

**UNITED NATIONS**

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**FINANCIAL REPORT AND ACCOUNTS**  
**for the year ended 31 December 1973**  
**and**  
**REPORT OF THE BOARD OF AUDITORS**

---

*Volume I*

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: TWENTY-NINTH SESSION

SUPPLEMENT No.7 (A/9607)



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**UNITED NATIONS**

New York, 1974

## 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.

The financial report and accounts for the year ended 31 December 1973 and the report of the Board of Auditors regarding the International Trade Centre will be issued as volume II.

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## I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1973

1. The Secretary-General has the honour to submit herewith his financial report on the accounts of the United Nations, including all trust and special accounts for the year ended 31 December 1973, together with the audited accounts comprising eight statements (I to VIII) supported by 43 schedules, one annex and the following comments, which are to be read in conjunction with the audited accounts, of which they are an integral part. In addition, separate annual accounts and reports are presented to the General Assembly for the activities listed below, in accordance with the cited resolutions and financial regulations:

(a) The United Nations Children's Fund (General Assembly resolution 57 (I));

(b) The United Nations Relief and Works Agency for Palestine Refugees in the Near East (General Assembly resolution 302 (IV));

(c) The Voluntary funds administered by the United Nations High Commissioner for Refugees (General Assembly resolution 538 B (VI));

(d) The United Nations Joint Staff Pension Fund (General Assembly resolution 248 (III));

(e) The central accounts of the United Nations Development Programme in accordance with the decision of the General Assembly relative to its resolution 2196 (XXI) to accept the recommendation of the Fifth Committee 1/ and with regulation 15.1 of the Financial Regulations and Rules of the United Nations Development Programme approved by the Governing Council at its thirteenth session, (DP/2/Rev.1);

(f) The United Nations Institute for Training and Research (General Assembly resolution 1934 (XVIII)) for which the accounts and financial report will be submitted by the Executive Director of the Institute to the General Assembly through the Secretary-General;

(g) The Fund of the United Nations Environment Programme (General Assembly resolution 3192 (XXVIII));

(h) The International Trade Centre (General Assembly resolution 2297 (XXII));

(i) United Nations Fund for Population Activities (General Assembly resolution 2211 (XXI)).

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1/ Official Records of the General Assembly, Twenty-first Session, Annexes, agenda item 78, document A/6596.

## Financial position and cash flow

2. An analysis of the assets and liabilities reported in statements III (United Nations General Fund), IV (United Nations Emergency Force-1956) and VI (United Nations Operation in the Congo (ONUC)) indicates that the Organization's cash position remained precarious throughout the year. Tables 1, 2 and 3 below show that, at the close of the year, the Working Capital Fund and the United Nations Bond Account were virtually depleted. In general, the tables indicate that current obligations (including payrolls) were met by borrowing from internal accounts (e.g., Tax Equalization Fund, construction accounts and the Special Account). It continued to be necessary to defer payment for supplies and services furnished by Governments in connexion with UNEF (1956) and ONUC obligations. The reasons for this situation are given in the annex to the accounts.

Table 1. Financial position at 31 December 1973  
(In millions of United States dollars)

	United Nations General Fund	United Nations Emergency Force (1956) <sup>g/</sup>	United Nations Operation in the Congo	Sub-totals	Working Capital Fund, Bond Account and Special Account	Totals
<u>Assets</u>						
Net liquid assets <sup>a/</sup>	12.0	(25.5)	(13.0)	(26.5)	12.2	(14.3)
Assessed contributions	55.6	44.2	75.4	175.2	-	175.2
Special account for assessed contributions	16.6 <sup>b/</sup>	5.3 <sup>b/</sup>	6.7 <sup>b/</sup>	28.6	-	28.6
Supplementary appropriations	7.9	0.9	2.0	10.8	-	10.8
	<u>92.1</u>	<u>24.9</u>	<u>71.1</u>	<u>188.1</u>	<u>12.2</u>	<u>200.3</u>
<u>Liabilities</u>						
Unliquidated obligations	9.3	-	0.1	9.4	-	9.4
Internal accounts and trust funds	12.4 <sup>c/</sup>	-	-	12.4	-	12.4
Repayable voluntary contributions	-	0.6 <sup>d/</sup>	1.6 <sup>d/</sup>	2.2	-	2.2
United Nations Special Account	22.9	3.4	0.2	26.5	11.8	38.3 <sup>h/</sup>
United Nations Bond Account	-	8.1	35.9	44.0	-	44.0
Working Capital Fund	39.7	-	-	39.7	0.4	40.1
Held for reserve requirements	-	10.4	-	10.4	-	10.4
Surplus accounts	7.8 <sup>e/</sup>	2.4	33.3	43.5	-	43.5
	<u>92.1</u>	<u>24.9</u>	<u>71.1</u>	<u>188.1</u>	<u>12.2</u>	<u>200.3</u>
Net liquid assets are represented by:						
Cash on hand and at banks	10.6	-	-	10.6	-	10.6
Investments	-	-	-	-	1.8	1.8
Accounts receivable and sundry debits	29.4	-	-	29.4	10.4	39.8
Less: Current accounts payable to Governments	-	(25.0)	(12.1)	(37.1) <sup>f/</sup>	-	(37.1)
Other accounts payable	(28.0)	(0.5)	(0.9)	(29.4)	-	(29.4)
	<u>12.0</u>	<u>(25.5)</u>	<u>(13.0)</u>	<u>(26.5)</u>	<u>12.2</u>	<u>(14.3)</u>

a/ Net liquid assets comprise cash assets and accounts receivable (convertible into cash) less sundry credits, accounts payable for goods and services rendered and invoiced to the Organization and prepaid assessed contributions.

b/ Amounts transferred to special account for assessed contributions unpaid, pursuant to General Assembly resolution 3049 C (XXVII).

c/ Comprises \$9.3 million due to the Tax Equalization Fund, \$0.7 million due to construction accounts and \$2.4 million due to trust funds.

d/ Represents conditional voluntary contributions received in order to finance unassessed appropriations for the second half of 1963 and for 1964.

e/ Includes \$3.9 million budget surplus from 1972 operations retained in suspense account pursuant to General Assembly resolution 2947 B (XXVII).

f/ Under current accounts payable to Governments, a total of \$37.1 million is listed for UNEF (1956) and ONUC, representing an accumulation of invoices presented by Member States for goods and services rendered and accepted by the Organization, payment of which is being held up for lack of funds.

g/ Excludes the United Nations Emergency Force (1973), the operation of which began on 25 October 1973 pursuant to Security Council resolution 340 (1973).

h/ Includes a receivable of \$10 million which, under certain conditions, may be used to meet current and temporary requirements and then to clear up the past financial difficulties of the Organization.



Table 2. Funds borrowed and utilized at 31 December 1973  
(In millions of United States dollars)

	<u>United Nations General Fund</u>		<u>United Nations Emergency Force (1956)<sup>a/</sup></u>		<u>United Nations Operation in the Congo</u>		<u>Total</u>	
	1973	1972	1973	1972	1973	1972	1973	1972
Borrowed from:								
Working Capital Fund	39.7	39.5	-	-	-	-	39.7	39.5
Trust funds and internal accounts	12.4	12.2	0.6	0.6	1.6	1.6	14.6	14.4
Utilized from:								
United Nations Bond Account	-	-	8.1	8.1	35.9	35.9	44.0	44.0
United Nations Special Account	<u>22.9</u>	<u>0.7</u>	<u>3.4</u>	<u>3.4</u>	<u>0.2</u>	<u>0.2</u>	<u>26.5</u>	<u>4.3</u>
	<u>75.0</u>	<u>52.4</u>	<u>12.1</u>	<u>12.1</u>	<u>37.7</u>	<u>37.7</u>	<u>124.8</u>	<u>102.2</u>

<sup>a/</sup> See foot-note <sup>g/</sup> to table 1.

3. Table 2 above shows that, in the General Fund, \$75.0 million were borrowed and utilized to meet the following needs at the end of 1973, as compared with \$52.4 million a year ago:

(In millions of United States dollars)

	<u>1973</u>	<u>1972</u>
To provide cash for expenditure in excess of contributions collected during the year:		
Contributions unpaid:		
Assessed	55.6	48.1
Unassessed (supplementary appropriations)	7.9	-
Assessed contributions transferred to special account (General Assembly resolution 3049 C (XXVII))	16.6	16.6
<u>Less:</u> Unliquidated obligations	(9.3)	(10.6)
Balance in surplus accounts	<u>(7.8)</u>	<u>(7.0)</u>
	63.0	47.1
To provide net liquid assets at 31 December for meeting payrolls and bills due early in the following year	<u>12.0</u>	<u>5.3</u>
	<u>75.0</u>	<u>52.4</u>

4. Table 2 further indicates that the situation with respect to funds utilized from the United Nations Bond Account and the Special Account for the UNEF (1956) and ONUC operations remained unchanged in 1973, that is, \$44 million and \$3.6 million, respectively. These funds were applied towards the payment of debts incurred (UNEF (1956) - \$11.5 million; ONUC - \$36.1 million) for goods and services rendered during the period covered by assessed appropriations. Not shown in this table is the amount of \$129 million, which was utilized from the United Nations Bond Account in respect of expenditure authorized for UNEF (1956) and ONUC for the period 1 July 1962 to 30 June 1963, for which no assessments on Members were made (see the asset side of this account in statement III).

5. Table 3 below traces the cash flow during 1973 and its effect on the net liquid assets available to the Organization for the General Fund, Special Account of the United Nations Emergency Force (1956) and the Ad Hoc Account of the United Nations Operation in the Congo. The conclusion to be drawn from this table is that the Organization did not have the cash resources at 31 December 1973 to pay off its current debts, consisting for the most part of bills from Governments for goods and services rendered. If it were decided to pay these debts, the Organization, after fully emptying its treasury, would still be short \$14.3 million, would have exhausted all the resources available in the Working Capital Fund (\$40.1 million), the Bond Account (\$44 million) and the Special Account (\$38.3 million), would have used up \$12.4 million borrowed from internal accounts, and would have no money to meet the unliquidated obligations totalling \$9.4 million shown in table 1.

Table 3. Cash flow during 1973  
(In millions of United States dollars)

	United Nations General Fund	United Nations Emergency Force (1956) <sup>c/</sup>	United Nations Operation in the Congo	Sub-totals	Working Capital Fund, Bond Account and Special Account	Totals
<u>Income collected</u>						
Assessed contributions						
Current year	145.7	-	-	145.7	-	145.7
Prior years	43.7	-	-	43.7	-	43.7
Miscellaneous income and other credits	9.0	-	-	9.0	12.4	21.4
	<u>198.4</u>	<u>-</u>	<u>-</u>	<u>198.4</u>	<u>12.4</u>	<u>210.8</u>
<u>Expenditure</u>						
Current year	205.4 <sup>a/</sup>	-	-	205.4	-	205.4
Prior year	8.9	2.1	0.2	11.2	-	11.2
	<u>214.3</u>	<u>2.1</u>	<u>0.2</u>	<u>216.6</u>	<u>-</u>	<u>216.6</u>
<u>Excess of income over expenditure</u>	(15.9)	(2.1)	(0.2)	(18.2)	12.4	(5.8)
Increase (decrease) in cash borrowed and utilized:						
Internal accounts and trust funds	0.2	-	-	0.2	-	0.2
Working Capital Fund	0.2	-	-	0.2	(0.2)	-
United Nations Special Account	<u>22.2</u>	<u>-</u>	<u>-</u>	<u>22.2</u>	<u>(22.2)</u>	<u>-</u>
<u>Net increase (decrease) in resources</u>	6.7	(2.1)	(0.2)	4.4	(10.0)	(5.6)
Add: Net liquid assets available (or overdrawn) at beginning of year	<u>5.3</u>	(23.4) <sup>b/</sup>	(12.8) <sup>b/</sup>	(30.9)	22.2	(8.7)
Net liquid assets available (or overdrawn) at end of year	<u>12.0</u>	<u>(25.5)</u>	<u>(13.0)</u>	<u>(26.5)</u>	<u>12.2</u>	<u>(14.3)</u>

a/ Excludes \$19.1 million of staff assessment income withheld from gross salaries in 1973.

b/ Includes adjustments pertaining to prior years for additional liabilities to certain Governments for goods and services rendered for which no bills have yet been received - UNEF (1956) \$2 million, ONUC \$1.8 million.

c/ Excludes United Nations Emergency Force (1973), the operation of which began on 25 October 1973 pursuant to Security Council resolution 340 (1973).

Analysis of the short-term deficit of the  
United Nations as at 31 December 1973

6. The short-term deficit of the United Nations as of 31 December 1972 was presented in the report of the Special Committee on the Financial Situation of the United Nations <sup>2/</sup>and in the financial report and accounts of the United Nations. <sup>2/</sup> Table 4 below is brought up to date to include \$3.9 million additionally withheld from assessments for 1973, which certain Member States have announced that they do not intend to pay, and \$12.4 million received and accrued subsequently in the Special Account in the form of contributions and interest. It will be seen that the short-term deficit at 31 December 1973 amounted to \$70.8 million, as a minimum, and \$87.5 million, as a maximum. However, increases in the deficit may be anticipated due to the United Nations Emergency Force (1973), the operation of which has not been included as it was in operation for a short period commencing on 25 October 1973.

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<sup>2/</sup> Ibid., Twenty-seventh Session, Supplement No. 29 (A/8729) and ibid., Twenty-eighth Session, Supplement No. 7 (A/9007).

Table 4. Analysis of the short-term deficit of the United Nations  
as at 31 December 1973

(Estimated in millions of US dollars)

	<u>"A"</u> <u>deficit</u>	<u>"B"</u> <u>deficit</u>
1. <u>Regular budget and Working Capital Fund</u>		
Amounts withheld by Member States which, because of positions of principle, have not participated in the financing of certain regular budget items	<u>57.9<sup>a/</sup></u>	<u>57.9<sup>a/</sup></u>
2. <u>United Nations Emergency Force (UNEF)</u>		
Conditional voluntary contributions received; repayable to Governments	0.6	0.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	38.9	38.9
<u>Less:</u> Financed from the United Nations bonds	(8.1)	(8.1)
Financed from the United Nations Special Account, General Assembly resolution 2115 (XX)	(3.9)	(3.9)
Net obligations incurred in excess of available funds	<u>27.5</u>	<u>27.5</u>
3. <u>United Nations Operation in the Congo (ONUC)</u>		
Conditional voluntary contributions received; repayable to Governments	1.6	1.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	48.4	48.4
<u>Less:</u> Financed from the United Nations bonds	(35.9)	(35.9)
Net obligations incurred in excess of available funds	<u>14.1</u>	<u>14.1</u>
4. <u>Total gross "A" deficit</u>	99.5	99.5
5. <u>Less:</u> Voluntary contributions and pledges to the United Nations Special Account	<u>28.7<sup>b/</sup></u>	<u>28.7<sup>b/</sup></u>
6. <u>Net "A" deficit</u>	<u>70.8</u>	70.8
7. <u>Add:</u> Amounts to be repaid or credited to Member States from surplus accounts for contributions:		
to UNEF		1.1
to ONUC		<u>15.6</u>
8. <u>Net "B" deficit</u>		<u>87.5</u>

<sup>a/</sup> Includes \$16.6 million which, under the terms of General Assembly resolution 3049 C (XXVII), is to be included as a part of the short-term deficit.

<sup>b/</sup> Excludes \$10 million receivable for the purposes of resolution 3049 A (XXVII), which is being contributed with the expectation of inducing other Member States to make voluntary contributions of sufficient amount to arrive at a total solution of the financial problems of the Organization.

United Nations General Fund, Working Capital Fund  
and special accounts

Budgetary position, income and surplus accounts

7. The General Assembly originally approved appropriations of \$225,920,420 for the regular budget for the financial year 1973 (resolution 3044 A (XXVII)) and later increased these by \$7,859,954 (resolution 3094 (XXVIII)). Income for the financing of these appropriations amounted to \$234,216,828 and exceeded the total 1973 obligations incurred, \$233,804,338, by \$412,490 (see statement II) as summarized below:

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<u>Financing of 1973 appropriations:</u>	\$	\$
By assessment:		
Originally assessed on Member States		215,795,390
From other sources:		
Contribution of new Member States for 1971 and 1972 <u>a/</u>	311,032	
Miscellaneous income, other than staff assessment, estimated for 1973	8,575,800	
Surplus 1971 <u>a/</u>	<u>1,238,198</u>	<u>10,125,030</u>
Total 1973 original appropriations		225,920,420
<u>Add:</u> 1973 supplementary appropriations		<u>7,899,954</u>
		233,820,374
<u>Less:</u> Obligations incurred for 1973 (statement I)		<u>233,804,338</u>
Unencumbered balance (statement I)		16,036
<u>Add:</u> Excess of miscellaneous income as estimated for 1973 (\$8,575,800) over actual income realized (\$8,972,254)		<u>396,454</u>
Excess of income over obligations incurred for 1973 (statement II)		<u><u>412,490</u></u>

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a/ General Assembly resolution 3044 C (XXVII).

8. Of the amount available in the surplus account, \$1,209,677 was approved by General Assembly resolution 3195 C (XXVIII), paragraph 1 (c), to finance part of the 1974 regular budget appropriations, and the remaining \$2,699,344 is earmarked for the financing of the 1975 regular budget appropriations. The amount of \$1,209,677 was arrived at by taking \$1,864,402, the balance available in the surplus account for 1972, less \$255,046 and \$399,679, respectively, representing the unencumbered balance of appropriations for 1972 and shortfall of the actual income other than staff assessment for 1973 over the approved revised estimate. Resolution 3195 C (XXVIII), paragraph 1 (c), further provided for 1973 appropriations to be financed from the \$5,211,062 contributed by new Member States for 1973. These contributions will be recorded in the 1974 accounts and become available in that year.

9. In accordance with General Assembly resolution 973 (X), the revenue derived from the Staff Assessment Plan is not reported as current year's income in statement II, but is credited to the accounts of Member States in the Tax Equalization Fund. The balance of this Fund appears as a separate liability in the statement of assets and liabilities (statement III) with details provided in schedule 6. The revenue from staff assessment for 1973 in respect of salaries and allowances of the staff under the United Nations regular budget amounted to \$28,181,317, or \$789,317 in excess of the original estimate of \$27,383,000 approved by the General Assembly in resolution 3044 C (XXVII). Included in the balance of the Fund as at 31 December 1973 is an amount of \$829,931, which, in accordance with resolution 3195 C (XXVIII), has been set off against Members' assessments for the 1974 budget appropriations, being the excess of actual income from staff assessment over the approved estimate for 1972.

10. As no payments were made in 1973 from the Special Indemnity Fund (established by General Assembly resolution 888 C (IX)), the balance of \$242,605 remains unchanged.

#### Budget appropriations and obligations incurred

11. As shown in statement I, the obligations incurred as charges against 1973 appropriations totalled \$233,804,338, which compares with a total of \$208,395,154 in the preceding year. A summary of major objects of expenditure follows:

Table 5. Major objects of expenditure

	1973		1972	
	Amount \$	Percentage	Amount \$	Percentage
Salaries, wages and other staff costs	166,494,701	71.21	147,775,409	70.91
Travel and transportation	9,627,690	4.12	8,442,434	4.05
Printing	2,856,439	1.22	3,030,551	1.45
Rental and maintenance of premises and fixed installations	9,474,584	4.05	8,106,915	3.89
Technical programmes	6,749,937	2.89	6,827,745	3.28
Acquisition of capital assets	10,106,304	4.32	7,830,000	3.76
Alterations and improvements to premises	1,543,579	0.66	1,718,678	0.83
Furniture, fixtures and equipment	2,143,145	0.92	2,000,000	0.92
Bond issue: instalment and interest charges	8,570,527	3.67	7,000,000	4.12
Other charges	14,337,475	6.13	12,400,000	5.97
	231,904,381	99.19	208,395,154	100.00
International Court of Justice	1,899,957	0.81	1,800,000	0.82
	233,804,338	100.00	210,195,154	100.00

12. In accordance with the requirements of financial regulation 10.3, the following ex gratia payments charged against 1973 budgetary appropriations are reported:

	\$
Third payment of compensation to the mother of a deceased staff member (first payment was made in 1971)	750
Payment to a theatrical booking agent for obligations incurred by him from which the United Nations directly benefited in connexion with the 1973 United Nations Day Concert	<u>2,500</u>
	<u>3,250</u>

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

13. No ex gratia payments were made from any other funds or accounts covered by this report.

#### Members' contributions to the regular budget

14. The position of the accounts for Members' contributions unpaid at 31 December 1973 is as follows (see also the explanatory notes on assessed contributions receivable in the annex to the accounts):

	<u>For 1973</u> \$	<u>For 1972</u> \$	<u>For 1971</u> \$	<u>For 1970</u> \$
Assessed in respect of appropriations for year and supplementary appropriations for prior year	215,795,390	203,203,426	178,718,816	159,833,395
<u>Less:</u>				
Credits from Tax Equalization Fund and adjustments of Working Capital Fund advances (net)	<u>19,116,211</u>	<u>17,871,776</u>	<u>15,938,161</u>	<u>12,987,123</u>
Net contributions receivable as at 1 January of year	196,679,179	185,331,650	162,780,655	146,846,272
Collected in cash	<u>145,700,726</u>	<u>181,563,161</u>	<u>162,062,049</u>	<u>146,677,839</u>
Balance receivable as at 31 December 1973	<u>50,978,453</u>	<u>3,768,489</u>	<u>718,606</u>	<u>168,433</u>
Cash collections as a percentage of net contributions receivable	74.1%	98.0%	99.6%	99.9%



15. Additional collections of contributions were made during 1973 on 1972 and prior years' assessments for the regular budget. The percentages reported a year ago, which are to be compared with the level of collections reported above, were 75.9 for 1972, 98.4 for 1971 and 99.5 for 1970. The amount of contributions outstanding for all years at the end of 1973 was \$55,633,981 compared with \$48,074,197 at the end of 1972, after adjustment for the unpaid assessed contribution transferred to a special account, pursuant to General Assembly resolution 3049 C (XXVII) (\$16,613,395 end of 1973 and of 1972).

#### Write-off of cash, receivables and inventories

16. In accordance with financial rule 110.14, the Acting Head of the Office of Financial Services or, where required, the Secretary-General, after full investigation, approved the write-off, on a case-by-case basis in amounts ranging from \$.63 to \$12,950, balances which totalled \$69,849. Each individual case was carefully scrutinized before approval. In addition, in each case a determination was made that the liability for the loss could not be fixed to any staff member of the United Nations, that every effort had been made to collect the amounts and that further efforts to collect them would be fruitless. The write-off consisted of: Postal Administration \$36,874 (based on the face value of United Nations postage stamps), sale of publications \$23,894 (based principally on efforts to make available for sale United Nations publications away from Headquarters), and 52 other items totalling \$9,081. The percentage loss was 0.68 per cent on gross sales of the Postal Administration and 0.02 per cent of gross sales of publications.

#### Prepaid assessed contributions

17. In accordance with resolution 3050 (XXVIII), the Federal Republic of Germany and the German Democratic Republic were admitted to membership in the United Nations at the twenty-eighth session of the General Assembly. The contributions payable by these new Member States for 1973, the year in which they became Members, will be used for the financing of the budget for the financial year 1974-1975 under regulation 5.2 (c) of the Financial Regulations of the United Nations. Therefore, payments of \$4,436,275 received in December 1973 from the Federal Republic of Germany and of \$500,000 from the German Democratic Republic for their 1973 contributions have been recorded as prepaid assessed contributions as at 31 December 1973 and will be applied in 1974.

#### Capital assets

18. The land for the Headquarters site in New York, which was given to the Organization, is carried in the General Fund in statement III at a valuation of \$9,600,000 and the same amount is included under donated funds. The construction and related costs for the building complex, exclusive of the Dag Hammarskjöld Library, amounted to \$67,093,290. Of this, \$49,497,417 was financed from appropriations made by the General Assembly, \$15,000,000 from the balance of the loan (\$65,000,000) made available by the United States of America and \$95,873 from donated funds for special projects. When the old library building, carried at a cost of \$1,650,285, was demolished in 1960, the net asset value of the new building

complex was reduced accordingly to \$65,443,005 (at cost). The cost of construction of the Dag Hammarskjöld Library, a gift to the Organization, amounted to \$6,703,567.

19. Property in Geneva consists of the secretariat building, Assembly Hall, Library building and villas transferred from the League of Nations, valued at \$11,054,540. In addition, the United Nations has acquired a sub-basement and tunnel constructed at a cost of \$82,000, has added extensions to buildings completed during the year 1953 (\$1,024,482) and permanent offices to buildings constructed in 1962 (\$109,831), and has completed the modernization of the Palais at a cost of \$2,080,960. The total of these costs, \$14,351,813, was financed partly from appropriations made by the General Assembly (\$12,957,267) and the balance from funds donated by the Government of Switzerland (\$1,394,546).

20. The remaining capital assets shown in the balance-sheet total \$4,805,842 and consist of: land and structures in Mogadiscio acquired in 1954 at a cost of \$23,000; a building for a language laboratory completed in 1967 on the grounds of Africa Hall, Addis Ababa, at a cost of \$10,000; land valued at \$138,277 and the four United Nations-owned buildings constructed at a cost of \$123,716 at the United Nations Memorial Cemetery in Pusan, Korea; the United Nations building in Santiago constructed at a cost of \$4,355,849; and, in 1973, the acquisition of the New Netherlands Building in Bangkok at a valuation of \$155,000. General Assembly appropriations provided the funds for these acquisitions and construction, except for \$584,471, which was donated for the most part by Governments of host countries, and \$155,000, which was donated by the Government of the Netherlands.

21. In addition to the foregoing capital assets, a number of United Nations construction projects are in progress, as reported in statement III and schedule 11. These relate to continuing major improvements to, and additional conference facilities for, the Palais des Nations at Geneva, the construction of regional headquarters buildings in Addis Ababa and Bangkok, and major improvements to the Santiago headquarters building. The combined costs incurred up to 31 December 1973 amounted to \$51,370,667. Table 6 below consolidates the assets and liabilities of these construction projects:

Table 6. Construction-in-progress

	Improve- ments ECLA	Improve- ments Palais	Extension Palais	Construc- tion ECA	Construc- tion ECAFE	Total
	\$	\$	\$	\$	\$	\$
<u>Assets</u>						
Cash at banks	-	-	89 210	145 737	2 614 581	2 849 523
Letters of credit	-	-	-	510 947	-	510 947
Investment	-	44 697	1 875 000	-	-	1 919 697
Accounts receivable and sundry debits	-	41 407	493 318	334 294	-	869 019
Due from United Nations General Fund	96 969	461 939	-	1 063 983	860 131	2 483 022
Costs incurred for construction-in- progress	<u>1 018 448</u>	<u>6 689 073</u>	<u>36 395 646</u>	<u>2 672 708</u>	<u>4 594 792</u>	<u>51 370 667</u>
Total, assets	<u>1 115 417</u>	<u>7 237 116</u>	<u>38 853 174</u>	<u>4 727 669</u>	<u>8 069 504</u>	<u>60 002 880</u>
<u>Liabilities</u>						
Accounts payable and sundry credits	-	165 163	2 475 666	325 223	108 702	3 074 754
Unliquidated obligations	6 117	865 149	2 972 192	572 446	2 732 950	7 048 854
Loan from the Government of Switzerland	-	664 063	17 812 500	-	-	18 476 563
Due to United Nations General Fund	-	-	1 762 927	-	-	1 762 927
Appropriations for construction	1 109 300	5 536 000	12 905 000	3 830 000	5 200 000	28 580 300
Gifts received from Governments	-	-	980 000	-	5 000	985 000
Interest earned	-	6 741	44 889	-	789	52 419
Exchange gain	-	-	-	-	<u>22 063</u>	<u>22 063</u>
Total, liabilities	<u>1 115 417</u>	<u>7 237 116</u>	<u>38 853 174</u>	<u>4 727 669</u>	<u>8 069 504</u>	<u>60 002 880</u>

### Non-expendable equipment

22. The value, at cost, at the time of acquisition of non-expendable equipment still in use at Headquarters, not reported in the accounts as an asset, amounted to \$10,257,059 as at 31 December 1973, compared with \$9,905,004 a year ago.

23. In 1973, the Office of Financial Services requested all offices outside of New York to report similar cost information relating to non-expendable equipment. Reports received from the major field locations as at 31 December 1973 show the following costs:

	\$
Office at Geneva	7,637,115
UNTSO	2,922,283
UNIDO	938,806
ECLA	732,324
ECA	512,461

In this regard, it should be noted that the United Nations Office at Geneva maintains its property records in Swiss francs and consequently reported the acquisition cost at 24,438,767 Swiss francs. Consequently, the above amount represents a conversion to US dollars at the rate of exchange in effect as at 31 December 1973.

### United Nations Special Account

24. This Account was established in September 1965 for the purpose of inviting voluntary contributions to assist the Organization in its financial difficulties. Twenty-four Member States contributed through 1973 a total of \$37,193,224 (including \$10,000,000 received from the Government of Japan on 10 January 1974), which sum, together with public contributions of \$56,073, other income of \$28,257, pledges receivable of \$370,000 and investment income of \$4,940,351 made \$38,676,905 available to the Account. An amount of \$3,911,000 (General Assembly resolution 2115 (XX)) was appropriated for the operation of UNEF. Not reported in the Special Account are contributions from five Member States totalling \$724,845, which were applied against the assessments of those five Members for the financing of the Force.

### Advances from the Working Capital Fund

25. In accordance with General Assembly resolution 3046 (XXVII), paragraph 1, the Working Capital Fund was maintained at a level of \$40 million for 1973. Details of the credits established for each Member State for 1973 are given in schedule 8, which shows the balance of the Fund at 31 December 1973 in the amount of \$40,096,000. The additional \$96,000 represents cash advances of \$16,000 each from Bhutan and Fiji, which were admitted to membership in the United Nations at the twenty-fifth session of the General Assembly, and from Bahrain, Oman, Qatar and the United Arab Emirates, which were admitted at the twenty-sixth session of the General Assembly. In accordance with General Assembly resolutions 2762 (XXVI) and 2961 A (XXVII), these advances, under regulation 5.8 of the Financial Regulations of the United Nations, shall be carried as additional to the amount of the Fund.

Proceeds from the sale of United Nations bonds

26. A special account was established in 1962 to record the proceeds from the sale of United Nations bonds. The General Assembly authorized the issue of the bonds in resolution 1739 (XVI) and decided to "include annually in the regular budget of the United Nations ... an amount sufficient to pay the interest charges on such bonds and the instalments of principal due on the bonds". In resolution 1989 (XVIII), the General Assembly extended the period for the sale of bonds to 31 December 1964. The value of bonds issued, the instalments of principal and the interest paid at the established rate of 2 per cent per annum were as follows:

	<u>1962</u> \$	<u>1963</u> \$	<u>1964</u> \$	<u>1965</u> \$	<u>Total</u> \$
Bonds issued:					
to 15 January		100,000			100,000
16 January-					
31 December	<u>120,954,506</u>	<u>30,391,794</u>	<u>17,259,378</u>	<u>1,200,000<sup>a/</sup></u>	<u>169,805,678</u>
Total, bonds issued	<u>120,954,506</u>	<u>30,491,794</u>	<u>17,259,378</u>	<u>1,200,000</u>	<u>169,905,678</u>
Less:					
Instalments paid to the end of 1972	40,948,958	9,261,354	4,625,512	278,400	55,114,224
Instalments paid on 15 January 1973					
Eighth instalment				43,200	43,200
Ninth instalment			621,337		621,337
Tenth instalment		1,121,443			1,121,143
Eleventh instalment	<u>4,519,027</u>	<u>3,800</u>			<u>4,522,827</u>
Total, instalments paid	45,467,985	10,386,597	5,246,849	321,600	61,423,031
Exchange gain	<u>1,589,216</u>	<u>48,959</u>			<u>1,638,175</u>
Total	<u>47,057,201</u>	<u>10,435,556</u>	<u>5,246,849</u>	<u>321,600</u>	<u>63,061,206</u>
Bonds outstanding at 31 December 1973	<u>73,897,305</u>	<u>20,056,238</u>	<u>12,012,529</u>	<u>878,400</u>	<u>106,844,472</u>
Interest paid through 1972					25,668,244
Interest paid on 15 January 1973					<u>2,261,722</u>
Total, interest paid					<u>27,929,966</u>

<sup>a/</sup> The pledge for this purchase was made in 1964.

27. At its sixteenth and seventeenth sessions, the General Assembly authorized certain expenditures for the United Nations Operation in the Congo (resolutions 1732 (XVI) and 1865 (XVII) and for the United Nations Emergency Force (resolutions 1733 (XVI) and 1864 (XVII) in respect of the period 1 July 1962 to 30 June 1963, but made no assessments on Members in respect of these authorizations. Advances had to be made from the Bond Account to finance the non-assessment: \$109,971,480 in respect of the Ad Hoc Account for the United Nations Operation in the Congo and \$19,074,592 for the Special Account of the United Nations Emergency Force, or a total of \$129,046,072. In addition, it was necessary to finance appropriations (for which arrangements for assessment and voluntary contributions had been made) from the Bond Account as at 31 December 1973 as follows: \$35,933,532 for the Ad Hoc Account for the United Nations Operation in the Congo and \$8,114,492 for the Special Account of the United Nations Emergency Force.

#### Special Account of the United Nations Emergency Force (1956)

##### Statement IV, schedule 12

28. The status of this account is given in statement IV, the format of which has been redesigned with the view to more adequate and meaningful disclosure of its operations and financial situation, and to eliminate inconsistencies in the presentation of financial statements. Schedule 12 has also been redesigned and was computerized for the first time in 1973. This revision is also applicable to all contribution schedules presented in this report. Schedule 12 and the explanatory notes in the annex to the accounts give details of the assessments remaining unpaid at 31 December 1973, amounting to \$44,242,137, which are applicable to the following years:

	\$
1956/57	3,201,538
1958	5,525,667
1959	3,344,319
1960	3,560,867
1961	4,154,039
1962	2,010,830
1963	2,184,230
1964	3,990,704
1965	4,968,434
1966	4,988,897
1967	<u>6,312,612</u>
	<u>44,242,137</u>

In addition, \$5,274,570 in unpaid assessed contributions have been transferred to a special account pursuant to resolution 3049 C (XXVII).

29. The accounts receivable of \$54,073 shown in statement IV does not include claims totalling \$2,686,635, which were lodged by the United Nations against certain Governments for losses of supplies and equipment sustained by the United Nations Emergency Force as a result of the June 1967 hostilities, as they are subject to adjustments for reasonable depreciation in the value of certain items. Renewed efforts are in progress to finalize these claims and reach a settlement.

30. Unassessed authorizations (\$9,460,000 for first half 1963 and \$9,746,880 for second half 1962) totalling \$19,206,880, less staff assessment income of \$132,288 derived from these authorizations, are reported in a net amount of \$19,074,592 in statement III under the Special Account for the proceeds from the sale of United Nations bonds.

31. With respect to the liability which the Organization has been facing for goods and services rendered by Governments for which no bills had as yet been received or accepted, a value (\$2,065,727) was placed on these claims and recorded in the account in 1973. This amount includes \$399,567 to cover the estimated value of claims expected from Governments. Taking these additional liabilities into account, a balance of \$2,405,111 remained in the account as compared with \$4,470,838 at 31 December 1972.

32. In response to a suggestion made by the External Auditors and after review of the available documentation and discussions with representatives of the Field Operations Service, the Acting Head, Office of Financial Services, authorized the write-off of the unaccounted for balance of transfers of UNEF properties to the United Nations Truce Supervision Organization in Palestine (UNTSO) and the United Nations Relief and Works Agency in the Near East (UNRWA) in the amounts of \$431,418 and \$254,553, respectively, in accordance with financial rule 110.15.

#### United Nations Emergency Force (1973)

##### Statement V, schedules 13-14

33. On 25 October 1973, the Security Council adopted resolution 340 (1973), which established the United Nations Emergency Force (1973). The functions of UNEF are outlined in the Secretary-General's report on the implementation of Security Council resolution 340 (1973) (S/11052/Rev.1), 3/ which was approved by the Council by its resolution 341 (1973). In the fulfilment of its tasks, the Force is to have the full co-operation of the military observers of UNTSO.

34. The General Assembly considered the report of the Secretary-General on the cost estimates of the United Nations Emergency Force (A/9285), and adopted resolution 3101 (XXVIII), which appropriated an amount of \$30 million for the operation of UNEF from 25 October 1973 to 24 April 1974 inclusive. The Secretary-General was authorized to enter into commitments for UNEF at a rate not to exceed \$5 million per month for the period from 25 April to 31 October 1974 inclusive. On 8 April 1974, the Security Council adopted resolution 346 (1974), by which it extended the mandate of UNEF (1973) until 24 October 1974.

35. Schedule 13 shows the net amounts assessed to Member States for 1973 in accordance with resolution 3101 (XXVIII) in the amount of \$30 million. A total of \$3,383,644 was received from six Governments as of 31 December 1973.

36. Schedule 14 shows obligations recorded for the period from 25 October 1973 to 31 December 1973 in the amount of \$3,506,357 of which \$866,178 remained unliquidated as at 31 December 1973. This amount does not include any provision for extra and extraordinary costs of Governments providing contingents for the period ending 31 December 1973.

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3/ See Official Records of the Security Council, Twenty-eighth Year, Supplement for October, November and December 1973.

37. In order to make this Force operational in the shortest period of time, initial shipments of military contingents, observers, equipment, rations and other supplies were received from other United Nations field locations, primarily, UNFICYP and UNTSO. Studies are in progress to determine costs applicable to these services, which will be charged to UNEF (1973) in 1974.

Ad Hoc Account for the United Nations Operation in the Congo

Statement VI, schedule 15

38. The status of this account is presented in statement VI, the format of which has been redesigned with a view to more adequate and meaningful disclosure of its operations and financial situation and to eliminate inconsistencies in the presentation of financial statements. Schedule 15 has also been redesigned and was computerized for the first time in 1973. This revision is also applicable to all contribution schedules presented in this report. Schedule 15 and the annex to the accounts provide details of the assessments remaining unpaid at 31 December 1973, amounting to \$75,404,823, which are applicable to the following years:

	\$
1960	14,004,840
1961	25,065,769
1962	21,983,223
1963	9,897,372
1964	<u>4,453,619</u>
	<u>75,404,823</u>

In addition, \$6,687,206 in unpaid assessed contributions have been transferred to a special account pursuant to General Assembly resolution 3049 C (XXVII).

39. Unassessed authorizations (\$50,745,000 for first half of 1963 and \$59,980,800 for the second half of 1962) totalling \$110,725,800, less staff assessment income of \$754,320 derived from these authorizations, are reported in a net amount of \$109,971,480 in statement III, under the Special Account for the proceeds from the sale of United Nations bonds.

40. Claims due to Governments for goods and services rendered, but for which no bills had been received or accepted by the Organization, have been evaluated and recorded in this Account in 1973 in an amount of \$140,546. As a result, the balance of the Account at 31 December 1973 was decreased to \$33,332,427.



United Nations, United Nations Industrial Development  
Organization and United Nations Conference on Trade  
and Development - technical assistance operations  
financed by the United Nations regular programme,  
United Nations Development Programme and  
extrabudgetary trust funds

41. Statement VII is a combined status of funds for the technical assistance operations of the United Nations, UNIDO and UNCTAD. This year the format of the statement has been completely overhauled in order to present the information contained therein, not only in a more meaningful fashion, but also in a manner consistent with the presentation of the other financial statements issued by the Organization. Some of the main features of the new format are that it highlights such important groups of items as total assets, total liabilities and reserves, current year's source and application of funds, etc., which in previous years' statements were not readily identifiable. Miscellaneous income to be surrendered in 1973 to the United Nations Development Programme has been treated as a payable in the financial statements. Pension Fund refunds previously included under Miscellaneous income have been reported under Personnel expenditures. This is in line with the United Nations Development Programme reporting requirements.

42. The total of funds available and of funds committed in 1973 was \$7,696,085 under the United Nations regular budget and consisted of part V, technical programmes (\$7,506,919), and the following particular activities under part XI, special expenses, integrated educational and training programmes (\$100,000), the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law (\$42,207), assistance in cases of natural disaster (\$41,585) and predisaster planning (\$5,374). The combined costs are shown under the respective columns of the United Nations (\$6,223,952) and UNIDO (\$1,472,133) for regular programme activities. A breakdown of these commitments by country may be seen in schedule 16.

43. The combined total of funds received during the year under extrabudgetary trust funds amounted to \$22,959,905, of which \$22,027,323 were for the United Nations and \$932,582 for UNIDO. Commitments incurred during the period totalled \$17,122,572 (schedule 17) for technical assistance in specific areas financed directly by the Governments receiving the assistance, donor Governments or organizations sponsoring the projects.

44. As shown in statement VII, new allocations received in 1973 from UNDP for both project and overhead costs amounted to \$93,514,515 for the United Nations, \$38,116,559 for UNIDO and \$7,938,757 for UNCTAD.

45. The analysis presented below shows in summary form the breakdown of these allocations by category and the executing agencies to which they were issued:

	<u>United Nations</u> \$	<u>UNIDO</u> \$	<u>UNCTAD</u> \$
Indicative planning figures	67,964,617	28,944,927	6,798,896
Governments' cash counterpart contributions	14,821,059	993,729	(17,999)
Programme Reserve	1,295,686	2,905,708	7,500
Governments cost-sharing	2,598,248	1,171,887	643,785
Special measures for least developed countries	117,450	1,199,361	10,000
Overhead	<u>6,717,455</u>	<u>2,900,947</u>	<u>496,575</u>
Total allocations received in 1973	<u>93,514,515</u>	<u>38,116,559</u>	<u>7,938,757</u>

46. As indicated in schedule 18, expenditures incurred during the year against the over-all allocations received for UNDP projects through 31 December 1973 amounted to \$53,086,238 for the United Nations, \$18,203,490 for UNIDO and \$4,483,563 for UNCTAD. Thus the excess of funds received over funds applied in 1973 amounted to \$40,428,277 for the United Nations, \$19,913,069 for UNIDO and \$3,455,194 for UNCTAD.

47. As disclosed by the UNDP column of the statement, in 1973, the following adjustments were made in the unencumbered balance of funds as at 31 December 1972: a decrease of \$52,712,526 for the United Nations; a decrease of \$13,937,149 for UNIDO, and a decrease of \$2,280,453 for UNCTAD. These reductions were necessary because the adjustments, in order to bring 1972 allocations in line with expenditure, incurred for that year, based on delivery reports provided to UNDP by the United Nations, UNIDO and UNCTAD as executing agencies, were effected in 1973. This was to be expected as 1972 was the initial year in which UNDP changed over to a programming system.

48. These adjustments mentioned in the preceding paragraph, together with the balance of unencumbered funds at 31 December 1973, and the current year's excess of funds received over funds applied, leave, as at 31 December 1973, the following unencumbered balances for future years' implementation of approved projects: \$78,182,682 in respect of the United Nations, \$43,361,627 in respect of UNIDO and \$8,888,100 in respect of UNCTAD.

49. During 1973, no cash counterpart contributions were made directly to the United Nations and UNCTAD by recipient Governments, whereas UNIDO received contributions amounting to \$105,000. Also, the United Nations refunded to recipient Governments the amount of \$51,233, representing the unspent balance of contributions.

50. The current year's expenditures reflected in schedule 19 are \$1,002 for the United Nations and \$56,177 for the United Nations Industrial Development Organization, thus leaving the following unencumbered balances in the fund at

31 December 1973: a deficit of \$6,189 for the United Nations and a balance available of \$95,173 for the United Nations Industrial Development Organization. The deficit balance in the United Nations represents excess of expenditures incurred over contributions received for Project Nicaragua-Groundwater investigations in the Central Pacific Coastal region, which will be recovered in 1974.

#### Trust funds and other special accounts

51. Statement VIII (Combined status of funds) and supporting schedules 20-43 provide the financial data on income and expenditure for the year ended 31 December 1973 and the assets and liabilities as at 31 December 1973 pertaining to trust funds and other special accounts. Since all material information has been clearly disclosed in the statements and schedules and the increase or decrease in the unencumbered balance of the funds shown, this narrative has been restricted to the authority under which a trust fund has been established and a short description of its goals and objectives, except in cases where it was deemed necessary to give additional information on items of an unusual nature.

52. In implementation of the Board of Auditors' recommendation that the trust funds be reflected in the financial statements of the Organization concerned, the following transfers have been made from the balance available as at 1 January 1973.

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A. The trust funds listed below have been transferred to UNDP:

	\$	\$
From economic and social activities - global		
United Nations Fund for Population Activities	25,535,299	
United Nations Capital Development Fund	5,601,726	
United Nations Volunteers Programme	<u>259,562</u>	
Total	<u>32,396,587</u>	
From economic and social activities - country		
United Nations Trust Fund for the Provision of Operational (OPEX) Personnel to Swaziland	40,305	
United Nations Trust Fund for Operational Programmes - Lesotho	<u>10,690</u>	
Total	<u>50,995</u>	
From other Trust Funds		
United Nations Korean Reconstruction Agency - Residual Assets	<u>49,338</u>	
Total transferred to UNDP		32,496,920

B. The following special accounts have been transferred to the General Fund of the United Nations:

From other Trust Funds		
Staff Health Insurance Rate Stabilization Fund	26,671	
United Nations Industrial Development Organization Self-supporting Commercial Activities	129,491	
USSR Institute for International Relations	76,182	
Oceana Publications Library Project	539	
Geneva Underground Garage	<u>(501)</u>	
Total transferred to General Fund		232,382

C. The trust fund below was added to other Trust Funds.

UNCTAD Trust Funds	(116,766)
Total transferred reflected on statement VIII	<u><u>32,612,536</u></u>

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## Peace-keeping

### United Nations Peace-keeping Force in Cyprus (statement II and schedules 20-21)

53. On 4 March 1964, the Security Council adopted resolution 186 (1964) recommending the creation, with the consent of the Government of Cyprus, of a United Nations Peace-keeping Force in Cyprus (UNFICYP). The Force was established on 27 March 1964, originally for a period of three months, but extended on the basis of subsequent resolutions, the latest of which, Security Council resolution 343 (1973) adopted on 14 December 1973, extended the Force until 15 June 1974.

54. With a view towards full disclosure, the format of schedule 21 has been revised to include a new column representing obligations incurred for prior years, and a total column indicating cumulative obligations incurred, by specific object of expenditure, for the period from the inception of the operation in March 1964 to 31 December 1973.

55. The cumulative extra and extraordinary costs which, on the basis of their reports to the Secretary-General, Governments providing contingents have absorbed or will absorb, total an estimated \$43.1 million for the period 27 March 1964 to 15 December 1972. This estimate does not include the costs absorbed by the Government of Cyprus in giving effect to paragraph 19 of the Status of Force Agreement. <sup>4/</sup> It also does not include the cost of the airlift services provided without charge by the Governments of Italy, the United Kingdom of Great Britain and Northern Ireland and the United States of America at the beginning of the operation of the Force. No further reports have been received as of 31 December 1973.

56. In October 1973 the new United Nations Emergency Force (1973) was established and was headquartered in Cairo, Egypt. Initial shipments of military contingents, equipment, rations and other supplies necessary to establish this force were provided by UNFICYP. Studies are in progress to determine costs applicable to these services and will be charged to the United Nations Emergency Force (1973) in 1974.

## Relief operations

### United Nations relief operation in Bangladesh (statement VIII, schedules 22, 23 and 24)

57. The United Nations relief operation in Bangladesh was a continuation of the United Nations relief operation in Dacca, which was established in June 1971 pursuant to the initiative of the Secretary-General, endorsed by the General Assembly in its resolution 2790 (XXVI) adopted on 6 December 1971. The United Nations relief operation in Bangladesh completed its activities on 31 March 1973. It was succeeded on 1 April by the United Nations Special Relief Office in Bangladesh (UNROB). UNROB was entrusted with the two main responsibilities which the Prime Minister of Bangladesh had requested the Secretary-General to undertake in 1973:

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<sup>4/</sup> Official Records of the Security Council, Nineteenth Year, Supplement for January, February and March 1964, document S/5634, annex I.

- (a) To ensure that the people of Bangladesh were adequately fed;
- (b) To provide the lightering and other facilities needed to transport the required food imports.

Both responsibilities have been discharged to the full. The activities of UNROB were terminated on 31 December 1973, as scheduled.

