

**UNITED NATIONS DEVELOPMENT PROGRAMME**

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**FINANCIAL REPORT AND ACCOUNTS**

**for the year ended 31 December 1973**

**and**

**REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

**OFFICIAL RECORDS: TWENTY-NINTH SESSION**

**SUPPLEMENT No. 7A (A/9607/Add.1)**



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**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.**

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31 March 1974

LETTERS OF TRANSMITTAL

Sir,

Pursuant to financial regulation 15.1, I have the honour to submit the annual accounts of the United Nations Development Programme as at 31 December 1973, which I hereby approve.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) Rudolph A. PETERSON  
Administrator of the  
United Nations Development Programme

The Chairman of the Board of Auditors  
United Nations  
New York

25 June 1974

Sir,

..... I have the honour to transmit to you the financial statements of the United Nations Development Programme as at 31 December 1973, which were submitted by the Administrator of UNDP. These statements have been examined and certified by the Board of Auditors.

..... In addition to the above, I have the honour to present the report of the Board with respect to the United Nations Development Programme accounts for the year 1973.

Accept, Sir, the assurances of my highest consideration.

(Signed) J. E. ESCALLON O.  
Controller-General of Colombia and  
Chairman, United Nations  
Board of Auditors

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

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

1. The Administrator has the honour to submit herewith his financial report for the year ended 31 December 1973, together with the audited accounts of the United Nations Development Programme (UNDP) for the year ended 31 December 1973 and the report of the Board of Auditors. The accounts consist of five statements and eight schedules and also cover the trust funds listed in statement V, for which the Administrator has been assigned responsibility. The accounts and financial records of these trust funds were maintained by the United Nations until the end of the financial year 1973, but, as of 1 January 1974, the accounts will be maintained by UNDP.

2. This submission is made in conformity with the decision of the General Assembly 1/ to accept the recommendation of the Fifth Committee 2/ 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).

### New financial policies and procedures

3. In order to reflect the Administrator's responsibility and accountability for UNDP, the accounts for 1973 have been redesigned in order better to achieve these objectives and to provide a more meaningful disclosure of the financial status of UNDP. The redesigning of the accounts was carried out following a recommendation by the Board of Auditors in their report for 1972. 3/ The main change which has been reflected is to prepare and present the UNDP accounts on an income and expenditure basis so as to reflect the change from the concept of full funding to a concept of annual funding of the Programme as approved in the consensus adopted by the Governing Council at its tenth session and endorsed by the General Assembly at its twenty-fifth session (resolution 2688 (XXV), annex). The new presentation of UNDP statements also incorporates in the relevant figures presented data obtained from the annual accounts of the participating and executing agencies, thereby enabling the Administrator to submit one consolidated statement for 1973 in place of the two separate statements presented in previous years, that is a statement showing the UNDP status of income and allocations, and a statement showing the consolidated status of funds, as required under financial regulations 15.1, 15.2 and 15.3 of UNDP. As of the date of preparation of the UNDP accounts and statements, the following nine agencies have provided audited statements:

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1/ Official Records of the General Assembly, Twenty-first Session, Supplement No. 16 (A/6316), p. 94, "Other decisions", item 78.

2/ Ibid., Twenty-first Session, Annexes, agenda item 78, document A/6596.

3/ Ibid., Twenty-eighth Session, Supplement No. 7A (A/9007/Add.1), chap. IV, paras. 13-16.

World Health Organization  
Asian Development Bank  
International Atomic Energy Agency  
United Nations Development Programme (as an  
executing agency for its projects)  
International Telecommunication Union  
United Nations  
United Nations Industrial Development Organization  
United Nations Conference on Trade and Development  
International Labour Organisation

The other agencies, which are listed below, have provided their accounts and statements as submitted for audit:

Food and Agriculture Organization of the  
United Nations  
Inter-American Development Bank  
International Bank for Reconstruction and  
Development  
Inter-Governmental Maritime Consultative  
Organization  
United Nations Educational, Scientific and  
Cultural Organization  
Universal Postal Union  
World Meteorological Organization  
International Civil Aviation Organization

However, if there should be subsequent amendments reported after the completion of the audit of the accounts of these participating and executing agencies, they will be reported to the General Assembly at its next session and to the UNDP Governing Council. Similarly, the Administrator will transmit to the subsequent session of the Assembly and the Council copies of any relevant resolutions adopted by the legislative or governing bodies of the participating and executing agencies dealing with the audited accounts, as required under financial regulation 15.2 of UNDP.

4. The departure from the concept of full funding of the Programme released substantial resources which had previously been earmarked to cover the full cost of implementing ongoing projects. Thus a change was required in the method of recording and reporting income and allocations so as to present the UNDP financial resources in a way that reflected the annualized funding concept. As stated above, for 1972 the UNDP accounts and financial report were contained in two separate accounting statements. One statement was the status of income and allocations, which was prepared in March 1973 and showed the status of the Programme by measuring allocations issued against the available resources, including resources released by the change, as required by financial rule 114.2. That report was submitted to the General Assembly, as required, and also made available to the Governing Council. The second statement, on the consolidated status of funds, was prepared in August 1973, as required under financial rule 114.5, and was submitted only to the Governing Council. This second financial report included the actual project expenditures incurred by the participating and executing agencies in implementing the Programme and also included in the financial data the accounts receivable, accounts payable, assets, and other liabilities reported by the agencies which

resulted from the funds advanced to them by UNDP. This dual presentation of one statement, prepared early in the following financial year before the receipt of agency accounts, and another statement, prepared later in the same year after receipt of the agency accounts would show a changed financial status for the Programme since the first statement for a given year would not reflect the actual results of the agencies' operation. In 1972, the first financial report reflected a deficit of \$49.5 million, whereas the second financial report showed a surplus of \$96.2 million, clearly demonstrating the necessity for preparing and submitting a single complete set of accounts, which would provide a more meaningful disclosure of the financial status of the Programme, while also fully reflecting the Administrator's responsibility and accountability for the Organization's activities and resources.

5. The following paragraphs briefly summarize the financial consequences of the change in the method of presenting the UNDP financial data:

(a) Allocations issued to participating and executing agencies were recorded in the UNDP general ledger accounts until the end of 1972. In 1973, allocations were transferred from the general ledger accounts to a separate self-balancing set of subsidiary accounts. The reason for this change was to continue to record and control allocations which were authorizations by UNDP for agencies to enter into commitments on behalf of UNDP. However, allocations may or may not result in an actual expenditure as planned due primarily to the nature of the Programme and the various constraints which might be encountered by participating and executing agencies in implementing a project. Consequently there is usually a noticeable difference between actual expenditures on a project and the initial allocation issued, which, if not separately recorded, could distort reports showing the financial status of the Programme. The present revised format measures actual expenditures incurred by agencies during 1973 with the actual income received by UNDP during the same period, thus showing the results of the Programme reflecting the annual funding concept. The commitments outstanding in respect of unspent allocations (that is, cumulative project allocations less cumulative project expenditure) is shown as a foot-note to the balance sheet (statement II). The present report shows that the assets of UNDP as at 31 December 1973 were sufficient to cover fully its commitments, subject however to Governments paying in future years the contributions receivable as at 31 December 1973, amounting to \$395,001,028.

(b) The change in the accounting method required an adjustment in the available balance brought forward from 1972, which was shown as a deficit in available resources of \$49,543,005 (see note IV of the notes to the financial statements).

(c) Uncollected income is now shown in the balance sheet as contributions receivable from Governments. However, all contributions received in 1973, whether for prior, current or future years, were recorded as cash income in 1973, except for Government contributions towards local office costs. The system of accounting for local office costs will be revised in 1974 in order to determine whether different procedures for recording local costs might be preferable.

(d) The deficit in the cost variance account for the standard costs of experts, amounting to \$3.5 million (see note V of the notes to the financial

statements); has been deducted from the total revenue reserves since these costs apply to the 1973 financial year.

#### Agency overhead costs

6. As reported in the financial statements for 1972, agency overhead costs entitlements were recalculated on the basis of the rate or rates applicable to cumulative project expenditures for the financial period ended 31 December 1971. The recalculation of agency overhead established that most agencies had drawn advances of overhead funds from UNDP in excess of their earned entitlements to the extent of \$10.2 million. The practice of drawing overheads in advance was allowable under procedures applicable to the Special Fund. At the end of 1973, some agencies had repaid these overdrawings and the amount remaining to be paid at the end of December was \$8.0 million. Discussions and consultations are still being held with some of the agencies with respect to the method of settling these excess overhead drawings. Therefore, some agencies have not recorded the liability covering overheads drawn in advance in their accounts as at 31 December 1973, but some have noted the matter in their financial reports as a contingent liability.

#### Programme Reserve

7. At its eleventh session, the UNDP Governing Council established a Programme Reserve as a first charge to resources after providing for the estimated costs of the administrative and programme support services and agency overhead. The Programme Reserve was established annually as from 1 January 1972 at a figure of \$9 million to meet the requirements mentioned in paragraph 27 of the consensus, that is, the need to ensure an adequate level in the activities of the Special Industrial Services programme, the special needs of the least developed countries and unforeseen needs. In order to utilize more fully the Programme Reserve in a way reflecting the views expressed in the Governing Council, the Administrator issued allocations in 1973 amounting to \$10.3 million. While allocations issued in 1973 exceeded by \$1.3 million the \$9.0 million expenditure level authorized by the Governing Council to meet the needs envisaged under the Programme Reserve, actual expenditures in 1973 still fell short of the \$9.0 million target by \$2.6 million. A determined attempt has been made to meet all legitimate purposes approved for use of the Programme Reserve and further efforts will be made in the same direction should the Governing Council continue the Administrator's authority in this regard. In 1973, an amount of \$3 million has been included as an expenditure from the Programme Reserve representing a transfer to the Special Measures Fund, as explained below and reported in the statement of income and expenditure (statement I).

#### Special Measures Fund for the Least Developed Countries

8. At its fourteenth session, the Governing Council decided that the Administrator should take immediate and appropriate action to provide funds for the least developed countries, including setting aside \$12 million from the Programme Reserve over the period 1973-1976. Accordingly, in 1973, the Administrator transferred \$3 million from the Programme Reserve to the Special Measures Fund. In addition, \$8,002,309 in voluntary contributions have been

received for the Fund, making total resources available in the amount of \$11,927,046 as at 31 December 1973. Expenditures of \$970,220 have been made from the resources of the Special Measures Fund. Details of the Fund are provided in statement III.

#### Administrative and programme support services budget

9. The budget estimates for the year 1973 were submitted to and approved by the Governing Council at its fifteenth session. The Council approved gross budget estimates of \$42,469,800, less income of \$6,477,500 for a net budget estimate in the amount of \$35,892,300 (see DP/L.250), after taking into consideration a further reduction of \$100,000 announced by the Administrator. In order to finance the above budget requirements, the Council authorized an allocation to be issued in the amount of \$35,892,300 out of UNDP resources. 4/

10. As shown in schedule IV, the total obligations and expenditures incurred against the amount authorized by the Council (exclusive of the \$5,891,653 in local operating costs of field offices, which are payable by Governments) were \$42,404,737 for the gross budget and, after deducting income of \$6,022,586, resulted in net expenditures of \$36,382,151.

11. In a note to the Governing Council at its sixteenth session (DP/L.276/Add.1), the Administrator informed the Council that the effect of fluctuation in currency rates was expected to give rise to additional costs for UNDP in 1973 in the order of \$700,000 to \$750,000. In a subsequent note (DP/34), the Council was informed that, while the Administrator hoped to be able to absorb such additional costs within the approved level of the 1973 budget, it might become necessary subsequently to request the Council's authorization for a transfer of appropriations between sections, in accordance with the Council decision on this subject when it approved the original 1973 budget estimates, whereby the Council had decided that "the Administrator might transfer credits between sections only with the authorization of the Governing Council, such authorization to be obtained, if necessary, by canvassing members of the Council through correspondence". 5/ The approval of the members of the Council has been requested by correspondence for a revised 1973 appropriation on the basis of the actual gross expenditure of \$42,404,737, offset by actual income of \$6,022,586, for a total net revised budget of \$36,382,151. As at 17 May 1973, 13 replies had been received from members of the Council, all of which were favourable.

#### UNDP as an executing agency for its projects

12. At the end of 1972, the unspent balance of allocations issued to UNDP for the execution of its own projects amounted to \$5,463,820. Statement IV summarizes the position as at the end of 1973. Although expenditures on UNDP executed projects almost doubled in 1973, the unspent balance of allocations increased to

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4/ Official Records of the Economic and Social Council, Fifty-fifth Session, Supplement No. 2 (E/5256 and Corr. 1), chap. V, para. 252.

5/ Ibid.

\$20.2 million as a result of a significant increase in the amount of allocations issued to UNDP for this purpose in 1973.

#### Trust funds administered by the Administrator

13. Schedule VI of the UNDP accounts contains the balances in the trust funds for the Junior Professional Officers' Programme. The accounts of these trust funds are integrated into the central accounts of UNDP. However, the accounts of the other trust funds are contained in statement V and are maintained separately. A brief report on each is provided below.

#### Capital Development Fund

14. The Capital Development Fund was established by General Assembly resolution 2186 (XXI) as an organ of the Assembly to give assistance to Member Governments of the United Nations, of the specialized agencies, or of the International Atomic Energy Agency, or to a group of Governments of such States, or at the request of the Government of one of these States, to an entity having juridical personality within the territory of that State. The Fund was authorized to make grants and loans, particularly long-term loans made free of interest or at low interest rates; generally such terms were to compare favourably with those of other international lending institutions.

15. In 1967, the General Assembly designated the Administrator of UNDP to administer the Fund by performing the functions of Managing Director, and the Governing Council of UNDP to perform the functions of the Executive Board of the Fund (resolution 2321 (XXII)).

16. In 1973, the General Assembly reaffirmed the views of the Governing Council, as expressed at its fourteenth 6/ and fifteenth sessions 7/ in June 1972 and January/February 1973, respectively, that the Fund should be used first and foremost for the least developed countries for the purposes mentioned.

17. In welcoming the increasing trend towards support for the expansion of the activities of the Fund, the Assembly invited substantial voluntary contributions, particularly in the light of the new orientation of the Fund (resolution 3122 (XXVIII)). The Administrator's report on the Fund (DP/57 of 11 April 1974) was submitted to the Governing Council at its eighteenth session. As shown in statement V, the unencumbered balance of the Fund as at 31 December 1973 amounted to \$6,415,995.

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6/ Ibid., Fifty-third Session, Supplement No. 2A (E/5185/Rev.1), chap. XIV.

7/ Ibid., Fifty-fifth Session, Supplement No. 2 (E/5256 and Corr.1), chap. VIII.

## United Nations Volunteers programme

18. General Assembly resolution 2659 (XXV), of 7 December 1970, established within the existing framework of the United Nations system, with effect from 1 January 1971, an international group of volunteers, the members of which were to be designated collectively and individually as United Nations Volunteers. The unencumbered balance brought forward from 1972 amounted to \$259,562. In 1973, Governments pledged \$245,914 and public donations amounted to \$784. The balance in the Fund at the end of 1973 amounted to \$393,298.

## United Nations Trust Fund for Operational Programmes - Lesotho

19. On 9 November 1967, the Government of Sweden offered to finance, under a funds-in-trust arrangement, an expansion of the United Nations technical assistance operational programmes in Lesotho in the amount of \$140,000 per annum for a period of four years commencing with the fiscal year starting 1 July 1968, subject to the approval of the Parliament of Sweden. The funds to be deposited were for the use of the United Nations and the specialized agencies and were to be allocated by UNDP in accordance with the priority needs as expressed by the Government of Lesotho. The Government of Sweden also requested annual financial reports on the utilization of the funds deposited. On 17 November 1967, the Secretary-General agreed to co-operate in this undertaking with the Government of Sweden and, under the authority of financial regulations 7.2 and 7.3 of the United Nations, established a Trust Fund. The Secretary-General informed the Government of Sweden that, consistent with existing United Nations policies, the Fund would be charged for the normal overhead costs incurred in the implementation of the Programmes.

20. In 1968, the Secretary-General delegated responsibility for administration and operation of the Trust Fund to the Administrator of UNDP.

21. The unencumbered balance brought forward from 1972 amounted to \$10,690. This amount, together with interest income in 1973 of \$7,207, brought the total resources available up to an amount of \$17,897. Expenditure incurred in 1973 amounted to \$1,199, leaving an available balance of \$16,698 at year-end.

## United Nations Trust Fund for the Provision of Operational (OPEX) Personnel to Swaziland

22. On 2 October 1969, the Government of Sweden offered to finance, under a funds-in-trust arrangement, an expansion of the United Nations technical assistance operational programmes in Swaziland in the amount of \$200,000 per annum for a period of three years commencing with the fiscal year starting 1 July 1969, subject to the approval of the Parliament of Sweden. The funds to be deposited were to be allocated by UNDP for the use of the United Nations and the specialized agencies in accordance with the priority needs as expressed by the Government of Swaziland. The Swedish Government also requested annual financial reports on the utilization of funds deposited. On 8 October 1969, the Secretary-General agreed to co-operate with the Government of Sweden in this undertaking and, under authority of financial regulations 7.2 and 7.3 of the United Nations, established a Trust Fund. The Secretary-General informed the Swedish Government that, consistent with existing United Nations policies, the Fund would be charged for the normal overhead costs incurred in the implementation of the programme.

23. In 1969, the Secretary-General delegated responsibility for administration and operation of this Trust Fund to the Administrator of UNDP.

24. The unencumbered balance in the Fund at 1 January 1973 amounted to \$40,305. This amount, together with interest income in 1973 of \$9,135 and adjustments of \$237, brought the total resources available up to an amount of \$49,677. Expenditures in 1973 of \$18,318 plus outstanding allocations of \$8,190 reduced the available balance to \$23,169 at 31 December 1973.

#### United Nations Korean Reconstruction Agency - residual assets

25. The General Assembly, in resolution 410 (V), of 1 December 1950, established the United Nations Korean Reconstruction Agency (UNKRA) under the direction of a United Nations Agent General, who was responsible to the Assembly for the conduct of the programme of relief and rehabilitation in Korea, as determined from time to time by the Assembly.

26. Section 8 of the resolution referred to above authorized the Secretary-General to establish a special account into which were credited funds to be used exclusively for the programme of relief, rehabilitation and administrative expenses connected therewith.

27. The Agency was formally terminated in August 1960 and the unallocated funds remaining in its account, after settlement of all outstanding claims, were transferred to the United Nations under General Assembly resolution 1304 (XIII) to be used for carrying out relief and rehabilitation activities in Korea in conformity with General Assembly resolution 410 (V) which established the Agency. At the time of the closure of the Agency, the administration of the Fund was assumed by the former Technical Assistance Board in September 1960. Subsequently, on 1 January 1966, the Administrator of UNDP accepted responsibility for the administration of the Fund in compliance with the authorization of the Governing Council at its third session 8/ to accept and administer trust funds for purposes not inconsistent with the basic aims and purposes of UNDP, subject to the prior approval of the Council in each case.

28. As shown in Statement V, the unencumbered balance of the fund at 1 January 1973 amounted to \$49,338. This amount, together with interest income of \$4,438 and adjustments of \$11,132, brought the total resources available to an amount of \$64,908. Expenditures were incurred and allocations totalling \$44,353 were made during 1973, leaving an available balance of \$20,554 at 31 December 1973.

#### Response to report of the Board of Auditors

29. The following paragraphs set forth the action that has been taken by the Administrator as a result of the comments contained in paragraphs 8 to 29 of the report of the Board of Auditors for the year ended 31 December 1972, 9/ and in compliance with General Assembly resolution 3053 B (XXVIII) of 17 October 1973.

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8/ Ibid., Forty-third Session, Supplement No. 6 (E/4297), para. 153 (d).

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

30. For ease of reference, the pertinent paragraph numbers have been repeated in the same order as they appeared in the report of the Board of Auditors.

(Paragraphs 8 and 9)

31. During 1973, all accounting records relating to the UNDP central funds were transferred from the United Nations to the Administrator, who is now responsible for keeping and maintaining the accounts, financial records and statements necessary to record all transactions, except for those items mentioned immediately below. Some of the functions which relate to the preparation of the payroll for UNDP, travel of UNDP staff and the purchase of furniture, supplies, equipment, etc. from UNDP funds continue to be carried out by the United Nations, which also continues to maintain the UNDP financial records covering the receipt and custody of cash and the maintenance and reconciliation of bank accounts. The investment of UNDP funds is still under the authority and control of the Secretary-General of the United Nations.

(Paragraphs 10 and 11)

32. An agreement has been reached with the United Nations Office of Financial Services that, for the year 1973, it will complete the accounts for UNDP-administered trust funds, but that the statements covering these trust funds would be included in the published accounts for UNDP. From 1974 onwards, these trust fund accounts will be maintained by UNDP and will also be included in the published UNDP accounts.

