



UNITED NATIONS

FINANCIAL REPORT AND ACCOUNTS
for the year ended 31 December 1972
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: TWENTY-EIGHTH SESSION

SUPPLEMENT No. 7 (A/9007)

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UNITED NATIONS

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UNITED NATIONS

New York, 1973

NOTE

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LETTERS OF TRANSMITTAL

31 March 1973

Sir,

Pursuant to financial regulation 11.4, I have the honour to submit the annual accounts of the United Nations as at 31 December 1972, which I hereby approve. The financial statements have been prepared and certified as correct by the Acting Head of the Office of Financial Services.

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) Kurt WALDHEIM
Secretary-General

The Chairman of the Board of Auditors
United Nations
New York

22 June 1973

Sir,

I have the honour to transmit to you the financial statements of the United Nations as at 31 December 1972 which were submitted by the Secretary-General. 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 accounts for the year 1972.

Accept, Sir, the assurances of my highest consideration.

(Signed) J. E. ESCALLON O
Chairman
Board of Auditors

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

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1972

1. The Secretary-General has the honour to submit herewith his financial report on the accounts of the United Nations, including all trust and special accounts for the year ended 31 December 1972, together with the audited accounts comprising seven statements (I to VII) supported by 36 schedules and one annex. In addition, separate annual accounts and reports are presented to the General Assembly for the activities listed below, in accordance with the cited resolutions and financial regulations:

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

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

(c) The Voluntary Funds Administered by the United Nations High Commissioner for Refugees (resolution 538 B (VI));

(d) The United Nations Joint Staff Pension Fund (resolution 2112 (XIII));

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

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

Financial position and cash flow

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

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

Table 1. Financial position at 31 December 1972
(In millions of United States dollars)

	United Nations General Fund	United Nations Emergency Force	United Nations Operation in the Congo	Sub- totals	Working Capital Fund, Bond Account and Special Account	Totals
Assets						
Net liquid assets ^{a/}	5.3	(23.4)	(12.8)	(30.9)	22.2	(8.7)
Assessed contributions	48.1	44.2	75.4	167.7	-	167.7
Special account for assessed contributions	16.6 ^{b/}	5.3 ^{b/}	6.7 ^{b/}	28.6	-	28.6
Unassessed contributions	-	0.9	2.0	2.9	-	2.9
	<u>70.0</u>	<u>27.0</u>	<u>71.3</u>	<u>168.3</u>	<u>22.2</u>	<u>190.5</u>
Liabilities						
Unliquidated obligations	10.6	-	0.1	10.7	-	10.7
Internal accounts and trust funds	12.2 ^{c/}	-	-	12.2	-	12.2
Repayable voluntary contributions	-	0.6 ^{d/}	1.6 ^{d/}	2.2	-	2.2
United Nations Special Account	0.7	3.4	0.2	4.3	21.7	26.0
United Nations Bond Account	-	8.1	35.9	44.0	-	44.0
Working Capital Fund	39.5	-	-	39.5	0.5	40.0
Held for reserve requirements	-	10.4	-	10.4	-	10.4
Surplus accounts	7.0 ^{e/}	4.5	33.5	45.0	-	45.0
	<u>70.0</u>	<u>27.0</u>	<u>71.3</u>	<u>168.3</u>	<u>22.2</u>	<u>190.5</u>
Net liquid assets are represented by:						
Cash on hand and at banks	6.0	-	-	6.0	-	6.0
Investments	-	-	-	-	21.5	21.5
Accounts receivable and sundry debits	11.3	-	-	11.3	0.7	12.0
Less:						
Current accounts payable to Governments	-	(22.9)	(11.9)	(34.8) ^{f/}	-	(34.8)
Other accounts payable	(12.0)	(0.5)	(0.9)	(13.4)	-	(13.4)
	<u>5.3</u>	<u>(23.4)</u>	<u>(12.8)</u>	<u>(30.9)</u>	<u>22.2</u>	<u>(8.7)</u>

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

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

c/ Comprises \$7.8 million due to the Tax Equalization Fund, \$5.0 million due to construction accounts less \$0.6 million due from trust funds.

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

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

f/ Under current accounts payable to Governments, a total of \$34.8 million is listed for UNEF and ONUC, representing an accumulation of invoices presented by Member States for goods and services rendered and accepted by the Organization, payment of which is being held up for lack of funds.

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

	United Nations General Fund		United Nations Emergency Force		United Nations Operation in the Congo		Total	
	1972	1971	1972	1971	1972	1971	1972	1971
Borrowed from:								
Working Capital Fund	39.5	37.9	-	-	-	-	39.5	37.9
Trust funds and internal accounts	12.2	14.3	0.6	0.6	1.6	1.6	14.4	16.5
Utilized from:								
United Nations Bond Account	-	-	8.1	8.1	35.9	35.9	44.0	44.0
United Nations Special Account	<u>0.7</u>	<u>6.7</u>	<u>3.4</u>	<u>3.4</u>	<u>0.2</u>	<u>0.2</u>	<u>4.3</u>	<u>10.3</u>
	<u>52.4</u>	<u>58.9</u>	<u>12.1</u>	<u>12.1</u>	<u>37.7</u>	<u>37.7</u>	<u>102.2</u>	<u>108.7</u>

3. Table 2 above shows that in the General Fund \$52.4 million were borrowed and utilized to meet the following needs at the end of 1972, as compared with \$58.9 million a year ago:

	<u>1972</u>	<u>1971</u>
	(in millions of US\$)	
To provide cash for expenditure in excess of contributions collected during the year:		
Assessed contributions unpaid	48.1	63.9
Assessed contributions transferred to special account (General Assembly resolution 3049 C (XXVII))	16.6	-
<u>Less:</u> Unliquidated obligations	(10.6)	(9.3)
Balance in surplus accounts	<u>(7.0)</u>	<u>(3.1)</u>
	47.1	51.5
To provide net liquid assets at 31 December for meeting payrolls and bills due early in the following year	<u>5.3</u>	<u>7.4</u>
	<u>52.4</u>	<u>58.9</u>

4. Table 2 further indicates that the situation with respect to funds utilized from the United Nations Bond Account and the Special Account for the UNEF and ONUC operations has remained unchanged in 1972, i.e., \$44 million and \$3.6 million respectively. These funds were applied towards the payment of debts incurred (UNEF - \$11.5 million; ONUC - \$36.1 million for goods and services rendered during the period covered by assessed appropriations. Not shown in this table is the amount of \$129 million which was utilized from the United Nations Bond Account in respect of expenditure authorized for UNEF and ONUC for the period 1 July 1962 to 30 June 1963 for which no assessments on Members were made (see the asset side of this account in statement III).

5. Table 3 below traces the cash flow during 1972 and its effect on the net liquid assets available to the Organization for the General Fund, Special Account of the United Nations Emergency Force and the Ad Hoc Account of the United Nations Operation in the Congo. The conclusion to be drawn from this table is that the Organization did not have the cash resources at 31 December 1972 to pay off its current debts consisting for the most part of bills from Governments for goods and services rendered. If it were decided to pay these debts, the Organization, after fully emptying its treasury, would still be short \$8.7 million, would have exhausted all the resources available in the Working Capital Fund (\$40 million), the Bond Account (\$44 million) and the Special Account (\$26 million), would have used up \$12.2 million borrowed from internal accounts, and would have no money to meet the unliquidated obligations totalling \$10.7 million shown in table 1.

Table 3. Cash flow during 1972
(In millions of United States dollars)

	United Nations General Fund	United Nations Emergency Force	United Nations Operation in the Congo	Sub-Totals	Working Capital Fund, Bond Account and Special Account	Totals
<u>Income collected</u>						
Assessed contributions						
Current year	140.6	-	-	140.6	-	140.6
Prior years	41.4	-	-	41.4	-	41.4
Miscellaneous income and other credits	<u>10.1</u>	<u>-</u>	<u>-</u>	<u>10.1</u>	<u>2.3</u>	<u>12.4</u>
	<u>192.1</u>	<u>-</u>	<u>-</u>	<u>192.1</u>	<u>2.3</u>	<u>194.4</u>
<u>Expenditure</u>						
Current year	180.2 ^{a/}	-	-	180.2	-	180.2
Prior year	<u>7.5</u>	<u>-</u>	<u>-</u>	<u>7.5</u>	<u>-</u>	<u>7.5</u>
	<u>187.7</u>	<u>-</u>	<u>-</u>	<u>187.7</u>	<u>-</u>	<u>187.7</u>
<u>Excess of income over expenditure</u>	4.4	-	-	4.4	2.3	6.7
Increase (decrease) in cash borrowed and utilized:						
Internal accounts and trust funds	(2.1)	-	-	(2.1)	-	(2.1)
Working Capital Fund	1.6	-	-	1.6	(1.6)	-
United Nations Special Account	<u>(6.0)</u>	<u>-</u>	<u>-</u>	<u>(6.0)</u>	<u>6.0</u>	<u>-</u>
<u>Net increase (decrease) in resources</u>	(2.1)	-	-	(2.1)	6.7	4.6
Add: net liquid assets available (or overdrawn) at beginning of year	<u>7.4</u>	<u>(23.4)</u> ^{b/}	<u>(12.8)</u> ^{b/}	<u>(28.8)</u>	<u>15.5</u>	<u>(13.3)</u>
Net liquid assets available (or overdrawn) at end of year	<u>5.3</u>	<u>(23.4)</u>	<u>(12.8)</u>	<u>(30.9)</u>	<u>22.2</u>	<u>(8.7)</u>

a/ Excludes \$17.6 million of staff assessment income withheld from gross salaries in 1972.

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

Analysis of the short-term deficit of the
United Nations as at 31 December 1972

6. In its review of the Organization's financial difficulties, the Special Committee on the Financial Situation of the United Nations undertook, inter alia, an analysis of the short-term deficit as at 31 December 1972. This analysis is reproduced in table 4 below and brought up to date to include \$0.5 million received in the Special Account after the Committee's report 2/ was issued. It will be seen that the short-term deficit at 31 December 1972 amounted to \$69.2 million, as a minimum, and \$85.9 million, as a maximum.

Table 4. (Estimated in millions of US dollars)

	<u>"A"</u> <u>deficit</u>	<u>"B"</u> <u>deficit</u>
1. <u>Regular budget and Working Capital Fund</u>		
Amounts withheld by Member States which, because of positions of principle, have not participated in the financing of certain regular budget items	54.0 ^{a/}	54.0 ^{a/}
2. <u>United Nations Emergency Force (UNEF)</u>		
Conditional voluntary contributions received; repayable to Governments	0.6	0.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	38.9	38.9
Less: Financed from the United Nations bonds	(8.1)	(8.1)
Financed from the United Nations Special Account, General Assembly resolution 2115 (XX)	(3.9)	(3.9)
Net obligations incurred in excess of available funds	27.5	27.5
3. <u>United Nations Operation in the Congo (ONUC)</u>		
Conditional voluntary contributions received; repayable to Governments	1.6	1.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	48.4	48.4
Less: Financed from the United Nations bonds	(35.9)	(35.9)
Net obligations incurred in excess of available funds	14.1	14.1
4. <u>Total gross "A" deficit</u>	95.6	95.6
5. <u>Less: Voluntary contributions and pledges to the United Nations Special Account</u>	26.4	26.4
6. <u>Net "A" deficit</u>	69.2	69.2

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

Table 4 (continued)

	<u>"A"</u> <u>deficit</u>	<u>"B"</u> <u>deficit</u>
7. <u>Add:</u> Amounts to be repaid or credited to Member States from surplus accounts for contributions:		
to UNEF		1.1
to ONUC		<u>15.6</u>
8. <u>Net "B" deficit</u>		<u>85.9</u>

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

Budgetary position, income and surplus accounts

7. The General Assembly originally approved appropriations of \$213,124,410 for the regular budget for the financial year 1972 (resolution 2899 A (XXVI) and later decreased these by \$4,474,210 (resolution 2947 A (XXVII)). Income for the financing of these appropriations amounted to \$212,592,131 and exceeded the total 1972 obligations incurred, \$208,395,154, by \$4,196,977 (see statement II) as summarized below:

<u>Financing of 1972 appropriations:</u>	\$	\$
By assessment:		
Originally assessed on Member States	203 203 426	
<u>Less:</u> Appropriations (\$2 478 500) and adjustment for miscellaneous income (\$158 500) pertaining to 1971	<u>2 637 000</u>	200 566 426
From other sources:		
Contribution of new Member States for 1970 and 1971 <u>a/</u>	75 951	
Miscellaneous income, other than staff assessment, estimated for 1972	10 608 000	
Surplus 1970 ^{a/}	<u>1 874 033</u>	<u>12 557 984</u>
		213 124 410
Shortfall of miscellaneous income as estimated for 1972 (\$10 608 000) over actual income realized (\$10 075 721)		(532 279)
Total financing available for 1972 regular budget		212 592 131
Obligations incurred for 1972 (Statement I)		208 395 154
Excess of income over expenditures for 1972		4 196 977

a/ General Assembly resolution 2899 C (XXVI).