58. The winding down of the operation began in April 1973. Over 700 trucks, some 60 light vehicles, six inflatable warehouses and two tug boats used by UNROB for its operation were transferred to the Government of Bangladesh. Operational responsibility for the lightering and shipping operations was transferred by UNROB to the Bangladesh Transport Task Group on 1 September 1973. UNROB continued to operate two chartered aircraft until the end of the year. In an operation of this size, it is inevitable that certain legal claims and counterclaims will arise. These matters are being pursued actively and it is hoped that they will be resolved within a reasonable time. Adequate financial provision has been made to meet all contingencies. If, when all claims have been settled, any credit balance remains to UNROB, it is proposed, unless any contributing Government directs to the contrary, to transfer the balance to UNDP for use in Bangladesh.

59. Schedule 24 shows obligations incurred in 1973 amounting to approximately \$39.2 million, which includes \$22.4 million of prior years' obligations which were paid in 1973. An appropriate adjustment of prior years is reflected in the income section of the statement of income and expenditure on schedule 22. Therefore, the excess of income over expenditure (\$453,932) represents the financial results of the operation for the year ended 31 December 1973.

United Nations Fund for Humanitarian Assistance to Pakistan (statement VIII, schedules 22, 25 and 26)

60. This Fund was established to help meet the urgent needs for humanitarian assistance to the displaced persons in Pakistan following the military activities in December 1971 in the border areas of Pakistan. In response to the Secretary-General's appeal, voluntary pledges totalling \$748,623 were received from four Member States during 1973 and obligations in the amount of \$837,845 were incurred. After taking into account the balance carried forward from 1972 of \$237,024 and other income received during the year of \$161,146, a balance of \$308,948 remained at 31 December 1973.

United Nations Industrial Development Organization General Trust Fund (schedule 29 (a))

61. General Assembly resolution 2152 (XXI), concerning the establishment of UNIDO, called upon Governments to make voluntary contributions towards its operational activities under regulations 7.2 and 7.3 of the Financial Regulations of the United Nations and provided for the convening of a pledging conference on the recommendation of the Industrial Development Board.

United Nations Trust Fund for Special Industrial Services (schedule 29 (b))

62. The programme of Special Industrial Services was proposed by the Secretary-General in a report to the General Assembly at its twentieth session <sup>5/</sup> in response to a request made at the thirty-ninth session of the Economic and Social Council in 1965 with a view to making available to Member States a broader range of technical assistance services under accelerated and simplified procedures more adapted to the particular requirements of industrial projects. To meet these requirements, additional financing on a voluntary basis by Governments was provided for and, following the announcement of several pledges, a United Nations Trust Fund for Special Industrial Services was established in 1966 under financial regulations 6.6 and 6.7.

United Nations economic and social activities (schedule 31)

63. This schedule is presented this year for the first time. Its main purpose is to illustrate the extent of the United Nations involvement in the fields of economic and social development. All the figures summarized in this schedule are derived from other 1973 statements and schedules already commented upon in the present report.

Trust Fund for Development Planning and Projections (schedule 32 (a))

64. Since its establishment in 1965, this Fund has received contributions from the Governments of the Netherlands, Canada and Sweden totalling \$11,431,095 for the purpose of strengthening the activities of the United Nations and related organizations and institutions in the field of development planning.

Trust Fund for Drug Abuse Control (schedule 32 (b))

65. The Fund was established in accordance with General Assembly resolution 2719 (XXV). Its main purpose is to combat drug abuse and its disastrous impact on individuals and nations.

United Nations Research Institute for Social Development (schedule 32 (c))

66. The Institute was established in 1963 through a gift of 36 million guilders from the Government of the Netherlands. The purpose of the Institute is to carry out research and studies relating to:

(a) The work of the United Nations Secretariat in the field of social policy, social development planning and balanced economic and social development;

(b) Regional planning institutes already existing or in process of being set up under the auspices of the United Nations; and

(c) National institutes in the field of economic and/or social development and planning.

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<sup>5/</sup> Official Records of the General Assembly, Twentieth Session, Annexes, agenda item 40, document A/6070/Rev.1.

Fund for the establishment of an International University (schedule 32 (i))

67. The Fund was established in June 1971 when the United Nations Association of the United States of America made a grant of \$12,000 to the United Nations for the purpose of carrying out a feasibility study on the establishment of an international university. The General Assembly, by its resolution 2951 (XVII) dated 11 December 1972, decided to establish an international university under the auspices of the United Nations to be known as the United Nations University and requested that efforts be initiated for raising the necessary funds in order to permit the launching of the United Nations International University at the earliest possible date. By 31 December 1973, the Government of Japan had contributed \$30,000.

United Nations Programme of Assistance and Exchange in the Field of International Law (schedule 32 (k))

68. This Fund was established under General Assembly resolution 2099 (XX) dated 20 December 1965 and invited Member States, interested national and international institutions and organizations, and individuals to make voluntary contributions towards the financing of a programme of technical assistance to promote the teaching, study, dissemination and wider appreciation of international law.

Economic and social activities - regional  
(statement VIII, schedule 34)

Trust Fund for ECLA Documentation and Research Centre (schedule 34)

69. In 1969, a Trust Fund of \$500,000, representing a contribution of the Government of the Netherlands, was established for the purpose of constructing a Documentation and Research Centre as a separate project from ECLA headquarters. The unencumbered balance of funds at 31 December 1973 was \$484,548.

Economic and social activities - country  
(statement VIII, schedule 35)

Fund of the United Nations for the Development of West Irian (FUNDWI)  
(schedule 35 (a))

70. FUNDWI was established in 1963 by agreement between the Governments of the Netherlands and Indonesia to develop the economy of West Irian. The Government of the Netherlands pledged and has contributed \$30 million in foreign exchange; the Government of Indonesia has undertaken to defray all local currency expenses and to provide substantial counterpart funds in kind. All the United Nations specialized agencies (except UPU) are participating in the development of the area.

Funds-in-trust Programme for the Republic of Zaire (schedule 35 (b))

71. The transfer of \$911,141, the unencumbered balance remaining in this Fund, to the Government of Zaire will be effected in 1974. In a meeting attended by representatives of UNDP and the United Nations Accounts Division, it was agreed that, as this was the last year of operation of this Fund, the accounts would be presented, as in the past, with the United Nations accounts.



United Nations Educational and Training Programme for Southern Africa  
(schedule 35 (c))

72. By resolution 2349 (XXII) dated 19 December 1967, the General Assembly decided to consolidate and integrate the following three programmes into one trust fund.

(a) The special educational and training programmes for South West Africa, established in 1961 by General Assembly resolution 1705 (XVI), and financed by a \$50,000 annual provision in the regular budget for the years 1962-1966 and \$30,000 for 1967;

(b) The special training programme for Territories under Portuguese administration, established in 1962 by General Assembly resolution 1808 (XVII) and financed by provisions in the regular budget of \$50,000 annually for the years 1964-1966 and \$70,000 for 1967;

(c) The educational and training programme for South Africans, established in 1965 pursuant to Security Council resolution 191 (1964) and financed by voluntary contributions.

73. The General Assembly, in resolution 2981 (XXVII), approved \$100,000 in the 1973 budget as a subvention to the trust fund.

United Nations Trust Fund for South Africa (schedule 35 (d))

74. The Trust Fund for South Africa was established pursuant to General Assembly resolution 2054 B (XX), and was authorized to receive voluntary contributions from States, organizations and individuals to be used for grants to voluntary organizations, Governments of host countries of refugees from South Africa and other appropriate bodies.

United Nations Fund for Namibia (schedule 35 (e))

75. Pursuant to General Assembly resolution 2679 (XXV) of 9 December 1970, a United Nations Fund for Namibia was established to provide a comprehensive assistance to the people of the Territory. At 31 December 1973, the unencumbered balance of the fund amounted to \$219,233.

United Nations, United Nations Industrial Development Organization and United Nations Conference on Trade and Development overhead costs relating to projects of United Nations Development Programme, United Nations Fund for Population Activities and United Nations technical assistance funds-in-trust (schedule 38)

76. As a result of consolidation in 1973 of expenditure recording from several formerly separate overhead funds, the format of reporting on utilization of overhead moneys was modified in the 1973 financial statements. Consequently, expenditure identified in earlier years with overhead income from technical assistance funds-in-trust projects from the Fund for Operational Programmes for Lesotho and Swaziland, and from the United Nations Fund for Population Activities has been merged with expenditure related to United Nations, UNIDO and UNCTAD overhead entitlements for United Nations Development Fund projects. The income elements are still shown separately on schedule 38 and the over-all total of \$9,773,561 added to adjusted consolidated balances at 1 January 1973 gives \$13,416,684 as available for 1973. Commitments of \$9,687,690 were incurred in 1973, leaving a balance of \$3,728,994 to be carried forward to 1974.

United Nations and United Nations Industrial Development Organization overhead costs for other funds-in-trust projects (schedules 37 (b) and 39)

77. As noted above, several elements from this Fund are now shown with UNDP overhead accounts. Available funds for 1973 consisted of adjusted 1 January 1973 balance of \$22,274 and \$403,052 credited during the year; expenditures totalling \$368,744 were charged, and a balance of \$56,582 remained for utilization in 1974.

Other Trust Funds  
(statement VIII, schedules 40-43)

Library Endowment Fund (schedules 40 (a) and 41)

78. Pursuant to General Assembly resolution 79 (I) dated 7 December 1946, the Library Endowment Fund was transferred from the League of Nations to the United Nations and is segregated into two parts, namely, Capital Fund and Accumulated Income. At 31 December 1973, the unexpended income balance amounted to \$51,814 and the principal of the fund \$485,884. The total of the Library Fund amounted to \$537,698. This takes into consideration a \$12,354 loss on sale of investments which were charged directly against the principal of the Fund. Schedule 41 reflects an investment in stocks and bonds at a cost of \$497,273. The market value of these investments as at 31 December 1973 amounted to \$422,825.

Personal and Real Property Willed to the United Nations (schedule 40 (b))

79. The 31 December 1972 balance of \$432,313 pertaining to the Beulah Edge Estate remained in this trust fund in 1973; the bequests from Everett A. Meigs (\$28,614) and Mrs. A. M. James (\$140) were transferred to the General Fund accounts for utilization. A total of \$81,000 in additional bequests (\$80,000 from the estate of Leo Rosenthal to be utilized for fellowships in crime prevention to citizens of Asia and African countries and \$1,000 from Mrs. Ruth Harsh Klingler) and net income from the principal of the Beulah Edge Estate of \$93,149 increased the balance of the Fund in 1973. The balance available was reduced by allocations to UNITAR for further work on the peaceful settlement of disputes (\$50,000) and the United Nations International School towards scholarships. The balance to be brought forward into 1974, \$551,462, is shown on schedule 40 (b).

United Nations International School Construction Account (schedules 40 (h) and 42)

80. The United Nations International School was occupied on 22 January 1973. While the final settlement has not been made with the general contractor, as of 31 December 1973, it appeared that - despite financial/cost problems associated with a prolonged strike of the construction trades - the School will have been built within the limits of the budget approved before construction was begun and which anticipated a net deficit of some \$1.7 million. Schedule 42 reflects the source and application of funds for the school construction. The shortfall in funds has, for the present, been financed through borrowing from the United Nations International School Development Fund. These funds are to be returned to the Development Fund to restore the Fund's principal. Contributions are being sought for this purpose.

Fund for the maintenance of the United Nations Philatelic Museum in Geneva  
(schedule 40 (i))

81. The initial installation and later needs of the Museum were funded by income derived from the sale of Swiss FIT overprints on special stamps. These overprints were placed at the disposal of the United Nations Office at Geneva. Funds not required for immediate utilization are held as interest-bearing deposits in a savings bank.

Provident Fund for Part-time Employees (schedule 40 (n))

82. This Fund was established on 1 January 1965 for the benefit of part-time employees of the United Nations Office at Geneva engaged as cleaners. Its purpose is to make available to employees lump-sum payments upon retirement and separation from service or upon death or disability. The Fund is financed by its members and the United Nations through monthly contributions based on a percentage of the staff members' net salary.

International School, Geneva (schedule 40 (o))

83. From 1967 to 1971, the General Assembly approved an annual contribution of \$30,000 to the Capital Development Fund of the International School in Geneva. These contributions have been credited to this special account pending transfer, as required by the Governing Board of the School, for its construction programme. The money was converted to Swiss francs and invested. The interest received and gains on revaluation have been credited to the special account. In addition, the United Nations issued a postage stamp in 1971, reproducing a Picasso painting. Pursuant to General Assembly resolution 2612 (XXIV), the Secretary-General was authorized to allocate the net proceeds from the sale of this stamp to the United Nations International School Development Fund and to the Capital Development Fund of the International School in Geneva. The Capital Development Fund of the School is financed by loans from the Canton of Geneva and by donations from commercial firms and the specialized agencies, as well as by the United Nations.

Miscellaneous Headquarters Trust Funds (schedule 40 (j))

Included under the heading are the following trust funds:	\$
Meditation Room Gifts from New York City	1,079
Sculpture in Memory of Hammarskjöld, grant by Blaustein Foundation	3,077
Reserve for Compensation Payments	<u>8,058</u>
Total	<u><u>12,214</u></u>

UNCTAD Trust Funds (schedule 40 (t))

Included under this heading are the following trust funds:

	\$
UNCTAD Multinational Corporation Studies	6,850
UNCTAD Ports Projects Trust Funds	30,063
UNCTAD Research Programme on Least Developed Countries	46,884
UNCTAD Port Training Course	12,295
UNCTAD/SIDA Second Port Training Course	3,574
UNCTAD Round-Table Meeting of African Insurance Commissioners	<u>7,068</u>
Total	<u><u>106,734</u></u>

Miscellaneous Geneva Trust Funds (schedule 40 (u))

Included under this heading are the following trust funds:

Maghreb Disaster Preparedness Project	3,750
Production of Certain United Nations Publications in the German Language	<u>11,054</u>
Total	<u><u>14,804</u></u>

## Currency realignments

84. The currency fluctuations experienced during 1973 resulted in major realignments of a number of currencies and contributed to the need for additional funds as outlined in the report of the Secretary-General entitled "Supplementary estimates for the financial year 1973" (A/9206). The currency utilization of the Organization during 1973 was approximately 65 per cent in United States dollars and 5 per cent in Swiss francs and Austrian schillings. The balance of 10 per cent was in various other currencies.

85. The following listing shows the changes in the rate of the Austrian schilling and Swiss franc in relation to the United States dollar experienced in 1973:

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<u>Month</u>	<u>Austrian schillings</u>	<u>Swiss francs</u>
January	23.20	3.80
March	21.00	3.41
April	-	3.23
June	-	3.03
July	18.70	-
August	17.60	2.80
September	18.00	3.03
December	19.30	3.20

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86. The statements included a loss of \$799,276 experienced during 1973 due to the decline in the United States dollar in relation to a number of non-dollar currencies.

87. The rate used for statement purposes was the operational rate of exchange for United Nations programmes in effect as at 31 December 1973. Naturally, the average effect of such realignments as may occur in 1974 and 1975 will affect the budget estimates for those years as well: the rates used in computing the budget requirements for the biennium for the Austrian schilling and for the Swiss franc were, respectively, 21.00 and 3.40 to the United States dollar.

88. The General Assembly, at its 2206th plenary meeting, on 18 December 1973, decided to establish a Working Group on Currency Instability to consider alternative solutions to the difficulties resulting from the effect of continuing currency instability and inflation on the budgets of organizations in the United Nations system. The Working Group shall study the relevant documentation and the discussions held in the Fifth Committee, and report on the results of its work to the General Assembly at its twenty-ninth session.

## Cost measurement system

89. In conjunction with the specialized agencies, and under the auspices of the Consultative Committee on Administrative Questions (CCAQ), the United Nations instituted in 1973, on an experimental basis, a system designed to measure, inter alia, programme support costs and to distribute them to the substantive activities of the Organization. This system, known as the cost measurement system, is being used by the United Nations and by a number of the larger specialized agencies.

90. In order to ensure uniformity of approach between agencies in the introduction of the system, CCAQ established an interagency task force and requested it to develop systems "which will provide cost information for the planning, budgeting, financing, implementation and evaluation of their headquarters and field activities and for cost control purposes" (E/5133, para. 157). The Secretary-General, noting the importance attached by the General Assembly to the provision of information on the allocation of such costs to programmes to which they relate (General Assembly resolution 3199 (XXVIII), para. 7 (b)) believes that the cost measurement system, which was introduced on an experimental basis in 1973, is likely to provide useful data needed for management and control purposes.

Action taken on observations and recommendations made by the  
Board of Auditors in its report to the General Assembly on the  
United Nations Accounts for the year ended 31 December 1972

91. This section of the financial report sets forth the action that has been taken or which is contemplated to be taken as a result of the comments in paragraphs 16 to 135 of the report of the Board of Auditors for the year ended 31 December 1972. 6/ For ease of reference, the pertinent paragraph numbers and headings have been repeated as they appeared in the Board's report.

(Paragraphs 10-15) Implementation of the Board's 1971 recommendations

92. The Administration acknowledges the Board's appreciation of the action taken by the Secretary-General as reflected in his financial report for the year ended 31 December 1972 on the implementation of the Board of Auditors' previous recommendations and the timely transmission of this report to the Board. In an attempt to reduce the time lag between the observations and recommendations by the Board of Auditors and the Administration's official response, it was decided to prepare an interim paper on the action taken or which was contemplated to be taken. This informal paper was discussed with representatives of the Board of Auditors in September 1973 and was drawn from in comments to the General Assembly during its consideration of the 1972 accounts during its twenty-eighth session. The Administration also appreciates the Board's satisfaction with the changes in presentation of the financial statements, which were introduced for the year ended 31 December 1972. Further amendments were introduced in the 31 December 1973 accounts in an attempt to provide the reader with more informative statements and in the interest of full disclosure. These amendments were discussed with the primary users of the financial statements and with the Board of Auditors prior to their introduction.

United Nations Headquarters

(Paragraphs 16-17) Financial situation of the United Nations

93. The Board of Auditors noted the findings of the Special Committee on the Financial Situation of the United Nations in its report to the General Assembly. 7/

6/ Ibid., Twenty-eighth Session, Supplement No. 7 (A/9007) chap. IV.

7/ Ibid., Twenty-seventh Session, Supplement No. 29 (A/8729).

The Board also recorded its complete satisfaction with General Assembly resolution 3049 (XXVII), which urged Member States and the Secretary-General to continue exploring all possibilities for an over-all solution to the financial difficulties of the Organization. The Secretary-General, in his request of 5 January 1973 to Member States for payment of the 1973 contributions, in a note verbale of 20 July 1973 to Governments of Member States and in a communication to non-member States, urged Member States to review their payments pattern on contributions to the regular budget of the United Nations with a view to paying future contributions on time and to provide suggestions for amendments to the Financial Regulations or other instructions and procedures, which would have the objective of achieving a steady and timely cash flow in the payment of assessed contributions to the Organization, and invited them, as well as non-member States, to make voluntary contributions to the special account established for this purpose, in cash or through the cancellation of obligations due from the United Nations. Additionally, the Secretary-General issued a report to the General Assembly at its twenty-eighth session (A/9444), which summarized the replies of the Member States to the note verbale, made further comments on the current financial difficulties of the Organization and offered possible ways to resolve them. The Fifth Committee decided to recommend to the General Assembly that it take note of the Secretary-General's report and endorse the suggestion contained therein that Member States which derived a windfall benefit from the general reduction in the percentage contribution and an actual reduction in the dollar contribution or will be required to spend less of their national currencies on their 1974 and 1975 contributions, might consider making a contribution in the amount of these savings. As of 31 March 1974, no such "windfall benefit" contributions had been received. However, with regard to the invitation to all Member and non-member States to make voluntary contributions for the purpose of clearing up the past financial difficulties of the United Nations, two Member States have made contributions to the Special Account amounting to \$11 million. Of this amount, \$10 million was contributed with the express hope that it would induce other Member States to make voluntary contributions of sufficient amounts and to arrive at a total solution of the financial problems of the Organization.

(Paragraphs 18-20) Verification of bank accounts

94. The Board of Auditors repeated the difficulties experienced in receiving confirmations of bank balances on deposit from some depositaries. The Board indicated that it had not received direct confirmation as of May 1973 from 38 banks, the particulars of which were furnished to the Treasurer for follow-up. The Treasurer has continued to press for confirmation and, subsequent to the completion of the Board of Auditors' work, he took yet additional steps to secure the confirmations. The present status of these outstanding requests is the following:

	<u>Number of accounts</u>	<u>Book balance</u>
United Nations Office of Technical Co-operation	2	\$12,468.87

The two remaining confirmations have again been requested from the applicable depositaries, both of which are in the same country. Additionally, the resident representative has been furnished with copies of our correspondence with the depositaries. He has been requested to intervene personally with the bank officials to obtain the required confirmations - so far to no avail. Unfortunately, in view of the nature of banking arrangements in the country involved, we cannot readily exercise the oft suggested option of closing the accounts.

95. As can be seen, the Administration has and will do everything possible to secure confirmation for the Auditors.

96. A further joint action with the Auditors has been undertaken in an attempt to achieve better results. In this regard, a task force was established in which the Auditors, the Treasury and Accounts Division of the Office of Financial Services participated. The task force decided that a simplified standard bank confirmation form should be developed, similar to those in use by world-wide accounting institutions. The use of this standardized form, which is sent directly to the depositaries by the Auditors, has already done much to resolve the difficulties experienced in the confirmation of year-end bank accounts.

97. The Board noted the steps taken by the Administration in an effort to strengthen the internal controls relative to the maintenance of the bank accounts. However, the Board reported, it had found that several bank accounts had not been reconciled on a monthly basis as prescribed by financial rule 111.1. The Board stressed its earlier recommendation that the Internal Audit Service be requested to review the regular transfers, the preparation of all bank reconciliations and the follow-up and clearance of outstanding reconciling items. The United Nations Internal Audit Service has made provisions to ascertain the propriety of the bank reconciliations performed by the Accounts Division. That Service will test check the reconciliations and associated follow-up and clearance of outstanding reconciling items. Additionally, the Internal Audit Service has reviewed the procedures followed in the Treasury and, in particular, in the Cashier's Office. This review included examination of the Cashier's procedures in obtaining confirmation of balances from the depositaries and in clarifying items requiring reconciliation. Naturally, any such additional checks which lead to earlier detection of possible error and short-comings in the procedures are welcomed by the Administration.

(Paragraph 21) Financial controls

98. The Board of Auditors reiterated its recommendation that the existing financial and accounting instructions be updated and consolidated into an accounting manual. The Secretary-General, in his financial report, informed the Board that, recognizing the need for such a manual, he had requested funds in the 1974 budget to engage a consultant to undertake this task, since sufficient manpower and expertise were not available within the Organization to meet both this and its other workload requirements. The Advisory Committee on Administrative and Budgetary Questions, in its first report on the proposed programme budget for the biennium 1974-75, 8/ concurred in the need for consultant assistance for the Office of Financial Services to undertake implementation of the Board's recommendation. Several candidates were considered, several declined -- which, unfortunately, has delayed getting on with the manual, but a well qualified candidate is now "in recruitment" and is scheduled to begin work by 1 July 1974. The Accounts Division also intends to review its procedures, in connexion with the preparation of the manual, in an attempt to ensure that the most economical and efficient accounting procedures are followed and that the best service is given.

(Paragraph 22) Collection of receivables from two delegations

99. The Board of Auditors again pointed out that there are amounts receivable from two Member States totalling approximately \$570,000 which, the Board states

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8/ Ibid., Twenty-eighth Session, Supplement No. 8 (A/9008 and Corr.1).



"appear to be uncollectible". These receivables date back to 1965 and result mainly from a claim for an aircraft destroyed by a Member State's air force. The Administration has communicated directly on many occasions with the delegations involved and, additionally, has also discussed these amounts with their Permanent Representatives to the United Nations. On the major claim, the Acting Head, Office of Financial Services, was advised by the Permanent Representative that the matter would be pursued to the fullest. In fact, the delegation has contacted the United Nations for additional information relating to the claim, which is in the process of sorting out and reply. As active collection efforts are still being undertaken, the financial statements reflect the above amounts as receivables. We would hope that it will not become necessary for the United Nations to consider offsetting these amounts against unpaid claims due to the same Member States for ONUC and UNEF (1956).

(Paragraph 23) Working Capital Fund

100. The Board of Auditors referred to its previous year's observations that, due to the financial difficulties encountered by the United Nations in respect of its cash liquidity, the advances made from the Working Capital Fund to the General Fund to finance budgetary expenditures have not been promptly repaid. In its recent audit reports, the Board states that the Working Capital Fund can no longer operate as an emergency fund unless the Fund's principal is effectively restored and substantially increased. The Secretary-General acknowledges the fact that some \$39.5 million advanced to the General Fund cannot be repaid to the Working Capital Fund, because contributions assessed and due have been withheld by certain Member States. Accordingly, the Working Capital Fund is not available for the purposes intended. There is general agreement that restoration of the financial solvency of the Organization is likely to be achieved only through voluntary contributions. In resolution 3049 A (XXVII), the General Assembly appealed to Member States for substantial voluntary contributions. If received, they would enable the repayment and restoration of the present Working Capital Fund. Moreover, although the Secretary-General is inclined to agree with the Board that the Working Capital Fund - presently established at \$40 million - is perhaps insufficient to provide emergency funds for a biennium budget which exceeds \$513 million, it appears that certain prior actions by Member States must take place before an increase in this Fund might successfully be sought.

(Paragraph 24) Revenue-producing activities

101. The Board of Auditors made some recommendations to the Administration in connexion with its review of the revenue-producing activities which, in its opinion, should strengthen the existing internal controls and increase the income derived from these activities. These recommendations have been reviewed in detail and have either been implemented or are in the course of implementation to the extent considered feasible. With specific reference to the Board's recommendation that rental costs be allocated to the revenue-producing activities in order to reflect properly profits on a logical and consistent basis, this suggestion is still under consideration, although the net result to the Organization would be the same.

## Trust Funds, Special Missions and Special Expenses

### (Paragraphs 25-26) Terms and definitions

102. The Board of Auditors noted the attention being given by the Secretary-General to the above area. The Board further indicated that it was awaiting the results of the study to be undertaken by CCAQ in clarifying the definitions and establishing appropriate classifications for trust funds, special missions and special expenses and the administrative instruction which the Office of Financial Services was developing. In this regard, it should be noted that, although the work programme approved by CCAQ (FB) in March 1973 included an item on classifications and administration of trust funds, ACC decided to give priority to a number of other studies and, consequently, the trust fund study was delayed. At the insistence of the United Nations, it has been reinstated on the priority work programme of CCAQ. The CCAQ considered the administration of trust funds at its thirty-ninth session, including:

- (a) The extent to which organizations recover programme support costs from their trust funds;
- (b) What rules and stipulations they make as to the convertibility of currencies accepted for trust funds;
- (c) Whether interest is credited to the funds in respect of balances held and invested; and
- (d) Whether balances on these funds are used temporarily for other purposes.

The United Nations practices have been in nearly all respects in line with the thrust of the current thinking of CCAQ.

103. The Secretary-General noted the Board's comments relative to the positive attention given in the 1972 accounts and financial statements to reporting fully with a view to uniformity in disclosure. An administrative instruction governing the control of trust funds is in the final stages of preparation. The objective of the Secretary-General is to strengthen, as necessary, controls over the receipt and expenditure of all voluntary contributions and welcomes the emphasis supplied by the Board of Auditors in response to the request of the Advisory Committee on Administrative and Budgetary Questions. The Secretary-General will also ensure that the Internal Audit Service gives the necessary attention to voluntary funds in its audit programme, despite the handicap presently being experienced by the Internal Audit Service because of recent transfers and resignations of its staff. For 1973, the audit programme of the Internal Audit Service placed special emphasis on the year-end statements and schedules relating to trust funds and it has examined a number of the voluntary funds.

### (Paragraphs 27-32) Financial statements and schedules

104. The Board of Auditors referred to its recommendations relative to the financial statements and schedules of the trust funds, contained in its 1971 report and noted the improvement made through the adoption of a new format for the financial statements. The Board noted that the new total presentation of trust funds was more uniform and comprehensive. However, the Board made several suggestions for further improvements, which it hoped could be reflected in the 1973

financial statements, which would also take into account the conclusions reached by CCAQ as well as the effect of the implementation of programme budgeting. The comments of the Board, which were contained in its report, were taken into consideration and a number of modifications were made in the 1973 financial statements of trust funds. The expenditure components were revised for 1973 to correspond to those in use by UNDP. The presentation format for the financial statements on programme budgeting can, of course, only be dealt with in the 1974-75 financial statements. It should be noted that the revised trust funds statement adopted for 1972 represented a decision taken near the end of the financial year. Consequently, its implementation presented the Administration with difficulties in obtaining the necessary reports from trust funds administered abroad and resulted in ad hoc adjustments for allocations and for the reserve for allocations which would prevent duplication of previously recorded miscellaneous obligation documents. However, the 1973 statement reflected, to the extent possible, the real expended balances of the trust funds which were received on a timely basis from the administering bodies. The Accounts Division implemented a procedure under which the executing agencies reported the expenditures to it through the certifying officers by returning the required form. This form requested prior and current expenditures and 1974 anticipated expenditures.

105. The 1973 financial statements also signify modification in the statements relative to technical programmes, UNEF, ONUC and several supporting schedules. Additionally, several supporting schedules for the 1973 statements were prepared by the computer. The computerized preparation of these schedules resulted from special programmes which were written in order to provide computer output in the required reporting format and, consequently, the 1973 schedules were redesigned to make this feasible. Some information previously reflected in the schedules has been summarized and commented on in the financial report. The Secretary-General also considered and acquiesced to the Board's suggestion that the reference in his letter of transmittal be deleted to the effect that "the financial statements had been prepared and certified as correct by the Acting Head of the Office of Financial Services".

#### (Paragraphs 33-35) Investments

106. The Board reported that it had not received a direct confirmation from one depositary totalling \$300,000. The Board expected the Treasurer to obtain the missing confirmation as quickly as possible. That confirmation was received and a copy was provided to the Board of Auditors.

107. The Board also noted that some trust fund securities held by foreign depositaries were mixed with securities of other United Nations programmes in the depositaries' portfolio. In an effort to readily permit specific identification of ownership of securities, the Board recommended in 1971 the establishment of subsidiary records. These subsidiary investment ledger cards were introduced in 1972 by the Treasurer's Office. However, the Board believed that these records were, in some cases, incomplete and lacked specific information to identify the ownership of the securities. The Treasurer has reviewed the subsidiary investment ledger cards and has added specific information to identify securities with the particular accounts reflecting ownership. Where securities are held by the Treasurer in New York, an identification advice has been attached to each security to identify its ownership. These have been cross-referenced to the subsidiary ledger card.

108. The Board directed the Administration's attention to financial rule 109.2, which requires that all securities shall be deposited in the custody of duly appointed bankers or in safe deposit vaults maintained by recognized financial

institutions designated by the Controller. The Board noted that substantial investment instruments are presently held in the Treasurer's Office and recommended that the Office of Financial Services review the practical aspects associated with the custody of securities in the light of the provision of rule 109.2. This review has been made and the Office of Financial Services proposes to amend financial rule 109.2 to make it permissible for investment instruments to be kept in the Treasurer's safe. The change will be made at the same time that the rules relating to biennial programme budgeting are promulgated to conform with the amended regulations adopted by the General Assembly at its twenty-eighth session. In view of the frequent turnover of investments, securities must in many cases be kept where they are readily available. Adequate internal control procedures have been effected to ensure adequate safekeeping of these securities.

(Paragraph 36) Government contributions

109. In its 1971 audit report, the Board suggested that Member States be requested to give an indication as to the timing of payment of pledges. In response to this recommendation, the Administration has included in its pledge forms the request that Governments indicate when payment of the pledge can be expected. In addition, it is also the practice of the Administration to ask for this information in the letters sent to the Governments requesting payments.

(Paragraph 37) Pledged contributions receivable from Governments

110. The Board noted the favourable response from Governments experienced during 1972 in the payment of overdue pledged contributions resulting from the continuing collection efforts by the Office of Financial Services. However, the Board again directed attention to the need to continue to stress collection of overdue balances, in order to maintain a strong financial position within the trust funds. In addition to the collection efforts exercised by the Office of Financial Services (see above), the administrators of the various trust funds are responsible for the follow-up of collection of contributions pledged. The Administration will continue to press for payments, utilizing various methods, hopefully with a minimum duplication of effort.

(Paragraph 38) Deferred contributions and income

111. The 1972 accounts and financial statements reflected the recording of pledges received prior to year-end 1972, but applicable to future years as deferred income. This generally accepted accounting principle was implemented for the trust funds in 1972. In a few instances, however, sufficient information was not made available to the Accounts Division to record correctly the deferred income. It is the established practice that copies of all correspondence relating to contributions pledged and payment to the various trust funds are sent by the Contributions Section to the Accounts Division. The reports of the Accounts Division on the status of contributions to the various trust funds are verified by the Contributions Section. This verification then also serves as a check on the accounts and financial statements.

## United Nations Peace-keeping Force in Cyprus

### (Paragraphs 43-45) Contribution - Government of Cyprus

112. The audit report referred to the continuing negotiations with the Government of Cyprus with regard to its responsibility under the Status of Force Agreement. Additionally, the Board noted that these continuing negotiations for reimbursement of hire charges for tentage had not been fully resolved, although Cyprus did increase its voluntary contribution. Recent follow-up discussions with the Special Representative of the Secretary-General for UNFICYP indicated that the Government continues to hold that the provision of tentage is not its responsibility. On 29 December 1973, however, the Ministry of Finance remitted approximately \$227,000 towards the maintenance expenses of the United Nations Force in Cyprus. This amount included approximately \$100,000 for UNFICYP claims for the commitments of the Government under article 19 of the Status of Force Agreement for the year 1972 and \$100,000 for the unpaid balance of the \$250,000 Cyprus had pledged for 1973. The Government of Cyprus also made an in-kind contribution during 1973 for necessary improvements to the Austrian accommodation.

## United Nations Office at Geneva

### (Paragraphs 46-48) Accounts and financial statements

113. The Board of Auditors welcomed the additional action taken in 1972 at the Geneva Office to provide management with financial statements at regular intervals. The Board further suggested that the present financial statements incorporate and highlight the actual costs of departments, functions, and services compared with budgets and similar costs in the preceding periods. The Geneva Office now issues summary financial statements on a quarterly basis. In the opinion of the Administration, these statements meet in detail most of the Auditor's previously specified requirements. These statements do not break down the costs by department, but report by budget sections. The departmental costs are determinable from the status of allotments, which are reviewed by the responsible officers in each department. These officers also compare account costs with those of the preceding year. Additionally, it is hoped that implementation of new computer programmes will provide some of the control features presently performed manually. Additionally, each department or service at the Geneva Office is provided with the monthly listing of the status of its allotments. These summary statements, coupled with the status of allotment reports, provide the tools needed by management to assess the financial situation with the results of operations. Moreover, the accounting system is being further revised in order to reflect the results of programme budgeting in the financial statements for 1974-1975. In addition, the Administration has computerized certain accounts at Headquarters and is studying the possibility of producing even more meaningful statements and accounts through additional use of the computer. The system which will be established for the Geneva Office is to be compatible with that adopted for Headquarters. Quarterly summary financial statements for the Geneva Office will be issued as soon after the close of a quarter as available manpower permits.

(Paragraph 49) Internal financial controls and accounts

114. The Board noted the steps taken during 1972 to improve internal controls relating to some of the weaknesses identified in prior year audits. Based on its 1972 test examination, the Auditors brought additional items to the attention of the Administration and suggested that additional analytical procedures be used as a means of attempting to prevent errors or omissions in the accounts. This has been done in so far as is feasible. Whether the introduction of additional analytical procedures or whether additional routine checking by the Office of Financial Services and by the Internal Audit Service is more likely to uncover errors or omissions is yet to be determined. We are, however, studying the possibility of processing the accounts for the Geneva Office on the computer and reporting by exception. The Geneva Office payroll was placed on the computer in January 1974 as an important step in our efforts to strengthen control.

(Paragraph 50) Manual of financial and accounting procedure

115. The Board noted that, although financial and accounting instructions have been issued as necessary, an updated manual consolidating all of the accounting procedures has not been produced. The Board reiterated its recommendation for the preparation of a consolidated manual and was informed that this manual for Geneva could in all probability be best undertaken in conjunction with the preparation of a similar manual for Headquarters New York. As previously stated, the Office of Financial Services has secured funds to undertake the preparation of its accounting manual and has the necessary expertise under recruitment. This manual will have to be modified to meet local conditions, including those prevailing at the United Nations Office at Geneva, but we must at the same time strive to maintain necessary uniformity of practice throughout the Organization.

(Paragraphs 51-52) Netting expenditure accounts with income earned

116. The Board of Auditors noted that income received by the United Nations Office at Geneva for services rendered was credited to regular budget expenditure accounts contrary to the intent of the Financial Regulations and Rules. The Board recommended that in the future all such revenues should be included in the budget estimates and subsequently recorded in the accounts. It should be noted that all such actions taken by the Geneva Office in 1972 were agreed to by the Advisory Committee on Administrative and Budgetary Questions which received an annual report thereon. In one particular case, the credit of the payment for the extra costs of holding a conference to the expenditure account was approved by the General Assembly. The Board's recommendation has been noted for the future and the provisions of financial rule 111.9 with respect to the proceeds from rental of property, for the loan of staff members or for other services rendered will be credited as miscellaneous income, unless special circumstances require an exception to be made and it is duly authorized. The Administration has taken this recommendation, made specifically as a result of the Geneva audit, into consideration in other areas such as the technical programmes under which local operating costs assessed to countries have previously been netted against disbursements. It has been agreed that these assessments will be reflected as miscellaneous income.

(Paragraphs 53-54) Internal control of allotment advices

117. The Board stressed the timely receipt and subsequent recording by the United Nations Office at Geneva of the allotments issued at Headquarters as imperative to effective internal control. The Office of Financial Services has attempted to perfect a procedure by which Geneva-related allotment advices are dispatched to



Geneva as promptly as circumstances will permit. It should be noted, however, that the allotments are recorded at Headquarters in the accounts, rather than being picked up from Geneva's tapes. This has been and continues to be the standard practice. In 1973, a system was introduced to ensure prompt and regular recording in Geneva under which a copy of the allotment advice is sent by the Accounts Division directly to the Chief of the Finance Division in Geneva in addition to the copies sent to the recipient designated on the allotment advice and to the Director of Administration. Moreover, a separate series of numbers for Geneva allotment advices was considered by the Office of Financial Services. But the 1974-75 Programme Budget already requires several distinct series of numbers for Geneva (regular budget, revenue-producing activities, Working Capital Fund authorizations, Trust Funds subject to programme budget and Trust Funds in the miscellaneous category). The Administration has therefore found that it was impractical to establish a separate series of allotment advices for the United Nations Office at Geneva.

(Paragraphs 55-56) Physical inventories

118. The Board noted that complete physical inventories of non-expendable equipment and other property had not been taken at the United Nations Office at Geneva since 1963. The Board recommended, in view of the substantial increase since 1963 in the value of equipment, that a complete physical count should be made in order to maintain adequate control and verify the accuracy of the property records. It should be noted that a complete inventory of all furniture and office equipment is maintained manually by the Geneva General Services Division. This record is revised annually and transmitted to Headquarters. In view of the large increase in equipment which has taken place in the past as a consequence of the new wing to the Palais des Nations, it is intended to computerize the recording and maintenance of the property records at an early date, hopefully in 1974. This will, of course, have to be based on a physical inventory, which will be a major exercise. The conduct of this inventory will require the recruitment of some temporary clerical staff. They will be needed - working under the supervision of regular officials of the General Services Division - for several months to inventory the entire Palais. In view of the time required and cost involved and in the light of the relatively good security arrangements, the taking of a full inventory annually should not be necessary. Once every three to five years should suffice with spot checks on attractive items at more frequent intervals. Financial rule 110.26 provides that responsibility for ensuring continuation of physical inventories and selection of items to be inventoried is vested in the Assistant Secretary-General, Office of General Services, and the Director-General of the United Nations Office at Geneva. Consequently, a joint study will be undertaken to determine the frequency with which the physical verification of the property records must be made. The staggered inventory-taking cycle in existence at Headquarters will be considered in the study. It should be noted that, although the Administration agrees in principle to the undertaking of this physical check, a very limited budget is available for the administrative area of the United Nations Office at Geneva for 1974-75. The Administration will nevertheless keep under review the possibility of diverting some funds to this purpose during the 1974-75 biennium. The United Nations Office at Geneva has still to decide on the best arrangements in order to undertake the necessary physical inventory.

(Paragraph 57) Reporting values of the inventories to the General Assembly

119. The Board noted that the United Nations financial statements do not reflect the costs of non-expendable equipment in the Organization's assets. Traditionally, these costs have been included in the budgetary expenditures in the year incurred. The Secretary-General's financial report did include comments on the costs of non-expendable equipment and other assets at Headquarters, but not those at Geneva. The Board recommended that the non-expendable equipment at the United Nations Office at Geneva, be similarly reported in the Secretary-General's financial report. The Office of Financial Services and the Office of General Services consulted and requested the United Nations Office at Geneva to provide the information required in order for the Secretary-General to include these costs in his financial report for the year ended 31 December 1973. Additionally, the Accounts Division has instituted a system under which all field offices will submit their costed lists of non-expendable equipment at year-end on a regular basis. The information which has been received has been included in the value of non-expendable equipment shown in this report.

(Paragraphs 58-59) Major maintenance and improvements programme

120. The Board of Auditors noted that the Committee on Contracts approved two related contracts amounting to \$221,000 on an ex post facto basis. The Board expressed its opinion that ex post facto approval of contracts has questionable value and that the Committee on Contracts involvement was essential in reviewing submission prior to the awards of contracts even in exceptional cases. The Geneva Committee on Contracts found in these cases - and the Director-General concurred - that the submission of estimates piecemeal was most unsatisfactory for a large project. The Committee urged that henceforth every effort be made to schedule the work involved so that the report to the Committee on Contracts would be comprehensive and complete prior to its submission. If, in exceptional cases, this were not possible, the Committee would be informed at the time of initial submission that more data would follow and would be provided with an appropriate order of magnitude for the further costs likely to arise.

(Paragraphs 60-64) Extension of conference facilities at the Palais des Nations

121. The Board of Auditors noted an improvement in the control in administrative procedure surrounding the accounts of the Palais des Nations extension programme. However, it observed several weaknesses which continued to reflect adversely on the effectiveness of controls, e.g., failure to record commitments and expenditures for work completed, approval of a contract on an ex post facto basis, failure to record promptly contractors' claims for extra costs and, in cases of disputed claims, inadequate reference to management of the contingent liability. Additionally, the Board referred to its previous recommendation regarding the contracts ledger, which was established and maintained as a subsidiary cost record, and expressed its hope that reconciliation to the general ledger would be effected in 1973. The Director-General took note of the Board's observations, which were submitted to the Financial Controller of the Palais extension for his specific attention. It should be noted that several of the reported weaknesses have been dealt with in the above paragraphs. The reconciliation of the subsidiary cost record with the general ledger will be a tedious and complicated undertaking. The Administration has suggested that the undertaking would be easier and would provide a more positive result, if it were performed at the completion of the construction,



as the question of the rate of exchange to be used to settle obligations, holdbacks and advances is a factor. Continuance of the services of the Financial Controller of the Palais extension has been considered in order to undertake to prepare in 1974 a preliminary reconciliation of the job cost portion of the contract ledger with the general ledger control account. The reconciliation of the accounts of the major contractors who have completed work has begun. The Financial Controller is also to develop a long-range maintenance and replacement programme on a biennial basis, which has been promised to the Advisory Committee on Administrative and Budgetary Questions.

(Paragraphs 65-66) Loss on exchange - devaluation of the United States dollar

122. The Board of Auditors noted that the operational rate of exchange of 3.80 Swiss francs to the United States dollar was employed by the United Nations on the General Fund balance-sheet as at 31 December 1972, whereas the actual exchange rate was 3.76 Swiss francs. Subsequent further devaluations were experienced with the result of downward adjustments in the rate of exchange to Swiss francs 3.41 and 3.23. The Board noted that additional budgetary provisions would accordingly be required in 1973. In his supplementary estimates for the financial year 1973, (section 10, chapter IV), the Secretary-General made provision for an anticipated net loss for exchange transactions as a result of variations between the United Nations accounting rates in effect at the various offices abroad at the time local currencies are purchased to meet their general needs and the market rates actually available. The actual recorded loss with regard to the expenditures of the Geneva Office amounted to approximately \$363,000.

Technical Programmes financed under Part V of the United Nations  
budget, United Nations Development Programme and extrabudgetary  
Trust Funds executed by the United Nations

(Paragraphs 67-72) Accounts and financial statements

123. The Board referred to its 1971 recommendation that the accounts and financial statements would be more meaningful and useful if separate, comprehensive statements were prepared for each of the organizational units which are individually responsible and accountable for their respective programmes. The Board noted that the Secretary-General had given recognition to the Board's recommendation with regard to full disclosure of the resources available for programme implementation. The Board's opinion that the present financial statements which report the United Nations technical co-operation activities did not fully present data in a sufficiently informative format was duly noted. In addition to the changes reflected in statement VII, which provided full disclosure of resources available for programme implementation, the 1972 financial statements included a schedule reporting the complete income and expenditure picture for UNIDO. The 1973 financial statements include a similar schedule for the technical co-operation activities carried out by UNCTAD. The 1973 financial statement relative to technical programmes (statement VII) reflects a substantial change in format. This change, which was implemented in 1972 in the trust fund area, presents the financial data in a more meaningful and informative manner. The presentation for 1973 reflects a statement of assets, liabilities and unencumbered fund balance and a statement of source and application of funds for the current year. It should be noted that the section of the statement of assets, liabilities and unencumbered

funds shows the 1973 movement in the funds available for unimplemented approved projects. The revised statement was discussed with representatives of the Department of Economic and Social Affairs and UNCTAD, who agreed that the modifications attempted to meet the Board's previous observation. Additionally, the introduction in 1974 of a programme budgeting system will make it possible to reflect further reporting improvements in the total technical co-operation area. With regard to the Board's observation on the absence of the timely issue of interim statements, it should be noted that the Accounts Division was able to issue the 30 June 1973 interim statements in early August 1973 and the September 1973 statements in November despite the depletion of its staff owing to the staffing of UNEF (1973) and necessary transfers to other field offices.

(Paragraphs 77-79) Revision of project budgets

124. The Board of Auditors noted that the accounts and financial statements and computerized project budgets issued by UNDP reflected a difference of \$0.2 million arising primarily from the fact that project budgets have not been adjusted to reflect actual expenditures for 1971. The Board recommended that priority attention be given to the reconciliation of these accounts. The revised print-outs of project budgets reflecting actual expenditures for 1971 for large-scale projects were received from UNDP on 7 August 1973. The Financial Section the Departmental Administration and Finance Office of the Department of Economic and Social Affairs, in co-operation with the Technical Co-operation Accounts Section of the Accounts Division, have promised to review these project budget revisions to ensure that all project budgets have been properly brought into line with reported expenditures. The small-scale projects still present a problem, since prior to 1972 these budgets were based on deliveries reported to UNDP on an estimated basis, whereas the financial statements reflected actual expenditures recorded. The methodology with which to reconcile the existing differences has yet to be determined. UNDP will be asked to consider revising small-scale project budgets on the basis of actual expenditures prior to 1972, instead of basing them on estimated expenditures. This will entail a review of approximately 850 projects executed by the United Nations.

125. The Board also noted the practice of the United Nations Office of Technical Co-operation of issuing a Project Submission Document in order to establish financial control over authorizations for UNDP-financed projects. The Board found that a reconciliation of the Project Submission Documents with the UNDP computerized project budgets had not been made for 1972. The Board recommended that prompt reconciliations be made throughout the year, in order to maintain a more effective system of internal financial control. The proposed accounting system for technical co-operation establishes the framework for obtaining computer reconciliations of project submission documents with authorizations received from UNDP. It was hoped that feasible arrangements could have been made to institute a programme for computer reconciliations effective 1 January 1974. For the interim period of 1973, the possibility of obtaining a reconciliation by matching UNDP computer tapes with tapes available in the system of the Office of Technical Co-operation was considered before attempting manual reconciliation, which would be very costly. However, it has not been possible to undertake this reconciliation owing to the need for substantial changes required in the programming system.

