	108.96	726.64	2,864.40
Staff welfare	11,300		3,500	14,800	4,582.63	8,301.53	1,915.84
Medical insurance	29,600		1,400-	28,200	8,285.65	15,113.86	4,802.49
Subsidies local budget	203,900		109,900	313,800		311,013.70	2,786.30
Total, Section 1	4,680,400		56,500	1,736,900	319,788.32	1,374,414.33	42,697.35
Section 2. Other expenses and permanent equipment							
Official travel	267,000		26,100-	240,900	13,729.37	215,283.32	11,887.31
Communications and freight	124,800		4,300	129,100	21,985.37	98,190.47	8,924.16
Grants to national committees	10,000			10,000	9,820.00		180.00
Rent and maintenance of premises	123,400		700-	122,700	31,133.43	84,532.12	7,034.45
Office supplies	52,400		3,200	55,600	7,135.90	41,408.25	7,055.85
Rental office equipment			11,300	11,300	2,397.28	6,064.56	2,838.16
Maintenance of transportation equipment			25,300	25,300	529.29	20,914.42	3,856.29
Insurance			4,600	4,600	418.98	1,628.35	2,552.67
Miscellaneous supplies and services	71,600		39,600-	32,000	5,348.77	21,629.90	5,021.33
Hospitality	7,500		1,200	8,700	666.95	5,001.79	3,031.26
Furniture, office equipment	39,200		12,500	51,700	5,231.29	39,452.09	7,016.62
Transportation equipment	30,900		3,000-	27,900	1,088.27	22,768.50	4,043.23
Total, Section 2	726,800		7,000-	719,800	99,484.90	556,873.77	63,441.33
GRAND TOTAL	2,407,200		49,500	2,456,700	419,273.22	1,931,288.10	106,138.68

Table C-3 (continued)

Part III (a). Local costs, field offices - Africa South of Sahara

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates			Obligations incurred		Unencumbered balance	
	Original	Supplementary	Approved transfers	Revised	Administrative services		Operational services
Section 1. Salaries, wages and common staff costs							
Established posts	279,800		93,800-	186,000		184,223.54	184,223.54
Consultants	2,400		2,000-	400			1,776.46
Temporary assistance	20,900		3,000	23,900		22,096.83	22,096.83
Overtime	3,500		300	3,800		2,798.03	2,798.03
Travel, removal and installation	2,100		2,100	4,200		3,692.81	3,692.81
Separation pay and repatriation grants	4,200		19,600	23,800		22,513.91	22,513.91
Contribution to Pension Fund	45,300		4,600-	40,700		37,429.17	37,429.17
Dependency allowances	10,100		1,100	11,200		8,131.81	8,131.81
Travel on home leave	1,900			1,900		726.64	726.64
Staff welfare	1,300			1,300		576.36	576.36
Medical insurance	5,300		1,300-	4,000		2,606.28	2,606.28
Subsidies local budget	58,400		4,700-	53,700		53,126.66	53,126.66
Total, Section 1	435,200		80,300-	354,900		337,922.04	337,922.04
Section 2. Other expenses and permanent equipment							
Official travel	89,600		19,600-	70,000		65,859.92	65,859.92
Communications and freight	30,300		1,700	32,000		28,750.25	28,750.25
Rent and maintenance of premises	27,700		2,200-	25,500		23,576.87	23,576.87
Office supplies	12,500		1,300-	11,200		8,693.92	8,693.92
Rental office equipment			3,600	3,600		1,837.48	1,837.48
Maintenance of transportation equipment			13,000	13,000		11,516.23	11,516.23
Insurance			1,300	1,300		937.37	937.37
Miscellaneous supplies and services	23,800		19,300-	4,500		3,373.03	3,373.03
Hospitality	2,300		500	2,800		1,459.98	1,459.98
Furniture, office equipment	7,400		11,900	19,300		17,154.26	17,154.26
Transportation equipment	5,800		300-	5,500		5,116.03	5,116.03
Total, Section 2	199,400		10,700-	188,700		168,275.34	168,275.34
GRAND TOTAL	634,600		91,000-	543,600		506,197.38	506,197.38

Table C-2 (continued)

Part III (b). Local costs, field offices - The Americas

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates			Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total
Section 1. Salaries, wages and common staff costs							
Established posts	115,800		12,500-	103,300		102,929.53	102,929.53
Consultants	2,000		2,000-				
Temporary assistance	13,300		5,500	18,800		17,530.83	17,530.83
Overtime	1,400		100	1,500		707.65	707.65
Separation pay and repatriation grants			1,100	1,100		1,085.51	1,085.51
Contribution to Pension Fund	15,500		800-	14,700		13,380.87	13,380.87
Dependency allowances	7,600		2,200	9,800		9,013.08	9,013.08
Medical insurance	2,800		100	2,900		2,112.93	2,112.93
Subsidies local budget	33,600		4,800	38,400		38,346.44	38,346.44
Total, Section 1	192,000		1,500-	190,500		185,106.84	185,106.84
Section 2. Other expenses and permanent equipment							
Official travel	60,400		3,900-	56,500		53,988.92	53,988.92
Communications and freight	13,200		5,500	18,700		18,323.97	18,323.97
Rent and maintenance of premises	9,100		1,200-	7,900		7,376.68	7,376.68
Office supplies	6,700		1,100	7,800		6,492.49	6,492.49
Rental office equipment			1,200	1,200		957.39	957.39
Maintenance of transportation equipment			2,300	2,300		2,214.24	2,214.24
Insurance			600	600		179.69	179.69
Miscellaneous supplies and services	8,900		3,500-	5,400		4,308.34	4,308.34
Hospitality	1,300		300	1,600		1,096.32	1,096.32
Furniture, office equipment	5,400		500	5,900		4,029.23	4,029.23
Transportation equipment	4,700		2,200-	2,500		2,469.96	2,469.96
Total, Section 2	109,700		700	110,400		101,437.23	101,437.23
GRAND TOTAL	301,700		800-	300,900		286,544.07	286,544.07
							14,355.93

Table C-2 (continued)

Part III (c). Local costs, field offices - East Asia and Pakistan

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969
(In US dollars)