(Paragraph 12)

33. An arrangement has also been reached with the United Nations Office of Financial Services whereby the accounts of the United Nations Fund for Population Activities (UNFPA) will be maintained by UNDP starting in 1974. From 1974 onwards, these accounts will be published by UNDP in separate statements.

(Paragraphs 13, 14, 15 and 16)

34. Following the recommendation of the Board of Auditors as contained in these paragraphs, the UNDP financial statements for 1973 have been redesigned so as to reflect the Administrator's responsibility and accountability for UNDP funds and its programme and, following the change from the full funding concept, to give a more meaningful disclosure of the financial status of the UNDP programme. Presentation of the UNDP accounts following the new format replaces the separate UNDP central fund statement and consolidated statement issued in previous years. This new presentation of financial statements may require changes in the existing UNDP Financial Rules and Regulations, a point which will be reviewed during 1974 in order for the Administrator to make a recommendation to the Governing Council at its session in January 1975, if necessary.

(Paragraphs 17, 18 and 19)

35. During 1973, the process of reconciling allocations made by UNDP for projects with the records maintained by the agencies has continued to be a matter of concern.

The approved project budgets issued to executing agencies, which establish the level of project allocations, as reflected in project lists obtained from the UNDP computerized data base, continue to be at variance with the agency records in a number of cases owing to a series of difficulties still being dealt with by UNDP and the agencies. Late submission of various reports containing data needed to bring up to date allocations seems to be a major cause of the differences still to be reconciled. During 1974, efforts will continue towards improving the system and reducing the unreconciled differences on allocations to a minimum.

(Paragraphs 20, 21 and 22)

36. While approved project budgets serve a valuable purpose in providing a perspective and necessary criteria for measuring project delivery, total project delivery in a given financial year will most likely not be identical with the aggregate of all approved project budgets for the same financial period. It should be noted that the total of approved project budgets for 1972, the first year of the indicative planning figure periods equalled approximately \$420 million which is considerably in excess of the simple average delivery required over the 1972-1976 period of about \$313 million which would be necessary to achieve the indicative planning figure targets. If project delivery in 1972 had equalled or approached the \$420 million level, it would have implied a declining trend in total project delivery during the remainder of the five-year indicative planning figure period.

37. The Administrator does not question the need to improve project delivery as well as the annual phasing and planning associated with measuring project delivery. Admittedly, the nature of the development process is such that planning is only an approximate measure of what might be achieved. It is also clear that agencies executing UNDP projects cannot foresee all of the many occurrences in the developing world that might operate to retard the timely fulfilment of development plans. It is also useful to bear in mind that other factors exist which hamper delivery, factors over which UNDP and the agencies have limited or little influence. For example, general conditions of world inflation and excess demand have an impact in the competitiveness of the salary rates of UNDP experts in the world labour market and the promptness with which equipment can be obtained and delivered to UNDP projects. A complete analysis of the many factors tending adversely to affect project delivery is not presently available, but the Administrator is very concerned about the problem and is taking steps to deal constructively with the situation and to improve project delivery. An intensive analysis is under way in order to identify the specific areas requiring special attention and action. While it must be acknowledged that remedies necessary to improve project delivery require the co-operation of Governments, the agencies and UNDP, measures are being considered covering those actions that the agencies and UNDP could take. The Administrator hopes that Governments will also give the problem serious attention.

38. Measures and actions being considered by UNDP to improve implementation include detailed reviews of projects by UNDP headquarters and field staff to identify projects in difficulties or likely to fall into difficulties so that corrective action might be initiated as required either by UNDP or by the agency; speedy processing of new projects and streamlining or simplifying procedures for approving projects; revising the headquarters and field organization structure so as to enhance a more effective operation; judicious over-programming, where appropriate; an improved information system providing timely and reliable data.

39. Even the above measures and efforts will not be adequate for the job to be done if parallel action is not carried out by the agencies co-operating with UNDP. Specific proposals are under consideration by the agencies for the purpose of contributing their full support in improving project delivery.

#### Verification of bank accounts (paragraph 23)

40. The United Nations has informed the Administrator that it has made determined efforts during 1973 to solve the problem of lack of receipt of bank confirmations by means of the establishment of a task force comprised of representatives from the United Nations Treasury, the Accounts Division of the Office of Financial Services of the United Nations and the Canadian members of the Board of Auditors. The recommendations of the task force, which were implemented during 1973, included the use of a simplified bank confirmation format containing space for the provision of the number and title of each bank account when additional information was requested. The effect of this improvement has already demonstrated a marked increase in responses to inquiries made relative to 1972 statements.

#### Monthly reconciliation of bank accounts (paragraph 24)

41. Every effort was made in 1973 by the United Nations to reconcile bank accounts on a monthly basis. However, this is not always an easy task, inasmuch as in many instances, in spite of repeated requests, the banks fail to send the bank statements on time. The fact that the external auditors encounter so many difficulties in securing confirmation of bank balances gives an idea of the reasons why some bank accounts cannot be reconciled on a monthly basis. Unfortunately, in all too many instances, the United Nations must send three or four cables to the banks before receiving the missing bank statements. The situation would have been worse if it were not for the co-operation of the UNDP Resident Representatives, who very often send their staff to the banks in order to obtain copies of the statements for the United Nations.

#### Unidentified deposits (paragraphs 25-29)

42. As previously explained to the external auditors, unidentified deposits include a number of other types of items, such as various credits held on behalf of Governments pending receipt of instructions from the Government as to the proper application of the funds. In some instances, the Governments concerned have not indicated what the deposit is to cover or the project involved. The United Nations, however, agrees with the external auditors that every effort should be made to clear these unidentified items as soon as possible. Periodically, a list of these items is provided by the UNDP Accounts Section to both the UNDP Treasury and the United Nations Treasury for follow-up action. The UNDP Treasury, upon receipt of the list, contacts the Governments and requests prompt issue of the required instructions. In addition, the UNDP Accounts Section contacts the Resident Representatives in order to obtain information about the unidentified deposits. It should be noted that at 31 December 1973 the situation was significantly improved.

43. UNDP is advised by the United Nations that the Board of Auditors has received direct confirmation of the two outstanding loans totalling \$378,211.

44. With regard to the requirement of financial rule 109.2 that all securities shall be deposited in custody of duly appointed bankers or in safe deposit vaults and maintained by a recognized financial institution designated by the Head of the Office of Financial Services of the United Nations, it has been agreed, as was previously reported to the Board of Auditors, that this rule should be amended to include the safes and vault in the United Nations Treasury as depositories for securities. UNDP has been advised by the United Nations that changes will be drafted for this rule, as well as for a number of other rules (mainly relating to biennial budgeting), as soon as an accountant now under recruitment by the United Nations reports for duty.

45. The action required by this audit observation, relating to the identification in the accounts of ownership of UNDP securities, has now been completed and all securities in the custody of the Office of Financial Services of the United Nations have attached to them a sheet, which indicates the correct ownership of the securities with a cross reference to the "subsidiary investment ledger cards". It should also be noted that the Administrator of UNDP is now provided with monthly reports showing the status of investments and data on investment yields. These are supplied to him during the first week of each month. It should also be noted that investments are made at the request of UNDP and, hence, UNDP is constantly aware of the status of its investments. UNDP staff advises the United Nations on both the amounts and time periods for which such investments are to be made.

46. With regard to the level of imprest accounts maintained at field offices, in 1973 a reduction was made in the net balance of imprest accounts by an amount of over \$4.1 million as compared with 1972, which is a 26 per cent decrease. The figures are as follows:

|   |                        |
|---|------------------------|
| Total imprest accounts at at 31 December 1972 | \$15,874,795.31        |
| Total imprest accounts as at 31 December 1973 | <u>\$11,768,670.44</u> |
| Net decrease                                  | <u>\$ 4,106,124.87</u> |

47. Some new procedures have been introduced to speed up the replenishment and processing of monthly field accounts, for example, the use of statistical sampling techniques for the determination of the number of vouchers to be examined and the simplification of some of the forms, and it is felt that a further improvement will be possible in 1974. However, one has to bear in mind the increasing size and complexity of the programme and problems encountered in communicating with the field offices and, not infrequently, delays by the banks in effecting replenishment requests, which affect the levels of imprest accounts. Further improvements in these areas may be possible in 1974.

## II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to V, properly identified, and relevant schedules of the United Nations Development Programme 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

## United Nations Development Programme

Statement of income and expenditure for the period  
1 January to 31 December 1973

(Expressed in United States dollars)

|   | \$                 | \$                | \$                      |
|---|--------------------|-------------------|-------------------------|
| <u>Income</u>   |                    |                   |                         |
| Contributions from Governments:   |                    |                   |                         |
| Voluntary pledges (schedule I-A)  | 312,608,381        |                   |                         |
| Assessed programme costs (schedule I-B)                                   | 13,163,637         |                   |                         |
| Counterpart cash contributions (schedule I-C)                             | 5,590,517          |                   |                         |
| Cost-sharing contributions (schedule I-D)                                 | 889,774            |                   |                         |
| Field office costs  | 5,891,653          |                   |                         |
|   | <u>338,143,962</u> |                   |                         |
| <u>Less:</u> Exchange adjustments on collection of contributions (note I) | <u>552,691</u>     |                   |                         |
|   |                    | 337,591,271       |                         |
| Donations   |                    | 5,454             |                         |
| Miscellaneous income (schedule II)  |                    | <u>19,387,976</u> |                         |
| <b>TOTAL INCOME</b>   |                    |                   | 356,984,701             |
| <u>Expenditure</u>  |                    |                   |                         |
| From indicative planning figures for projects (schedule III)              |                    |                   |                         |
| Country   | 226,580,493        |                   |                         |
| Regional  | 30,800,571         |                   |                         |
| Interregional   | 3,837,433          |                   |                         |
| Global  | 1,843,734          |                   |                         |
|   | <u>263,062,231</u> |                   |                         |
| From the programme reserve (schedule III)                                 | 6,802,358          |                   |                         |
| From Government counterpart cash contributions (schedule III)             | 5,406,065          |                   |                         |
| From Government cost-sharing contributions (schedule III)                 | <u>1,367,763</u>   |                   |                         |
|   |                    | 276,638,417       |                         |
| Overhead costs of participating and executing agencies (schedule III)     | 34,026,014         |                   |                         |
| UNDP programme support and administrative costs (schedule IV)             | 36,382,151         |                   |                         |
| UNDP Field Office costs paid by Governments                               | <u>5,891,653</u>   |                   |                         |
|   |                    | <u>76,299,818</u> |                         |
| <b>TOTAL EXPENDITURE</b>  |                    |                   | 352,938,235             |
| <b>EXCESS OF INCOME RECEIVED OVER EXPENDITURE</b>                         |                    |                   | <u><u>4,046,466</u></u> |

CERTIFIED CORRECT

(Signed) John A. OLVER  
Assistant Administrator  
Bureau of Administration and Finance

## United Nations Development Programme

Balance sheet as at 31 December 1973

(Expressed in United States dollars)

|  | \$                | \$                 | \$                 |
|--|-------------------|--------------------|--------------------|
| <u>Assets</u>  |                   |                    |                    |
| Cash   | 82,677,988        |                    |                    |
| Government bonds and notes                                       | 17,190,083        |                    |                    |
| Government letters of credit                                     | 24,925,639        |                    |                    |
| Investments and loans (schedule V)                               | <u>64,544,303</u> | 189,338,013        |                    |
| <u>Advances and accounts receivable</u>                          |                   |                    |                    |
| Cash advances with participating and executing agencies          | 31,268,150        |                    |                    |
| Accrued interest   | 1,012,410         |                    |                    |
| Other accounts receivable  | <u>15,466,330</u> | <u>47,746,890</u>  |                    |
| Contributions receivable from Governments (note II)              |                   |                    | 237,084,903        |
| Written down value of furniture, equipment, automobiles          |                   |                    | <u>395,001,028</u> |
|  |                   |                    | <u>1</u>           |
|  |                   |                    | <u>632,085,932</u> |
| <u>Liabilities and reserves</u>                                  |                   |                    |                    |
| <u>Liabilities</u>   |                   |                    |                    |
| Accounts payable   | 22,875,401        |                    |                    |
| UNDP as executing agency for UNFPA (note III)                    | 2,297,012         |                    |                    |
| Unencumbered balance of Special Measures Fund<br>(statement III) | 8,801,279         |                    |                    |
| Unencumbered balance of trust funds (schedule VI)                | <u>74,073</u>     | 34,047,765         |                    |
| <u>Reserves (operational and revenue)</u>                        |                   |                    |                    |
| Balance 1 January 1973 (note IV)                                 | 52,453,311        |                    |                    |
| Add: Excess of income over expenditure (statement I)             | 4,046,466         |                    |                    |
|  | 56,499,777        |                    |                    |
| Less: Variance costs of experts (note V)                         | <u>3,462,639</u>  |                    |                    |
| Operational reserve  |                   | 53,037,138         |                    |
|  |                   | <u>150,000,000</u> |                    |
| Contributions receivable from Governments (note II)              |                   |                    | 237,084,903        |
| Written down value of furniture, equipment, automobiles          |                   |                    | <u>395,001,028</u> |
|  |                   |                    | <u>1</u>           |
|  |                   |                    | <u>632,085,932</u> |

Note. The commitments in respect of unspent allocations in favour of executing agencies total \$504,718,123 (schedule VIII).

CERTIFIED CORRECT

(Signed) John A. OLVER  
Assistant Administrator  
Bureau of Administration and Finance

## Special Measures Fund for the Least Developed Countries

Status of funds as at 31 December 1973

(Expressed in United States dollars)

|  |               |                         |
|--|---------------|-------------------------|
|  | \$            | \$                      |
| Contributions received (annex I)                                   |               | 8,002,309               |
| <u>Add:</u> Funds transferred from the programme reserve           |               | 3,000,000               |
| Other  |               | <u>2,924</u>            |
|  |               | 11,005,233              |
| <u>Deduct:</u> Exchange adjustments on collection of contributions |               | <u>1,233,734</u>        |
|  |               | 9,771,499               |
| <u>Deduct:</u> Expenditures during 1973                            | 887,058       |                         |
| Agency overhead costs  | <u>83,162</u> | <u>970,220</u>          |
| Balance as at 31 December 1973                                     |               | <u><u>8,801,279</u></u> |

Note. The balance available for further programming as at 31 December 1973 is \$11,927,046 computed as follows:

|                                    |                          |
|------------------------------------|--------------------------|
| Balance as above                   | 8,801,279                |
| <u>Add:</u> Future years' pledges  | <u>7,764,468</u>         |
|                                    | 16,565,747               |
| <u>Deduct:</u> Unspent allocations | <u>4,638,701</u>         |
| Balance available                  | <u><u>11,927,046</u></u> |

CERTIFIED CORRECT

(Signed) John A. OLVER  
 Assistant Administrator  
 Bureau of Administration and Finance

Status of special contributions pledged for least developed countries as at 31 December 1973  
 (Expressed in United States dollars)

| Government       | Balance due<br>31 December 1972 | Additions<br>and<br>adjustments | Pledged for 1974  |                         |            | Payments<br>received<br>in 1973 | Balance due | Composition of balance due  |           |
|------------------|---------------------------------|---------------------------------|-------------------|-------------------------|------------|---------------------------------|-------------|-----------------------------|-----------|
|                  |                                 |                                 | Local<br>currency | US dollar<br>equivalent | Total      |                                 |             | For 1973 and<br>prior years | For 1974  |
| Belgium (Francs) | 284 091                         | 43 841                          | 25 000 000        | 632 911                 | 960 843    | 327 932                         | 632 911     | -                           | 632 911   |
| Canada (US \$)   | 500 000                         | -                               | -                 | 500 000                 | 1 000 000  | 500 000                         | 500 000     | -                           | 500 000   |
| France           | -                               | 507 710                         | -                 | -                       | 507 710    | 507 710                         | -           | -                           | -         |
| Japan (US \$)    | -                               | 1 500 000                       | -                 | 2 000 000               | 3 500 000  | 1 500 000                       | 2 000 000   | -                           | 2 000 000 |
| Norway (Kroner)  | 1 060 606                       | 106 061                         | 7 000 000         | 1 245 552               | 2 412 219  | 1 166 667                       | 1 245 552   | -                           | 1 245 552 |
| Sweden (Kronor)  | 3 000 000                       | -                               | 15 000 000        | 3 386 005               | 6 386 005  | 3 000 000                       | 3 386 005   | -                           | 3 386 005 |
| Switzerland      | 1 000 000                       | -                               | -                 | -                       | 1 000 000  | 1 000 000                       | -           | -                           | -         |
|                  | 5 844 697                       | 2 157 612                       | -                 | 7 764 468               | 15 766 777 | 8 002 309                       | 7 764 468   | -                           | 7 764 468 |

CERTIFIED CORRECT

(Signed) John A. OLVER  
 Assistant Administrator  
 Bureau of Administration and Finance

## STATEMENT IV

United Nations Development Programme as an  
executing agency for its projectsStatus of funds as at 31 December 1973

(Expressed in United States dollars)

|   | \$                | \$                |
|---|-------------------|-------------------|
| Balance as at 1 January 1973                    |                   | 5,463,820         |
| <u>Deduct:</u> Surrender of undrawn allocations |                   | <u>700,836</u>    |
|   |                   | 4,762,984         |
| <u>Add:</u> Funds allocated during 1973         |                   | <u>19,472,179</u> |
|   |                   | 24,235,163        |
| Expenditures during 1973                        |                   | <u>4,033,613</u>  |
| Unspent balance of allocations                  |                   |                   |
| In respect of current and prior years           | 3,520,757         |                   |
| In respect of future years                      | <u>16,680,793</u> | <u>20,201,550</u> |
| Represented by: ✓                               |                   |                   |
| Undrawn allocations                             |                   | 20,086,272        |
| Accounts receivable and sundry debit balances   |                   | <u>115,278</u>    |
|   |                   | <u>20,201,550</u> |

CERTIFIED CORRECT

(Signed) John A. OLVER  
Assistant Administrator  
Bureau of Administration and Finance

## Trust funds administered by UNDP

## Combined status of funds as at 31 December 1973

(Expressed in United States dollars)

|            | United Nations<br>Capital<br>Development<br>Fund | United Nations<br>Volunteers<br>Programme | United Nations<br>Trust Fund<br>for the<br>Provision of<br>Operational<br>(OPER) Personnel<br>to Swaziland | United Nations<br>Trust Fund<br>for Operational<br>Programmes -<br>Lesotho | United Nations<br>Korean<br>Reconstruction<br>Agency<br>Residual<br>Assets | Total      |
|------------|--|---|--|--|--|------------|
|            | \$   | \$  | \$   | \$   | \$   | \$         |
| 899 136    | -  | 307 465                                   | 166 676  | -  | 68 608   | 899 136    |
| -          | -  | -   | -  | 55 380   | -  | 598 129    |
| 3 800 718  | 155 723  | -   | -  | -  | -  | 3 800 718  |
| 6 544 689  | 10 110   | 5 330                                     | 4 395  | 1 993  | -  | 6 700 412  |
| 86 583     | -  | 57 175                                    | 64 592   | 15 064   | -  | 108 411    |
| -          | -  | -   | -  | -  | -  | 136 831    |
| 166 936    | 473 298  | 229 181                                   | 124 367  | 85 665   | -  | 166 936    |
| 11 498 062 | 473 298  | 229 181                                   | 124 367  | 85 665   | -  | 12 410 573 |
| -          | -  | 16 631                                    | 12 570   | 5 203  | -  | 34 404     |
| -          | 80 000   | -   | -  | -  | -  | 80 000     |
| 5 082 067  | -  | 21 998                                    | -  | -  | -  | 5 104 065  |
| -          | -  | 167 383                                   | 95 099   | 47 334   | -  | 309 816    |
| -          | 80 000   | -   | 107 669  | 12 574   | -  | 12 574     |
| 5 082 067  | 80 000   | 206 012                                   | 107 669  | 55 111   | -  | 5 540 859  |
| 5 601 726  | 259 562  | 40 305                                    | 10 690   | 49 338   | -  | 5 961 621  |
| -          | 7 168  | 237                                       | -  | 11 132   | -  | 18 537     |
| 814 269    | 126 568  | (9 183)                                   | 6 008  | (2 237)  | -  | 935 425    |
| -          | -  | 8 190                                     | -  | 27 672   | -  | 45 869     |
| 6 415 995  | 393 298  | 33 159                                    | 16 698   | 30 594   | -  | 6 899 714  |
| 11 498 062 | 473 298  | 229 181                                   | 124 367  | 85 665   | -  | 12 410 573 |
| 719 476    | 245 914  | -   | -  | -  | -  | 965 390    |
| 4 240      | 784  | -   | -  | -  | -  | 5 024      |
| 294 513    | 16 302   | 9 135                                     | 7 207  | 4 438  | -  | 331 595    |
| 53 725     | 182  | -   | -  | -  | -  | 53 854     |
| 1 071 954  | 263 129  | 9 135                                     | 7 207  | 4 438  | -  | 1 355 863  |
| -          | 56 561   | 15 063                                    | 1 199  | 5 203  | -  | 78 026     |
| 229 735    | -  | -   | -  | -  | -  | 229 735    |
| -          | -  | 3 255                                     | -  | -  | -  | 3 255      |
| 27 950     | 80 000   | -   | -  | -  | -  | 107 950    |
| 257 685    | 136 561  | 18 318                                    | 1 199  | 1 472  | -  | 404 422    |
| 814 269    | 126 568  | (9 183)                                   | 6 008  | (2 237)  | -  | 935 425    |
| (a)        | (b)  | (c)                                       | (d)  | (e)  | (f)  |            |