United Nations Industrial Development Organization

(Paragraphs 84-88) Accounts and financial statements

126. The Board expressed its appreciation for the action taken by the Secretary-General on its 1971 recommendations to introduce informative and meaningful financial statements for UNIDO. The Board continued to stress the importance of the role such statements played in management's internal financial control and recommended that the independent financial statements prepared by the Executive Director of UNIDO be the basis for a more meaningful and comprehensive summary financial statement presentation and report by the Secretary-General to the General Assembly. The Executive Director indicated his agreement that the UNIDO combined schedule of resources and expenditures for the year ended 31 December 1972 provided the General Assembly with a clear and complete summary of financial information of UNIDO and of its operation as a whole. It is his intention to improve further the detailed financial reporting for internal management purposes and for presentations to the Industrial Development Board. Additionally, efforts will continue to improve these management statements and develop accounting procedures, which will enable them to be produced more readily not only at year-end, but also during the year.

(Paragraphs 93-95) Revision of project budgets

127. The Board, as in the case of its audit of the United Nations Office of Technical Co-operation, observed differences between the Project Allotment Documents and the UNDP computerized project budgets, and recommended prompt reconciliation in order to maintain an effective system of internal control. UNIDO was considerably handicapped by delays in receiving the necessary information from UNDP. However, the revision of project budgets, as well as the reconciliation of these with UNIDO Project Allotment Documents, progressed considerably during the year. A reconciliation as at 31 August 1973 was completed by 31 July 1974 and it is anticipated that the year-end reconciliation will be completed before year-end 1974.

(Paragraphs 96-100) Shortfalls in delivery of programmes

128. The Board noted the additional steps taken by UNIDO in 1972 to improve the deliveries of its operational programmes. Nevertheless, the Board stated that UNIDO continued to experience significant shortfalls from planned targets in delivering its 1972 programme. The Board recommended that further steps be taken by UNIDO to improve the efficiency of its implementation procedure based on existing reporting and on timely, comprehensive financial statements. UNIDO is continuing to develop its computer based report, as well as its interim management statement, in order to identify programme shortfalls, improve delivery and to assist in assessment of project implementation during the year. It should be noted that, while there were shortfalls in delivery of individual projects, the over-all performance of UNIDO fell only slightly short of the original target delivery. The target figure communicated to the Industrial Development Board was \$22 million, while actual deliveries reached \$21.2 million.

(Paragraph 101) Manual of financial and accounting procedures

129. Although the Board noted that financial and accounting instructions have been issued, a manual consolidating all of the accounting procedures had not been produced. The Board recommended that, to the extent practicable, the preparation of an accounting manual for UNIDO, should be undertaken in connexion with the

preparation of a similar manual for Headquarters. The Executive Director has expressed his agreement that the preparation of a manual of financial and accounting procedures is highly desirable. However, as previously explained, it has not been possible to produce this manual owing to lack of staff resources. It should also be noted that the introduction of programme budgeting following many radical changes in UNDP procedures will, of course, have to be reflected in any accounting procedures manual. It is the intention of the Administration to prepare an accounting manual for Headquarters - and to modify it, as necessary, to meet local conditions in the United Nations Office at Geneva and UNIDO - as well as for the economic commissions.

## United Nations Conference on Trade and Development

### (Paragraphs 102-107) Financial statements

130. In its recent report, the Board of Auditors recommended that proper financial statements be produced at regular intervals showing the financial accountability of UNCTAD resources. Although informed that neither the UNCTAD Administration nor the Secretary-General desire separate balance-sheets, the Board suggested that the need for adequate financial reporting to monitor UNCTAD operations will become more important with the implementation of programme budgeting. In this regard, the present reporting arrangements described by the Board of Auditors in paragraph 105 of its report (see chapter IV below) are considered to be working well for monthly control. In addition, a combined schedule of resources and expenditure for UNCTAD is included in the 1973 financial statements in an effort to provide additional information for management purposes. This combined schedule is similar to that which was introduced in the 1972 financial statements for UNIDO and which, in the opinion of the Board, constituted important first steps in developing and introducing the overriding principle associated with the concept of full disclosure through informative and meaningful financial statements.

131. The present system pertaining to the timely production of the status of allotments consolidating UNCTAD expenditure incurred by it at Geneva and in New York has not, in the Board's opinion, fully achieved the objective of providing the UNCTAD Administration with a timely consolidated status of allotments. The Board recommended that the necessary priority be given to this matter in conjunction with the arrangements to link the New York Computing Centre to the International Computing Centre at Geneva. The communications consultant's recommendation to provide a voice link between the New York and Geneva computing centres called for action in 1974. However, cost increases may further defer implementation of this recommendation. The transmittal of data would, in any event, only be economically feasible during the off-hours of the voice link. In fact, the increased message traffic due to the UNEF operation presents additional problems of priority. The Administration is presently studying the possibility of the overnight air freight exchange of tapes which might resolve the problems of timely production of the combined status of allotment at much less cost. This more economical practice has been introduced successfully by UNICEF. Additionally, consideration was given to solving the problem through the forwarding of tapes of the New York expenditures of UNCTAD on a monthly basis, which would enable the Geneva Office to produce consolidated accounts without major difficulty by use of the computer of the International Computing Centre at Geneva.

(Paragraphs 108-109) International Trade Centre

132. In its 1970 and 1971 reports, the Board of Auditors had recommended that UNCTAD enter into a written agreement with GATT to accord detailed administrative arrangements for the International Trade Centre. The Board noted that its recommendation had been complied with and that the administrative and financial arrangements for the Centre had been reviewed by the Director-General of GATT and the Secretary-General of UNCTAD. The Board noted that the most important feature of the new arrangements was that the International Trade Centre had been entrusted with new responsibilities for its administrative work, which would now be carried out under the Financial Regulations and Rules of the United Nations. During 1973, the agreed modifications in the administrative arrangements were submitted by the Secretary-General to the Advisory Committee on Administrative and Budgetary Questions (A/C.5/1533). The Advisory Committee expressed its agreement with the administrative arrangements and the General Assembly took note of them. The administrative arrangements for the year 1973 were put into effect beginning 1 March 1973. The United Nations Office at Geneva undertook the responsibilities for payroll, payments and maintenance of the accounts with effect from 1 January 1973. The financial statements and the applicable financial report were prepared by the United Nations in conjunction with UNCTAD, GATT and the International Trade Centre and were transmitted to the Board of Auditors for examination by the Secretary-General. Subsequent to the General Assembly's action, the Joint Advisory Group on the International Trade Centre issued a report (ITC/AG(VII)/37), in which it recommended that the Secretariat of the United Nations including UNCTAD, as well as the secretariats of GATT and the International Trade Centre, should formulate the proposals for administrative and financial arrangements for the Centre and that these proposals should, unless it is clearly not feasible, be in conformity with the recommendations of the Technical Committee of the Joint Advisory Group. 9/

Economic Commission for Latin America

(Paragraphs 115-118) Accounting system

133. The Board noted considerable improvement in the preparation of monthly statements in response to its 1970 comment. However, the Board also noted that obligations (which are recorded manually in ECLA) are not reflected in the monthly statement of accounts submitted to the Accounts Division, that is, only cash expenditures are reported monthly. Obligations have been reflected only at year-end. The Board recommended the implementation of a computerized system to record properly and reflect outstanding obligations in the monthly financial statements. ECLA's accounts, while recorded by service bureau electronic data processing equipment, are still operated under a provisional accounting system. Preparatory work for the recording and liquidation of obligations has been accomplished. However, owing to the lack of adequate staff resources, ECLA has not yet been able to move into the implementation stage. Only one systems analyst and no programmer or programmer assistant is presently available in ECLA. Local circumstances which prevail in Santiago have made it most difficult for ECLA to proceed in an orderly and planned manner. The Director of Electronic Data Processing and Information Systems Service will, however, go to ECLA during 1974 and undertake to diagnose the problems which

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9/ For the recommendations of the Technical Committee, see ITC/AG(VII)/37, annex I.

have impeded improvements in the computerization programme. The need for this trip has taken on added significance with the notice from ECLA that the costs of the computer services are expected to increase by 500 per cent. The Administration is in agreement with the objective sought by the Auditors.

134. Additionally, the Board stated that it was of the opinion that there is a compelling need to provide the ECLA Finance Section with more support and supervision. In this regard, and noting that the staff situation of the Finance Section has been subnormal for almost two years, the Acting Head of the Office of Financial Services assigned a new finance officer to the ECLA Finance Section, effective mid-1973. Additionally, in the last quarter of 1973, a senior finance officer was sent to ECLA with responsibilities in both the administrative and financial areas. Subsequently, the Internal Audit Service dispatched a senior auditor to Santiago to study in depth the financial and administrative situation, which the Board of Auditors had felt was unsatisfactory. In early 1974, a senior administrative officer was assigned to ECLA to head the Administration Section. The Acting Head of the Office of Financial Services, acting in accordance with the advice of the Internal Audit Service, is returning a senior finance officer to ECLA with the specific assignment of taking steps necessary to put the accounts of ECLA in order and to see that the recommendations of the Board of Auditors are implemented by 30 June 1974. In addition, during 1974, Headquarters - working closely with the Executive Secretary of ECLA - will have assigned a full and competent accounting and administrative staff to ECLA, which should bring about the desired improvements.

(Paragraphs 119-120) Contracts and purchases

135. The Board's test check of contracts and purchases indicated instances of failure to solicit competitive bidding. The Board brought these instances, which are contrary to strict adherence to the Financial Regulations and Rules, to the attention of the Administration. In one instance, the contract was awarded without invitation to bid owing to the fact that the contractor had performed similar services on the ECLA site and his bids had always been the most favourable. This contractor's work had also been fully satisfactory. However, rules 110.18 and 110.19 will be more strictly observed in the future.

Economic Commission for Asia and the Far East

(Paragraph 122) Accounting system

136. The Board noted that all financial records and accounts of ECAFE are processed manually, with the exception of its payroll, which is computerized. The Board is of the opinion that the implementation of the accounts' mechanization programme of ECAFE could be developed along the lines of ECLA's programme and recommended that measures be taken to implement this programme at the earliest possible time. The view expressed by the Board of Auditors with respect to the computerization of the accounting system was noted with appreciation. Preliminary steps have been taken to increase the processing of ECAFE's accounting data through the computer and, with the continuing assistance and co-operation of the Statistics Division in programming and administrative work, it is hoped that the state of full computerization will be a reality in the not too distant future. Budgetary restrictions, however, are likely to delay to some extent the full implementation of this recommendation.

137. A great deal of attention has been given to the Auditors' comments and to the best, quickest, and least costly way of computerizing the accounts of ECAFE, while at the same time maintaining positive control and systems compatibility within the Organization. We believe that matters are progressing very well and would expect that the problems experienced - of which there have been many - would be resolved so that the accounts for 1974 can be closed principally on the basis of computerized data.



## II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to VIII, properly identified, and relevant schedules of the United Nations for the year ended 31 December 1973. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that the financial statements properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and legislative authority, and present fairly the financial position as at 31 December 1973.

(Signed) J. E. ESCALLON O.  
Controller-General of Colombia

(Signed) J. J. MACDONELL  
Auditor-General of Canada

(Signed) A. HAMID  
Auditor-General of Pakistan

25 June 1974



III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1973

A. UNITED NATIONS GENERAL FUND, WORKING CAPITAL FUND AND SPECIAL ACCOUNTS

1972 budget appropriations, obligations incurred and unencumbered balances of appropriations as at 31 December 1972

Appropriation sections	Purpose of statement	A.L.C.O. PRIORITIES					1972	
		Original appropriation	Supplementary appropriations	Subsequent appropriations	Revised appropriations	Unencumbered balance of appropriations	Liquidated by appropriations	Obligations incurred
		\$	\$	\$	\$	\$	\$	Per cent
<b>Part I. Sessions of the General Assembly, the Council, commissions and committees, special meetings and conferences</b>								
1. Travel and other expenses of representatives and members of commissions, committees and other subsidiary bodies		1 500 000	47 130	(95 000)	1 452 130	1 144 934	1 452 130	100
2. Special meetings and conferences		1 000 000	25 000	(80 000)	945 000	945 000	945 000	100
		2 500 000	72 130	(175 000)	2 397 130	2 090 934	2 397 130	100
<b>Part II. Staff costs and related expenses</b>								
3. Salaries and wages		99 000 000	500 000	(300 000)	99 200 000	99 200 000	99 200 000	100
4. Pension staff costs		23 400 000	(10 000)	(100 000)	23 290 000	23 290 000	23 290 000	100
5. Travel of staff		4 000 000	35 000	(30 000)	4 005 000	4 005 000	4 005 000	100
6. Payments under annex I, paragraphs 2 and 5, of the Staff Regulations; Hospitality		1 500 000	30 000	(20 000)	1 510 000	1 510 000	1 510 000	100
		108 400 000	535 000	(450 000)	108 485 000	108 485 000	108 485 000	100
<b>Part III. Construction, alteration, improvement and maintenance of premises</b>								
7. Construction, alteration, improvement and maintenance of premises		11 600 000	0	0	11 600 000	11 600 000	11 600 000	100
		11 600 000	0	0	11 600 000	11 600 000	11 600 000	100
<b>Part IV. Equipment, supplies and services</b>								
8. Permanent equipment		2 000 000	0	0	2 000 000	2 000 000	2 000 000	100
9. Literature, operation and rental of premises		1 500 000	0	0	1 500 000	1 500 000	1 500 000	100
10. General expenses		3 000 000	0	0	3 000 000	3 000 000	3 000 000	100
11. Printing		20 000 000	0	0	20 000 000	20 000 000	20 000 000	100
		26 500 000	0	0	26 500 000	26 500 000	26 500 000	100
<b>Part V. Technical programmes</b>								
12. Regional and subregional advisory services		5 000 000	0	0	5 000 000	5 000 000	5 000 000	100
13. Economic development, social development and public administration; Human rights advisory services; Economic drugs control		2 000 000	0	0	2 000 000	2 000 000	2 000 000	100
14. Industrial development		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
		8 000 000	0	0	8 000 000	8 000 000	8 000 000	100
<b>Part VI. United Nations Conference on Trade and Development</b>								
15. United Nations Conference on Trade and Development		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
<b>Part VII. United Nations Industrial Development Organization</b>								
16. United Nations Industrial Development Organization		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
<b>Part VIII. Special missions</b>								
17. Special missions		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
<b>Part IX. Office of the United Nations High Commissioner for Refugees</b>								
18. Office of the United Nations High Commissioner for Refugees		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
<b>Part X. International Court of Justice</b>								
19. International Court of Justice		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
<b>Part XI. Special expenses</b>								
20. Special expenses		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
<b>Part XII. United Nations Environment Programme</b>								
21. United Nations Environment Programme		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
		1 000 000	0	0	1 000 000	1 000 000	1 000 000	100
		108 400 000	535 000	(450 000)	108 485 000	108 485 000	108 485 000	100
		108 400 000	535 000	(450 000)	108 485 000	108 485 000	108 485 000	100

Unspent balance of revised 1972 appropriations approved under General Assembly resolution 2649 A (XXIII)

Approved by the General Assembly under resolution 2649 A (XXIII) adopted on 11 December 1972. The General Assembly also adopted resolution 2649 B (XXIII) on 11 December 1972, which authorized the Secretary-General to incur obligations under the 1972 budget appropriations for the period 1 January 1973 to 31 December 1973.

Under Application of International Law under General Assembly resolution 2304 (XXI), United Nations assistance in cases of natural disaster under General Assembly resolution 2034 (XX) and assistance in pre-disaster planning under General Assembly resolution 2435 (XXIII), and the full amount of \$7,506,919 in Part V for technical programmes, totalling \$7,636,085 reported in statement VII under earnings from United Nations appropriations.

CERTIFIED CORRECT  
(Signed)

W. H. ZIEHL  
Acting Head  
Office of Financial Services

New York, 31 March 1974

## United Nations General Fund

Income, obligations incurred and surplus account for the year ended 31 December 1973

	<u>1973</u> \$	<u>Per cent</u>	<u>1973</u> \$	<u>Per cent</u>
<u>Income and obligations incurred</u>				
<u>Income from Member States:</u>				
Net amount assessed for 1973 (schedule 5)	196 679 179	83.97	185 331 650	87.18
Supplementary appropriations for 1973 pursuant to General Assembly resolution 3094 A (XXVIII)	7 899 954	3.37	(2 637 000)	(1.24)
Contributions by new Member States pursuant to General Assembly resolution 2961 A (XXVII)	311 032	0.13	75 951	0.04
	<u>204 890 165</u>	<u>87.47</u>	<u>182 770 601</u>	<u>85.98</u>
Income from estimated staff assessment for 1973 pursuant to General Assembly resolution 3044 C (XXVII)	19 116 211	8.16	17 871 776	8.41
Income from other sources (schedule 3)	8 972 254	3.84	10 075 721	4.73
Amount available in surplus account for 1971 pursuant to General Assembly resolution 3044 C (XXVII)	1 238 198	0.53	1 874 033	0.88
Total income	<u>234 216 828</u>	<u>100.00</u>	<u>212 592 131</u>	<u>100.00</u>
<u>Less:</u>				
Obligations incurred for 1973 (statement I)	233 804 338	99.82	208 395 154	98.03
Amount of decrease in 1972 appropriations pursuant to General Assembly resolution 2947 A (XXVII)	-	-	3 937 960	1.85
Total	<u>233 804 338</u>	<u>99.82</u>	<u>212 333 114</u>	<u>99.88</u>
Excess of income over obligations incurred	<u>412 490</u>	<u>0.18</u>	<u>259 017</u>	<u>0.12</u>
<u>Surplus account</u>				
Balance as at 1 January	<u>3 102 600</u>		<u>3 112 231</u>	
<u>Add:</u>				
Contributions by new Member States				
For 1971 Bahrain	6 970			
Oman	6 970			
Qatar	6 970			
United Arab Emirates	6 970			
For 1972 Bahrain	70 783			
Oman	70 788			
Qatar	70 788			
United Arab Emirates	70 788			
Total contributions by new Member States	<u>311 032</u>		<u>75 951</u>	
Savings effected in liquidating prior year's obligations	1 632 129		1 446 885	
Adjustment of estimated income other than staff assessment for 1971 under General Assembly resolution 2899 C (XXVI)	-		158 500	
Excess of income over obligations incurred	<u>412 490</u>		<u>259 017</u>	
	<u>5 458 251</u>		<u>5 052 584</u>	
<u>Less:</u>				
Applied toward financing of appropriations	1 238 198		1 874 033	
Applied toward financing of appropriations	311 032		75 951	
	<u>1 549 230</u>		<u>1 949 984</u>	
Balance as at 31 December (statement III)	<u>3 909 021</u>		<u>3 102 600</u>	

CERTIFIED CORRECT

(Signed) W. H. ZIEHL  
Acting Head  
Office of Financial Services

-55-

New York, 31 March 1974

## United Nations General Fund, Working Capital Fund and special accounts

Assets and liabilities as at 31 December 1973

# ASSETS

## LIABILITIES

	\$	\$	\$
<b>Current assets</b>			
Cash at banks, on hand and in transit	10 637 828		9 326 255
Assessed contributions unpaid (schedule 5)	55 633 981		23 117 129
Accounts receivable, advances, deposits, etc.	29 415 994		39 662 515
Due from trust funds (statement VIII)	3 393 285		720 095
Special Account for assessed contributions unpaid, pursuant to General Assembly resolution 3049 C (XXVII)	16 613 395		22 916 664
Supplementary appropriations for 1972 pursuant to General Assembly resolution 3094 (XXVIII)	7 899 954		5 736 170
			4 936 275
			9 332 353
			3 937 960
			3 909 021
			<u>123 594 437</u>
<b>Capital assets</b>			
United Nations building, New York		67 093 290	
Original cost		<u>1 650 285</u>	
Less: Cost of library building demolished in 1960		65 443 005	
Dag Hammarskjöld Library building, New York		6 703 567	15 000 000
Land for permanent Headquarters site, New York		9 600 000	18 533 457
Secretariat building and General Assembly Hall, Library building and villas, Geneva			67 370 770
Modernization of Palais des Nations, Geneva	14 351 813		
Land and structures, Addis Ababa, Mogadiscio and Pusan	294 993		
United Nations Building, Santiago	4 355 849		
New Netherlands Building, Bangkok	155 000		
	<u>100 904 227</u>		<u>100 904 227</u>
	224 498 664		<u>224 498 664</u>
<b>Advances to General Fund to finance budgetary expenditures</b>			
Advances to finance miscellaneous self-liquidating purchases and activities (schedule 7)	39 662 515		40 096 000
			<u>40 096 000</u>
<b>Cash at banks</b>	2 849 528		3 074 754
Letters of credit	510 947		7 048 854
Investment	1 919 697		18 476 563
Accounts receivable and sundry debits	869 019		1 762 927
Due from United Nations General Fund	2 483 022		28 580 300
Obligations incurred			385 000
Liquidated by disbursements		44 321 813	52 419
Unliquidated		<u>7 048 854</u>	22 063
			<u>60 002 880</u>
<b>Current liabilities</b>			
Unliquidated obligations (statement I)			
Accounts payable and sundry credits			
Due to Working Capital Fund			
Due to accounts for the construction-in-progress (schedule II)			
Due to United Nations Special Account			
Due to trust funds (statement VIII)			
Prepaid assessed contributions			
Tax Equalization Fund (schedule 6)			
Unappropriated budget surplus held in suspense, pursuant to General Assembly resolution 2947 B (XXVII)			
Surplus available for credit to Member States (statement II)			
			<u>123 594 437</u>
<b>Proprietary capital</b>			
Investment in capital assets financed by:			
Long-term liability:			
Balance of loan of \$65 000 000 from the Government of the United States of America for the construction of Headquarters buildings			
Donated funds			
Regular budget appropriations			
			<u>100 904 227</u>
			<u>224 498 664</u>
<b>Working Capital Fund</b>			
Principal of Fund (schedule 8)	39 662 515		40 096 000
			<u>40 096 000</u>
<b>Construction-in-progress</b>			
Accounts payable and sundry credits			
Unliquidated obligations			
Loan from the Government of Switzerland			
Due to United Nations General Fund			
Appropriations for the construction			
Gifts received from Governments			
Interest earned			
Exchange gain			
			<u>123 594 437</u>

United Nations Special Account

## L I A B I L I T I E S

Received pursuant to  
General Assembly  
resolution 2053 (XX)

Received pursuant to  
General Assembly  
resolution 3049 (XXVII)

Total

Investments (schedule 9)					
Members' pledges unpaid					
Advances to General Fund to finance budgetary expenditures					
Advances to the Special Account of the United Nations Emergency Force					
Advances to the Ad Hoc Account for the United Nations Operation in the Congo					
Accrued interest					
	\$	\$			
	1 757 503	3 871 769			3 871 769
	10 370 000 a/	987 766			987 766
	22 916 664	50 000			50 000
	3 424 428	507 865			507 865
	197 625	3 900 000			3 900 000
	10 685	80 000			80 000
		1 499 755			1 499 755
		10 000			10 000
		2 500 000	10 000 000		12 500 000
		250 000			250 000
		8 000			8 000
		4 990			4 990
		9 000			9 000
		20 000			20 000
		678 136			678 136
		2 000 000			2,000 000
		5 000			5 000
		19 000			19 000
		-	1,000,000		1 000 000
		9 527 943			9 527 943
		100 000			100 000
		100 000			100 000
		14 000			14 000
		26 193 224	11 000 000		37 193 224
Deduct:					
Amount appropriated for the United Nations Emergency Force, pursuant to General Assembly resolution 2115 (XX), section II					
					3 911 000
					33 282 224
Add:					
Public contributions			56 073		
Other income			28 257		
Interest earned on investments:					
Through 31 December 1972		3 665 503			5 024 681
During 1973		1 274 848			370 000
Deferred income			4 940 351		38 676 905

a/ \$10 000 000 contribution payment received 10 January 1974

Special account for the proceeds from the sale of United Nations bonds

Unassessed authorizations for the period 1 July 1962 to 31 December 1973:					
Ad Hoc Account for the United Nations Operation in the Congo					
Authorized expenses					
Less: Staff assessment income					
Special Account of the United Nations Emergency Force					
Authorized expenses					
Less: Staff assessment income					
Advances to the Ad Hoc Account for the United Nations Operation in the Congo (statement VI)					
Advances to the Special Account of the United Nations Emergency Force (statement IV)					
	110 725 800				
	754 320				
	109 971 480				
	19 074 592				
	129 046 072				
	35 933 532				
	8 114 492				
	173 094 096				
Total bonds sold					
Less:					
Amortized to 31 December 1973 (schedule 10)					
Net exchange gain (schedule 10)					
United Nations bonds outstanding					
Add:					
Amortization account					
Net exchange gain					
Total bonds sold					
Interest earned on investments:					
Through 31 December 1965, \$3 188 418 and no interest thereafter					
	61 423 031				
	1 638 175				
	61 423 031				
	1 638 175				
	3 188 418				
	173 094 096				

CERTIFIED CORRECT

(Signed) W. H. ZIEHL  
Acting Head

Office of Financial Services

New York, 31 March 1974

## B. SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)

Status of funds as at 31 December 1973

	\$	\$
<b>I. Statement of assets, liabilities and unencumbered Fund balances</b>		
<b>Assets</b>		
Assessed contributions unpaid (schedule 12)		44 242 137
Special account for unpaid assessed contributions pursuant to <b>General Assembly resolution 3049 C (XXVII)</b>		5 274 570
Excess of authorized expenditure over assessments and applied voluntary contributions		
For second half 1963	105 048	
For 1964	771 303	876 351
Accounts receivable, advances and other assets (see para. 29 of chap. I above)		54 073
<b>Total assets</b>		<u>50 447 131</u>
<b>Liabilities and reserves</b>		
Accounts payable to <b>Member States</b>		25 008 934
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)		465 138
Special account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States		
For the second half 1963	108 587	
For 1964	505 441	614 028
Assessed on economically developed countries in order to meet reserve requirements		10 415 000
Due to Special account for the proceeds from the sale of United Nations bonds		8 114 492
Due to United Nations Special Account		3 424 428
<b>Total liabilities and reserves</b>		<u>48 042 020</u>
<b>Balance of unencumbered funds</b>		
Balance available 1 January 1973		4 470 838
Less: Excess of expenditure over income (see below)		2 065 727
Balance available 31 December 1973		<u>2 405 111</u>
<b>Total liabilities, reserves and unencumbered funds</b>		<u>50 447 131</u>

	1956 through 1972 \$	The year ended 31 December 1973 \$	Balance 31 December 1973 \$
<b>II. Statement of income and expenditure</b>			
<b>Income</b>			
Contributions from <b>Member States</b>			
Assessed	166 375 419	-	166 375 419
Voluntary	28 086 176	-	28 086 176
Proceeds from sale of United Nations bonds	19 206 880	-	19 206 880
Advance from United Nations Special Account	3,911 000	-	3 911 000
Miscellaneous, savings in liquidating obligations and adjustments	3 545 672	-	3 545 672
<b>Total income</b>	<u>221 125 147</u>	<u>-</u>	<u>221 125 147</u>
<b>Less: Expenditure</b>			
<b>Personnel services</b>	57 114 450	-	57 114 450
Equipment and supplies	158 099 017	-	158 099 017
Other	1 440 842	2 065 727	3 506 569
<b>Total expenditure</b>	<u>216 654 309</u>	<u>2 065 727</u>	<u>218 720 036</u>
Excess of income over expenditure	<u>4 470 838</u>	<u>(2 065 727)</u>	<u>2 405 111</u>

CERTIFIED CORRECT

(Signed) W. H. ZIEHL

Acting Head

Office of Financial Services

New York, 31 March 1974

## C. UNITED NATIONS EMERGENCY FORCE (1973)

Status of funds as at 31 December 1973

\$

I. Statement of assets, liabilities and unencumbered Fund balanceAssets

Cash at banks, on hand and in transit	4 430 140
Assessed contributions receivable	
from <b>Member States (schedule 13)</b>	26 616 356
Accounts receivable	41 349
Deferred charges and other assets	44 501
Total assets	31 132 346

Liabilities and Reserves

Accounts payable	260 848
Unliquidated obligations	866 178
Due to United Nations General Fund	3 509 423
Total liabilities and reserves	4 636 449

Balance of unencumbered funds

Balance available 25 October 1973	-
Add: Excess of income over expenditures (see below)	26 495 897
Balance available 31 December 1973	26 495 897
Total liabilities, reserves and unencumbered funds	31 132 346

II. Statement of income and expenditure for the period25 October 1973 through 31 December 1973Income

Assessed contributions from Member States (schedule 13)	30 000 000
Public donations	25
Interest income	2 229
Total income	30 002 254

Less: Expenditure

<b>Personnel services</b>	518 460
Equipment and supplies	2 774 146
Other	213 751
Total expenditure (schedule 14)	3 506 357

Excess of income over expenditure

26 495 897

CERTIFIED CORRECT

(Signed) W. H. ZIEHL

Acting Head

Office of Financial Services

New York, 31 March 1974

D. AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

Status of funds as at 31 December 1973

I. Statement of assets, liabilities and unencumbered Fund balances

<u>Assets</u>		\$	\$
Assessed contributions unpaid (schedule 15)			75 404 823
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)			6 687 206
Excess of authorized expenditure over assessments and applied voluntary contributions:			
For 1961	268 455		
For second half 1963	1 118 712		
For first half 1964	585 899		1 973 066
<b>Total assets</b>			<u>84 065 095</u>
<u>Liabilities and reserves</u>			
Accounts payable to Member States			12 078 091
Unliquidated obligations			107 943
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)			855 163
Special account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States			
For the second half 1963	1 017 844		
For the first half 1964	542 470		1 560 314
Due to Special Account for proceeds from the sale of United Nations bonds			35 933 532
Due to United Nations Special Account			197 625
<b>Total liabilities and reserves</b>			<u>50 732 668</u>
<u>Balance of unencumbered funds</u>			
Balance available 1 January 1973			33 472 973
Less: Excess of expenditure over income (see below)			140 546
Balance available 31 December 1973			<u>33 332 427</u>
<b>Total liabilities, reserves and unencumbered funds</b>			<u>84 065 095</u>

II. Statement of income and expenditure

	<u>1960</u> <u>through</u> <u>1972</u>	<u>The year ended</u> <u>31 December</u> <u>1973</u>	<u>Balance</u> <u>31 December</u> <u>1973</u>
<u>Income:</u>	\$	\$	\$
Contributions from Member States			
Assessed	241 548 900	-	241 548 900
Voluntary	36 192 702	-	36 192 702
Proceeds from sale of United Nations bonds	110 725 800	-	110 725 800
Miscellaneous, savings in liquidating obligations and adjustments	45 262 340	-	45 262 340
<b>Total income</b>	<u>433 729 832</u>	<u>-</u>	<u>433 729 832</u>
Less: <u>Expenditure</u>			
Personnel services	116 987 088	-	116 987 088
Equipment and supplies	281 502 501	-	281 502 501
Other	1 767 270	140 546	1 907 816
<b>Total expenditure</b>	<u>400 256 859</u>	<u>140 546</u>	<u>400 397 405</u>
<b>Excess of income over expenditure</b>	<u>33 472 973</u>	<u>(140 546)</u>	<u>33 332 427</u>

CERTIFIED CORRECT.

(Signed) W. H. ZIEHL

Acting Head

Office of Financial Services

New York, 31 March 1974



2. TECHNICAL PROGRAMS FINANCED UNDER PART V OF THE UNITED NATIONS BUDGET, THE UNITED NATIONS DEVELOPMENT PROGRAMME AND EXTRABUDGETARY TRUST FUNDS; EXECUTED BY THE UNITED NATIONS, THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION AND THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

STATEMENT VII

Status of funds as at 31 December 1972

	United Nations				United Nations Industrial Development Organization				Total United Nations and UNCTAD	
	Regular programme	Trust funds	UNDP account	Government cash counterpart	Total	Regular programme	Trust funds	UNDP account	Government cash counterpart	Total
<b>I. Statement of assets, liabilities and unencumbered fund balance</b>										
<b>Assets</b>										
Cash at bank	-	-	4 084 251	-	4 084 251	-	-	2 288 975	-	2 288 975
Undrawn allocations	-	16 712 400	65 200 492	-	81 912 892	-	3 034	55 654 905	-	55 657 939
Accounts receivable	-	-	3 175 614	-	3 175 614	-	-	1 046 147	-	1 046 147
Net interagency balances	-	-	14 316 127	-	14 316 127	-	-	(13 890 051)	-	(13 890 051)
Interfund balances receivable	418 988	3 956 634	-	-	4 375 622	222 727	191 790	-	95 173	509 690
Total assets	418 988	20 669 034	86 776 484	-	107 864 506	222 727	194 824	45 099 976	95 173	45 612 700
<b>Liabilities and reserves</b>										
Accounts payable	-	-	3 766 008	-	3 766 008	-	-	1 115 920	-	1 115 920
Due to UNDP for miscellaneous income and exchange adjustments	-	-	458 361	-	458 361	-	-	112 739	-	112 739
Interfund balances payable	-	-	4 369 433	6 189	4 375 622	-	-	509 690	-	509 690
Reserve for unliquidated obligations	418 988	7 789 300	-	-	8 208 288	222 727	206 937	-	-	429 664
Total liabilities and reserves	418 988	7 789 300	8 593 802	6 189	16 808 279	222 727	206 937	1 728 349	-	2 168 013
<b>Balance of unencumbered funds</b>										
Balance available 1 January 1973	-	6 934 350	90 987 896	46 046	97 908 232	-	95 938	37 464 890	46 350	37 607 178
Add: Excess of funds provided over funds applied (see below)	-	5 945 384	40 428 277	(52 235)	46 321 426	-	(108 051)	19 913 069	48 823	19 853 841
Adjustment to prior years' allocations	-	-	(52 712 526)	-	(52 712 526)	-	-	(13 937 149)	-	(13 937 149)
Prior year's miscellaneous income and adjustments refunded to UNDP	-	-	(146 905)	-	(146 905)	-	-	(79 185)	-	(79 185)
Balance available 31 December 1973	-	12 879 734	78 182 682 <sup>a/</sup>	(6 189)	91 056 227	-	(12 113)	43 361 627 <sup>a/</sup>	95 173	43 444 687
Total liabilities, reserves and unencumbered funds	418 988	20 669 034	86 776 484	-	107 864 506	222 727	194 824	45 099 976	95 173	45 612 700
<b>II. Statement of source and application of funds for the year 1972</b>										
Funds allocated during 1972	6 223 952	22 027 323	93 514 515	(51 233)	121 714 557	1 472 133	992 582	38 116 599	105 000	40 626 274
<b>Less: Funds applied to:</b>										
Personnel services	4 523 461	8 530 672	29 674 978	-	42 729 111	570 667	585 851	13 441 220	-	14 597 738
Subcontract	742 222	69 501	5 862 943	-	6 674 666	-	13 475	1 466 349	-	1 479 824
Training	596 162	3 203 461	4 312 400	-	8 112 023	798 881	382 202	1 508 282	-	2 689 365
Equipment	211 467	2 737 434	5 179 048	-	8 127 949	362	2 102	1 522 984	56 131	1 581 579
Miscellaneous	150 640	1 540 871	8 056 869	1 002	9 749 382	102 223	57 003	264 655	46	423 927
Total funds applied (schedules 16, 17, 18 and 19)	6 223 952	16 081 939	53 086 238 <sup>b/</sup>	1 002	75 393 131	1 472 133	1 040 633	18 203 490 <sup>b/</sup>	56 177	20 772 433
Excess of funds provided over funds applied	-	5 945 384	40 428 277	(52 235)	46 321 426	-	(108 051)	19 913 069	48 823	19 853 841

a/ This amount represents funds available for unimplemented, approved projects.

b/ In the case of UNDP, only disbursements are reported.

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(Signed) W. H. ZIEHL  
Acting Head  
Office of Financial Services

New York, 31 March 1974

**F. TRUST FUNDS AND OTHER SPECIAL ACCOUNTS**  
**Combined status of funds as at 31 December 1973**

I. Statement of assets, liabilities and unencumbered fund balance	Peace-keeping	Relief operations	Industrial development	Economic and social activities			Overhead	Others	Total
				Global	Regional	Country			
<b>Assets</b>									
Cash at banks and on hand	298 387	4 157 031	3 461 484	391 734	-	227 211	-	87 183	8 643 030
Interest-bearing bank deposit	-	-	5 379 038	1 066 872	177 710	2 476 341	-	663 253	9 763 214
Letters of credit	-	-	-	6 600 000	-	2 998 423	-	-	9 598 423
Investments	3 059 173	8 665 948	-	4 978 209	-	844 585	-	2 567 650	20 115 565
Pledged contributions receivable from Governments	6 707 640	67 000	-	1 249 423	300 000	394 269	-	52 130	11 811 970
Accounts receivable	575 310	1 839 142	3 041 508	-	-	37 935	-	795 883	3 678 724
Accrued interest on investments	7 364	138 888	430 454	143 639	6 938	40 205	-	481 174	881 174
Remittances to executing agencies	-	530 231	65 485	-	-	2 303 418	-	-	2 833 828
Deferred charges and other assets	-	8 646	-	113 565	-	1 175 452	-	288 236	1 475 337
Due from United Nations General Fund (Statement III)	892 637	-	174	119	-	-	4 228 121	501 554	5 736 170
Total assets	11 540 511	15 406 886	12 398 143	14 546 624	184 667	10 497 839	4 228 121	5 034 644	74 137 435
<b>Liabilities and reserves</b>									
Accounts payable	1 533 455	410 268	450 895	4 840	-	181	-	1 990 967	4 390 606
Unliquidated obligations	8 334 908	8 007 954	768 421	212 460	-	5 875	113 344	294 152	17 737 114
Provision for repatriation grant, compensation claims etc.	-	-	-	77 286	-	-	-	31 250	108 536
Deferred contribution and income	-	500 025	2 537 958	73 322	-	335 429	-	10 322	3 457 056
Reserve for allocations	-	-	-	179	-	6 641 602	-	-	6 641 781
Due to United Nations General Fund (Statement III)	-	748 817	882 036	901 639	-	458 515	329 201	93 077	3 393 285
Total liabilities and reserves	9 868 363	9 667 064	4 619 310	1 269 726	-	7 441 602	442 545	2 419 768	35 728 378
<b>Balance of unencumbered funds</b>									
Balance available 1 January 1973	1 804 362	5 213 966	6 573 105	39 816 964	473 798	5 314 952	3 665 397	3 842 506	66 705 050
Less: Transfers	-	-	-	32 396 587	-	50 995	-	164 954	32 612 536
Balance available 1 January 1973 (after transfers)	1 804 362	5 213 966	6 573 105	7 420 377	473 798	5 263 957	3 665 397	3 677 552	34 092 514
Add: Adjustment	(5 656 487)	-	628 606	198 441	-	8 366 259	79 771	524 798	4 141 388
Excess of income over expenditure (see below)	5 524 273	525 856	577 122	5 658 259	10 869	(7 102 364)	40 408	(1 587 474)	3 646 949
Less: Allocations outstanding	-	-	-	173	-	3 471 615	-	-	3 471 794
Balance available 31 December 1973	1 672 148	5 739 822	7 778 833	13 276 898	484 667	3 056 237	3 785 576	2 614 876	38 409 057
Total liabilities, reserves and unencumbered funds	11 540 511	15 406 886	12 398 143	14 546 624	484 667	10 497 839	4 228 121	5 034 644	74 137 435
<b>II. Statement of income and expenditure for the year</b>									
<b>Income</b>									
Contributions from Governments	9 652 367	12 575 227	2 586 910	9 231 336	-	1 564 365	-	281 714	35 891 919
Public donations	145	1 116	-	92 911	-	471	-	275 423	370 066
Subventions	-	-	-	-	-	209 148	-	-	209 148
Interest income	399 212	1 157 333	350 507	343 362	11 026	194 589	-	204 734	2 660 763
Miscellaneous, including UNDP and other allocations	256 972	26 862 252	249 565	177 643	-	101 243	10 096 842	2 232 950	39 977 467
Total income	10 308 696	40 595 928	3 186 982	9 845 252	11 026	2 069 816	10 096 842	2 994 821	79 109 363
<b>Less: Expenditure</b>									
Personnel services	1 496 831	1 169 649	46 774	2 966 684	-	2 023 005	9 847 963	443 347	17 994 253
Subcontracts	-	-	-	87 793	-	294 258	154 521	-	536 572
Training	1 581 493	3 493 353	11 565	26 178	-	1 266 302	-	-	1 292 480
Equipment and supplies	-	106 171	98 884	546 607	157	3 433 066	6 602	149 659	9 222 502
Administrative overhead	-	-	-	-	-	399 645	-	-	604 700
Other	1 706 092	35 300 892	2 452 637	559 731	-	1 755 904	47 348	3 989 289	45 811 907
Total expenditure	4 784 423	40 070 072	2 609 860	4 186 993	157	9 172 180	10 056 434	4 582 295	75 462 414
Excess of income over expenditure	5 524 273	525 856	577 122	5 658 259	10 869	(7 102 364)	40 408	(1 587 474)	3 646 949
(schedules 20 - 21)		(schedules 22 - 26)	(schedules 27, 29-30)	(schedules 32 - 33)	(schedule 34)	(schedules 35 - 36)	(schedules 37 - 39)	(schedules 40 - 43)	

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(Signed) W. H. ZIEHL  
Acting Head  
Office of Financial Services  
New York, 31 March 1974

SCHEDULES TO THE ACCOUNTS

SCHEDULE 1

A. UNITED NATIONS GENERAL FUND, WORKING CAPITAL FUND AND SPECIAL ACCOUNTS

United Nations General Fund

Summary by chapter totals of obligations incurred for the year ended 31 December 1973

	1973 appropriations				1973 obligations incurred				1972 obligations incurred		
	Original appropriations	Supplementary appropriations	Subsequent chapter and section transfers	Revised appropriations	Unencumbered balance of appropriations	Liquidated by disbursements	Unliquidated	Total	Per cent	Total	Per cent
Section 15. United Nations Conference on Trade and Development											
Chapter I. Third Session of the Conference	5,628,700	6,000	(683)	89,317	-	-	-	1,145,274	9.42		
Chapter II. Sessions of expert and advisory bodies	1,403,300	470,300	(544)	6,098,456	-	6,003,754	94,702	25,870	0.21		
Chapter III. Salaries and wages - UNCTAD secretariat	210,000	(18,300)	6,709	1,281,709	-	1,239,233	42,476	4,808,037	39.54		
Chapter IV. Common staff costs	10,000	58,000	(12,286)	255,714	-	232,264	23,450	1,115,727	9.18		
Chapter V. Travel of staff	15,000	(500)	(1,361)	8,139	-	6,639	1,500	231,165	1.90		
Chapter VI. Hospitality	15,000	2,000	(1,038)	15,962	-	12,845	3,117	8,136	0.07		
Chapter VII. Permanent equipment	306,000	44,000	16,023	456,023	-	394,301	61,722	15,191	0.12		
Chapter VIII. General expenses	127,000	-	(8,451)	118,549	-	28,580	89,969	334,766	2.75		
Chapter IX. Printing	3,782,200	617,800	23,374	4,423,374	-	4,416,226	7,108	74,937	0.62		
Chapter X. Salaries and wages - Services provided by other United Nations offices	538,000	(22,000)	23,327	559,327	-	546,769	12,558	2,931,787	24.11		
Chapter XI. Common staff costs for above	1,138,400	159,000	-	1,297,400	-	1,297,400	-	488,476	4.02		
Chapter XII. International Trade Centre	13,232,900	1,306,300	45,000	14,603,930	-	14,267,328	336,602	980,119	8.06		
TOTAL, Section 15								12,152,876	100.00		
Section 16. United Nations Industrial Development Organization											
Chapter I. Seventh session of the Industrial Development Board and meetings of its subsidiary bodies	293,500	198,600	(46,176)	445,924	-	366,697	79,227	3,477	2.15		
Chapter II. Meetings of expert and advisory bodies	140,000	13,800	(35,084)	118,716	-	104,313	14,403	149,170	1.06		
Chapter III. Salaries and wages	9,790,100	1,417,600	(63,387)	11,143,313	184,987	10,839,856	119,470	9,181,409	65.10		
Chapter IV. Common staff costs	2,329,200	277,800	45,611	2,652,611	-	2,457,815	190,796	2,331,289	16.53		
Chapter V. Travel of staff	392,300	84,500	36,596	513,096	-	438,156	74,940	441,423	3.13		
Chapter VI. Hospitality	12,000	(600)	131	11,531	-	11,168	363	11,363	0.08		
Chapter VII. Permanent equipment	47,200	(4,300)	784	45,584	-	32,134	13,450	110,217	0.78		
Chapter VIII. Maintenance, operation and rental of premises	290,000	48,000	-	338,000	6,545	254,450	77,005	225,316	2.02		
Chapter IX. General expenses	771,500	168,800	46,810	987,110	-	784,896	202,214	755,413	5.36		
Chapter X. Publications programme and contractual reproduction services	295,200	(9,200)	14,715	300,715	-	252,084	48,631	292,450	2.07		
Chapter XI. Headquarters planning and administrative management	274,000	(3,000)	-	271,000	55,382	207,952	7,666	184,922	1.42		
TOTAL, Section 16								14,103,129	100.00		
Section 18. Office of the United Nations High Commissioner for Refugees											
Chapter I. Salaries and wages	4,234,000	499,000	(4,140)	4,728,560	10,575	4,707,918	10,067	3,682,800	68.23		
Chapter II. Common staff costs	1,094,400	117,000	-	1,211,400	4,629	1,135,854	70,917	1,013,300	19.77		
Chapter III. Travel on official business	194,000	34,000	-	228,000	5,206	175,640	47,154	198,300	3.36		
Chapter IV. Public information activities	40,000	9,000	-	49,000	1,736	15,080	32,184	38,630	6.71		
Chapter V. Hospitality	11,500	2,000	-	13,500	-	6,794	6,706	11,000	0.20		
Chapter VI. Permanent equipment	44,000	9,000	25	53,025	-	49,646	3,379	45,005	0.80		
Chapter VII. General expenses	483,000	54,000	4,415	541,415	-	312,631	28,784	244,809	5.15		
Chapter VIII. Contractual printing	25,000	6,000	-	31,000	347	17,819	12,834	21,601	0.40		
Chapter IX. Provisional posts	5,925,000	745,000	-	6,670,000	-	6,421,382	248,618	97,037	1.80		
TOTAL, Section 18								5,357,748	100.00		

SCHEDULE 1 (concluded)

	1973 appropriations					1973 obligations incurred		1972 obligations incurred	
	Original appropriations	Supplementary appropriations	Subsequent chapter and section transfers	Revised appropriations	Unencumbered balance of appropriations	Liquidated by disbursements	Unliquidated	Total	Per cent
Section 19. International Court of Justice									
Chapter I. Salaries and expenses of members of the Court	859 800	28 000	-	887 800	6 494	881 306	-	881 306	46.39
Chapter II. Salaries, wages and expenses of the Registry	701 800	177 600	-	879 400	57 411	821 989	-	821 989	43.26
Chapter III. Common services	138 300	43 400	-	181 700	(399)	182 099	-	182 099	9.58
Chapter IV. Permanent equipment	15 000	(1 500)	-	13 500	(1 063)	14 563	-	14 563	0.77
TOTAL, Section 19	1 714 900	247 500	-	1 962 400	62 443	1 899 957	-	1 899 957	100.00
Section 21. United Nations Environment Programme									
Chapter I. Sessions of the Governing Council	40 000	-	22 067	62 067	-	62 014	53	62 067	3.54
Chapter II. Documentation for the Governing Council	60 000	-	(60 000)	-	-	-	-	-	-
Chapter III. Salaries and wages	1 137 000	(110 000)	(48 054)	978 946	27 065	942 061	9 820	951 881	54.27
Chapter IV. Common staff costs	377 000	(52 000)	35 709	360 709	-	320 921	39 788	360 709	20.57
Chapter V. Travel of staff	60 300	-	-	60 000	7 999	43 703	8 298	52 001	2.96
Chapter VI. Hospitality	10 500	-	-	10 500	963	9 537	-	9 537	0.54
Chapter VII. Permanent equipment	111 300	2 000	680	112 680	-	29 170	84 510	113 680	6.48
Chapter VIII. Maintenance of premises	28 300	-	12 103	40 103	-	13 624	26 479	40 103	2.29
Chapter IX. General expenses	126 500	-	37 495	163 995	-	130 252	33 743	163 995	9.35
Chapter X. Publications programme	50 000	-	-	50 000	50 000	-	-	-	-
TOTAL, Section 21	2 000 000	(160 000)	-	1 840 000	86 027	1 551 282	202 691	1 753 973	100.00

<sup>5/</sup> In Statement I, an amount of \$199,597 from the unencumbered balance of appropriations for Section 16 has been applied to deficits in other sections, resulting in revised appropriations for the section of \$16,625,003 and net unencumbered balance of \$47,317 on that Statement.