8. Pursuant to General Assembly resolutions 2947 A (XXVII), paragraph 6 and 2947 B (XXVII), paragraph 4, an amount of \$3,937,960 (\$4,474,210 less \$536,250) was transferred from the above balance of \$4,196,977 and entered in a separate suspense account. This left \$259,017 available for transfer to the surplus account, which as shown in statement II closed with a cumulative balance of \$3,102,600.

9. Of the amount available in the surplus account, \$1,238,198 has been approved by resolution 3044 C (XXVII), paragraph 1 (b), to finance part of the 1973 regular budget appropriations and the remainder, \$1,864,402, is earmarked for the financing of the 1974 regular budget appropriations. The amount of \$1,238,198 consisted of \$1,337,206 in savings from liquidation of 1970 obligations less \$99,008 representing the excess of obligations incurred over income for 1971. Resolution 3044 C (XXVII), paragraph 1 (c), further provided for 1973 appropriations to be financed from the \$311,032 contributed by new Member States for 1971 and 1972. These contributions will be recorded in the 1973 accounts and become available in that year, as explained in the note appended to schedule 5.

10. In accordance with General Assembly resolution 973 (X), the revenue derived from the Staff Assessment Plan is not reported as current year's income in statement II, but is credited to the accounts of Member States in the Tax Equalization Fund. The balance of this Fund appears as a separate liability in the statement of assets and liabilities (statement III) with details provided in schedule 6. The revenue from staff assessment for 1972 in respect of salaries and allowances of the staff under the United Nations regular budget amounted to \$25,739,931 or \$426,281 in excess of the original estimate of \$25,313,650 approved by the General Assembly in resolution 2899 C (XXVI). \$292,025 of this excess will be set off against Members' assessments (other than those of the United States of America) for the 1974 budget appropriations. Included in the balance of the Fund as at 31 December 1972 is an amount of \$514,264 which, in accordance with resolution 3044 C (XXVII) has been set off against Members' assessments for the 1973 budget appropriations, being the excess of actual income from staff assessment over the approved estimate for 1971.

11. As no payments were made in 1972 from the Special Indemnity Fund (established by General Assembly resolution 888 C (IX)), the balance of \$242,605 remains unchanged.

Budget appropriations and obligations incurred

12. As shown in statement I, the obligations incurred as charges against 1972 appropriations totalled \$208,395,154, which compares with a total of \$194,124,523 in the preceding year. A summary of major objects of expenditures follows:

	1972		1971	
	Amount	Percentage	Amount	Percentage
Salaries, wages and other staff costs	147 775 409	70.91	135 798 536	69.95
Travel and transportation	8 442 434	4.05	8 220 841	4.23
Printing	3 030 551	1.45	2 981 914	1.54
Rental and maintenance of premises and fixed installations	8 106 915	3.89	7 465 185	3.84
Technical programmes	6 827 745	3.28	7 177 227	3.70
Acquisition of capital assets	7 830 000	3.76	6 000 000	3.09
Alterations and improvements to premises	1 718 678	0.83	2 972 325	1.53
Furniture, fixtures and equipment	1 921 937	0.92	1 622 672	0.84
Bond issue: instalment and interest charges	8 592 734	4.12	8 556 176	4.41
Other charges	<u>12 449 770</u>	<u>5.97</u>	<u>11 833 649</u>	<u>6.10</u>
	206 696 173	99.18	192 628 525	99.23
International Court of Justice	<u>1 698 981</u>	<u>0.82</u>	<u>1 495 998</u>	<u>0.77</u>
	<u>208 395 154</u>	<u>100.00</u>	<u>194 124 523</u>	<u>100.00</u>

13. In accordance with the requirements of financial regulation 10.3, the following ex gratia payments charged against 1972 budgetary appropriations are reported:

	\$
Second payment of compensation to the mother of a deceased staff member (first payment was made in 1971)	750
Payment for release from any and all liability that may have arisen in connexion with the United Nations Pavillion at Expo '67, Montreal	<u>27 637</u>
	<u>28 387</u>

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

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

Members' contributions to the regular budget

15. The position of the accounts for Members' contributions unpaid at 31 December 1972 is as follows (see also the explanatory notes on assessed contributions receivable in the annex to the accounts):

	<u>For 1972</u>	<u>For 1971</u>	<u>For 1970</u>
Assessed in respect of appropriations for year and supplementary appropriations for prior year	203 203 426	178 718 816	159 833 395
<u>Less:</u>			
Credits from Tax Equalization Fund and adjustments of Working Capital Fund advances (net)	<u>17 871 776</u>	<u>15 938 161</u>	<u>12 987 123</u>
Net contributions receivable as at 1 January of year	185 331 650	162 780 655	146 846 272
Collected in cash	<u>140 595 817</u>	<u>160 241 380</u>	<u>146 184 140</u>
Balance receivable as at 31 December 1972	<u>44 735 833</u>	<u>2 539 275</u>	<u>662 132</u>
Cash collections as a percentage of net contributions receivable	75.9%	98.4%	99.5%

The percentages of collection as at 31 December 1972 compare with the similar percentages reported a year ago of 70.2 (1971), 94.4 (1970) and 95.9 (1969). The amount of contributions outstanding for all years at the end of 1972 was \$48,074,197 compared with \$44,812,607 at the end of 1971, after adjustment for the unpaid assessed contribution transferred to a special account, pursuant to General Assembly resolution 3049 C (XXVII) (\$16,613,395 end 1972, \$16,607,518 end 1971).

Capital assets

16. The land for the Headquarters site in New York, which was given to the Organization, is carried in the General Fund in statement III at a valuation of \$9,600,000 and the same amount is included under donated funds. The construction and related costs for the building complex, exclusive of the Dag Hammarskjold Library, amounted to \$67,093,290. \$49,497,417 of this was financed from appropriations made by the General Assembly, \$17,500,000 from the balance of the loan (\$65,000,000) made available by the United States of America and \$95,873 from donated funds for special projects. When the old library building, carried at a cost of \$1,650,285, was demolished in 1960 the net asset value of the new building complex was reduced accordingly to \$65,443,005 (at cost). The cost of construction of the Dag Hammarskjold Library, a gift to the Organization, amounted to \$6,703,567.

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

18. The remaining capital assets shown in the balance-sheet total \$4,650,842 and consist of: land and structures in Mogadiscio acquired in 1954 at a cost of \$23,000; a building for a language laboratory completed in 1967 on the grounds of Africa Hall, Addis Ababa, Ethiopia, at a cost of \$10,000; land valued at \$138,277 and the four United Nations-owned buildings constructed at a cost of \$123,716 at the United Nations Memorial Cemetery in Pusan, Korea; and the United Nations building in Santiago, Chile, constructed at a cost of \$4,355,849. General Assembly appropriation provided the funds for these acquisitions and constructions except for \$584,471 which was donated for the most part by host Governments.

19. Apart from the foregoing capital assets a number of United Nations construction projects are in progress as reported in statement III and schedule 11. These relate to continuing major improvements to and additional conference facilities for the Palais des Nations in Geneva, the construction of regional headquarters buildings in Addis Ababa and Bangkok, and major improvements to the Santiago headquarters building. The combined costs incurred up to 31 December 1972 amounted to \$36,665,337.

Non-expendable equipment

20. The value at cost at time of acquisition of non-expendable equipment still in use at Headquarters, not reported in the accounts as an asset, amounted to \$9,905,004 as at 31 December 1972, compared with \$9,416,023 a year ago.

United Nations Special Account

21. This Account was established in September 1965 for the purpose of inviting voluntary contributions to assist the Organization in its financial difficulties. Twenty-three Member States contributed through 1972 a total of \$26,193,224, which sum, together with public contributions of \$50,954, other income of \$28,257, deferred income of \$370,000 and investment income of \$3,665,503, made \$26,396,938 available in the Accounts. An amount of \$3,911,000 (resolution 2115 (XX)) was appropriated for the operation of the United Nations Emergency Force. Not reported in the Special Account are contributions from five Member States totalling \$724,845, which were applied against the assessments of those five Members for the financing of the Force. Included in the Account is an amount of \$370,000 pledged and still to be paid by three Members.

Advances from the Working Capital Fund

22. In accordance with General Assembly resolution 2901 (XXVI), paragraph 1, the Working Capital Fund was maintained at a level of \$40 million for 1972. Details of the credits established for each Member State for 1972 are given in schedule 8.

Proceeds from the sale of United Nations Bonds

23. A special account was established in 1962 to record the proceeds from the sale of United Nations bonds. The General Assembly authorized the issue of the bonds in resolution 1739 (XVI) and decided to "include annually in the regular

budget of the United Nations... an amount sufficient to pay the interest charges on such bonds and the instalments of principal due on the bonds". In resolution 1989 (XVIII), the General Assembly extended the period for the sale of bonds to 31 December 1964. The value of bonds issued, the instalments of principal and the interest paid at the established rate of 2 per cent per annum were as follows:

	<u>1962</u>	<u>1963</u>	<u>1964</u>	<u>1965</u>	<u>Total</u>
	\$	\$	\$	\$	\$
Bonds issued:					
To 15 January		100 000			100 000
16 January -					
31 December	<u>120 954 506</u>	<u>30 391 794</u>	<u>17 259 378</u>	<u>1 200 000^{a/}</u>	<u>169 805 678</u>
	120 954 506	30 491 794	17 259 378	1 200 000	169 905 678
Less:					
<u>Instalments paid</u>					
<u>to the end of 1971</u>	36 515 088	8 165 185	4 004 174	235 200	48 919 647
Instalments paid on					
15 January 1972					
Seventh instalment	-	-	-	43 200	43 200
Eighth instalment	-	-	621 338	-	621 338
Ninth instalment	-	1 092 469	-	-	1 092 469
Tenth instalment	<u>4 433 870</u>	<u>3 700</u>	<u>-</u>	<u>-</u>	<u>4 437 570</u>
	40 948 958	9 261 354	4 625 512	278 400	55 114 224
Exchange gain	<u>1 636 099</u>	<u>69 272</u>	<u>-</u>	<u>-</u>	<u>1 705 371</u>
Total	<u>42 585 057</u>	<u>9 330 626</u>	<u>4 625 512</u>	<u>278 400</u>	<u>56 819 595</u>
Bonds outstanding at					
31 December 1972	<u>78 369 449</u>	<u>21 161 168</u>	<u>12 633 866</u>	<u>921 600</u>	<u>113 086 083</u>
Interest paid					
through 1971					23 270 087
Interest paid on					
15 January 1972					<u>2 398 157</u>
					<u>25 668 244</u>

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

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

(for which arrangements for assessment and voluntary contributions had been made) from the Bond Account as at 31 December 1972, as follows: \$35,931,462 for the Ad Hoc Account for the United Nations Operation in the Congo and \$8,116,562 for the Special Account of the United Nations Emergency Force.

Trust funds and other special accounts

25. A separate financial statement (VII) has been issued in 1972, for the first time, to bring together in a category by itself, the financial data on income, expenditure and related year-end assets and liabilities pertaining to trust funds and other special accounts of a fiduciary nature authorized by the General Assembly. This was done in recognition of the growth in number and importance of accounts being opened for activities financed from voluntary contributions pledged by Member States and others. The activities as reflected by these accounts (schedules 18 to 36) are distinct from those covered under regular budget appropriations (statements I, II and III) as well as in past years, the UNEF and ONUC accounts (statements IV and V), which are financed chiefly through the principle of collective assessment on Member States. The new "statement VII" accounts are also distinct from another category of trust fund accounts, relating to technical assistance operations which are financed principally through the United Nations Development Programme, and through 'extra-budgetary' sources of funds made available for specified projects directly by the Governments receiving the assistance, donor Governments or organizations sponsoring the projects (see statement VI and schedules 16-17).

It will be seen that in statement VII the financial data have been grouped by major homogeneous activities or objectives, i.e., peace-keeping, relief, industrial development, economic and social activities. The remainder of the trust funds which are not susceptible to this grouping, other than overhead (shown separately), have been shown under the heading "others" with further identification provided in schedule 34. Additional comments are set forth below on some of the more important or newly established funds.

Peace-keeping

United Nations Peace-keeping Force in Cyprus (statement VII and schedules 18-19)

26. On 4 March 1964, the Security Council adopted resolution 186 (1964) recommending the creation, with the consent of the Government of Cyprus, of a United Nations Peace-keeping Force in Cyprus (UNFICYP). The Force was established on 27 March 1964, originally for a period of three months, but extended on the basis of subsequent resolutions, the latest of which, resolution 324 (1972), adopted by the Security Council on 12 December 1972, extended the Force until 15 June 1973. In 1972, as shown in schedule 18, 24 Governments pledged amounts totalling \$10,999,292. Of the unrecorded "conditional" pledges made by the United States Government in previous years, an amount of \$6,792,444 was validated and recorded in the current year, thus bringing the total effective contributions received in 1972 to \$17,791,736.