## I. Statement of assets, liabilities and unencumbered fund balance

|  |            |
|--|------------|
| Assets   |            |
| Cash at banks and on hand                          | 899 136    |
| Interest-bearing bank deposit                      | -          |
| Investments  | 3 800 718  |
| Pledged contributions receivable from Governments  | 6 544 689  |
| Accrued interest on investments                    | 86 583     |
| Remittances to executing agencies                  | -          |
| Due from United Nations General Fund               | 166 936    |
| Total assets                                       | 11 498 062 |
| Liabilities and reserves                           |            |
| Accounts payable                                   | -          |
| Unliquidated obligations                           | -          |
| Deferred contributions and income                  | 5 082 067  |
| Reserve for allocations                            | -          |
| Due to United Nations General Fund                 | -          |
| Total liabilities and reserves                     | 5 082 067  |
| Balance of unencumbered funds                      |            |
| Balance available 1 January 1973                   | 5 601 726  |
| Add:   |            |
| Adjustment   | -          |
| Excess of income over expenditure (see below)      | 814 269    |
| Less: Allocations issued for programmes            | -          |
| Balance available 31 December 1973                 | 6 415 995  |
| Total liabilities, reserves and unencumbered funds | 11 498 062 |

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

|  |           |
|--|-----------|
| Income   |           |
| Contributions from Governments                     | 719 476   |
| Public donations                                   | 4 240     |
| Interest income                                    | 294 513   |
| Miscellaneous including UNDP and other allocations | 53 725    |
| Total income                                       | 1 071 954 |
| Less: Expenditure                                  |           |
| Personnel services                                 | -         |
| Equipment and supplies                             | 229 735   |
| Administrative overhead                            | -         |
| Other  | -         |
| Total expenditure                                  | 27 950    |
| Excess of income over expenditure                  | 257 685   |

CERTIFIED CORRECT

(Signed) John A. OLIVER  
Assistant Administrator  
Bureau of Administration and Finance

SCHEDULES TO THE ACCOUNTS

**Status of voluntary contributions pledged as at 31 December 1973**  
(Expressed in United States dollars)

| Government  | Balance due<br>31 Dec 72<br>\$ | Additions<br>and<br>adjustments<br>\$ | Pledge for 1974   |                         | Pledge for 1975-1976 |                         | Payments<br>received<br>in 1973<br>\$ | Balance due<br>\$ | Composition of balance due        |                |                  |
|---|--------------------------------|---------------------------------------|-------------------|-------------------------|----------------------|-------------------------|---------------------------------------|-------------------|-----------------------------------|----------------|------------------|
|   |                                |                                       | Local<br>currency | US dollar<br>equivalent | Local<br>currency    | US dollar<br>equivalent |                                       |                   | For 1973 and<br>prior years<br>\$ | For 1974<br>\$ | For<br>1975-1976 |
| Afghanistan (US \$)                                 | 48 500                         | 130 000                               | -                 | 136 500                 | -                    | -                       | 315 000                               | 222 056           | 85 556                            | 136 500        | -                |
| Albania (new leks)                                  | 4 348                          | 530                                   | 20 000            | 4 878                   | -                    | -                       | 9 756                                 | 9 756             | 4 878                             | 4 878          | -                |
| Algeria (US \$)                                     | -                              | -                                     | -                 | 391 000                 | -                    | -                       | 391 000                               | 391 000           | -                                 | 391 000        | -                |
| Argentina (US \$)                                   | 850 000                        | -                                     | -                 | 850 000                 | -                    | -                       | 1 700 000                             | 1 700 000         | 850 000                           | 850 000        | -                |
| Australia (Australian \$)                           | 2 400 000                      | -                                     | 2 300 000         | 3 421 092               | -                    | -                       | 5 821 092                             | 3 954 336         | 3 421 092                         | 3 421 092      | -                |
| Austria (US \$)                                     | 2 000 000                      | -                                     | -                 | 2 500 000               | -                    | -                       | 4 500 000                             | 2 762 750         | 2 500 000                         | 2 500 000      | -                |
| Bahamas (US \$)                                     | -                              | -                                     | -                 | 10 000                  | -                    | -                       | 10 000                                | 10 000            | -                                 | 10 000         | -                |
| Bahrain (US \$)                                     | 10 000                         | -                                     | -                 | 10 000                  | -                    | -                       | 10 000                                | 10 000            | -                                 | 10 000         | -                |
| Barbados (equivalent of US \$)                      | -                              | -                                     | -                 | 75 000                  | -                    | -                       | 75 000                                | 75 000            | -                                 | 75 000         | -                |
| Barbados (US \$)                                    | 15 000                         | -                                     | -                 | 17 250                  | -                    | -                       | 32 250                                | 17 250            | -                                 | 17 250         | -                |
| Belgium (France)                                    | 4 545 455                      | -                                     | 225 000 000       | 5 696 203               | -                    | -                       | 10 943 117                            | 5 696 203         | -                                 | 5 696 203      | -                |
| Bhutan (equivalent US \$)                           | 2 000                          | -                                     | -                 | 2 300                   | -                    | -                       | 4 300                                 | 2 300             | -                                 | 2 300          | -                |
| Bolivia   | 90 000                         | 30 000                                | -                 | -                       | -                    | -                       | 120 000                               | 60 000            | 60 000                            | -              | -                |
| Botsvana (Rands)                                    | -                              | 943                                   | 7 700             | 11 458                  | -                    | -                       | 21 401                                | 11 458            | -                                 | 11 458         | -                |
| Brazil (US \$)                                      | 3 800 000                      | -                                     | -                 | 1 300 000               | -                    | -                       | 5 100 000                             | 2 600 000         | 1 300 000                         | 1 300 000      | -                |
| Bulgaria (Leva)                                     | 179 989                        | 22 180                                | 216 800           | 131 394                 | -                    | -                       | 333 563                               | 117 333           | 84 836                            | 131 394        | -                |
| Burma (US \$)                                       | 100 000                        | -                                     | -                 | 100 000                 | -                    | -                       | 200 000                               | 100 000           | -                                 | 100 000        | -                |
| Burundi (France)                                    | -                              | -                                     | 3 500 000         | 44 444                  | -                    | -                       | 44 444                                | 44 444            | -                                 | 44 444         | -                |
| Byelorussian Soviet Socialist<br>Republic (Roubles) | 164 634                        | 16 331                                | 135 000           | 180 965                 | -                    | -                       | 361 930                               | 180 965           | -                                 | 180 965        | -                |
| Canada (US \$)                                      | 19 800 000                     | 5 778                                 | -                 | 21 700 000              | -                    | -                       | 41 500 000                            | 21 700 000        | -                                 | 21 700 000     | -                |
| Central African Republic                            | 5 200                          | 4 107                                 | -                 | -                       | -                    | -                       | 5 778                                 | 5 778             | -                                 | -              | -                |
| Chad (US \$)  | 4 000                          | -                                     | -                 | -                       | -                    | -                       | 8 107                                 | 4 000             | -                                 | -              | -                |
| Chile (US \$)                                       | 375 000                        | 234 238                               | -                 | 375 000                 | -                    | -                       | 750 000                               | 173 000           | -                                 | 375 000        | -                |
| China (Yuan)  | 1 764 446                      | 75 000                                | 4 400 000         | 2 291 667               | -                    | -                       | 4 290 351                             | 2 291 667         | -                                 | 2 291 667      | -                |
| Colombia (US \$)                                    | 700 624                        | 146                                   | -                 | 500 000                 | -                    | -                       | 1 275 624                             | 500 000           | -                                 | 500 000        | -                |
| Cook Islands (New Zealand)                          | 596                            | -                                     | -                 | -                       | -                    | -                       | 742                                   | 742               | -                                 | -              | -                |
| Congo (CFA France)                                  | 16 000                         | 825                                   | 2 650 000         | 11 778                  | -                    | -                       | 28 603                                | 20 667            | 8 889                             | 11 778         | -                |
| Costa Rica (US \$)                                  | 8 000                          | 10 000                                | -                 | 5 000                   | -                    | -                       | 23 000                                | 33 560            | 8 500                             | 5 000          | -                |
| Cyprus (Pounds)                                     | 36 554                         | 3 219                                 | 120 750           | 148 160                 | -                    | -                       | 393 560                               | 148 160           | -                                 | 148 160        | -                |
| Cyprus (Pounds)                                     | 917 431                        | 11 320                                | 6 500 000         | 144 444                 | -                    | -                       | 81 217                                | 144 444           | -                                 | 144 444        | -                |
| Czechoslovakia (Korunas)                            | 130 000                        | -                                     | -                 | 1 154 529               | -                    | -                       | 141 320                               | 1 154 529         | -                                 | 1 154 529      | -                |
| Denmark   | 25 145 319                     | 4 125 874                             | 195 000 000       | 32 892 562              | -                    | -                       | 7 300                                 | 3 300             | 1 300                             | 2 000          | -                |
| Democratic Yemen (US \$)                            | 5 300                          | -                                     | -                 | 25 000                  | -                    | -                       | 99 990 231                            | 70 719 088        | -                                 | 32 892 562     | -                |
| Demark (Kroner)                                     | 18 000                         | -                                     | -                 | 150 000                 | -                    | -                       | 43 000                                | 43 000            | -                                 | 18 000         | -                |
| Dominican Republic (US \$)                          | 551 467                        | -                                     | -                 | 523 895                 | -                    | -                       | 701 467                               | 496 515           | 346 515                           | 25 000         | -                |
| Ecuador (US \$)                                     | 455 982                        | 15 000                                | 205 000           | 17 250                  | -                    | -                       | 1 047 790                             | 523 895           | 523 895                           | 523 895        | -                |
| Egypt (Pounds)                                      | -                              | 3 419                                 | 250 000           | 4 274                   | -                    | -                       | 32 250                                | 32 250            | 15 000                            | 17 250         | -                |
| El Salvador (US \$)                                 | -                              | -                                     | -                 | -                       | -                    | -                       | 7 693                                 | -                 | -                                 | -              | -                |
| Equatorial Guinea (Pesetas)                         | 100 000                        | -                                     | -                 | 107 000                 | -                    | -                       | 207 000                               | 107 000           | -                                 | 107 000        | -                |
| Ethiopia (US \$)                                    | 10 000                         | -                                     | -                 | 11 000                  | -                    | -                       | 21 000                                | 11 000            | -                                 | 11 000         | -                |
| Fiji (US \$)  | 3 500 000                      | 400 000                               | 17 000 000        | 4 594 595               | -                    | -                       | 8 494 595                             | 4 594 595         | -                                 | 4 594 595      | -                |
| Finland (Markka)                                    | 7 000 000                      | (507 710)                             | -                 | 10 000 000              | -                    | -                       | 16 492 290                            | 10 000 000        | -                                 | 10 000 000     | -                |
| France (US \$)                                      | 80 000                         | 11 532                                | 13 000 000        | 57 778                  | -                    | -                       | 149 310                               | 66 667            | -                                 | 57 778         | -                |
| Gabon (CFA France)                                  | 3 120                          | 3 120                                 | 8 000             | 4 734                   | -                    | -                       | 10 974                                | 7 854             | 8 889                             | 4 734          | -                |
| Gambia (Dalsis)                                     | -                              | -                                     | 2 000 000         | 694 444                 | -                    | -                       | 694 444                               | 694 444           | 3 120                             | 694 444        | -                |
| German Democratic Republic (Marks)                  | 17 924 528                     | 3 400 078                             | 62 400 000        | 23 636 364              | -                    | -                       | 144 960 970                           | 23 636 364        | -                                 | 23 636 364     | -                |
| Germany, Federal Republic of (Marks)                | 250 000                        | 21 739                                | -                 | 260 000                 | -                    | -                       | 531 739                               | 531 739           | -                                 | -              | -                |
| Ghana (equivalent of US \$)                         | 400 000                        | -                                     | 27 000            | 160 000                 | -                    | -                       | 860 000                               | 160 000           | -                                 | 160 000        | -                |
| Greece (US \$)                                      | -                              | -                                     | -                 | 27 000                  | -                    | -                       | 54 000                                | 27 000            | -                                 | 27 000         | -                |
| Guatemala (Quetzales)                               | 122 850                        | -                                     | -                 | -                       | -                    | -                       | 122 850                               | 11 032            | 11 032                            | -              | -                |
| Guyana  | 3 000                          | -                                     | -                 | 2 300                   | -                    | -                       | 5 300                                 | 2 300             | -                                 | 2 300          | -                |
| Haiti (US \$)                                       | 2 000                          | -                                     | -                 | 2 000                   | -                    | -                       | 4 000                                 | 2 000             | -                                 | -              | -                |
| Holy See (US \$)                                    | -                              | -                                     | -                 | -                       | -                    | -                       | -                                     | -                 | -                                 | -              | -                |
| Honduras (US \$)                                    | 13 000                         | 15 000                                | -                 | 17 250                  | -                    | -                       | 45 250                                | 35 250            | -                                 | 17 250         | -                |
| Hungary (Forints)                                   | 144 770                        | 15 873                                | 6 000 000         | 240 964                 | -                    | -                       | 401 607                               | 240 964           | -                                 | 240 964        | -                |
| Iceland (Kronur)                                    | 45 657                         | -                                     | 6 040 000         | 72 076                  | -                    | -                       | 117 733                               | 72 076            | -                                 | 72 076         | -                |
| India (equivalent of US \$)                         | 3 750 000                      | -                                     | -                 | 3 750 000               | -                    | -                       | 7 500 000                             | 3 750 000         | -                                 | 3 750 000      | -                |
| Indonesia (US \$)                                   | 130 000                        | -                                     | -                 | 300 000                 | -                    | -                       | 430 245                               | 300 000           | -                                 | 300 000        | -                |
| Iran (US \$)  | 1 000 000                      | -                                     | -                 | 1 000 000               | -                    | -                       | 2 000 000                             | 1 000 000         | -                                 | 1 000 000      | -                |
| Iraq (US \$)  | 501 593                        | -                                     | -                 | 345 000                 | -                    | -                       | 846 593                               | 361 931           | 139 662                           | 345 000        | -                |
| Ireland   | 380 000                        | -                                     | -                 | -                       | -                    | -                       | 380 000                               | 380 000           | -                                 | -              | -                |
| Israel  | 314 759                        | -                                     | -                 | -                       | -                    | -                       | 314 759                               | 247 759           | 67 000                            | 67 000         | -                |
| Italy (US \$)                                       | 16 000 000                     | -                                     | -                 | 5 650 000               | -                    | -                       | 10 902 058                            | 10 747 942        | 5 097 942                         | 5 650 000      | -                |
| Ivory Coast (US \$)                                 | 100 000                        | -                                     | -                 | 110 000                 | -                    | -                       | 210 000                               | 110 000           | -                                 | 110 000        | -                |