United Nations General Fund

Summary by section totals of obligations incurred for the year ended 31 December 1973

1972

	Allotments issued \$	Unencumbered balance of allocments \$	Liquidated by disbursements \$	1973 obligations incurred			obligations incurred		
				Unliquidated \$	Total \$	Per cent	Total \$	Per cent	
United Nations Office at Geneva (including ECE)									
Section 1. Travel of members of commissions, committees and other subsidiary bodies	235 700	31 781	190 181	13 738	203 919	0.55	57 386	0.22	
Section 2. Special meetings and conferences	1 452 100	30 350	1 420 228	1 722	1 421 750	3.84	2 199 155	8.49	
Section 3. Salaries and wages	21 415 000	(5 279)	21 393 403	26 876	21 420 279	57.88	15 795 789	61.03	
Section 4. Common staff costs	4 292 300	(208)	4 219 063	73 445	4 292 508	11.60	3 392 272	13.11	
Section 5. Travel of staff	270 000	(29 314)	274 775	24 539	299 314	0.81	228 947	0.88	
Section 6. Hospitality	3 500	(205)	3 705	-	3 705	0.01	3 663	0.01	
Section 7. Construction, alteration, improvement and major maintenance of premises	6 143 000	-	6 143 000	-	6 143 000	16.60	1 738 000	6.72	
Section 8. Permanent equipment	393 000	(43 623)	269 402	167 221	436 523	1.18	371 895	1.44	
Section 9. Maintenance, operation and rental of premises	1 319 000	(19 828)	1 119 395	219 433	1 338 828	3.62	812 569	3.14	
Section 10. General expenses	1 120 500	(12 127)	1 057 051	75 576	1 132 627	3.06	957 174	3.70	
Section 11. Printing	361 000	(44 350)	194 692	121 958	316 650	0.85	326 433	1.26	
TOTAL, United Nations Office at Geneva (including ECE)	37 005 100	(4 103)	36 284 695	724 508	37 009 203	100.00	25 883 283	100.00	
Economic Commission for Africa									
Section 2. Special meetings and conferences	113 000	46	107 512	5 442	112 954	1.49	13 588	0.17	
Section 3. Salaries and wages	4 401 700	21 500	4 333 943	46 357	4 380 200	57.73	3 897 249	49.78	
Section 4. Common staff costs	1 350 300	98 507	1 202 262	49 531	1 251 793	16.50	1 186 424	15.16	
Section 5. Travel of staff	274 200	606	239 582	34 012	273 594	3.60	305 062	3.90	
Section 6. Hospitality	1 600	351	1 249	-	1 249	0.02	1 915	0.02	
Section 7. Construction, alteration, improvement and major maintenance of premises	1 047 000	210	1 016 909	29 881	1 046 790	13.80	1 930 000	24.65	
Section 8. Permanent equipment	31 500	-	16 582	14 918	31 500	0.41	34 575	0.44	
Section 9. Maintenance, operation and rental of premises	7 500	2 180	70 222	6 098	76 320	1.01	73 377	0.94	
Section 10. General expenses	334 000	-	305 099	28 901	334 000	4.40	330 690	4.22	
Section 11. Printing	55 700	(23 500)	55 442	23 758	79 200	1.04	56 577	0.72	
TOTAL, Economic Commission for Africa	7 687 500	99 000	7 348 702	238 898	7 587 500	100.00	7 829 557	100.00	
Economic Commission for Asia and the Far East									
Section 2. Special meetings and conferences	91 800	128	91 672	-	91 672	1.27	82 367	1.11	
Section 3. Salaries and wages	3 740 300	77 310	3 608 861	63 129	3 671 990	50.77	3 450 472	46.59	
Section 4. Common staff costs	1 274 000	57 764	1 115 778	100 458	1 216 236	16.82	1 005 084	13.57	
Section 5. Travel of staff	183 550	24 754	156 016	2 780	158 796	2.19	157 316	2.12	
Section 6. Hospitality	1 500	-	1 234	366	1 600	0.02	1 800	0.02	
Section 7. Construction, alteration, improvement and major maintenance of premises	1 700 000	-	1 700 000	-	1 700 000	23.50	2 400 000	32.40	
Section 8. Permanent equipment	47 700	947	26 325	19 828	46 153	0.65	18 593	0.25	
Section 9. Maintenance, operation and rental of premises	94 500	(79)	94 579	4 101	94 779	1.31	101 957	1.38	
Section 10. General expenses	165 500	(57 360)	161 392	48 548	165 493	2.29	160 000	2.16	
Section 11. Printing	28 300	(103 471)	37 112	239 210	85 660	1.18	29 192	0.40	
TOTAL, Economic Commission for Asia and the Far East	7 336 250	103 471	6 993 569	239 210	7 232 779	100.00	7 406 781	100.00	
Economic Commission for Latin America									
Section 2. Special meetings and conferences	83 600	13 027	82 215	-	82 215	1.30	3 398 124	63.19	
Section 3. Salaries and wages	4 265 200	6 713	4 238 512	16 560	4 255 072	67.18	1 164 591	18.41	
Section 4. Common staff costs	1 194 300	(51 632)	1 094 362	151 570	1 245 932	19.67	160 309	2.53	
Section 5. Travel of staff	190 650	(6 846)	166 994	30 502	197 496	3.12	2 013	0.03	
Section 6. Hospitality	1 600	(300)	1 224	676	1 900	0.03	500 000	7.90	
Section 7. Construction, alteration, improvement and major maintenance of premises	-	13 027	76 510	22 163	98 673	1.56	86 043	1.36	
Section 8. Permanent equipment	111 700	6 713	121 759	6 528	128 287	2.02	107 032	1.69	
Section 9. Maintenance, operation and rental of premises	135 000	6 929	220 894	33 677	254 571	4.02	262 030	4.14	
Section 10. General expenses	261 500	(31 653)	34 336	35 017	69 353	1.10	46 320	0.75	
Section 11. Printing	37 100	(52 349)	6 036 806	296 793	6 333 599	100.00	6 327 062	100.00	
TOTAL, Economic Commission for Latin America	6 281 250	(52 349)	6 036 806	296 793	6 333 599	100.00	6 327 062	100.00	

United Nations General Fund  
Summary of income accounts as at 31 December 1973

<u>Income Section</u>	<u>Original estimate</u> \$	<u>Revised estimate</u> \$	<u>Actual</u> \$
2 Extra-budgetary accounts			
Technical Assistance component	-	-	-
United Nations High Commissioner for Refugees	710 000	664 000	664 368
United Nations Joint Staff Pension Fund	24 000	24 000	23 380
Subtotal	<u>734 000</u>	<u>688 000</u>	<u>687 748</u>
3 General income			
Rental income	163 000	163 000	186 087
Reimbursement for staff and services	695 000	579 500	592 239
Bank interest	60 000	60 000	149 005
Sale of used equipment	70 000	70 000	77 601
Refund of prior year's expenditures	235 000	235 000	426 690
Contributions from non-member States	2 671 000	2 748 000	2 842 828
Television and similar services	300 000	300 000	261 537
Reimbursement for part of the construction costs of the United Nations building in Santiago	190 000	190 000	103 338
Refund of the Organization's contribution to the United Nations . Joint Staff Pension Fund in respect of participant withdrawals	450 000	635 000	663 995
Miscellaneous	100 000	100 000	84 102
Subtotal	<u>4 934 000</u>	<u>5 080 500</u>	<u>5 387 422</u>
4 Revenue-producing activities			
Sale of United Nations postage stamps	2 170 500	2 170 500	1,313 539
Garage operations	140 000	150 000	141 534
Souvenir Gift Shops and catering service	560 000	500 000	429 446
Income derived from royalties - commemorative medals	350 000	350 000	565 846 <sup>a/</sup>
	<u>3 220 500</u>	<u>3 170 500</u>	<u>2 955 365</u>
Less: administrative staff costs	251 000	251 000	233 233
	<u>2 969 500</u>	<u>2 919 500</u>	<u>2 722 132</u>
Sale of publications and the Bookshop	64 500	90 000	179 835
Services to visitors and lecture tours	( 126 200)	( 26 200)	( 4 883)
Subtotal	<u>2 907 800</u>	<u>2 983 300</u>	<u>2 897 084</u>
Total income (statement II)	<u><u>8 575 800</u></u>	<u><u>8 751 800</u></u>	<u><u>8 972 254</u></u>

<sup>a/</sup> Includes income and expenses relative to sales to the Secretariat, delegations and the general public.

SCHEDULE 4

United Nations revenue-producing activities

Income and expenditure for the year ended 31 December 1973

United Nations revenue-producing activities	Revenue, gift shop and catering		Sale of medals and publications		Services to visitors		Grand total
	Shop	Gift Center	Medals	Publications	Headquarters	Geneva	
4 283 784	4 283 784	4 283 784	579 811 <sup>b/</sup>	1 733 991	895 807	100 491	10 331 612
Expenditure charged against revenue							
Personal services							
Promotion	1 200 000	1 200 000	12 227	708 942	794 228	144 708	5 365 604
Other operating expenses	400 000	400 000	1 738	96 679	-	-	296 718
Furniture and equipment	100 000	100 000	-	744 046	64 464	1 736	1 415 631
Management fee	100 000	100 000	-	1 443	477	-	81 428
Total expenditure <sup>a/</sup>	1 800 000	1 800 000	13 965	1 554 156	849 674	151 454	7 201 295
Net revenue	2 483 784	2 483 784	565 846	179 835	46 133	(50 973)	3 130 317
Less:							
Salary and pension of the staff							
Members of General Management							
Service provided to							
Administration and operation of the							
activities in this section							
Actual income (schedule 3)	1 800 000	1 800 000	565 846	179 835	46 133	(50 973)	2 333 841
Revised income estimate	1 800 000	1 800 000	350 000	90 000	(44 500)	(11 000)	3 274 300
Less:							
Administrative staff costs							
Total							
							251 000
							2 983 300

<sup>a/</sup> Includes \$389,000 of expenditures (United Nations for the Administration \$28,994; General Management Service \$25,000; sale of publications \$10,611; service to visitors \$40,993).

<sup>b/</sup> Includes \$389,000 of expenditures (United Nations for the Administration \$28,994; General Management Service \$25,000; sale of publications \$10,611; service to visitors \$40,993).

<sup>c/</sup> Estimated cost of voluntary services of General Management Service is \$261,000.



## UNITED NATIONS

## ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1972		NET AMOUNT ASSESSED FOR 1973 GENERAL ASSEMBLY RESOLUTION 3044 C (XXVII)		COLLECTIONS DURING 1973		ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973	
	\$	\$	\$	\$	\$	\$	\$	\$
AFGHANISTAN	17 803	74 979	74 979	92 787	-	-	-	-
ALBANIA	79 511	74 979	74 979	68 398	86 192	86 192	86 192	86 192
ALGERIA	-	168 703	168 703	-	168 703	168 703	168 703	168 703
ARGENTINA	-	1 593 311	1 593 311	1 550 000	-	-	-	-
AUSTRALIA	-	2 755 490	2 755 490	2 755 490	1 030 965	1 030 965	1 030 965	1 030 965
AUSTRIA	-	1 030 565	1 030 565	1 030 565	152 737	152 737	152 737	152 737
BAHRAIN	-	152 737	152 737	152 737	74 979	74 979	74 979	74 979
BARBADOS	-	74 979	74 979	74 979	1 968 207	1 968 207	1 968 207	1 968 207
BELGIUM	-	1 968 207	1 968 207	1 968 207	74 979	74 979	74 979	74 979
BHUTAN	-	74 979	74 979	74 979	53 405	53 405	53 405	53 405
BOLIVIA	206 105	74 979	74 979	74 979	74 979	74 979	74 979	74 979
BOTSWANA	-	74 979	74 979	74 979	1 504 167	1 504 167	1 504 167	1 504 167
BRAZIL	1, 434 353	337 407	337 407	337 407	263 690	263 690	263 690	263 690
BULGARIA	572 573	93 725	93 725	93 725	88 440	88 440	88 440	88 440
BURMA	-	93 725	93 725	93 725	848 688	848 688	848 688	848 688
BURUNDI	103 447	74 979	74 979	74 979	-	-	-	-
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	863 630	937 241	937 241	937 241	5 773 406	5 773 406	5 773 406	5 773 406
CAMEROON	72 957	74 979	74 979	74 979	47 524	47 524	47 524	47 524
CANADA	-	5 773 406	5 773 406	5 773 406	119 653	119 653	119 653	119 653
CENTRAL AFRICAN REPUBLIC	132 335	74 979	74 979	74 979	338 746	338 746	338 746	338 746
CHAD	151 825	74 979	74 979	74 979	7 134 210	7 134 210	7 134 210	7 134 210
CHILE	353 941	374 897	374 897	374 897	347 902	347 902	347 902	347 902
CHINA	481 161	74 979	74 979	74 979	46 912	46 912	46 912	46 912
COLOMBIA	642 013	74 979	74 979	74 979	75 732	75 732	75 732	75 732
CONGO	87 437	74 979	74 979	74 979	390 667	390 667	390 667	390 667
COSTA RICA	72 422	299 417	299 417	299 417	74 979	74 979	74 979	74 979
CUBA	470 657	74 979	74 979	74 979	835 000	835 000	835 000	835 000
CYPRUS	-	74 979	74 979	74 979	35 394	35 394	35 394	35 394
CZECHOSLOVAKIA	1 016 627	1 687 035	1 687 035	1 687 035	145 767	145 767	145 767	145 767
DAHOMY	120 452	74 979	74 979	74 979	1 162 180	1 162 180	1 162 180	1 162 180
DEMOCRATIC YEMEN	70 783	74 979	74 979	74 979	53 405	53 405	53 405	53 405
DENMARK	-	1 162 180	1 162 180	1 162 180	101 152	101 152	101 152	101 152
DOMINICAN REPUBLIC	206 105	74 979	74 979	74 979	337 407	337 407	337 407	337 407
ECUADOR	206 137	74 979	74 979	74 979	98 124	98 124	98 124	98 124
EGYPT	-	337 407	337 407	337 407	137 709	137 709	137 709	137 709
EL SALVADOR	133 518	74 979	74 979	74 979	74 979	74 979	74 979	74 979
EQUATORIAL GUINEA	133 518	74 979	74 979	74 979	74 979	74 979	74 979	74 979
ETHIOPIA	-	74 979	74 979	74 979	843 518	843 518	843 518	843 518
FIJI	-	843 518	843 518	843 518	11 085 887	11 085 887	11 085 887	11 085 887
FINLAND	-	11 085 887	11 085 887	11 085 887	54 902	54 902	54 902	54 902
FRANCE	4 452 507	74 979	74 979	74 979	66 780	66 780	66 780	66 780
GABON	52 133	74 979	74 979	74 979	163 465	163 465	163 465	163 465
GAMBIA	84 421	131 215	131 215	131 215	513 200	513 200	513 200	513 200
GHANA	123 880	543 600	543 600	543 600	93 725	93 725	93 725	93 725
GREECE	-	93 725	93 725	93 725	-	-	-	-
GUATEMALA	-	-	-	-	-	-	-	-

## UNITED NATIONS

## ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1972		NET AMOUNT ASSESSED FOR 1973 GENERAL ASSEMBLY RESOLUTION 3044 C (XXVII)		COLLECTIONS DURING 1973		ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973	
	\$		\$		\$		\$	
GUINEA	206 105		74 979		83 672		197 413	
GUYANA	70 524		74 979		61 764		83 839	
HAITI	206 385		74 979		53 385		227 680	
HONDURAS	97 547		74 979		49 735		122 791	
HUNGARY	1 157 855		899 751		1 049 459		1 008 147	
ICELAND	-		74 979		74 979		-	
INDIA	187 545		2 905 448		2 905 448		187 544	
INDONESIA	-		524 855		524 855		-	
IRAN	-		412 387		412 387		-	
IRAQ	-		131 215		-		131 215	
IRELAND	-		281 173		281 173		-	
ISRAEL	115 845		374 897		405 131		85 611	
ITALY	237 235		6 635 668		6 021 510		851 393	
IVORY COAST	-		74 979		74 979		-	
JAMAICA	-		74 979		74 979		-	
JAPAN	-		10 122 206		10 122 206		-	
JORDAN	70 788		74 979		-		145 767	
KENYA	70 788		74 979		70 788		74 979	
KHMER REPUBLIC	9 455		74 979		9 469		74 966	
KUWAIT	-		149 959		149 959		-	
LAOS	70 783		74 979		70 788		74 979	
LEBANON	-		93 725		93 725		-	
LESOTHO	-		74 979		-		74 979	
LIBERIA	-		74 979		74 979		-	
LIBYAN ARAB REPUBLIC	-		131 215		131 215		-	
LUXEMBOURG	-		93 725		93 725		-	
MADAGASCAR	-		75 341		75 341		-	
MALAWI	4 345		74 979		79 824		-	
MALAYSIA	-		187 448		187 448		-	
MALDIVES	-		74 979		-		74 979	
MALI	144 533		74 979		-		219 667	
MALTA	-		74 979		74 979		-	
MAURITANIA	100 755		74 979		34 408		141 327	
MAURITIUS	-		74 979		-		74 979	
MEXICO	-		1 649 545		1 649 545		-	
MONGOLIA	39 457		74 979		71 370		43 066	
MOROCCO	-		168 703		168 703		-	
NEPAL	-		74 979		70 788		4 191	
NETHERLANDS	-		2 211 889		2 211 889		-	
NEW ZEALAND	-		599 834		599 834		-	
NICARAGUA	185 323		74 979		32 630		227 677	
NIGER	36 852		74 979		111 831		-	
NIGERIA	-		224 938		212 800		12 138	
NORWAY	-		806 028		806 028		-	
OMAN	-		152 737		152 737		-	
PAKISTAN	284 072		637 324		669 697		251 699	

## UNITED NATIONS

## ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973		NET AMOUNT ASSESSED FOR 1973 GENERAL ASSEMBLY RESOLUTION 3044 C (XXVII)		COLLECTIONS DURING 1973		ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973	
	\$	\$	\$	\$	\$	\$	\$	\$
PANAMA	20 783		74 979		93 788		1 979	
PAPAGUAY	204 722		74 979		54 025		227 676	
PERU	299 549		187 448		187 448		299 649	
PHILIPPINES	-		581 090		581 090		-	
POLAND	1 428 821		2 643 020		2 516 377		1 555 464	
PORTUGAL	338 755		299 917		268 812		429 861	
QATAR	-		152 737		152 737		-	
ROMANIA	504 402		674 814		150 000		1 029 216	
RWANDA	-		74 979		74 979		-	
SAUDI ARABIA	-		131 215		131 215		-	
SENEGAL	110 431		74 979		163 331		22 079	
SIERRA LEONE	100 409		74 979		175 388		-	
SINGAPORE	-		93 725		93 725		-	
SOMALIA	133		74 979		75 117		-	
SOUTH AFRICA	461 758		1 012 221		956 051		517 938	
SPAIN	-		1 949 462		1 949 462		-	
SRI LANKA	-		93 725		93 725		-	
SUDAN	-		74 979		-		74 979	
SWAZILAND	70 783		74 979		74 979		70 788	
SWEDEN	-		2 343 104		2 343 104		-	
SYRIAN ARAB REPUBLIC	189 774		74 979		37 766		226 987	
THAILAND	-		243 683		243 683		-	
TOGO	76 401		74 979		-		151 380	
TRINIDAD AND TOBAGO	-		74 979		74 979		-	
TUNISIA	-		74 979		74 979		-	
TURKEY	-		656 832		656 832		-	
UGANDA	77 934		80 501		-		158 435	
UKRAINIAN SOVIET SOCIALIST REPUBLIC	2 385 593		2 505 283		3 174 092		2 716 790	
UNION OF SOVIET SOCIALIST REPUBLICS	24 726 335		26 580 162		24 068 786		27 238 311	
UNITED ARAB EMIRATES	-		152 737		152 737		-	
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-		11 059 447		11 059 447		-	
UNITED REPUBLIC OF TANZANIA	9 780		76 841		86 621		-	
UNITED STATES OF AMERICA	-		67 855 853		66 855 853		1 000 000	
UPPER VOLTA	90 221		74 979		74 979		90 221	
URUGUAY	392 633		131 215		125 375		398 443	
VENEZUELA	725 581		768 538		725 581		768 538	
YEMEN	103 483		74 979		74 979		108 483	
YUGOSLAVIA	-		712 304		712 304		-	
ZAIRE	1 003		75 358		-		76 358	
ZAMBIA	-		74 979		74 979		-	
	48 074 197		196 990 211 a/		189 430 427		55 633 981	

a/ INCLUDES THE ASSESSED CONTRIBUTIONS FOR NEW MEMBERS IN 1971 AND 1972 IN ACCORDANCE WITH GENERAL ASSEMBLY RESOLUTION 2951 (XXVII) AMOUNTING TO \$311,032.

United Nations Tax Equalization Fund  
Status of funds as at 31 December 1973

	United States of America	Other Member States	Total
	\$	\$	\$
Balance as at 1 January 1973	7 211 850	626 937	7 838 787
Adjustments to the shares for prior years	( 195)	195	-
<u>Add:</u>			
Actual staff assessment income for 1973	8 861 056	19 320 221	28 181 317 <sup>a/</sup>
Credits received from other Member States for tax reimbursements made in 1971	-	8 888	8 888
Total available	<u>16 072 751</u>	<u>19 956 241</u>	<u>36 028 992</u>
<u>Less:</u>			
Refunds made to American staff members:			
For 1972 - Federal income tax	4 868 491	-	4 868 491
State income tax	1 237 937	-	1 237 937
City income tax	282 892	-	282 892
Social security tax	256 397	-	256 397
For all other prior years (net)	30 123	-	30 123
Advances outstanding for taxes of the United States of America			
as at 31 December 1973	7 307 468	-	7 307 468
as at 31 December 1972	( 6 424 914)	-	( 6 424 914)
Credits given to other Member States based on the initial estimate for staff assessment income for 1973 (reductions in the 1973 assessed contributions to the regular budget)	-	18 772 543	18 772 543
Credits given to other Member States for the excess of actual staff assessment income for 1971 over the revised estimate	-	352 168	352 168
Reimbursements made to staff members for the following national income taxes:			
In 1973 Canada	-	3 723	3 723
Madagascar	-	666	666
Spain	-	2 458	2 458
Turkey	-	1 944	1 944
Uganda	-	1 744	1 744
United Republic of Tanzania	-	2 512	2 512
Zaire	-	487	487
Total deductions	<u>7 558 394</u>	<u>19 138 245</u>	<u>26 696 639</u>
Balance as at 31 December 1973 (statement III)	8 514 357	817 996	9 332 353

a/ This amount exceeded the original estimate of \$27,383,000 approved by General Assembly resolution 3044 C (XXVII) by \$798,317, and \$547,326 of this amount will be set off against Members' assessments (other than those of the United States of America) for 1975 budget appropriations.

## Working Capital Fund

Advances to finance miscellaneous self-liquidating purchases and activities  
for the year ended 31 December 1973

	<u>Allotments issued</u>	<u>Balance 1 January 1973</u>	<u>Advances during year</u>	<u>Repayments during year</u>	<u>Balance 31 December 1973</u>
	\$	\$	\$	\$	\$
With prior concurrence of the Advisory Committee on Administrative and Budgetary Questions:					
Insurance, Secretariat building	9 635	53 394	-	-	58 894
Paper purchases	150 000	174 543	33 762	143 399	114 911
Catering and related services (operating capital)	75 000	75 000	323 696	323 696	75 000
Gift Centre (operating capital)	<u>125 000</u>	<u>125 000</u>	<u>-</u>	<u>-</u>	<u>125 000</u>
<b>Total</b>	359 635	433 442	412 458	472 095	373 305
Within the limit of the \$150,000 revolving fund for other self-liquidating purchases and activities	<u>143 000</u>	<u>71 601</u>	<u>165 073</u>	<u>176 999</u>	<u>59 680</u>
<b>Total advances (statement III)</b>	<u>502 635</u>	<u>505 043</u>	<u>577 536</u>	<u>649 094</u>	<u>433 485</u>

## Working Capital Fund

Advances from Member States as at 31 December 1973

<u>Member States</u>	<u>Credit in</u>		<u>Total</u>
	<u>connexion</u>		<u>advance</u>
	<u>with transfer</u>	<u>Paid in cash</u>	<u>received</u>
	<u>of surplus</u>		
	\$	\$	\$
Afghanistan	648	15 352	16 000
Albania	431	15 569	16 000
Algeria	-	36 000	36 000
Argentina	11 979	328 021	340 000
Australia	12 317	568 683	581 000
Austria	4 640	215 360	220 000
Bahrain	-	16 000	16 000
Barbados	-	16 000	16 000
Belgium	14 029	405 971	420 000
Bhutan	-	16 000	16 000
Bolivia	431	15 569	16 000
Botswana	-	16 000	16 000
Brazil	11 007	308 993	320 000
Bulgaria	1 727	70 273	72 000
Burma	863	12 137	20 000
Burundi	-	16 000	16 000
Byelorussian Soviet Socialist Republic	5 073	194 927	200 000
Cameroon	-	16 000	16 000
Canada	33 561	1 198 439	1 232 000
Central African Republic	-	16 000	16 000
Chad	-	16 000	16 000
Chile	2 914	77 086	80 000
China	-	1 600 000	1 600 000
Colombia	3 346	72 654	76 000
Congo	-	16 000	16 000
Costa Rica	431	15 569	16 000
Cuba	2 698	61 302	64 000
Cyprus	-	16 000	16 000
Czechoslovakia	9 388	350 612	360 000
Dahomey	-	16 000	16 000
Democratic Yemen	-	16 000	16 000
Denmark	6 475	241 525	248 000
Dominican Republic	540	15 460	16 000
Ecuador	648	15 352	16 000
Egypt	2 878	69 122	72 000
El Salvador	540	15 460	16 000
Equatorial Guinea	-	16 000	16 000
Ethiopia	648	15 352	16 000
Fiji	-	16 000	16 000
Finland	3 885	176 115	180 000
France	62 066	2 330 934	2 400 000
Gabon	-	16 000	16 000

## SCHEDULE 8 (continued)

<u>Member States</u>	<u>Credit in connexion with transfer of surplus</u>	<u>Paid in cash</u>	<u>Total advance received</u>
	\$	\$	\$
Gambia	-	16 000	16 000
Ghana	756	27 244	28 000
Greece	2 482	113 518	116 000
Guatemala	540	19 460	20 000
Guinea	-	16 000	16 000
Guyana	-	16 000	16 000
Haiti	431	15 569	16 000
Honduras	431	15 569	16 000
Hungary	4 533	187 467	192 000
Iceland	431	15 569	16 000
India	26 547	593 453	620 000
Indonesia	5 073	106 927	112 000
Iran	2 267	85 733	88 000
Iraq	971	27 029	28 000
Ireland	1 727	58 273	60 000
Israel	1 511	78 489	80 000
Italy	24 281	1 391 719	1 416 000
Ivory Coast	-	16 000	16 000
Jamaica	-	16 000	16 000
Japan	23 634	2 136 366	2 160 000
Jordan	431	15 569	16 000
Kenya	-	16 000	16 000
Khmer Republic	431	15 569	16 000
Kuwait	-	32 000	32 000
Laos	431	15 569	16 000
Lebanon	540	19 460	20 000
Lesotho	-	16 000	16 000
Liberia	431	15 569	16 000
Libyan Arab Republic	431	27 569	28 000
Luxembourg	648	19 352	20 000
Madagascar	-	16 000	16 000
Malawi	-	16 000	16 000
Malaysia	1 835	38 165	40 000
Maldives	-	16 000	16 000
Mali	-	16 000	16 000
Malta	-	16 000	16 000
Mauritania	-	16 000	16 000
Mauritius	-	16 000	16 000
Mexico	7 662	344 338	352 000
Mongolia	-	16 000	16 000
Morocco	1 511	34 489	36 000
Nepal	431	15 569	16 000
Netherlands	10 900	461 100	472 000
New Zealand	4 533	123 467	128 000
Nicaragua	431	15 569	16 000
Niger	-	16 000	16 000
Nigeria	-	48 000	48 000
Norway	5 288	166 712	172 000
Oman	-	16 000	16 000
Pakistan	4 317	131 683	136 000
Panama	431	15 569	16 000
Paraguay	431	15 569	16 000
Peru	1 187	38 813	40 000
Philippines	4 640	119 360	124 000

## SCHEDULE 8 (concluded)

<u>Member States</u>	<u>Credit in connexion with transfer of surplus</u>	<u>Paid in cash</u>	<u>Total advance received</u>
	\$	\$	\$
Poland	14 784	549 216	564 000
Portugal	2 158	61 842	64 000
Qatar	-	16 000	16 000
Romania	3 669	140 331	144 000
Rwanda	-	16 000	16 000
Saudi Arabia	648	27 352	28 000
Senegal	-	16 000	16 000
Sierra Leone	-	16 000	16 000
Singapore	-	20 000	20 000
Somalia	-	16 000	16 000
South Africa	6 044	209 956	216 000
Spain	10 036	405 364	416 000
Sri Lanka	1 079	18 921	20 000
Sudan	648	15 352	16 000
Swaziland	-	16 000	16 000
Sweden	15 000	485 000	500 000
Syrian Arab Republic	576	15 424	16 000
Thailand	1 727	50 273	52 000
Togo	-	16 000	16 000
Trinidad and Tobago	-	16 000	16 000
Tunisia	540	15 460	16 000
Turkey	6 367	133 633	140 000
Uganda	-	16 000	16 000
Ukrainian Soviet Socialist Republic	19 425	728 575	748 000
Union of Soviet Socialist Republics	146 981	5 525 019	5 672 000
United Arab Emirates	-	16 000	16 000
United Kingdom of Great Britian and Northern Ireland	83 958	2 276 042	2 360 000
United Republic of Tanzania	-	16 000	16 000
United States of America	350 834	12 257 166	12 608 000
Upper Volta	-	16 000	16 000
Uruguay	1 296	26 704	28 000
Venezuela	5 396	158 604	164 000
Yemen	431	15 569	16 000
Yugoslavia	3 777	148 223	152 000
Zaire	-	16 000	16 000
Zambia	-	16 000	16 000
<b>Total (statement III)</b>	<b>1 025 092</b>	<b>39 770 908</b>	<b>40 096 000</b>



United Nations Special Account  
Investments as at 31 December 1973

	\$
Irving Trust Company -	
United Nations Deposit Account,	
5 per cent	1 757 503
	<hr/>
<b>Total (statement III)</b>	<b>1 757 503</b>
	<hr/> <hr/>

**SCHEDULE 10**

Special **account** for the proceeds from the sale of United Nations **bonds**

United Nations bonds outstanding and repayments as at 31 December 1973

A. <u>Member States</u> <sup>a/</sup>	<u>Bond no.</u>	<u>Unamortized</u>	<u>Amortized</u>	<u>Total bonds</u>
		\$	\$	<u>sold</u>
				\$
Afghanistan	26	15 525	9 475	25 000
Australia	11	2 484 000	1 516 000	4 000 000
Austria	60	593 100	306 900	900 000
Belgium	99	878 400	321 600	1 200 000
Burma	38	62 100	37 900	100 000
Cameroon	34	5 942	3 627	9 569
Canada	27	3 875 040	2 364 960	6 240 000
China <sup>b/</sup>	41	310 500	189 500	500 000
Cyprus	69	17 249	8 926	26 175
Denmark	3	1 552 500	947 500	2 500 000
Denmark	94	2 331 600	1 018 400	3 350 000
Egypt (£E 71,630.664)	84	183 058	85 247	268 305
Ethiopia	96	131 800	68 200	200 000
Finland	2	919 080	560 920	1 480 000
Ghana	74	65 900	34 100	100 000
Greece	22	6 210	3 790	10 000
Honduras	45	6 210	3 790	10 000
Iceland	4	49 680	30 320	80 000
India	49	1 318 000	682 000	2 000 000
Indonesia	21	124 200	75 800	200 000
Iran	55	164 750	85 250	250 000
Iran	86	174 000	760 000	250 000
Iraq	75	65 900	34 100	100 000
Ireland	12	186 300	113 700	300 000
Israel	5	124 200	75 800	200 000
Italy	6	5 564 160	3 395 840	8 960 000
Ivory Coast	24	37 260	22 740	60 000
Jamaica	68	13 180	6 820	20 000
Japan	52	3 295 000	1 705 000	5 000 000
Jordan	15	15 525	9 475	25 000
Jordan	70	32 950	17 050	50 000
Khmer Republic	80	3 295	1 705	5 000
Kuwait	19	621 000	379 000	1 000 000
Lebanon	37	5 136	3 135	8 271
Liberia	87	38 718	16 911	55 629
Liberia	90	100 482	43 889	144 371
Libyan Arab Republic	67	16 475	8 525	25 000
Luxembourg	44	62 100	37 900	100 000
Malaysia	100	211 140	128 860	340 000
Mali	66	13 180	6 820	20 000
Mauritania (CFA francs 621,000)	51	2 760	1 497	4 257
Morocco	39	173 880	106 120	280 000
Morocco	91	83 520	36 480	120 000
Netherlands	29	426 627	260 373	687 000
Netherlands	48	878 447	454 553	1 333 000

**SCHEDULE 10 (continued)**

<u>Member States</u>	<u>Bond No.</u>	<u>Unamortized</u>	<u>Amortized</u>	<u>Total bonds sold</u>
		\$	\$	\$
New Zealand (£ sterling 110,537.56)	13	261 318	174 086	435 404
New Zealand (£ sterling 47,071.43)	54	111 280	62 365	173 645
New Zealand (£ sterling 23,523.96)	58	55 612	31 166	86 778
New Zealand (£ sterling 23,535.71)	62	55 640	31 183	86 823
New Zealand (£ sterling 23,535.71)	63	55 640	31 182	86 822
Nigeria	42	621 000	379 000	1 000 000
Norway	1	1 117 800	682 200	1 800 000
Norway	93	2 714 400	1 185 600	3 900 000
Pakistan	50	329 500	170 500	500 000
Philippines	71	494 250	255 750	750 000
Saudi Arabia	65	13 180	6 320	20 000
Sierra Leone (£ sterling 6,210.00)	23	14 681	9 780	24 461
Sri Lanka (Sri Lanka rupees 74,520)	30	11 500	8 373	19 873
Sudan	8	31 050	18 950	50 000
Sweden	7	3 601 800	2 198 200	5 800 000
Sweden	92	6 034 320	2 635 680	8 670 000
Thailand	57	99 360	60 640	160 000
Togo	9	6 210	3 790	10 000
Trinidad and Tobago	79	5 766	2 984	8 750
Tunisia	14	301 185	183 815	485 000
Turkey	78	65 900	34 100	100 000
Uganda (£ sterling 2,352.44)	76	5 561	3 117	8 678
United Kingdom of Great Britain and Northern Ireland (£ sterling 2,660,240.97)	32	6 288 986	4 189 630	10 478 616
United Republic of Tanzania	72	1 845	955	2 800
United States of America	33	27 387 963	16 715 037	44 103 000
United States of America	43	9 668 871	5 900 969	15 569 840
United States of America	53	3 652 837	1 890 163	5 543 000
United States of America	64	4 516 840	2 337 242	6 854 082
United States of America	82	2 256 400	1 167 575	3 423 975
United States of America	88	535 488	233 891	769 379
Venezuela	52	197 700	102 300	300 000
Yugoslavia	47	62 100	37 900	100 000
Yugoslavia	56	65 900	34 100	100 000
<b>Total, Member States</b>		<u>97 881 962</u>	<u>56 075 541</u>	<u>153 957 503</u>
<b>B. Non-Member States</b>				
Germany, Federal Republic of <u>c/</u>	28	6 210 000	3 790 000	10 000 000
Germany, Federal Republic of <u>c/</u>	77	1 318 000	682 000	2 000 000
Republic of Korea	40	248 400	151 600	400 000
Republic of Viet-Nam	18	6 210	3 790	10 000
Switzerland	36	1 179 900	720 100	1 900 000
<b>Total, non-Member States</b>		<u>8 962 510</u>	<u>5 347 490</u>	<u>14 310 000</u>
<b>Total</b>		<u>106 844 472</u>	<u>61 423 031</u>	<u>168 267 503</u>

	<u>Total bonds</u> <u>sold</u> \$
<u>Add:</u>	
Exchange gain on the unamortized portion of bonds payable in currencies which were devalued in November 1967 and in August 1969:	
On bonds payable in Sterling	1 564 542
On bonds payable in Sri Lanka rupees	4 216
On bonds payable in CFA francs	372
Exchange gain or (loss) on the unamortized portion of bonds payable in currencies which were re- valued during 1972:	
On bonds payable in Sterling	135 020
On bonds payable in Sri Lanka rupees	1 488
On bonds payable in CFA francs	(274)
Exchange gain or (loss) on the unamortized portion of bonds payable in currencies which were re- valued during 1973:	
On bonds payable in Sterling	(48 231)
On bonds payable in Sri Lanka rupees	(378)
On bonds payable in CFA francs	(273)
On bonds payable in Egyptian pounds	(18 314)
	<u>1 638 175</u>
Total bonds sold (statement III)	<u><u>169 005 678</u></u>

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a/ The amount of the unamortized portion of the bonds payable in currencies other than United States dollars is shown in brackets.

b/ Restored to the People's Republic of China pursuant to General Assembly resolution 2758 (XXVI).

c/ The Federal Republic of Germany became a Member of the United Nations on 18 September 1973 (General Assembly resolution 3050 (XXVIII)).

United Nations General Fund  
Construction-in-progress as at 31 December 1973

ASSETS		LIABILITIES	
	\$		\$
Account for the major improvements to the United Nations Building, Santiago		Unliquidated obligations	
Due from United Nations General Fund		Appropriations for the construction:	
Obligations incurred		For 1969	659 000
Liquidated by disbursements	1 012 331	For 1970	409 500
Unliquidated	<u>6 117</u>	Appropriation for the preparation of detailed plans and specifications and related costs for a satellite building	
			<u>1 115 417</u>
Special account for major maintenance and improvements to the Palais des Nations, Geneva			
Investments		Accounts payable and sundry credits	
Accounts receivable and sundry debits		Unliquidated obligations	165 163
Due to United Nations General Fund		Loan from the Government of Switzerland	865 119
Obligations incurred		Appropriations for the construction:	674 763
Liquidated by disbursements		For 1967 through 1971	
Unliquidated	5 823 924	For 1972	3 260 000
	<u>865 149</u>	For 1973	1 238 000
		Interest earned	<u>6 741</u>
			<u>7 237 116</u>
Extension of conference facilities at the Palais des Nations, Geneva			
Cash at banks and on hand		Accounts payable and sundry credits	
Investments	89 210	Unliquidated obligations	2 475 666
Accounts receivable and sundry debits	1 875 000	Due to United Nations General Fund	2 872 192
Obligations incurred	493 318	Loan from the Government of Switzerland	1 762 927
Liquidated by disbursements		Gifts received from the Government of Switzerland	17 812 500
Unliquidated	33 523 454	Appropriations for the construction:	980 000
	<u>2 872 192</u>	For 1967 through 1971	
		For 1972	5 500 000
		For 1973	2 500 000
		Interest earned	<u>4 205 000</u>
			<u>38 853 174</u>
Account for the construction of the United Nations Building, Addis Ababa			
Cash at banks and on hand		Accounts payable	
Letters of credit	145 737	Unliquidated obligations	325 223
Accounts receivable and sundry debits	510 947	Appropriations for the construction:	572 446
Due from United Nations General Fund	534 294	For 1971	
Obligations incurred	1 063 983	For 1972	900 000
Liquidated by disbursements		For 1973	1 930 000
Unliquidated	2 100 262		<u>1 000 000</u>
	<u>572 446</u>		<u>3 830 000</u>
			<u>4 727 669</u>
Account for the construction of the United Nations Building, Bangkok			
Cash at banks and on hand		Accounts payable and sundry credits	
Due from United Nations General Fund	2 614 581	Unliquidated obligations	108 702
Obligations incurred	860 131	Cash contribution - Indonesia	2 732 950
Liquidated by disbursements		Appropriations for the construction:	5 000
Unliquidated	4 594 792	For 1971	
	<u>1 861 842</u>	For 1972	1 100 000
	<u>2 732 950</u>	For 1973	2 400 000
		Interest earned	<u>789</u>
		Exchange gain	<u>22 063</u>
			<u>8 069 504</u>

## B. SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)

## ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973

MEMBER STATES	UNPAID AS AT 31 DECEMBER 1972 \$	COLLECTIONS DURING 1973 \$	UNPAID AS AT 31 DECEMBER 1973 \$
<b>A. REMAINING ARREARS</b>			
AFGHANISTAN	29 499	-	29 499
ALGERIA	8 932	-	8 932
BOLIVIA	41 905	-	41 905
CAMEROON	1 689	-	1 689
CENTRAL AFRICAN REPUBLIC	2 256	-	2 256
CHAD	8 386	-	8 386
CHILE	165 903	-	165 903
CONGO	9 249	-	9 249
DAHOMY	5 530	-	5 530
DOMINICAN REPUBLIC	22 898	-	22 898
ECUADOR	10 129	-	10 129
EL SALVADOR	7 411	-	7 411
GUINEA	19 410	-	19 410
HAITI	25 661	-	25 661
IRAQ	100 407	-	100 407
IVORY COAST	1 689	-	1 689
KHMER REPUBLIC	1 689	-	1 689
LEBANON	19 850	-	19 850
LIBYAN ARAB REPUBLIC	1 689	-	1 689
MALI	5 469	-	5 469
MEXICO	679 491	-	679 491
NIGER	1 906	-	1 906
PANAMA	15 648	-	15 648
PARAGUAY	31 661	-	31 661
PERU	77 441	-	77 441
PHILIPPINES	15 631	-	15 631
SENEGAL	9 814	-	9 814
SIERRA LEONE	2 469	-	2 469
SOMALIA	11 191	-	11 191
SOUTH AFRICA	15 485	-	15 485
THAILAND	9 026	-	9 026
UGANDA	9 589	-	9 589
URUGUAY	54 388	-	54 388
VENEZUELA	32 298	-	32 298
YUGOSLAVIA	7 598	-	7 598
SUBTOTAL	1 463 287	-	1 463 287

SCHEDULE 12 (CONTINUED)

MEMBER STATES	UNPAID AS AT 31 DECEMBER 1972 \$	COLLECTIONS DURING 1973 \$	UNPAID AS AT 31 DECEMBER 1973 \$
BURUNDI	11 278	-	11 278
EGYPT	351 946	-	351 946
RWANDA	11 278	-	11 278
SPAIN	1 089 981	-	1, 089 981
SUDAN	89 332	-	85 332
SYRIAN ARAB REPUBLIC	46 654	-	46 654
TOGO	16 174	-	16 174
UPPER VOLTA	19 936	-	19 936
YEMEN	45 299	-	45 299
SUBTOTAL	1 681 878	-	1 681 878

C. OTHER MEMBERS WITH UNPAID BALANCES REPRESENTING THE  
ADDITIONAL 25 PERCENT ASSESSMENTS FOR  
RESERVE REQUIREMENT

AUSTRALIA	63 227	-	63 227
BELGIUM	144 583	-	144 583
FRANCE	765 655	-	765 655
SOUTH AFRICA	65 377	-	65 377
SUBTOTAL	1 038 842	-	1 038 842

D. OTHER MEMBERS WITH UNPAID BALANCES REPRESENTING  
DIFFERENCE BETWEEN ASSESSMENT AND CONTRIBUTION  
CALCULATED ON REVISED COST ESTIMATES FOR 1967  
(GENERAL ASSEMBLY RESOLUTION 2304 (XXII))

UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	283 299	-	283 299
UNITED STATES OF AMERICA	1 188 096	-	1 188 096
SUBTOTAL	1 471 395	-	1 471 395

E. MEMBERS THAT HAVE INDICATED THEY WILL NOT CONTRIBUTE

ALBANIA	45 299	-	45 299
BULGARIA	181 155	-	181 155
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	911 964	-	911 964
CUBA	249 811	-	249 811
CZECHOSLOVAKIA	1 814 845	-	1 814 845
HUNGARY	898 298	-	898 298
JORDAN	45 299	-	45 299
MONGOLIA	12 387	-	12 387
POLAND	2 528 364	-	2 528 364

SCHEDULE 12 (CONCLUDED)

MEMBER STATES	UNPAID AS AT		COLLECTIONS		UNPAID AS AT	
	31 DECEMBER 1972		DURING 1973		31 DECEMBER 1973	
	\$		\$		\$	
E. MEMBERS THAT HAVE INDICATED THEY WILL NOT CONTRIBUTE						
ROMANIA	682 212		-		682 212	
SAUDI ARABIA	74 890		-		74 890	
UKRAINIAN SOVIET SOCIALIST REPUBLIC	3 476 580		-		3 476 580	
UNION OF SOVIET SOCIALIST REPUBLICS	27 665 631		-		27 665 631	
SUBTOTAL	38 586 735		-		38 586 735	
GRAND TOTAL	44 242 137		-		44 242 137	



## C. UNITED NATIONS EMERGENCY FORCE (1973)

ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973

<u>MEMBER STATES</u>	<u>NET AMOUNT ASSESSED FOR 1973</u>		<u>COLLECTIONS</u>		<u>UNPAID AS AT</u>	
	<u>GENERAL ASSEMBLY RESOLUTION</u>		<u>DURING 1973</u>		<u>31 DECEMBER 1973</u>	
	\$		\$		\$	
	3101 (XXVIII)					
AFGHANISTAN	600		-		600	
ALBANIA	1 202		-		1 202	
ALGERIA	4 810		-		4 810	
ARGENTINA	49 900		-		49 900	
AUSTRALIA	432 000		-		432 000	
AUSTRIA	168 000		-		168 000	
BAHAMAS	1 202		-		1 202	
BAHRAIN	1 202		-		1 202	
BARBADOS	1 202		-		1 202	
BELGIUM	315 000		-		315 000	
BHUTAN	600		-		600	
BOLIVIA	1 202		-		1 202	
BOTSWANA	600		-		600	
BRAZIL	46 293		-		46 293	
BULGARIA	8 417		-		8 417	
BURMA	1 804		-		1 804	
BURUNDI	600		-		600	
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	138 000		-		138 000	
CAMEROON	1 202		-		1 202	
CANADA	954 000		500 000		454 000	
CENTRAL AFRICAN REPUBLIC	1 202		-		1 202	
CHAD	600		-		600	
CHILE	8 417		-		8 417	
CHINA	1 906 982		-		1 906 982	
COLOMBIA	9 619		-		9 619	
CONGO	1 202		-		1 202	
COSTA RICA	1 202		-		1 202	
CUBA	6 613		-		6 613	
CYPRUS	1 202		-		1 202	
CZECHOSLOVAKIA	267 000		-		267 000	
DAHOMY	600		-		600	
DEMOCRATIC YEMEN	600		-		600	
DENMARK	189 000		82 014		106 986	
DOMINICAN REPUBLIC	1 202		-		1 202	
ECUADOR	1 202		-		1 202	
EGYPT	7 214		-		7 214	
EL SALVADOR	1 202		-		1 202	
EQUATORIAL GUINEA	1 202		-		1 202	
ETHIOPIA	600		-		600	
FIJI	1 202		-		1 202	
FINLAND	126 000		-		126 000	
FRANCE	2 031 803		-		2,031 803	
GABON	1 202		-		1 202	
GAMBIA	1 202		-		1 202	
GERMAN DEMOCRATIC REPUBLIC	366 000		-		366 000	
GERMANY, FEDERAL REPUBLIC OF	2 130 000		2 130 000		-	

## UNITED NATIONS EMERGENCY FORCE (1973)

## ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973

MEMBER STATES	NET AMOUNT ASSESSED FOR 1973 GENERAL ASSEMBLY RESOLUTION 5101 (XXVIII)		COLLECTIONS DURING 1973		UNPAID AS AT 31 DECEMBER 1973	
	\$		\$		\$	
GHANA	2 405		-		2 405	
GREECE	19 239		-		19 239	
GUATEMALA	1 304		-		1 804	
GUINEA	600		-		600	
GUYANA	1 202		-		1 202	
HAITI	600		-		600	
HONDURAS	1 202		-		1 202	
HUNGARY	19 840		-		19 840	
ICELAND	6 000		-		6 000	
INDIA	72 144		-		72 144	
INDONESIA	11 424		-		11 424	
IRAN	12 025		-		12 025	
IRAQ	3 006		-		3 006	
IRELAND	45 000		-		45 000	
ISRAEL	12 626		-		12 626	
ITALY	1 080 000		-		1 080 000	
IVORY COAST	1 202		-		1 202	
JAMAICA	1 202		-		1 202	
JAPAN	2 145 000		-		2 145 000	
JORDAN	1 202		-		1 202	
KENYA	1 202		-		1 202	
KHMER REPUBLIC	1 202		-		1 202	
KUWAIT	5 411		-		5 411	
LAOS	600		-		600	
LEBANON	1 804		-		1 804	
LESOTHO	600		-		600	
LIBERIA	1 202		-		1 202	
LIBYAN ARAB REPUBLIC	6 613		-		6 613	
LUXEMBOURG	12 000		-		12 000	
MADAGASCAR	1 202		-		1 202	
MALAWI	600		-		600	
MALAYSIA	4 208		-		4 208	
MALDIVES	600		-		600	
MALI	600		-		600	
MALTA	1 202		-		1 202	
MAURITANIA	1 202		-		1 202	
MAURITIUS	1 202		-		1 202	
MEXICO	51 703		-		51 703	
MONGOLIA	1 202		-		1 202	
MOROCCO	3 607		-		3 607	
NEPAL	600		-		600	
NETHERLANDS	372 000		366 000		6 000	
NEW ZEALAND	84 000		-		84 000	
NICARAGUA	1 202		-		1 202	
NIGER	600		-		600	
NIGERIA	6 012		-		6 012	

## UNITED NATIONS EMERGENCY FORCE (1973)

## ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973

MEMBER STATES	NET AMOUNT ASSESSED FOR 1973 GENERAL ASSEMBLY RESOLUTION 3101 (XXVIII)	COLLECTIONS DURING 1973	UNPAID AS AT 31 DECEMBER 1973
	\$	\$	\$
NORWAY	129 000	61 728	67 272
OMAN	1 202	-	1 202
PAKISTAN	8 417	-	8 417
PANAMA	1 202	-	1 202
PARAGUAY	1 202	-	1 202
PERU	4 208	-	4 208
PHILIPPINES	10 821	-	10 821
POLAND	378 000	-	378 000
PORTUGAL	45 000	-	45 000
QATAR	1 202	-	1 202
ROMANIA	18 037	-	18 037
RWANDA	600	-	600
SAUDI ARABIA	3 607	-	3 607
SENEGAL	600	-	600
SIERRA LEONE	1 202	-	1 202
SINGAPORE	2 405	-	2 405
SOMALIA	600	-	600
SOUTH AFRICA	150 000	-	150 000
SPAIN	59 519	-	59 519
SRI LANKA	1 804	-	1 804
SUDAN	600	-	600
SWAZILAND	1 202	-	1 202
SWEDEN	390 000	-	390 000
SYRIAN ARAB REPUBLIC	1 202	-	1 202
THAILAND	6 613	-	6 613
TOGO	1 202	-	1 202
TRINIDAD AND TOBAGO	1 202	-	1 202
TUNISIA	1 202	-	1 202
TURKEY	17 436	-	17 436
UGANDA	600	-	600
UKRAINIAN SOVIET SOCIALIST REPUBLIC	513 000	-	513 000
UNION OF SOVIET SOCIALIST REPUBLICS	4 497 010	-	4 497 010
UNITED ARAB EMIRATES	1 202	-	1 202
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	1 841 105	243 902	1 597 203
UNITED REPUBLIC OF TANZANIA	600	-	600
UNITED STATES OF AMERICA	8 668 100	-	8 668 100
UPPER VOLTA	600	-	600
URUGUAY	3 607	-	3 607
VENEZUELA	19 239	-	19 239
YEMEN ARAB REPUBLIC	600	-	600
YUGOSLAVIA	20 441	-	20 441
ZAIRE	1 202	-	1 202
ZAMBIA	1 202	-	1 202
	30 000 000	3 383 644	26 616 356

United Nations Emergency Force (1973)  
Obligations incurred for the period ended 31 December 1973

	Allotments Issued a/ \$	Obligations incurred		
		Disbursements \$	Unliquidated obligations \$	Total \$
<u>Personnel services</u>				
Salaries and wages	780 000	107 041	-	107 041
Payroll of local staff	135 000	16 788	-	16 788
Common staff costs	225 000	9 600	-	9 600
Travel and subsistence of staff	360 000	166 064	34 757	200 821
Travel and subsistence of military personnel	-	184 210	-	184 210
Total personnel services	1 500 000	483 703	34 757	518 460
<u>Equipment and supplies</u>				
Maintenance and operation of transportation equipment	1 500 000	27 009	-	27 009
Operation and rental of aircraft	1 000 000	145 191	-	145 191
Freight and cartage	250 000	134 578	49 063	183 641
Miscellaneous supplies and services	750 000	1 055 278	447 011	1 502 289
Stationery and office supplies	-	16 771	2 136	18 907
Purchase of motor transport and heavy mobile equipment	1 400 000	-	-	-
Purchase of miscellaneous operational equipment	500 000	568 998	328 111	897 109
Total equipment and supplies	5,400 000	1 947 825	826 321	2 774 146
<u>Other</u>				
Extra and extraordinary costs of Governments providing contingents	19 700 000	-	-	-
Rental of premises	300 000	39 968	-	39 968
Communications	100 000	10 265	5 000	15 265
Rotation of contingents	-	99 328	100	99 428
Rations	2 000 000	59 090	-	59 090
Contingencies	1 000 000	-	-	-
Total other	23 100 000	208 651	5 100	213 751
Total (statement V)	30 000 000	2 640 179	866 178	3 506 357

a/ For the period 25 October 1973 to 24 April 1974.

D. AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1973

<u>MEMBER STATES</u>	<u>UNPAID AS AT 31 DECEMBER 1972</u> \$	<u>COLLECTIONS DURING 1973</u> \$	<u>UNPAID AS AT 31 DECEMBER 1973</u> \$
<u>A. REMAINING ARREARS</u>			
AFGHANISTAN	37 503	-	37 603
BOLIVIA	34 833	-	34 833
BRAZIL	248 838	-	248 838
CENTRAL AFRICAN REPUBLIC	6 589	-	6 589
CHAD	9 832	-	9 832
CONGO	9 938	-	9 938
DAHOMY	6 994	-	6 994
ECUADOR	4 120	-	4 120
EGYPT	48 387	-	48 387
EL SALVADOR	3 349	-	3 349
GUATEMALA	38 209	-	38 209
GUINEA	9 938	-	9 938
HONDURAS	5 677	-	5 677
IRAQ	22 362	-	22 362
LEBANON	12 108	-	12 108
MALI	24 259	-	24 259
PARAGUAY	24 229	-	24 229
SENEGAL	20 418	-	20 418
SOMALIA	17 445	-	17 445
SUDAN	5 860	-	5 860
UPPER VOLTA	14 145	-	14 145
YUGOSLAVIA	333 269	-	333 269
SUBTOTAL	938 402	-	938 402
<u>B. OTHER MEMBERS THAT HAVE MADE NO PAYMENTS</u>			
BURUNDI	10 471	-	10 471
CHILE	224 847	-	224 847
DOMINICAN REPUBLIC	54 503	-	54 503
HAITI	33 916	-	33 916
MAURITANIA	17 215	-	17 215
MEXICO	786 193	-	786 193
NICARAGUA	33 916	-	33 916
PANAMA	33 916	-	33 916
PERU	89 183	-	89 183
PORTUGAL	201 673	-	201 673
RWANDA	10 471	-	10 471
SAUDI ARABIA	69 487	-	69 487
SOUTH AFRICA	1 503 337	-	1 503 337
SPAIN	985 159	-	985 159

SCHEDULE 15 (CONCLUDED)

MEMBER STATE:	UNPAID AS AT 31 DECEMBER 1972 \$	COLLECTIONS DURING 1973 \$	UNPAID AS AT 31 DECEMBER 1973 \$
SYRIAN ARAB REPUBLIC	20 379	-	20 379
TOGO	25 324	-	25 324
UGANDA	10 471	-	10 471
URUGUAY	97 662	-	97 662
YEMEN	43 602	-	43 602
SUBTOTAL	4,251 725	-	4,251 725

B. OTHER MEMBERS THAT HAVE MADE NO PAYMENTS

SYRIAN ARAB REPUBLIC  
TOGO  
UGANDA  
URUGUAY  
YEMEN

SUBTOTAL

C. MEMBERS THAT HAVE INDICATED THEY WILL NOT CONTRIBUTE

ALBANIA	43 602	-	43 602
BULGARIA	190 746	-	190 746
BYELDRUSSIAN SOVIET SOCIALIST REPUBLIC	1 357 881	-	1 357 881
CUBA	260 259	-	260 259
CZECHOSLOVAKIA	2 759 408	-	2 759 408
FRANCE	17 031 152	-	17 031 152
HUNGARY	995 024	-	995 024
JORDAN	43 602	-	43 602
MONGOLIA	17 215	-	17 215
POLAND	2 466 010	-	2 466 010
ROMANIA	641 015	-	641 015
UKRAINIAN SOVIET SOCIALIST REPUBLIC	5 185 697	-	5 185 697
UNION OF SOVIET SOCIALIST REPUBLICS	39 223 085	-	39 223 085
SUBTOTAL	70 214 696	-	70 214 696
GRAND TOTAL	75 404 823	-	75 404 823

E. Technical Programmes financed under Part V of the United Nations Budget, United Nations Development Programme and extra-budgetary trust funds:  
executed by the United Nations, the United Nations Industrial Development Organization and the United Nations Conference on Trade and Development

Regular programme project costs

Commitments incurred for the year ended 31 December 1973

SCHEDULE 15

Country or Territory	Liquidated by disbursements		Unliquidated		Total Commitments	
	United Nations	UNIDO	United Nations	UNIDO	United Nations	UNIDO
	\$	\$	\$	\$	\$	\$
Afghanistan	1 126	-	(972)	3 900	154	2 900
Algeria	19 591	19 376	-	780	19 591	20 156
Argentina	5 176	1 195	3 700	4 105	8 876	5 200
Barbados	-	-	-	2 800	-	2 800
Bolivia	-	6 602	-	11 202	-	17 804
Brazil	1 516	-	-	23 200	1 516	23 200
Burma	-	-	-	6 500	-	6 500
Burundi	-	4 250	2 300	950	2 300	5 200
Central African Republic	106 634	-	76 051	-	182 685	-
Chile	-	4 172	-	2 082	-	6 254
Colombia	915	-	1 300	-	2 215	-
Congo	-	-	-	3 800	-	3 800
Costa Rica	-	252	-	1 300	-	1 552
Cuba	-	1 933	-	22 167	-	24 100
Cyprus	-	20 945	-	-	-	20 945
Dahomey	40 001	-	67 887	-	107 888	-
Democratic Yemen	55 004	642	51 881	1 158	106 885	1 800
Dominican Republic	-	-	-	3 700	-	3 700
Ecuador	4 023	-	(178)	-	3 845	4 884
Egypt	-	4 884	1 800	5 900	1 800	11 762
Gambia	9 994	5 862	-	-	9 994	2 551
Ghana	-	2 551	-	4 200	2 000	4 200
Greece	-	-	2 000	2 451	-	3 800
Guatemala	-	1 349	-	-	-	-
Haiti	3 206	-	512	-	3 718	3 700
Honduras	73 658	-	524 146	3 700	597 804	-
Hong Kong	17 882	-	86 709	-	104 591	-
Hungary	-	-	2 900	-	2 900	-
Iceland	-	-	-	4 800	-	4 800
India	14 374	-	-	-	14 374	-
Iran	-	9 296	2 100	34 721	2 100	44 017
Iraq	2 582	3 073	-	14 677	2 582	17 750
Israel	-	1 373	-	11 338	-	12 711
Ivory Coast	-	1 264	-	5 835	-	7 099
Jordan	-	-	-	3 700	-	3 700
Kenya	1 521	-	579	1 200	2 100	1 200
Khmer Republic	-	-	1 850	-	1 850	-
Kuwait	-	2 840	-	8 900	-	11 740
Laos	-	-	-	2 200	-	2 200
Lebanon	37 320	-	27 727	11 400	65 047	11 400
Madagascar	-	684	-	-	-	684
Malawi	3 160	-	-	8 135	3 160	8 135
Malaysia	1 665	-	(87)	-	1 578	-
Mali	-	-	1 750	-	1 750	-
	3 367	-	-	1 900	3 367	1 900

SCHEDULE 16 (continued)

Country or Territory	Liquidated by disbursements		Unliquidated		Total Commitments	
	United Nations	UNIDO	United Nations	UNIDO	United Nations	UNIDO
	\$	\$	\$	\$	\$	\$
Malta	-	1 383	-	1 075	-	2 458
Mauritius	2 000	-	-	-	3 000	-
Mexico	-	237	-	8 763	-	9 000
Morocco	-	23 772	-	1,278	-	25 050
Namibia	25 000	-	-	-	25 000	-
Nepal	56 727	-	10 530	9 370	67 257	9 370
Nicaragua	-	2 022	-	-	-	2 022
Niger	63 846	-	168 277	-	232 123	-
Nigeria	-	16 567	-	1 553	-	18 120
Pakistan	1 350	19 771	-	-	1 350	19 771
Papua New Guinea	-	1 508	-	2 792	-	4 300
Paraguay	-	2 447	2 200	507	2 200	2 954
Peru	-	-	1 700	-	1 700	-
Philippines	-	5 792	3 000	15 450	3 000	21 242
Poland	-	-	-	4 300	-	4 300
Portuguese Territories	25 000	-	-	-	25 000	-
Republic of Korea	-	5 796	-	2 553	-	8 349
Republic of Viet-Nam	-	-	-	10 700	-	10 700
Rhodesia	25 000	-	-	-	25 000	-
Romania	-	5 598	-	428	-	6 026
Rwanda	57 076	-	196 365	-	253 441	-
Saudi Arabia	-	-	-	8 400	-	8 400
Senegal	-	4 219	-	600	-	4 819
Singapore	-	-	-	7 400	-	7 400
Somalia	-	1 124	-	8 692	-	9 816
South Africa	25 000	-	-	-	25 000	-
Sri Lanka	-	4 285	-	12 815	-	17 100
Sudan	-	2 896	1 608	11 804	1 608	14 700
Swaziland	-	2 181	-	319	-	2 500
Sweden	-	-	1 600	-	1 600	-
Syrian Arab Republic	-	-	1 700	8 400	1 700	8 400
Thailand	6 533	2 962	3 000	13 338	9 533	16 300
Togo	-	-	-	11 000	-	11 000
Tonga	-	-	1 000	-	1 000	-
Trinidad and Tobago	5 793	-	-	-	5 793	-
Tunisia	-	-	-	3 200	-	3 200
Turkey	-	2 006	-	9 450	-	11 456
Uganda	43 068	-	42 511	-	85 579	-
United Republic of Tanzania	2 442	-	1 524	-	3 966	-
Upper Volta	82 171	-	63 929	-	146 100	-
Uruguay	6 312	2 443	2 645	157	8 957	2 600
Venezuela	-	-	5 800	2 700	5 800	2 700
Western Samoa	-	-	3 700	-	3 700	-



SCHEDULE 16 (concluded)

Country or Territory	Liquidated by disbursements		Unliquidated		Total Commitments	
	United Nations	UNIDO	United Nations	UNIDO	United Nations	UNIDO
	\$	\$	\$	\$	\$	\$
Yemen	63 878	-	200 428	-	264 306	-
Yugoslavia	-	-	-	2 350	-	2 350
Zaire	-	-	-	6 600	-	6 600
Zambia	-	-	-	4 400	-	4 400
Subtotal	694 911	199 552	1 565 472	383 095	2 460 383	382 647
<u>Regional</u>						
Africa	538 085	113 648	317 969	22 853	855 154	136 501
Asia and the Far East	341 843	112 552	171 114	11 465	512 957	124 017
Europe, Mediterranean and the Middle East	216 031	35 122	101 089	13 737	317 120	48 859
Latin America and the Caribbean	263 861	58 422	156 347	1 445	420 208	59 867
Interregional	1 027 552	408 843	630 578	88 363	1 658 130	497 206
Global	-	19 836	-	3 200	-	23 036
Subtotal	2 387 372	748 423	1 376 197	141 063	3 763 569	889 486
Total	3 282 283	947 975	2 941 669	524 158	6 223 952	1 472 133

Technical programmes financed under trust funds  
Status of funds as at 31 December 1975

1. Projects administered by the United Nations		Unencumbered balance at 1 January 1973	Receipts	Total a/ available in 1973	Commitments incurred		Unencumbered balance at 31 Dec. 1973
Projects financed by recipient Governments					Liquidated by disbursements	Unliquidated at 31 Dec. 1973	
Source of financing	Purpose	\$	\$	\$	\$	\$	\$
Botswana	Systems analyst	-	-	-	2 150	-	(2 150)
Cameroon	Seminar on promotion of harmonious race relations	(4 999)	-	(4 999)	-	(6 524)	(4 999)
Costa Rica	Groundwater survey	-	9 461	9 461	6 202	-	3 259
Denmark	Seminar on financing of housing and urban development in Asia and the Far East (Copenhagen, 28 August-9 September 1972)	(7 007)	8 597	1 590	22 803	(27 000)	(1 345)
Denmark	Interregional seminar on problems of early school-leavers, Denmark, April 1973	-	70 000	70 000	52 490	-	3 792
Denmark	Interregional seminar on housing	-	70 000	70 000	35 065	-	9 436
Ecuador	Public finance	(886)	-	(886)	-	-	(886)
France	Human rights seminar on intolerance and means of combating it (Nice, 24 August-6 September 1971)	(1 346)	-	(1 346)	-	(1 799)	453
France	Human rights seminar on the participation of women in economic life (Gabon, 27 July-7 August 1971)	277	263	540	-	(1 139)	540
Gabon	Seminar on government auditing	-	7 500	7 500	8 552	-	(1 421)
Germany, Federal	Geothermal energy	-	5 522	5 522	3 521	-	2 306
Republic of Greece	Sugar production	(1 740)	-	(1 740)	-	-	(1 740)
Haiti	Asian Statistical Institute	-	-	-	-	(5 000)	-
Iran	Orthotic/Prosthetic Workshops (Iran)	-	48 000	48 000	-	-	48 000
Iraq	Industrial planning	(4 691)	4 691	-	-	-	-
Iraq	Prosthetics adviser	3 480	-	3 480	-	-	3 480
Israel	United Nations Research and Training Programme in Regional Development (Nagoya, Japan)	332 472	661 696	994 168	518 568	(76 107)	278 334
Japan	Population	1 319	-	1 319	-	-	1 319
Kuwait	City planning and sewage	2 167	-	2 167	5 245	(366)	(2 712)
Kuwait	Inventory and storage management	(7 636)	38 219	30 583	30 928	(6 288)	(1 122)
Kuwait	Statistics	(211)	73 012	72 801	42 340	-	17 278
Kuwait	Water resources development centre	-	137 826	137 826	60 509	-	55 008
Kuwait	Population census and surveys	-	35 155	35 155	8 285	-	26 716
Kuwait	Statistics	(49 092)	49 092	-	-	-	-
Libyan Arab Republic	Social development	(1 030)	1 030	-	-	-	-
Libyan Arab Republic	Public administration	(9 750)	8 137	(1,613)	-	(1,613)	-
Libyan Arab Republic	Economist	1 276	(1 276)	-	-	-	-
Libyan Arab Republic	Municipal planning team	40 103	(40 103)	-	-	-	-
Libyan Arab Republic	Mapping and surveying	4 889	(4 889)	-	-	-	-
Libyan Arab Republic	Economic planning	5 191	(5 191)	-	-	-	-
Libyan Arab Republic	Social services	11 570	(11 570)	-	-	-	-
Libyan Arab Republic	Pension law and public administration	(652)	652	-	-	-	-
Libyan Arab Republic	Tourism	8 276	(8 276)	-	-	-	-
Netherlands	Fellowships for Netherlands nationals in social welfare fields	(15 188)	-	(15 188)	(135)	(969)	(14 084)
Saudi Arabia	Natural resources development and power	3 200	(3 200)	-	-	-	-
Saudi Arabia	Highways	(5 941)	15 330	109 389	177 506	(138 862)	130 388
Saudi Arabia	Statistics	(204)	208	-	3 094	(96)	2 988
Saudi Arabia	Legal adviser	57 417	-	57 417	-	(1 027)	53 589
Saudi Arabia	Trade promotion and marketing	(4 975)	-	(4 975)	-	-	(4 975)
Trinidad and Tobago	Natural resource development and power	12 773	-	12 773	526	(1 978)	14 225
Trinidad and Tobago	Public finance	(391)	391	-	-	-	-

Source of financing	Purpose	Unencumbered balance at 1 January 1973	Receipts	Total available in 1973	Liquated by disbursements	Commitments incurred		Unencumbered balance at 31 Dec. 1973
						Unliquidated at 31 Dec. 1973	Unliquidated at 31 Dec. 1972	
		\$	\$	\$	\$	\$	\$	\$
Trinidad and Tobago	Interregional seminar on development of mineral resources of the continental shelf (Part of Spain, Trinidad, 5-16 April 1971)	-	(563)	292	7 026	12 985	(20 010)	1 (1)
Trinidad and Tobago	Tax law adviser	855	(980)	-	292	-	-	292
Trinidad and Tobago	Social planning	980	-	-	-	-	-	-
Turkey	United Nations seminar on the status of women and family planning (Turkey, 11-24 July 1972)	(151)	151	-	214	4 576	(4 790)	-
Venezuela	Public finance	1 606	(1 606)	-	-	-	(2 447)	2 447
Venezuela	Social defence	2 905	(2 905)	-	-	-	-	-
	Subtotal	374 862	1 264 374	1 639 236	990 087	485 564	(286 175)	1 179 476
								459 760
Associate Experts								
Belgium	Various fields in several countries	(55 512)	277 606	222 094	162 869	64 201	(49 446)	177 624
Belgium	Funds held in suspense pending instructions from the Government for utilization	20 686	(13 444)	7 242	-	-	-	7 242
Denmark	Various fields in several countries	(10 856)	286 802	275 946	96 032	16 658	(9 405)	172 661
Finland	Various fields in several countries	7 888	112 428	120 316	129 489	53 007	(44 776)	137 720
Germany, Federal	Various fields in several countries	(12 543)	322 888	310 345	293 190	120 646	(100 930)	312 906
Germany, Federal	Funds held in suspense pending instructions from the Government for utilization	19 063	9 211	28 274	-	-	-	28 274
Republic of	Various fields in several countries	(283 372)	493 946	210 574	698 593	269 072	(247 200)	720 465
Netherlands	Funds held in suspense pending instructions from the Government for utilization	25 149	(438)	24 711	-	-	-	24 711
Netherlands	Hydrogeologists', Sierra Leone	-	38 479	38 479	-	-	-	38 479
Norway	Various fields in several countries	(25 129)	213 969	188 840	231 170	56 636	(135 463)	36 497
Sweden	Funds held in suspense pending instructions from the Government for utilization	35 161	(13 410)	21 751	-	-	-	21 751
Sweden	Subtotal	(279 465)	1 728 037	1 448 572	1 611 343	580 220	(587 220)	1 604 343
								(155 771)
Other projects financed by donor Governments								
Austria	Interregional seminar on government auditing (Baden, Austria, 3-14 May 1971)	-	-	-	(517)	937	(937)	517
Austria	Second interregional seminar on government auditing, Vienna	-	6 000	6 000	6 541	-	-	(541)
Cyprus	Seminar on special problems relating to human rights in developing countries	1 689	(1 689)	-	-	-	-	-
Denmark	Interregional training course for instructors in prosthetics (Rungsted, Denmark, 30 August-25 September 1971)	(127)	-	(127)	-	12 348	(12 348)	(127)
Denmark	African meeting on housing administration seminar (19 September-2 October 1971)	(4)	-	(4)	1 840	2 760	(2 760)	(1 840)
Denmark	1967 Seminar on prefabrication of houses for Latin America	(1 045)	-	(1 045)	-	3 137	(4 463)	281
Denmark	Statistical fellowship in Africa	2 415	-	2 415	-	-	-	2 415
Denmark	Group training course in community development in rural areas	839	-	839	-	-	-	839
Denmark	United Nations African regional seminar on national youth policies	(10 385)	-	(10 385)	3 643	-	(903)	(13 125)
Denmark	Second roving seminar on modular co-ordination in the building industry	15 075	4 744	19 819	2 492	17 377	-	(50)
Denmark	Interregional seminar on the use of research as a basis of social defence policy and planning	(786)	64 820	64 034	25 055	32 886	(136)	57 805
Denmark	Fourth United Nations rural development seminar for senior personnel	-	77 038	77 038	71 791	7 896	-	(2 649)

SCHEDULE 17 (continued)

Source of financing	Purpose	Unencumbered balance at 1 January 1973	Receipts	Total available in 1973	Liquidated by disbursements	Commitments incurred		Unencumbered balance at 31 Dec. 1973
						Unliquidated at 31 Dec. 1973	Unliquidated at 31 Dec. 1972	
Germany, Federal Republic of	Lecturer for Asian Institute for Training and Research in Statistics	(2 378)	-	(2 378)	4 418	2 353	(2 353)	4 418 (6 796)
Germany, Federal Republic of	Eastern Caribbean assistance in physical planning	(15 195)	31 764	16 569	14 760	9 265	(7 300)	16 725 (156)
Netherlands	Training programme for social welfare personnel, Saigon, Republic of Viet-Nam	(8 255)	-	(8 255)	4 793	241	(272)	4 762 (13 017)
Netherlands	Fellowships at the Asian Statistical Institute	11 447	8 709	20 156	5 498	7 800	-	13 298 6 858
Netherlands	Social welfare	(3 218)	6 503	3 285	5 980	1 411	-	7 391 (4 106)
Netherlands	United Nations Development Advisory Team	(2 790)	-	(2 790)	-	-	(2 790)	(2 790)
Saudi Arabia	Travel of advisers and UNESOB staff to East Arabia	(32)	-	(32)	-	-	-	(32)
Sweden	Interregional advisers in the field of social defence	1 404	-	1 404	-	-	(1 781)	(1 781) 3 185
USSR - Technopromexport	Interpreters accompanying experts in various fields from the Union of Soviet Socialist Republics	(249 050)	193 731	(55 319)	95 257	35 861	(55 244)	75 874 (131 193)
USSR - Technopromexport	Funds held in suspense to be applied to deficits in above projects when specific instructions for application are received	7 406	-	7 406	-	-	-	- 7 406
Zambia	Human rights seminar on the realization of economic and social rights	4 720	-	4 720	-	-	-	4 720
	Subtotal	(248 270)	391 620	143 350	241 551	134 272	(91 287)	284 536 (141 186)
Other funds-in-trust	Purpose							
Funds-in-trust programme for Zaïre	Various fields	87 050	299 879	346 929	345 651	14 498	(61 142)	299 007 47 922
Fund of the United Nations for the Development of West Irian	Various fields	666 394	886 564	1 552 958	1 273 098	437 223	(1 071 397)	638 924 914 034
United Nations Fund for Population Activities	Various population activities	4 560 008	14 864 280	19 424 288	5 958 376	5 309 219	(2 175 340)	9 092 255 10 332 033
Swedish Trust Fund for Operational Assistance to Lesotho and Swaziland	Various fields	302 075	8 190	310 265	107 291	35 884	(27 984)	115 191 195 074
Ford Foundation	Latin American Demographic Centre (CELADE)	146 891	-	146 891	71 708	34	-	71 742 75 149
Trust Fund for Development Planning and Projection	Interdisciplinary advisory teams	889	-	889	-	-	-	- 889
Trust Fund for Development Planning and Projection	Water-supply review mission	(2 378)	-	(2 378)	-	160	(160)	- (2 378)
International Bank for Reconstruction and Development	Fellowship in highway development	10 602	-	10 602	-	-	-	- 10 602
The Population Council, Inc.	Support programme on rural fertility study (December 1971)	7 826	-	7 826	1 151	634	(533)	1 253 6 573
The Population Council, Inc.	Demographic training centre, Egypt	49 260	-	49 260	25 539	8 677	-	32 216 17 044
The Population Council, Inc.	Analysis and publication of comparative rural fertility studies	(1 566)	-	(1 566)	57	-	-	57 (1 623)
The Population Council, Inc.	Study of incidence and circumstances of induced abortion in several Latin American countries (CELADE)	3 559	-	3 559	1 738	-	(1 061)	677 2 882

Source of financing	Purpose	Unencumbered balance at 1 January 1973	Receipts	Total a/ available in 1973	Commitments incurred			Unencumbered balance at 31 Dec. 1973
					Liquidated by disbursements	Unliquidated at 31 Dec. 1973	Unliquidated at 31 Dec. 1972	
		\$	\$	\$	\$	\$	\$	\$
United States of America	CELADE (United States Agency for International Development) July 1971-June 1972	(18 168)	-	(18 168)	796	16 893	(16 991)	698 (18 866)
United Nations Children's Fund	Social service/community development fellowships	(4 229)	4 229	-	2 136	-	-	2 136 (2 136)
United Nations Children's Fund	International tutor, Ghana	(2 666)	2 666	-	-	-	-	-
United Nations Children's Fund	Social services	(6 175)	6 175	-	-	-	-	-
United Nations Children's Fund	Training course in social planning	(2 741)	2 741	-	-	1 651	(1 651)	-
United Nations Korean Reconstruction Agency	Various fields	4 344	5 770	10 114	3 649	11 188	(8 600)	6 237 3 877
United Nations Consolidated Education and Training Programme for Southern Africans	Contribution towards the education and training of southern Africans (re: Security Council resolution 191 (1964))	450 907	500 000 <sup>b/</sup>	950 907	856 305	470 024	(454 496)	871 833 79 074
United Nations Fund for Namibia	United Nations Educational and Training Programme for Southern Africans	(1 722)	-	(1 722)	5 142	652	(4 403)	1 391 (3 113)
United Nations Fund for Namibia	Special educational and training programme	(6)	9 148	9 142	10 090	1 969	(2 793)	9 266 (124)
United Nations Programme of Assistance and Exchange in the Field of International Law	Contribution towards a Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law	-	8 617	8 617	8 438	-	-	8 438 179
United Nations Trust Fund for Social Defense	Social defense	-	4 447	4 447	4 447	-	-	4 447 -
Various	Contribution towards a Xerox installation for the Institute of National Planning, Cairo	22	(22)	-	-	-	-	-
Various	Contribution towards technical assistance Burundi and Rwanda (Tunisia \$2,000 and Cyprus \$279,70) received under the terms of General Assembly resolution 1836 (XVII)	2 280	-	2 280	-	-	-	- 2 280
	Subtotal	6 252 456	16 562 684	22 815 140	8 673 613	6 308 706	(3 826 551)	11 155 768 11 659 372
<u>Grants administered by regional economic commissions</u>								
Africa								
United States of America	Intraregional co-operation and trade in the field of agriculture	5 749	-	5 749	193	-	-	193 5 556
United States of America	Planning of hydrologic network in a selected African country	3 371	-	3 371	-	-	-	- 3 371
United States of America	Survey of industrial promotion machinery in countries outside Africa	(3 815)	-	(3 815)	-	-	-	- (3 815)
United States of America	Consultant for intraregional co-operation and trade in agriculture	(13 660)	-	(13 660)	-	-	(4 014)	(4 014) (9 646)
United States of America	Consultant for advanced course in the methodology and technique of manpower planning and training programme	11 818	-	11 818	-	-	-	- 11 818
United States of America	Consultant for East African subregional meeting on specific aspects of housing finance	4 000	-	4 000	-	-	-	- 4 000
United States of America	West African Rice Development Association	(570)	-	(570)	-	-	-	- (570)

SCHEDULE 17 (continued)

Source of financing	Purpose	Unencumbered balance at 1 January 1973	Receipts	Total available in 1973	Liquidated by disbursements	Commitments incurred			Unencumbered balance at 31 Dec. 1973
						Unliquidated at 31 Dec. 1973	Unliquidated at 31 Dec. 1972	Total	
		\$	\$	\$	\$	\$	\$	\$	\$
United States of America	ECA Internship Programme	19 781	-	19 781	-	-	(141)	19 922	(141)
United States of America	Joint ECA/FAO integrated livestock study	(20 033)	-	(20 033)	(1 371)	504	(2 204)	(16 962)	(3 071)
United States of America	Survey of industrial promotion machinery in countries outside the region	4 361	-	4 361	7 656	2 042	(4 462)	5 236	(875)
United States of America	Consultant on transport	(1 889)	-	(1 889)	-	-	-	(1 889)	(1 889)
United States of America	In-service training for one year for four African fellows under the Second ECA African International Programme	19 137	-	19 137	13 118	510	(13 334)	294	18 843
United States of America	To extend for the second year the services of the United States expert assigned to African Trade Centre	1 047	-	1 047	31 145	1 085	(8 414)	23 816	(22 769)
United States of America	Funds to supplement the estimated cost of the United States expert assigned to the joint ECA/FAO integrated livestock study	4 000	-	4 000	-	-	-	-	4 000
United States of America	Four ECA sponsored meetings of voluntary agencies	-	32 000	32 000	3 762	1 817	-	5 579	26 421
United States of America	Three long-term consultants in agriculture	-	120 000	120 000	6 986	1 855	-	8 841	111 159
United States of America	To extend the services of the expert assigned to the African Trade Centre	-	28 000	28 000	-	-	-	-	28 000
United States of America	Production of newsletter and an information brochure on women's bureaux	-	4 500	4 500	-	-	-	-	4 500
Belgium	Bilateral technical assistance to set up documentation unit	7 305	-	7 305	10 224	189	(4 611)	5 802	1 503
Dag Hammarskjöld Foundation	African regional conference on the integrated approach to rural development held at Moshi, 13-24 October 1969	1 284	-	1 284	-	-	-	-	1 284
Finland	Senior trade promotion expert to assist the ECA Regional Trade Promotion Centre on trade promotion and commercial policy problems	13 744	-	13 744	27 547	-	(13 803)	13 744	-
Ford Foundation	Regional workshop on training and teaching aids 13-21 September 1969	432	-	432	-	-	(1 847)	(1 847)	2 279
Ford Foundation	Fourth Conference of Permanent and Professional Secretaries of Local Government in East Africa	-	4 500	4 500	3 844	2 602	-	6 446	(1 946)
Ford Foundation	Association for Correspondence Education and Workshop for Correspondence Administration	-	15 000	15 000	12 470	3 030	-	15 500	(500)
Friedrich-Ebert Foundation	First working group meeting on the establishment of a centre for social development research and training in Africa	-	3 000	3 000	2 994	-	-	2 994	6
Germany, Federal Republic of	To finance the services of an expert on transport (railways)	12 430	42 670	55 100	31 096	2 526	-	33 622	21 478
Germany, Federal Republic of	To finance the services of an expert on housing, building and planning	34 875	48 326	83 201	39 729	272	(2 011)	37 990	45 211
Germany, Federal Republic of	First General Assembly Meeting of the Union of African Railways	-	5 842	5 842	7 524	2 246	-	9 770	(3 928)
Netherlands	To finance the Institute of Social Studies/ECA symposium on education innovation	2 215	-	2 215	(2 529)	315	(3 078)	(5 292)	7 507

Source of financing	Purpose	Unencumbered balance at 1 January 1973	Receivables	Total available in 1973	Commitments incurred			Unencumbered balance at 31 Dec. 1973
					Liquidated by disbursements	Unliquidated at 31 Dec. 1973	Unliquidated at 31 Dec. 1972	
		\$	\$	\$	\$	\$	\$	\$
Netherlands	ECA/Netherlands fellowship programme for training African instructors in African Institutes	-	69 464	69 464	29 140	24 736	-	15 586
Netherlands	ECA/Netherlands fellowship programme for trainers in home economics	-	45 400	45 400	32 499	-	-	12 901
Netherlands	Training course in tax policy legislation and administration	-	24 314	24 314	15 053	980	-	8 281
Sweden	Conference for the inauguration of the African Association for Correspondence Education and Workshop for Correspondence Administration	-	15 000	15 000	12 470	3 761	-	(1 231)
Sweden	Two experts on economic and social advancement of women in Africa	15 515	100 619	116 134	46 414	-	(484)	70 204
Sweden	First meeting of the African Purchasing and Supplies Association in Dakar (28 May-2 June 1973)	-	50 000	50 000	28 219	763	-	21 018
Zambia	Contribution towards local expenses of the ECA subregional office	(6 282)	9 648	3 366	3 366	-	-	-
Asia and the Far East								
Canada	Appointment of two experts to assist the Asian Institute for Economic Development and Planning in field of project analysis	-	40 816	40 816	25 830	78	-	14 908
Ford Foundation	Expansion of the Asian Institute for Economic Development and Planning research programme for the establishment of a documentation centre and development of the Institute's library	2 986	-	2 986	3 550	291	(856)	1
Germany, Federal Republic of	Appointment of expert to the Transport Technical Bureau of the Asian Highway Co-ordinating Committee	438	-	438	(1 898)	-	-	2 336
Germany, Federal Republic of	Appointment of hydrogeologist	422	-	422	-	-	-	422
Germany, Federal Republic of	Appointment of expert to the Transport Technical Bureau of the Asian Highway Co-ordinating Committee	9 300	-	9 300	10 441	-	(1 141)	-
Germany, Federal Republic of	Appointment of expert to the United Nations Asian Institute for Economic Development and Planning	7 282	-	7 282	3 644	-	(935)	4 573
Germany, Federal Republic of	Appointment of expert to the Trans-Asian Railway Network Project	16 318	10 000	26 318	27 067	2 268	(5 372)	2 355
Germany, Federal Republic of	Appointment of expert to the Transport Technical Bureau of the Asian Highway Co-ordinating Committee	2 034	-	2 034	2 378	-	(344)	-
Germany, Federal Republic of	Appointment of expert on shipping and ocean freight rates	6 699	-	6 699	8 422	-	(7 803)	6 080
Germany, Federal Republic of	Appointment of hydrogeologist	5 899	39 300	45 199	36 272	2 041	(19 829)	26 715
Germany, Federal Republic of	Appointment of expert on data processing	-	116 000	116 000	57 699	3 682	-	54 619
Germany, Federal Republic of	Appointment of expert for the establishment of a Regional Centre of Energy Resources	-	57 410	57 410	38 071	10 191	-	9 148
Germany, Federal Republic of	Appointment of regional railway expert on Trans-Asian Railway Project	-	40 000	40 000	14 205	700	-	25 095
Germany, Federal Republic of	Appointment of expert for the promotion of efficient utilization of energy	-	98 300	98 300	51 623	1 138	-	45 539
Germany, Federal Republic of	Appointment of expert as a highway engineering adviser for the Transport Technical Bureau of the Asian Highway Co-ordinating Committee	-	56 600	56 600	28 192	732	-	27 676

SCHEDULE 17 (continued)

Source of financing	Purpose	Unencumbered balance at 1 January 1973	Receipts	Total a/ available in 1973	Liquidated by disbursements	Commitments incurred		Unencumbered balance at 31 Dec. 1973
						Unliquidated at 31 Dec. 1973	Unliquidated at 31 Dec. 1972	
		\$	\$	\$	\$	\$	\$	\$
Konrad Adenauer Foundation	Youth Leadership Training Programme	-	22 623	22 623	3 027	433	-	19 163
Lee Foundation	Asian Institute for Economic Developments and Planning	-	5 689	5 689	-	-	-	5 689
Netherlands	Fellowships in industrial development administration	2 060	-	2 060	2 060	-	-	-
Netherlands	Fellowships programme for study at training institutions	114 966	103 448	218 414	142 599	51 325	(19 485)	43 975
Netherlands	Fellowships on industrial complexes and estates development course	9 086	25 914	35 000	31 684	130	-	3 186
Netherlands	To cover the cost of small-scale industries fellowships in the Philippines	(15 991)	43 419	27 428	20 430	5 876	(4 135)	5 257
Netherlands	Joint training course Asian Institute for Economic Development and Planning/ Mekong River Basin Development and Planning	-	40 000	40 000	38 135	-	-	1 865
Netherlands	Seminar on Water Resources Management (3-21 September 1973)	-	31 332	31 332	25 509	-	-	7 823
Norway	Contribution from the Government of Norway for Shippers' Council's projects	7 966	-	7 966	8 541	1 252	(2 400)	573
Netherlands/Japan	Policy Assessment Group to advise the Executive Secretary of ECAFE on the policies and procedures to be adopted for the remaining portion of the Second United Nations Development Decade	-	90 000	90 000	8 741	18 889	-	62 370
Press Foundation	Study course on advanced development journalism	2 036	-	2 036	2 036	-	-	-
Shaw Foundation	Asian Institute for Economic Development and Planning	-	5 432	5 432	-	-	-	5 432
Sweden	Iron and Steel Conference	934	-	934	-	-	-	934
Sweden	Training Course in Shipping Economics and Administrative Policy, Bangkok, 12-31 January 1970	1 889	-	1 889	-	300	(300)	1 889
Sweden	Training course on transportation project	8 324	-	8 324	12 150	2 086	(11 871)	5 949
Sweden	Seminar on Mobilization of Savings	-	2 000	2 000	2 000	-	-	-
United States of America	Staff support for the Transport Technical Bureau of the Asian Highway	4 982	-	4 982	1 243	312	(600)	4 027
United States of America	Co-ordinating Committee Appointment of adviser to the Director of the Division of Engineering Services of the Mekong Committee	1 756	-	1 756	(1 977)	1 869	(1 869)	3 733
United States of America	Seminar on Remote Sensing Technology	3 788	-	3 788	10 956	-	(8 212)	1 044
International Bank for Reconstruction and Development	Working group on distribution of income, consumption and accumulation	-	9 000	9 000	8 157	-	-	843



Source of financing	Purpose	Unencumbered balance at 1 January 1972	Receipts	Total available in 1972	Liquidated by disbursements	Commitments incurred		Unencumbered balance at 31 Dec. 1972
						Unliquidated at 31 Dec. 1972	Unliquidated at 31 Dec. 1972	
Europe								
Finland	UNCTAD Research Project on Least Developed Countries	-	71 000	71 000	24 116	-	24 116	46 884
Netherlands	UNCTAD Trust Fund for Multinational Corporation Studies	10 000	-	10 000	-	3 150	3 150	6 850
Sweden	UNCTAD/SIDA Port Training Courses	22 053	-	22 053	8 113	1 644	9 757	12 296
Sweden	UNCTAD Second Port Training Courses	-	138 955	138 955	63 185	72 196	135 381	3 574
Sweden	UNCTAD East African Insurance Seminar	-	37 044	37 044	9 786	20 190	29 976	7 068
Various	UNCTAD Ports Project Trust Fund	84 713	103 431	188 144	143 964	14 117	158 081	30 063
Latin America (Mexico)								
Central American Electricity Commissions	Standardization of electric equipment and supplies	4 074	660	4 734	4 734	-	4 734	-
Mexican Government Agency	Expert services in the development of electrical energy	-	5 000	5 000	5 000	-	5 000	-
Latin America (Santiago)								
Brazil	Contribution to cost of ECLA suboffice in Rio de Janeiro	1 438	62 881	64 319	48 299	2 838	51 137	13 182
Carleton University (Canada)	For studies of integration and co-operation between developing countries of the Latin American region	-	4 500	4 500	2 046	-	2 046	2 454
Corporación de los Andes, Venezuela	Pre-investment programme for the development of the Grita/Torbes subregion	32 748	21 758	54 506	54 506	-	54 506	-
Corporación de los Andes, Venezuela	Formulation of a pre-investment and development programme for Chama/Mocotica	14 458	76 008	90 466	87 555	1 267	88 822	1 644
Ford Foundation	Support for study of theories and ideologies relating to Latin American development	13 570	38 000	51 570	67 134	5 925	73 059	(21 489)
Germany, Federal Republic of	Technical assistance to ECLA, with the aim of stimulating the Latin American region's economic and social development	30 033	-	30 033	21 216	-	21 216	8 817
Government of Canada	To assist in the financing of general studies on agricultural planning in Latin America	107 685	-	107 685	92 209	2 595	94 804	12 881
Inter-American Development Bank	Study of the port facilities of Puerto Busch	4 575	-	4 575	-	-	-	4 575
Inter-American Development Bank	Study of the transfer of technology between Brazilian and foreign industries	493	-	2 493	-	-	-	2 493
Inter-American Development Bank	Inventory of transport infrastructure projects in the Caribbean area	42	-	42	-	-	-	42
Institutional Development and Popular Participation	Financial support for the preparation of a reader in regional planning	-	6 000	6 000	-	3 600	3 500	2 400
Israel	Latin American Institute for Economic and Social Planning/Rehovot course	-	16 432	16 432	16 552	-	16 552	(120)
Jamaica	Contribution to cost of ECLA Office for the Caribbean in Port of Spain	18 265	-	18 265	-	-	-	18 265

Source of financing	Purpose	Unencumbered balance at 1 January 1973	Receipts	Total available in 1973	Liquidated by disbursements	Commitments incurred		Unencumbered balance at 31 Dec. 1973
						Unliquidated at 31 Dec. 1973	Unliquidated at 31 Dec. 1972	
Netherlands	Development planning and projections	37 042	-	37 042	951	-	-	36 091
Netherlands	Contribution to the formulation of an agricultural Development Strategy and Plan	143 199	-	143 199	23 729	-	-	119 470
Netherlands	Contribution to fellowship programme	20	-	20	(377)	-	-	397
Netherlands	Survey port facilities in CARIFTA countries	(439)	-	(439)	(439)	-	-	-
Pan American Health Organization	Contribution to Joint Institute/PAHO Health Planning Course	1 671	-	1 671	23 746	79	-	(22 154)
Trinidad and Tobago	Contribution to cost of ECLA Office for the Caribbean in Port of Spain	(5 540)	23 066	17 526	19 479	109	-	(2 062)
Universidad de los Andes,	To lay down a development strategy for the University of Los Andes	3 898	20 307	24 205	24 205	-	-	-
Venezuela	Donation to the ECLA Library	780	-	780	780	-	-	-
Various	Subtotal	834 767	2 080 608	2 915 375	1 720 835	280 536	(143 555)	1 057 559
	Total United Nations projects	6 934 350	22 027 323	28 961 673	13 237 429	7 789 298	(4 944 788)	12 879 734

2. Projects administered by United Nations Industrial Development Organization

Projects financed by recipient Governments

Costa Rica	Automotive assembly	-	13 158	13 158	11 022	2 932	-	13 954	(796)
Jamaica	Footwear production	2 100	-	2 100	-	-	-	-	2 100
Kuwait	Standardization and quality control	(1 294)	-	(1 294)	-	-	-	-	(1 294)
Kuwait	Joint investment sector	-	10 000	10 000	7 674	4 705	-	12 379	(2 379)
Netherlands Antilles	Promotion of export oriented industries	-	13 506	13 506	-	-	-	-	13 506
Qatar	Aluminium production	(430)	-	(430)	-	-	-	-	(430)
Qatar	Utilization of natural gas	(3 570)	-	(3 570)	-	-	-	-	(3 570)
Qatar	Industrial engineering	(1 832)	-	(1 832)	296	-	(121)	175	(2 007)
Qatar	Solar salt	(471)	-	(471)	-	-	-	-	(471)
Qatar	Steel rolling mill	145	-	145	-	-	-	-	145
	Subtotal	(5 352)	36 664	31 312	18 992	7 637	(121)	26 508	4 804
Associate experts									
Belgium	Various fields in several countries	13 525	16 600	30 125	959	-	(1 510)	(551)	30 676
Denmark	Various fields in several countries	4 966	23 675	28 641	42 881	4 348	(34 820)	12 409	16 232
Germany, Federal Republic of	National Institute of Technology and Standards, Paraguay	(4 111)	17 118	12 323	15 547	1 350	(16 295)	602	11 721
Netherlands	Industrial development and productivity, Ecuador	(16 417)	-	(16 477)	-	-	-	-	(16 477)
Sweden	Various fields in several countries	7 124	56 906	74 030	33 854	49 676	-	83 530	(9 500)
	Subtotal	4 343	114 279	128 642	93 241	55 374	(52 625)	95 990	32 652
Other projects financed by donor Governments									
Union of Soviet Socialist Republics-Technopromexport	Interpreters accompanying experts in various fields from the Union of Soviet Socialist Republics	(41 501)	(377)	(41 878)	13 727	3 243	(7 438)	9 532	(51 410)
	Subtotal	(41 501)	(377)	(41 878)	13 727	3 243	(7 438)	9 532	(51 410)

Source of financing	Purpose	Unencumbered balance at 1 January 1973	Receipts	Total a/ available in 1973	Liquidated by disbursements	Commitments incurred		Unencumbered balance at 31 Dec. 1973
						Unliquidated at 31 Dec. 1973	Unliquidated at 31 Dec. 1972	
		\$	\$	\$	\$	\$	\$	\$
<b>Other funds-in-trust</b>								
Central Funds-in-Trust for the Republic of Zaire	Industrial development	-	(12 337)	(12 337)	(5 830)	-	(6 507)	-
United Nations Fund for Population Activity	Expert group meeting on production of contraceptives in the less developed countries	25 255	-	25 255	-	-	-	25 255
Swedish Funds-in-Trust Programme in Swaziland	Establishment of an industrial commercial development company	12 776	-	12 776	12 040	206	-	6 530
UNKRA	Fellowship in petrochemical processes	-	3 034	3 034	-	-	-	3 034
UNIDO/UNDP Trust Fund	Special Industrial Services	-	322 523	322 523	301 843	107 851	(87 171)	-
Austria	International Centre for Industrial Administration (IBE)	-	2 408	2 408	979	-	-	1 429
Finland	Seminar on the furniture industry	-	28 862	28 862	34 221	-	-	(5 359)
Germany, Federal Republic of	Co-operation among industrial development financing institutions	44 455	-	44 455	32 068	7 485	-	4 902
Venezuela	Evaluation of the export position of industry	99	-	99	-	-	-	99
Danish International Dev. Agency	Interregional Seminar on Cement and Concrete Industries	-	(8 783)	(8 783)	(8 783)	-	-	(8 783)
IBRD	Co-operative programme between UNIDO and IBRD	20 000	-	20 000	78 399	15 796	-	(74 195)
IDCAS	Industrial information and documentation	11 971	-	11 971	2 102	-	-	9 869
Port of New York Authority	Consultation Meeting on Product Adaptation for Exports	5 120	480	5 600	6 750	-	-	(1 150)
Swedish International Development Agency	In-plant group training programme in the field of organization and management of maintenance systems, 1972	2 772	-	2 772	2 853	-	-	(81)
Swedish International Development Agency	First UNIDO/SIDA/IKO Group training for trainers and consultants in the field of organization and management of maintenance systems	-	141 758	141 758	137 730	-	-	4 028
Swedish International Development Agency	Follow-up mission of training in the field of electrical industries	-	8 792	8 792	6 680	-	-	2 112
Swedish International Development Agency	In-plant group training for engineers in the field of organization and management of maintenance systems, 1973	-	131 957	131 957	123 075	154	-	8 728
Swedish International Development Agency	Group training in the field of quality control	-	136 294	136 294	120 870	-	-	15 424
Sveriges Pappersindustriförbund (Sweden)	In-plant group training in the field of pulp and paper industry	-	17 008	17 008	16 092	-	-	916
UNESCO	Training course for upgrading of industrial information personnel	-	10 000	10 000	502	9 191	-	300
	Subtotal	128 448	781 996	910 444	861 598	140 683	(93 678)	1 841
	Total, UNIDO projects	95 938	932 582	1 028 520	987 558	206 937	(153 862)	(12 113)
	Total, all projects	7 030 288	22 959 905	29 990 193	14 224 987	7 996 235	(5 098 650)	12 867 621

a/ Exclusive of payments towards administrative overhead reported in schedule 33.

b/ Exclusive of transfer of \$100,000 from Section 20 of the United Nations budget appropriations.