27. A total of \$19,308,183 was collected in 1972 from 21 Governments against pledges made in the current and prior years. Schedule 19 shows obligations recorded for the year in the amount of \$4,106,127 and \$13,317,094 in respect of prior years. For all years, obligations totalling \$11,796,840 remained unliquidated as at 31 December 1972. At the same date, the cash assets of the UNFICYP account were \$4,956,554 of which \$2,314,008 was earmarked for payment of current debts (accounts payable).

28. Obligations recorded in the UNFICYP account are limited to the funds available to the Secretary-General through voluntary contributions pledged or paid by Governments to meet the cost of the Force. While the full estimated cost to the Organization of maintaining the Force in 1972 amounted to \$14,220,000, obligations totalling \$10,114,000 could not be recorded for lack of the necessary funds. For the same reason, obligations totalling \$5,820,000 were not recorded in the accounts for 1971, bringing the total of unrecorded obligations to \$15,934,000 as at 31 December 1972.

29. The cumulative extra and extraordinary costs which, on the basis of their reports to the Secretary-General, Governments providing contingents have absorbed or will absorb, total an estimated \$43.1 million for the period 27 March 1964 to 15 December 1972. This estimate does not include the costs absorbed by the Government of Cyprus in giving effect to paragraph 19 of the Status of Force Agreement. ^{3/} It also does not include the cost of the airlift services provided without charge, by the Governments of Italy, the United Kingdom of Great Britain and Northern Ireland and the United States of America at the beginning of the operation of the Force.

Relief operations

United Nations Relief Operation in Dacca (statement VII, schedules 20-21)

30. The United Nations Relief Operation in Dacca, originally known as the United Nations East Pakistan Relief Operation, was established in June 1971 pursuant to the initiative of the Secretary-General which the General Assembly endorsed in its resolution 2790 (XXVI) adopted on 6 December 1971. During 1972, 14 Member States pledged \$50,882,478 (schedule 20), while the expenditure for the year totalled \$59,314,426. After taking into account the balance carried forward from 1971 (\$12,469,573) and other income received during the year including \$1,402,760 in interest earned on investments less allocations issued (\$1,512,302), a balance of \$4,851,942 remained at 31 December 1972. (The amount shown in statement VII includes \$362,024 from another trust fund described in paragraph 31 below.)

^{3/} Exchange of letters dated 31 March 1964 constituting an agreement between the United Nations and the Government of the Republic of Cyprus concerning the status of the United Nations Peace-keeping Force in Cyprus (Official Records of the Security Council, Nineteenth Year, supplement for January, February and March 1964, document S/5634, annex).

United Nations Fund for Humanitarian Assistance to Pakistan (statement VII, schedules 22-23)

31. This fund was established to help meet the urgent needs for humanitarian assistance to the displaced persons in Pakistan following the military activities in the border areas of Pakistan in December 1971. In response to the Secretary-General's appeal, voluntary pledges totalling \$365,559 were received from five Member States during 1972; obligations in the amount of \$3,535 were incurred, leaving a balance of \$362,024 available in the fund at 31 December 1972.

Industrial Development
(statement VII, schedules 24 A, 24 B and 25)

UNIDO General Trust Fund (schedule 24 B (a))

32. General Assembly resolution 2152 (XXI), concerning the establishment of the United Nations Industrial Development Organization (UNIDO), called upon Governments to make voluntary contributions towards its operational activities under regulations 7.2 and 7.3 of the Financial Regulations of the United Nations and provided for the convening of a pledging conference on the recommendation of the Industrial Development Board. There was a balance of \$3,757,304 carried forward from 1971. Net pledges of \$2,118,917 were recorded and this, together with other income and adjustments of \$897,203, resulted in total available resources of \$6,773,424 for 1972. Total expenditure was \$2,081,716, leaving an unencumbered balance of \$4,691,708 at year-end.

United Nations Trust Fund for Special Industrial Services (schedule 24 B (b))

33. As shown in this schedule the balance of \$1,963,589 carried forward from 1971, together with other income received in 1972 (\$198,070) resulted in available funds of \$2,161,659 for 1972. An allocation was issued for project costs in the amount of \$365,953 and is accounted for in schedule 17. Allocations totalling \$63,279 were issued for administrative overhead and are shown in schedule 33. The balance of the trust fund at 31 December 1972 was \$1,732,427.

UNIDO

34. Schedule 24 A has been introduced this year for the purpose of illustrating in summary form, all the sources of financing available to UNIDO and expenditure therefrom for projects under its management in the field of industrial development.

Economic and Social Activities - Global
(statement VII, schedules 26-27)

United Nations Fund for Population Activities (schedule 26 (a))

35. This Fund was established in 1967 in pursuance of General Assembly resolution 2211 (XXI) and Economic and Social Council resolution 1084 (XXXIX), which called for an intensification of United Nations activities in the field of population. In 1969, the Secretary-General delegated responsibility for operations under the

Fund to the United Nations Development Programme. The Fund provides systematic and sustained assistance to countries desiring aid in assessing and coping with their population problems. The unencumbered balance at 1 January 1972 amounted to \$24,687,069. During 1972, additional contributions by Governments and other income totalled \$30,617,660. Commitments for 1972 amounted to \$28,803,230 of which \$22,390,697 was allocated to various executing agencies and the balance \$6,412,533, was spent in grants to non-governmental organizations (\$4,644,264) and in administration of the Fund (\$1,768,269). The available balance at year-end amounted to \$26,535,299 including \$20,551,923 of pledges receivable for 1972 and prior years. In addition, \$2,830,307 was received in pledges for future years raising the total pledges receivable at 31 December 1972 to \$23,382,230.

United Nations Capital Development Fund (schedule 26 (b))

36. This Fund was established in pursuance of General Assembly resolution 2186 (XXI) as an autonomous organization within the United Nations. The basic purpose of the Fund is to assist developing countries in the development of their economies by supplementing existing sources of capital assistance by means of grants and loans, particularly long-term loans made free of interest or at low interest rates. Under the provision of General Assembly resolutions 2321 (XXII) and 2410 (XXIII), the Administrator of UNDP accepted the invitation by the Secretary-General to act as Managing Director of the Fund with the UNDP Governing Council performing temporarily the functions of the Executive Board. As shown in schedule 26, the unencumbered balance of the Fund at 1 January 1972 amounted to \$4,601,219. During 1972, pledges of \$819,646, public contributions of \$40,000, \$162,482 in income from investments and a net loss of exchange of \$21,621 were recorded, bringing the total net resources to \$5,601,726 available at year-end.

Trust Fund for Development Planning and Projections (schedule 26 (c))

37. Since its establishment in 1965, this Fund has received contributions from the Governments of the Netherlands, Canada and Sweden totalling \$8,710,000 for the purpose of strengthening the activities of the United Nations and related organizations and institutions in the field of development planning. Total resources available for 1972 came to \$5,741,425. After providing for obligations incurred (\$947,210), grants to the Latin American Institute for Economic and Social Planning (\$200,000) and grants to the Centre for Economic and Social Information (\$1,501,682), a balance of \$3,092,533 remained available at year-end.

Trust Fund for Drug Abuse Control (schedule 26 (d))

38. The Fund was established in accordance with General Assembly resolution 2719 (XXV). Its main purpose is to combat drug abuse and its disastrous impact on individuals and nations. The unencumbered balance at 1 January 1972 amounted to \$2,285,828. During 1972, Government pledges of \$1,830,132, public donations of \$3,044, interest income of \$39,059, miscellaneous income and adjustments of \$20,111 were recorded, bringing the available resources for 1972 to \$4,178,174. Expenditure of \$828,359 were incurred, thus leaving a balance of \$3,349,815 available in the Fund at 31 December 1972.

United Nations Volunteers programme (schedule 26 (h))

39. General Assembly resolution 2659 (XXV) dated 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 carried forward from 1971 amounted to \$245,299. During 1972 a total income of \$81,462 and adjustment of \$3,562 were recorded, bringing the available resources for 1972 to \$330,323. Expenditure of \$70,761 was incurred leaving a balance of \$259,562 at year-end.

Committee on the Elimination of Racial Discrimination (schedule 26 (i))

40. The unencumbered balance carried forward from 1971 amounted to \$23,902. During 1972 various Governments parties to the International Convention on the Elimination of All Forms of Racial Discrimination were assessed for \$75,000. This, together with \$1,051 adjustment in the 1971 obligations, brought the total resources available to \$99,953. Expenditure of \$48,893 was incurred for 1972, leaving an available balance of \$51,060 at year-end. Unpaid assessments amounted to \$64,037 at that date.

Trust Fund for Water Desalination (schedule 26 (j))

41. The Fund was established in order to implement the United Nations work programme in the field of water desalination. The Government of the United Kingdom of Great Britain and Northern Ireland offered the services of desalination experts and related funds to assist in the implementation of the United Nations programme. The unencumbered balance carried forward from 1971 amounted to \$26,295. This, together with interest income and adjustment of \$917, brought the total resources available to \$27,212. Expenditure of \$9,543 was incurred for 1972, leaving an available balance of \$17,669 at year-end.

Fund for the Establishment of an International University (schedule 26 (l))

42. The Fund was established in June 1971 when the United Nations Association of the United States of America made a grant of \$12,000 to the United Nations for the purpose of carrying out a feasibility study on the establishment of an international university. The unencumbered balance carried forward from 1971 amounted to \$77. During 1972, another grant of \$3,000 was received from the United Nations Association of the United States of America and this, together with miscellaneous income of \$61 brought the available resources for 1972 to \$3,138. Expenditure of \$3,000 was incurred, leaving a balance of \$138 at year-end.

Fund for Disaster Assistance Planning (schedule 26 (m))

43. As endorsed by General Assembly resolution 2717 (XXV), the Fund was established when the United Nations Association of the United States of America made a payment of \$10,000 for the purpose of carrying out a study to enable the United Nations system to play an effective and more significant role in meeting the needs of States, especially the developing countries, relative to natural disasters, famines and other similar emergency situations. From the unencumbered balance of \$593 carried forward from 1971, expenditure of \$288 was incurred in 1972, leaving a balance of \$305 at year-end.

Economic and Social Activities - Regional
(statement VII, schedule 28)

Trust Fund for ECLA Documentation and Research Centre (schedule 28)

44. The Fund was established to finance the construction of a centre for documentation and research on economic and social questions in Latin America. The unencumbered balance of \$490,949 carried forward from 1971 together with the interest income of \$8,940 made total resources available for 1972 of \$499,889. Expenditure of \$26,210 was incurred, leaving a balance of \$473,679 at year-end.

Economic and Social Activities - Country
(statement VII, schedules 29-30)

Fund of the United Nations for the Development of West Irian (FUNDWI)
(schedule 29 (a))

45. FUNDWI was established in 1963 by agreement between the Governments of the Netherlands and Indonesia to develop the economy of West Irian. The Government of the Netherlands pledged and has contributed \$30 million in foreign exchange; the Government of Indonesia has undertaken to defray all local currency expenses and to provide substantial counterpart funds in kind. All the United Nations specialized agencies (except the Universal Postal Union) are participating in the development of the area. Additional allocations for project and overhead costs totalled \$390,580 in 1972; \$162,797 was expended on a completed project and \$311,334 was charged for administrative expenses. This expenditure (\$474,131) does not include \$108,063 in preliminary costs (pending formal allocation) which have been recorded under miscellaneous income as an offset against credits arising from formal allocations of such costs incurred in prior years (\$293,095). An unencumbered balance of \$4,037,134 is being carried forward to 1973.

Funds-in-trust programme for the Republic of Zaire (schedule 29 (b))

46. An agreement signed by the UNDP Resident Representative and the Government of Zaire on 22 April 1970 provided for the continuation of this trust fund in 1970 and 1971. During 1972, the programme operated on the basis of individual agreements between the Government of Zaire and the participating agencies. The disposition of the unencumbered balance remaining in this fund, \$836,694, is under negotiation between the Government and UNDP.

Zaire administrative support costs (schedule 29 (c))

47. In consultation with UNDP, the unencumbered balance of the fund, after offsetting a no-longer-needed balance due from the Government of the Republic of Zaire of \$358,126 at year-end 1972, was returned to UNDP as miscellaneous income; the trust fund was closed out as the final step in the normalization of the UNDP office in Kinshasa. The non-expendable inventory valued at \$1,832,295 as at 31 December 1970 was transferred to the UNDP Resident Representative along with all other assets and liabilities.

United Nations Trust Fund for South Africa (schedule 29 (e))

48. The Trust Fund for South Africa was established pursuant to General Assembly resolution 2054 B (XX). In addition to the unencumbered balance of \$57,400 carried forward from 1971, income of \$421,696 was recorded in 1972, of which \$412,690 represented pledges from Governments (see schedule 30). Against these, grants of \$315,000 were made to four organizations as determined by the Committee of Trustees of the Fund, leaving at year-end a balance of \$164,096.