| Government                                    | Balance due<br>31 Dec 72,<br>\$ | Additions<br>and<br>adjustments<br>\$ | Pledge for 1974   |                         | Pledge for 1975-1976 |                         | Payments<br>received<br>in 1973<br>\$ | Balance due<br>\$ | Composition of balance due        |                |                  |   |
|---|---------------------------------|---------------------------------------|-------------------|-------------------------|----------------------|-------------------------|---------------------------------------|-------------------|-----------------------------------|----------------|------------------|---|
|   |                                 |                                       | Local<br>currency | US dollar<br>equivalent | Local<br>currency    | US dollar<br>equivalent |                                       |                   | For 1973 and<br>prior years<br>\$ | For 1974<br>\$ | For<br>1975-1976 |   |
|   |                                 |                                       |                   |                         |                      |                         |                                       |                   |                                   |                |                  |   |
| Jamaica (US \$)                               | 100 000                         | -                                     | -                 | 110 000                 | -                    | -                       | 100 000                               | 110 000           | -                                 | -              | 110 000          | - |
| Japan (US \$)                                 | -                               | 10 000 000                            | -                 | 14 000 000              | -                    | -                       | 10 000 000                            | 14 000 000        | -                                 | -              | 14 000 000       | - |
| Jordan (US \$)                                | -                               | 60 000                                | -                 | 66 000                  | -                    | -                       | 60 000                                | 66 000            | -                                 | -              | 66 000           | - |
| Kenya (Shillings)                             | 109 405                         | 3 132                                 | 642 860           | 93 168                  | -                    | -                       | 19 369                                | 186 336           | 93 168                            | -              | 93 168           | - |
| Khmer Republic (Riels)                        | 21 622                          | -                                     | 1 200 000         | 21 622                  | -                    | -                       | 21 622                                | 21 622            | -                                 | -              | 21 622           | - |
| Kuwait (US \$)                                | 350 000                         | -                                     | -                 | 350 000                 | -                    | -                       | 350 000                               | 350 000           | -                                 | -              | 350 000          | - |
| Laos (Kips)                                   | 15 000                          | -                                     | 10 350 000        | 17 107                  | -                    | -                       | 15 000                                | 17 107            | -                                 | -              | 17 107           | - |
| Lebanon (Pounds)                              | 127 443                         | 28 037                                | -                 | -                       | -                    | -                       | 155 480                               | -                 | -                                 | -              | 15 000           | - |
| Lesotho (US \$)                               | 133 850                         | -                                     | -                 | 15 000                  | -                    | -                       | 80 000                                | 133 850           | 53 850                            | -              | 80 000           | - |
| Liberia (US \$)                               | 315 000                         | -                                     | -                 | 315 000                 | -                    | -                       | 315 000                               | -                 | -                                 | -              | 69 620           | - |
| Libyan Arab Republic                          | 54 545                          | 4 714                                 | 2 750 000         | 69 620                  | -                    | -                       | 59 259                                | 69 620            | -                                 | -              | 69 620           | - |
| Luxembourg (Francs)                           | 28 233                          | 5 158                                 | 7 060 000         | 31 378                  | -                    | -                       | 33 391                                | 31 378            | -                                 | -              | 31 378           | - |
| Madagascar (Mg Francs)                        | 20 000                          | -                                     | -                 | 11 500                  | -                    | -                       | 20 000                                | 11 500            | -                                 | -              | 11 500           | - |
| Malawi (US \$)                                | 100 000                         | -                                     | -                 | 100 000                 | -                    | -                       | 100 000                               | 100 000           | -                                 | -              | 100 000          | - |
| Malaysia (US \$)                              | 1 250                           | -                                     | -                 | 1 440                   | -                    | -                       | 1 250                                 | 1 440             | -                                 | -              | 1 440            | - |
| Maldives (US \$)                              | 233 551                         | 24 838                                | -                 | 11 500                  | -                    | -                       | 9 459                                 | 269 889           | 258 389                           | -              | 11 500           | - |
| Mali (US \$)                                  | 8 861                           | 5 561                                 | 4 000             | 11 090                  | -                    | -                       | 5 561                                 | 11 090            | 5 561                             | -              | 11 090           | - |
| Mauritania (Ouguiya)                          | 5 561                           | -                                     | -                 | -                       | -                    | -                       | 3 500                                 | 4 385             | 360                               | -              | 4 025            | - |
| Mauritius (US \$)                             | 3 860                           | -                                     | -                 | 4 025                   | -                    | -                       | 550 000                               | -                 | -                                 | -              | -                | - |
| Mexico  | 4 396                           | 550 000                               | 22 200            | 4 989                   | -                    | -                       | 9 368                                 | 4 989             | -                                 | -              | 4 989            | - |
| Monaco (Francs)                               | 27 130                          | (17)                                  | -                 | -                       | -                    | -                       | 43 352                                | 30 352            | 16 352                            | -              | 14 000           | - |
| Mongolia (equivalent of US \$)                | 274 524                         | 2 222                                 | 1 350 000         | 14 000                  | -                    | -                       | 13 000                                | 337 500           | -                                 | -              | 337 500          | - |
| Morocco (Dirhams)                             | 26 000                          | 29 379                                | -                 | 30 000                  | -                    | -                       | 26 000                                | 30 000            | -                                 | -              | 30 000           | - |
| Nepal (US \$)                                 | 15 123 457                      | 743 356                               | 75 000 000        | 27 272 727              | -                    | -                       | 15 866 813                            | 27 272 727        | -                                 | -              | 27 272 727       | - |
| Netherlands (Guilders)                        | 992 835                         | 127 662                               | 1 000 000         | 1 483 680               | -                    | -                       | 1 080 497                             | 1 483 680         | -                                 | -              | 1 483 680        | - |
| New Zealand (Dollars)                         | 154 000                         | -                                     | -                 | 37 500                  | -                    | -                       | 191 500                               | 191 500           | 154 000                           | -              | 37 500           | - |
| Nicaragua (US \$)                             | 14 000                          | 1 418                                 | -                 | -                       | -                    | -                       | 15 418                                | -                 | -                                 | -              | -                | - |
| Niger   | 292 022                         | -                                     | 100 000           | 152 022                 | -                    | -                       | 292 022                               | 152 022           | -                                 | -              | 152 022          | - |
| Nigeria (Naira)                               | 8 939 394                       | 893 939                               | 71 000 000        | 12 633 452              | -                    | -                       | 9 833 333                             | 12 633 452        | -                                 | -              | 12 633 452       | - |
| Norway (Kroner)                               | 40 000                          | 12 500                                | -                 | 54 000                  | -                    | -                       | 54 000                                | 54 000            | -                                 | -              | 54 000           | - |
| Oman (US \$)                                  | 1 636 995                       | (553 753)                             | 5 843 150         | 590 217                 | -                    | -                       | 513 242                               | 590 217           | -                                 | -              | 590 217          | - |
| Pakistan (Rupees)                             | 135 000                         | -                                     | 150 000           | 150 000                 | -                    | -                       | -                                     | 285 000           | -                                 | -              | 285 000          | - |
| Panama (Balboas)                              | 16 048                          | -                                     | 1 260 000         | 10 161                  | -                    | -                       | 26 209                                | 26 209            | -                                 | -              | 26 209           | - |
| Paraguay (Guaranies)                          | 554 840                         | -                                     | -                 | 250 000                 | -                    | -                       | 240 000                               | 554 840           | -                                 | -              | 554 840          | - |
| Peru (US \$)                                  | 1 000 000                       | -                                     | -                 | 500 000                 | -                    | -                       | 661 500                               | 500 000           | -                                 | -              | 500 000          | - |
| Philippines (US \$)                           | 661 500                         | -                                     | 16 066 512        | 200 000                 | -                    | -                       | 200 000                               | 806 552           | 554 712                           | -              | 200 000          | - |
| Poland (Zlotys)                               | 200 000                         | -                                     | -                 | 300 000                 | -                    | -                       | 230 000                               | 200 000           | -                                 | -              | 300 000          | - |
| Qatar (US \$)                                 | 230 000                         | -                                     | -                 | 22 630                  | -                    | -                       | 22 000                                | 22 000            | -                                 | -              | 22 000           | - |
| Republic of Korea (equivalent of US \$)       | 207 267                         | 2 849                                 | 2 000 000         | 402 414                 | -                    | -                       | 612 530                               | 402 414           | -                                 | -              | 402 414          | - |
| Republic of Viet-Nam (US \$)                  | 8 418                           | 277                                   | -                 | 10 000                  | -                    | -                       | 18 695                                | 10 000            | -                                 | -              | 10 000           | - |
| Romania (Lei)                                 | 350 000                         | (179 000)                             | -                 | 86 250                  | -                    | -                       | 73 529                                | 450 000           | -                                 | -              | 450 000          | - |
| Rwanda (US \$)                                | 254 000                         | -                                     | -                 | 86 250                  | -                    | -                       | 87 721                                | 86 250            | -                                 | -              | 86 250           | - |
| Saudi Arabia (US \$)                          | 200 000                         | -                                     | -                 | 100 000                 | -                    | -                       | 100 000                               | 100 000           | 112 500                           | -              | 100 000          | - |
| Senegal (US \$)                               | 100 000                         | -                                     | -                 | 100 000                 | -                    | -                       | 100 000                               | 100 000           | 112 500                           | -              | 100 000          | - |
| Sierra Leone                                  | 4 141                           | -                                     | 28 700            | 4 607                   | -                    | -                       | 4 607                                 | 4 607             | -                                 | -              | 4 607            | - |
| Singapore (US \$)                             | 475 000                         | 146                                   | -                 | 600 000                 | -                    | -                       | 475 000                               | 600 000           | -                                 | -              | 600 000          | - |
| Somalia (Shillings)                           | 180 000                         | 125 000                               | -                 | 180 000                 | -                    | -                       | 180 000                               | 180 000           | 125 000                           | -              | 180 000          | - |
| Spain (equivalent of US \$)                   | 500 000                         | -                                     | -                 | 187 000                 | -                    | -                       | 360 000                               | 180 000           | -                                 | -              | 187 000          | - |
| Sri Lanka (equivalent of US \$)               | 11 000                          | -                                     | 6 000             | 8 229                   | -                    | -                       | 22 015                                | 687 000           | 500 000                           | -              | 187 000          | - |
| Sweden (equivalent of US \$)                  | 29 000 000                      | 2 086                                 | 160 000 000       | 36 117 351              | -                    | -                       | 29 000 000                            | 76 749 435        | 5 952                             | -              | 36 117 351       | - |
| Swaziland (Rand)                              | 5 000 000                       | -                                     | -                 | 6 500 000               | -                    | -                       | 5 000 000                             | 13 000 000        | -                                 | -              | 6 500 000        | - |
| Sweden (Kronor)                               | 52 356                          | -                                     | -                 | 26 667                  | -                    | -                       | 75 000                                | 26 667            | -                                 | -              | 26 667           | - |
| Switzerland (US \$)                           | 711 000                         | 22 644                                | 100 000           | 403 825                 | -                    | -                       | 711 000                               | 403 825           | -                                 | -              | 403 825          | - |
| Syrian Arab Republic (Pounds)                 | 6 800                           | 756                                   | 1 960 000         | 8 711                   | -                    | -                       | 100 000                               | 16 267            | 7 556                             | -              | 8 711            | - |
| Thailand                                      | 90 000                          | 10 000                                | -                 | 100 000                 | -                    | -                       | 100 000                               | 100 000           | -                                 | -              | 100 000          | - |
| Togo (CFA Francs)                             | 180 000                         | -                                     | -                 | 207 000                 | -                    | -                       | 180 000                               | 207 000           | -                                 | -              | 207 000          | - |
| Trinidad and Tobago (US \$)                   | 729 300                         | -                                     | -                 | 765 765                 | -                    | -                       | 729 300                               | 765 765           | -                                 | -              | 765 765          | - |
| Tunisia (US \$)                               | 28 011                          | 974                                   | 300 000           | 43 478                  | -                    | -                       | 72 463                                | 43 478            | -                                 | -              | 43 478           | - |
| Turkey (equivalent of US \$)                  | 411 585                         | 40 828                                | 337 500           | 452 413                 | -                    | -                       | 504 826                               | 452 413           | -                                 | -              | 452 413          | - |
| Uganda (Shillings)                            | 3 292 683                       | 326 620                               | 2 700 000         | 3 619 303               | -                    | -                       | 7 233 605                             | 3 619 303         | -                                 | -              | 3 619 303        | - |
| Ukrainian Soviet Socialist Republic (Roubles) | -                               | -                                     | -                 | 240 000                 | -                    | -                       | 240 000                               | -                 | -                                 | -              | -                | - |
| Union of Soviet Socialist Republics (Roubles) | -                               | -                                     | -                 | -                       | -                    | -                       | -                                     | -                 | -                                 | -              | -                | - |
| United Arab Emirates (US \$)                  | -                               | -                                     | -                 | -                       | -                    | -                       | -                                     | -                 | -                                 | -              | -                | - |

## Schedule 1A

| Government   | Balance due<br>31 Dec 72 | Additions<br>and<br>adjustments | Pledge for 1974   |                         | Pledge for 1975-1976 |                         | Payments<br>received<br>in 1973 | Balance due        | Composition of balance due  |                    |                   |
|--|--------------------------|---------------------------------|-------------------|-------------------------|----------------------|-------------------------|---------------------------------|--------------------|-----------------------------|--------------------|-------------------|
|  |                          |                                 | Local<br>currency | US dollar<br>equivalent | Local<br>currency    | US dollar<br>equivalent |                                 |                    | For 1973 and<br>prior years | For 1974           | For<br>1975-1976  |
|  |                          |                                 | \$                | \$                      |                      |                         | \$                              | \$                 | \$                          | \$                 | \$                |
| United Kingdom of Great Britain and<br>Northern Ireland (pounds) | 18 779 343               | 2 534 760                       | -                 | 21 867 612              | -                    | -                       | 21 314 103                      | 21 867 612         | -                           | 21 867 612         | -                 |
| United Republic of Cameroon                                      | -                        | -                               | -                 | 54 000                  | -                    | -                       | -                               | 54 000             | -                           | 54 000             | -                 |
| United Republic of Tanzania (Shillings)                          | 84 034                   | 17 415                          | -                 | 101 449                 | -                    | -                       | 101 449                         | 101 449            | -                           | 101 449            | -                 |
| United States of America   | -                        | 90 000 000                      | 700 000           | -                       | -                    | -                       | 90 000 000                      | -                  | -                           | -                  | -                 |
| Upper Volta  | 5 000                    | -                               | -                 | -                       | -                    | -                       | 5 000                           | -                  | -                           | -                  | -                 |
| Uruguay (US \$)  | 454 250                  | -                               | -                 | 207 350                 | -                    | -                       | 86 250                          | 575 350            | 368 000                     | 207 350            | -                 |
| Venezuela (US \$)  | 2 192 758                | 25 794                          | -                 | 920 000                 | -                    | -                       | 405 713                         | 2 732 839          | 1 812 839                   | 920 000            | -                 |
| Western Samoa  | -                        | 1 651                           | -                 | -                       | -                    | -                       | 1 651                           | -                  | -                           | -                  | -                 |
| Yemen (US \$)  | 6 300                    | -                               | -                 | 3 000                   | -                    | -                       | -                               | 9 300              | 6 300                       | 3 000              | -                 |
| Yugoslavia (US \$)   | 1 114 103                | -                               | -                 | 1 168 000               | -                    | -                       | 1 092 425                       | 1 169 678          | 21 678                      | 1 168 000          | -                 |
| Zaire  | 450 000                  | -                               | -                 | -                       | -                    | -                       | 450 000                         | -                  | -                           | -                  | -                 |
| Zambia (US \$)   | 113 529                  | -                               | -                 | 135 283                 | -                    | -                       | 109 060                         | 139 752            | 4 469                       | 135 283            | -                 |
| <b>TOTAL</b>   | <b>212 285 352</b>       | <b>113 702 262</b>              | <b>-</b>          | <b>260 882 195</b>      | <b>-</b>             | <b>85 203 900</b>       | <b>312 608 381</b>              | <b>359 471 328</b> | <b>13 883 507</b>           | <b>260 383 921</b> | <b>85 203 900</b> |

**Schedule IB**

**Governments' obligations for assessed programme costs as at 31 December 1973**  
(Expressed in United States dollars)

| Government or<br>organization | Governments' obligations      |                                     |                                   |             |                                     |
|-------------------------------|-------------------------------|-------------------------------------|-----------------------------------|-------------|-------------------------------------|
|                               | Prior years'<br>balance<br>\$ | Adjustments to<br>prior years<br>\$ | Recorded in<br>current year<br>\$ | Total<br>\$ | Collected in<br>current years<br>\$ |
|                               |                               |                                     |                                   |             | Balance due<br>\$                   |
| Afghanistan                   | 6 911                         | (6 911)                             | -                                 | -           | -                                   |
| Albania                       | 14 435                        | -                                   | 16 000                            | 30 435      | 30 435                              |
| Algeria                       | 117 916                       | -                                   | 320 000                           | 437 916     | 343 197                             |
| Argentina                     | 56 474                        | -                                   | 320 000                           | 376 474     | 222 047                             |
| Australia                     | 1 164                         | -                                   | -                                 | 1 164       | -                                   |
| Bahamas                       | 436                           | 22 789                              | -                                 | 23 225      | -                                   |
| Bahrain                       | 43 025                        | -                                   | 40 000                            | 83 025      | -                                   |
| Barbados                      | 20 107                        | -                                   | 40 000                            | 60 107      | 9 618                               |
| Bolivia                       | 304 143                       | -                                   | 240 000                           | 544 143     | 497 485                             |
| Botswana                      | 7 260                         | (7 260)                             | -                                 | -           | -                                   |
| Brazil                        | 191 768                       | -                                   | 480 000                           | 671 768     | 470 572                             |
| Bulgaria                      | 21 283                        | -                                   | 120 000                           | 141 283     | 14 447                              |
| Burma                         | -                             | -                                   | 240 000                           | 240 000     | -                                   |
| Cameroon                      | -                             | -                                   | 240 000                           | 240 000     | -                                   |
| Central African Republic      | 21 865                        | -                                   | -                                 | 21 865      | 21 865                              |
| Chad                          | 145 101                       | (145 101)                           | -                                 | -           | -                                   |
| Chile                         | 419 417                       | -                                   | 320 000                           | 739 417     | 644 027                             |
| Colombia                      | 328 911                       | -                                   | 320 000                           | 648 911     | 561 805                             |
| Congo                         | 176 230                       | -                                   | 120 000                           | 296 230     | 296 230                             |
| Costa Rica                    | 116 612                       | -                                   | 80 000                            | 196 612     | 164 800                             |
| Cuba                          | -                             | -                                   | 160 000                           | 160 000     | -                                   |
| Cyprus                        | 77 624                        | -                                   | 80 000                            | 157 624     | -                                   |
| Czechoslovakia                | 12 438                        | -                                   | 40 000                            | 52 438      | 1 044                               |
| Dahomey                       | 293 065                       | (290 865)                           | -                                 | 2 200       | 2 200                               |
| Dominican Republic            | 61 117                        | -                                   | 120 000                           | 181 117     | 46 847                              |
| East African Community        | 40 054                        | -                                   | -                                 | 40 054      | 40 054                              |
| East African Development Bank | 7 815                         | -                                   | -                                 | 7 815       | -                                   |

## Schedule IB

## Governments' obligations

| Government or organization                         | Prior years' balance | Adjustments to prior years | Recorded in current year | Total     | Collected in current years | Balance due |
|--|----------------------|----------------------------|--------------------------|-----------|----------------------------|-------------|
|  | \$                   | \$                         | \$                       | \$        | \$                         | \$          |
| Ecuador  | 289 128              | 22 417                     | 240 000                  | 551 545   | 234 665                    | 316 880     |
| Egypt  | -                    | -                          | 440 000                  | 440 000   | 417 001                    | 22 999      |
| El Salvador  | 160 618              | -                          | 80 000                   | 240 618   | 1 750                      | 238 868     |
| Equatorial Guinea                                  | 21 093               | -                          | 56 000                   | 77 093    | 61 873                     | 15 220      |
| Ethiopia   | 34 678               | (18 386)                   | -                        | 16 292    | 16 292                     | -           |
| Fiji   | 8 909                | -                          | 80 000                   | 88 909    | 88 909                     | -           |
| France   | -                    | -                          | -                        | -         | -                          | -           |
| Comoro Archipelago                                 | 12 405               | 2 506                      | -                        | 14 911    | 293                        | 14 618      |
| New Caledonia                                      | -                    | 3 614                      | -                        | 3 614     | 3 614                      | -           |
| Gabon  | -                    | -                          | 120 000                  | 120 000   | 108 867                    | 11 113      |
| Gambia   | 62 148               | -                          | 40 000                   | 102 148   | 44 415                     | 57 733      |
| Ghana  | 172 478              | -                          | 240 000                  | 412 478   | 398 924                    | 13 554      |
| Greece   | -                    | -                          | 120 000                  | 120 000   | 120 000                    | -           |
| Guatemala  | 54 353               | (41 900)                   | 120 000                  | 132 453   | 108 876                    | 23 577      |
| (Central American Research Institute for Industry) |                      |                            |                          |           |                            |             |
| Guinea   | 186 633              | 41 900                     | -                        | 41 900    | -                          | 41 900      |
| Guyana   | 49 455               | (176 633)                  | -                        | 10 000    | -                          | 10 000      |
| Heiti  | 83 872               | -                          | 80 000                   | 129 455   | 129 455                    | -           |
| Honduras   | 116 439              | (83 872)                   | -                        | -         | -                          | -           |
| Hungary  | 17 481               | -                          | 80 000                   | 196 439   | 196 439                    | -           |
| Iceland  | 5 807                | -                          | 120 000                  | 137 481   | 137 481                    | -           |
| India  | 237 373              | -                          | 16 000                   | 21 807    | 21 172                     | 635         |
| Indonesia  | 355 353              | (2 633)                    | 800 000                  | 1 037 373 | 1 037 373                  | -           |
| Iran   | -                    | -                          | 560 000                  | 912 720   | 912 720                    | -           |
| Iraq   | 42 480               | -                          | 320 000                  | 320 000   | 320 000                    | -           |
| Irian Jaya   | -                    | 25 917                     | 240 000                  | 308 397   | 238 831                    | 69 566      |
| Israel   | -                    | 2 633                      | -                        | 2 633     | 2 633                      | -           |
| Ivory Coast  | 7 904                | -                          | 80 000                   | 80 000    | 23 565                     | 56 435      |
| Jamaica  | 118 761              | -                          | 240 000                  | 247 904   | 240 000                    | 7 904       |
| Jordan   | 312 300              | -                          | 120 000                  | 238 761   | 238 761                    | -           |
| Kenya  | -                    | -                          | 240 000                  | 552 300   | 20 000                     | 532 300     |
| Khmer Republic                                     | 225 543              | -                          | 240 000                  | 240 000   | 240 000                    | -           |
| Kuwait   | -                    | -                          | 160 000                  | 385 543   | 45 563                     | 339 980     |
|  |                      |                            | 16 000                   | 16 000    | 16 000                     | -           |

## Schedule IB

| Government or organization                 | Governments' obligations |                            |                          |           | Total   | Collected current years | Balance due |
|--|--------------------------|----------------------------|--------------------------|-----------|---------|-------------------------|-------------|
|  | Prior years' balance     | Adjustments to prior years | Recorded in current year |           |         |                         |             |
|  | \$                       | \$                         | \$                       | \$        | \$      | \$                      | \$          |
| Laos                                       | 65 848                   | -                          | -                        | 65 848    | 65 848  | -                       | -           |
| Lebanon                                    | 149 313                  | -                          | 160 000                  | 309 313   | 62 503  | 246 810                 | 246 810     |
| Liberia                                    | 2 000                    | -                          | 160 000                  | 162 000   | 99 344  | 62 656                  | 62 656      |
| Libyan Arab Republic                       | 98 596                   | -                          | 80 000                   | 178 596   | 80 213  | 98 383                  | 98 383      |
| Madagascar                                 | -                        | -                          | 57 014                   | 57 014    | 57 014  | -                       | -           |
| Malaysia                                   | 131 659                  | -                          | 240 000                  | 371 659   | 358 919 | 12 740                  | 12 740      |
| Maldives                                   | 5 601                    | (5 601)                    | -                        | -         | -       | -                       | -           |
| Mali                                       | 740 891                  | (725 291)                  | -                        | 15 600    | -       | 15 600                  | 15 600      |
| Malta                                      | 45 125                   | -                          | 40 000                   | 85 125    | -       | 85 125                  | 85 125      |
| Mauritania                                 | 209 992                  | -                          | 80 000                   | 289 992   | -       | 289 992                 | 289 992     |
| Mauritius                                  | -                        | -                          | 80 000                   | 80 000    | 79 852  | 148                     | 148         |
| Mexico                                     | 198 909                  | -                          | 320 000                  | 518 909   | 379 881 | 139 028                 | 139 028     |
| Mongolia                                   | -                        | -                          | 160 000                  | 160 000   | 160 000 | -                       | -           |
| Morocco                                    | 246 756                  | -                          | 320 000                  | 566 756   | 39 106  | 527 650                 | 527 650     |
| Netherlands                                | -                        | -                          | 40 000                   | 40 000    | 15 172  | 24 828                  | 24 828      |
| Surinam                                    | -                        | 16 729                     | -                        | 16 729    | 16 729  | -                       | -           |
| Antilles                                   | 4 382                    | -                          | -                        | 4 382     | -       | 4 382                   | 4 382       |
| New Zealand                                | -                        | -                          | -                        | -         | -       | -                       | -           |
| New Zealand Territories                    | 554                      | -                          | -                        | 554       | -       | 554                     | 554         |
| Fiue                                       | -                        | 4 295                      | -                        | 4 295     | 1 798   | 2 497                   | 2 497       |
| Cook Islands                               | 127 134                  | -                          | -                        | 127 134   | 4 125   | 123 009                 | 123 009     |
| Nicaragua                                  | 162 852                  | (76 685)                   | -                        | 86 167    | 86 167  | -                       | -           |
| Niger                                      | 760 579                  | -                          | 480 000                  | 1 240 579 | 544 935 | 695 644                 | 695 644     |
| Nigeria                                    | 500                      | 3 123                      | -                        | 3 623     | 3 623   | -                       | -           |
| Oman                                       | -                        | -                          | 296 000                  | 296 000   | 296 000 | -                       | -           |
| Pakistan                                   | -                        | -                          | -                        | -         | 66 376  | -                       | -           |
| Pan American Sanitary Bureau <sup>a/</sup> | 66 376                   | -                          | -                        | 66 376    | 66 376  | -                       | -           |
| Panama                                     | 118 713                  | -                          | 120 000                  | 238 713   | 238 713 | -                       | -           |
| Papua New Guinea                           | -                        | -                          | 80 000                   | 80 000    | 80 000  | -                       | -           |
| Paraguay                                   | 171 179                  | (17 400)                   | 120 000                  | 273 779   | 28 351  | 245 428                 | 245 428     |
| Peru                                       | 13 122                   | -                          | 240 000                  | 253 122   | 3 764   | 249 358                 | 249 358     |

<sup>a/</sup> Participating Governments: Argentina, Chile, Colombia, Costa Rica, El Salvador, Honduras, Nicaragua, Panama and Peru.