SCHEDULE 18 (continued)

Country or Territory	United Nations				UNIDO			UNCTAD			
	Government		Special measures for least developed countries	Cost- sharing	Indicative planning figures	Government cash contribution	Programme reserve	Indicative planning figures	Cost- sharing	Programme reserve	Special measures for least developed countries
	Indicative planning figures	cash contribution									
	\$	\$	\$	\$	Total	\$	\$	Total	\$	\$	Total
Haiti	153 241	-	4 262	-	157 503	30 000	64 750	94 750	-	-	-
Honduras	322 811	-	-	-	322 811	55 250	-	55 250	-	-	-
Hong Kong	3 109	-	-	-	3 109	12 393	-	12 393	-	-	-
Hungary	181 471	-	-	-	181 471	38 077	-	38 077	-	-	-
Iceland	27 965	-	-	-	27 965	75 794	-	75 794	-	-	-
India	1,046 267	38 058	-	-	1,084 325	430 592	18 500	449 092	-	-	-
Indonesia	1,173 993	-	-	-	1,173 993	469 732	61 492	531 224	-	-	-
Iran	343 482	55 274	-	102 735	501 491	527 437	125 400	652 837	-	5 000	-
Iraq	303 486	-	-	-	303 486	52 000	27 750	79 750	-	-	-
Israel	49 244	-	-	-	49 244	215 509	10 210	225 719	-	-	-
Ivory Coast	553 202	146	-	-	553 348	112 585	36 000	148 585	-	-	-
Jamaica	136 719	-	-	-	136 719	148 192	8 250	156 442	-	-	-
Jordan	454 863	-	-	-	454 863	116 388	24 500	140 888	-	-	-
Kenya	643 668	178 972	-	-	822 640	142 488	-	142 488	-	-	-
Khmer Republic	250 507	-	-	-	250 507	77 950	7 500	85 450	-	-	-
Kuwait	55 236	-	-	-	55 236	42 131	-	42 131	-	-	-
Laos	82 249	-	-	-	82 249	68 178	-	75 678	-	-	-
Lebanon	68 343	-	-	-	68 343	-	-	14 750	-	-	-
Lesotho	436 723	-	-	-	436 723	58 000	-	60 832	-	-	-
Liberia	630 850	-	-	-	647 657	30 000	16 000	46 000	-	-	-
Libyan Arab Republic	186 659	16 807	-	6 638	193 297	156 323	-	156 323	-	-	-
Madagascar	259 105	-	-	-	259 105	14 000	70 990	84 990	-	-	-
Malawi	309 137	-	-	-	309 137	38 624	1 500	40 124	-	-	-
Malaysia	154 007	-	-	-	154 007	321 922	36 000	357 822	-	-	-
Mali	424 207	3 133	-	-	440 872	12 250	2 243	14 493	-	-	-
Malta	85 141	-	-	-	85 141	24 000	26 892	50 892	-	-	-
Mauritania	682 116	23 995	-	-	709 111	-	17 250	17 250	-	-	-
Mauritius	13 964	-	-	-	13 964	156 455	-	156 455	-	-	-
Mexico	378 908	-	-	-	378 908	112 658	-	112 658	-	-	-
Mongolia	775 269	-	-	-	775 269	248 118	-	248 118	-	-	-
Morocco	512 424	66 789	-	-	579 213	58 777	74 340	133 117	-	-	-
Nepal	526 348	18 156	-	-	544 504	17 668	-	17 668	-	-	-
Netherlands Antilles	-	-	-	-	-	345	13 500	13 845	-	-	-
New Hebrides	4 206	-	-	-	4 206	-	-	-	-	-	-
Nicaragua	309 803	46 330	-	-	390 152	-	5 000	5 000	-	-	-
Niger	691 286	68 024	-	-	759 310	65 669	25 791	91 460	-	-	-
Nigeria	397 566	-	-	-	397 566	117 309	38 184	155 493	-	-	-
Niue	2 999	-	-	-	2 999	-	-	-	-	-	-
Oman	19 442	-	-	-	19 442	-	-	-	-	-	-
Pakistan	619 875	-	-	-	619 875	139 139	17 750	156 889	-	-	-
Panama	426 716	1 863	-	-	428 579	10 000	8 250	18 250	-	-	-
Papua New Guinea	17 952	-	-	-	17 952	2 070	-	2 070	-	-	-
Paraguay	122 852	-	-	-	122 852	232 108	6 250	238 358	-	-	-
Peru	459 388	-	-	-	694 086	62 500	37 140	99 640	-	-	-
				234 698				107 567			107 567

Country or Territory	United Nations				UNIDO		UNCTAD				Special measures for least developed countries		
	Indicative planning figures	Government cash contribution	Cost- sharing	Programme reserve	Special measures for least developed countries	Indicative planning figures	Government cash contribution	Programme reserve	Cost- sharing	Programme reserve			
Philippines	349 392	-	-	-	349 392	175 052	-	87 443	-	262 495	64 775	-	64 775
Poland	150 665	-	-	-	150 665	141 022	-	-	-	141 022	798	-	798
Qatar (UK)	8 529	-	-	-	8 529	58 950	-	-	10 000	58 950	100	-	10 100
Republic of Korea	163 023	-	-	-	163 023	50 022	-	-	-	50 022	-	-	-
Republic of Viet-Nam	16 312	-	-	-	16 312	-	-	4 250	-	4 250	12 370	-	12 370
Romania	10 719	-	-	-	10 719	29 260	-	57 523	-	86 703	7 829	-	7 829
Rwanda	311 436	-	-	-	311 436	243 392	-	7 750	-	251 142	-	-	-
Saudi Arabia	271 205	-	-	-	271 205	202 882	-	7 750	-	210 632	-	-	-
Senegal	744 203	1 372	-	10 510	756 085	207 474	-	26 500	-	233 974	-	-	-
Sierra Leone	511 876	-	-	-	511 876	2 632	-	-	-	2 632	75 257	-	75 257
Sierra Leone	72 354	-	-	-	72 354	9 114	-	17 500	-	26 614	-	-	-
Solomon Islands	(2 376)	-	-	-	(2 376)	-	-	-	-	-	-	-	-
Somalia	1 018 586	349 531	-	9 569	1 368 117	33 315	-	76 652	-	109 967	-	-	-
Southern Rhodesia	-	-	-	-	9 569	-	-	-	-	-	-	-	-
Spain	2 418	-	-	-	2 418	125 063	-	-	-	125 063	-	-	-
Sri Lanka	527 022	-	-	-	527 022	80 628	-	37 173	-	117 801	15 468	-	15 468
St. Kitts-Nevis-Anguilla	23 541	-	-	-	23 541	-	-	-	-	-	-	-	-
St. Lucia	70 085	-	-	-	70 085	3 744	-	-	-	3 744	-	-	-
St. Vincent	1 101	-	-	-	1 101	-	-	-	-	-	-	-	-
Sudan	459 810	59 567	-	-	519 377	181 170	-	37 031	-	218 201	23 352	-	23 352
Surinam	131 454	-	-	-	131 454	-	-	-	-	-	-	-	-
Swaziland	172 624	-	-	-	172 624	79 583	-	29 523	-	109 106	750	-	750
Syrian Arab Republic	146 434	-	-	-	146 434	25 880	-	86 250	-	112 130	-	-	-
Thailand	112 999	-	-	25 250	138 249	672 493	-	43 750	-	716 243	37 035	-	37 035
Togo	498 969	-	-	-	498 969	132 766	-	20 985	-	153 751	-	-	-
Tonga	1 307	-	-	-	1 307	-	-	-	-	-	-	-	-
Trinidad and Tobago	162 946	-	-	-	162 946	206 994	-	-	-	206 994	-	-	-
Tunisia	126 329	-	-	-	126 329	328 703	-	-	-	328 703	-	-	-
Turkey	565 975	-	-	-	565 975	386 886	-	30 000	-	416 886	874	-	874
Uganda	322 301	-	-	-	322 301	63 350	-	33 727	-	97 077	30 300	-	30 300
United Arab Emirates	1 850	-	-	-	1 850	-	-	-	-	-	-	-	-
United Rep. of Tanzania	206 619	-	-	16 000	222 619	408 631	-	60 298	-	468 929	-	-	-
Upper Volta	468 430	64 701	-	4 250	537 381	6 310	-	21 083	-	27 393	3 535	-	3 535
Uruguay	394 932	-	-	-	394 932	150 614	-	10 000	-	160 614	46 356	-	46 356
Venezuela	366 717	-	-	-	366 717	40 750	-	31 500	-	72 250	2 570	-	2 570
Western Samoa	130 349	-	-	-	130 349	4 260	-	-	-	4 260	-	-	-
Yemen	126 955	-	-	-	126 955	8 696	-	54 500	-	63 196	-	-	-
Yugoslavia	40 690	-	-	8 751	49 441	224 061	-	113 186	-	337 247	-	-	-
Zaire	22 227	4 691	-	-	26 918	319 552	-	2 750	-	322 302	15 656	-	15 656
Zambia	479 530	-	-	-	479 530	222 457	-	22 500	-	244 957	18 000	-	18 000
Subtotal	34 020 518	1 932 795	109 373	253 838	36 436 786	12 923 940	1 845	2 233 759	15 000	15 159 544	1 708 649	1 500	1 732 649

	United Nations					UNIDO					UNCTAD				
	Indicative planning figures	Government cash contribution	Cost- sharing	Programme reserve	Special measures for least developed countries	Total	Indicative planning figures	Government cash contribution	Programme reserve	Total	Indicative planning figures	Cost- sharing	Programme reserve	Special measures for least developed countries	Total
INTERCOUNTRY PROJECTS															
REGIONAL															
Africa	3 856 632	103 863	-	-	-	3 960 495	62 725	-	88 765	151 490	173 895	-	-	-	173 895
Asia and the Far East	2 073 202	324 099	522 091	-	-	2 919 392	14 407	-	26,250	40 657	166 010	-	-	-	166 010
Europe,Mediterra- nean and the Middle East	445 736	-	-	-	-	445 736	212 964	-	-	212 964	27 775	-	-	-	27 775
Latin America and the Caribbean	2 894 808	132 807	-	-	-	3 027,615	68 500	-	83 570	152 070	444 722	-	-	-	444 722
INTERREGIONAL	335 308	-	-	-	-	335 308	392 558	-	-	392 558	1 322 338	-	-	-	1 322 338
GLOBAL	192 965	-	-	-	-	192 965	-	-	-	-	1 250	-	-	-	1 250
SUBTOTAL	9 798 651	560 769	522 091	-	-	10 881 511	751,154	-	198 585	949 739	2 135 990	-	-	-	2 135 990
TOTAL PROJECT															
EXPENDITURE	43 819 169	2 493 564	631 464	353 838	20 262	47 318 297	13 675 094	1 845	2 432 344	16 109 283	3 844 639	15 000	7 500	1 500	3 868 639
OVERHEAD EXPENDITURE	5 696 492	-	22 817	45 998	2 634	5 767 241	1 777 762	249	316 205	2 094 207	611 804	1 950	975	195	614 924
TOTAL															
EXPENDITURE	49 515 661	2 493 564	654 281	399 836	22 896	53 086 238	15 452 856	2 085	2 748 549	18 203 490	4 456 443	16 950	8 475	1 695	4 483 563

Note: In accordance with UNDP reporting requirements, expenditure (exclusive of unliquidated obligations) are shown.

Technical programmes financed under Governments' cash counterpart contributions  
Status as at 31 December 1973

	Contributions due through			Contributions received			Exchange adjustments and miscellaneous income			Disbursements			Balance available at 31 December 1973
	Total	31 December 1973	Prior years	Current year	Total	Prior years	Current year	Total	Prior years	Current year	Total		
												\$	
Projects in operation													
Colombia - Institute for Technological Research, Bogota (Phase II) a/	20 000	20 000	20 000	-	20 000	-	-	-	17 011	-	17 011	2 989	
Israel - Industrial Research Centre a/	1 025 245	1 025 245	920 245	105 000	1 025 245	62	876 943	56 177	933 126	92 141			
Nicaragua - Groundwater investigation in the Central Pacific coastal region	132 000	132 000	132 000	-	132 000	-	137 187	1 002	138 189	(6 189)			
Pakistan - Mineral Survey	657 986	657 986	658 127	(51 416)	606 711	4	606 715	-	606 715	-			
Philippines - Survey of coal resources in Mindanao	101 700	101 700	101 700	183	101 883	-	101 883	-	101 883	-			
Rwanda - Pilot plant for industrialization and pyrethrum production, Mukingo a/ - b/	-	-	b/ 111 900	-	111 900	-	111 897	-	111 897	3			
Total projects in operation	1 936 931	1 936 931	1 943 972	53 767	1 997 739	66	1 851 642	57 179	1 908 821	88 984			

Note: No funds from Governments' cash counterpart contributions have been received by UNCTAD.

a/ Projects administered by UNIDO.

b/ The amending document incorporating this contribution in the plan of operation had not been signed by 31 December 1973.



## F. TRUST FUNDS AND OTHER SPECIAL ACCOUNTS

SCHEDULE 20

## United Nations Peace-keeping Force in Cyprus

Status of pledges unpaid as at 31 December 1973

Member States	Unpaid as at 31 December 1972 \$	Pledges and adjustments during 1973 \$	Collection during 1973 \$	Unpaid as at 31 December 1973 \$
Australia	100 000	-	100 000	-
Austria	-	200 000	100 000	100 000
Belgium	-	62 150	62 150	-
Cyprus	250 000	(1 923)	248 077	-
Denmark	600 000	240 000	360 000	430 000 <sup>a/</sup>
Finland	125 000	-	50 000	75 000 <sup>a/</sup>
Germany, Federal Republic of	-	1 000 000	1 000 000	-
Greece	-	1 200 000	1 200 000	-
Guyana	-	2 450	2 450	-
Iceland	-	4 400	-	4 400
Iran	-	11 000	11 000	-
Italy	541 360	362 933	544 343	360 000
Jamaica	-	1 334	1 334	-
Japan	-	50 000	50 000	-
Lebanon	300	-	-	300
Liberia	1 500	-	-	1 500
Luxembourg	-	5 000	5 000	-
Mauritania	2 000	329	2 329	-
Nepal	400	-	-	400
Norway	-	302 279	302 279	-
Pakistan	-	2 991	2 991	-
Philippines	-	1 000	1 000	-
Sierra Leone	-	9 750	3 250	6 500
Singapore	-	500	500	-
Somalia	1 000	-	1 000	-
Sweden	1 030 000	330 000	540 000	920 000 <sup>a/</sup>
Switzerland	-	265 625	265 625	-
United Kingdom of Great Britain and Northern Ireland	1 389 338	3 131 994	2,672,292	2 349 540 <sup>a/</sup>
United States of America	3 900 000	2 400 000	5,721,177	5 573 323
Yugoslavia	-	20 000	20,000	-
Zambia	10 000	-	-	10 000
	<u>13 501 398</u>	<u>9 652 367</u>	<u>13 267,302</u>	<u>9 886 463</u>
Less:				
United States of America	<u>3 178 823</u>	<u>-</u>	<u>-</u>	<u>3 178 823<sup>b/</sup></u>
<b>Total pledged contributions (statement VIII)</b>	<u>10 322 575</u>	<u>9 652 367</u>	<u>13 267 302</u>	<u>6 707 640</u>

a/ Payment of contributions pledged will be made in whole or in part by means of an offset against Government's claims for reimbursement of costs in respect of the Force in Cyprus.

b/ The amount of \$3 178 823 of unpaid United States pledges has not been recorded as an asset of the UNFICYP Special Account, because its payment by the United States is not assured.

United Nations Peace-keeping Force in Cyprus  
Obligations incurred for the year ended 31 December 1973

	<u>Obligations incurred for 1973</u>			<u>Total</u> \$	<u>Prior years</u> \$	<u>Total</u> \$
	<u>Allotments issued</u> \$	<u>Disburse- ments</u> \$	<u>Unliquidated obli- gations</u> \$			
<b><u>Personnel services</u></b>						
Salaries and wages	419 116	416 812	1 121	417 933	3 027 637	3 445 570
Payroll of local staff	719 100	135 130	583 970	719 100	3 076 898	3 795 998
Common staff costs	181 854	179 225	2 282	181 507	1 066 331	1 247 838
Travel and subsistence of staff	178 291	155 570	22 721	178 291	2,207 662	2 385 953
<b>Total personnel services</b>	<u>1 498 361</u>	<u>886 737</u>	<u>610 094</u>	<u>1,496 831</u>	<u>9 378 528</u>	<u>10 875 359</u>
<b><u>Equipment and supplies</u></b>						
Maintenance and operation of transportation equip- ment	573 356	230 166	343 190	573 356	5 038 616	5 611 972
Freight and cartage	9 051	7 810	1 241	9 051	359 162	368 213
Miscellaneous supplies and services	971 779	418 041	553 738	971 779	6 688 669	7 660 448
Stationery and office supplies	16 008	13 377	2 631	16 008	105 983	121 991
Miscellaneous equipment	11 299	10 478	821	11 299	168 113	179 412
<b>Total equipment and supplies</b>	<u>1 581 493</u>	<u>679 872</u>	<u>901 621</u>	<u>1 581 493</u>	<u>12 360 543</u>	<u>13 942 036</u>
<b><u>Other</u></b>						
Rental of premises	185 166	127 156	58 010	185 166	1 950 100	2 135 266
Communications	146 382	112 821	33 561	146 382	992 528	1 138 910
Rotation of contingents	260 653	259 712	941	260 653	4 481 464	4 742 117
Rations	1 110 584	373 230	737 354	1 110 584	9 362 769	10 473 353
Personal mail and postage	3 314	3 314	-	3 314	99 180	102 494
<b>Total other</b>	<u>1 706 099</u>	<u>876 233</u>	<u>829 866</u>	<u>1 706 099</u>	<u>16 886 041</u>	<u>18 592 140</u>
Extra and extraordinary costs of Governments providing contingents	-	-	-	-	101 800 356	101 800 356
<b>Total obligations a/ (statement VIII)</b>	<u>4 785 953</u>	<u>2 442 842</u>	<u>2 341 581</u>	<u>4 784 423</u>	<u>140 425 468</u>	<u>145 209 891</u>

a/ Obligations recorded in the United Nations Peace-keeping Force in Cyprus Account are limited to the funds available to the Secretary-General through voluntary contributions pledged or paid to the Account to meet the costs to the Organization pertaining to the Force. In 1973, the estimated costs to the Organization pertaining to the Force amounted to \$15,450,000, of which \$10,665,000 are not recorded in the accounts for lack of the required funding. Similarly, obligations totalling \$11,400,000 were not recorded in the accounts for prior years, resulting in a cumulative unrecorded obligation total of \$22,065,000.

United Nations relief operations  
Combined status of funds as at 31 December 1973

	United Nations Special Relief Office in <sup>a/</sup> Bangladesh	Fund for Hum- anitarian Assistance to Pakistan	Total
	\$	\$	\$
I. <u>Statement of assets, liabilities and unencumbered fund balance</u>			
<u>Assets</u>			
Cash at banks and on hand	4 157 031	-	4 157 031
Investments	8 259 520	406 428	3 665 948
Pledged contributions receivable from Governments (schedules 23 and 25)	67,000	-	67 000
Accounts receivable	1 839 142	-	1 839 142
Accrued interest on investments	117 283	21 605	138 888
Remittances to executing agencies	280 231	250 000	530 231
Deferred charges and other assets	3 646	-	3 646
Total assets	<u>14 728 353</u>	<u>673 033</u>	<u>15 406 386</u>
<u>Liabilities and reserves</u>			
Accounts payable	407 464	2 304	410 268
Unliquidated obligations	7 741 047	266 907	3 007 954
Deferred contributions and income	500 025	-	500 025
Due to United Nations General Fund	649 443	99 374	748 817
Total liabilities and reserves	<u>9 297 979</u>	<u>369 035</u>	<u>9 667 064</u>
<u>Balance of unencumbered funds</u>			
Balance available 1 January 1973	4 976 942	237 024	5 213 966
Add: Excess of income over expenditure (see below)	453 932	71 924	525 356
Balance available 31 December 1973 (statement)	<u>5 430 374</u>	<u>308 948</u>	<u>5 739 322</u>
Total liabilities, reserves and unencumbered funds	<u>14 728 353</u>	<u>678 033</u>	<u>15 406 386</u>
II. <u>Statement of income and expenditure</u>			
<u>Income</u>			
Contributions from Governments	11 826 604	748 623	12 575 227
Public donations	1 116	-	1 116
Interest income	1 122 495	34 838	1 157 333
Miscellaneous, savings in liquidating obligations and adjustments of prior years	26 735 944 <sup>b/</sup>	126 303	26 862 252
Total income	<u>39 636 159</u>	<u>909 769</u>	<u>40 595 928</u>
<u>Less: Expenditure:</u>			
Personnel services	1 564 960	22 522	1 587 482
Subcontracts	24 563 244	-	24 563 244
Equipment and supplies	11 329 813	100 000	11 429 813
Administrative overhead	106 171	-	106 171
Other	1 668 034	715 323	2 383 357
Total expenditure (schedules 24 and 26) <sup>c/</sup>	<u>39 232 227</u>	<u>837 845</u>	<u>40 070 072</u>
<u>Excess of income over expenditure</u>	<u>453 932</u>	<u>71 924</u>	<u>525 356</u>

a/ On 31 March 1973, the United Nations relief operation in Bangladesh completed its activities and was succeeded on 1 April 1973 by a modified organization, the United Nations Special Relief Office in Bangladesh.

b/ Includes \$22.4 million reversal of 1972 provision for unliquidated obligations.

c/ Includes \$22.4 million of prior year's obligations which were paid in 1973.

## United Nations Special Relief Office in Bangladesh

Schedule of pledges unpaid as at 31 December 1973

	<u>Unpaid as at 31 December 1972</u>	<u>Pledges made during 1973.</u>	<u>Collections during 1973</u>	<u>Unpaid as at 31 December 1973</u>
	\$	\$	\$	\$
Austria	65 000	-	-	65 000
Bangladesh	-	1 500 000	1 500 000	-
Malta	-	1 375	1 375	-
Netherlands	-	369 230	369 230	-
New Zealand	-	66 360	66 360	-
Sweden	-	1 171 444	1 171 444	-
Tunisia	-	2 000	-	2 000
United Kingdom of Great Britain and Northern Ireland	-	1 493 750	1 493 750	-
United States of America	-	6 652 445	6 652 445	-
Yugoslavia	-	65 000	65 000	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total (schedule 22)</b>	65 000	11 326 604	11 324 604	67 000
	<hr/>	<hr/>	<hr/>	<hr/>

United Nations Special Relief Office in Bangladesh  
Obligations incurred for the year ended 31 December 1973

Field of activity	Allotments <sup>a/</sup> issued \$	Local currency		Foreign exchange		Local currency and foreign exchange		
		Dis- bursements \$	Unliquidated obligations \$	Dis- bursements \$	Unliquidated obligations \$	Dis- bursements \$	Unliquidated obligations \$	Total \$
A. Administrative expenditure								
Salaries of international staff	1 725 000	-	730 144	13 405	743 549	730 144	13 405	743 549
Salaries of local staff	589 000	77 733	-	-	-	77 733	-	77 733
Common staff costs	361 000	-	267 167	12 028	279 195	267 167	12 028	279 195
Travel and subsistence	1 305 000	92 856	221 022	96 345	317 367	313 878	96 345	410 223
Rental - aircraft	40 000	-	-	-	-	-	-	-
Rental and maintenance of premises	206 000	9 514	-	-	-	9 514	-	9 514
Maintenance and operation of transportation equipment	265 000	32 857	1 910	-	1 950	34 807	-	34 807
Communications	148 000	6 355	25 523	10 224	35 747	31 878	10 224	42 102
Freight and cartage	173 000	1 326	18 422	-	18 422	19 748	-	19 748
Miscellaneous supplies and services	223 000	7 707	26 399	27 513	53 912	34 106	27 513	61 619
Stationery and office supplies	100 000	9 073	3 954	224	4 178	13 027	224	13 251
Miscellaneous equipment	365 000	-	112 517	10 425	122 942	112 517	10 425	122 942
Total administrative expenditure	5 500 000	237 421	1,407 098	170 164	1 577 262	1 544 519	170 164	1,814 683
B. Operational expenditure								
Salaries and wages	90 000	-	46 650	-	46 650	46 650	-	46 650
Common staff costs	2 000	-	-	-	-	-	-	-
Travel and subsistence	26 000	-	7 610	-	7 610	7 610	-	7 610
Petrol and other lubricants	1 050 000	-	277 829	56 689	334 518	277 829	56 689	334 518
Maintenance and operation of transportation equipment	450 000	-	207 281	42 719	250 000	207 281	42 719	250 000
Rental of aircraft	810 000	-	307 323	174 635	481 958	307 323	174 635	481 958
Rental of boats	41 500 000	-	19 594 069	4 487 217	24 081 286	19 594 069	4,487 217	24,081 286
Freight, cartage and express	4 600 000	-	853 438	168 459	1 021 897	853 438	168 459	1 021 897
Miscellaneous supplies and services	22 072 000	-	5 538 614	2 397 851	7 936 465	5 538 614	2 397 851	7 936 465
Transportation equipment	4 200 000	-	2 065 907	-	2 065 907	2 065 907	-	2,065 907
Miscellaneous equipment	3 500 000	-	947 940	243 313	1 191 253	947 940	243 313	1,191 253
Total operational expenditure	78 300 000	-	29 846 661	7 570,883	37 417 544	29 846 661	7 570 883	37 417 544
Total expenditure (schedule 22)	83 800 000	237 421	31 253 759	7 741,047	38 994 806	31 491 180	7 741 047	39 232 227 b/

a/ For the period 4 June 1971 through 31 December 1973

b/ Includes \$22.4 million of prior year's obligations which were paid in 1973.

## SCHEDULE 25

## United Nations Fund for Humanitarian Assistance to Pakistan

Status of pledges unpaid as at 31 December 1973

<u>Member States</u>	<u>Unpaid as at 31 December 1972</u>	<u>Pledges made during 1973</u>	<u>Collections during 1973</u>	<u>Unpaid as at 31 December 1973</u>
	\$	\$	\$	\$
Austria	10 000	-	10 000	-
Iran	-	20 000	20 000	-
Malaysia	-	14 187	14 187	-
Oman	-	1 000	1 000	-
Sweden	-	713 436	713 436	-
<b>Total (schedule 22)</b>	<u>10 000</u>	<u>748 623</u>	<u>758 623</u>	<u>-</u>

## SCHEDULE 26

## United Nations Fund for Humanitarian Assistance to Pakistan

Obligations incurred for the year ended 31 December 1973

	<u>Allotments issued<sup>a/</sup></u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
	\$	\$	\$	\$
Salaries and wages	26 000	22 522	-	22 522
Travel and subsistence of staff	22 000	12 531	2 659	15 190
Miscellaneous supplies and services	966 182	435 885	264 248	700 133
Miscellaneous equipment	100 000	100 000	-	100 000
<b>Total (schedule 22)</b>	<u>1 114 182</u>	<u>570 938</u>	<u>266 907</u>	<u>837 845</u>

<sup>a/</sup> For the period 27 November 1972 through 31 December 1973.

United Nations Industrial Development Organization  
Combined status of funds as at 31 December 1973

	United Nations		Technical		Total
	regular budget	General Trust Fund	assistance activities <sup>a/</sup>	Overhead	
	\$	\$	\$	\$	\$
<b>I. Statement of assets, liabilities and unencumbered fund balance</b>					
<u>assets</u>					
Cash at banks and on hand	-	3 415 441	2 288 975	-	5 704 416
Interest-bearing bank deposit	-	3 779 945	-	-	3 779 945
Pledged contributions receivable from Governments	-	3 041 508	-	-	3 041 508
Accounts receivable	-	335 523	1 046 147	-	1 381 670
Undrawn allocations	-	-	55 657 939	-	55 657 939
Total assets	-	10 572 417	58 993 061	-	69 565 478
<u>Liabilities and reserves</u>					
Accounts payable	-	450 479	1 228 659	-	1 679 138
Unliquidated obligations	-	754 414	429 664	939	1 185 017
Deferred contributions and income	-	2 537 958	-	-	2 537 958
Interagency indebtedness	-	-	13 890 051	-	13 890 051
Due to United Nations General Fund	-	584 108	-	329 201	913 309
Total liabilities and reserves	-	4 326 959	15 548 374	330 140	20 205 473
Balance of unencumbered funds					
Balance available 1 January 1973	-	4 691 708	37 607 178	236 323 <sup>b/</sup>	42 535 209
Add: Adjustment	-	620 039 <sup>c/</sup>	(14 016 332) <sup>d/</sup>	19 384	(13 376 909)
Excess of income over expenditure (see below)	-	933 711	19 853 841	(585 847)	20 201 705
Balance available 31 December 1973	-	6 245 458	43 444 687	(330 140)	49 360 005
Total liabilities, reserves and unencumbered funds	-	10 572 417	58 993 061	-	69 565 478
<b>II. Statement of income and expenditure</b>					
<u>Income</u>					
Funds allocated during year	16 577 686	3 063 824	38 526 726	2 161 198 <sup>e/</sup>	60 329 434
<u>Less: Expenditure</u>					
Personnel services	14 696 724	-	12 498 190	2 747 045	29 941 959
Subcontracts	-	-	1 479 824	-	1 479 824
Training	-	-	2 689 365	-	2 689 365
Equipment and supplies	46 064	-	1 581 579	-	1 627 643
Other	1 834 898	2 130 113	423 927 <sup>f/</sup>	-	4 388 938
Total expenditure	16 577 686 <sup>g/</sup>	2 130 113	18 672 885 <sup>f/</sup>	2 747 045	40 127 729
Excess of income over expenditure	-	933 711	19 853 841	(585 847)	20 201 705

- a/ Per statement VII, after eliminating \$2,099,548 from both allocations and commitments for UNDP overhead, which is also included in the overhead column of the schedule.
- b/ Consists of \$158,010 UNDP overhead and \$78,313 funds-in-trust overhead balances at 31 December 1972.
- c/ Adjustments consist of \$620,038 reversal of 1972 provision for unliquidated obligations and \$1 for rounding off.
- d/ Consists of \$13,937,149 adjustment to 1972 allocations and \$79,183 surrender of 1972 miscellaneous income for UNDP account.
- e/ Consists of \$61,650 funds-in-trust overhead and \$2,099,548 UNDP overhead.
- f/ In accordance with UNDP reporting requirements, only expenditures for UNDP are shown.
- g/ Excludes \$1,472,133, Part V of the regular budget, which is included in the technical assistance activities column above.

United Nations Conference on Trade and Development  
Combined status of funds as at 31 December 1973

	United Nations regular budget	Technical assistance <sup>a</sup> / activities	Funds-in-trust administered by UNCTAD	Overhead	Total
	\$	\$	\$	\$	\$
<b>I. Statement of assets, liabilities and unencumbered fund balance</b>					
<u>Assets</u>					
Undrawn allocations	-	9 314 176	-	-	9 314 176
Deferred charges and other assets	-	-	218 032	-	218 032
Due from United Nations Development Programme	-	(426 076)	-	-	(426 076)
Due from United Nations General Fund	-	-	-	325 271	325 271
Total assets	-	8 888 100	218 032	325 271	9 431 403
<u>Liabilities and reserves</u>					
Unliquidated obligations	-	-	111 297	2 197	113 494
Total liabilities and reserves	-	-	111 297	2 197	113 494
Balance of unencumbered funds	-	7 713 359	116 766	33 258	7 863 383
Balance available 1 January 1973	-	(2 280 453)	-	6 151	(2 274 302)
Add: Adjustment	-	3 455 194	(10 031)	283 665	3 728 828
Excess of income over expenditure (see below)	-	8 888 100	106 735	323 074	9 317 909
Balance available 31 December 1973	-	8 888 100	218 032	325 271	9 431 403
Total liabilities, reserve and unencumbered funds	-	8 888 100	218 032	325 271	9 431 403
<b>II. Statement of income and expenditure</b>					
<u>Income</u>					
Funds allocated during year	14 603 930	7 323 833	350 430	614 924	22 893 117
<u>Less: Expenditure</u>					
Personnel	12 715 996	2 507 125	-	329 681	15 552 802
Subcontracts	-	103 410	-	-	103 410
Equipment and supplies	15 962	63 770	-	1 549	81 281
Training	-	1 041 275	-	-	1 041 275
Other	1 871 972	153 052 <sup>b</sup>	360 461	29	2 385 521
Total expenditure	14 603 930	3 868 639 <sup>b</sup>	360 461	331 259	19 164 289
Excess of income over expenditure	-	3 455 194	(10 031)	283 665	3 728 828

<sup>a</sup>/ Per statement VII, after eliminating \$614,924 from both allocations and commitments for UNDP overhead, which is also included in the overhead column of the present schedule.

<sup>b</sup>/ In accordance with UNDP reporting requirements, expenditures only are shown.



Industrial/Development activities  
Combined status of funds as at 31 December 1973

	United Nations Industrial Development Organization General Trust Fund	United Nations Fund for Special Industrial Services	Economic Commission for Asia and the Far East Trust Fund for Industrial Development	UNIDO Trust Fund for Industrial Programming Data (Swedish Grant)	Total
<b>I. Statement of assets, liabilities and unencumbered fund balance</b>					
<b>Assets</b>					
Cash at banks and on hand	3 415 441	66 043	-	-	3 481 484
Interest-bearing bank deposit	3 779 945	1,482 780	116,313	-	5 379 038
Pledged contributions receivable from Governments	3 041 508	-	-	-	3 041 508
Accounts receivable	335 523	94 931	-	-	430 454
Accrued interest on investments	-	60 227	5 258	-	65 485
Remittances to executing agencies	-	-	-	-	-
Due from United Nations General Fund (Statement VIII)	-	-	-	174	174
Total assets	10 572 417	1 703 981	121 571	174	12 398 143
<b>Liabilities and reserves</b>					
Accounts payable	450 479	416	-	-	450 895
Unliquidated obligations	754 414	-	14 007	-	768 421
Deferred contributions and income	2 537 958	-	-	-	2 537 958
Reserve for allocations	-	-	-	-	-
Due to United Nations General Fund (Statement VIII)	584 108	277 928	-	-	862 036
Total liabilities and reserves	4 326 959	278 344	14 007	-	4 619 310
Balance of unencumbered funds	4 691 708	1 732 427	148 796	174	6 573 105
Balance available 1 January 1973	620 039	-	8 567	-	628 606
Add: Excess of income over expenditure (see below)	933 711	(306 790)	(49 799)	-	577 122
Balance available 31 December 1973	6,245 458	1 425 637	107 564	174	7 778 833
Total liabilities, reserve and unencumbered funds	10 572 417	1 703 981	121 571	174	12 398 143
<b>II. Statement of income and expenditure for the year ended 31 December 1973</b>					
<b>Income</b>					
Contributions from Governments	2 588 189	(1 279)	-	-	2 586 910
Interest income	244 417	97 612	8 478	-	350 507
Miscellaneous, including United Nations Development Programme and other allocations	231 218	18 285	62	-	249 565
Total income	3,063 824	114,618	8 540	-	3 186 982
<b>Less: Expenditure</b>					
Personnel services	-	-	46 774	-	46 774
Equipment and supplies	-	-	11 565	-	11 565
Administrative overhead	-	98 884	-	-	98 884
Other	2,130 113	322 524	-	-	2,452 637
Total expenditure	2,130 113	421 408	58 339	-	2 609 860
Excess of income over expenditure	933 711	(306 790)	(49 799)	-	577 122

United Nations Industrial Development Organization  
General Trust Fund

Status of pledges unpaid as at 31 December 1973

States	Contributions pledged for 1973 and prior years			Collections in current year	Total due for 1973 and prior years	Pledges for subsequent year		Total balance due
	Unpaid pledges 1 January 1973		Pledges for 1974			Collections for 1974		
	\$	\$						
Afghanistan	1 000	1 000	2 000	1 000	1 000	-	-	1 000
Algeria (dinars)	20 000	-	20 000	10 000	10 000	-	-	10 000
Argentina	30 000	-	30 000	30 000	-	-	-	-
Austria	17 000	-	17 000	17 000	-	50 000	-	50 000
Bahrain	4 000	-	4 000	4 000	-	4 000	-	4 000
Bangladesh (takas)	1 000	-	1 000	-	1 000	1 000	-	2 000
Barbados	1 000	-	1 000	1 000	-	1 000	-	1 000
Belgium	5 682	54 318	60 000	60 000	-	75 949	-	75 949
Bhutan	1 000	-	1 000	1 000	-	1 000	-	1 000
Bolivia	3 025	(1,225)	1 800	-	1 800	-	-	1 800
Brazil	40 000	-	40 000	10 000	30 000	15 000	-	45 000
Bulgaria (leva)	2 699	331	3 030	3 030	-	18 182	-	18 182
Burma (kyats)	2 000	-	2 000	1 000	1 000	1 000	-	2 000
Cameroon (CFA francs)	2 000	203	2 203	2 203	-	2 222	-	2 222
Central African Republic	440	49	489	-	489	-	-	489
Chile	10 000	-	10 000	-	10 000	5 000	-	15 000
China	176 445	23 555	200 000	200 000	-	234 375	-	234 375
(yuan renminbi)	4 000	4 000	8 000	-	8 000	-	-	8 000
Colombia	7 000	-	7 000	-	7 000	-	-	7 000
Congo	1 000	2 000	3 000	1 500	1 500	2 000	-	3 500
Costa Rica	-	-	-	-	-	30 675	-	30 675
Cuba (pesos)	2 611	230	2 841	2 841	-	2 778	-	2 778
Cyprus (pounds)	191 132	-	191 132	191 132	-	222 025	-	222 025
Czechoslovakia (korunas)	-	-	-	-	-	1 000	-	1 000
Dahomey	2 745	(1 345)	1 400	-	1 400	800	-	2 200
Democratic Yemen	-	-	-	-	-	121 390	-	121 390
Egypt (pounds)	-	-	-	-	-	1 120	-	1 120
Ethiopia	-	-	-	-	-	1 100	-	1 100
Fiji	1 000	-	1 000	1 000	-	62 472	-	62 472
France (French francs)	55 489	4 946	60 435	60 435	-	6 160	-	14 324
Gabon (CFA francs)	11 348	738	12 086	3 922	8 164	-	-	1 952
Gambia (dalasis)	1 789	163	1 952	-	1 952	-	-	1 952
German Democratic Republic	-	-	-	-	-	111 111	-	111 111
Germany, Federal Republic of	-	120 000	120 000	-	120 000	200 000	-	320 000
Ghana (cedi)	29 400	-	29 400	29 400	-	17 391	-	17 391
Greece (drachmae)	29 000	-	29 000	23 000	6 000	6 000	-	12 000
Guyana (Guyana dollars)	3 000	-	3 000	1 136	1 864	1 364	-	3 228
Hungary (forints)	43 431	4,762	48 193	48 193	-	48 193	-	48 193
India (rupees)	50 000	-	50 000	-	50 000	55 000	-	105 000
Indonesia	25 000	-	25 000	25 000	-	25 000	-	25 000
Iran	65 000	-	65 000	65 000	-	65 000	-	65 000
Iraq	12 500	-	12 500	-	12 500	12 500	-	25 000

	Contributions pledged for 1973 and prior years			Collections in current year	Total due for 1973 and prior years	Pledges for subsequent year		Total balance due
	Unpaid pledges 1 January 1973	Adjustments to prior years	Total due			Pledges for 1974	Pledges for 1974	
	\$	\$	\$	\$	\$	\$	\$	\$
Israel (Pounds)	30 000	-	30 000	-	30 000	-	-	30 000
Italy	300 000	-	300 000	300 000	-	-	-	-
Ivory Coast (CFA Francs)	6 000	(118)	5 882	5 882	-	6 667	-	6 667
Jamaica	4 000	-	4 000	4 000	-	4 000	-	4 000
Kenya (Shillings)	4 006	139	4 145	4 145	-	4 145	-	4 145
Kuwait	30 000	-	30 000	-	30 000	30 000	-	60 000
Laos	2 700	-	2 700	1 200	1 500	2 000	-	3 500
Lebanon (Lebanese Pounds)	9 665	2 335	12 000	12 000	-	5 882	-	5 882
Lesotho	1 000	-	1 000	1 000	-	1 000	-	1 000
Liberia	6 000	-	6 000	6 000	-	3 000	-	3 000
Libya	-	85 375	85 375	85 375	-	-	-	-
Madagascar	-	8 889	8 889	-	8 889	-	-	8 889
Malaysia	2 000	-	2 000	2 000	-	2 000	-	2 000
Mali	3 000	3 000	6 000	6 000	-	-	-	-
Malta (Maltese Pounds)	519	21	540	540	-	553	-	553
Mauritania	2 000	-	2 000	2 000	-	-	-	-
Mauritius	-	-	-	-	-	500	-	500
Mexico	-	10 000	10 000	10 000	-	-	-	-
Mongolia (Tughrick)	1 500	-	1 500	1 500	-	1 600	-	1 600
Morocco (Dirhams)	10 877	1 191	12 068	12 068	-	12 657	-	12 657
Nauru	500	-	500	-	500	-	-	500
Niger (CFA Francs)	1 000	111	1 111	1 111	-	-	-	1 111
Nigeria (Naira)	15 400	-	15 400	7 000	8 400	8 000	-	16 400
Oman	10 000	-	10 000	10 000	-	10 000	-	10 000
Pakistan (Rupees)	57 273	1 919	59 192	40 000	19 192	19 192	-	38 384
Peru	36 000	-	36 000	22 000	14 000	15 000	-	29 000
Philippines	20 000	-	20 000	-	20 000	20 000	-	40 000
Poland (Zlotys)	54 348	5 893	60 241	60 241	-	60 241	-	60 241
Qatar	-	15 000	15 000	15 000	-	15 000	-	15 000
Republic of Korea	11 000	-	11 000	-	11 000	-	-	11 000
Republic of Viet-nam	1 000	-	1 000	1 000	-	1 000	-	1 000
Romania (Lei)	36 166	-	36 166	36 166	-	50 302	-	50 302
Rwanda	-	-	-	-	-	1 744	-	1 744
Saudi Arabia	10 000	-	10 000	10 000	-	-	-	-
Sierra Leone	2 000	-	2 000	1 000	1 000	-	-	1 000
Singapore	1 000	-	1 000	1 000	-	1 000	-	1 000
Sri Lanka (Rupees)	3 000	3 000	6 000	3 000	3 000	3 000	-	6 000
Sudan (Pounds)	20 000	-	20 000	10 000	10 000	10 000	-	20 000
Swaziland (Rands)	2 500	476	2 976	-	2 976	2 976	-	5 952
Syrian Arab Republic	8 500	-	8 500	-	8 500	3 000	-	11 500
Thailand	10 000	-	10 000	10 000	-	10 000	-	10 000
Togo	-	-	-	-	-	2 778	-	2 778
Trinidad and Tobago	5 000	-	5 000	5 000	-	5 000	-	5 000
Tunisia	5 000	-	5 000	5 000	-	5 000	-	5 000
Turkey	10 000	-	10 000	-	10 000	10 000	-	20 000

SCHEDULE 30 (concluded)

	Contributions pledged for 1973 and prior years			Collections in current year	Total due for 1973 and prior years	Pledges for subsequent year		Total balance due
	Unpaid pledges 1 January 1973	Adjustments to prior years	Total due			Pledges for 1974	Collections for 1974	
	\$	\$	\$	\$	\$	\$	\$	\$
Uganda	500	-	500	500	-	-	-	-
Union of Soviet Socialist Republics (Roubles)	609,756	(2 960)	606 796	606 796	-	670 241	-	670 241
United Republic of Tanzania (Shillings)	2 003	40	2 043	2 043	-	2 072	-	2 072
Upper Volta (CFA Francs)	10 000	-	10 000	10 000	-	-	-	-
Uruguay	20 000	-	20 000	-	20 000	-	-	20 000
Venezuela (Bolivares)	61 365	(1 365)	60 000	40 187	19 813	20 000	-	39 813
Yemen	-	-	-	-	-	1 000	-	1 000
Yemen, Democratic	2 745	(1 345)	1 400	-	1 400	800	-	2 200
Yugoslavia (New Dinars)	100 000	-	100 000	100 000	-	100 000	-	100 000
Zaire	20 000	-	20 000	10 000	10 000	10 000	-	20 000
Zambia (Kwacha)	5 041	-	5 041	5 041	-	5 601	-	5 601
	<u>2 414 355</u>	<u>346 671</u>	<u>2 761 026</u>	<u>2 257 476</u>	<u>503 550</u>	<u>2 537 958</u>	<u>-</u>	<u>3 041 508</u>

Note: The amounts shown as pledged for 1974 have been pledged in United States dollars except where otherwise shown.