Trust Fund for Overhead
(statement VII, schedules 31-33)

United Nations, United Nations Industrial Development Organization and United Nations Conference on Trade and Development overhead costs for United Nations Development Fund projects (schedule 32)

49. As a result of changes in procedures of the United Nations Development Programme, overhead entitlements for executing agencies were merged for technical assistance and special fund and recalculated as of 31 December 1971 to reflect overhead earned on the basis of actual programme delivery. Consequently, the unencumbered balance of \$6,459,351 which was brought forward from 1971 had to be decreased by \$2,257,625 for amounts refunded to UNDP for overhead received in excess of entitlements and by \$3,235,538 for the surrender to UNDP of undrawn allocations as at 31 December 1971. A further adjustment was made to increase the 1971 balance by \$365,400 to reflect entitlements to overhead for Special Industrial Services advisory projects. Taking these changes into account, the adjusted balance of the Fund as at 1 January 1972 was \$1,331,588. Income earned in 1972, based on 13 per cent of project delivery (schedule 15), was \$8,550,976, of which \$1,874,400 was transferred to the United Nations regular programme (schedule 3) and the remainder, \$6,676,576, was credited to this fund. After taking into account refunds on prior years' expenditure of \$14,169, total funds available for 1972 were \$8,022,333. Commitments incurred during 1972 amounted to \$5,578,903 resulting in a year-end balance of \$2,443,430, details in schedule 32.

United Nations and UNIDO overhead costs for funds-in-trust projects (schedules 31 (b) and 33)

50. This trust fund was established to finance additional administrative support costs resulting from requests for supplementary assistance beyond that provided under the regular programme of technical assistance and the UNDP Technical Assistance component. The unencumbered balance carried forward from 1971 amounted to \$830,045. During 1972, \$1,482,050 income and, adjustment of \$13,933 were recorded, which brought the available resources for 1972 to \$2,326,028. Expenditures of \$1,104,061 were incurred leaving a balance of \$1,221,967 at year-end.

Other trust funds
(statement VII, schedules 34-36)

Library Endowment Fund (schedules 34 (a) and 35)

51. Pursuant to General Assembly resolution 79 (i), dated 7 December 1946, the Library Endowment Fund was transferred from the League of Nations to the United Nations. The income of the Fund has continued to be used only for the purpose of the Library in connexion with the acquisition of books, maps, periodicals, equipment and shelving, and for printing and other related expenditure; it also provided that direct administrative, custodial and related charges in connexion with the investment of the Fund should be charged to the income.

Personal and real property willed to the United Nations (schedule 34 (b))

52. Beulah Edge, who died on 3 July 1959, named in her last will and testament the United Nations as remainderman of her estate after the death of the life-tenant of the estate designated in the said will. The life-tenant died on 1 March 1968 and the United Nations took title of the relevant assets at that date. The estate specified that the funds "shall go to be the property of the United Nations to be used for the furtherance of peace". In her lifetime she was very interested in children's welfare. Consequently, part of the funds have been allocated to UNITAR for a Seminar on Peaceful Resolution of International Conflicts and to the United Nations International School for scholarships. The value of the Beulah Edge property was \$432,313 at 31 December 1972. Also included under this head are a bequest from Everett A. Meigs received in November 1965 (\$28,614) and a legacy from A. M. James (\$140) also received in the same year through the United Nations Information Centre in London.

Fund for the maintenance of the United Nations Philatelic Museum in Geneva (schedule 34 (c))

53. The initial installation and later needs of the Museum were funded by income derived from the sale of Swiss PTT overprints on special stamps. These overprints were placed at the disposal of the United Nations Office at Geneva. Funds not required for immediate utilization are held as interest-bearing deposits in a savings bank. The unencumbered balance of the Fund was \$331,285 at 1 January 1972. This was augmented during the year by other income of \$24,771, against which was incurred expenditure of \$4,448, leaving a balance of \$351,608 at year-end.

Provident Fund for part-time employees (schedule 34 (g))

54. This Fund was established on 1 January 1965 for the benefit of part-time employees of the United Nations Office at Geneva engaged as cleaners. Its purpose is to make available to employees lump-sum payments upon retirement and separation from service or upon death or disability. The Fund is financed by its members and the United Nations through monthly contributions based on a percentage of the staff members' net salary. The available balance outstanding in the Fund at 31 December 1972 was \$84,503.

United Nations Trust Fund for Compensation Awards (schedule 34 (h))

55. This trust fund was established to administer moneys set aside for compensation awards made by the Advisory Board of Compensation Claims. The unencumbered balance of the fund at 1 January 1972 was \$223,573. During 1972, earnings on investments amounted to \$14,744, funds for two new beneficiaries were received in 1972, totalling \$60,700 and the payments to beneficiaries totalled \$31,449, thus leaving a balance of \$267,568 at year-end.

International School, Geneva (schedule 34 (k))

56. From 1967 to 1971, the General Assembly approved an annual contribution of \$30,000 to the Capital Development Fund of the International School of Geneva. These contributions have been credited to this special account pending transfer, as required by the Governing Board of the School, for its construction programme. The money was converted to Swiss francs and invested. The interest received and gains on revaluation have been credited to the special account. In addition, the United Nations issued a postage stamp in 1971 reproducing a Picasso painting. Pursuant to General Assembly resolution 2612 (XXIV), the Secretary-General was authorized to allocate the net proceeds from the sale of this stamp to the United Nations International School Development Fund and to the Capital Development Fund of the International School of Geneva. Accordingly, an amount of \$292,942 was allocated to this special account in 1972 (schedule 4). The Capital Development Fund of the School is financed by loans from the Canton of Geneva and by donations from commercial firms and the specialized agencies, as well as by the United Nations. The unencumbered balance carried forward from 1971 amounted to \$94,957. During 1972, income of \$301,075 was recorded (including an advance share of \$200,000 from the Picasso stamp sale) and expenditures of \$52,633 were incurred leaving a balance of \$343,399 at year-end.

United Nations International School Construction Account (schedules 34 (v) and 36)

57. The unencumbered balance of the fund at 1 January 1972 amounted to \$2,572,744. During 1972, income received from investments, miscellaneous income and public contributions totalled \$2,252,768 of which \$2 million was received from the Ford Foundation. These, together with adjustment of prior year's obligations of \$3,460,341 brought the available credits for 1972 to \$8,285,853, which were obligated in full to the end of December 1972. A summary of source and application of funds received, on a cumulative basis, for the period 30 December 1965 to 31 December 1972, i.e., \$15,840,916, has been provided in schedule 36. By the end of 1972, construction was substantially completed and the School opened on 22 January 1973. It is estimated that an additional \$1.7 million will be needed in 1973 to complete the financing of the cost of construction, furniture and furnishings.

United Nations, United Nations Industrial Development
Organization and United Nations Conference on Trade and
Development - technical assistance operations financed
by United Nations Regular Programme, United Nations
Development Programme and extra-budgetary trust funds

58. Statement VI is a combined status of funds for the technical assistance operations of the United Nations, UNIDO and UNCTAD.

59. The total of funds available and of funds committed in 1972 was \$7,842,085 under the United Nations regular budget and consisted of part V, technical programmes (\$7,533,085), and the following particular activities under part XI, special expenses; integrated educational and training programmes (\$100,000), the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law (\$27,000), assistance in cases of natural disaster (\$179,000) and pre-disaster planning (\$3,000). The combined costs are shown under the respective columns of the United Nations (\$6,379,467) and United Nations Industrial Development Organization (\$1,462,618) for regular programme activities. A breakdown of these commitments by country may be seen in schedule 14.

60. The combined total of available extra-budgetary trust funds for the United Nations (\$18,234,365) and United Nations Industrial Development Organization (\$887,815) was \$19,122,180, against which commitments incurred amounted to \$12,091,892 (schedule 17) for technical assistance in specific areas financed directly by the Governments receiving the assistance, donor Governments or organizations sponsoring the projects.

61. Basing itself on the report of the Governing Council of the United Nations Development Programme concerning the capacity of the United Nations development system, the General Assembly, in its resolution 2688 (XXV), approved the principles of the United Nations Development Co-operation Cycle and the procedures for its implementation. The first phase of this Cycle, known as country programming, was put into effect 1 January 1972. As a consequence, 1972 programming of assistance to individual countries has been based on country levels and assistance to groups of countries has been on a subregional, regional, interregional or global basis, that is, within a framework of indicative planning figures constituting an order of magnitude of the resources expected to be available from the programme. Furthermore, the Governing Council delegated for a period of three years the authority to approve projects within country programmes and intercountry programmes to the Administrator of UNDP. All global projects continued to require the specific approval of the Governing Council.

62. At the same time, all distinctions between Technical Assistance and Special Fund were eliminated and all ongoing projects approved in years prior to 1972 and new projects approved for execution as from 1 January 1972 were brought into the country programme system, thus resulting in total available funds as follows:

	<u>United Nations</u>	<u>UNIDO</u>	<u>UNCTAD</u>	<u>Total</u>
	\$	\$	\$	\$
Unencumbered balance of allocations carried forward from 1971	48 336 218	16 393 211	1 352 451	66 081 880
Restoration to resources of unliquidated commitments	22 627 787	7 440 116	634 341	30 702 244
Adjustment between United Nations and UNCTAD	<u>27 709</u>	<u>-</u>	<u>(27 709)</u>	<u>-</u>
	70 991 714	23 833 327	1 959 083	96 784 124
Deduct: Surrender of prior year's miscellaneous income	<u>164 749</u>	<u>61 511</u>	<u>-</u>	<u>226 260</u>
	<u>70 826 965</u>	<u>23 771 816</u>	<u>1 959 083</u>	<u>96 557 864</u>
Allocations issued in 1972:				
Indicative planning figures	62,734,593	26 513 427	8 439 885	97 687 905
Cash counterpart	3 124 174	-	4 000	3 128 174
Programme reserves	1 447 393	4 026 392	25 000	5 498 785
Overheads	<u>5 486 000</u>	<u>2 301 000</u>	<u>550 000</u>	<u>8 337 000</u>
	<u>72 792 160</u>	<u>32 840 819</u>	<u>9 018 885</u>	<u>114 651 864</u>
Total funds available	<u><u>143 619 125</u></u>	<u><u>56 612 635</u></u>	<u><u>10 977 968</u></u>	<u><u>211 209 728</u></u>

63. Inasmuch as 1972 was the initial year in which UNDP changed over to a country programming system, it is to be expected that the allocations which have been issued in 1972 as recorded in statement VI are not final but may have to be modified somewhat in 1973 with retroactive effect.

64. In further compliance with UNDP reporting requirements, expenditure rather than commitments incurred against project budgets has been shown. The details of project deliveries, totalling \$67,092,755 are shown in schedule 15 along with the overhead expenditure of \$8,550,976.

65. In summary, out of the total funds available of \$211,209,728, the expenditure incurred was \$75,643,731, and after taking into account the miscellaneous income of \$540,088, the balance of available funds remaining at 31 December 1972 was \$136,106,085.

66. During 1972, no cash counterpart contributions were made directly to the Organization by recipient Governments. Thus, the position, as shown in statement VI and schedule 16 may be further summarized as follows:

	<u>United Nations</u>	<u>UNIDO</u>	<u>Total</u>
	\$	\$	\$
Government counterpart funds available in 1972	78 209	247 903	326 112
Commitments incurred	<u>32 163</u>	<u>201 553</u>	<u>233 716</u>
Balance 31 December 1972	<u>46 046</u>	<u>46 350</u>	<u>92 396</u>

Special Account of the United Nations Emergency Force

67. The status of this account is given in statement IV. Schedule 12 and the explanatory notes in the annex to this supplement give details of the assessments remaining unpaid at 31 December 1972, namely \$44,242,137. In addition, \$5,274,570 in unpaid assessed contributions have been transferred to a special account pursuant to resolution 3049 C (XXVII).

68. With respect to the liability which the Organization has been facing for goods and services rendered by Governments for which no bills had as yet been received or accepted, a value (\$1,440,842) was placed on these claims and recorded in the account in 1972. This amount includes \$425,987 to cover the estimated value of claims expected from Governments. Taking these additional liabilities into account and after adjustment for savings in liquidation of 1967 obligations (\$95,523) and miscellaneous income (\$8,431), a balance of \$4,470,838 remained in the account as compared with \$5,807,726 at 31 December 1971.

Ad Hoc Account for the United Nations Operation in the Congo

69. The status of this account is presented in statement V. Schedule 13 and the annex to this supplement give details of the assessments remaining unpaid at 31 December 1972, i.e. \$75,404,823. In addition, \$6,687,206 in unpaid assessed contributions have been transferred to a special account pursuant to General Assembly resolution 3049 C (XXVII).

70. Claims due to Governments for goods and services rendered but for which no bills had been received or accepted by the Organization, have been evaluated and recorded in this account in 1972 for an amount of \$1,767,270. As a result the balance of the account at 31 December 1972 was decreased to \$33,472,973.