## Governments' obligations

| Government or organization                           | Prior years' balance | Adjustments to prior years | Recorded in current year | Total   | Collected in current years | Balance due |
|--|----------------------|----------------------------|--------------------------|---------|----------------------------|-------------|
|  | \$                   | \$                         | \$                       | \$      | \$                         | \$          |
| Poland   | 33 150               | -                          | 120 000                  | 153 150 | 153 150                    | -           |
| Portugal   | 1 159                | -                          | -                        | 1 159   | -                          | 1 159       |
| Qatar  | 33 853               | -                          | 24 000                   | 57 853  | -                          | 57 853      |
| Republic of Korea                                    | -                    | -                          | 240 000                  | 240 000 | 240 000                    | -           |
| Republic of Viet-Nam                                 | 150 224              | -                          | 160 000                  | 310 224 | 287 211                    | 23 013      |
| Romania  | 72 808               | -                          | 120 000                  | 192 808 | 1 400                      | 191 408     |
| Rwanda   | 3 042                | -                          | -                        | 3 042   | 3 042                      | -           |
| Saudi Arabia   | -                    | -                          | 160 000                  | 160 000 | 160 000                    | -           |
| Senegal  | 274 738              | -                          | 160 000                  | 434 738 | 172 340                    | 262 398     |
| Sierra Leone   | 44 614               | -                          | 120 000                  | 164 614 | 46 586                     | 118 028     |
| Singapore  | -                    | -                          | 120 000                  | 120 000 | 120 000                    | -           |
| Spain  | -                    | -                          | 80 000                   | 80 000  | 80 000                     | -           |
| Sri Lanka  | -                    | -                          | 240 000                  | 240 000 | 240 000                    | -           |
| Sudan  | 156 114              | (156 036)                  | -                        | 78      | -                          | 78          |
| Swaziland  | 19 500               | -                          | -                        | 19 500  | 19 500                     | -           |
| Syrian Arab Republic                                 | 34 473               | -                          | 240 000                  | 274 473 | 28 200                     | 246 273     |
| Thailand   | -                    | -                          | 240 000                  | 240 000 | 240 000                    | -           |
| Togo   | 141 657              | -                          | 160 000                  | 301 657 | 2 857                      | 298 800     |
| Tonga  | 1 615                | -                          | 16 000                   | 17 615  | 17 615                     | -           |
| Trinidad and Tobago                                  | 970                  | -                          | 80 000                   | 80 970  | 80 970                     | -           |
| Tunisia  | 249 046              | -                          | 240 000                  | 489 046 | 326 244                    | 162 802     |
| Turkey   | 126 095              | -                          | 320 000                  | 446 095 | 136 467                    | 309 628     |
| Uganda   | 51 530               | (51 530)                   | -                        | -       | -                          | -           |
| United Kingdom of Great Britain and Northern Ireland | -                    | -                          | -                        | -       | -                          | -           |
| Ireland  | -                    | -                          | -                        | -       | -                          | -           |
| Belize   | -                    | -                          | 16 000                   | 16 000  | -                          | 16 000      |
| British Virgin Islands                               | -                    | 683                        | -                        | 683     | 683                        | -           |
| Brunei   | 4 143                | (500)                      | -                        | 3 643   | 354                        | 3 289       |
| Gilbert and Ellice Islands                           | -                    | -                          | 8 000                    | 8 000   | 8 000                      | -           |
| Cayman Islands                                       | -                    | 9 595                      | -                        | 9 595   | 9 595                      | -           |
| Hong Kong  | 2 495                | -                          | 8 000                    | 10 495  | 10 495                     | -           |
| Leeward Islands                                      | -                    | -                          | -                        | -       | -                          | -           |
| Antigua  | 5 276                | 3 949                      | -                        | 9 225   | -                          | 9 225       |
| Montserrat   | -                    | 2 284                      | -                        | 2 284   | 2 284                      | -           |
| St. Kitts  | 358                  | 8 088                      | -                        | 8 446   | 4 528                      | 3 918       |

## Schedule IB

Governments' obligations

| <u>Government or organization</u> | <u>Prior years' balance</u> | <u>Adjustments to prior years</u> | <u>Recorded in current year</u> | <u>Total</u>      | <u>Collected in current year</u> | <u>Balance due</u> |
|-----------------------------------|-----------------------------|-----------------------------------|---------------------------------|-------------------|----------------------------------|--------------------|
| Seychelles                        | -                           | 172                               | -                               | 172               | 172                              | -                  |
| Solomon Islands                   | -                           | -                                 | 16 000                          | 16 000            | 16 000                           | -                  |
| Turks and Caicos Islands          | -                           | 7                                 | -                               | 7                 | 7                                | -                  |
| Windward Islands                  |                             |                                   |                                 |                   |                                  |                    |
| Dominica                          | 2 080                       | 10 894                            | -                               | 12 974            | 7 569                            | 5 405              |
| Grenada                           | 1 418                       | 2 623                             | -                               | 4 041             | 3 881                            | 160                |
| St. Lucia                         | 100                         | 5 774                             | -                               | 5 874             | 5 468                            | 406                |
| St. Vincent                       | -                           | 3 828                             | -                               | 3 828             | 177                              | 3 651              |
| United Kingdom and France         |                             |                                   |                                 |                   |                                  |                    |
| New Hebrides                      | 2 260                       | 4 979                             | -                               | 7 239             | 2 398                            | 4 841              |
| United Republic of Tanzania       | 62 382                      | (62 382)                          | -                               | -                 | -                                | -                  |
| Upper Volta                       | 34 340                      | (34 340)                          | -                               | -                 | -                                | -                  |
| Uruguay                           | 179 579                     | -                                 | 160 000                         | 339 579           | 65 570                           | 274 009            |
| Venezuela                         | 19 377                      | -                                 | 160 000                         | 179 377           | 97 478                           | 81 899             |
| Western Samoa                     | 20 359                      | -                                 | -                               | 20 359            | 20 359                           | -                  |
| Yemen                             | 24 597                      | (18 597)                          | -                               | 6 000             | -                                | 6 000              |
| Yugoslavia                        | 13 935                      | -                                 | 120 000                         | 133 935           | 51 962                           | 81 973             |
| Zaire                             | -                           | -                                 | 320 000                         | 320 000           | 320 000                          | -                  |
| <b>TOTAL</b>                      | <b>10 147 750</b>           | <b>(1 723 124)</b>                | <b>14 865 014</b>               | <b>23 289 640</b> | <b>13 163 637</b>                | <b>10 126 003</b>  |

**Governments' obligations for cash counterpart contributions in respect of projects  
as at 31 December 1973**  
(Expressed in United States dollars)

| Government   | Governments' obligations |                            |           | Recorded in current year |                  |           | Collected in 1973                  |                            |         | Balance due     |                  |           |
|--|--------------------------|----------------------------|-----------|--------------------------|------------------|-----------|------------------------------------|----------------------------|---------|-----------------|------------------|-----------|
|  | Balance prior years      | Adjustments to prior years | for 1973  | for 1973                 | for future years | Total     | In respect of 1973 and prior years | In respect of future years | Total   | For prior years | For future years | Total     |
| Afghanistan  | 4 721                    | (1 930)                    | 1 574     | 356                      | 712              | 4 721     | 712                                | 356                        | 1 068   | 3 653           | -                | 3 653     |
| Algeria  | -                        | 26 800                     | 116 400   | 76 750                   | -                | 249 950   | -                                  | -                          | 249 950 | 173 200         | -                | 173 200   |
| Argentina  | 364 156                  | 734 500                    | 758 433   | 343 485                  | 279 275          | 2 200 574 | 279 275                            | 7 219                      | 286 494 | 1 577 334       | 76 750           | 249 550   |
| Australia  | 48 102                   | (27 967)                   | 48 051    | 53 916                   | 68 212           | 198 102   | 68 212                             | 3 916                      | 72 128  | 336 266         | 336 266          | 1 914 080 |
| Bahamas  | 141 093                  | (114 050)                  | 57 350    | 55 700                   | -                | 141 093   | -                                  | -                          | -       | 84 393          | 50 000           | 125 974   |
| Bahrain  | -                        | -                          | -         | 4 000                    | -                | 4 000     | -                                  | -                          | -       | 56 700          | -                | 141 093   |
| Bangladesh   | -                        | -                          | 7 342     | 9 101                    | -                | 16 443    | -                                  | -                          | -       | 4 000           | -                | 16 443    |
| Barbados   | 4 442                    | -                          | -         | -                        | -                | 4 442     | -                                  | -                          | -       | 7 342           | 9 101            | 16 443    |
| Bolivia  | 8 978                    | ( 8 534)                   | -         | -                        | -                | 444       | -                                  | -                          | -       | 4 442           | -                | 4 442     |
| Botswana   | -                        | 11 400                     | 5 700     | -                        | -                | 17 300    | -                                  | -                          | -       | 17 300          | -                | 17 300    |
| Brazil   | 4 590                    | 10 000                     | 190 000   | 161 000                  | -                | 365 590   | 200 000                            | -                          | 200 013 | 4 590           | 150 887          | 165 377   |
| Burma  | 440 830                  | (440 830)                  | 282 733   | 420 856                  | -                | 703 589   | 220 415                            | 13                         | 220 415 | 62 318          | 420 856          | 483 174   |
| Burundi  | 36 143                   | 30 114                     | 5 700     | 48 762                   | -                | 155 073   | 48 068                             | -                          | 48 068  | 58 243          | -                | 107 005   |
| Central African Republic                                       | 39 000                   | 18 849                     | 7 800     | -                        | -                | 120 089   | -                                  | -                          | -       | 120 089         | -                | 120 089   |
| Chad   | 39 000                   | 15 600                     | 7 800     | -                        | -                | 62 400    | -                                  | -                          | -       | 47 054          | -                | 109 059   |
| Chile  | 342 933                  | (163 349)                  | 269 534   | 52 530                   | -                | 501 648   | 15 346                             | 1 000                      | 15 346  | 190 529         | 51 530           | 242 059   |
| Colombia   | 1 443                    | ( 1 443)                   | 720       | 723                      | -                | 4 836     | 258 589                            | -                          | -       | 4 113           | 723              | 11 836    |
| Congo  | 50 761                   | 17 040                     | 29 438    | 87 373                   | -                | 184 612   | -                                  | -                          | -       | 97 239          | 87 373           | 184 612   |
| Costa Rica   | 1 681                    | -                          | 1 000     | -                        | -                | 1 681     | 381                                | -                          | 381     | 1 300           | -                | 1 300     |
| Cyprus   | 29 000                   | 37 845                     | 35 382    | -                        | -                | 102 237   | 5 200                              | -                          | 5 200   | 102 237         | -                | 102 237   |
| Dominican Republic   | -                        | -                          | -         | -                        | -                | -         | -                                  | -                          | -       | -               | -                | -         |
| Ecuador  | 16 850                   | ( 1 185)                   | 93 222    | 14 368                   | -                | 123 255   | 8 000                              | -                          | 8 000   | 33 551          | 14 368           | 47 919    |
| Egypt  | 11 902                   | 168 987                    | 223 645   | 188 781                  | -                | 593 315   | 75 336                             | -                          | 75 336  | 198 320         | 188 781          | 387 101   |
| El Salvador  | 87 166                   | ( 13 792)                  | 290       | -                        | -                | 73 664    | 206 214                            | -                          | 206 214 | 73 664          | -                | 73 664    |
| Equatorial Guinea  | 105 118                  | 11 400                     | 5 700     | -                        | -                | 17 100    | -                                  | -                          | -       | 17 100          | -                | 17 100    |
| Ethiopia   | -                        | 52 475                     | 20 400    | -                        | -                | 177 993   | -                                  | -                          | -       | 177 993         | -                | 177 993   |
| France (on behalf of Guadeloupe, Martinique and French Guiana) | 27 856                   | -                          | 19 033    | -                        | -                | 27 856    | 24 929                             | -                          | 24 929  | 27 856          | -                | 27 856    |
| Gabon  | -                        | 11 400                     | 19 033    | -                        | -                | 30 433    | 24 929                             | -                          | 24 929  | 5 504           | -                | 5 504     |
| Gambia   | 50 310                   | 8 250                      | 11 010    | 6 479                    | -                | 76 049    | 22 930                             | -                          | 22 930  | 46 640          | 6 479            | 53 119    |
| Ghana  | 14 500                   | 15 600                     | 7 800     | -                        | -                | 37 900    | -                                  | -                          | -       | 37 900          | -                | 37 900    |
| Guatemala  | 139 354                  | ( 13 502)                  | 7 800     | -                        | -                | 125 852   | -                                  | -                          | -       | 125 852         | -                | 125 852   |
| Guinea   | 60 604                   | 23 398                     | 7 800     | -                        | -                | 93 802    | -                                  | -                          | -       | 93 802          | -                | 93 802    |
| Guyana   | 2 219                    | -                          | -         | -                        | -                | 2 219     | -                                  | -                          | -       | 2 219           | -                | 2 219     |
| Haiti  | 261 361                  | ( 13 792)                  | -         | -                        | -                | 261 361   | 13 000                             | -                          | 13 000  | 248 361         | -                | 248 361   |
| Honduras   | 139 034                  | ( 37 708)                  | 93 699    | 93 560                   | -                | 126 432   | 580                                | -                          | 580     | 125 852         | -                | 125 852   |
| India  | 50 823                   | ( 33 531)                  | 78 019    | 78 476                   | -                | 200 574   | 54 362                             | 2 500                      | 56 862  | 107 014         | 93 560           | 200 574   |
| Indonesia  | 69 545                   | ( 346 811)                 | 1 075 497 | 716 206                  | -                | 1 862 278 | 619 162                            | 157 901                    | 777 063 | 59 671          | 75 976           | 135 647   |
| Iran   | 447 386                  | ( 35 884)                  | 98 102    | -                        | -                | 263 448   | 33 924                             | -                          | 33 924  | 526 910         | 558 305          | 1 085 215 |
| Iraq   | 201 230                  | -                          | -         | 32 000                   | -                | 32 000    | -                                  | -                          | -       | 229 524         | -                | 229 524   |
| Israel   | -                        | 15 600                     | 20 800    | -                        | -                | 23 400    | 13 748                             | -                          | 13 748  | 9 652           | 32 000           | 32 000    |
| Ivory Coast  | -                        | -                          | 7 800     | -                        | -                | 7 800     | -                                  | -                          | -       | 53 838          | -                | 53 838    |
| Jamaica  | 33 596                   | ( 29 532)                  | 101 532   | 33 003                   | -                | 239 064   | 113 397                            | -                          | 113 397 | 17 667          | 108 000          | 125 667   |
| Japan  | 59 064                   | -                          | -         | 108 000                  | -                | 4 000     | 4 000                              | -                          | 4 000   | -               | -                | -         |
| Jordan   | -                        | -                          | -         | -                        | -                | -         | -                                  | -                          | -       | -               | -                | -         |
| Kenya  | 33 724                   | 31 017                     | 16 451    | 212 896                  | -                | 294 088   | 46 082                             | -                          | 46 082  | 35 110          | 212 896          | 248 006   |
| Kuwait Republic  | 15 875                   | ( 3 000)                   | 23 375    | 103 375                  | -                | 139 625   | 14 875                             | 1 000                      | 15 875  | 21 375          | 102 375          | 123 752   |
| Lebanon  | 11 088                   | ( 142)                     | 27 446    | 111 446                  | -                | 149 838   | 10 000                             | -                          | 10 000  | 5 000           | -                | 5 000     |
| Lesotho  | -                        | 5 000                      | 6 000     | -                        | -                | 11 000    | 22 020                             | -                          | 22 020  | 16 372          | 111 446          | 127 818   |
| Liberia  | 58 300                   | ( 5 100)                   | 5 700     | -                        | -                | 17 100    | 4 995                              | -                          | 4 995   | 6 005           | -                | 6 005     |
| Libyan Arab Republic   | -                        | 11 400                     | 5 700     | 16 500                   | -                | 75 400    | 17 100                             | 14 000                     | 31 100  | 17 100          | 2 500            | 14 300    |
| Madagascar   | 6 000                    | 11 400                     | 14 700    | -                        | -                | 26 100    | 11 459                             | -                          | 11 459  | 14 641          | -                | 14 641    |
| Malawi   | 12 559                   | 5 600                      | 7 800     | 35 999                   | -                | 30 067    | -                                  | -                          | -       | 30 067          | -                | 30 067    |
| Malaysia   | 14 949                   | ( 9 356)                   | 42 263    | 57 093                   | -                | 104 949   | 18 364                             | -                          | 18 364  | 35 999          | 57 093           | 85 395    |
| Mali   | 118 705                  | 26 308                     | 90 800    | 53 750                   | -                | 289 563   | 95 390                             | 1 517                      | 96 907  | 140 423         | 52 233           | 192 656   |
| Mauritania   | 132 232                  | 16 181                     | 5 700     | -                        | -                | 154 113   | 41 402                             | -                          | 41 402  | 17 100          | -                | 17 100    |
| Mauritius  | -                        | 11 400                     | 5 700     | -                        | -                | 17 100    | -                                  | -                          | -       | 17 100          | -                | 17 100    |
| Mexico   | 8 441                    | ( 1 654)                   | 825       | 829                      | -                | 8 441     | 329 472                            | 63 888                     | 393 360 | 7 612           | 829              | 8 441     |
| Morocco  | 147 232                  | 90 345                     | 497 090   | 619 390                  | -                | 1 354 058 | 24 387                             | 1 200                      | 25 587  | 495 196         | 555 502          | 950 698   |
| Nepal  | 2 055                    | 11 666                     | 13 507    | 13 760                   | -                | 40 988    | 4 025                              | -                          | 4 025   | 2 841           | 12 560           | 15 401    |
| Netherlands (Antilles and Surinam)                             | 24 369                   | ( 4 025)                   | 4 025     | -                        | -                | 24 369    | -                                  | -                          | -       | 20 344          | -                | 20 344    |
| New Zealand  | 14 534                   | ( 5 557)                   | 4 845     | 712                      | -                | 14 534    | -                                  | -                          | -       | 13 822          | 712              | 14 534    |