	Budget estimates			Obligations incurred		Unencumbered balance	
	Original	Supplementary	Approved transfers	Revised	Administrative services		Operational services
Section 1. Salaries, wages and common staff costs							
Established posts	145,000		16,000-	129,000		127,246.36	127,246.36
Temporary assistance	12,000		11,700	23,700		23,627.29	23,627.29
Overtime	1,700		700	2,400		1,625.93	1,625.93
Separation pay and repatriation grants	1,000		1,500	2,500		2,454.67	2,454.67
Contribution to Pension Fund	29,900		1,100-	28,800		28,220.19	28,220.19
Dependency allowances	7,800		300	8,100		7,195.25	7,195.25
Travel on home leave	1,300			1,300			1,300.00
Staff welfare			1,200	1,200		1,000.00	1,000.00
Medical insurance	2,400		100	2,500		1,411.03	1,411.03
Subsidies local budget	27,400		33,000	60,400		59,974.38	59,974.38
Total, Section 1	228,500		31,400	259,900		252,755.10	252,755.10
Section 2. Other expenses and permanent equipment							
Official travel	40,100		3,000-	37,100		36,473.79	36,473.79
Communications and freight	15,300		1,000-	14,300		10,999.94	10,999.94
Rent and maintenance of premises	5,500		6,100	11,600		10,812.57	10,812.57
Office supplies	11,200		600-	10,600		9,177.85	9,177.85
Rental office equipment			1,600	1,600		1,226.69	1,226.69
Maintenance of transportation equipment							
Insurance			4,500	4,500		3,512.88	3,512.88
Miscellaneous supplies and services			800	800		97.65	97.65
Hospitality	16,500		9,100-	7,400		6,113.97	6,113.97
Furniture, office equipment	2,000			2,000		1,784.95	1,784.95
Transportation equipment	11,400		2,700-	8,700		7,008.47	7,008.47
	8,900			8,900		7,557.15	7,557.15
Total, Section 2	110,900		3,400-	107,500		94,765.91	94,765.91
GRAND TOTAL	339,400		28,000	367,400		347,521.01	347,521.01

Table C-2 (continued)

Part III (d). Local costs, field offices - Eastern Mediterranean

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates			Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total
Section 1. Salaries, wages and common staff costs							
Established posts	77,100		16,200-	60,900		59,920.60	59,920.60
Temporary assistance	5,500		8,100	13,600		13,482.66	13,482.66
Overtime	600		200	800		704.25	704.25
Travel, removal and installation	200			200			
Separation pay and repatriation grants			400	400		330.07	330.07
Contribution to Pension Fund	20,400		2,400	22,800		22,239.39	22,239.39
Dependency allowances	4,000		500	4,500		4,224.52	4,224.52
Staff welfare	300			300		156.91	156.91
Medical insurance	1,400			1,400		803.19	803.19
Subsidies local budget	34,400		1,500	35,900		35,062.96	35,062.96
Total, Section 1	143,900		3,100-	140,800		136,924.55	136,924.55
Section 2. Other expenses and permanent equipment							
Official travel	32,400		4,900	37,300		36,250.11	36,250.11
Communications and freight	6,700		2,200	8,900		8,787.24	8,787.24
Rent and maintenance of premises	9,600		500	10,100		9,811.51	9,811.51
Office supplies	4,200		200	4,400		4,016.18	4,016.18
Rental office equipment			800	800		555.29	555.29
Maintenance of transportation equipment			3,000	3,000		2,857.98	2,857.98
Insurance			200	200		105.81	105.81
Miscellaneous supplies and services	5,000		2,500-	2,500		2,295.59	2,295.59
Hospitality	500		200	700		359.69	359.69
Furniture, office equipment	1,900		2,500	4,700		4,588.72	4,588.72
Transportation equipment	6,500		2,300-	4,200		3,357.22	3,357.22
Total, Section 2	66,800		10,000	76,800		72,965.34	72,965.34
GRAND TOTAL	210,700		6,900	217,600		209,889.89	209,889.89

Table C-3 (continued)

Part III (e). Local costs, field offices - Europe and North Africa

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates			Obligations incurred		Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services
Section 1. Salaries, wages and common staff costs						
Established posts	420,400		35,100	455,500	244,704.05	210,090.86
Consultants	6,000			6,000	1,545.09	3,525.60
Temporary assistance	23,000		2,500-	20,500	7,392.20	12,547.93
Overtime	1,500			1,500	1,007.80	
Travel, removal and installation	3,100		2,000-	1,100	573.76	23.00
Separation pay and repatriation grants	5,900		13,500	19,400	14,836.76	4,473.19
Contribution to Pension Fund	68,200		1,000-	67,200	28,832.93	37,205.67
Dependency allowances	18,000		2,000-	16,000	7,920.49	7,520.06
Travel on home leave	300		200	500	108.96	108.96
Staff welfare	7,700		2,300	10,000	4,582.63	4,568.26
Medical insurance	17,000			17,000	8,283.65	8,026.98
Total, Section 1	571,100		43,600	614,700	319,788.32	287,981.55
					607,769.87	6,930.13
Section 2. Other expenses and permanent equipment						
Official travel	32,000		2,000-	30,000	13,729.37	14,186.62
Communications and freight	55,900		3,800-	52,100	21,985.37	28,917.51
Grants to national committees	10,000			10,000	9,820.00	9,820.00
Rent and maintenance of premises	70,100		2,500-	67,600	31,133.43	32,954.49
Office supplies	14,400		4,500	18,900	7,135.90	11,120.95
Rental office equipment			4,000	4,000	2,397.28	1,507.71
Maintenance of transportation equipment			2,000	2,000	529.29	615.30
Insurance			1,500	1,500	418.98	307.83
Miscellaneous supplies and services	15,100		6,000-	9,100	5,348.77	2,590.59
Hospitality	900		200	1,100	666.95	40.72
Furniture, office equipment	8,500		400	8,900	5,231.29	3,528.23
Transportation equipment			2,600	2,600	1,088.27	1,130.36
Total, Section 2	206,900		900	207,800	99,484.90	97,000.31
GRAND TOTAL	778,000		44,500	822,500	419,273.22	384,981.86
					804,255.08	18,244.92