Action taken on observations and recommendations made by the Board of Auditors in its report to the General Assembly on the United Nations accounts for the year ended 31 December 1971

71. This section of the United Nations financial report for the year ended 31 December 1972, sets forth the action that has been taken or which is to be taken as a result of the comments contained in paragraphs 15 to 89 of the report of the Board of Auditors for the year ended 31 December 1971. 4/ For ease of reference, the pertinent paragraph numbers and headings have been repeated as they appeared in the Board's report.

4/ Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 7 (A/8707) chap. II.

(Paragraph 15) Implementation of the 1970 recommendations of the Board of Auditors

72. The Board of Auditors took note of the comments of the Secretary-General and stated that, although some action had been taken, it found that many of the matters reported in 1970 still remained outstanding, including significant weaknesses in accounting systems, procedures and management controls. The weaknesses noted by the Board appeared to pertain solely to the extension of the conference facilities at the Palais des Nations. These observations are therefore discussed under the heading "United Nations Office at Geneva, Extension of conference facilities at the Palais des Nations" (see para. 117 below).

73. It may be noted that the member of the Board of Auditors assigned to the audit of the United Nations Headquarters accounts informed the administration that, as a result of his examination and evaluation, he deemed that, in general, there were well established internal financial controls and procedures in existence in the United Nations.

(Paragraph 16) Timing of the issuance of the Secretary-General's report

74. The Board of Auditors expressed the hope that the Secretary-General's report on the implementation of the Board's recommendations could be made available earlier than mid-June. The report prepared on the implementation of the recommendations resulting from the audit of the 1970 accounts was the first such report to be incorporated in the Secretary-General's financial report for the ensuing year. As could be expected, considerable administrative difficulties were encountered in the timely collection and collation of data from the various field offices. Also, of necessity, the report cannot be written before the Board's observations have been evaluated and in some cases tested. Nevertheless, the Secretary-General has pledged to present this section of his financial report to the Board by 31 March of each year in the form in which the pertinent paragraphs would appear pending final discussions with the Auditors. The Auditors welcomed this timing and procedure.

(Paragraph 17) Financial statements

75. The Board of Auditors stated that the present financial statements of the United Nations represented "a merger of the accounts of different accountable units". The Board suggested that the financial accountability of each separate and responsible organization should first be presented by means of individual financial statements and, if so desired, a consolidation of these statements might also be made. The Secretary-General recognizes the merit of the Board's suggestion with regard to the inclusion in the year-end statements of separate financial information reflecting the complete income and expenditure position of certain of the more clearly identifiable organizational units which are part of the United Nations.

76. To this end changes have been introduced in the financial statements for the year ended 31 December 1972 aimed at providing the reader with financial data for such accountable units as UNCTAD, UNIDO, the Office of the United Nations High Commissioner for Refugees and the International Court of Justice. A new schedule has also been added which summarizes the obligations incurred by or for the United Nations Office at Geneva and each of the regional economic commissions. Also, for the first time this year, the Accounts Division has combined in one

comprehensive statement the assets and liabilities and the receipts and expenditures of all resources available, by source of funds, for technical assistance operations undertaken by the United Nations (as executing and participating agency), UNCTAD and UNIDO. Further, a new schedule has been included to combine the total resources available to UNIDO identifying each source of funds and the amounts expended in 1972, as well as the year-end status of the various funds under its control. Additionally, the growth in the role of trust funds in the Organization's finances has been reflected in a new and separate financial statement. This statement summarizes the year-end assets and liabilities recorded for all trust funds, receipts and expenditure during the year by broad category or purpose and is supported by subsidiary schedules providing similar data for each individual trust fund. It is anticipated that further improvement in the presentation of the activities of these various accountable units will be possible in future years through the adoption of programme budgeting and the subsequent reporting thereon.

77. The above-described modifications, additions and innovations in the 1972 financial statements were discussed with and agreed to by the Board's representatives. It is, however, the considered opinion of the Secretary-General that the financial report and accounts for the United Nations should continue to be submitted as a whole. This provides a basis for direct comparison with the budget presentation as reviewed by the Advisory Committee on Administrative and Budgetary Questions and approved by the General Assembly. It is further believed that the above method of presenting the year-end statements does not result in a dilution of the requisite control of the Secretary-General as the Chief Administrative Officer of the United Nations over the number of large organizational units which are to function as a cohesive whole.

78. The Auditors' recommendation has also been considered from the standpoint of the needs for current financial reporting for management purposes. What appears to be needed is a continuous and reliable flow of quite simplified data flowing to key managers on a timely basis. In most cases, to be meaningful, this information needs to be provided in a way which shows clearly what the exceptions or abnormalities are for a given financial period and for that financial year to date. This is sometimes referred to as a procedure of "reporting by exception". Generally speaking, this information is different from that which would flow from the individual and separate financial statements for subsidiary organizations, which are largely historical. It is this current aspect of financial reports for management purposes to which emphasis has been given and will continue to be given. This is being worked out as a part of the newly installed programme budgeting system and the biennial budgeting process. It is believed that refinement of the present system of accounts and financial reports so that they present still more useful and meaningful data for management, and in turn for the General Assembly, is the challenge which now must be met.

(Paragraph 18) Assets and liabilities

79. The Board of Auditors noted that the assets and liabilities statement of the United Nations (statement III) included some funds which, in the opinion of the Board, were not true assets and liabilities and recommended that these funds should be reexamined with a view towards establishing their identity and purpose more clearly in the financial statements. This point was repeated in paragraph 25 of the Board's report.

80. The Board's report did not provide sufficient details to enable the Administration to evaluate this recommendation and, therefore, clarification was sought from the Board. The Board advised that its comments refer to the assessed contributions outstanding as of 31 December 1971, the payment of a portion of which has been stated to have been withheld by certain Member States as a "matter of principle". In view of the opinion rendered by the International Court of Justice and the adoption by the General Assembly of resolution 3049 (XXVII), it is the Secretary-General's opinion that the outstanding assessed contributions must continue to be reflected as assets of the Organization, until such time as the General Assembly decides otherwise. The above resolution provided in the case of one Member State for the transfer to a special account of certain balances of its unpaid assessed contributions, but -- in the opinion of the Secretary-General -- any further adjustment or disposition of unpaid assessed contribution must await General Assembly action. Member States and the Board will recall that the Special Committee on the Financial Situation of the United Nations was set up to deal with this problem and that resolution 3049 (XXVII) asks for further study to find a solution for the financial difficulties of the United Nations of which the unpaid assessed contributions is a part.

81. As could be seen from the report of the Special Committee on the Financial Situation of the United Nations, 5/ the Administration is well aware, by Member and category, of the amounts stated to be withheld for reasons of principle (see para. 91 below).

(Paragraph 19) Internal audit and financial control

82. The Board stated that it "considers that the position of the Internal Audit Service requires re-examination and re-deployment" in order to derive greater benefits from its operation as a valuable management tool. In this connexion, the Board recommended that the Internal Audit Service should report directly to the Under-Secretary-General for Administration and Management and that the Internal Audit Service should undertake the examination and verification of the accuracy of the financial statements prior to their submission to the Board of Auditors. Additionally, the Board recommended an up-dating of the existing financial and accounting instructions and their consolidation into an accounting manual.

83. As indicated in document ST/SGB/131/Amend.31, which became effective on 12 September 1972, the Internal Audit Service does report directly to the Under-Secretary-General for Administration and Management. The need for an accounting procedural manual has been recognized and steps will be taken to implement the Board's recommendation.

84. Subsequent to the issuance of the recommendation of the Board of Auditors, relative to the Internal Audit Service undertaking the verification of the accuracy of the financial statements, discussions were held between the Administration and the Auditors and a modification to the Board's recommendation was agreed. This modification limited the character of the verification work that should be undertaken by the Internal Audit Service. The Internal Audit Service has now incorporated in its programme procedures for vouching the trial balances through the adjusting entries to the accounts and financial statements for the year ended 31 December 1972. The Internal Audit Service also performed an examination of the processes by which field accounts and trial balances were incorporated in the

5/ Ibid., Supplement No. 28 (A/8728).

Headquarters accounts and financial statements as well as a review of the working papers supporting the financial statements. Additionally, the Internal Audit Service held itself available to the external auditors to discuss these working papers and financial statements in their technical aspects. In the light of the experience gained during the initial examination by the Internal Audit Service of the Organization's financial statements, it is planned to hold further discussions with the Board of Auditors in order to evaluate the usefulness of this type of examination by the internal auditors.

(Paragraphs 21-23) Verification of bank accounts.

85. The Board of Auditors expressed its concern over the failure by numerous depositaries to confirm directly to the Board the bank balances held as of 31 December 1971. This has been a recurring problem in that the United Nations utilizes 210 depositaries scattered throughout the world. A number of procedures have been put into effect over the years in an attempt to resolve it. The last change was to follow the recommendation made by the Board of Auditors that a standing instruction to provide year-end bank confirmations should be sent to the depositaries throughout the world. This was done on 18 December 1970. Consequently, no special letter was sent out to the depositaries in the next year with respect to the 31 December 1971 balances. This led to the finding during the Auditors' year-end examination that the standing instruction procedure had not produced the required results and consequently individual confirmation requests were then sent to the United Nations depositaries by the Treasurer on 8 March 1972. Additionally, second and third and, in some cases, cable requests were sent out. As a result of these steps, the situation at the writing of this report shows marked improvement. However, 15 depositaries representing approximately \$370,000 still have not responded. The UNDP resident representatives have been pressed into service to obtain these missing confirmations.

86. As regards the future procedure for obtaining, on behalf of the Board of Auditors, the necessary bank confirmations, it was decided to have the Treasurer revert to the previous practice of sending annual bank confirmation requests to each depositary with follow-up as required.

87. The Board of Auditors also observed that several bank accounts had not been reconciled on a monthly basis in accordance with financial rule 111.11; and additionally, at year-end an amount of \$3.1 million of unidentified UNDP deposits -- not United Nations deposits -- remained outstanding in the UNDP accounts pending proper identification and subsequent clearance.

88. From the standpoint of internal control, it should be noted that there is not a single instance on record where the delayed reconciliation of a bank account has resulted in loss of cash. All bank accounts are reconciled periodically during the year and the smaller accounts may cover several months' transactions while the larger accounts are all reconciled on a monthly basis. Delayed receipt and sometimes non-receipt of bank statements from certain banks overseas -- including national banks -- is frequently responsible for the delay in reconciliation. Only by increasing the accounting staff would it be possible to conduct monthly reconciliations of all the Organization's bank accounts (210). In many cases, little or no movement takes place in the account over a period of time. It is

believed that it would be costly and without additional benefit as improved control to reconcile each of the smaller accounts monthly. Naturally, at the close of the year all bank accounts are reconciled to provide a positive basis for the financial statements and then audit.

89. In the report of the Board of Auditors on United Nations Headquarters, mention is made that some \$3.1 million of unidentified deposits was awaiting identification. The reference does not properly belong in this report. These deposits are all reported in the accounts of UNDP which are submitted separately and which the Board certified without qualification. Identification of deposits in UNDP and United Nations bank accounts throughout the world involves the time-consuming task of obtaining details from Governments, the banks and resident representatives, and so on, when, as frequently happens, the depositor does not indicate the purpose or the intended recipient of the funds deposited. In the meantime, all funds received in bank accounts are accounted for and invested as assets of the Organization. Those awaiting identification are placed in an appropriate and controlled suspense account pending information which would enable the amounts to be cleared. Actually, considering the volume and diversity of contributions received, a "float" of considerable size is quite normal and does not indicate improper accounting techniques or follow-up. It may be noted that as of 20 March 1973 these unidentified deposits had been investigated and the amount reduced to approximately \$0.2 million.

(Paragraph 24) Investments

90. The failure of the Board of Auditors to receive a confirmation of the outstanding loans to UNESCO, which was in an amount of \$1,125,000 and reflected an investment of 5 per cent by the United Nations Development Programme, was followed up by the United Nations Treasurer. Confirmation was obtained. Steps have been taken to prevent recurrence.

(Paragraphs 25-26) Assessed contributions unpaid

91. The Board of Auditors again commented on the fact that some Member States continued to withhold payment of certain portions of the assessed budget expenditure as a matter of principle and noted that at the end of 1971 the withholding had increased to approximately \$34 million. In this regard, the Board suggested that steps should be taken to ascertain the degree of collectibility of these overdue assessments and that the financial statements should reflect the collectibility. The Board's comments under this heading should be read in parallel with those stated earlier under the heading of Assets and Liabilities (paras. 79 to 81 below). The United Nations has at all times known the stated degree of uncollectibility of the unpaid assessments which are disclosed in detail in the Organization's annual financial report and accounts, e.g., in schedules 3, 41, 42 and the annex to the accounts for 1971. 6/ The withheld amounts by Member States have been made available to the Board of Auditors, to committees of the United Nations, and to individual Member States. These amounts were also published by the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and

6/ Ibid., Supplement No. 7 (A/8707).

Specialized Agencies in its 1966 report and in the 1972 report of the Special Committee on the Financial Situation of the United Nations.