## Governments' obligations

## Collected in 1973

## Balance due

| Government  | Balance<br>prior years | Recorded in current year<br>for |           | Total      | In respect of<br>1973 and prior years |              | Total     | In respect of<br>prior years |              | For<br>future years | Total |
|---|------------------------|---------------------------------|-----------|------------|---------------------------------------|--------------|-----------|------------------------------|--------------|---------------------|-------|
|   |                        | Adjustments to<br>prior years   | 1973      |            | 1973                                  | future years |           | 1973                         | future years |                     |       |
| Nicaragua   | 857 729                | ( 789 105)                      | 532 723   | 844 227    | 82 683                                | 1 705        | 84 388    | 601 347                      | 242 880      | 844 227             |       |
| Niger   | 200 335                | ( 69 219)                       | 152 533   | 317 399    | 260 108                               | -            | 260 108   | 200 966                      | 32 045       | 233 011             |       |
| Nigeria   | -                      | ( 40 800)                       | 381 668   | 508 002    | 51 757                                | 712          | 52 469    | 162 360                      | 85 534       | 247 894             |       |
| Pakistan  | 61 297                 | ( 43 789)                       | 66 391    | 138 611    | 66 518                                | -            | 66 518    | 119 087                      | 54 000       | 163 087             |       |
| Panama  | 186 719                | ( 115 124)                      | 113 950   | 185 585    | 66 009                                | -            | 66 009    | 10 171                       | 55 838       | 119 087             |       |
| Paraguay  | 1 300                  | ( 3 027)                        | 8 871     | 66 009     | 70 760                                | -            | 70 760    | 25 756                       | 44 264       | 70 020              |       |
| Peru  | 3 431                  | ( 45 614)                       | 71 271    | 151 791    | 22 477                                | -            | 22 477    | 64 972                       | 64 342       | 129 314             |       |
| Philippines   | 61 792                 | ( 2 261)                        | 67 512    | 130 883    | 53 857                                | -            | 53 857    | 15 162                       | 60 774       | 75 936              |       |
| Poland  | 20 843                 | ( 29 376)                       | 29 149    | 143 438    | 24 375                                | -            | 24 375    | 10 832                       | 108 231      | 119 063             |       |
| Republic of Korea                                       | 30 883                 | ( 8 950)                        | 7 800     | 62 400     | 240 482                               | -            | 240 482   | 62 400                       | -            | 272 097             |       |
| Republic of Viet-Nam                                    | 14 688                 | ( 15 600)                       | 392 097   | 512 579    | 104 861                               | -            | 104 861   | 98 297                       | -            | 98 297              |       |
| Rwanda  | 39 000                 | ( 120 482)                      | 7 800     | 23 400     | 11 904                                | -            | 11 904    | 23 400                       | -            | 23 400              |       |
| Saudi Arabia  | 81 106                 | ( 15 975)                       | 7 800     | 31 444     | 597 903                               | -            | 597 903   | 71 095                       | 18 356       | 19 540              |       |
| Senegal   | -                      | ( 15 600)                       | 12 732    | 716 028    | 82 210                                | -            | 82 210    | 16                           | 47 030       | 47 030              |       |
| Sierra Leone  | 1 444                  | ( 1 088)                        | 653 398   | 131 324    | 405 711                               | -            | 405 711   | 356 300                      | 49 411       | 405 711             |       |
| Singapore   | 53 718                 | ( 17 937)                       | 117 372   | 17 100     | -                                     | -            | -         | 17 100                       | -            | 17 100              |       |
| Sri Lanka   | 491 465                | ( 11 400)                       | 5 700     | 4 000      | 36 000                                | -            | 36 000    | 4 000                        | -            | 4 000               |       |
| Sudan   | -                      | ( 27 516)                       | 61 012    | 224 663    | 24 394                                | -            | 24 394    | 30 864                       | 157 799      | 188 663             |       |
| Swaziland   | 33 368                 | ( 11 314)                       | 19 242    | 70 196     | 120 914                               | -            | 120 914   | 17 100                       | 28 702       | 45 802              |       |
| Syrian Arab Republic                                    | 10 938                 | -                               | 100       | 250        | 42 603                                | -            | 42 603    | 2 219                        | 150          | 2 219               |       |
| Thailand  | 2 219                  | -                               | 235 119   | 438 340    | -                                     | -            | -         | 129 805                      | 184 979      | 314 784             |       |
| Togo  | 37 053                 | ( 9 196)                        | 39 539    | 125 324    | -                                     | -            | -         | 24 793                       | 57 928       | 82 721              |       |
| Trinidad and Tobago                                     | -                      | -                               | -         | -          | -                                     | -            | -         | -                            | -            | -                   |       |
| Tunisia   | -                      | -                               | -         | -          | -                                     | -            | -         | -                            | -            | -                   |       |
| Turkey  | -                      | -                               | -         | -          | -                                     | -            | -         | -                            | -            | -                   |       |
| United Kingdom of Great<br>Britain and Northern Ireland | 1 354                  | ( 738)                          | 738       | 1 354      | -                                     | -            | -         | 1 354                        | -            | 1 354               |       |
| Brunei  | 738                    | ( 11 096)                       | 5 548     | 16 644     | 738                                   | -            | 738       | 11 096                       | 5 548        | 16 644              |       |
| Cayman Islands  | 16 644                 | ( 3 159)                        | 22 457    | 54 914     | 24 122                                | -            | 24 122    | 80                           | 30 712       | 30 792              |       |
| Hong Kong   | 4 914                  | -                               | -         | -          | -                                     | -            | -         | -                            | -            | -                   |       |
| Leeward Islands   | -                      | -                               | -         | -          | -                                     | -            | -         | -                            | -            | -                   |       |
| Antigua   | 24 966                 | ( 16 644)                       | 8 322     | 24 966     | -                                     | -            | -         | 16 644                       | 8 322        | 24 966              |       |
| Montserrat  | 5 548                  | ( 5 548)                        | 2 774     | 5 548      | -                                     | -            | -         | 2 774                        | 2 774        | 5 548               |       |
| St. Kitts-Nevis-Anguilla                                | 24 966                 | ( 16 644)                       | 8 322     | 24 966     | -                                     | -            | -         | 16 644                       | 8 322        | 24 966              |       |
| Tortola   | 16 644                 | ( 11 096)                       | 5 548     | 16 644     | -                                     | -            | -         | 17                           | 5 548        | 5 565               |       |
| Turks and Caicos Islands                                | 16 644                 | ( 11 096)                       | 5 548     | 16 644     | 11 079                                | -            | 11 079    | 11 096                       | 5 548        | 16 644              |       |
| Windward Islands  | -                      | -                               | -         | -          | -                                     | -            | -         | -                            | -            | -                   |       |
| Dominica  | 24 966                 | ( 16 644)                       | 8 322     | 24 966     | -                                     | -            | -         | 16 644                       | 8 322        | 24 966              |       |
| St. Lucia   | 21 289                 | ( 21 289)                       | 10 193    | 21 289     | -                                     | -            | -         | 10 193                       | 11 096       | 21 289              |       |
| St. Vincent   | 15 504                 | ( 15 504)                       | 4 408     | 15 504     | -                                     | -            | -         | 4 408                        | 11 096       | 15 504              |       |
| Uganda  | -                      | -                               | 7 800     | 23 400     | -                                     | -            | -         | 23 400                       | -            | 23 400              |       |
| United Republic of Cameroon                             | 211 793                | ( 158 925)                      | 106 529   | 221 704    | 50 144                                | -            | 50 144    | 109 253                      | 62 307       | 171 560             |       |
| United Republic of Tanzania                             | 8 103                  | ( 25 116)                       | 22 032    | 64 584     | -                                     | -            | -         | 95 251                       | 9 333        | 104 584             |       |
| United States of America<br>(on behalf of Puerto Rico)  | -                      | -                               | -         | -          | -                                     | -            | -         | -                            | -            | -                   |       |
| Upper Volta   | 6 465                  | ( 6 168)                        | 7 800     | 6 465      | 73 670                                | -            | 73 670    | 6 465                        | -            | 6 465               |       |
| Uruguay   | 81 601                 | -                               | -         | 95 569     | 3 200                                 | -            | 3 200     | 21 899                       | -            | 21 899              |       |
| Venezuela   | 4 726                  | ( 391 413)                      | 68 049    | 72 027     | 68 858                                | -            | 68 858    | 3 169                        | -            | 3 169               |       |
| Western Samoa   | 323 391                | ( 289)                          | 618       | 1 578      | 907                                   | 671          | 1 578     | -                            | -            | -                   |       |
| Yemen   | 450 787                | ( 4 835)                        | 10 330    | 465 952    | 444 728                               | -            | 444 728   | 21 224                       | -            | 21 224              |       |
| Zaire   | 290 515                | ( 26 800)                       | 13 400    | 330 716    | -                                     | -            | -         | 330 716                      | -            | 330 716             |       |
| Zambia  | -                      | ( 15 600)                       | 7 800     | 23 400     | -                                     | -            | -         | 23 400                       | -            | 23 400              |       |
| TOTAL   | 7 707 192              | (1 510 586)                     | 7 984 106 | 19 509 967 | 5 328 306                             | 262 211      | 5 590 517 | 8 892 406                    | 5 067 044    | 13 919 450          |       |

## Schedule ID

Governments' obligations for cost sharing contributions in respect of projects  
as at 31 December 1973  
 (Expressed in United States dollars)

| Government           | Governments' obligations            |   |   |             | Collected in 1973                           |                                     |             | Balance due                          |                           |             |
|----------------------|-------------------------------------|---|---|-------------|---|-------------------------------------|-------------|--------------------------------------|---------------------------|-------------|
|                      | Adjustments to<br>prior years<br>\$ | Recorded in current year<br>for<br>1973<br>\$ | Recorded in current year<br>for<br>future years<br>\$ | Total<br>\$ | In respect of<br>1973 and prior years<br>\$ | In respect of<br>future years<br>\$ | Total<br>\$ | For<br>1973 and<br>prior years<br>\$ | For<br>future years<br>\$ | Total<br>\$ |
| Iran                 | 249 933                             | 1 506 033                                     | 1 940 693   | 3 696 659   | 488 974                                     | 10 039                              | 499 013     | 1 266 992                            | 1 930 654                 | 3 197 646   |
| Kuwait               | 49 492                              | 207 051                                       | 494 876   | 751 419     | 256 236                                     | 94 525                              | 350 761     | 307                                  | 400 351                   | 400 658     |
| Libyan Arab Republic | -                                   | 40 000  | -   | 40 000      | 40 000                                      | -                                   | 40 000      | -                                    | -                         | -           |
| Qatar                | -                                   | 67 800  | -   | 67 800      | -   | -                                   | -           | 67 800                               | -                         | 67 800      |
| Thailand             | -                                   | 4 530   | 3 380   | 7 910       | -   | -                                   | -           | 4 530                                | 3 380                     | 7 910       |
| United Arab Emirates | -                                   | -   | 45 765  | 45 765      | -   | -                                   | -           | -                                    | 45 765                    | 45 765      |
| TOTAL                | 299 425                             | 1 825 414                                     | 2 484 714   | 4 609 553   | 785 210                                     | 104 564                             | 889 774     | 1 339 629                            | 2 380 150                 | 3 719 779   |

## Schedule II

### Miscellaneous income as at 31 December 1973

(Expressed in United States dollars)

|   | \$                |
|---|-------------------|
| Interest income on investments                                      | 6,545,272         |
| Interest on savings and current accounts                            | 1,168,337         |
| Gain on exchange of currencies                                      | 9,064,873         |
| From accounts of participating and executing agencies <sup>a/</sup> | 1,844,137         |
| UNDP administrative budget <sup>b/</sup>                            | 92,947            |
| Terminal benefits of experts <sup>c/</sup>                          | 508,516           |
| Credits received in respect of prior years' expenditures            | 84,891            |
| Sundry <sup>d/</sup>  | 79,003            |
|   | <hr/>             |
| TOTAL   | <u>19,387,976</u> |

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a/ Includes savings on liquidating prior years' obligations, miscellaneous income and exchange adjustments.

b/ Savings on liquidating prior years' obligations.

c/ Surrendered by executing agencies - no longer required as terminal benefits of experts are included in the standard cost of \$30,000 for each expert.

d/ Proceeds from the sale of the publication entitled United Nations Development Programme - Compendium of Approved Projects, publications, films etc.

## Schedule III

**1973 Expenditure by agency**  
(Expressed in United States dollars)

| Agency       | Country projects   | Inter-country projects | Programme reserve | Subtotal           | Agency overhead   | Subtotal           | Government cash counterpart contributions | Cost-sharing     | Special Measures Fund | Grand total        |
|--------------|--------------------|------------------------|-------------------|--------------------|-------------------|--------------------|---|------------------|-----------------------|--------------------|
| UNEP         | 34 020 518         | 9 798 651              | 353 838           | 44 173 007         | 5 765 307         | 49 938 314         | 2 493 564                                 | 631 464          | 22 896                | 53 086 238         |
| ILO          | 24 673 380         | 2 339 389              | 15 000            | 27 227 769         | 3 949 750         | 31 177 519         | 409 546                                   | 114 134          | 16 950                | 31 718 149         |
| FAO          | 72 897 484         | 5 532 796              | 127 896           | 78 558 176         | 10 478 961        | 89 037 137         | 1 474 547                                 | 254 823          | 3 735                 | 90 770 242         |
| UNESCO       | 32 628 055         | 3 729 779              | 119 007           | 36 476 841         | 4 751 319         | 41 228 160         | 6 962                                     | 71 750           | 27 400                | 42 334 272         |
| ICAO         | 4 913 571          | 2 110 794              | 18 259            | 7 042 624          | 956 867           | 7 999 491          | 171 981                                   | 271 592          | -                     | 8 443 064          |
| WHO          | 11 761 451         | 2 272 533              | 4 300             | 14 038 284         | 1 832 927         | 15 871 211         | 32 637                                    | -                | 71 667                | 15 974 915         |
| IBRD         | 12 836 094         | 1 350 361              | 911 967           | 15 098 422         | 258 212           | 15 356 634         | 265 694                                   | -                | 20 752                | 15 643 080         |
| UFU          | 949 103            | 469 157                | 5 000             | 1 423 260          | 271 772           | 1 695 032          | 173 486                                   | -                | -                     | 1 868 518          |
| ITU          | 7 872 781          | 2 084 333              | 12 730            | 9 969 844          | 1 296 080         | 11 265 924         | 300                                       | -                | -                     | 11 266 224         |
| WMO          | 3 968 521          | 1 344 633              | -                 | 5 313 154          | 996 170           | 6 309 324          | 208 729                                   | 9 000            | -                     | 6 527 053          |
| IMCO         | 1 211 084          | 142 778                | -                 | 1 353 862          | 139 887           | 1 493 749          | -   | -                | -                     | 1 493 749          |
| IAEA         | 1 890 618          | 103 345                | -                 | 1 993 963          | 259 215           | 2 253 178          | -   | -                | -                     | 2 253 178          |
| UNIDO        | 12 923 949         | 751 154                | 1 920 361         | 15 595 455         | 2 027 649         | 17 623 104         | 1 845                                     | -                | 578 541               | 18 203 490         |
| UNCTAD       | 1 708 649          | 2 135 990              | 7 500             | 3 852 139          | 614 729           | 4 466 868          | -   | 15 000           | 1 695                 | 4 483 563          |
| ASDB         | 839 549            | 444                    | -                 | 839 993            | 118 820           | 958 813            | 92 225                                    | -                | -                     | 1 051 038          |
| IDB          | 320 515            | 108 038                | -                 | 428 553            | 55 712            | 434 265            | -   | -                | -                     | 484 265            |
| UNEP         | 965 180            | 2 207 563              | 306 500           | 3 479 243          | 252 637           | 3 731 880          | 75 149                                    | -                | 226 584               | 4 033 613          |
| <b>TOTAL</b> | <b>226 580 493</b> | <b>36 481 738</b>      | <b>3 802 358</b>  | <b>266 864 589</b> | <b>34 026 014</b> | <b>300 890 603</b> | <b>5 406 065</b>                          | <b>1 367 763</b> | <b>970 220</b>        | <b>308 634 651</b> |

a/ Programme reserve expenditure on statement I of \$6,802,358 includes \$3 million from the Special Measures Fund for Least Developed Countries (see statement III).

b/ Statement I excludes Special Measures Fund expenditure.

**Schedule IV**

**Programme support and administrative costs -  
obligations incurred for the year ended 31 December 1973  
(Expressed in United States dollars)**

|  |   | Obligations incurred                    |                             |                                     |                       |
|--|---|---|-----------------------------|-------------------------------------|-----------------------|
|  |   | Initial <sup>a/</sup><br>appropriations | Revised ap-<br>propriations | Liquidated<br>by dis-<br>bursements | Unliquidated<br>Total |
| <b>Headquarters, secretariat and other joint administrative costs</b>  |   |   |                             |                                     |                       |
| Section 1.   | Salaries and wages  | 9 519 400                               | 9 096 653                   | 9 082 672                           | 13 981                |
| Section 2.   | Common staff costs  | 2 525 100                               | 1 965 871                   | 1 915 550                           | 50 321                |
| Section 3.   | Travel and transportation   | 472 400                                 | 510 369                     | 491 759                             | 18 610                |
| Section 4.   | Permanent equipment   | 37 500                                  | 52 683                      | 52 604                              | 79                    |
| Section 5.   | Other general expenses  | 2 005 000                               | 2 249 250                   | 2 103 714                           | 145 536               |
| Section 6.   | Subvention to the United Nations and operating costs of<br>the International Computing Centre, Geneva | 709 700                                 | 697 317                     | 695 742                             | 1 575                 |
|  |   | <u>15 269 100</u>                       | <u>14 572 143</u>           | <u>14 342 041</u>                   | <u>230 102</u>        |
| <b>Field offices</b>   |   |   |                             |                                     |                       |
| Section 1.   | Salaries and wages  | 17 106 500                              | 16 737 553                  | 16 720 767                          | 16 786                |
| Section 2.   | Common staff costs  | 5 961 700                               | 6 226 374                   | 6 014 237                           | 212 137               |
| Section 3.   | Travel and transportation   | 1 379 700                               | 1 488 112                   | 1 368 841                           | 119 271               |
| Section 4.   | Permanent equipment   | 549 600                                 | 463 714                     | 405 270                             | 58 444                |
| Section 5.   | Other general expenses  | 2 103 200                               | 2 243 840                   | 2 227 934                           | 15 906                |
|  |   | <u>27 100 700</u>                       | <u>27 159 593</u>           | <u>26 737 049</u>                   | <u>422 544</u>        |
| <b>Reserve for reimbursement of national income taxes</b>  |   |   |                             |                                     |                       |
| Headquarters   |   | -                                       | 613 600                     | 258 476                             | 355 124               |
| Field offices  |   | -                                       | 59 401                      | 59 401                              | -                     |
|  |   | -                                       | <u>673 001</u>              | <u>317 877</u>                      | <u>355 124</u>        |
|  |   | <u>42 369 800</u>                       | <u>42 404 737</u>           | <u>41 396 967</u>                   | <u>1 007 770</u>      |
| <b>Gross obligations incurred</b>  |   |   |                             |                                     |                       |
| <b>Deduct:</b>   |   |   |                             |                                     |                       |
| 1973 staff assessment income - Headquarters  |   |   |                             |                                     |                       |
| Field offices  |   |   |                             |                                     |                       |
|  |   | 2 001 900                               | 1 923 626                   | 1 923 626                           | 1 923 626             |
|  |   | 3 355 600                               | 2 872 326                   | 2 872 326                           | 2 872 326             |
|  |   | <u>5 357 500</u>                        | <u>4 795 952</u>            | <u>4 795 952</u>                    | <u>4 795 952</u>      |
| <b>Other income - FAO's share towards the cost of senior<br/>agricultural advisers/FAO country representatives</b> |   |   |                             |                                     |                       |
| <b>Pension refunds - Headquarters</b>  |   |   |                             |                                     |                       |
| Field offices  |   |   |                             |                                     |                       |
|  |   | 1 020 000                               | 1 106 333                   | 1 106 333                           | 1 106 333             |
|  |   | 40 000                                  | 40 000                      | 40 000                              | 40 000                |
|  |   | 60 000                                  | 80 301                      | 80 301                              | 80 301                |
|  |   | <u>100 000</u>                          | <u>120 301</u>              | <u>120 301</u>                      | <u>120 301</u>        |
|  |   | 6 477 500                               | 6 022 586                   | 6 022 586                           | 6 022 586             |
|  |   | <u>35 892 300</u>                       | <u>36 382 151</u>           | <u>35 374 381</u>                   | <u>1 007 770</u>      |
|  |   |   |                             |                                     | <u>36 382 151</u>     |

<sup>a/</sup> See Official Records of the Economic and Social Council, Fifty-fifth Session, Supplement No. 2 (E/5256 and Corr.1.), chap. V, para. 252.