Part III (f). Local costs, field offices - South Central Asia

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates			Obligations incurred			Unencumbered balance	
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services		Total
<u>Section 1. Salaries, wages and common staff costs</u>								
Established posts	39,200		3,100-	36,100		35,173.11	926.89	
Consultants	5,000		5,000-					
Temporary assistance	5,000		2,100-	2,900		2,849.15	50.85	
Overtime	100			100		11.50	88.50	
Travel, removal and installation			1,400	1,400		1,384.40	15.60	
Contribution to Pension Fund	600		500-	500		257.43	42.57	
Dependency allowances	7,000		500	7,500		7,391.95	108.05	
Staff welfare	2,000			2,000		2,000.00		
Medical insurance	700		300-	400		153.45		
Subsidies local budget	50,100		75,300	125,400		124,503.26	246.55	
Total, Section 1	109,700		66,400	176,100		173,724.25	996.74	
							2,375.75	
<u>Section 2. Other expenses and permanent equipment</u>								
Official travel	12,500		2,500-	10,000		8,523.96	1,476.04	
Communications and freight	3,400		300-	3,100		2,411.56	688.44	
Rent and maintenance of premises	1,400		1,400-					
Office supplies	3,400		700-	2,700		1,906.86	793.14	
Rental office equipment			100	100			100.00	
Maintenance of transportation equipment			500	500				
Insurance			200	200		197.79	302.21	
Miscellaneous supplies and services			800				200.00	
Hospitality	2,300			3,100		2,848.38	251.62	
Furniture, office equipment	500			500		260.13	259.87	
Transportation equipment	4,600		400-	4,200		3,143.18	1,056.82	
	5,000		800-	4,200		3,137.78	1,062.22	
Total, Section 2	33,100		4,500-	28,600		22,429.64	6,170.36	
GRAND TOTAL	142,800		61,900	204,700		196,153.89	8,546.11	

D. Allocations and commitments

Table D-1. Summary of allocations approved by the Executive Board in 1969

by programme and geographical area.

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Medi- terranean	Europe	The Americas	Inter- regional	Total	Per cent
<u>Long-range aid</u>									
<u>Health</u>	2,546.0	4,765.0	3,435.0	1,822.8	-	3,126.0	78.0	15,772.8	48.88
Health (excluding malaria eradication)	2,546.0	4,665.0	3,100.0	914.8	-	636.0	78.0	11,939.8	37.00
Malaria eradication	-	100.0	335.0	908.0	-	2,490.0	-	3,833.0	11.88
<u>Nutrition</u>	1,019.0	398.0	1,200.0	330.0	-	431.0	50.0	3,428.0	10.62
Applied nutrition and nutrition education	493.0	398.0	750.0	30.0	-	431.0	50.0	2,152.0	6.67
Milk conservation	256.0	-	300.0	100.0	-	-	-	656.0	2.03
High-protein food development	270.0	-	150.0	200.0	-	-	-	620.0	1.92
<u>Family and child welfare</u>	504.5	200.0	220.0	179.0	-	219.0	-	1,322.5	4.10
<u>Education</u>	2,632.5	2,832.0	878.0	637.0	-	1,222.0	100.0	8,301.5	25.73
<u>Pre-vocational training</u>	232.0	56.5	-	44.0	-	-	-	332.5	1.03
<u>Integrated services</u>	78.0	-	-	-	27.0	355.0	-	460.0	1.43
<u>Other</u>	-	300.0	-	-	-	47.0	1,169.8	1,516.8	4.70
TOTAL, LONG-RANGE AID								31,134.1	96.49
<u>Emergency aid</u>								1,131.9	3.51
								32,266.0	100.00
<u>Freight</u>								3,500.0	
TOTAL, PROGRAMME AID								35,766.0	
Estimated operational services for second semester of 1969 and first semester of 1970								6,822.6	
Estimated administrative costs for second semester of 1969 and first semester of 1970								3,853.5	
GRAND TOTAL								46,442.1	

Table D-2. Summary of unfulfilled balances of approved allocations at 31 December 1969

by programme and geographical area

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Medi- terranean	Europe	The Americas	Inter- regional	Total	Per cent
<u>Long-range aid</u>									
<u>Health</u>	3,202.3	6,263.0	5,074.5	1,494.3	0.1	4,488.8	110.3	20,633.3	35.12
Health (excluding malaria eradication)	3,135.2	6,213.2	4,929.1	1,099.8	0.1	2,231.1	110.3	17,718.8	30.16
Malaria eradication	67.1	49.8	145.4	394.5	-	2,257.7	-	2,914.5	4.96
<u>Nutrition</u>	2,011.7	607.7	5,977.8	718.9	46.9	799.0	450.2	10,612.2	18.06
Child feeding	-	31.1	-	-	-	-	-	31.1	0.05
Applied nutrition and nutrition education	1,047.6	395.2	4,736.1	120.6	11.4	785.5	162.6	7,259.0	12.35
Milk conservation	649.3	106.3	828.2	73.1	35.4	(0.8)	-	1,691.5	2.88
High-protein food development	314.8	47.8	390.3	525.2	0.1	14.3	287.6	1,580.1	2.69
Other nutrition	-	27.3	23.2	-	-	-	-	50.5	0.09
<u>Family and child welfare</u>	904.7	692.8	343.2	252.8	-	307.7	-	2,501.2	4.26
<u>Education</u>	4,100.4	4,583.5	3,837.0	965.6	-	1,747.2	126.9	15,360.6	26.14
<u>Pre-vocational training</u>	457.1	75.7	48.6	44.0	-	18.8	-	644.2	1.10
<u>Integrated services</u>	121.6	-	-	2.4	15.6	431.5	-	571.1	0.97
<u>Other</u>	-	-	(825.1)	-	-	75.6	1,333.8	584.3	1.00
<u>TOTAL, LONG-RANGE AID</u>	10,797.8	12,222.7	14,456.0	3,478.0	62.6	7,868.6	2,021.2	50,906.9	86.65
<u>Emergency aid</u>								854.0	1.44
								51,760.9	88.09
<u>Freight</u>								1,835.1	3.12
<u>TOTAL, PROGRAMME AID</u>								53,596.0	91.21
Operational services for the first semester of 1970								3,279.2	5.58
Administrative costs for the first semester of 1970								1,887.8	3.21
<u>ALLOCATIONS APPROVED BY THE EXECUTIVE BOARD TO BE FULFILLED (STATEMENT II)</u>								58,763.0	100.00