United Nations economic and social activities  
Combined status of funds for the year ended 31 December 1973

	Regular Budget \$	Overhead \$	Technical assistance Projects b/	Trust Funds \$	Total \$
<b>I. Statement of assets, liabilities and unencumbered fund balance</b>					
<b>Assets</b>					
Cash at banks, on hand and in transit	-	-	4 084 251	618 945	4 703 196
Interest-bearing bank deposit	-	-	-	3 720 923	3 720 923
Letters of credit	-	-	-	9 598 423	9 598 423
Investments	-	-	-	5 222 794	5 222 794
Planned contributions receivable from Governments	-	-	-	1 943 692	1 943 692
Undrawn allocations	-	-	81 912 892	-	81 912 892
Accounts receivable	-	-	3 175 614	1,407,072	4 582 686
Net interagency balances	-	-	14 316 127	-	14 316 127
Interfund balances receivable	-	-	-	-	3 902 850
<b>Total assets</b>	-	3 902 350 3 902 850	103 488 884	23 111,849	130 503,583
<b>Liabilities and reserves</b>					
Accounts payable	-	-	3 766 008	491 058	4 257 066
Reserve for unliquidated obligations	-	110 208	8 208 288	218 335	8 536 831
Reserve for allocations	-	-	-	4,338 184	4 338 184
Due to UNDP Central Fund for miscellaneous income and exchange adjustments	-	-	458 361	-	458 361
Due to United Nations General Fund	-	-	-	1 246 470	1 246 470
<b>Total liabilities and reserves</b>	-	110,208	12,432,657	6,294,047	18 836,912
<b>Balance of unencumbered funds</b>					
Balance available 1 January 1973	-	3 395 816	97 908 232	13 158 132	114 462 180
Add: Adjustment	-	54 236	(53 173 431) s/	8 564 700	(44 554 495)
Excess of funds provided over funds applied (see below)	-	342 590	46 321 426	(1 433 236)	45 230 780
<b>Allocations outstanding</b>	-	-	-	(3 471 794)	(3 471 794)
Balance available 31 December 1973	-	3 792 542	91 056 227	16 317 802	111 666 671
<b>Total liabilities, reserve and unencumbered funds</b>	-	3 902 850	103 488 884	23 111,849	130 503,583
<b>II. Statement of source and application of funds for the year 1973</b>					
<b>Funds allocated during 1973</b>	41 269 268	7 294 544	115,946 615	11 924,097	176 434 524
<b>Less: Funds applied to</b>					
Personnel services	40 242 630	6 423 760	42 729 111	4 987 692	94 383 193
Subcontracts	-	154 521	6 674 666	382 051	7 211 238
Training	-	-	8 112 023	1 392 480	9 404 503
Equipment and supplies	-	5 053	8 127 949	3 979 830	12 112 832
Miscellaneous	1 026 638	368 620	3 981 440	2 715 280	8 091 978
<b>Total funds applied</b>	41 269 268	6,951 954	69 625 189	13 357 333	131,203 744
<b>Excess of funds provided over funds applied</b>	-	342,590	46 321 426	(1 433,236)	45 230 780

s/ Includes Department of Economic and Social Affairs, regional economic commissions and UNESOB, and Technical Assistance Recruitment Service.

b/ Per statement after eliminating \$5,767,942 from both allocations and commitments for UNDP overhead, which is also included in overhead column of the present schedule.

c/ Adjustment to 1972 allocations (\$52,712,526) and miscellaneous income (\$460,905) surrendered to UNDP.

Economic and social activities - Global  
Combined status of funds as at 31 December 1972

I. Statement of assets, liabilities and unnumbered fund balance	Trust Fund for Development Planning and Protection	United Nations Fund for Drug Abuse Control	United Nations Research Institute for Social Development	United Nations Trust Fund for Social Defense	Committee on the Elimination of Racial Discrimination	Trust Fund for Water Pollution	Sealrar on International Law	Fund for the Establishment of an International University	Fund for Disaster Assistance Planning	United Nations Programme of Assistance and Exchange in the field of Inter-national Law	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assets											
Cash at banks and on hand	144 309	247 425	638 826	86 986	-	18 083	-	-	312	-	391 734
Interest-bearing bank deposit	-	127 089	-	-	-	-	-	-	-	-	1 046 872
Letters of credit	-	6 600 000	-	-	-	-	-	-	-	-	6 600 000
Investments	4 219 385	758 824	-	15 809	45 475	-	-	-	-	-	4 978 209
Pledged contributions receivable from Governments	1 106 095	79 044	-	-	-	-	-	-	-	-	1 243 423
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-
Accrued interest on investments	150 513	7 732	17 158	8 098	-	675	-	690	12	38	143 639
Remittances to executing agencies	-	-	-	-	-	-	-	-	-	179	179
Deferred charges and other assets	-	-	35 429	3 003	2 593	-	-	-	-	-	3 003
Due from United Nations General Fund (statement VIII)	-	42 508	24 216	24 216	18 758	-	8 719	-	-	-	113 565
Total assets	5 570 302	7 862 622	691 413	141 112	176 766	18 758	8 719	28 229	324	217	14 546 624
Liabilities and reserves											
Accounts payable	-	-	3 151	-	-	-	-	-	-	-	4 246
Unliquidated obligations	60 920	99 615	5 099	34 070	6 140	-	-	-	-	-	212 460
Provision for repatriation grant, compensation claims, etc.	71 466	-	5 820	-	-	-	-	-	-	-	77 286
Deferred contributions and income	1 300	44 210	-	7 812	20 000	-	-	-	-	-	73 322
Reserve for allocations	-	-	-	-	-	-	-	-	-	179	179
Due to United Nations General Fund (statement VIII)	892 102	-	-	-	-	-	-	2 537	-	-	901 639
Total liabilities and reserves	2 538 488	143 125	14 970	41 882	26 140	-	-	2 537	-	179	2 657 726
Balance of unnumbered funds											
Balance available 1 January 1973	3 032 513	3 349 815	445 124	225 441	241 772	17 669	6 518	158	320	-	7 445 377
Add: Adjustment	27 256	44 189	-	23 712	16 943	-	-	1 164	-	15 522	158 441
Excess of income over expenditure (see below)	1 351 425	4 345 493	242 217	(158 972)	(108 101)	1 389	2 201	24 390	14	(15 305)	5 658 259
Less: Allocations outstanding	-	-	-	-	-	-	-	-	-	179	179
Balance available 31 December 1973	4 531 814	7 719 497	577 343	99 230	150 620	18 758	8 719	25 692	224	38	13 276 898
Total liabilities, reserves and unnumbered funds	5 570 302	7 862 622	691 413	141 112	176 766	18 758	8 719	28 229	324	217	14 546 624
II. Statement of income and expenditure for the year ended 31 Dec. 1973											
Income											
Contributions from Governments	2 721 895	5 748 578	455 523	219 875	-	-	13 712	30 300	-	8 438	9 231 336
Public donations	-	1 149	-	91 742	-	-	-	20	-	-	92 911
Interest income	253 792	57 628	-	13 615	13 929	1 089	-	1 113	19	217	343 362
Miscellaneous, including United Nations Development Programme and other allocations	-	55 644	113 753	5 314	385	-	-	-	-	-	177 643
Total income	2 975 687	5 972 949	574 386	330 338	14 114	1 089	13 712	31 133	19	8 655	9 845 252
Less: Expenditure											
Contributions from Governments	1 407 878	612 636	297 078	460 340	121 691	-	-	6 743	-	-	2 966 684
Public donations	85 885	1 908	-	-	-	-	-	-	-	-	87 793
Interest income	-	852	-	1 366	-	-	-	-	-	23 960	26 178
Miscellaneous, including United Nations Development Programme and other allocations	6 584	490 561	25 361	23 577	524	-	-	-	-	-	546 607
Total expenditure	1 499 347	1 105 967	572 439	485 310	122 215	-	-	-	-	-	2 559 731
Balance available 31 December 1973	1 476 340	4 867 082	121 947	485 028	(108 101)	1 089	13 712	24 390	19	(15 305)	4 186 923
Total	4 475 027	11 038 571	1 266 833	815 666	26 229	2 178	22 424	55 522	343	8 872	14 693 547

Less: Expenditure

Public donations

Interest income

Miscellaneous, including United Nations Development Programme and other allocations

Total income

Total expenditure

Balance available 31 December 1973

Total

## ECONOMIC AND SOCIAL ACTIVITIES - GLOBAL

## COMBINED STATUS OF PLEDGES UNPAID AS AT 31 DECEMBER 1973

<u>COUNTRIES/TRUST FUNDS</u>	<u>UNPAID PLEDGES</u>		<u>PLEDGES FOR 1973</u>		<u>PLEDGES FOR</u>		<u>COLLECTIONS</u>		<u>UNPAID PLEDGES</u>	
	<u>AS AT</u>	<u>31 DECEMBER 1972</u>	<u>AND ADJUSTMENTS</u>	<u>FUTURE YEARS</u>	<u>DURING 1973</u>	<u>AS AT</u>	<u>31 DECEMBER 1973</u>			
	\$	\$	\$	\$	\$	\$	\$			
						</				

TRUST FUND FOR DEVELOPMENT PLANNING  
AND PROJECTIONSNETHERLANDS  
SWEDEN

SUBTOTAL

UNITED NATIONS FUND FOR DRUG ABUSE  
CONTROL

ARGENTINA  
 AUSTRALIA  
 AUSTRIA  
 BARBADOS  
 BELGIUM  
 CYPRUS  
 DENMARK  
 FRANCE  
 GREECE  
 ICELAND  
 IRAN  
 JAPAN  
 LIBYAN ARAB REPUBLIC  
 LIECHTENSTEIN  
 LUXEMBOURG  
 MALTA  
 MOROCCO  
 NEW ZEALAND  
 NORWAY  
 PHILIPPINES  
 PORTUGAL  
 QATAR  
 REPUBLIC OF VIET-NAM  
 SPAIN  
 SWEDEN  
 UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND  
 UNITED STATES OF AMERICA

ARGENTINA	-	3 000	-	-	3 000	-	-	-	-
AUSTRALIA	-	100 000	-	-	100 000	-	-	-	-
AUSTRIA	-	10 000	-	-	10 000	-	-	-	-
BARBADOS	-	500	-	-	500	-	-	-	-
BELGIUM	-	25 000	-	-	25 000	-	-	25 000	-
CYPRUS	-	2 778	-	-	2 778	-	-	2 778	-
DENMARK	-	50 000	-	-	50 000	-	-	-	-
FRANCE	-	100 000	-	-	100 000	-	-	-	-
GREECE	-	2 000	-	-	2 000	-	-	-	-
ICELAND	-	1 500	-	-	1 500	-	-	-	-
IRAN	5 000	-	-	-	-	10 000	10 000	(5 000)	-
JAPAN	-	200 000	-	-	200 000	-	-	-	-
LIBYAN ARAB REPUBLIC	-	6 757	-	-	6 757	-	-	6 757	-
LIECHTENSTEIN	-	1 000	-	-	1 000	-	-	-	-
LUXEMBOURG	-	1 000	-	-	1 000	-	-	-	-
MALTA	-	251	-	-	251	-	-	-	-
MOROCCO	-	2 208	-	-	2 208	-	-	-	-
NEW ZEALAND	-	22 277	-	44 510	22 277	22 277	44 510	-	-
NORWAY	-	17 855	-	-	17 855	17 855	-	-	-
PHILIPPINES	-	3 000	-	-	3 000	-	-	3 000	-
PORTUGAL	-	1 000	-	-	1 000	1 000	-	-	-
QATAR	-	2 000	-	-	2 000	2 000	-	-	-
REPUBLIC OF VIET-NAM	2 000	-	-	-	-	-	-	2 000	-
SPAIN	-	10 000	-	-	10 000	-	-	-	-
SWEDEN	-	47 393	-	-	47 393	47 393	-	-	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	119 059	-	-	119 059	119 059	-	-	-
UNITED STATES OF AMERICA	-	5 000 000	-	-	5 000 000	5 000 000	-	-	-
SUBTOTAL	7 000	5 728 578	-	44 510	-	5 701 043	-	-	79 045

SCHEDULE 33 (CONTINUED)

<u>COUNTRIES/TRUST FUNDS</u>	<u>UNPAID PLEDGES AS AT 31 DECEMBER 1972</u> \$	<u>PLEDGES FOR 1973 AND ADJUSTMENTS</u> \$	<u>PLEDGES FOR FUTURE YEARS</u> \$	<u>COLLECTIONS DURING 1973</u> \$	<u>UNPAID PLEDGES AS AT 31 DECEMBER 1973</u> \$
<u>UNITED NATIONS RESEARCH INSTITUTE FOR SOCIAL DEVELOPMENT</u>					
DENMARK	-	30 000	-	30 000	-
FINLAND	-	27 988	-	27 988	-
FRANCE	-	43 406	-	43 406	-
GERMANY, FEDERAL REPUBLIC OF	-	28 191	-	28 191	-
JAMAICA	-	2 322	-	2 322	-
NORWAY	-	34 722	-	34 722	-
SWEDEN	-	235 066	-	235 066	-
SWITZERLAND	-	15 625	-	15 625	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	33 203	-	33 203	-
YUGOSLAVIA	-	5 000	-	5 000	-
SUBTOTAL	-	455 523	-	455 523	-
<u>UNITED NATIONS TRUST FUND FOR SOCIAL DEFENCE</u>					
FRANCE	-	20 331	-	20 331	-
GREECE	5 000	-	-	-	5 000
IRAQ	-	1 651	-	1 651	-
ITALY	-	126 476	-	126 476	-
NORWAY	-	8 928	-	8 928	-
POLAND	2 497	-	-	-	2 497
SWEDEN	-	48 662	-	48 662	-
SWITZERLAND	6 579	1 672	7 812	8 251	7 812
THAILAND	2 000	-	-	2 000	-
TUNISIA	2 000	-	-	-	2 000
UNITED ARAB EMIRATES	1 500	-	-	-	1 500
YUGOSLAVIA	2 000	4 000	-	6 000	-
ZAIRE	-	576	-	576	-
SUBTOTAL	21 576	212 296	7 812	222 875	18 809
<u>COMMITTEE ON THE ELIMINATION OF RACIAL DISCRIMINATION</u>					
ALGERIA	638	598	-	-	1 236
ARGENTINA	3 344	762	-	3 276	830
AUSTRIA	954	922	-	1 876	-
BARBADOS	-	563	-	-	563
BOLIVIA	1 478	117	-	-	1 595
BRAZIL	3 276	731	-	2 150	1 857
BULGARIA	700	449	-	1 149	-



## SCHEDULE 33 (CONTINUED)

COUNTRIES/TRUST FUNDS	UNPAID PLEDGES		PLEDGES FOR 1973		PLEDGES FOR		COLLECTIONS		UNPAID PLEDGES	
	AS AT	31 DECEMBER 1972	AND ADJUSTMENTS	FOR 1973	FUTURE YEARS	DURING 1973	AS AT	31 DECEMBER 1973	AS AT	31 DECEMBER 1973
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC										
CANADA	-	801	616		-		1 417	-	-	-
CENTRAL AFRICAN REPUBLIC			1 112		-		1 112	-	-	-
CHILE	1 478		(105)		-		-	-	1 373	-
COSTA RICA	714		675		-		-	-	1 389	-
CUBA	832		371		-		-	-	461	-
CYPRUS	686		647		-		1 333	-	-	-
CZECHOSLOVAKIA	605		371		-		976	-	-	-
DENMARK	-		822		-		822	-	-	-
ECUADOR	-		972		-		972	-	-	-
EGYPT	2 062		371		-		2 433	-	-	-
FIJI	-		436		-		436	-	-	-
FINLAND	-		563		-		-	-	563	-
FRANCE	-		572		-		572	-	-	-
GERMANY, FEDERAL REPUBLIC OF	4 694		4 770		-		4 694	-	4 770	-
GHANA	-		3 924		-		3 924	-	-	-
GREECE	623		381		-		1 004	-	-	-
HAITI	776		509		-		1 285	-	-	-
HOLY SEE	-		563		-		-	-	563	-
HUNGARY	605		371		-		-	-	976	-
ICELAND	1 453		585		-		2 038	-	-	-
INDIA	-		371		-		371	-	-	-
IRAN	1 640		1 078		-		-	-	2 718	-
IRAQ	-		467		-		467	-	-	-
IVORY COAST	-		388		-		388	-	-	-
JAMAICA	-		563		-		-	-	563	-
KUWAIT	1 478		(105)		-		1 373	-	-	-
LEBANON	-		399		-		339	-	60	-
LESOTHO	611		569		-		-	-	1 180	-
LIBYAN ARAB REPUBLIC	605		563		-		-	-	1 168	-
MADAGASCAR	-		405		-		248	-	157	-
MALTA	-		371		-		371	-	-	-
MAURITIUS	1 178		(105)		-		1 073	-	-	-
MONGOLIA	605		563		-		-	-	1 168	-
MOROCCO	-		371		-		371	-	-	-
NEPAL	-		123		-		123	-	-	-
NETHERLANDS	1 478		117		-		1 595	-	-	-
NEW ZEALAND	-		1 367		-		-	-	1 367	-
NIGER	-		760		-		760	-	-	-
NIGERIA	2 062		371		-		-	-	2 433	-
NORWAY	659		403		-		1 062	-	-	-
PAKISTAN	547		239		-		547	-	239	-
PANAMA	-		516		-		-	-	516	-
PERU	2 062		371		-		-	-	2 433	-
	645		605		-		-	-	1 250	-

COMMITTEE ON THE ELIMINATION OF  
RACIAL DISCRIMINATION

SCHEDULE 33 (CONTINUED)

<u>COUNTRIES/TRUST FUNDS</u>	<u>UNPAID PLEDGES AS AT 31 DECEMBER 1972</u> \$	<u>PLEDGES FOR 1973 AND ADJUSTMENTS</u> \$	<u>PLEDGES FOR FUTURE YEARS</u> \$	<u>COLLECTIONS DURING 1973</u> \$	<u>UNPAID PLEDGES AS AT 31 DECEMBER 1973</u> \$
<u>COMMITTEE ON THE ELIMINATION OF RACIAL DISCRIMINATION</u>					
PHILIPPINES	-	501	-	-	501
POLAND	-	1 078	-	-	1 078
ROMANIA	-	215	-	215	-
SENEGAL	605	563	-	-	1 168
SIERRA LEONE	605	371	-	-	976
SPAIN	1 290	983	-	2 273	-
SWAZILAND	2 062	371	-	2 433	-
SWEDEN	-	1 416	-	1 416	-
SYRIAN ARAB REPUBLIC	2 062	371	-	-	2 433
TOGO	-	563	-	-	563
TONGA	605	563	-	-	1 168
TUNISIA	-	371	-	371	-
UKRAINIAN SOVIET SOCIALIST REPUBLIC	1 741	1 326	-	3 067	-
UNION OF SOVIET SOCIALIST REPUBLICS	10 189	7 807	-	17 996	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	3 140	-	3 140	-
UNITED REPUBLIC OF TANZANIA	-	563	-	-	563
URUGUAY	2 123	376	-	-	2 499
VENEZUELA	274	549	-	-	823
YEMEN	-	563	-	-	563
YUGOSLAVIA	2 587	544	-	2 587	544
ZAMBIA	605	563	-	-	1 168
SUBTOTAL	64 037	56 235	-	74 797	45 475
<u>SEMINAR ON INTERNATIONAL LAW</u>					
DENMARK	-	4 319	-	4 319	-
FINLAND	-	2 000	-	2 000	-
GERMANY, FEDERAL REPUBLIC OF	-	1 500	-	1 500	-
ISRAEL	-	1 200	-	1 200	-
NETHERLANDS	-	1 687	-	1 687	-
NORWAY	-	1 500	-	1 500	-
SWEDEN	-	1 500	-	1 500	-
SUBTOTAL	-	13 706	-	13 706	-
<u>FUND FOR THE ESTABLISHMENT OF AN INTERNATIONAL UNIVERSITY</u>					
JAPAN	-	30 000	-	30 000	-
SUBTOTAL	-	30 000	-	30 000	-

SCHEDULE 33 (CONCLUDED)

<u>COUNTRIES/TRUST FUNDS</u>	<u>UNPAID PLEDGES AS AT 31 DECEMBER 1972</u> \$	<u>PLEDGES FOR 1973 AND ADJUSTMENTS</u> \$	<u>PLEDGES FOR FUTURE YEARS</u> \$	<u>COLLECTIONS DURING 1973</u> \$	<u>UNPAID PLEDGES AS AT 31 DECEMBER 1973</u> \$
ARGENTINA	-	5 000	-	5 000	-
IRAN	-	2 000	-	2 000	-
KENYA	-	280	-	280	-
SWEDEN	-	1 158	-	1 158	-
SUBTOTAL	-	8 438	-	8 438	-
GRAND TOTAL	707 613	8 610 871	52 322	8 121 382	1 249 424

UNITED NATIONS PROGRAMME OF ASSISTANCE  
AND EXCHANGE IN THE FIELD OF  
INTERNATIONAL LAW

Economic and social activities: regional combined  
status of funds as at 31 December 1973

	Trust Fund for ECLA Documentation and Research Centre \$	United Nations International Institute for Documentation on Housing, Building and Planning, New Delhi \$	Total \$
<b>I. Statement of assets, liabilities and unencumbered fund balance</b>			
<u>Assets</u>			
Interest-bearing bank deposit	177 710	-	177 710
Pledged contributions receivable from Governments	300 000	-	300 000
Accrued interest on investments	6 838	-	6 838
Due from United Nations General Fund (Statement VIII)	-	119	119
Total assets	484 548	119	484 667
<u>Balance of unencumbered funds</u>			
Balance available 1 January 1973	473 679	119	473 798
Add: Excess of income over expenditure (see below)	10 869	-	10 869
Balance available 31 December 1973	484 548	119	484 667
Total liabilities, reserves and unencumbered funds	484 548	119	484 667
<b>II. Statement of income and expenditure for the year ended 31 December 1973</b>			
<u>Income</u>			
Interest income	11 026	-	11 026
Total income	11 026	-	11 026
<u>Less: Expenditure</u>			
Equipment and supplies	157	-	157
Total expenditure	157	-	157
<u>Excess of income over expenditure</u>	10 869	-	10 869

Economic and social activities - country  
Combined status of funds as at 31 December 1973

	Fund of the United Nations for the Development of West Irian (FUNDAI) \$	Funds-in-trust Programme for the Republic of Zaire \$	United Nations Educational and Training Pro- gramme for Southern Africa \$	United Nations Trust Fund for South Africa \$	United Nations for Namibia \$	Total \$
<b>I. Statement of assets, liabilities and unencumbered fund balance</b>						
<b>Assets:</b>						
Cash at banks and on hand	199 102	28 109	-	-	-	227 211
Interest-bearing bank deposit	1 573 160	-	501 195	209 008	192 978	2 476 341
Letters of credit	2 998 423	-	-	-	-	2 998 423
Investments	-	844 585	-	-	-	844 585
Pledged contributions receivable from Governments	118 023	136 160	107 708	9 378	23 000	394 269
Accounts receivable	37 835	-	-	-	100	37 935
Accrued interest on investments	6 171	3 504	18 440	8 314	3 776	40 205
Remittances to executing agencies	1 740 240	-	548 481	-	14 697	2 303 418
Deferred charges and other assets	1 175 452	-	-	-	-	1 175 452
Total assets	7 348 406	1 012 358	1 175 824	226 700	234 551	10 497 839
<b>Liabilities and reserves</b>						
Accounts payable	-	-	-	-	181	181
Unliquidated obligations	5 435	-	-	-	440	5 875
Deferred contributions and income	335 429	-	-	-	-	335 429
Reserve for allocations	5 977 207	101 217	548 481	-	14,697	6 641 602
Due to United Nations General Fund (statement VIII)	458 515	-	-	-	-	458 515
Total liabilities and reserves	6 776 586	101 217	548 481	-	15,318	7 441 602
<b>Balance of unencumbered funds</b>						
Balance available 1 January 1973	4 037 134	836,694	163 056	164 096	62 977	5 263 957
Add: Adjustment	7 360 034	514	1 005 710	1	-	8 366 259
Excess of income over expenditure (see below)	(7 416 911)	73,933	7 058	62 603	170 953	(7 102 364)
Less: Allocations outstanding	2 908 437	-	548 481	-	14,697	3 471 615
Balance available 31 December 1973	1 071 820	911 141	627 343	226 700	219 233	3 056 237
Total liabilities, reserves and unencumbered funds	7 848 406	1 012 358	1 175 824	226 700	234 551	10 497 839
<b>II. Statement of income and expenditure for the year ended 31 December 1973</b>						
<b>Income</b>						
Contributions from Governments	46 250	-	934 273	485 005	98 837	1 564 365
Public donations	-	-	280	191	-	471
Subventions	-	-	109 148	-	100,000	209 148
Interest income	88 278	57 082	29 734	13 406	6 089	194 589
Miscellaneous, including United Nations Development Programme and other allocations	52 776	48 466	-	1	-	101 243
Total income	187 304	105 548	1 073 435	498 603	204 926	2 069 816
<b>Less: Expenditure</b>						
Personnel services	2 023 005	-	-	-	-	2 023 005
Subcontracts	294 258	-	-	-	-	294 258
Training	193 824	-	1 066 377	-	6 101	1 266 302
Equipment and supplies	3 411 914	20 838	-	-	314	3 433 066
Administrative overhead	397 267	2 378	-	-	-	399 645
Other	1 283 947	8 399	-	436,300	27 558	1 755 904
Total expenditure	7 604 215	31 615	1 066 377	436 300	33 973	9 172,180
Excess of income over expenditure	(7 416 911)	73 933	7 058	62 603	170 953	(7 102 364)
	(a)	(b)	(c)	(d)	(e)	

ECONOMIC AND SOCIAL ACTIVITIES - COUNTRY

COMBINED STATUS OF PLEDGES UNPAID AS AT 31 DECEMBER 1973

COUNTRIES/TRUST FUNDS	UNPAID PLEDGES AS AT 31 DECEMBER 1972 \$	PLEDGES FOR 1973 AND ADJUSTMENTS \$	PLEDGES FOR FUTURE YEARS \$	COLLECTIONS DURING 1973 \$	UNPAID PLEDGES AS AT 31 DECEMBER 1973 \$
FUND OF THE UNITED NATIONS FOR THE DEVELOPMENT OF WEST IRIAN (FUNDWI)					
INDONESIA	142 734	46 250	-	70 961	118 023
SUBTOTAL	<u>142 734</u>	<u>46 250</u>	<u>-</u>	<u>70 961</u>	<u>118 023</u>
FUNDS-IN-TRUST PROGRAMME FOR THE REPUBLIC OF ZAIRE					
ZAIRE	136 160	-	-	-	136 160
SUBTOTAL	<u>136 160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136 160</u>

UNITED NATIONS EDUCATIONAL AND TRAINING  
PROGRAMME FOR SOUTHERN AFRICA

AUSTRALIA	12 750	(25)	-	12 725	-
AUSTRIA	-	5 000	-	5 000	-
CANADA	-	75 000	-	75 000	-
COLOMBIA	-	5 000	-	5 000	-
DENMARK	-	141 306	-	71 058	70 248
FINLAND	-	60 000	-	60 000	-
FRANCE	-	100 000	-	100 000	-
GREECE	500	3 000	-	3 500	-
INDIA	-	1 000	-	1 000	-
INDONESIA	-	1 500	-	1 500	-
IRAN	-	3 000	-	3 000	-
IRELAND	-	8 000	-	8 000	-
JAPAN	-	80 000	-	80 000	-
KENYA	-	2 002	-	2 002	-
LIBERIA	-	1 000	-	1 000	-
LIBYAN ARAB REPUBLIC	-	6 738	-	6 738	-
LUXEMBOURG	-	1 000	-	1 000	-
MALAYSIA	-	1 000	-	1 000	-
NETHERLANDS	-	36 363	-	-	36 363
NEW ZEALAND	-	6 636	-	6 636	-
NIGER	-	656	-	656	-
NORWAY	-	105 000	-	105 000	-
OMAN	-	3 000	-	3 000	-

COUNTRIES/TRUST FUNDS	UNPAID PLEDGES AS AT 31 DECEMBER 1972	PLEDGES FOR 1973 AND ADJUSTMENTS	PLEDGES FOR FUTURE YEARS	COLLECTIONS DURING 1973	UNPAID PLEDGES AS AT 31 DECEMBER 1973
	\$	\$	\$	\$	\$
UNITED NATIONS EDUCATIONAL AND TRAINING PROGRAMME FOR SOUTHERN AFRICA					
PHILIPPINES	-	2 000	-	2 000	-
QATAR	-	2 000	-	2 000	-
SWEDEN	-	100 600	-	100 600	-
TOGO	-	429	-	-	429
TRINIDAD AND TOBAGO	-	668	-	-	668
TUNISIA	-	1 000	-	1 000	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	175 000	-	175 000	-
YUGOSLAVIA	-	5 000	-	5 000	-
ZAMBIA	-	1 400	-	1 400	-
SUBTOTAL	13 250	934 273	-	839 815	107 708

UNITED NATIONS TRUST FUND FOR SOUTH  
AFRICA

AUSTRALIA	6 375	(13)	-	6 362	-
AUSTRIA	-	6 000	-	6 000	-
BRAZIL	5 000	5 000	-	10 000	-
BULGARIA	-	1 000	-	1 000	-
CANADA	-	10 000	-	10 000	-
CHINA	-	20 000	-	20 000	-
CYPRUS	-	288	-	288	-
DENMARK	-	88 982	-	88 982	-
FINLAND	-	60 000	-	60 000	-
FRANCE	-	30 000	-	30 000	-
GERMANY, FEDERAL REPUBLIC OF	-	25 000	-	25 000	-
GUINEA	-	5 555	-	5 555	-
ICELAND	500	1 000	-	1 000	500
INDIA	-	1 000	-	1 000	-
INDONESIA	-	1 500	-	1 500	-
IRAN	-	2 000	-	2 000	-
IRELAND	-	4 000	-	4 000	-
JAMAICA	-	770	-	770	-
JAPAN	-	10 000	-	10 000	-
LIBERIA	-	2 000	-	2 000	-
MALAYSIA	1 000	-	-	1 000	-
MOROCCO	-	4 354	-	4 354	-
NETHERLANDS	-	6 780	-	-	6 780
NEW ZEALAND	5 955	681	-	6 636	-
NIGER	-	656	-	656	-
NIGERIA	-	9 120	-	9 120	-
NORWAY	-	60 000	-	60 000	-

SCHEDULE 36 (CONCLUDED)

COUNTRIES/TRUST FUNDS	UNPAID PLEDGES AS AT 31 DECEMBER 1972 \$	PLEDGES FOR 1973 AND ADJUSTMENTS \$	PLEDGES FOR FUTURE YEARS \$	COLLECTIONS DURING 1973 \$	UNPAID PLEDGES AS AT 31 DECEMBER 1973 \$
<u>UNITED NATIONS TRUST FUND FOR SOUTH AFRICA</u>					
PAKISTAN	-	3 000	-	3 000	-
PHILIPPINES	-	5 000	-	5 000	-
REPUBLIC OF VIET-NAM	500	500	-	-	1 000
SIERRA LEONE	-	2 600	-	-	-
SINGAPORE	-	500	-	2 600	-
SWEDEN	-	111 235	-	500	-
TOGO	-	429	-	111 235	-
TRINIDAD AND TOBAGO	-	668	-	-	429
TUNISIA	-	3 000	-	-	668
TURKEY	-	1 000	-	3 000	-
ZAMBIA	-	1 400	-	1 000	-
SUBTOTAL	<u>19 330</u>	<u>485 005</u>	<u>-</u>	<u>494 958</u>	<u>9 377</u>
<u>UNITED NATIONS FUND FOR NAMIBIA</u>					
ARGENTINA	-	1 000	-	1 000	-
AUSTRALIA	6 375	(12)	-	6 363	-
AUSTRIA	-	2 000	-	2 000	-
CAMEROON	2 000	-	-	-	2 000
CHINA	-	10 000	-	-	-
FINLAND	-	15 000	-	10 000	-
GERMANY, FEDERAL REPUBLIC OF	-	20 000	-	15 000	-
ICELAND	-	1 000	-	-	20 000
INDIA	-	1 000	-	1 000	-
INDONESIA	-	2 500	-	1 000	-
IRAN	-	2 000	-	2 500	-
IRELAND	-	2 000	-	2 000	-
JAPAN	-	1 000	-	1 000	-
LIBERIA	-	10 000	-	10 000	-
NETHERLANDS	-	2 500	-	2 500	-
PAKISTAN	-	16 949	-	16 949	-
PHILIPPINES	-	3 000	-	3 000	-
REPUBLIC OF VIET-NAM	-	1 000	-	1 000	-
TUNISIA	500	500	-	-	1 000
TURKEY	-	2 000	-	2 000	-
YUGOSLAVIA	-	1 000	-	1 000	-
ZAMBIA	-	5 000	-	5 000	-
SUBTOTAL	<u>8 875</u>	<u>98 837</u>	<u>-</u>	<u>84 712</u>	<u>23 000</u>
GRAND TOTAL	<u>320 349</u>	<u>1 564 365</u>	<u>-</u>	<u>1 490 446</u>	<u>394 268</u>





United Nations, United Nations Industrial Development Organization and United Nations Conference on Trade and Development overhead costs relating to projects of the United Nations Development Programme, the United Nations Fund for Population Activities and United Nations technical assistance funds-in-trust.

	United Nations	UNIDO	UNCTAD	Total
<b>I. Statement of assets, liabilities and unencumbered fund balance</b>				
<u>Assets</u>				
Due from United Nations General Fund	3 843 457	-	325 271	4 168 728
Total assets	3 843 457	-	325 271	4 168 728
<u>Liabilities and reserves</u>				
Unliquidated obligations	107 397	939	2 197	110 533
Due to United Nations General Fund	-	329 201	-	329 201
Total liabilities and reserves	107 397	330 140	2 197	439 734
<u>Balance of unencumbered funds</u>				
Balance as at 1 January 1973	3 373 542 <sup>a/</sup>	236 323 <sup>b/</sup>	33 258 <sup>c/</sup>	3 643 123
Add: Adjustment	54 236	19 384	6 151	79 771
Excess of income over expenditure (see below)	308 282	(585 847)	283 665	6 100
Balance as at 31 December 1973	3 736 060	(330 140)	323 074	3 728 994
Total liabilities, reserves and unencumbered funds	3 843 457	-	325 271	4 168 728
<b>II. Statement of income and expenditure</b>				
<u>Income</u>				
United Nations Development Programme	5 767 942	2 094 207	614 924	8 477 073
United Nations Fund for Population Activities	685 032	-	-	685 032
Technical assistance funds-in-trust projects	437 157	61 650	-	498 807
Government cash counterpart contribution	-	5 000	-	5 000
Miscellaneous income	27 537	341	-	27 878
Total income	6 917 668	2 161 198	614 924	9 693 790
<u>Less: Expenditure</u>				
Personnel services	6 423 760	2 747 045	329 681	9 500 486
Subcontracts	154 521	-	-	154 521
Equipment and supplies	5 053	-	1 549	6 602
Other	26 052	-	29	26 081
Total expenditure	6 609 386	2 747 045	331 259	9 687 690
Excess of income over expenditure	308 282	(585 847)	283 665	6 100

- a/ Consists of 31 December 1972 balances of \$2,252,162 for UNDP overhead, \$443,006 for administrative support costs for technical assistance projects, \$95,898 for Fund for Operational Programmes for Lesotho and Swaziland and \$582,476 for United Nations Fund for Population Activities.
- b/ Consists of 31 December 1972 balances of \$158,010 for UNDP overhead and \$78,313 for administrative support costs for technical assistance funds-in-trust projects.
- c/ UNDP overhead only.

United Nations and United Nations Industrial Development Organization  
overhead costs relating to other funds-in-trust projects

Status of funds as at 31 December 1973

	World Food Programme \$	FUNDWI \$	Special Industrial Services United Nations \$	UNIDO \$	Total \$
<b>I. Statement of assets, liabilities and unencumbered fund balance</b>					
<u>Assets</u>					
Due from United Nations General Fund	10 741	48 491	161	-	59 393
Total assets	10 741	48 491	161	-	59 393
<u>Liabilities and reserves</u>					
Unliquidated obligations	-	2 650	161	-	2 811
Total liabilities and reserves	-	2 650	161	-	2 811
<u>Balance of unencumbered funds</u>					
Balance as at 1 January 1973	16 867	5 407	-	-	22 274
Add: Excess of income over expenditure (see below)	(6 126)	40 434	-	-	34 308
Balance as at 31 December 1973	10 741	45 841	-	-	56 582
Total liabilities, reserves and unencumbered funds	10 741	48 491	161	-	59 393
<b>II. Statement of income and expenditure</b>					
<u>Income</u>					
Funds allocated	149 832	150 636	72 708	26 176	399 352
Miscellaneous income	1 795	1 905	-	-	3 700
Total income	151 627	152 541	72 708	26 176	403 052
<u>Less: Expenditure</u>					
Personnel services	136 486	112 107	72 708	26 176	347 477
Other	21 267	-	-	-	21 267
Total expenditure	157 753	112 107	72 708	26 176	368 744
<u>Excess of income over expenditure</u>	(6 126)	40 434	-	-	34 308

Other trust funds  
Combined status of funds as at 31 December 1973

I. Statement of assets, liabilities and unencumbered fund balances	The Special (Ralph Bunche) Account for the Secretary-General														Total
	Library Endowment Fund	Personal and Real Property	Staff Life Insurance Fund	Trust Fund for Brown Fellowship Awards	World Youth Assembly Medal Fund	World Youth Assembly Medal Fund	United Nations International School Construction Account	United Nations Disaster Relief Co-ordinator's Fund	United Nations Philatelic Museum	Staff Insurance Society Against Sickness and Accident	Provisional Fund for Part-time Employees of the United Nations Office at Geneva	Inter-national School Fund	Gilberto Amado Memorial Lecture	Safe-ty Agency Data Base (COPIAS)	Miscellaneous Funds
Cash at banks and on hand	37 828	275 504	-	-	-	21 507	583	-	-	6 243	207	-	-	-	87 183
Interest-bearing bank deposit	497 273	31 000	786 595	288 125	8 000	-	-	-	4 002	-	102 891	317 471	-	-	663 253
Investments	-	-	-	-	-	-	-	-	-	536 345	-	-	-	-	2 567 650
Pledged contributions receivable from Governments	-	-	-	-	-	4 130	-	-	-	-	-	-	-	-	52 130
Accounts receivable	12 290	10 372	690 087	-	-	402	-	-	-	37 229	542	-	44 961	-	795 883
Accrued interest on investments	9 307	10 219	34 825	12 801	297	-	-	-	154	-	1 668	4 736	-	-	78 755
Deferred charges and other assets	-	230 714	-	-	-	-	-	-	60	-	-	-	-	-	288 236
Due from United Nations General Fund (Statement VIII)	-	-	17 260	-	3 406	-	-	8 048	-	-	-	11 388	1 236	-	501 554
Total assets	556 698	557 892	1 528 787	300 926	11 703	55 024	583	12 274	413 432	142 237	105 308	333 545	1 736	41 098	5 034 644
Liabilities and reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts payable	-	5 000	690 087	-	-	-	1 195 876	-	-	67 192	-	-	-	185	1 990 967
Unliquidated obligations	-	-	-	-	-	-	180 105	-	-	-	-	-	-	99	294 152
Provision for repatriation grant, compensation claims, etc.	-	1 347	-	-	-	-	-	-	-	-	-	-	-	31 250	31 250
Deferred contributions and income due to United Nations General Fund (Statement VIII)	-	-	-	-	-	-	-	-	-	8 975	-	-	-	-	10 322
Total liabilities and reserves	19 000	6 347	690 087	10 705	-	-	1 880 083	60	-	86 167	5 834	-	-	32 384	93 072
Balance of unencumbered funds	537 698	551 545	838 700	290 221	11 703	55 024	303 583	12 214	413 432	55 070	99 474	333 545	1 736	8 714	2 441 572
Balance available 1 January 1973	548 215	461 067	771 356	267 568	11 158	71 526	541 588	-	381 608	436 557	84 503	343 399	1 300	13 272	3 677 552
Add: Adjustment	-	(28 754)	-	-	-	-	-	11 965	-	-	-	-	-	-	524 798
Excess of income over expenditure (see below)	(10 517)	119 149	67 324	22 653	545	(16 502)	(397)	242	(61 825)	189 336	14 971	(9 854)	436	(4 548)	(1 587 474)
Balance available 31 December 1973	537 698	551 465	838 680	290 221	11 703	55 024	303 583	12 214	413 432	55 070	99 474	333 545	1 736	8 714	2 441 572
Total liabilities, reserves and unencumbered funds	556 698	557 892	1 528 787	300 926	11 703	55 024	583	12 274	413 432	142 237	105 308	333 545	1 736	41 098	5 034 644

II. Statement of income and expenditure for the year ended 31 December 1973

Income	The Special (Ralph Bunche) Account for the Secretary-General														Total
	Library Endowment Fund	Personal and Real Property	Staff Life Insurance Fund	Trust Fund for Brown Fellowship Awards	World Youth Assembly Medal Fund	World Youth Assembly Medal Fund	United Nations International School Construction Account	United Nations Disaster Relief Co-ordinator's Fund	United Nations Philatelic Museum	Staff Insurance Society Against Sickness and Accident	Provisional Fund for Part-time Employees of the United Nations Office at Geneva	Inter-national School Fund	Gilberto Amado Memorial Lecture	Safe-ty Agency Data Base (COPIAS)	Miscellaneous Funds
Contributions from Governments	-	81 000	-	-	-	-	-	-	-	-	-	-	-	-	81 000
Public donations	23 650	18 644	67 324	21 344	724	3 498	3 782	249	17 734	26 048	4 292	15 417	-	-	274 431
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	175 999
Miscellaneous, including United Nations Development Programme and other allocations	-	74 439	-	54 382	-	69	34 414	-	48 672	1 424 002	31 544	51 628	-	-	65 424
Total income	23 650	174 123	67 324	55 626	724	1 433	368 172	249	67 628	1 500 052	35 838	67 045	-	-	2 232 950
Less: Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel services	19 000	-	-	-	-	-	-	-	-	14 753	-	77 399	-	69 737	443 347
Equipment and supplies	15 167	55 004	-	42 771	179	20 309	2 289 347	-	5 581	1 255 984	20 867	77 399	2 554	28 450	3 983 289
Other	34 187	10 117	-	42 771	179	20 309	2 289 347	-	5 581	1 255 984	20 867	77 399	2 554	28 450	4 582 255
Total expenditure	(10 354)	174 123	67 324	55 626	724	1 433	368 172	249	67 628	1 500 052	35 838	67 045	-	-	2 994 822
Excess of income over expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance available 1 January 1973	548 215	461 067	771 356	267 568	11 158	71 526	541 588	-	381 608	436 557	84 503	343 399	1 300	13 272	3 677 552
Add: Adjustment	-	(28 754)	-	-	-	-	-	11 965	-	-	-	-	-	-	524 798
Excess of income over expenditure (see below)	(10 517)	119 149	67 324	22 653	545	(16 502)	(397)	242	(61 825)	189 336	14 971	(9 854)	436	(4 548)	(1 587 474)
Balance available 31 December 1973	537 698	551 465	838 680	290 221	11 703	55 024	303 583	12 214	413 432	55 070	99 474	333 545	1 736	8 714	2 441 572
Total liabilities, reserves and unencumbered funds	556 698	557 892	1 528 787	300 926	11 703	55 024	583	12 274	413 432	142 237	105 308	333 545	1 736	41 098	5 034 644

a/ Market value - \$422,627 as per Fiduciary Trust Company of New York statement of cash and securities dated 31 December 1973.

Library Endowment Fund  
Status of the Fund as at 31 December 1973

	\$	\$	\$
Accumulated income			
Balance as at 1 January 1973			49 977
Add:			
Net interest received and accrued during year			<u>23 650</u>
			73 627
Less:			
Obligations incurred in 1973 for library books and equipment			<u>19 000</u>
Balance of unexpended income as at 31 December 1973			54 627
Principal of the Fund as at 31 December 1972	498 238		
Less:			
Net loss on sale of investments		<u>15 167</u>	<u>483 071</u>
Total of Fund			<u>537 698</u>
Represented by			
Investments			
Bonds at cost value	Par	Market	Cost
	value	value	value
Rank Organization, Convertible Loans, 4 1/4 per cent, 15 February 1993	45 000	31 950	44 550
Honeywell Capital N.V., Guaranteed Convertible Subordinated Debenture, 6 per cent, 15 November 1986	40 000	36 400	45 363
Transocean Gulf Oil Co., Guaranteed Debenture, 7-1/2 per cent, 1 January 1987	50 000	47 000	50 000
Shell International Finance N.V., Guaranteed, 7 1/2 per cent, 15 January 1987	<u>50 000</u>	<u>47 000</u>	<u>50 000</u>
	<u>185 000</u>	<u>162 350</u>	189 913
Stocks at cost value	Market	Cost	
	value	value	
Carolina Power and Light Co., 1,200 shares	25 200	32 850	
Columbia Gas System Inc., 1,300 shares	32 500	40 936	
International Business Machines, 150 shares	37 050	28 745	
May Department Stores Co., 800 shares	17 600	41 434	
Minnesota Mining and Manufacturing Co., 400 shares	31 200	26 644	
Ford Motor Co., 630 shares	25 200	39 902	
Travelers Corp., 1,100 shares	36 300	38 369	
Warner Lambert Co., 900 shares	33 300	40 781	
Superior Oil Co., 75 shares	<u>22 125</u>	<u>17 699</u>	307 360
	<u>260 475</u>		497 273
Cash at banks			37 828
Accounts receivable			12 290
Accrued interest receivable			<u>9 307</u>
			556 698
Less:			
Due to the United Nations			<u>19 000</u>
			<u>537 698</u>
Statement of appropriations:			
Appropriated by the General Assembly under resolution 3044 A (XXVII)			19 000
Less:			
Obligations incurred in 1973			<u>19 000</u>
			<u>-</u>

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

United Nations International School Construction Account  
Summary cumulative source and application of funds for  
the period 30 December 1965 to 31 December 1973

	<u>Actual</u>				<u>Budget</u>
Funds provided by				\$	\$
Ford Foundation				11 801 875	11 801 875
Rockefeller Brothers				1 128 361	1 128 361
Interest and miscellaneous income				2 969 243	2 958 464
UNIS Development Fund (Advances/Loans)				<u>1 475 000</u>	<u>1 700 000</u>
Total funds provided				<u>17 374 479</u>	<u>17 588 700</u>
	Feasibility studies and costs for temporary locations	39th Street	25th Street	Total	
	\$	\$	\$	\$	
Funds applied to					
Site studies and costs	93 904	-	511 790	605 694	605 694
Leasehold improvements	886 209	-	-	886 209	886 209
Rental subsidies	1 438 764	-	-	1 438 764	1 438 764
Moving costs	<u>10 559</u>	<u>-</u>	<u>116 270</u>	<u>126 829</u>	<u>126 829</u>
Total non-capitalized costs	<u>2 429 436</u>	<u>-</u>	<u>628 060</u>	<u>3 057 496</u>	<u>3 057 496</u>
Construction					
Site development	-	-	2 412 940	2 412 940	2 412 940
General contract	-	-	9 497 667	9 497 667	9 497 690
Fees, administration, etc.	112 450	83 937	1 028 903	1 225 290	1 225 290
Others	-	-	558 001	558 001	558 001
Total construction	<u>112 450</u>	<u>83 937</u>	<u>13 497 511</u>	<u>13 693 898</u>	<u>13 693 921</u>
Furniture and furnishings	<u>-</u>	<u>-</u>	<u>837 283</u>	<u>837 283</u>	<u>837 283</u>
Total, construction and furniture and furnishings	<u>112 450</u>	<u>83 937</u>	<u>14 334 794</u>	<u>14 531 181</u>	<u>14 531 204</u>
Total funds applied	<u>2 541 886</u>	<u>83 937</u>	<u>14 962 854</u>	<u>17 588 677</u>	<u>17 588 700</u>
Excess of funds applied over funds provided				<u>214 198</u>	

OTHER TRUST FUNDS

COMBINED STATUS OF PLEDGES UNPAID AS AT 31 DECEMBER 1973

COUNTRIES/TRUST FUNDS	UNPAID PLEDGES AS AT 31 DECEMBER 1972 \$	PLEDGES FOR 1973 AND ADJUSTMENTS \$	PLEDGES FOR FUTURE YEARS \$	COLLECTIONS DURING 1973 \$	UNPAID PLEDGES AS AT 31 DECEMBER 1973 \$
WORLD YOUTH ASSEMBLY					
IVORY COAST	3 290	-	-	-	3 290
SPAIN	840	-	-	-	840
SUBTOTAL	4 130	-	-	-	4 130
OFFICE OF THE UNITED NATIONS DISASTER RELIEF CO-ORDINATOR					
DENMARK	-	41 064	-	41 064	-
JAMAICA	-	4 800	-	4 800	-
NICARAGUA	-	1 147	-	1 147	-
NORWAY	-	44 769	-	44 769	-
SUBTOTAL	-	91 780	-	91 780	-
GILBERTO AMADO MEMORIAL LECTURE					
BRAZIL	-	3 000	-	3 000	-
SUBTOTAL	-	3 000	-	3 000	-
UNCTAD PORTS PROJECT TRUST FUND					
DENMARK	-	11 000	-	11 000	-
NETHERLANDS	-	48 000	-	-	48 000
NORWAY	-	44 431	-	44 431	-
SUBTOTAL	-	103 431	-	55 431	48 000
UNCTAD RESEARCH PROGRAMME ON LEAST DEVELOPED COUNTRIES - FINLAND					
FINLAND	-	71 000	-	71 000	-
SUBTOTAL	-	71 000	-	71 000	-

SCHEDULE 43 (concluded)

<u>COUNTRIES/TRUST FUNDS</u>	<u>UNPAID PLEDGES AS AT 31 DECEMBER 1972</u> \$	<u>PLEDGES FOR 1973 AND ADJUSTMENTS</u> \$	<u>PLEDGES FOR FUTURE YEARS</u> \$	<u>COLLECTIONS DURING 1973</u> \$	<u>UNPAID PLEDGES AS AT 31 DECEMBER 1973</u> \$
PRODUCTION OF CERTAIN UNITED NATIONS PUBLICATIONS IN THE GERMAN LANGUAGE					
GERMANY, FEDERAL REPUBLIC OF	-	12 503	-	12 503	-
SUBTOTAL	-	12 503	-	12 503	-
GRAND TOTAL	<u>4 130</u>	<u>281 714</u>	<u>-</u>	<u>233 714</u>	<u>52 130</u>



## ANNEX

### Explanatory notes on assessed contributions receivable

1. The amounts of assessed contributions receivable have been arrived at on the basis of the Financial Regulations and Rules of the United Nations and the relevant resolutions of the General Assembly. With reference to the amounts shown as unpaid from certain Member States, the Governments concerned have requested that attention should be drawn to the position of their delegations at successive sessions of the General Assembly, and, in particular to the following:

- (i) To the extent that the amounts relate to expenditures under the United Nations Emergency Force Special Account and the Congo Ad Hoc Account, these expenditures in their view have been illegally included and they do not consider themselves bound to participate in them under the provisions of Article 17 of the Charter;
- (ii) A similar position of principle applies for the years 1963-1973 in respect of their estimated share of some expenditure items included in the United Nations regular budget, such as the United Nations Bond Issue, the United Nations Commission for the Unification and Rehabilitation of Korea, the United Nations Memorial Cemetery in Korea, and, prior to 1968, the United Nations Truce Supervision Organization in Palestine and the United Nations Field Service;
- (iii) To the extent that the respective amounts under the regular budget relate to their dollar shares of the appropriations for technical assistance as provided for in Part V of the budgets for 1963-1973, Bulgaria, the Byelorussian Soviet Socialist Republic, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics have formally offered to make payments in the equivalent amount of local currency. Notification has been received from Bulgaria, the Byelorussian Soviet Socialist Republic, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics that amounts equivalent to \$81,252, \$391,739, \$1,479,068 and \$11,200,628, respectively, have been deposited to the United Nations Account. Of the amount deposited by the Ukrainian Soviet Socialist Republic, the equivalent in roubles of \$880,000 has been accepted for the financing of expenditure under Part V of the regular budget.