# Investments and loans as at 31 December 1973

(Expressed in United States dollars)

Interest  
rate

B a n k

Due date

Amount

|   |                        |        |               |           |
|---|------------------------|--------|---------------|-----------|
| Bank of New Zealand                                   | Time Deposit Account   | 4 1/2  | 2 Jan. 1974   | 148 368   |
| Bank of New Zealand                                   | Time Deposit Account   | 4 3/4  | 2 Jan. 1974   | 667 656   |
| Bank of Melli, Iran                                   | "                      | 7      | 4 Jan. 1974   | 147 601   |
| Creditanstalt Bankverin                               | "                      | 7      | 6 Jan. 1974   | 284 974   |
| Societe generale, Belgium                             | "                      | 10 1/4 | 7 Jan. 1974   | 1 355 381 |
| Berliner Handels Gesellschaft                         | "                      | 14     | 9 Jan. 1974   | 3 409 091 |
| Sveriges Kreditbank                                   | "                      | 5      | 11 Jan. 1974  | 6 772 009 |
| Finlands Bank   | Open Deposit Account   | 5      | 13 Jan. 1974  | 1 621 622 |
| Midland Bank Ltd.                                     | Time Deposit Account   | 15     | 17 Jan. 1974  | 1 418 440 |
| Finlands Bank   | Open Deposit Account   | 5      | 18 Jan. 1974  | 405 405   |
| Creditanstalt Bankverin                               | Time Deposit Account   | 7      | 19 Jan. 1974  | 186 528   |
| Creditanstalt Bankverin                               | "                      | 7      | 24 Jan. 1974  | 209 585   |
| Christiania Bank                                      | "                      | 12 1/2 | 28 Jan. 1974  | 2 669 039 |
| Sveriges Kreditbank,                                  | "                      | 5      | 28 Jan. 1974  | 1 128 668 |
| Bank of Melli, Iran                                   | "                      | 7      | 30 Jan. 1974  | 409 594   |
| Bank of Tokyo   | "                      | 4 1/4  | 31 Jan. 1974  | 1 428 571 |
| Mitsui Bank   | "                      | 5      | 4 Feb. 1974   | 3 428 571 |
| Bank of Melli, Iran                                   | "                      | 7      | 7 Feb. 1974   | 280 443   |
| Berliner Handels Gesellschaft                         | "                      | 13 5/8 | 11 Feb. 1974  | 3 787 879 |
| Finlands Bank   | Open Deposit Account   | 5      | 13 Feb. 1974  | 540 541   |
| First National City Bank, Zaire                       | Time Deposit Account   | 8      | 22 Feb. 1974  | 200 000   |
| Amsterdam Rotterdam Bank                              | "                      | 8 3/4  | 2 Jan. 1974   | 2 400 000 |
| Amsterdam Rotterdam Bank                              | "                      | 11 1/2 | 7 Jan. 1974   | 1 163 636 |
| Imperial Board of Telecommunications of Ethiopia      | Loan                   | 5 1/2  | 1 Mar. 1974   | 120 000   |
| International Bank for Reconstruction and Development | Bond                   | 5 3/10 | 15 Mar. 1974  | 1 000 000 |
| First National City Bank, Zaire                       | Time Deposit Account   | 8      | 24 Mar. 1974  | 200 000   |
| Bank of Tokyo   | "                      | 5 1/4  | 15 Apr. 1974  | 953 802   |
| Mitsui Bank   | "                      | 5 1/4  | 15 Apr. 1974  | 953 802   |
| Sumitomo Bank   | "                      | 5 1/4  | 15 Apr. 1974  | 476 901   |
| Sveriges Kreditbank                                   | "                      | 6      | 18 Apr. 1974  | 2 031 603 |
| Bank of New Zealand                                   | "                      | 5 1/2  | 2 May 1974    | 148 368   |
| Mitsui Bank   | "                      | 5 1/4  | 3 May 1974    | 714 286   |
| Manufacturers Hanover Trust Co., Frankfurt            | "                      | 13 1/4 | 11 Sept. 1974 | 1 500 000 |
| Bank of London and South America                      | Certificate of deposit | 7 7/8  | 19 Feb. 1974  | 500 000   |

## Schedule V

| Bank   | Interest rate | Due date      | Amount     |
|--|---------------|---------------|------------|
|  |               |               |            |
| International Bank for Reconstruction and Development            | 5 7/8         | 15 Sept. 1974 | 1 000 000  |
| United Nations Educational, Scientific and Cultural Organization | 7             | 31 Oct. 1974  | 375 000    |
| African Development Bank   | 3 1/2         | 1 Apr. 1975   | 185 185    |
| Korean Development Bank  | 12 3/8        | 23 June 1975  | 600 000    |
| Banco Nacional de Obras y Servicios Públicos                     |               |               |            |
| S.A. Mexico  | 7 3/4         | 15 July 1975  | 620 431    |
| Nacional Financiera, S. A., Mexico                               | 7 3/4         | 15 July 1975  | 379 735    |
| Nacional Financiera, S. A., Mexico                               | 7 3/4         | 15 July 1975  | 466 875    |
| Nacional Financiera, S. A., Mexico                               | 7 3/4         | 30 Sept. 1975 | 1 859 214  |
| Nacional Financiera, S. A., Mexico                               | 7 3/4         | 22 Oct. 1975  | 400 000    |
| Bank of America, Frankfurt                                       | 11            | 19 Mar. 1976  | 2 880 000  |
| Asian Development Bank   | 6 1/2         | 15 Apr. 1976  | 500 000    |
| Development Bank of Chad   | 3 1/2         | 1 Sept. 1978  | 108 653    |
| Chartered Bank   | 2 3/4         |               | 253 165    |
| Mitsui Bank  | 2 3/4         |               | 714 286    |
| Mistui Bank  | 2 3/4         |               | 357 143    |
| Sumitomo Bank  | 2 3/4         |               | 535 714    |
| Christiania Bank   | 6 1/2         |               | 6 660 147  |
| Chemical Bank, Frankfurt   | 7             |               | 2 000 000  |
| Chemical Bank  | 10 1/2        |               |            |
| Irving Trust Company   | 4 1/2         |               | 468 415    |
| Government of Botswana   | 5             |               | 92 568     |
| Government of Burundi  | 3 1/2         |               | 312 500    |
| East African Community   | 3 1/2         |               | 180 122    |
| Government of Malawi   | 3 1/2         |               | 72 464     |
| Government of Swaziland  | 3 1/2         |               | 250 000    |
| Government of United Republic of Tanzania                        | 3 1/2         |               | 60 000     |
| Government of Lesotho  | 3 1/2         |               | 250 000    |
|  | 3 1/2         |               | 298 154    |
| TOTAL  |               |               | 64 542 135 |
| IBRD Loan  |               |               | 2 168      |
| GRAND TOTAL  |               |               | 64 544 303 |

**Junior Professional Officers' Programs**  
**Trust Funds**

Status of funds as at 31 December 1973  
(Expressed in United States dollars)

| Sources of financing | Purpose                     | Unencumbered balance at 1 January 1972 | Junior Professional Officers assigned to UNIP offices in: |         |         | Total available at 31 December 1972 | Liquidated by disbursements | Unliquidated at 31 December 1972 | Total | Unencumbered balance at 31 December 1972 |
|----------------------|-----------------------------|--|---|---------|---------|-------------------------------------|-----------------------------|----------------------------------|-------|--|
|                      |                             |  | UNIP offices in:  |         |         |                                     |                             |                                  |       |  |
| Belgium              |                             |  |   |         |         |                                     |                             |                                  |       |  |
|                      | Algeria                     | (6 330)                                | 11 894  | 15 564  | 5 136   | 501                                 | 5 637                       | (73)                             |       |  |
|                      | Chad                        | ( 402)                                 | 402   | -       | -       | -                                   | ( 393)                      | 393                              |       |  |
|                      | Congo                       | 2 382                                  | 26 414  | 28 826  | 12 172  | -                                   | 12 172                      | 16 654                           |       |  |
|                      | Dahomey                     | ( 355)                                 | 23 541  | 23 186  | 12 561  | 951                                 | 13 512                      | 9 674                            |       |  |
|                      | Gabon                       | (3 932)                                | 3 932   | 23 942  | ( 255)  | 305                                 | 9 652                       | 50                               |       |  |
|                      | Haiti                       | -                                      | 23 942  | 19 750  | 9 652   | 1 035                               | 7 217                       | 14 300                           |       |  |
|                      | Indonesia                   | 2 107                                  | 19 750  | 10 279  | 11 185  | 1 500                               | 12 685                      | 12 365                           |       |  |
|                      | Kenya                       | ( 298)                                 | 8 172   | -       | -       | -                                   | 288                         | ( 298)                           |       |  |
|                      | Rumer Republic              | -                                      | 16 564  | 16 564  | 6 862   | -                                   | 6 862                       | 9 702                            |       |  |
|                      | Lebanon                     | 655                                    | 24 102  | 24 757  | 11 212  | 1 820                               | 13 032                      | 11 725                           |       |  |
|                      | Mali                        | (3 112)                                | 3 112   | -       | ( 427)  | 117                                 | ( 310)                      | 310                              |       |  |
|                      | Mauritania                  | 1 932                                  | -   | 1 932   | 3 502   | 1 380                               | 3 502                       | (1 270)                          |       |  |
|                      | Niger                       | (10 673)                               | 48 901  | 38 228  | 13 444  | -                                   | 14 824                      | 23 404                           |       |  |
|                      | Peru                        | 289                                    | 24 181  | 24 470  | 12 905  | 250                                 | 13 155                      | 11 315                           |       |  |
|                      | Senegal                     | (1 723)                                | 27 141  | 25 418  | 8 468   | 178                                 | 8 646                       | 16 772                           |       |  |
|                      | Thailand                    | (2 796)                                | 2 796   | -       | ( 900)  | -                                   | ( 900)                      | 900                              |       |  |
|                      | United Republic of Cameroon | 110 738                                | 18 025  | 18 025  | 8 669   | -                                   | 8 669                       | 9 356                            |       |  |
|                      | Zaire                       | -                                      | (110 738)   | -       | -       | -                                   | -                           | -                                |       |  |
|                      | Miscellaneous               | 88 482                                 | 172 459   | 250 941 | 119 467 | 8 037                               | 127 504                     | 133 437                          |       |  |
| Canada               |                             |  |   |         |         |                                     |                             |                                  |       |  |
|                      | Algeria                     | (7 807)                                | 9 005   | 1 198   | 12 758  | -                                   | 12 758                      | (12 758)                         |       |  |
|                      | Ethiopia                    | (1 985)                                | 1 985   | -       | (1 300) | -                                   | 1 198                       | 1 300                            |       |  |
|                      | Ghana                       | 465                                    | -   | 465     | -       | -                                   | ( 940)                      | 465                              |       |  |
|                      | Guyana                      | (6 608)                                | 16 351  | 9 743   | 9 743   | 940                                 | 10 683                      | -                                |       |  |
|                      | Kenya                       | 3                                      | -   | 12 197  | -       | -                                   | 12 197                      | 3                                |       |  |
|                      | Laos                        | (14 759)                               | 28 956  | 14 600  | 12 302  | 161                                 | 12 463                      | ( 286)                           |       |  |
|                      | Malaysia                    | (7 343)                                | 7 803   | 460     | 460     | -                                   | -                           | -                                |       |  |
|                      | Nigeria                     | (9 702)                                | 23 299  | 13 597  | 13 597  | -                                   | 13 597                      | -                                |       |  |
|                      | United Republic of Tanzania | (19 166)                               | 31 188  | 12 022  | 12 022  | 600                                 | 12 622                      | ( 600)                           |       |  |
|                      | Zaire                       | 33 000                                 | ( 33 000)   | -       | -       | -                                   | -                           | -                                |       |  |
|                      | Miscellaneous               | (33 902)                               | 83 587  | 49 685  | 60 780  | 1 701                               | 62 481                      | (12 796)                         |       |  |
| Finland              |                             |  |   |         |         |                                     |                             |                                  |       |  |
|                      | Chile                       | -                                      | -   | 1 825   | 9 072   | 700                                 | 9 772                       | ( 9 772)                         |       |  |
|                      | Denmark                     | (7 407)                                | -   | (7 407) | 7 683   | 131                                 | 8 183                       | 1 271                            |       |  |
|                      | Nigeria                     | 16 407                                 | 206   | 16 613  | 11 198  | 530                                 | 11 728                      | (15 550)                         |       |  |
|                      | Turkey                      | 16 853                                 | -   | 16 853  | 20 191  | 1 391                               | 21 582                      | 4 885                            |       |  |
|                      | United Republic of Tanzania | 8 648                                  | -   | 8 648   | 12 949  | 2 235                               | 15 184                      | ( 4 729)                         |       |  |
|                      | Zambia                      | -                                      | -   | -       | -       | -                                   | -                           | ( 6 536)                         |       |  |
|                      | Miscellaneous               | 36 026                                 | 206   | 36 232  | 61 216  | 5 487                               | 66 703                      | (30 471)                         |       |  |

## 11. Governments (continued)

UNDP officer in:

|  | (7 928)  | 10 140  | 2 522    | 11 545    | 11 545  | '9 023)   |
|--|----------|---------|----------|-----------|---------|-----------|
| Afghanistan  | (13 255) | 11 759  | (13 496) | 13 950    | 16 395  | (19 695)  |
| Central African Republic   | (3 249)  | 15 173  | 11 824   | 149       | 258     | (2 335)   |
| Ethiopia   | -        | -       | 467      | 9 418     | 9 418   | (8 951)   |
| Ghana  | 3 957    | -       | 3 957    | 11 148    | 11 168  | (7 201)   |
| Jordan   | 7 242    | 9 095   | 16 337   | 8 966     | 8 966   | 7 411     |
| Lesotho  | (10 034) | 10 060  | 26       | 11 923    | 12 143  | (12 417)  |
| Libyan Arab Republic   | 4 077    | 9 828   | 13 905   | 9 964     | 272     | 3 616     |
| Malawi   | (614)    | -       | (614)    | 958       | 1 766   | (2 400)   |
| Mauritania   | (633)    | -       | (633)    | (160)     | (160)   | (1 473)   |
| Nigeria  | 3 670    | 16 621  | 19 691   | 14 011    | 14 031  | 5 660     |
| Peru   | (9 248)  | 12 929  | 3 081    | 10 795    | 13 870  | (13 709)  |
| Rwanda   | 840      | -       | 840      | 9 764     | 1 202   | (13 126)  |
| Thailand   | (9 163)  | 9 513   | 50       | 9 041     | 310     | (9 301)   |
| Tunisia  | (425)    | 40 132  | 40 007   | 16 140    | 287     | 23 560    |
| Venezuela  | (37 276) | 145 250 | 107 974  | 153 345   | 10 213  | (55 614)  |
| Sweden   | (555)    | -       | (555)    | 2 195     | 1 195   | (2 090)   |
| Brazil   | (8 364)  | 27 190  | 27 190   | 9 380     | 10 810  | (16 385)  |
| Colombia   | -        | 17 686  | 2 933    | 8 507     | 8 527   | (5 594)   |
| Ecuador  | -        | 12 714  | 17 686   | -         | 3 100   | (14 506)  |
| Egypt  | (1 006)  | 10 191  | 9 185    | 5 290     | 5 921   | 6 823     |
| El Salvador  | (11 345) | 11 413  | 68       | 11 795    | 9 782   | (2 777)   |
| Gambia   | -        | 11 820  | 11 820   | 11 795    | 13 164  | (13 076)  |
| Iran   | (14 154) | 11 798  | (2 356)  | 9 227     | 10 087  | (13 774)  |
| Morocco  | (4 795)  | 22 573  | 17 777   | 10 394    | 10 418  | (7 363)   |
| Philippines  | (564)    | -       | (564)    | (1 790)   | (1 440) | (1 200)   |
| Swaziland  | (1 200)  | -       | (1 200)  | 723       | 720     | (1 720)   |
| Thailand   | 2 285    | (2 285) | -        | -         | -       | -         |
| Tunisia  | -        | -       | -        | -         | -       | -         |
| Kenya  | -        | -       | -        | -         | -       | -         |
| Miscellaneous  | -        | -       | -        | -         | -       | -         |
| Switzerland  | (39 819) | 134 727 | 94 908   | 75 799    | 8 169   | 84 958    |
| Chad   | 13 285   | -       | 13 285   | 3 288     | 50      | 3 938     |
| Madagascar   | 10 107   | -       | 10 107   | 105       | 435     | 9 512     |
| Nepal  | -        | -       | -        | (12 721)  | 500     | (11 821)  |
| Others   | 23 692   | -       | 23 692   | (8 728)   | 1 240   | (7 388)   |
| United Nations Association of Great Britain and Northern Ireland | (333)    | 333     | -        | -         | -       | -         |
| Afghanistan  | (328)    | 328     | -        | -         | -       | -         |
| Argentina  | (470)    | 470     | -        | -         | -       | -         |
| Bolivia  | (501)    | 501     | -        | -         | -       | -         |
| Botswana   | (349)    | 349     | -        | -         | -       | -         |
| Chad   | (648)    | 648     | -        | -         | -       | -         |
| El Salvador  | (34)     | 34      | -        | -         | -       | -         |
| Greece   | (427)    | 427     | -        | -         | -       | -         |
| Haiti  | (357)    | 357     | -        | -         | -       | -         |
| Kenya  | (462)    | 462     | -        | -         | -       | -         |
| Morocco  | (500)    | 500     | -        | -         | -       | -         |
| Nepal  | (170)    | 170     | -        | -         | -       | -         |
| Pakistan   | (500)    | 500     | -        | -         | -       | -         |
| Paraguay   | (496)    | 496     | -        | -         | -       | -         |
| Sierra Leone   | (500)    | 500     | -        | -         | -       | -         |
| Somalia  | (341)    | 341     | -        | -         | -       | -         |
| Sudan  | (458)    | 458     | -        | -         | -       | -         |
| Togo   | (500)    | 500     | -        | -         | -       | -         |
| Tunisia  | (744)    | 744     | -        | -         | -       | -         |
| Uganda   | (139)    | 139     | -        | -         | -       | -         |
| United Republic of Tanzania                                      | -        | -       | -        | -         | -       | -         |
| Western Samoa  | -        | -       | -        | -         | -       | -         |
| Iran   | (8 247)  | 8 377   | 130      | 1 656     | -       | 1 656     |
| Friends Service Council  | (1 140)  | 1 933   | 493      | 420       | -       | 420       |
| TOTAL  | 27 516   | 546 539 | 574 055  | 1 655 005 | 34 977  | 1 699 982 |
|  |          |         |          |           |         | 74 073    |

## Schedule VII

## Trust Funds Administered by UNDP

Combined status of pledges unpaid as at 31 December 1973

(Expressed in United States dollars)

| Countries/Trust Funds                   | Unpaid pledges<br>as at<br>31 December 1972 | Pledges for 1973<br>and adjustments | Pledges for<br>future years | Collections<br>during 1973 | Unpaid pledges<br>as at<br>31 December 1973 |
|---|---|-------------------------------------|-----------------------------|----------------------------|---|
| United Nations Capital Development Fund |   |                                     |                             |                            |   |
| Afghanistan                             | 5 000                                       | -                                   | -                           | -                          | 5 000                                       |
| Algeria                                 | 40 000                                      | -                                   | 20 000                      | -                          | 60 000                                      |
| Argentina                               | -   | 30 000                              | 34 500                      | 30 000                     | 34 500                                      |
| Bolivia                                 | 1 800                                       | -                                   | -                           | -                          | 1 800                                       |
| Botswana                                | -   | 2 520                               | -                           | 2 520                      | -   |
| Brazil                                  | 100 000                                     | -                                   | 20 000                      | 60 000                     | 60 000                                      |
| Burma                                   | 5 000                                       | -                                   | -                           | -                          | 5 000                                       |
| Chile                                   | 30 000                                      | -                                   | 10 000                      | 1 000                      | 39 000                                      |
| China                                   | 88 222                                      | 11 778                              | 104 167                     | 100 000                    | 104 167                                     |
| Colombia                                | 1 000                                       | -                                   | -                           | -                          | 1 000                                       |
| Costa Rica                              | 1 750                                       | -                                   | 5 000                       | 1 504                      | 5 246                                       |
| Cuba                                    | -   | -                                   | 24 540                      | -                          | 24 540                                      |
| Cyprus                                  | 1 566                                       | 138                                 | 833                         | 1 704                      | 833   |
| Egypt                                   | 132 707                                     | -                                   | 40 000                      | 40 711                     | 131 996                                     |
| Ethiopia                                | 11 931                                      | -                                   | -                           | -                          | 11 931                                      |
| Ghana                                   | 82 238                                      | 2 649                               | -                           | 84 887                     | -   |
| Greece                                  | 30 000                                      | -                                   | 3 000                       | 30 000                     | 3 000                                       |
| India                                   | 650 000                                     | -                                   | -                           | -                          | 650 000                                     |
| Iran                                    | 10 000                                      | -                                   | 10 000                      | 10 000                     | 10 000                                      |
| Iraq                                    | 20 000                                      | -                                   | 10 000                      | 10 000                     | 20 000                                      |
| Ivory Coast                             | -   | -                                   | 5 556                       | -                          | 5 556                                       |
| Jamaica                                 | 3 000                                       | -                                   | -                           | 3 000                      | -   |
| Khmer Republic                          | -   | 1 000                               | -                           | -                          | 1 000                                       |
| Laos                                    | 2 000                                       | -                                   | 1 000                       | -                          | 3 000                                       |
| Liberia                                 | 10 000                                      | -                                   | 10 000                      | 10 000                     | 10 000                                      |
| Mauritius                               | 1 900                                       | -                                   | -                           | 1 900                      | -   |
| Morocco                                 | 10 730                                      | 1 770                               | 12 500                      | 12 500                     | 12 500                                      |
| Netherlands                             | -   | -                                   | 4 363 636                   | -                          | 4 363 636                                   |
| Niger                                   | 66 000                                      | -                                   | -                           | -                          | 66 000                                      |
| Nigeria                                 | 14 602                                      | 600                                 | 7 601                       | 15 202                     | 7 601                                       |
| Pakistan                                | 786 546                                     | -                                   | 96 162                      | 325 897                    | 556 811                                     |
| Qatar                                   | 15 000                                      | -                                   | -                           | -                          | 15 000                                      |