Table D-3. Summary of formal commitments outstanding at 31 December 1969 approved by the Executive Board,

by programme and geographical area (In thousands of US dollars)									
	Africa	East Asia and Pakistan	South Central Asia	Eastern Medi- terranean	Europe	The Americas	Inter- regional	Total	Per cent
Health	1,403.0	2,194.0	9,662.0	-	-	1,154.0	145.0	14,558.0	33.65
Nutrition	519.0	20.0	1,456.0	111.0	-	721.0	450.0	3,277.0	7.58
Applied nutrition and nutrition education	519.0	20.0	750.0	61.0	-	721.0	-	2,071.0	4.79
Milk conservation	-	-	256.0	-	-	-	-	256.0	0.59
High protein food development	-	-	450.0	50.0	-	-	450.0	950.0	2.20
Family and child welfare	383.3	644.0	-	110.0	-	185.0	-	1,322.3	3.06
Education	3,665.0	3,962.0	1,871.0	222.0	-	1,731.0	-	11,451.0	26.47
Pre-vocational training	-	100.0	-	120.0	-	-	-	220.0	0.51
Integrated services	40.0	-	-	-	-	405.0	-	445.0	1.03
Other	-	-	-	-	-	-	619.0	619.0	1.43
TOTAL	6,010.3	6,920.0	12,989.0	563.0	-	4,196.0	1,214.0	31,892.3	73.73
FREIGHT								6,200.0	14.33
TOTAL, PROGRAMME COMMITMENTS								38,092.3	88.06
Estimated operational services for second semester of 1970								3,279.2	7.58
Estimated administrative costs for second semester of 1970								1,887.8	4.36
TOTAL, OUTSTANDING COMMITMENTS								43,259.3	100.00

E. Internal matching by assisted Governments in 1969

The provision by Governments of local funds, facilities, supplies, personnel and other resources for the execution of projects aided by UNICEF is known as "internal matching". For allocations made by UNICEF in 1969 totalling \$46.4 million, in accordance with advice received, the assisted Governments undertook to spend a minimum of \$92.6 million.

Table E-1. UNICEF allocations and internal matching by assisted Governments

by geographical area in 1969.

(In thousands of US dollars)

I. <u>Programme assistance</u>	<u>UNICEF</u> <u>allocations</u>	<u>Internal matching</u> <u>by Governments</u>
Africa	8,014	21,474
East Asia and Pakistan	8,551	24,009
South Central Asia	5,733	16,030
Eastern Mediterranean	3,043	10,030
Europe	27	60
The Americas	5,400	20,572
Assistance benefiting more than one region	4,998	500
	<hr/> 35,766	<hr/> 92,675
II. <u>Estimated operational services costs for second semester of 1969 and first semester of 1970.</u>	6,823	-
III. <u>Estimated administrative costs for second semester of 1969 and first semester of 1970.</u>	3,853	-
	<hr/> 46,442	<hr/> 92,675
	<hr/> <hr/>	<hr/> <hr/>

PART TWO

UNICEF GREETING CARD OPERATIONS

FOREWORD

Sales of greeting cards and calendars in the 1968 season brought to UNICEF net earnings of \$3.9 million. These earnings - \$705,000 higher than the previous year - constitute over 8 per cent of total UNICEF income in 1969. Preliminary reports of sales in the 1969 season show a further substantial growth.

As in past years, UNICEF national committees and other voluntary groups were the main sales agents. Artists from twenty-nine countries contributed designs for the cards and calendars. These contributions, and the devoted efforts of many thousands of individuals, have made it possible for the Greeting Card Operations to make available to UNICEF for the welfare and development of children a large proportion of the purchase price of each card. I should like to record my gratitude for this help, without which the Greeting Card Operations would not be possible.

(Signed) Henry R. LABOUISSSE
Executive Director

A. A BRIEF ACCOUNT OF THE 1968 CAMPAIGN
1 MAY 1968 TO 30 APRIL 1969

Sales

1. Card sales in the 1968 campaign season amounted to 59,183,000 cards, an increase of 9,065,000 or 18 per cent over the preceding year. This rate of increase is close to the average annual increase achieved since inception of operations. Calendar sales amounted to 549,700, an increase of 8 per cent over the preceding year.

Table 1. Greeting cards and calendars sold
1966, 1967 and 1968 campaigns

Campaign year	Cards sold	Percentage increase over previous year	Calendars sold	Percentage increase over previous year
1966	49,854,000	7	463,000	1
1967	50,118,000	0.5	509,000	10
1968	59,183,000	18	549,700	8

2. Among the factors contributing to improved sales may be:

- (a) Added efforts of volunteers due to comparatively disappointing results in 1966 and 1967;
- (b) More attention to marketing.

3. Among the promotion materials produced for the 1969 campaign by the Greeting Card Operations and supplied to sales agents were the following:

	<u>Quantity produced:</u>
Greeting card brochures (sixteen languages)	7,992,180
Posters (thirty-one languages, fourteen versions)	199,400
Glossy photos for press reproduction	60,250
Promotional streamers for sales centres	35,950
Promotion kits containing basic written material for local publicity,	2,050
Television promotion spots (film prints - three languages, seven versions)	982
Matts for press reproduction	11,175
Promotion kit covers (four language versions)	10,225

4. Table 2 gives a breakdown of card sales by major geographic areas and selling countries. All areas except Africa and the Eastern Mediterranean registered increases. As in 1967, the largest percentage increase (32 per cent) was achieved in Central and South America. North America increased by 17.5 per cent and Europe by 19.5 per cent. Africa and the Eastern Mediterranean decreased by 11.3 per cent. Comparative information is included in table 2 for the 1966 and 1967 campaign years.