92. With regard to the Board's recommendation that the uncollectibility should be reflected in the financial statements, it should be noted that the financial regulations do not provide for the establishment of an account for uncollectible receivables and the Secretary-General would be precluded from implementing the Board's recommendations without the instructions and an amendment of the financial regulations by the General Assembly. But, more important, the amounts have been expended under appropriations voted by the General Assembly and if the amounts in question were to be set up as uncollectible receivables, companion action would have to be taken to provide a like amount of funds from another source. Additionally, it might well be considered imprudent to reflect the uncollectibility of overdue assessments while political solutions are being sought in view of the sensitivity which many Governments attach to this matter.

(Paragraph 27) Collection of receivables from two delegations

93. These comments of the Board of Auditors relate to amounts totalling \$571,437 due from two Member States which date back to 1965. The Board states that its review of the appropriate files did not reveal recognition or denial of liability to the United Nations and that despite the efforts which had been made by the Administration, no progress in the collection of these outstanding receivables had been made. The Board recommends that the degree of collectibility of these two debts should be reflected in the financial statements. While from an accounting standpoint there is much that can be said in favour of following the Board's recommendation, the Secretary-General believes it inadvisable to do so. Efforts are continuing to collect these long outstanding debts, with the full co-operation of the respective Missions involved; but, unfortunately, productive results have not yet been achieved. From all evidence available, it is clear that the ground of the Organization's claims is legally sound. Accordingly, it would be with great reluctance that write-off or compromise of these claims would be considered, especially since both Member States also have outstanding claims against the Organization arising from their participation in UNEF and ONUC and set-off remains a possibility.

(Paragraph 28) Insurance of New York Headquarters complex

94. The Administration agreed with the Board of Auditors' observation concerning the apparent under-insurance of the United Nations buildings and furnishings. Actually, this was a very difficult matter and had been under study for some time. A decision was made and action taken with effect from 1 July 1972, after securing the concurrence of the Committee on Contracts. The coverage on the building and its contents was increased and the minimum co-insurance requirements met. Specifically, the Committee on Contracts approved the Acting Controller's request for an increase in the amount of insurance to an amount equal to 80 per cent of the current appraised value of the Headquarters complex and its contents. This matter is therefore considered settled.

(Paragraph 29) Defalcations

95. The Board of Auditors expressed its understanding that \$5,693, the outstanding balance as at 31 December 1971 resulting from a defalcation in 1961, would be written off inasmuch as efforts during the year to recover the additional moneys had proven unsuccessful. Considerable progress had been made over the years in collecting the amounts due -- the original defalcation in 1961 was about \$20,000 -- but no payments were made after 1970 despite repeated follow-up. The difficulties which would be encountered in pursuing the recovery through the due processes of law were evaluated in consultation with the Office of Legal Affairs. It was agreed that the Organization's ability to collect any further amounts was highly doubtful. Accordingly, this balance has been written off in accordance with financial rule 110.14.

(Paragraph 31) Income derived from services and facilities provided by the United Nations

96. The Board of Auditors recommended that a review of the income derived from services and facilities provided by the United Nations should be undertaken to ascertain whether the charges levied on users were adequate and reasonable. The Board suggested that particular attention should be devoted to income derived from the parking facilities and guided tours.

97. With regard to the United Nations garage, a review was undertaken by the Office of General Services and the Office of Financial Services which resulted in a revision in the rates charged for the use of the parking facilities. These rates became effective on 1 January 1973. With respect to fees for guided tours, as from 1 July 1973 the entrance fees for guided tours in Geneva were raised from Sw.frs. 2.50 to Sw.frs. 3.50 per visitor. Similarly, the guided tour fees for Headquarters, New York, were increased with effect from 1 January 1973, from \$1.50 and \$0.50 to \$2.00 and \$0.75 respectively. However, the revenue aspects of the guided tours should remain of secondary concern. In its twenty-seventh session, the General Assembly expressed concern about the reduced public interest in the United Nations and the steady decline in the number of visitors to the United Nations. In resolution 3047 (XXVII), the General Assembly affirmed the view of the Secretary-General that the guided tours are conceived primarily as a means of informing visitors of the aims and activities of the United Nations. It remains to be seen whether the recent increases in fees will in the long run turn out to be in the interest of the Organization.

(Paragraph 32) Revenue-producing activities

98. The Board indicated in its report to the General Assembly that it had made important recommendations to the Administration in connexion with the strengthening of internal controls relating in particular to the increase of income derived from certain revenue-producing activities.

99. From follow-up discussions with representatives of the Board, it appeared that the Board's observations were directed to operation of the United Nations Postal Administration. A review of this activity's internal controls was undertaken and several administrative steps have been taken to strengthen the existing system.

(Paragraph 33) Property records

100. The Board recommended that the present system of property record-keeping should be improved in order to achieve a greater degree of accuracy and reliability. It was not convinced that, for example, the present "Kardex system" was a reliable source of inventory information. Because the system is maintained manually, the possibility of human error in posting of detailed data can certainly not be excluded. Following a recent review by the Administrative Management Service, it is believed that a computerized system of inventory record-keeping is feasible, although it would be expensive and is of relatively low priority in relation to the benefits likely to be obtained and the many other tasks awaiting computerization which are urgent. Accordingly, while inventory records have not been computerized, the Assistant Secretary-General for General Services is willing to have a feasibility study made but believes that an outside consultant may be required to do it. Meanwhile, every effort will be made to maintain a high degree of accuracy with the manual system.

(Paragraphs 34-38) Trust funds, special missions and special expenses

101. During its audit, the Board of Auditors noted the proliferation in the number of trust funds and special accounts reflected in the financial statements of the United Nations. The Board supported the recommendation made by the Joint Inspection Unit calling for classification in the definitions of trust funds and special accounts with a view towards standardization. The Board's examination revealed a lack of criteria for the inclusion or exclusion of sundry trust funds in the financial statements of the United Nations and inconsistencies in presentation and disclosure.

102. As reflected in the comments of the Secretary-General (A/CN.1/L.28; see A/8840/Add.1) on the report of the Joint Inspection Unit on trust funds (JIU/REP/72/1; see A/8840), it is agreed that a need exists for an in-depth examination of the principles underlying the acceptance of and reliance on trust funds and special accounts. The Secretary-General also concurs in the suggestion that the framing of definitions to distinguish between trust funds and special accounts should be undertaken by the Consultative Committee on Administrative Questions. The Board's comments and recommendations pertaining to improved presentation and disclosure in the financial statements and supporting schedules have been noted with appreciation and have been reflected in the current year's statements.

103. As regards the need for an even greater measure of disclosure of financial details pertaining to United Nations trust funds, the space devoted to trust fund operations in the financial report for 1971 occupied 40 per cent of the total document. Further to increase this proportion could lead to an imbalance in emphasis in the annual financial report on United Nations trust fund activities.

104. During its March 1973 session, the Consultative Committee on Administrative Questions considered various aspects of the proliferation of trust funds. The discussions centred around the reports issued by the Joint Inspection Unit and the Board of Auditors. Basically, CCAQ decided that a good deal of study would be required before classifications or financial regulations could be changed. CCAQ has placed this study on its work programme. In the meantime, the Office of Financial Services is working on the practical aspects of acceptance and control of trust funds with a view to developing an administrative instruction which will govern them and provide additional uniformity.

(Paragraph 39) Government contributions

105. The Board of Auditors suggested that it would be useful if the Governments were to indicate during the pledging conference when payment would be made. The Secretary-General concurs in the objective of this observation. This recommendation has been taken into consideration in the pledge forms sent to Governments to confirm the announced contributions.

106. Contributions announced by Governments, in response to special appeals or at pledging conferences, are in many cases pledged subject to parliamentary approval. Accordingly, it is not always possible for Government representatives to indicate when payment will be made. Often the pledge is an expression of determination by the country's chief executive to attempt to secure the funds for the United Nations. Also, internal and inter-ministry co-ordination procedures often tend to delay the actual payment of such contributions. Only after a trust fund has been in existence for some time does a reliable payment pattern emerge. Even then a high degree of uncertainty exists. But the suggestion is being tried and appears well worthwhile.

(Paragraph 40) Investments

107. The Board of Auditors noted that some trust fund securities held by a foreign depositary were mixed with other securities of the United Nations. The Board recommended that appropriate subsidiary records should be established and maintained to provide specific identification of securities held in safe-keeping for the various United Nations agencies. This need has been met through investment ledger cards maintained in the Cashier's Office.

(Paragraphs 41-42) Balance due to the United Nations General Fund

108. The Board of Auditors found that some trust funds had sufficient assets available to liquidate their indebtedness to the General Fund and recommended that the situation should be reviewed and that the liabilities should be liquidated quarterly. Additionally, the Board recommended that further efforts should be made to collect unpaid pledges from Governments.

109. In many instances, payments are made from the General Fund on behalf of various trust funds. The cash transfer necessary to reimburse the General Fund for the previous month's expenditure is normally made in the following month to simplify the accounting and facilitate the orderly closing of accounts. This reimbursement procedure has been put into effect on a monthly basis and is now being done systematically.

110. Continuing efforts are being made to collect unpaid pledges. There is a Contributions Officer who does an excellent job, but naturally, must be helped by a variety of administrators, in order to be successful. Moreover, some of the collections present delicate problems and unfortunately, 100 per cent collections are difficult to achieve.

(Paragraphs 43-45) Due from Governments and deferred income

111. The Board's examination revealed that pledges for future years were included in the receivables but were not reflected in the trust fund schedule as deferred income in accordance with a suggested accounting procedure. This, consequently, overstated to a degree the 1971 income.

112. The Secretary-General agrees with the Board's recommendation and the income will be so reflected in the 1972 trust fund accounts.

United Nations Peace-keeping Force in Cyprus

(Paragraph 46) Unsatisfactory financial arrangements

113. The Board of Auditors noted that the United Nations Peace-keeping Force in Cyprus (UNFICYP), which is financed from voluntary contributions, had a shortfall in cash resources of \$28.8 million at 31 December 1971. Additionally, the Board noted unpaid pledges outstanding in an amount of \$11.8 million. The Secretary-General had undertaken, in the middle of 1971, to explore with Governments ways to improve this situation. As at 31 December 1972, \$10 million of the pledges referred to by the Board had been collected. Nevertheless, UNFICYP financing is still on a rather uncertain basis and the Secretary-General fully shares the concern of the Board of Auditors regarding its financing. It is not through lack of effort on the part of the Secretariat that a continuing financial imbalance remains.

(Paragraph 49) Liability of the Government of Cyprus

114. The report of the Board of Auditors commented on the arrangements with the Government of Cyprus regarding the cumulative expenditure of \$588,000 in reimbursable hire charges for tents and the possibility of inviting the Government of Cyprus to increase its payment of annual voluntary contributions. In August 1972 the Government of Cyprus informed the Special Representative of the Secretary-General in Cyprus that it had approved a contribution of \$500,000 for UNFICYP, half of which would be made available immediately to be used for improved accommodation for the Austrian and Irish contingents and the balance would be paid in 1973 to be applied against United Nations claims for reimbursement of tentage and other charges. The noting by the Board of the efforts undertaken with respect to these reimbursable hire charges for tents was appreciated by the Administration.

United Nations Office at Geneva

(Paragraphs 51, 52 and 54) Accounts and financial statements

115. Following up on the comments of previous years, the Board noted that although action was taken by the Geneva Finance Division to provide financial summaries at periodic intervals which are useful to the Director-General from a management point of view, it did not provide analyses and explanations of cost variations. The Director-General and his staff see merit in the Auditors' further comments

in this respect, in that scope for improvement in the nature and quality of management information always exists. In the past year, in addition to providing specific additional information to management, studies have moved forward on the feasibility of placing the accounting system on the International Computing Centre computer. The Geneva Office has also participated in the cost measurement system being instituted under the auspices of CCAQ. It is further expected that the modifications of the accounting system required in support of programme budgeting may further enhance the value of information provided to senior management.

(Paragraph 53) Internal financial controls and accounts

116. The Board stated that many of the weaknesses in the internal financial controls and accounts as revealed by its 1971 test examination could be materially reduced or corrected through the use of proper financial statements. Discussions with the Auditors were held in follow-up of the Board's observations. These discussions indicated the Auditors' concern about internal control procedures relative to the issuance of "pay slips" to short-term staff members which authorize the staff member to obtain his salary when the pay slip is presented to the bank. In this regard, the Auditors recommended that a division of duties should be made so that the reconciliation is done by a person other than the individual signing the payroll. A number of steps have been taken to meet the recommendations of the Board. These steps include the review and division of duties, improved procedures for the payment of short-term staff members by the pre-audit section, preparation by monthly reconciliation of payroll rosters with the banks' records, and further studies with a view toward improving control of the short-term staff payroll. Naturally, these actions have required that increased manpower should be applied to these jobs and the cost measurement system will undoubtedly reflect these increases.