## Schedule VII

| <u>Countries/Trust Funds</u>  | <u>Unpaid pledges<br/>as at<br/>31 December 1972</u> | <u>Pledges for 1973<br/>and adjustments</u> | <u>Pledges for<br/>future years</u> | <u>Collections<br/>during 1973</u> | <u>Unpaid pledges<br/>as at<br/>31 December 1973</u> |
|---|--|---|-------------------------------------|------------------------------------|--|
| <b>United Nations Capital Development Fund (continued)</b>  |  |   |                                     |                                    |  |
| Republic of Viet-Nam  | 1 000  | -   | -                                   | 1 000                              | -  |
| Sri Lanka   | 20 000   | -   | -                                   | -                                  | 20 000   |
| Trinidad and Tobago   | 2 474  | -   | -                                   | 2 474                              | -  |
| Tunisia   | 1 500  | -   | 1 500                               | 1 500                              | 1 500  |
| United Republic of Tanzania   | -  | -   | 2 072                               | -                                  | 2 072  |
| Uruguay   | 5 000  | -   | -                                   | -                                  | 5 000  |
| Yugoslavia  | 300 000  | -   | 300 000                             | 300 000                            | 300 000  |
| Zaire   | 14 000   | -   | -                                   | 7 000                              | 7 000  |
| <b>Subtotal</b>   | <b>2 464 966</b>                                     | <b>50 455</b>                               | <b>5 082 067</b>                    | <b>1 052 799</b>                   | <b>6 544 689</b>                                     |
| <b>United Nations Volunteers Programme</b>  |  |   |                                     |                                    |  |
| Botswana  | -  | 125   | -                                   | -                                  | 125  |
| Canada  | 20 200   | (200)                                       | -                                   | 20 000                             | -  |
| Cyprus  | 261  | 17  | -                                   | -                                  | 278  |
| Germany, Federal Republic of  | 22 013   | 40 452                                      | -                                   | 62 465                             | -  |
| India   | 10 000   | -   | -                                   | 10 000                             | -  |
| Indonesia   | -  | 1 000                                       | -                                   | 1 000                              | -  |
| Morocco   | -  | 4 431                                       | -                                   | -                                  | 4 431  |
| Togo  | 800  | 89  | -                                   | -                                  | 889  |
| United States of America  | -  | 200 000                                     | -                                   | 50 000                             | 150 000  |
| <b>Subtotal</b>   | <b>53 274</b>  | <b>245 914</b>                              | <b>-</b>                            | <b>143 465</b>                     | <b>155 723</b>                                       |
| <b>United Nations Trust Fund for the Provision of<br/>Operational (OPEX) Personnel to Swaziland</b> |  |   |                                     |                                    |  |
| Sweden  | 218 002  | -   | -                                   | 218 002                            | -  |
| <b>Subtotal</b>   | <b>218 002</b>                                       | <b>-</b>                                    | <b>-</b>                            | <b>218 002</b>                     | <b>-</b>   |
| <b>United Nations Trust Fund for Operational Programmes -<br/>Lesotho</b>                           |  |   |                                     |                                    |  |
| Sweden  | 100 000  | -   | -                                   | 100 000                            | -  |
| <b>Subtotal</b>   | <b>100 000</b>                                       | <b>-</b>                                    | <b>-</b>                            | <b>100 000</b>                     | <b>-</b>   |
| <b>GRAND TOTAL</b>  | <b>2 836 242</b>                                     | <b>296 369</b>                              | <b>5 082 067</b>                    | <b>1 514 266</b>                   | <b>6 700 412</b>                                     |

# Schedule VIII

## Unspent allocations as at 31 December 1973 (excluding allocations and expenditures from the Special Measures Fund)

(Expressed in United States dollars)

| <u>Organization</u> | <u>Cumulative<br/>allocations as<br/>at 31 December 1973</u> | <u>Cumulative<br/>expenditures as<br/>at 31 December 1973</u> | <u>Unspent<br/>allocations as<br/>at 31 December 1973</u> |
|---------------------|--|---|---|
| ASDB                | 2 426 830  | 2 001 413   | 425 417   |
| FAO                 | 638 820 194  | 474 504 677   | 164 315 517   |
| IADB                | 4 245 486  | 2 406 608   | 1 838 878   |
| IAEA                | 13 051 156   | 9 827 780   | 3 223 376   |
| IBRD                | 78 557 506   | 61 144 351  | 17 413 155  |
| ICAO                | 46 757 157   | 33 071 970  | 13 685 187  |
| ILO                 | 213 781 316  | 161 311 355   | 52 469 961  |
| IMCO                | 7 172 384  | 3 174 652   | 3 997 732   |
| ITU                 | 62 681 730   | 43 438 710  | 19 243 020  |
| UNESCO              | 297 383 872  | 258 206 270   | 39 177 602  |
| UNOTC               | 184 326 560  | 106 238 432   | 78 088 128  |
| UNCTAD              | 16 627 967   | 7 748 172   | 8 879 795   |
| UPU                 | 7 562 833  | 4 784 057   | 2 778 776   |
| WHO                 | 98 806 807   | 71 392 440  | 27 414 367  |
| WMO                 | 36 162 333   | 26 320 371  | 9 841 962   |
| UNDP                | 25 596 809   | 6 412 366   | 19 184 443  |
| UNIDO               | 80 171 225   | 37 430 418  | 42 740 807  |
| <b>TOTAL</b>        | <b>1 814 132 165</b>   | <b>1 309 414 042</b>  | <b>504 718 123</b>  |

# NOTES FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

The following notes form an integral part of the financial statements for the year ended 31 December 1973 and should be read in conjunction therewith.

Note I. The amount of \$552,691 arises from the application of financial rule 114.7 of UNDP, which states that "official par values or other appropriate exchange rates agreed between the Secretary-General and the contributing Governments shall be used" for recording voluntary contributions. All other transactions have been recorded at the United Nations operational rate of exchange in effect on the date of the transaction, as specified in financial rule 114.8.

Note II. The contributions receivable from Governments amounting to \$395,001,028 comprise the following:

|   | \$                 |
|---|--------------------|
| Voluntary contributions   | 359,471,328        |
| Additional contributions (Special Measures Fund<br>(least developed countries)) | 7,764,468          |
| Assessed programme costs  | 10,126,003         |
| Cash counterpart contributions  | 13,919,450         |
| Contributions under cost-sharing arrangements                                   | <u>3,719,779</u>   |
|   | <u>395,001,028</u> |

The details of these figures are contained in schedules IA to ID. These schedules also give the composition of the balance due, that is, for 1973 and prior years, for 1974 and for 1975/1976.

Note III. The amount of \$2,297,012 represents the unencumbered balance as at 31 December 1973 of the funds allocated to UNDP as an executing agency for projects financed from the resources of the United Nations Fund for Population Activities. Of the \$4,139,800, total allocations made to UNDP, expenditure and unliquidated commitments as at the end of December 1973 amounted to \$1,842,788.

Note IV. To reflect the annualized funding concept adopted by the Governing Council at its tenth session, it is necessary to adjust the balance brought forward from 1972 as follows:

|  | \$                 |
|--|--------------------|
| Balance brought forward 1 January 1973 (see 1972 accounts)                               | (49,543,005)       |
| <u>Add:</u> Unspent allocation of prior years held by Agencies                           | <u>140,840,941</u> |
|  | 91,297,936         |
| <u>Less:</u> Uncollected pledges made by Governments treated as<br>income in prior years | <u>38,844,625</u>  |
| Adjusted balance 1 January 1973  | <u>52,453,311</u>  |

This net surplus of \$52,453,311 has been brought forward on 1 January 1973 on the balance sheet.

Note V. As mentioned in last year's report, 1/ the net difference between the standard cost of \$30,000 per expert, which was charged to each project, and the actual cost per expert, which on the average was less than the \$30,000, amounted to \$7.7 million. This amount was refunded by agencies to UNDP at the year-end and retained as a reserve to offset actual costs, which might be in excess of the standard costs in future years. In 1973, the total of actual costs of experts exceeded the total standard costs of experts by a net amount of \$11.2 million. This amount has been offset against the reserve brought forward from 1972, leaving a net deficit of \$3,462,639 in the account, which has been deducted from the revenue reserves and which will be repaid to agencies in 1974.

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1/ Official Records of the General Assembly, Twenty-eighth Session, Supplement No. 7A (A/9007/Add.1), chap. I, para. 10.

#### 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 Development Programme in accordance with article XII of the United Nations Financial Regulations and Rules and the annex thereto.
2. The Administrator submitted to the Board of Auditors the following financial statements as at 31 December 1973, together with eight supporting schedules:

|                |   |
|----------------|---|
| Statement I.   | Statement of income and expenditure                     |
| Statement II.  | Balance sheet   |
| Statement III. | Special Measures Fund for the Least Developed Countries |
| Statement IV.  | UNDP as an executing agency for its projects            |
| Statement V.   | Trust funds administered by UNDP                        |

##### Scope of the audit

3. The responsibilities of the Board of Auditors are governed by the principles set out in the annex to the Financial Regulations and Rules of the United Nations referred to in article XII, paragraph 1 of which reads as follows:

"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."

4. In addition to the above, the Board of Auditors may also 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.

5. The examination of the accounts and financial statements was carried out in conformity with generally accepted auditing standards, and included a general review of accounting procedures and the system of internal control, and such tests of the accounting records and supporting evidence as were considered necessary in the circumstances. We did not visit any of the offices of resident representatives or any of the participating and executing agencies outside the United Nations Organization.

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

#### Follow-up action on previous years' reports

7. In its resolution 3053 B (XXVIII) accepting the financial report and accounts of UNDP for the year ended 31 December 1972 and the audit opinion of the Board of Auditors, 1/ the General Assembly took note of the observations of the Advisory Committee on Administrative and Budgetary Questions (A/9153, paras. 14-16) and requested the Administrator of UNDP to take such remedial action as may be required by the comments of the Board of Auditors.

8. The remedial action which has been taken or is contemplated by the Administrator is outlined in his financial report for the year ended 31 December 1973 in paragraphs 29 to 47 (see chapter I above).

9. The Board wishes to record its appreciation for the action taken by the Administrator and for his report on the implementation of its previous recommendations. While the 1973 examination confirmed that remedial action had been taken on some of the observations and recommendations, the Board is of the opinion that further attention is required on a continuing basis to improve internal financial control.

#### Major findings and recommendations

10. The following paragraphs set forth the major findings and recommendations resulting from the audit for the year ended 31 December 1973.

#### Financial statements

11. For the financial year 1972 and prior years, UNDP issued two sets of financial statements annually: one for the UNDP Account or Central Account, which reflected the unallocated resources of UNDP; the other reflected the consolidated financial position, which took into account the expenditures incurred by the participating and executing agencies, thereby showing the resources remaining available for the Programme as a whole.

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

12. The submission to the Governing Council of UNDP of the consolidated financial statements, which reflected more meaningful results of operations, was frequently 18 months subsequent to the close of the financial year. This delay resulted from the application of regulations 15.2 and 15.3, and rule 114.5 of the Financial Regulations and Rules of UNDP, which require the preparation and submission of annual accounts showing the consolidated financial position of the UNDP account based on the individual audited accounts of the participating and executing agencies. As the formal transmittal of the agencies' audited accounts to the Administrator of UNDP was necessarily delayed, the consolidated financial statements were not available on a timely basis to the General Assembly, the Governing Council of UNDP and the Administrator for their assessment and planning of the over-all financial and operational activities of the Programme.

13. In the interests of timely and full disclosure, the financial statements for the year ended 31 December 1973 have been substantially redesigned to reflect more meaningfully the results of operations by taking into account the expenditures incurred by the agencies and finally reporting the net resources available for the Programme as a whole. The Administrator's financial report outlines the changes implemented in 1973 and the consequential effect of these changes on the accounts and financial statements for that year. Additional information is provided in the notes to the financial statements.

14. The financial statements of the UNDP Account or Central Account for the year ended 31 December 1973 are based on balances which have been appropriately adjusted to incorporate the final 1973 balances reported by the agencies. Owing to the time normally required for the year-end closing of accounts, the audit of these accounts by the agencies' external auditors and the formal transmittal of the audited accounts to UNDP, it was necessary in some cases to accept as final, figures reported by agencies prior to completion of their external audit.

15. Accordingly, the UNDP financial statements, principally statements I, II and III for the year ended 31 December 1973, incorporate:

(a) Final agency accounts on which agency external auditors have reported:

Asian Development Bank;  
International Atomic Energy Agency;  
International Labour Organisation;  
International Telecommunication Union;  
United Nations;  
United Nations Conference on Trade and Development;  
United Nations Industrial Development Organization;  
World Health Organization.

(b) Final agency accounts on which agency external auditors have not reported:

Food and Agriculture Organization of the United Nations;  
Inter-American Development Bank;  
International Bank for Reconstruction and Development;  
International Civil Aviation Organization;  
Inter-Governmental Maritime Consultative Organization;  
United Nations Educational, Scientific and Cultural Organization;  
Universal Postal Union;  
World Meteorological Organization.

16. It is the intention of the Administrator to report and reflect in the accounts and financial statements for the year ended 31 December 1974 any further adjustments to the 1973 accounts which may be necessary when the audited accounts are received from the agencies listed under paragraph 15 (b) above.

#### Accountability of the Administrator

17. At the request of the Secretary-General and with the subsequent authorization of the Governing Council, the Administrator has assumed responsibilities for the administration of certain trust funds in addition to his major responsibilities for UNDP. The status of these trust funds at 31 December 1973 is reported for the first time in statement V. In prior years, these funds were reported by the Secretary-General in the financial report of the United Nations.

#### Financial Regulations and Rules of UNDP

18. As a consequence of further decisions taken to reflect new financial policies and other decisions of an operational character which are being reported by the Administrator in his financial report, the Administrator proposes to formulate appropriate amendments to the Financial Regulations and Rules and obtain the approval of the Governing Council and the General Assembly.

#### Reconciliation of allocations (project budgets) issued to agencies

19. As a result of its audit for the year 1972, the Board reported that agencies were unable to confirm their full agreement with UNDP allocations for project budgets either in total or on a project-by-project basis. This situation continued during 1973 and resulted at the year-end in a net excess of project budgets recorded by UNDP over amounts recorded by agencies of approximately \$4.4 million made up as follows:

|   |                   |
|---|-------------------|
|   | \$                |
| (a) Amounts recorded by UNDP but not by agencies                                    | 16,800,000        |
| (b) Amounts recorded by agencies but not by UNDP                                    | <u>12,400,000</u> |
| Net excess of project budgets recorded by UNDP<br>over amounts recorded by agencies | <u>4,400,000</u>  |

At the conclusion of the 1973 audit, agreement had not been reached between UNDP and the agencies on the correct balance of many of the projects and, consequently, the net difference of \$4.4 million has not been reconciled.

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

#### Evaluation of programme implementation

21. In previous reports, the Board of Auditors has drawn attention to the significant shortfalls in delivering the annual planned targets of expenditure.

The Board also outlined some of the major reasons contributing to shortfalls in programme delivery.

22. The Programme continued to experience shortfalls in delivering the 1973 planned targets of expenditure. The assistance provided by UNDP during 1973 totalled \$263 million, which fell short of planned targets of expenditure by approximately \$119 million, or about 31 per cent. The current year's shortfall arose even though the unimplemented targets at the end of 1972 were rephased and rescheduled for delivery in 1973 and subsequent years. Additionally, executing agencies were encouraged to review projects and submit revisions during 1973 to reflect more accurately the anticipated amount to be delivered.

23. These significant shortfalls, which have occurred in two successive years, would indicate planning which is over-optimistic. Furthermore, the rephasing of shortfalls will reduce the agencies' ability to deliver new programmes unless implementation procedures are improved and made more efficient. In some cases, the delays experienced in implementing projects have the adverse effect of increasing the cost of projects without providing a tangible contribution to the value of the project.

24. The Administrator 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.

#### Over-expenditure of the administrative budget

25. The 1973 appropriations for administrative and support services of \$35,892,300 were overspent by \$489,851 resulting from:

|  |                       |
|--|-----------------------|
|  | \$                    |
| Over-expenditures                        | 909,717               |
| <u>Less:</u>                             |                       |
| Under-expenditures                       | <u>874,780</u>        |
| Net over-expenditure                     | 34,937                |
| <u>Add:</u>                              |                       |
| Shortfall in estimated income            | <u>454,914</u>        |
| Gross over-expenditure of appropriations | <u><u>489,851</u></u> |

26. The Board has been informed that the Administrator is seeking authority by canvassing members of the Governing Council through correspondence to transfer credits between appropriation sections in accordance with rule 111.7 of the Financial Regulations and Rules. At the same time, the Administrator is seeking approval of revised appropriations of \$36,382,151, which take into account the over-expenditure of \$489,851.

27. The procedure to be followed in seeking a supplementary estimate is laid down in article XI of the Financial Regulations and Rules, which provide, in rule 111.8, that supplementary estimates, prepared in a form consistent with the annual budgets, may be submitted by the Administrator to the Governing Council at its June session.

28. Accordingly, the Board recommends that the approval for these over-expenditures be sought, albeit retroactively, in accordance with the requirements of article XI of the Financial Regulations and Rules.

#### Refund by agencies of excess overhead drawings

29. In 1972, the Board noted that discussions were still in progress with some agencies concerning the refund by them of excess overhead drawings prior to 31 December 1971, calculated to be approximately \$10.2 million. At 31 December 1973, the excess drawings not yet repaid amounted to almost \$8 million, which is shown in the financial statements of UNDP as accounts receivable.

30. The Board was informed that discussions were still going on with some of these agencies with respect to the basis employed in calculating the amount to be refunded and the method of repaying the excess overhead drawings. As a result, these agencies have not recorded the liability in their accounts, but have noted it as a contingent liability.

#### Remittances to agencies

31. During the 1973 audit, the Board observed that requests from agencies for cash remittances to finance UNDP project implementation are rarely accompanied by acceptable evidence of future cash requirements based on expenditures incurred in the previous periods. An example of what can happen when such evidence is not required was noted in the external auditor's report for one agency, when it was found that the agency had the use of approximately \$5 million of UNDP funds during part of 1972 to finance that agency's regular programme expenditures.

32. Rule 104.2 of the Financial Regulations and Rules establishes the normal level of remittances to agencies at an amount equal to the estimated cash requirements for the next two and one half months. The Board therefore recommends that appropriate procedures be introduced to control the amounts being remitted to agencies to finance UNDP-assisted programmes.

#### Verification of bank accounts

33. During the course of our 1973 audit, the Board noted that some bank reconciliations were not prepared promptly on a monthly basis in accordance with the requirements of financial rule 111.11 of the Financial Regulations and Rules of the United Nations. The Board has been informed that some banks fail to send monthly statements of the accounts on time, which precludes the preparation of reconciliations as required. Since similar observations were made in prior reports, the Board reiterates its recommendations made in previous years that steps be taken to ensure the receipt of bank statements promptly.

34. At the conclusion of its detailed audit in May 1974, the Board had not received direct confirmation for six bank accounts, totalling approximately \$1.6 million. This is an improvement over the results reported in the previous year, which is primarily attributable to a revised form of confirmation request and to timely follow-up assistance provided by the Office of Financial Services of the United Nations Secretariat.

### Unidentified deposits requiring further clarification

35. Unidentified deposits requiring further clarification by remitters totalled \$2.8 million as at 31 December 1973, compared with \$4.1 million at the 1972 year-end. The Board's review this year disclosed that, by 31 March 1974, the total unidentified deposits decreased to \$2.1 million, of which approximately \$1.4 million represented 1973 deposits, approximately \$0.5 million represented 1972 deposits and approximately \$0.2 million represented 1971 and prior years' deposits. In the case of 1971 and prior years' deposits, no reduction was made in the balance of 31 March 1974.

36. The clearance of these accounts has improved over the situation reported last year. In the Board's opinion, however, additional attention is required to identify such deposits on a timely basis during the year and to clear up each unidentified deposit as soon as possible.

### Overdue pledged contributions receivable from Governments

37. The 1973 audit disclosed a decrease in the overdue balances as at 31 December 1973 in comparison with similar balances at the previous year-end. Notwithstanding the improvements, unpaid pledges for 1973 and prior years amounted to \$13.9 million, of which \$2.9 million was more than one year overdue and included \$1.0 million which was pledged for 1970 and prior years.

38. In order to maintain the accounts of UNDP in a current position, the Board recommends that additional attention be given to collecting these overdue pledged contributions from Governments.

### Overdue assessed programme costs and cash counterpart contributions receivable from Governments

39. As at 31 December 1973, the amounts receivable in respect of these accounts totalled approximately \$24.0 million, of which \$8.5 million was more than one year overdue and included \$4.0 million, which was due in 1971 and prior years. In order to maintain the accounts of UNDP in a current position, which would assist management in planning more efficiently the implementation of programmes, the Board recommends that additional attention be given to collecting these overdue accounts receivable.

### Programme reserve

40. The Board noted that allocations of \$10.2 million were issued in 1973 with respect to programme reserve activities. Since the Governing Council authorized an annual level of \$9 million, the excess of \$1.2 million would appear to be over the level approved.

41. As expenditures totalled \$6.8 million in 1973, a shortfall of \$2.2 million in relation to the amount authorized by the Governing Council, the UNDP contends that the Administrator does not need to seek further authorizations for the excess allocations of \$1.2 million. However, in order to clarify the situation, the Board was informed that the Administrator intends to bring the operational consequences

of the programme reserve activities to the attention of the Governing Council at their June 1974 session with a view to receiving further guidance on whether the annual level of allocations should be interpreted to mean annual expenditures.

Acknowledgement

The Board of Auditors records its appreciation for the co-operation and assistance extended by the Secretary-General, the Administrator and 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

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