Table 2. Greeting card sales by area and major selling country

1966 to 1968

	1966 campaign		1967 campaign		1968 campaign		Percentage increase 1968 over 1967
	Cards sold	Percentage of total sales	Cards sold	Percentage of total sales	Cards sold	Percentage of total sales	
North America							
United States of America	21,893,648	43.9	20,996,520	41.9	25,462,964	43.0	21.3
Canada	4,746,220	9.5	4,888,088	9.8	4,339,624	8.3	1.0
	26,639,868	53.4	25,884,608	51.7	30,402,588	51.3	17.5
Europe							
Federal Republic of Germany	3,502,565	7.0	4,211,876	8.4	5,471,476	9.2	30.0
France	2,255,900	4.5	2,611,110	5.2	3,490,560	5.9	33.7
United Kingdom of Great Britain and Northern Ireland	3,055,188	6.2	2,505,357	5.0	2,524,406	4.3	0.7
Switzerland	1,367,800	2.8	1,385,560	2.8	1,532,840	2.6	10.6
Netherlands	1,058,000	2.1	1,231,000	2.5	1,400,000	2.5	13.7
Norway	1,177,085	2.4	1,014,195	2.0	1,055,302	1.8	4.1
Sweden	1,124,486	2.3	948,152	1.8	992,662	1.7	4.7
Belgium	746,628	1.5	829,656	1.7	969,570	1.6	16.9
Denmark	1,083,092	2.2	952,027	1.9	965,095	1.6	1.4
Other European Countries	2,093,756	4.2	2,332,172	4.6	3,129,822	5.3	34.2
	17,464,500	35.1	18,021,105	35.9	21,531,747	36.5	19.5
Central and South America							
Argentina	558,831	1.1	712,416	1.4	1,050,967	1.8	47.5
Other Central and South American countries	1,678,526	3.4	2,104,530	4.2	2,668,150	4.5	26.8
	2,237,357	4.5	2,816,946	5.6	3,719,117	6.3	32.0
Asia							
	1,334,972	2.7	1,358,266	2.7	1,444,651	2.4	6.4
Australia and New Zealand							
	1,409,250	2.8	1,299,657	2.6	1,431,223	2.4	10.1
Africa and Eastern Mediterranean							
	767,906	1.5	736,980	1.5	653,459	1.1	(11,3)
TOTALS	49,853,833	100.0	50,117,562	100.0	59,182,785	100.0	18.1

5. Card sales in major selling countries on the basis of 1,000 population for campaign years through 1968 are given in table 3.

Table 3. Card sales of major selling countries^{a/}
on a population basis
1966-1968

<u>Country</u>	<u>Card sales per 1,000 of population</u>		
	<u>1966</u>	<u>1967</u>	<u>1968</u>
Luxembourg	337	300	322
Norway	314	268	280
Switzerland	226	229	252
Canada	238	239	242
Denmark	226	197	199
United States of America	111	105	128
Sweden	144	120	126
Netherlands	85	98	111
New Zealand	158	113	107
Finland	24	107	102
Belgium	78	87	101
Chile	50	67	98
Federal Republic of Germany	59	73	95
Australia	84	84	88
France	46	52	70
Ireland	52	53	66
Iceland	161	114	51
Austria	41	39	48
United Kingdom of Great Britain and Northern Ireland	56	45	46
Argentina	25	31	45

^{a/} The list includes countries where sales exceeded **forty** cards per 1,000 population.

Income and expenditure

6. Table 4 shows gross income, expenditure and net operating income for the 1968 campaign with comparative figures for the two previous years, and table 5 shows income and expenditure for the 1968 campaign compared with approved estimates (E/ICEF/AB/L.78).

7. Gross income for the 1968 campaign amounted to \$9,291,297, an increase of \$1,390,185 or 18 per cent over that of the previous year. A total of 26 per cent of gross income went for commissions, duties and taxes, while 30 per cent of gross income went for production staff and sales cost compared to 32 per in 1967. The UNICEF Public Information Fund's share of production costs and income of the calendar was increased from 20 per cent to 30 per cent in 1968 (see section D, "Notes on statement I", paragraph 3 below), the net income payable rose to \$177,273 or 2 per cent of gross income. Total net income rose \$705,456 to \$3,904,862 in 1968, an increase of nearly 22 per cent over that for the 1967 campaign. The net operating income constituted 42 per cent of gross income. The goal of the Greeting Card Operations is to achieve a net operating income of 50 per cent of the gross for contribution to the financing of UNICEF assistance.

Table 4. Gross and net operating income, 1966 to 1968 sales campaigns

(In US dollars)

Campaign year	Gross income	Commission, duties and taxes	Commission, duties and taxes as percent- age of gross income	Production staff and sales costs	Production staff and sales costs as percentage of gross income	UNIOFF		Net operating income as percentage of gross income
						Production staff and sales costs as percentage of gross income	Revolving Fund share of net calendar income	
1966	7,366,005	1,850,663	25	2,370,163	32	80,588	1	3,105,241 42
1967	7,291,112	2,065,362	28	2,534,850	32	112,959	1	3,217,941 41
1968	9,291,227	2,425,570	26	2,725,592	30	177,273	2	3,904,862 42

Table 5. Income and expenditure for the 1968 campaign compared with approved estimates
(In US dollars)

	Approved estimates		Actual		Difference
	Dollars	Percentage	Dollars	Percentage	
Sales					
Greeting cards	7,850,000	87.7	7,979,132	85.9	129,132
Engagement calendars	1,000,000	11.2	1,264,424	13.6	264,424
Fine art prints	100,000	1.1	47,741	.5	(52,259)
Total gross sales	8,950,000	100.0	9,291,297	100.0	341,297
Less:					
Commissions paid	2,148,000	24.0	2,337,455	25.1	189,455
Duties and taxes	120,000	1.3	86,115	1.0	(33,885)
	6,682,000	74.7	6,867,727	73.9	185,727
Budgetary expenditures					
Salaries, wages and common staff costs	360,000	4.0	343,873	3.7	(16,127)
Other expenses and permanent equipment	407,300	4.6	392,155	4.2	(15,145)
Production costs	1,610,000	18.0	1,724,016 ^{a/}	18.6	114,016
Sales promotion costs	341,000	3.8	325,548	3.5	(15,452)
	2,718,300	30.4	2,785,592	30.0	67,292
Share of gross profit on calendars transferred to UNICEF Public Information Revolving Fund			177,273	1.9	177,273
	2,718,300	30.4	2,962,865	31.9	244,565
Net operating income					
Miscellaneous	3,963,700	44.3	3,904,862	42.0	(58,838)
	50,000	0.5	44,447	.5	(5,553)
Excess of income over expenditure for the campaign	4,013,700	44.8	3,949,309	42.5	(64,391)

^{a/} Adjusted for inventory decrease and to include 100 per cent of calendar costs.

Designs

8. Designs were donated by seventy-five artists from twenty-nine countries. Twenty-one designs were used for the cards and fifty-four for the calendars. A list of these artists is set out below. The generosity of these artists has made possible a continuing high standard of design.