(Paragraphs 55-57) Extension of conference facilities at the Palais des Nations

117. The Board referred to its previous year's report in which it had drawn attention to certain administrative, internal and accounting weaknesses and, noting that some remedial action had been taken in the 1971 accounts, urged further efforts to implement its recommendations. Subsequent discussions with the Auditors have resulted in a meeting of minds concerning the extent of the earlier noted weaknesses and the effectiveness of the controls and administrative procedures in operation in the Geneva Office. Steps have also been taken to speed up the certification and recording of the progress billings submitted by contractors. A further recommendation that the contract ledger be made part of the general accounts structure has not been implemented. This contracts ledger has, as its main purpose, the control of awards to contractors. In addition to technical difficulties, it is not, in our opinion, required to support the general ledger and its cost would be disproportionate to the value of the results. The matter is again being reviewed with the Auditors and it is believed accord will be reached.

Office of Technical Co-operation

(Paragraphs 58-61) Accounts and financial statements

118. The Board of Auditors' review of the Office of Technical Co-operation (OTC) elicited comments similar to those contained in paragraph 17 of the Board's report referenced above. The Board recommended that, in view of the significant growth, both in volume and value of the programme activity, that the accounts and financial statements would be more meaningful and useful, if separate and comprehensive statements were prepared. Additionally, the Board did not consider that the present financial statement for OTC presented the full financial data in a format facilitating an informative and meaningful interpretation of the over-all financial result of operations. The comments relative to the format of the financial statement have been under study for some time and, in point of fact, some changes were introduced in the format for the 1971 financial year statement. Further changes are contemplated for the 1972 financial statements. (See also the comments in paras. 75 to 78 above which are applicable in this case.)

(Paragraphs 62-64) Shortfalls in delivery of programmes

119. In its long-form report to the Secretary-General, the Board outlined major factors which contributed to the significant shortfalls in the delivery of programmes from planned targets. The Board noted that difficulties encountered result in delays of implementation and have also affected the cost of some projects.

120. The Office of Technical Co-operation has indicated that the points made by the Auditors above are well taken. The main problem in this respect lies in the fact that, because overheads are now geared to actual expenditure, there will be an increasing tendency towards overstrain in project administration in years subsequent to those in which slippage has taken place. The provision of staff to meet the operational needs of the programme will always tend to lag behind the needs themselves, but slippage will inevitably exaggerate this tendency. To counter this tendency, OTC is now giving very close scrutiny to project documents to ensure that delivery dates are realistic for all elements of the programme, particularly recruitment, and that Governments, on their side, promptly deliver the counterpart contribution to the project. Although it is always difficult to anticipate all eventualities in this respect, and some adverse reaction has been received from the field concerning the lengthier lead times which are now being built into some projects to deliver United Nations inputs, this scrutiny should ensure that in future the effects cited in this paragraph are minimized.

121. Other steps are being taken to speed up and control project delivery. The greater use of preparatory assistance to define projects, the use of periodic computer printouts on project delivery and in the case of certain large-scale projects, of networks as management tools, should all assist in the process. Furthermore, the reorganization of OTC should ensure that closer liaison exists between management and substantive elements of the department and thereby assist in speedier decision making.

122. In effect, the recommendations contained in paragraph 64 of the Board's report are being implemented within the context of OTC reorganization. A detailed review of procedures is also under way. Its objective is to ensure optimum efficiency in all aspects of delivery process both within and without the Department of Economic and Social Affairs.

United Nations Industrial Development Organization

(Paragraphs 65-69) Accounts and financial statements

123. The Board of Auditors has in its past three reports stressed the importance of the role of informative and meaningful financial statements and management of financial control and in achieving an accurate measurement of the costs of the organization's technical assistance. With regard to United Nations Industrial Development Organization (UNIDO), the Board expressed its opinion that the information on the organization's over-all financial results as now officially presented to the General Assembly is too fragmented and should be improved through a more meaningful and comprehensive summary financial statement presentation both to the General Assembly and to the Industrial Development Board. The Board suggested that the financial statements should incorporate the concepts of performance, accountability and proper utilization of funds.

124. With regard to submission of financial statements to the Industrial Development Board, or its Permanent Committee, it has been UNIDO's practice in the past few years to include in the annual reports to the Board comprehensive statistical and financial information with the aim of providing a broad view of total operations, as well as detailed financial information on a project-by-project basis. It will continue to be the policy of UNIDO's administration to attempt to improve the form of presentation of the statistical and financial information and to respond to wishes that may be expressed by the Board or its Permanent Committee, in this connexion. The Executive Director brought to the attention of the Permanent Committee of the Industrial Development Board the recommendations of the Board of Auditors during its first session held from 14 to 20 December 1972.

(Paragraphs 70-72) Shortfalls in delivery of programmes

125. The Board of Auditors outlined the major factors which contributed to the significant shortfalls of the delivery of programmes from planned targets. The Board noted that the financial reports on implementation now being received by management should be of assistance in the assessment of programme delivery and recommended that effective steps should be taken by UNIDO to devise solutions to the shortfall problems.

126. The apparent shortfalls in programme delivery which are mentioned in the Auditors' report must be interpreted in the context of the remarkable growth of UNIDO's programmes since the establishment of the organization in 1967. In spite of budgetary difficulties and other administrative constraints that have prevented an expansion of Headquarters' supporting services commensurate with the requirements of the growing operational programme, it has been possible for UNIDO to increase its programme deliveries at a yearly average exceeding 30 per cent. Project expenditure recorded in the past three years has been, respectively: 1969 - \$9.7 million, 1970 - \$12.4 million, 1971 - \$16.8 million and \$21.1 million in 1972.

127. The delays which are the subject of the Auditors' comments are observable only on a project-by-project basis through the comparison of planned schedules of delivery with actual implementation. The planning of project implementation is based on assumptions of minimum time needed to deliver the project components (the appointment of an expert, the placing of a fellow, the completion of a contract, etc.). In certain instances those times are bettered, in others the planned delivery targets are exceeded. The causes for deficiencies are both external and internal and in many instances are outside the control of the Secretariat. Some delays have been and will continue to be inevitable as they reflect recruitment and placement actions which seldom come out as optimally planned. In other instances, changes of orientation by Governments and changed economic conditions may be the unavoidable causes. Nevertheless, it is the aim of UNIDO to continue to improve its performance in programme planning and delivery. The steps already taken by management, which were mentioned by the Auditors, are witness to the efforts in this direction. Additional efforts to improve the organization's delivery of programmes have also been brought to the Auditors' notice.

United Nations Conference on Trade and Development

(Paragraph 73) Financial statements

128. The Board of Auditors has for the last three years recommended that UNCTAD's financial statements should reflect its financial accountability of resources and actual costs of departments, functions and services, preferably by a comparison with similar costs in the preceding period. It is agreed that it is essential that UNCTAD management should be provided with up-to-date allotment and expenditure statements in order to control its budget. However, neither UNCTAD itself desires to have separate financial statements, reflecting, for example, receivables and payables, nor does the Secretary-General agree that they would be of any significant use to management. They would only tend to duplicate information needed earlier in other forms - and at considerable cost - and at dates well past their usefulness for management purposes. If the Geneva Office were to produce separate financial statements, it would involve a considerable increase in work without providing significant benefits to UNCTAD.

129. The Auditors' proposal to transfer all accounting for UNCTAD to Geneva, including New York expenditure, was not put into effect pending the result of the implementation of a previously agreed procedure which is less radical and less complicated. This latter procedure, which was implemented in early 1972, leaves full accounting responsibility for all Geneva expenditure in Geneva, whereas New York only accounts for expenditure incurred by UNCTAD's New York office. The experience with this new procedure is encouraging and would seem to resolve the main difficulties previously encountered and should make it unnecessary to introduce the more complicated method suggested by the Board of Auditors.

(Paragraph 74) Administration of the International Trade Centre

130. The Board of Auditors recommended in its report on the 1970 financial statements that a formal revision should be undertaken of the interim arrangements for the administration of the International Trade Centre made between UNCTAD and GATT as approved by the General Assembly in its resolution 2297 (XXII) of 12 December 1967.

131. The interim arrangements between UNCTAD and GATT for the administration of the Trade Centre have been revised. The far-reaching changes which were agreed and their implementation - including the accounting work - are well under way, although some details remain to be ironed out.

Economic Commission for Asia and the Far East

(Paragraph 75) Possible reduction in printing costs

132. The Board recommended that the ECAFE administration should exercise tighter control and compliance with the directives issued from Headquarters and the Executive Secretary in connexion with its printing. The Board noted undue delays in the submission of manuscripts and an apparent lack of limitation of the number and size of documents which caused unnecessary expenditure and excessive overtime.

133. It should be noted that the period in which the printing operation was observed by the External Auditors happened to be the peak period of activity for ECAFE, when every effort is made to meet the six weeks' deadline for documentation of meetings. However, since last year, a meetings and documents control group has been functioning at ECAFE, whose task it is to implement the policy of the Secretary-General for reduction of documentation in accordance with the relevant resolution of the General Assembly. Documentation quotas have been established for the divisions both with respect to the printing programme as well as to meetings documentation. The reduction is being strictly applied to the above quota material. Additionally, subsequent to the Secretary-General's instruction for an interim reduction for printing and internal reproduction supplies, ECAFE has reduced its divisional documentation quotas for the period May 1973 to April 1974.

(Paragraph 76) Excessive costs due to uneven distribution of conference meetings throughout the year

134. The Board noted that ECAFE's schedule of conferences is unevenly spread throughout the year and suggested that the elimination of unbalanced workloads could result in expenditure reduction.

135. It should be noted that meetings are scheduled pursuant to official requests from ECAFE's policy organs as part of the Commission's responsibility under its terms of reference. Regarding the concentration of meetings during particular periods of the year, it may be noted that follow-on work in connexion with ECAFE's work programme is undertaken after approval by the relevant committee or other legislative body, followed by that of the Commission. In the light of the calendar of the Economic and Social Council, to which the Commission reports, inevitably some crowding occurs. However, every effort is made to space meetings so as to adhere strictly to the requirements of documents control. Some meetings of an ad hoc nature cannot be programmed for and depend upon progress in the relevant field. A recent case in point is the current important work on the Asian Reserve Bank, the Asian Clearing Union and the regional trade expansion.

Economic Commission for Latin America

(Paragraphs 77-79) Organizational structure management audit

136. The Board of Auditors noted that the several recommendations which resulted from the operational audit performed in 1970 had not been implemented, as the new Executive Secretary had not had sufficient opportunity to evaluate and implement the Board's recommendations. It was noted that the main concern of the Board was its desire to improve the planning and budgeting at the operational level of the Commission's secretariat and specifically the effectiveness of its divisional planning and control procedures.

137. Discussions were held with the representatives of the Board during their recent visit to the Commission at which time the Executive Secretary provided the Board's representatives with the details of the adjustments which he had made in ECLA's work programmes and budgets and informed them of the steps taken towards implementation of the Board's recommendations in the research, information and operational project areas. Included in these steps were the reinforcing of the Programme Office located within the Office of the Executive Secretary and the widening of its powers in the preparation and supervision of execution of the project programmes and their respective budgets. Additionally, the Assistant to the Executive Secretary has assumed functions in the area of programme follow-up and co-ordination. Although in the past, activities of the various units of the Commission have been identified periodically with programmes and projects, it is expected that the recently implemented system would yield results permitting better management of staff and other resources through their allocation to specific prior projects and closer follow-up and control of their costs at the executive level. The Executive Secretary is also reviewing the organizational structure of the Commission which may result in certain adjustments in the allocation of resources within the existing work programme or new mandates which may be forthcoming. It is expected that these changes in the organizational structure will be completed by the end of 1973.

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to VII, properly identified, and relevant schedules of the United Nations for the year ended 31 December 1972. 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 1972.