2. As a result of the position of principle taken by some Member States in the financing of certain regular budget items, notably the bond issue, it is estimated that a cumulative total of \$41.3 million has been withheld from the payments of 16 Member States as at 31 December 1973. This estimate, which consists of \$3.9 million for 1973 and \$37.4 million for prior years, includes \$12.3 million, payment of which has been offered in non-convertible national currencies. It should be noted that the sum of \$41.3 million, which it is estimated that Members have withheld for reason of principle or offered to pay in national non-convertible currencies, is included in the assessed contributions outstanding on 31 December 1973, totalling \$55.6 million, as shown in statement III.

3. The assessed contributions receivable shown in statement III excludes, however, an amount of \$16,613,395 of unpaid assessed contributions for China that, under General Assembly resolution 3049 C (XXVII) of 19 December 1972, have been transferred to a special account.

4. With respect to the Special Account for the United Nations Emergency Force (UNEF) and the Ad Hoc Account for the United Nations Operation in the Congo (ONUC) the total unpaid assessed contributions as at 31 December 1973 shown in statements IV and VI amount to \$44,242,137 a/ and \$75,404,823, a/ respectively. As a result of the position of principle taken by certain Member States, and the fact that certain other Member States have either made no payments or only partial payments to these two accounts, the major portion of the unpaid balances, as shown by the following table, may have to be regarded as uncollectable:

	U N E F		O N U C	
	Number of Members	Amount \$	Number of Members	Amount \$
(a) Members that have indicated they will not contribute	13	38,586,735	13	70,214,696
(b) Other Members that have made no payments	9	1,681,878	19	4,251,726
(c) Other Members with unpaid UNEF balances representing additional 25 per cent assessments for reserve requirement <u>b/</u>	4	1,038,842	-	-
(d) Other Members with unpaid balances representing the difference between assessment and contribution calculated on revised cost estimates for 1967 <u>c/</u>	2	1,486,880	-	-
(e) Remaining arrears	<u>34</u>	<u>1,447,802</u>	<u>22</u>	<u>938,401</u>
TOTAL	<u>62</u>	<u>44,242,137<sup>a/</sup></u>	<u>54</u>	<u>75,404,823<sup>a/</sup></u>

a/ Under General Assembly resolution 3049 C (XXVII) of 19 December 1972, the following unpaid assessed contributions, previously included in these statements, have been transferred to a special account:

UNEF	\$5,274,570
ONUC	\$6,687,206

b/ For the years 1965, 1966 and 1967, the General Assembly levied on developed countries a 25 per cent additional contribution to UNEF for reserve requirements.

c/ In its resolution 2304 (XXII), the General Assembly took note of the Secretary-General's revised UNEF cost estimates for 1967 in the amount of \$11,396,000. The unpaid balances represent the difference between the 1967 assessment, calculated on the basis of \$14 million, and the contribution calculated by the Member States themselves on the basis of the Secretary-General's revised cost estimates.

#### IV. REPORT OF THE BOARD OF AUDITORS

1. The Board of Auditors, established under General Assembly resolution 74 (I), is required to audit the accounts of the United Nations, including all trust and special accounts, in accordance with article XII of the Financial Regulations of the United Nations and with the annex to these Regulations, entitled "Additional terms of reference governing the audit of the United Nations".

2. In compliance therewith, the Board hereby submits its report to the General Assembly on the examination of these accounts and its opinion on the financial statements, as required by paragraph 5 of the annex.

##### Financial statements submitted for the year ended 31 December 1973

3. The Secretary-General submitted for audit the following eight financial statements, together with 43 relevant schedules and one annex:

A. United Nations General Fund, Working Capital Fund and Special Accounts

I. 1973 budget appropriations, obligations incurred and unencumbered balances of appropriations.

II. General Fund - Income, obligations incurred and surplus account for the year ended 31 December 1973.

III. General Fund, Working Capital Fund and Special Accounts - Assets and liabilities as at 31 December 1973.

B. Special Account of the United Nations Emergency Force

IV. Status of funds as at 31 December 1973.

C. United Nations Emergency Force (1973)

V. Status of the funds as at 31 December 1973.

D. Ad Hoc Account for the United Nations Operation in the Congo

VI. Status of funds as at 31 December 1973.

E. United Nations, United Nations Industrial Development Organization and United Nations Conference on Trade and Development - Technical assistance operations financed by the United Nations regular programme, United Nations Development Programme and extrabudgetary trust funds

VII. Status of funds as at 31 December 1973.

F. Trust Funds and other special accounts

VIII. Combined statement of assets and liabilities, income, obligations incurred and available balances as at 31 December 1973.

G. Annex - Explanatory notes on assessed contributions unpaid.

## Scope of audit

4. The scope of audit of the Board of Auditors is governed by the Financial Regulations, which state that:

"The audit shall be conducted in conformity with generally accepted common auditing standards and, subject to any special directions of the General Assembly, in accordance with the additional terms of reference set out in the annex to the present Regulations.

"The Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.

"The Board of Auditors shall be completely independent and solely responsible for the conduct of the audit.

"The Advisory Committee on Administrative and Budgetary Questions may request the Board of Auditors to perform certain specific examinations and issues separate reports on the results."

5. Paragraph 1 of the annex to the Financial Regulations referred to above requires that:

"The Board of Auditors shall perform jointly and severally such audit of the accounts of the United Nations, including all trust funds and special accounts, as it deems necessary in order to satisfy itself:

"(a) That the financial statements are in accord with the books and records of the Organization;

"(b) That the financial transactions reflected in the statements have been in accordance with the Rules and Regulations, the budgetary provisions and other applicable directives;

"(c) That the securities and moneys on deposit and on hand have been verified by certificate received direct from the Organization's depositaries or by actual count;

"(d) That the internal controls, including the internal audit, are adequate in the light of the extent of reliance placed thereupon;

"(e) That procedures satisfactory to the Board of Auditors have been applied to the recording of all assets, liabilities, surpluses and deficits."

6. The Board's examination was carried out in accordance with the above and included a general review of the accounting procedures and such tests of the accounting records, systems of internal financial controls and other supporting evidence as it considered necessary in the circumstances.

7. The Board's examination of the accounts and financial statements was carried out in New York, Geneva, Vienna, The Hague, Santiago and Addis Ababa. All

information requested was obtained and the Board wishes to express its appreciation of the co-operation and assistance received.

8. During the course of the audits, continuing liaison was maintained by the Board with the Joint Inspection Unit, the Internal Audit Service, the Administrative Management Service and the Panel of External Auditors of the United Nations and specialized agencies, in seeking to avoid any duplication of effort and overlapping of work.

Transmittal of audit reports to the Advisory Committee  
on Administrative and Budgetary Questions

9. The Board has provided the Advisory Committee on Administrative and Budgetary Questions with copies of this report. The Board records its appreciation to the Advisory Committee for its interest and help in supporting the Board's efforts.

Implementation of the Board's 1972 recommendations

10. In its resolution 3053 A (XXVIII) accepting the financial report and accounts of the United Nations for the year ended 31 December 1972 and the audit opinion of the Board of Auditors thereon, the General Assembly concurred in the observations of the Advisory Committee on Administrative and Budgetary Questions (A/9153) and requested the Secretary-General, in the light of the discussion in the Fifth Committee, to take such remedial action as might be required by the comments of the Board of Auditors.

11. The remedial action which has been taken or is contemplated by the Secretary-General is outlined in his financial report for the year ended 31 December 1973 in paragraphs 91 to 137 (see chapter I above).

12. At its twenty-eighth regular (1974) session, held from 6 to 24 June 1974, the Board of Auditors took note of the comments of the Secretary-General contained in those paragraphs relating to the various significant matters brought to the attention of the Advisory Committee and the General Assembly last year.

13. Several recommendations were made in the Board's report on the audit of the 1972 accounts. 1/ A follow-up of these recommendations in 1973 indicated that, although many have been implemented, there still exists the need to take further corrective action in respect of internal control procedures.

United Nations Headquarters

14. Delay in presentation of accounts. The accounts for the year ended 31 December 1973 were submitted to the Board on 23 April 1974. Financial rule 111.12 states that the accounts are to be submitted not later than 31 March.

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1/ Official Records of the General Assembly, Twenty-eighth Session, Supplement No. 7 (A/9007), chap. IV.

In addition, changes were made to the accounts between the original submission date and 26 May 1974, when the final accounts were submitted.

15. Financial situation. The financial situation of the Organization has deteriorated to the degree that, while the cash position of the General Fund at 31 December 1973 was approximately the same as at 31 December 1972, this had been achieved by:

- (a) Borrowing over \$20 million from the United Nations Special Account;
- (b) Accepting about \$5 million in prepayment of 1974 assessments.

16. The Secretary-General has urged that the Member States which have received "windfall benefits" due to a reduction in their dollar contributions because of the realignment of currencies consider making voluntary contributions in the amount of those benefits. As of 31 March 1974, no such contributions had been received.

17. There are 16 Member States which have been "withholding" payments of some of their assessments as a result of "positions of principle" since 1963. The total amount being "withheld" is some \$31 million, in addition to which approximately \$13 million have been tendered, in contravention of financial regulation 5.5, in non-convertible national currencies. The corresponding figures in the prior year were \$27 million "withheld" and \$11 million tendered in non-convertible currencies. In addition, an amount in excess of \$16 million has been transferred to a special account under General Assembly resolution 3049 C (XXVII) of 19 December 1972 and appears to be irrecoverable.

18. In addition to expenditures by UNEF (1956) and UNOC, for which assessments have been made but not paid by Member States, these organizations have incurred expenditures of some \$176 million, which has not even been assessed against the Member States.

19. The Board recommends that the administration should formulate specific proposals for the ultimate disposition of the "withholdings" and the former Member State situations as well as the costs of UNEF (1956) and UNOC.

20. Verification of bank accounts. Paragraph 1 (c) of the annex to the Financial Regulations, which contains the additional terms of reference governing the audits of the United Nations requires that the Board satisfy itself that the "securities and moneys on deposit and on hand have been verified by certificate received direct from the Organization's depositaries or by actual count".

21. The Board has again this year experienced difficulties in receiving confirmation of balances on deposits with some depositaries despite second and third requests issued on behalf of the Board by the Treasurer. At the conclusion of its detailed audit work in May 1973, the Board had not received direct confirmation from banks as follows:

	<u>Number of accounts</u>	<u>Book balances</u> \$
United Nations Headquarters	3	50,767
United Nations Office of Technical Co-operation	3	13,950
United Nations Office at Geneva	3	17,430

Particulars of each of the above accounts were furnished to the Treasurer requesting that depositaries be asked to provide the missing confirmations to the Board as quickly as possible.

22. During its examination of bank accounts, the Board also noted that confirmations received from four banks did not agree with the balances reported on their bank statements of the same date by approximately \$35,000.

23. Revenue-producing activities. The net profits from revenue-producing activities amounted to \$2,897,084 in 1973, an increase of \$225,060 over the profits for 1972. The Board has made several recommendations relating to the management, planning and deployment of assets in these activities which may bring about improvement in the operations with a resultant increase in profits.

24. Property records. Physical control over non-expendable property is somewhat lax. Recommendations were made to change the property control from a central to a departmental responsibility in order to strengthen physical accountability.

25. Manual of accounting and financial procedures. In its report to the General Assembly for the year ended 31 December 1972, the Board reiterated its recommendation for the preparation of an up-to-date manual consolidating all of the accounting procedures. 2/ The Board has now been informed that consultant assistance for the implementation of the Board's recommendation is being sought and that a consultant is now "in recruitment" and is scheduled to begin work by 1 July 1974. The Board attaches great importance to the recommendation and, moreover, is of the opinion that a manual of financial and accounting procedures is essential to effective internal controls. The Board has made similar recommendations regarding the United Nations Office at Geneva and the United Nations Industrial Development Organization in paragraphs 47 and 78 below.

26. Internal Audit Service. The Board reviewed the work performed by the Internal Audit Service in 1973 and noted that a great deal of progress was achieved in spite of major difficulties faced by the Internal Audit regarding the inability to recruit experienced, professional staff and the filling of vacancies within its established manning table.

27. The Board is of the opinion that a strong Internal Audit Service is an important factor in the system of internal controls and therefore recommends that the Administration take the necessary steps to ensure the strengthening of the Internal Audit Service.

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2/ Ibid., para. 21.

## International Court of Justice

28. Book-keeping system for budgetary expenditures. The Board has suggested some improvements in the book-keeping system for control of budgetary expenditures of the Court. The Administration agreed with the Board's suggestions and these will be implemented during the year 1974.

### Trust funds, special missions and special expenses

29. The following paragraphs summarize the Board's audit findings and recommendations resulting from the audit of trust funds, special accounts, special missions and special expenses.

30. Terms and definitions. In its 1972 report, the Board of Auditors drew attention to the study instituted by the Consultative Committee on Administrative Questions (CCAQ), which would, among other matters, clarify definitions and establish appropriate classifications for trust funds, reserve accounts, special accounts, special missions and special expenses with a view to a consistent policy for the United Nations system of organizations. This study is being carried out in response to the recommendations contained in the report on trust funds of the United Nations by the Joint Inspection Unit issued in 1972 (A/8840). The Board anticipates that the study will also provide answers to the Board's previous observations on the accounts and financial operations of trust funds.

31. The Board was informed that the Administrative Committee on Co-ordination (ACC) gave priority to other matters, which, in turn, meant that CCAQ had to meet those requirements and, as a result, its study on trust funds was postponed, which means that the major recommendations contained in the report of the Joint Inspection Unit remain outstanding. The study has been rescheduled by CCAQ to their next session in late 1974.

32. Financial statements and schedules. As a result of actions taken during 1972 and 1973, the financial statements reporting on trust funds and special accounts are now more uniform and comprehensive. Statement VIII summarizes in the new format, within appropriate categories of activities, all trust funds and special accounts established by the Secretary-General under the United Nations Financial Regulations and Rules. The Board was informed that further improvements will be introduced as a consequence of programme budgeting instituted in the 1974-1975 biennium.

33. The Board has noted, however, that special missions and special expenses (expenditures financed under Part VIII and Part XI, respectively, of the regular budget), which are reported in total in statement I, are not reported in greater detail in schedule 1, as is the case for some other Parts of the regular budget. The Board is of the opinion that fuller disclosure in schedule 1 for special missions and special expenses would enhance, and be more consistent with, the over-all annual accounts and financial statements of the Organization. The Administration has agreed and is to implement the necessary changes in its interim statements as of 30 June 1974.



34. Administrative instruction to govern control of trust funds. In 1972, the Board reported that the Office of Financial Services was developing an administrative instruction to govern the control of trust funds. 3/ This task was not completed during 1973.

35. In view of the delays experienced in the study of CCAQ, the Board would urge the Office of Financial Services to finalize appropriate instructions covering the procedures implemented during 1972 and 1973. Such instructions should identify and incorporate the principles of sound accounting and financial controls and provide for the future implementation of programme budgeting. The Administration advises that it intends to issue the instructions as soon as possible.

36. Custody of securities. In view of the substantial value of investment instruments held by the Treasurer's Office, the Board recommended in 1972 that the Office of Financial Services review the practical aspects associated with the custody of securities in the light of financial rule 109.2, which requires that "all securities shall be deposited either in the custody of duly appointed bankers or in safe deposit vaults maintained by a recognized financial institution". 4/ The Board has now been informed that the Office of Financial Services proposes to seek amendments to financial rule 109.2 in 1974 to make it permissible for the safe keeping of securities in the Treasurer's Office safe.

37. Loss of potential interest income. The Board's 1973 test examination revealed that, in some cases, funds which are in excess of current requirements continue to be deposited in non-interest-bearing current accounts or low-interest-bearing savings accounts with a consequent loss of potential interest income. The Board therefore recommends that the Office of Financial Services should review on a systematic basis at regular intervals the cash position of each trust fund in order to maximize interest income that will accrue from the investment of these cash resources.

38. Overdue pledged contributions receivable from Governments. The Board was informed of the additional steps taken during 1973 to collect overdue pledged contributions from Governments. Notwithstanding the improvement in collection procedures, unpaid pledges at the year-end amounted to \$11.8 million, of which \$1.5 million was overdue in excess of one year. In the Board's opinion, the prompt receipt of pledged contributions is essential and would directly assist management in more efficient planning of the implementation of programmes.

39. Overdue accounts receivable. The Board's 1973 test examination revealed that accounts receivable had remained uncollected for unreasonable periods of time. As an example, in the case of one trust fund, whose local accounts receivable for miscellaneous items and equipment rental charges amounted to \$1,037,000 at year end, an amount of approximately \$597,000 remained uncollected at 31 March 1974, of which \$66,600 was outstanding from 1972. One account in the amount of approximately \$204,000 has since been referred for collection to the United Nations Office of Legal Affairs.

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3/ Ibid., para. 26.

4/ Ibid., para. 35.

40. The Board therefore recommends the formulation and implementation of a systematic procedure to identify promptly overdue accounts with a view to initiating timely and effective collection activity.

United Nations Peace-keeping Force in Cyprus

41. Unsatisfactory financial arrangements. Ever since the United Nations commenced its peace-keeping role in Cyprus on 27 March 1964, pursuant to Security Council resolution 186 (1964) of 4 March 1964, the financial arrangements have proved to be unsatisfactory, because the Secretary-General has no authority to use funds other than voluntary contributions, which have been insufficient to meet the costs of the Force. Over the period from 27 March 1964 to 31 December 1973, these costs have totalled \$167.3 million, exclusive of extra costs absorbed by Governments providing contingents which are estimated to have exceeded \$50.8 million through 31 December 1973. The Secretary-General received voluntary contributions from 51 Member States and four non-member Governments during the nine-year period which, together with miscellaneous income, totalled \$139.9 million. This shortfall in cash resources of \$27.4 million at 31 December 1973 remains to be financed from future voluntary contributions. Unpaid pledges recorded in the accounts at 31 December 1973 of \$6.7 million are expected to be realized in due course.

42. During 1973, only 23 Governments paid a total of \$13,267,302 against pledges made in 1973 and prior years. Obligations incurred during the year approximated \$15,450,000, of which only \$4,784,423 was recorded in the accounts. This increased to \$22,065,000 the obligations which have not been included in the accounts because of lack of funds.

43. On 1 February 1974, the Secretary-General made a further appeal for increased voluntary contributions.

44. Contribution by the Government of Cyprus. During the early part of 1973, negotiations continued with the Government of Cyprus with respect to hire charges for tentage. However, in an aide-mémoire dated 19 June 1973, the Ministry of Foreign Affairs advised the Secretary-General that the hiring by UNFICYP of tents did not constitute a legal obligation for the Government of Cyprus under article 19 of the Status of Force Agreement. 5/

45. The Board of Auditors would therefore recommend that appropriate action be taken to resolve the outstanding matters relative to the interpretation and application of article 19 of the Status of Force Agreement, particularly in so far as it relates to United Nations claims for reimbursement of the hire charges for tentage.

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5/ Official Records of the Security Council, Nineteenth Year, Supplement for January, February and March, document S/5634, annex I.

46. Accounts and financial statements. The Board has noted the additional progress made during 1973 to provide management with financial statements at regular intervals. The introduction of programme budgeting for the organizational units located at the United Nations Office at Geneva will have a substantial effect on the recording and reporting of their operations. The Board, therefore, proposes to continue its assessment of the adequacy of these financial statements and reports to enable management to ensure the most economical and efficient use of the resources entrusted to the United Nations Office at Geneva.

47. Manual of financial and accounting procedures. The implementation of the Board's 1972 recommendation that a manual of financial and accounting procedures be prepared has been deferred to the 1974-1975 biennium period.

48. Physical inventories of non-expendable equipment and other property. The management of the United Nations Office at Geneva has agreed with the Board's recommendation that a complete physical count of these inventories be made and is in the process of determining the most efficient manner in which this task can be carried out during the 1974-1975 biennium period.

49. Extension of conference facilities at the Palais des Nations. The final major segments of the construction are scheduled for completion during 1974. Current reviews by the Administration indicate that construction costs will not exceed in total the amount of \$33,624,000 (127,000,000 Swiss francs) authorized by the General Assembly to which was added \$4,376,000, representing the increase in the United States dollar amount required to repay the Swiss loan, and \$4,676,000 (14,752,000 Swiss francs), representing interest on the Swiss loan, bringing to \$42,676,000 the total approved cost of the programme.

50. As at 31 December 1973, the accounts show total obligations incurred of \$36.4 million, which includes financing costs of \$4.9 million representing interest costs to-date of \$1.2 million and Swiss franc revaluation costs of \$3.7 million.

51. In examining the utilization of cash resources for the extension programme, the Board noted that funds, which were in excess of requirements, had remained on deposit in a non-interest-bearing current account with a consequent loss of potential interest income, conservatively estimated at approximately \$10,000. Management stated that, in 1974, cash requirements would be requested from Headquarters only as required rather than as was done in previous years, when cash requirements were requested for longer periods.

52. With reference to its previous recommendations regarding the contracts ledger, which was established and maintained as a subsidiary cost record, the Board noted that this important permanent record of construction costs is still not up to date nor was any attempt made during 1973 to reconcile it with the control accounts of the Organization. The Board was informed that this will be completed during 1974 following the completion of construction.

53. Internal financial control and accounts. As a result of its 1973 test examinations, the Board has made several recommendations for improvement in internal accounting control. These observations were brought to management's attention during the course of the audit and remedial action has been, or is to be, taken.

United Nations technical assistance operations financed  
by the United Nations regular programme, the United  
Nations Development Programme and extrabudgetary Trust  
Funds

54. Accounts and financial statements. The 1973 financial statements reflect a substantial change in format over those of prior years. Statement VII includes by major source of funds, the assets, liabilities and unencumbered balance of the funds at year end and summarizes the source and application of these funds during the year 1973. While this presentation is an improvement, the 1973 financial statements still do not report the over-all financial results of the United Nations technical assistance operations in a format which would provide the maximum information useful for evaluating the effectiveness of the management of all resources in achieving the Organization's identified goals.

55. In this regard, the Board noted that the UNCTAD and UNIDO support costs which are funded from the regular budget are shown separately in statement I under Parts VI and VII, respectively, but the United Nations support costs are not identifiable in this financial statement, since they are combined with other United Nations expenditures. Furthermore, the substantial costs for support services, which are funded from extrabudgetary resources, are not reported in a manner to show their direct relationship to the operational programmes. These resources are received principally from UNDP and, to a lesser extent, from trust funds and are shown in isolation in supporting schedules.

56. In the Board's opinion, the financial statements should be further improved by incorporating in one statement all the available financial data relevant to the technical assistance operations. Additionally, the Board recommends that the financial statements show the expenditures which had been planned for the financial period, in order to reflect the extent of the achievement of the Organization's goals. Financial statements which provide information in this manner would be useful when evaluating performance and establishing priorities for programmes.

57. Shortfalls in delivery of programmes. The United Nations Office of Technical Co-operation continued to experience significant shortfalls from planned targets in delivering its 1973 UNDP-financed programmes. The current year's shortfalls arose even though the unimplemented targets at the end of 1972 and the subsequent year's programmes had been rephased and the years of delivery rescheduled. Such shortfalls, which are rescheduled for implementation in subsequent years, will cause the United Nations to experience difficulty in accepting and delivering new projects unless its implementation procedures are improved and made more efficient.

58. The Secretary-General reported to the Governing Council at its eighteenth session, held in June 1974, on the nature of these problems and the several steps being taken or contemplated to overcome the difficulties. 6/ The Board of Auditors, having outlined in its 1972 report some of the factors which continue to affect adversely project delivery, would urge the speedy implementation of the steps designed to improve the efficiency of the project delivery procedures.

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6/ See Official Records of the Economic and Social Council, Fifty-seventh Session, Supplement No. 2 A (E/5543).

9. Project budgets - lack of agreement with UNDP. As a result of its audit for the year 1972, the Board reported that the subsidiary records for project budgets (project submission document) were not in agreement with UNDP's computerized project budgets, either in total or on a project-by-project basis. The Board was informed that reconciliations had not been attempted during 1973.

10. Furthermore, a statement had not been prepared by the United Nations as at 31 December 1973 to reconcile the project submission documents totalling approximately \$123.5 million with UNDP's computerized project budgets totalling \$127.4 million - a difference of \$3.9 million.

11. This lack of agreement between the records of the two organizations has now existed at two consecutive year ends, 1972 and 1973. Consequently, the Board of Auditors would reiterate its 1972 recommendation that continuous reconciliation on a current basis between the United Nations and UNDP is essential for the United Nations to maintain an effective system of internal financial control.

12. Accounting control-project submission documents. The accounting information generated from the system of project submission documents is not recorded in the financial accounts. The Board therefore recommended that control accounts be established in the general ledger for the project submission documents in order to maintain an effective system of accounting controls.

13. Internal financial and accounting controls. The Board drew attention to several weaknesses which require corrective action. These included the following:

(a) During 1973, some bank reconciliations were not prepared promptly on a monthly basis in accordance with the requirements of financial rule 111.11;

(b) Some sundry debit balance accounts and other clearing accounts were not cleared at year end with a view to posting the transactions to the correct accounts. As an example, a \$300,000 deposit, which was in transit at year end, was shown as a sundry debit balance, whereas the amount should have been shown as cash in bank.

14. The Board of Auditors recommends that more attention be given to monitoring these accounts in order to take prompt corrective accounting action.

15. Overdue accounts receivable balances. An examination of accounts receivable showed a number of balances to be overdue. The Board of Auditors recommends that the Office of Financial Services review the effectiveness of present collection procedures with a view to maintaining accounts receivable in a current position.

#### United Nations Industrial Development Organization

16. Accounts and financial statements. The 1973 accounts and financial statements being presented to the General Assembly provide additional information concerning the major resources made available to UNIDO to implement its technical assistance programmes. Statement VII includes by major source of funds, the assets, liabilities and unencumbered balance of the funds at year end and summarizes the source and application of these funds during the year 1973. Additionally, schedule 27 discloses, in a similar format, the total resources for which UNIDO was held accountable.

67. In previous reports, the Board of Auditors has stressed the importance attached to UNIDO's internal management financial statements which, during 1973, were further refined in order to assist management in effectively monitoring the implementation of its programmes by comparing expenditures incurred with planned targets of expenditure. Since the basic objective of financial statements is to provide information useful for evaluating the effectiveness of the management of resources in achieving the Organization's identified goals, the Board of Auditors recommended that the financial statements, as prepared by UNIDO for the Executive Director and his management, be the basis for a more meaningful and comprehensive summary financial statement presentation and report by the Secretary-General to the General Assembly with a view to providing information useful for making economic decisions. The Board believes that this basic need in financial reporting was foreseen by the Fifth Committee when it requested, in 1972, that the Secretary-General's financial report and accounts for the previous year, including the report of the Board of Auditors thereon, should be considered by them annually in advance of their intensive study of the Secretary-General's budget estimates.

68. While the 1973 accounts and financial statements for UNIDO being submitted to the General Assembly contain more information than in prior years, they do not fully meet the above-noted primary needs of users. Consequently, the Board of Auditors continues to recommend that further measures be taken to introduce financial statements which more fully meet these basic objectives. This should, in turn, enable management to develop its system of monitoring and analysis and improve the quality of reporting to the General Assembly.

69. Shortfalls in delivery of programmes. In previous reports, the Board of Auditors has drawn attention to the significant shortfalls experienced by UNIDO in delivering its annual programmes. The Board has outlined the various steps contemplated or carried out by UNIDO management to improve its capability to meet the planned targets of expenditure which are set out for each UNDP-financed project.

70. UNIDO continued to experience significant shortfalls from planned targets in delivering its 1973 UNDP-financed programmes. The current year's shortfalls arose even though the unimplemented targets at the end of 1972 were rephased and rescheduled for delivery in 1973 and subsequent years. These significant shortfalls, which have occurred in two successive years, would indicate planning which is over-optimistic. Furthermore, the rephasing of shortfalls will reduce UNIDO's ability to deliver new programmes unless implementation procedures are improved and made more efficient.

71. The Board has been informed that a complete analysis of the many factors which adversely affect project delivery is not available, but the Administrator of UNDP has requested agencies to conduct an intensive analysis to identify the specific areas requiring special attention and action to deal constructively with the problems and improve project delivery. In the meantime, the Board recommends that further steps be taken by UNIDO to improve the efficiency of its implementation procedures.

72. Project budgets - lack of agreement with UNDP. As a result of its audit for the year 1972, the Board reported that UNIDO's subsidiary records for project budgets (PAD - project allotment document) were not in full agreement with UNDP's computerized project budgets, either in total or on a project-by-project basis. Early in 1974, UNIDO attempted a reconciliation based on a detailed project-by-

project review of the position as at 31 August 1973, which revealed a net excess of UNDP project budgets over UNIDO's project allotment documents of approximately \$1.2 million made up as follows:

(a) Cases in which UNDP project budgets exceeded UNIDO's project allotment documents	\$6,600,000
(b) Cases in which UNIDO's project allotment documents exceeded UNDP project budgets	\$5,400,000
Net excess of UNDP project budgets over UNIDO's project allotment documents	<u>\$1,200,000</u>

At the conclusion of the 1973 audit, agreement had not been reached between UNIDO and UNDP on the correct August 31 balances for many of the projects.

73. As at 31 December 1973, the net difference had changed to an excess of \$2 million of UNIDO project allotments over UNDP project budgets. UNIDO had issued project allotment documents for UNDP-financed projects totalling \$63.2 million, while UNDP had issued allocations in the form of computerized project budgets totalling \$61.2 million.

74. This lack of agreement between the records of the two organizations has now existed at two successive year ends, 1972 and 1973. Consequently, the Board of Auditors would reiterate its 1972 recommendation that continuous reconciliation on a current basis between UNIDO and UNDP is essential for UNIDO in order to maintain an effective system of internal financial control.

75. Accounting control-project allotment documents. The 1973 test audit disclosed several accounting and financial control weaknesses, which were brought to management's attention with the suggestion that:

- (a) Control accounts be established in the general ledger for the project allotment documents;
- (b) Reconciliation with UNDP accounts should be carried out promptly and continuously;
- (c) The criteria established by UNIDO for the issue of support project allotment documents should be re-examined.

76. The Board of Auditors recommends that immediate attention be given the adoption of these suggestions in order to provide UNIDO with the benefit of sound financial controls.

77. Internal financial and accounting control. The 1973 audit disclosed some additional shortcomings which were discussed with management, who agreed to take corrective action, including:

- (a) During 1973, bank reconciliations were not prepared promptly on a monthly basis, in accordance with the requirements of financial rule 111.11;



(b) At year end, some deposits and bank charges appearing on bank statements were not recorded by UNIDO in their accounts, because bank account balances were not reconciled until after UNIDO's 1973 accounts were closed;

(c) At year end, interoffice charges affecting UNIDO's accounts were not recorded by UNIDO due to strict compliance by UNIDO with the United Nations Accounts Division instructions to close the 1973 accounts. However, there was sufficient time for UNIDO to inform United Nations Headquarters of these charges so that the necessary changes could have been made prior to the closure of the 1973 accounts at United Nations Headquarters.

78. Manual of accounting procedures. The Board's 1972 recommendations that a manual of accounting procedures be prepared has not been implemented, because UNIDO has hoped to benefit from the development of a similar manual by United Nations Headquarters. However, at our suggestion, management has agreed to carry out some preliminary work for the manual in 1974 by assembling currently available instructions and procedures.

79. Internal Audit Service reports. In order to maximize the benefits accruing to UNIDO from the useful work of the Internal Audit Service, the Board of Auditors would suggest that UNIDO respond more quickly to the observations and recommendations made in Internal Audit Service reports with a view to initiating timely corrective action. The Board would also strongly recommend that the principles inherent in these observations and recommendations be applied by UNIDO to other similar ongoing projects and activities during their implementation period.

#### United Nations Conference on Trade and Development

80. Project status report. The Board has in the past recommended that, for proper managerial control of the technical assistance projects executed by UNCTAD, a project status report should be prepared monthly instead of quarterly, as it is done at present. In addition, the status report should reflect not only the disbursements, but also the obligations incurred affecting the availability of funds in each project.

81. International Trade Centre UNCTAD/GATT. In its report for the year 1972 on the examination of the UNCTAD accounts, the Board noted that its recommendation that the Secretary-General of UNCTAD and the Director-General of GATT enter into a written agreement to cover detailed administrative and financial arrangements for the Centre had been complied with.

82. The report of the Board relating to the International Trade Centre on the accounts for the year ended 31 December 1973, are presented in a separate document to the General Assembly. 7/

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7/ Official Records of the General Assembly, Twenty-ninth Session, Supplement No. 7 (A/9607), vol. II.



## Regional economic commissions

### Economic Commission for Latin America

83. Implementation of the Board's recommendations. During the audit of the accounts of ECLA for the year ended 31 December 1973, the Board of Auditors conducted a follow-up of various observations and recommendations made by the Board in previous years.

84. Organization of the secretariat. The question of the reorganization of the secretariat of ECLA dates back to 1970. Implementation of some recommendations contained in the report of the Board for 1970 were not acted upon in 1971 and were deferred in 1972 because of the fact that a new Executive Secretary had just assumed office and needed time to establish contact with the secretariat in order to make his own assessment before taking any action.

85. Some general administrative reforms and the regrouping and shifting of certain units within the secretariat have taken place, and efforts towards a complete reorganization have been undertaken.

86. The Board is of the opinion that concerted efforts are needed to deal with the reorganization of the secretariat to keep pace with the rapid growth and additional responsibilities of the Commission.

87. At the end of 1973 and early 1974, some action was taken on the staffing position of the Finance Section. The vacant post of Chief, Division of Administration, was filled; a senior officer from Headquarters was temporarily assigned as Chief, Finance Section, and a Finance Officer was appointed. The Board expects that these actions will lead to a prompt normalization of the situation of the Administrative Division and particularly the Finance Section.

88. In an effort to meet a 1970 recommendation of the Board, ECLA partially implemented a computerized accounting system, which was reviewed by the Board in 1973. This review disclosed some short-comings which created some difficulties in the preparation of the monthly and year-end accounts. As a consequence, the Board was unable to reconcile or determine the ageing of some \$44,000 of accounts recoverable locally. The Administration at New York Headquarters, with the help of the Internal Audit Service, has taken the necessary steps to correct the situation and assured the Board that it would have these particular accounts in good order by 30 June 1974 for the Board's examination.

89. A new computer system has been implemented as at 1 January 1974, which the Board has agreed to review in July of this year. In this connexion, the Board is of the opinion that more frequent visits by the Internal Audit Service to ECLA should be made while the system is in the process of implementation.

### Economic Commission for Africa

90. Internal financial controls and accounts. The Board's 1973 test examination of the accounts revealed some weaknesses in internal financial controls, which were brought to management's attention and on which it was agreed to take remedial action with a view to improving the existing controls.

91. In addition, the Board noted that the computerized accounting system could be improved by the preparation, at regular intervals, of a general ledger trial balance and by refining the computer programme, in the area of accounts receivables, to preserve the ageing of each account accurately.

92. The Board also brought to the attention of management the need for a thorough and detailed analysis of all the advances recoverable locally. Included in the balances of these accounts, the Board noted a considerable number of old outstanding amounts, the nature of which could not be clearly established at the time of the Board's audit.

93. Construction of premises. The General Assembly, at its twenty-fifth session, authorized the Secretary-General to proceed with the construction of new premises for ECA, in accordance with the proposals in his report on this matter 8/ and the related recommendations of the Advisory Committee. 9/

94. The Secretary-General's recommendation for the construction of additional premises in Addis Ababa included provision for the needs of certain United Nations agencies, which are now housed in separate locations.

95. In authorizing the building construction project, the General Assembly approved total expenditure amounting to \$6.2 million, the annual appropriations for which were distributed as follows:

<u>Year</u>	<u>\$</u>
1971	900,000
1972	1,930,000
1973	2,800,000
1974	<u>570,000</u>
	<u>6,200,000</u>

96. The amounts of unencumbered appropriations at year end are being carried forward until the project is completed. It is expected that a contingency provision included in the construction estimates will provide sufficient margin to absorb the effects of devaluation, though the Secretary-General has warned "that in all probability a financial adjustment will eventually be needed" (A/C.5/1461). As of 31 December 1973, disbursements in connexion with the construction project amounted to some \$2.7 million.

97. Eleven firms were invited to submit tenders for the construction of the building, but only two bids were received, both of which were in excess of the amount budgeted. Neither bid was accepted and instead a contract was entered into at the budgeted amount, with a partnership of two contractors, who had not been invited to bid because individually they were considered to lack experience and equipment for such a job.

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8/ Ibid., Twenty-fifth Session, Annexes, agenda item 73, document A/C.5/1328.

9/ Ibid., Twenty-fifth Session, Supplement No. 8 A (A/8008/Add.1-15), document A/8008/Add.12.

98. With just over one third of the construction work executed, it is perhaps too early to make a general assessment of the project relative to the schedule of works and the resources allocated to it. In the opinion of the Board, it seems essential that very close supervision should be continued by the Administration to prevent a recurrence of the problems experienced with the construction of the United Nations building in Santiago.

Special Account of the United Nations Emergency Force (1956)

99. The status of funds of the Special Account of the United Nations Emergency Force (1956) as at 31 December 1973 is given in statement IV. The form of this statement has been changed from that of the previous years. This is an improvement in the presentation as assets, liabilities and income and expenditure have been brought out clearly.

100. Assessed contributions unpaid - \$44,242,137. Out of \$49,516,707 due from Member States on account of assessed contributions, a sum of \$5,274,570 was transferred during the year 1972 to the Special Account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII), leaving a balance of \$44,242,137 still outstanding. A breakdown of this balance is given in schedule 12.

101. The outstanding contributions (\$44,242,137) include \$38,586,735 on account of unpaid assessments relating to Member States which have declined to contribute to the UNEF Special Account, because in their view the contributions assessed for the UNEF Special Account were illegal. Apart from those Member States which have taken a stand on principle, there are other Member States which have made no payments. The major portion of the outstanding contributions, therefore, may have to be regarded as uncollectable.

102. A breakdown of the outstanding contributions is given below:

	\$
(i) Due from Member States who have declined to contribute to the UNEF Special Account	38,586,735
(ii) Due from Member States that have never made any payments to the UNEF Account	1,681,878
(iii) Unpaid amounts representing 25 per cent additional contributions assessed for reserve requirements	1,038,842
(iv) Unpaid balances resulting from recalculation of 1967 assessments by certain Governments themselves on the basis of the Secretary-General's revised cost estimates for 1967, as referred to in General Assembly resolution 2304 A (XXII)	1,471,395
(v) Contributions due from other Member States	<u>1,463,287</u>
	<u>44,242,137</u>

103. Excess of authorized expenditure over assessments. There was no change during the year 1973 in respect of the position of unassessed authorizations. The excess of authorized expenditure over assessments and applied voluntary contributions for the period 1 July 1963 to 31 December 1964 continues to be \$876,351, as indicated in paragraph 93 of the Board of Auditors' report on the accounts for the year ended 31 December 1970. 10/

104. Losses resulting from the 1967 war. Losses of equipment, supplies and stores suffered by UNEF as a result of the 1967 hostilities have not been determined fully as yet.

105. Non-closure of accounts. The Special Account of UNEF remained unclosed till 31 December 1973. As mentioned in paragraph 96 of the Board of Auditors' report on the accounts for the year ended 31 December 1970, the principal reason for the non-closure of the accounts is the non-payment by certain Member States of the contributions assessed on them in regard to the Force and the resultant inability of the United Nations to discharge the liabilities outstanding against the Force, including accounts payable to other Governments (\$25,008,934 as shown in statement IV). The stalemate needs to be resolved so that the accounts do not remain open indefinitely.

106. The Board recommends therefore that the Administration should formulate specific proposals for settlement of the assessed contributions and for liquidating obligations by payment in full or on a compromise basis.

#### United Nations Emergency Force (1973)

107. The status of funds of the Special Account of the United Nations Emergency Force (1973) as at 31 December 1973 is given in statement V.

108. Assessed contributions receivable from Governments - \$26,616,356. The General Assembly in its resolution 3101 (XXVIII), adopted on 11 December 1973, decided to appropriate an amount of \$30 million for the operation of UNEF (1973) from 25 October 1973 to 24 April 1974. The expenditure was to be met by the Member States in accordance with the allocation of contributions laid down in the resolution.

109. Contributions collected during 1973 amounted to \$3,383,644 leaving a balance of \$26,616,356 as at 31 December 1973 receivable from the respective Governments of Member States.

110. A breakdown of receivable contributions is given below: \$

(a) Members of the Security Council	18,701,098
(b) Economically developed Member States	7,294,258
(c) Economically less developed Member States	606,000
(d) Economically less developed Member States as specified in the resolution	15,000
	<u>26,616,356</u>

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10/ Ibid., Twenty-sixth Session, Supplement No. 7 (A/8407), chap. II.

111. A breakdown of the balance of \$26,616,356 in respect of each Member State is given in schedule 13.

112. Allocations were not made separately for the year ending 31 December 1973 and the remaining period in 1974. Consequently, allotments were issued for \$30 million for the entire period from 25 October 1973 to 24 April 1974. A sum of \$3,506,357 had been spent up to 31 December 1973.

#### Ad Hoc Account for the United Nations Operation in the Congo

113. The Ad Hoc Account for the United Nations Operation in the Congo (ONUC) represents the military phase of the United Nations operations in the Congo. ONUC ended as a separate administrative unit on 12 December 1964, when the post of Chief Administrative Officer was abolished and an ONUC Liquidation Team was established and entrusted with the task of liquidation. A small Claims Unit was set up on 1 April 1965 to settle the remaining claims for accommodation, services and supplies provided to ONUC. The work of settlement of claims could not be finalized by the Claims Unit until 24 June 1967, when its functions were assumed by the UNCAS Administration and the Account became a phase of the activities of the UNDP Office at Kinshasa.

114. As there was very little activity with respect to the Account and the responsibility for decisions on all remaining problems regarding settlement of claims etc., rested with the United Nations Headquarters, the entire accounting function was transferred to the Headquarters effective 1 January 1971.

115. The status of the funds of the Account as at 31 December 1973 is shown in statement VI (see chap. III above).

116. Accounts payable to Governments - \$12,078,091. The amount represents costs of peace-keeping operations in the Congo payable to the participating Governments. There was an increase of \$140,547 during the year as compared with the last year's figure of \$11,937,544. This was due to exchange fluctuations in international currencies, inclusion of two new claims and reduction of an earlier claim. The amount comprises claims accepted by the United Nations, but not paid, claims not yet accepted by the United Nations and estimated reimbursable costs for which no claims have been received yet.

117. Financial position of ONUC Account. There has been very little change in the financial position of the ONUC Account during the year 1973. As detailed in statement VI, the liabilities of the ONUC Account aggregate \$50,732,668 and the assets \$84,065,095. The assets mostly comprise assessed contributions unpaid aggregating \$75,404,823. This amount includes \$70,214,696, which certain Member States have declined to pay, because they consider the expenditure incurred on the Congo operations illegal in terms of Article 17 of the United Nations Charter. The surplus balance of \$33,332,427 in the ONUC account does not, therefore, represent the factual position. As funds are not available, the outstanding obligations cannot be liquidated nor can the ONUC Account be finally closed.

118. The Board recommends that the Administration should formulate specific proposals for settlement of the assessed contributions and for liquidating obligations by payment in full or on a compromise basis.

### Other audit reports

119. In accordance with the direction of the General Assembly that the Board of Auditors examine and report separately on certain other accounts, the Board has issued reports to the General Assembly for the following audits performed:

United Nations Joint Staff Pension Fund 11/  
United Nations Children's Fund 12/  
UNICEF Greeting Card Operation 13/  
United Nations Institute for Training and Research 14/  
United Nations Relief and Works Agency for Palestine Refugees in the Near East 15/  
Voluntary funds administered by the United Nations High Commissioner for Refugees 16/  
United Nations Development Programme 17/  
International Trade Centre UNCTAD/GATT 18/  
United Nations Environment Programme 19/

120. Pursuant to article XIV, rule 114.5 of the Financial Regulations and Rules of the United Nations Development Programme (DP/2/Rev.1), the Board of Auditors is also required to perform an audit and report on the consolidated status of funds of UNDP as at year end. For the 1972 status, this was done on 3 December 1973.

### Biennial financial reporting and auditing

121. The Board of Auditors has transmitted a paper to the Chairman of the Advisory Committee on Administrative and Budgetary Questions in which the Board expressed its views on biennial financial reporting and auditing.

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- 11/ Ibid., Twenty-ninth Session, Supplement No. 9 (A/9609).  
12/ Ibid., Supplement No. 7 B (A/9607/Add.2), part one, chap. IV.  
13/ Ibid., part two, chap. IV.  
14/ Ibid., Supplement No. 7 D (A/9607/Add.4), chap. IV.  
15/ Ibid., Supplement No. 7 C (A/9607/Add.3), chap. III.  
16/ Ibid., Supplement No. 7 E (A/9607/Add.5), chap. III.  
17/ Ibid., Supplement No. 7 A (A/9607/Add.1), chap. IV.  
18/ Ibid., Supplement No. 7 (A/9607), vol. II, chap. IV.  
19/ Ibid., Supplement No. 7 F (A/9607/Add.6), chap. IV.

### Acknowledgement

The Board of Auditors records its appreciation for the co-operation and assistance extended by the Secretary-General of the United Nations, the Executive Director of the United Nations Environment Programme, the Director-General of the United Nations Office at Geneva, the Secretary-General of the United Nations Conference on Trade and Development, the Executive Director of the United Nations Industrial Development Organization, the Registrar of the International Court of Justice, the executive secretaries of the regional economic commissions, their officers and members of their staff.

(Signed) J. E. ESCALLON O.  
Controller-General of Colombia

(Signed) J. J. MACDONELL  
Auditor-General of Canada

(Signed) A. HAMID  
Auditor-General of Pakistan

25 June 1974

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