<u>Card artists</u>	<u>Name of design</u>	<u>Nationality</u>
Patricia Barton	Snowy Eve	United States
Zoravia Bettiol	The Balloon Vendor	Brazil
Charles Burchfield	Orion in Winter	United States
James Stevens Curl	Holiday Tree	United Kingdom
Etienne Delessert	Bird of Friendship	Switzerland
Tom Eckersley	World of Music	United Kingdom
Jean Eve	Holiday Calm	France
Donald Hamilton Fraser	Cathedral Spires	United Kingdom
Arthur Getz	United Nations Headquarters, New York	United States
Hilde Greller	The Herald	Federal Republic of Germany
Hsken Gross	The Journey	Denmark
Vincent Haddelsey	Winter in the Cariboo	United Kingdom
Carolyn Jablonsky	Procession	United States
Cecile Johnson	Skating - Rockefeller Center, New York	United States
Agop G. Khoubesserian	Arctic Dance	Canada
Clotilde Pasquier	The Gift Bearers	France
Saw Oo Thet	Asian Harbour Scene	Burma
Soshana	Tyrolean Village	Austria
Viri Trnka	The King	Czechoslovakia
Trudi Weber	Mexican Toy Fair	Switzerland
Earl Zerbe	Cypher	United States

<u>Calendar artists</u>	<u>Name of design</u>	<u>Nationality</u>
Tonje Ström Aas	The Recitation	Norway
Albert Akakpo	Childhood	Togo
Derrick Andrée	Fishing	Ceylon
Kenneth Armitage	Christabel	United Kingdom
William Armour	Reverie	United Kingdom
Umetaro Azechi	The Butterfly Chase	Japan
Baniprososno	Charm of Alphabet	India
Olga Blinder	Young Girl	Paraguay
Hannah Brandt	Leap Frog	Brazil
Vincent Breton	Girl with Dove	France
Daniel Brustlein	The Young Scholar	United States
Corneille	Family at Play	Netherlands
Robert Dickerson	Pensive Boy	Australia
Käte Döring	The Pet Lamb	Federal Republic of Germany
Philip Evergood	Mother and Daughter	United States
Jacqueline Fabius	Boys Flying Kite	Haiti
Helen Frank	The Sea Shell	United States
Antonio Frasconi	My Son Miguel	Uruguay
Sydney Goodman	Amanda in the Studio	United States
Pinna Granirer	Building a Dream	Israel
Phyllis Janes	Making Angels in the Snow	Canada
Gitz-Johansen	Girl from Greenland	Denmark
Herbert Katzman	Annie Riding	United States
Stuart Kaufman	Study of Three Heads	United States
Kiakshuk	The Ball Game	Canada
Felizitas Köster Caspar	Sleeping Children	Federal Republic of Germany
Lotte Laserstein	Ronny of Lapland	Sweden
Jacob Lawrence	Boys at Play	United States
Giacomo Manzù	The Chariot	Italy

<u>Calendar artists (continued)</u>	<u>Name of design</u>	<u>Nationality</u>
Josefina Maynadé	Infancy	Spain
Robert Micklewright	Greenwich Park	United Kingdom
Genia Minache	At the Fair	France
Eva de Negri	Playtime	Nigeria
Bente Noya	The Schoolgirl	Denmark
Robert Paterson	Eskimo Child	Canada
Tore Bernitz Pedersen	Pia Drawing	Norway
Waldo Peirce	At the Beach	United States
Christiane Pflug	The Bird Cage	Canada
Edouard Pignor	Maternity	France
Candido Portinari	Shepherd Boy with Lamb	Brazil
Roger Raveel	The Guiding Hand	Belgium
Fabio Rieti	Denise	United States
Federico Righi	The Bakery	Italy
Josefina Robirosa	The Family	Argentina
Sadie Rosenblum	The Gymnasium Class	United States
Doris Rosenthal	Little Mexican Girl	United States
Y. Sath	Beauty Treatment	India
Charles Salerno	Dancer in Leotard	United States
Stig Södersten	By the Harbour	Sweden
Gerrit Veenhuizen	Children with Star	Netherlands
Aat Verhoog	Mother and Child	Netherlands
Robert Vicksey	A Mother's Care	United States
Co Westerik	Playing with Children	Netherlands
William Winter	The Group	Canada

B. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY
ON THE ACCOUNTS OF THE UNICEF GREETING CARD OPERATIONS
FOR THE YEAR ENDED 30 APRIL 1969

1. The Executive Director of the United Nations Children's Fund submitted the following Greeting Card Operations statements to the Board of Auditors for audit and certification:

Statement I. Income and expenditure for the 1968 campaign year to 30 April 1969;

Statement II. Budgetary authorizations and obligations incurred for the year ended 30 April 1969.

2. In the course of the audit, the Board noted the continuing incidence of unauthorized destruction of cards, commissions retained in excess of agreed rates and delay in submission of sales reports and remittance of payments to UNICEF in the case of a number of the larger National Committees. The Board again recommends that written agreements be entered into between UNICEF and the National Committees defining precise procedures to be followed.

3. The Greeting Card management contracted computer services from outside sources from 1965 to 1969 at a recorded cost of \$145,255. The Board believes the contracted basis should have been on a fixed-price service with the provision that the outside service was to provide the programme designs and flow charts for future use in United Nations computers.

4. The Board of Auditors has completed a special management audit of the Greeting Card Operations. As a result of this audit, a number of recommendations were submitted to the Executive Director for his consideration and implementation. Included among the Board's recommendations are the following:

Organizational chart: Adoption of an organizational chart and a clear definition of duties to improve the present structural organization.

Production estimates: The 1968 sales campaign proved again to be at great variance with the estimates, which resulted in over-production of 33.86 per cent, equivalent to 7,512,789 unsold cards. The Board believes that production estimates would be more realistic if they were based on marketing studies technically prepared and carefully analysed. This would improve the accuracy of the production plan and, by reducing over-production, increase the net profit.

5. The Board is appreciative of the co-operation and assistance received from UNICEF and Greeting Card personnel.

(Signed) A.M. HENDERSON
Auditor-General
of Canada

Victor G. RICARDO
Controller-General
of Colombia

A.I. OSMANY
Comptroller and Auditor-
General of Pakistan

1 July 1970

C. FINANCIAL STATEMENTS OF THE GREETING CARD AND RELATED
OPERATIONS FOR THE 1968 SALES CAMPAIGN
(ACCOUNTING PERIOD FROM 1 MAY 1968 TO 30 APRIL 1969)

1. The financial statements comprise the following:

- (a) Statement I. Income and expenditure for the 1968
campaign year to 30 April 1969;
- (b) Statement II. Budgetary estimates, obligations incurred,
and unencumbered balance of estimates for
the year to 30 April 1969;
- (c) Notes forming part of statements I and II (section D).

INCOME AND EXPENDITURE
(In United States dollars)

	1968 Campaign - year to 30 April 1969	1967 Campaign - year to 30 April 1968
<u>Sales</u>		
Greeting cards	7,979,131.76	6,708,076.22
Calendars	1,264,424.31	1,166,994.55
Fine art prints	47,741.33	25,933.75
Books	<u>9,291,297.40</u>	<u>7,901,112.04</u>
Less: Commissions paid	2,337,454.88	1,959,801.49
Duties and taxes	<u>86,115.59</u>	<u>105,560.72</u>
<u>Cost of sales</u>	<u>2,423,570.47</u>	<u>2,065,362.21</u>
Opening inventory	184,516.91	158,530.00
Production costs	<u>1,695,746.40</u>	<u>1,561,798.32</u>
Less: Closing inventory	<u>1,880,263.31</u>	<u>1,720,328.32</u>
<u>Gross profit on sales</u>	<u>156,247.08</u>	<u>184,516.91</u>
LESS:		
Share of gross profit on calendars and books transferred to UNICEF Public Information Revolving Fund	1,724,016.23	1,535,811.41
LESS:	5,143,710.70	4,295,938.42
Other expenditure		
Salaries, wages and common staff costs	343,872.98	
Other expenses and permanent equipment	392,155.11	
Sales promotion costs	<u>325,547.98</u>	
Net operating income	1,061,576.07	276,646.48
ADD:	3,904,862.08	355,316.24
Other income		<u>337,076.22</u>
Excess of income over expenditure	44,447.30	969,038.94
	<u>3,949,309.38</u>	<u>3,217,940.64</u>
		25,911.95
		<u>3,243,852.59</u>

Note: The notes in section D, paragraphs 1-6 form an integral part of this statement and should be read in conjunction therewith.

CERTIFIED CORRECT

APPROVED

(Signed) W.G. MIDDELMANN

(Signed) Henry R. LABCUISSA

Comptroller

Executive Director

AUDIT CERTIFICATE

The above statement of income and expenditure of the UNICEF Greeting Card Operations for the financial year ended 31 December 1969 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 financial statement is correct.

(Signed) A. H. BENJAMIN

VICTOR G. HICARD

STATEMENT II

Budgetary authorizations and obligations incurred for the year ended 30 April 1969
and unobligated balances of authorizations at 30 April 1969

(In US dollars)

1967 Campaign obligations incurred for year to 30 April 1968						
Budgetary authorizations				Obligations incurred	Unobligated balance of authorization	
Original	Adjustments	Revised				
Section 1. Salaries, wages and common staff costs						
Established posts	272,800.00	(13,900.00)	258,900.00	254,408.31	4,491.69	209,063.71
Consultants	20,000.00	---	20,000.00	15,959.66	4,040.34	11,628.36
Temporary assistance	10,000.00	9,000.00	19,000.00	18,006.81	998.19	14,722.71
Overtime	1,000.00	---	1,000.00	457.48	542.52	---
Travel, removal and installation	2,000.00	---	2,000.00	1,251.01	748.99	4,669.09
Separation payments	2,000.00	1,600.00	3,600.00	3,004.80	595.20	1,694.34
Contributions, Pension Fund	31,000.00	---	31,000.00	30,006.03	993.97	24,634.61
Dependency allowances	7,800.00	2,800.00	10,600.00	10,566.87	33.13	6,120.59
Travel on home leave	6,500.00	---	6,500.00	5,222.96	1,277.04	---
Staff welfare	800.00	500.00	1,300.00	1,232.04	67.96	---
Medical insurance and related payments	6,100.00	---	6,100.00	3,757.01	2,342.99	4,113.04
Total, Section 1	360,000.00	---	360,000.00	343,872.98	16,127.02	276,646.48
Section 2. Other expenses and permanent equipment						
Travel on official business	22,000.00	3,000.00	25,000.00	24,930.85	69.15	17,671.33
Freight	120,000.00	6,000.00	126,000.00	125,261.19	738.81	104,196.31
Communications	21,000.00	(3,000.00)	18,000.00	17,740.86	259.14	14,844.86
Rental and maintenance of premises and storage	125,000.00	(6,000.00)	119,000.00	118,482.15	517.85	130,717.89
Office supplies	8,000.00	---	8,000.00	6,276.55	1,723.45	5,410.35
Miscellaneous supplies and services	10,500.00	6,000.00	16,500.00	16,249.59	250.41	13,100.27
Rental and maintenance of office and accounting equipment	34,000.00	23,000.00	57,000.00	56,276.15	723.85	33,280.69
External and internal audit costs	20,000.00	---	20,000.00	13,940.00	6,060.00	7,000.00
Hospitality	800.00	---	800.00	317.10	482.90	349.25
Furniture and office equipment	6,000.00	---	6,000.00	5,053.19	986.81	9,851.24
Production and distribution equipment	40,000.00	(29,000.00)	11,000.00	7,647.48	3,352.52	18,894.05
Total, Section 2	407,300.00	---	407,300.00	392,155.11	15,144.89	355,316.24
Section 3. Production costs						
Greeting cards	1,350,000.00	---	1,350,000.00	1,345,760.30	4,239.70	1,230,987.17
Calendars	250,000.00	---	250,000.00	241,416.11a/	8,583.89	245,173.22a/
Fine art prints	10,000.00	---	10,000.00	5,105.95	4,894.05	24,344.63
Total, Section 3	1,610,000.00	---	1,610,000.00	1,592,282.36	17,717.64	1,500,505.02

a/ The obligations incurred in respect of calendar production costs, represent 80 per cent of the total obligations in 1967 and 70 per cent in 1968 under this heading, in view of the sharing agreement with the Public Information Revolving Fund.

STATEMENT II

	Budgetary authorizations			Obligations incurred	Unobligated balance of authorization	1967 Campaign obligations incurred for year to 30 April 1968
	Original	Adjustments	Revised			
Section 4. Sales promotion costs						
Brochure printing	281,000.00	(400.00)	280,600.00	265,199.76	15,400.24	298,006.10
Publicity and promotion	60,000.00	400.00	60,400.00	60,348.22	51.78	39,070.12
Total, Section 4	<u>341,000.00</u>	<u>-0.00</u>	<u>341,000.00</u>	<u>325,547.98</u>	<u>15,452.02</u>	<u>337,076.22</u>
GRAND TOTAL	<u>2,718,300.00</u>	<u>-0.00</u>	<u>2,718,300.00</u>	<u>2,653,858.43</u>	<u>64,441.57</u>	<u>2,469,543.96</u>

Note: The notes in section D, paragraphs 7-9, form an integral part of this statement and should be read in conjunction therewith.

CERTIFIED CORRECT

(Signed) W.G. MIDDELMANN
Controller

APPROVED

(Signed) Henry R. LABOUISSSE
Executive Director

AUDIT CERTIFICATE

The above statement of budgetary authorizations and obligations incurred and unobligated balances of authorizations of the UNICEF Greeting Card Operations for the financial year ended 31 December 1969 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 financial statement is correct.

(Signed) A.M. HENDERSON
Auditor-General of Canada

Victor G. RICARDO
Controller-General of Colombia

A.I. OSMANY
Comptroller and Auditor-General of Pakistan

1 July 1970

D. NOTES FORMING PART OF STATEMENTS I AND II

Notes on Statement I: Income and expenditure

Inventory 30 April 1969

1. At 30 April, 1969 greeting card stocks held globally totalled 36.1 million boxed cards and the equivalent of 26.9 million cards in an unfinished state, a total somewhat lower than comparable amounts at 30 April 1968. During the financial period, approximately 20.8 million greeting cards of old designs considered no longer salable were sold as scrap paper or donated to approved organizations. The inventory at 30 April 1969 has been valued at \$156,247 (compared with \$184,517 a year earlier). This is considered a conservative estimate of the value of the items that can be used in subsequent campaigns.

2. The card stock movement is set forth in Table 6.

Table 6. Card stock movement - 1968 season
(In millions of cards)

	<u>1968 Season</u>			<u>1967 Season</u>		
	Uncollated	Collated	Total	Uncollated	Collated	Total
Opening inventory	30.0	38.5	68.5	30.6	33.4	64.0
New cards printed during campaign	21.7	55.6	77.3	17.5	51.4	68.9
<u>Deduct:</u> Cards sold and destroyed during campaign	(24.8)	(58.0)	(82.8) ^{a/}	(18.1)	(46.3)	(64.4)
Closing inventory	<u>26.9</u>	<u>36.1</u>	<u>63.0</u>	<u>30.0</u>	<u>38.5</u>	<u>68.5</u>

^{a/} Of this total, 59.2 million cards were sold. Of the remaining 23.6 million, 20.8 old designs no longer salable were destroyed or donated. Normal losses by "slippage" in production processes account for most of the remainder.

Share of production cost and gross profit on calendars

3. On the basis of an agreement with the UNICEF Public Information Revolving Fund to share production costs and gross profits on calendars, the latter received an income of \$177,273 from the 1968 campaign. The agreement charges the Public Information Revolving Fund with 30 per cent of production costs of calendars and credits the Fund with 30 per cent of gross sales, less commissions, duties and taxes. In prior years, the applicable percentage was 20 per cent. However, it became evident early in 1968 that income accruing to the Fund from calendar sales would not reach the figure previously estimated, and a decision was made to increase the Fund's share to maintain the level of financial resources available for the Fund to carry out its previously planned public information program for 1968 without depleting its principal. ^{1/}

4. For the 1968 campaign, both sales and expenditures of calendars are shown on a gross basis. Table 7 shows the sharing between the Public Information Revolving Fund and the Greeting Card Operations.

Table 7. Calendars: Sharing of income and expenditure between the Greeting Card Operations and the UNICEF Public Information Revolving Fund

<u>1968 Season</u>			
<u>(In US dollars)</u>			
	Gross	UNICEF Public Information Revolving Fund share	Greeting Card Operations share
<u>Income</u>			
Sale of calendars	1,264,424.31	379,327.30	885,097.01
Less:			
<u>Expenditures</u>			
Commissions paid	315,944.93	94,783.48	221,161.45
Duties and taxes	12,690.77	3,807.23	8,883.54
Production costs	<u>344,880.15</u>	<u>103,464.04</u>	<u>241,416.11</u>
Total	673,515.85	202,054.75	471,461.10
<u>Income less expenditures</u>	<u>590,908.46</u>	<u>177,272.55</u>	<u>413,635.91</u>

^{1/} See administrative and operational services budget estimates for the financial year 1969 (E/ICEF/AB/L.75, para. 32 (c)).

Other income

5. The total of \$44,447 included the sum of \$16,911 in respect of a special repayment of taxes paid in Denmark in previous campaigns. The balance consisted mainly of credits from the Staff Assessment Plan and discount allowed by vendors on materials and services purchased.

Excess of income over expenditure

6. A total of \$3,949,309.38 from the 1968 sales campaign was transferred to the general resources of UNICEF in 1969, after closure of the campaign records at 30 April 1969, and will be shown in the income of UNICEF for the year to 31 December 1969. The net income of the 1968 campaign was based on the inclusion of accounts receivable in the sales total of \$3,373,939 compared with \$2,963,221 at 30 April 1968.

Notes on Statement II. Budgetary estimates, obligations incurred
and unencumbered balances of estimates for
the year ended 30 April 1969

7. The Executive Board, at its May 1968 session, approved budget estimates for the 1968 sales campaign in the amount of \$2,718,300 (E/ICEF/576). These estimates excluded 30 per cent of the production cost of engagement calendars, which was to be charged to the Public Information Revolving Fund under the sharing agreement with the latter, and statement II shows only 70 per cent of actual estimates and expenditures (see Section 3, production costs - calendars).

8. In accordance with the authority given to the Executive Director, certain transfers between individual budget lines within sections were necessary during the campaign, but no additional amount was required for this campaign.

9. Obligations incurred against the original estimate of \$2,718,300 amounted to \$2,653,658 and as the unobligated balance of \$64,442 is no longer required, it has been cancelled.