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

(Signed) A. I. OSMANY
Auditor General of Pakistan

(Signed) G. R. LONG
Acting Auditor General of Canada

22 June 1973

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1972

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

1972 budget appropriations, obligations incurred and unencumbered balances of appropriations

Purpose of allotment	1972					1971				1971	
	Appropriations					Obligations incurred				Obligations incurred	
	Original appropriation \$	Supplementary appropriations \$	Subsequent section transfers \$	Revised appropriation \$	Unencumbered balance of appropriations \$	Liquidated by disbursements \$	Unliquidated \$	Total ^d \$	Per cent	Total \$	Per cent
Appropriation sections											
Part I. Sessions of the General Assembly, the councils, commissions and committees: special meetings and conferences											
1. Travel and other expenses of representatives and members of commissions, committees and other subsidiary bodies	1 449 900	(49 500)	-	1 400 400	48 067	949 575	402 758	1 352 333	0.65	1 333 230	0.69
2. Special meetings and conferences	2 846 400	(23 600)	6 455	2 829 455	-	2 674 065	155 390	2 829 455	1.36	3 278 232	1.09
TOTAL, PART I	4 296 500	(73 100)	6 455	4 229 855	48 067	3 623 640	558 148	4 181 788	2.01	4 611 522	2.38
Part II. Staff costs and related expenses											
3. Salaries and wages	95 676 160	(3 003 160)	(314 950)	92 358 050	-	91 909 883	448 167	92 358 050	44.32	86 364 581	44.49
4. Common staff costs	21 857 100	(586 100)	54 459	21 225 459	-	20 684 604	540 855	21 225 459	10.19	19 730 769	10.16
5. Travel of staff	2 656 100	166 100	(60 741)	2 761 459	47 202	2 467 375	246 882	2 714 257	1.30	2 672 610	1.38
6. Payments under annex I, paragraphs 2 and 5, of the Staff Regulations; hospitality	159 000	(10 000)	-	149 000	2 117	141 834	5 049	146 883	0.07	139 928	0.07
TOTAL, PART II	120 348 360	(3 533 160)	(321 232)	116 493 968	49 319	115 203 696	1 240 953	116 444 649	55.88	108 907 888	56.10
Part III. Construction, alteration, improvement and major maintenance of premises											
7. Construction, alteration, improvement and major maintenance of premises	9 614 000	(44 600)	-	9 569 400	20 723	9 500 812	47 865	9 548 677	4.58	8 972 325	4.62
TOTAL, PART III	9 614 000	(44 600)	-	9 569 400	20 723	9 500 812	47 865	9 548 677	4.58	8 972 325	4.62
Part IV. Equipment, supplies and services											
8. Permanent equipment	1 413 300	(100 300)	-	1 313 000	21 597	1 021 934	269 469	1 291 403	0.62	905 193	0.47
9. Maintenance, operation and rental of premises	6 897 900	451 300	-	7 349 200	59 312	6 329 010	760 878	7 289 888	3.50	6 676 401	3.44
10. General expenses	6 037 000	474 200	61 643	6 572 843	-	5 867 832	705 011	6 572 843	3.15	6 375 536	3.29
11. Printing	3 032 700	-	80 017	3 112 717	-	1 814 694	1 305 023	3 119 717	1.50	3 132 773	1.61
TOTAL, PART IV	17 387 900	825 200	141 660	18 354 760	80 909	15 033 470	3 240 381	18 273 851	8.77	17 089 901	8.81
Part V. Technical programmes											
12. Regional and subregional advisory services	1 825 000	(306 000)	-	1 519 000	24 230	1 341 936	152 834	1 494 770	0.72	-	-
13. Economic development, social development and public administration; human rights advisory services; narcotic drugs control	5 408 000	(822 000)	-	4 586 000	10 303	1 804 726	2 770 971	4 575 697	2.20	5 407 417	2.79
14. Industrial development	1 500 000	(107 500)	70 118	1 462 618	-	1 027 296	435 322	1 462 618	0.70	1 498 597	0.77
TOTAL, PART V	8 733 000	(1 235 500)	70 118	7 567 618	34 533	4 173 958	3 359 127	7 533 085	3.62	6 906 014	3.56
Part VI. United Nations Conference on Trade and Development											
15. United Nations Conference on Trade and Development	12 362 900	(183 200)	-	12 179 700	19 824	11 716 206	443 670	12 159 876	5.83	10 322 755	5.32
TOTAL, PART VI	12 362 900	(183 200)	-	12 179 700	19 824	11 716 206	443 670	12 159 876	5.83	10 322 755	5.32
Part VII. United Nations Industrial Development Organization											
16. United Nations Industrial Development Organization	14 332 100	(232 200)	3 229	14 103 129	-	13 503 618	599 511	14 103 129	6.77	12 310 620	6.34
TOTAL, PART VII	14 332 100	(232 200)	3 229	14 103 129	-	13 503 618	599 511	14 103 129	6.77	12 310 620	6.34
Part VIII. Special missions											
17. Special missions	8 370 700	(66 300)	20 647	8 325 047	-	7 778 899	546 148	8 325 047	3.99	8 143 134	4.19
TOTAL, PART VIII	8 370 700	(66 300)	20 647	8 325 047	-	7 778 899	546 148	8 325 047	3.99	8 143 134	4.19
Part IX. Office of the United Nations High Commissioner for Refugees											
18. Office of the United Nations High Commissioner for Refugees	5 398 500	-	-	5 398 500	752	5 272 167	125 581	5 397 748	2.59	4 779 615	2.46
TOTAL, PART IX	5 398 500	-	-	5 398 500	752	5 272 167	125 581	5 397 748	2.59	4 779 615	2.46
Part X. International Court of Justice											
19. International Court of Justice	1 706 150	(6 250)	-	1 699 900	919	1 698 981	-	1 698 981	0.82	1 495 998	0.77
TOTAL, PART X	1 706 150	(6 250)	-	1 699 900	919	1 698 981	-	1 698 981	0.82	1 495 998	0.77
Part XI. Special expenses											
20. Special expenses	10 574 300	74 900	79 123	10 728 323	-	10 324 253	404 070	10 728 323	5.14	10 584 751	5.45
TOTAL, PART XI	10 574 300	74 900	79 123	10 728 323	-	10 324 253	404 070	10 728 323	5.14	10 584 751	5.45
GRAND TOTAL	213 124 410	(4 474 210)	-	208 650 200	255 046	197 829 700	10 565 454	208 395 154	100 %	194 124 523	100 %

^a Appropriated by the General Assembly under resolution 2599 A (XXVI) adopted on 22 December 1971.

^b Appropriated by the General Assembly under resolution 2947 A (XXVII) adopted on 6 December 1972.

^c Includes transfers between sections totalling \$375,691 made with concurrence of the Advisory Committee on Administrative and Budgetary Questions.

^d Includes \$309,000 in part XI for special expenses in respect of the integrated educational and training programme under resolution 2349 (XXII), the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law under resolution 2204 (XXI), United Nations assistance in cases of natural disaster under resolution 2034 (XX), and assistance in pre-disaster planning under resolution 2435 (XXIII), and the full amount of \$7,533,085 in part V for technical programmes, totalling \$7,842,085 reported in statement VI under earmarkings from United Nations appropriations.

CERTIFIED CORRECT

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

New York, 31 March 1973

General Fund - Income, obligations incurred and surplus account
for the year ended 31 December 1972

	<u>Original</u> <u>estimate</u> \$	<u>Approved</u> <u>revised</u> <u>estimate</u> \$	<u>1972</u> <u>actual</u> \$	<u>Percentage</u> %	<u>1971</u> <u>actual</u> \$	<u>Percentage</u> %
Income other than staff assessment (schedule 3)						
Funds provided from extra-budgetary account	2 499 400	2 491 500	2 471 522	1.16	2 514 446	1.30
General income	4 910 000	4 761 500	4 932 175	2.33	4 584 909	2.37
Sale of United Nations postage stamps (schedule 4)	2 635 000	2 874 000	2 136 028	1.00	1 935 730	0.99
Sale of publications (schedule 4)	85 200	20 000	173 546	0.08	177 888	0.09
Guided tours (schedule 4)	(120 000)	(270 000)	(310 971)	(0.15)	(167 192)	(0.08)
Souvenir, gift shops and catering services (schedule 4)	398 400	278 400	156 941	0.11	425 934	0.22
Income derived from royalties - commemorative medals	200 000	320 000	516 480	0.21	40 000	0.02
Total	<u>10 608 000</u>	<u>10 475 400</u>	<u>10 075 721</u>	<u>4.74</u>	<u>9 511 715</u>	<u>4.91</u>
Members' contributions:						
As originally assessed for 1972 (schedule 5)			202 516 410	95.26	182 035 300	93.82
Assessable in connexion with revised appropriations			-	-	-	-
Amount of additional requirement to cover the decrease in estimated income other than staff assessment in 1971			-	-	2 478 500	1.27
Total			<u>212 592 131</u>	<u>100.00</u>	<u>194 025 515</u>	<u>100.00</u>
<u>Deduct:</u>						
Obligations incurred for 1972 (statement I)			208 395 154	98.00	194 124 523	100.05
Excess of income over obligations incurred			4 196 977	2.00	(99 008)	(.05)
<u>Deduct:</u>						
Amount of decrease in the appropriations approved for 1972 compared with the revised appropriations for that year transferred to and held in a separate suspense account as approved by paragraph 1 of resolution 2947 A (XXVII)		4 474 210				
<u>Less:</u>						
Amount of decrease (\$132,600) in the estimates of miscellaneous income and the decrease (\$403,650) in the estimates of income from staff assessment approved for 1972 compared with the revised estimates of income from these sources transferred to and held in separate suspense account as approved by paragraph 4 of General Assembly resolution 2947 B (XXVII)		<u>536 250</u>	<u>3 937 960</u>		-	
Excess of income over obligations incurred and adjustments carried to surplus account			<u>259 017</u>		<u>(99 008)</u>	

<u>Surplus account</u>		<u>1972 actual</u>	<u>1971 actual</u>
		\$	\$
Balance as at 1 January 1972		3 112 231	5 727 467
<u>Add:</u>			
Contributions by new Member States (resolution 2762 (XXVI), paragraph (a)):			
For 1970:			
Fiji	\$ 6 251		
For 1971:			
Bhutan	6 970		
Fiji	<u>62 730</u>	<u>75 951</u>	<u>-</u>
		3 188 182	5 727 467
<u>Less:</u>			
Amount applied as credits toward the financing of contributions for 1972 (resolution 2899 C (XXVI), paragraph 1 (b))		<u>1 874 033</u>	<u>3 853 434</u>
		1 314 149	1 874 033
<u>Less:</u>			
Amounts applied as credits toward financing of 1972 appropriations under General Assembly resolution 2899 C (XXVI), paragraph 1 (c)		<u>75 951</u>	<u>-</u>
		1 238 198	1 874 033
<u>Add:</u>			
Adjustment of estimated income other than staff assessment for 1971, under General Assembly resolution 2899 C (XXVI), paragraph 1		158 500	-
<u>Add:</u>			
Savings effected in liquidating prior year's obligations		1 446 885	1 337 206
Excess of income over obligations incurred and adjustments for the year ended 31 December 1972		<u>259 017</u>	<u>(99 008)</u>
		<u>3 102 600</u>	<u>3 112 231</u>

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Acting Head
Office of Financial Services

New York, 31 March 1973

Assets and liabilities as at 31 December 1972

A S S E T S

General Fund

Current assets:

Cash at banks, on hand and in transit
Assessed contributions unpaid (schedule 5)
Accounts receivable, advances, deposits, etc.
Due from accounts for the construction-in-progress (schedule 11)
Due from trust funds (statement VII)
Special account for assessed contributions unpaid, pursuant to General Assembly resolution 3049 C (XXVII)

\$
\$
6 030 213
48 074 197
11 292 963
1 719 728
4 419 595

16 613 395
88 150 091

Capital assets:

United Nations building, New York
Original cost
Less:
Cost of Library building demolished in 1960
Dag Hammarskjöld Library building (gift of the Ford Foundation), New York
Land for permanent Headquarters site, New York
Secretariat building and Assembly Hall, Library building and villas, Geneva
Modernization of Palais des Nations, Geneva
Land and structures, Addis Ababa, Mogadiscio and Pusan
United Nations Building, Santiago

67 093 290
1 650 285
65 443 005
6 703 567
9 600 000

12 270 853
2 080 960
14 351 813
294 993
4 355 849
100 749 227
188 899 318

United Nations Special Account

Investments (schedule 9)
Accrued interest on investments
Member States pledges unpaid
Advances to General Fund to finance budgetary expenditures
Advances to the Special Account of the United Nations Emergency Force
Advances to the Ad Hoc Account for the United Nations Operation in the Congo

21 504 857
175 677
370 000
737 542
3 424 441
184 421

Current liabilities:

Unliquidated obligations (statement I)
Tax Equalization Fund (schedule 6)
Accounts payable and sundry credits
Due to United Nations Special Account
Due to Working Capital Fund
Due to accounts for the construction-in-progress (schedule 11)
Due to trust funds (statement VII)
Unappropriated budget surplus held in suspense, pursuant to General Assembly resolution 2947 B (XXVII)
Surplus available for credit to Member States (statement II)

Proprietary capital

Investment in capital assets financed by:

Long-term liability:

Balance of loan of \$65,000,000 from the Government of the United States of America for the construction of Headquarters buildings under Agreement dated 11 August 1948
Donated funds
Regular budget appropriations

L I A B I L I T I E S

\$
\$
10 565 454
7 838 787
11 978 918
737 542
39 526 958
6 683 341
3 778 532

3 937 960
3 102 599
88 150 091

17 500 000
18 378 457
64 870 770

100 749 227
188 899 318

Received

3 871 769
987 766
50 000
507 865
3 900 000
50 000
80 000
1 499 755
10 000
2 500 000
250 000
8 000
4 990
9 000
20 000
678 136
2 000 000
5 000
19 000
9 527 943
100 000
100 000
14 000
26 193 224

Deduct:

Amount appropriated for the operation of the United Nations Emergency Force, pursuant to General Assembly resolution 2115 II (XX)

Add:

Public contributions
Other income
Income earned on investments:
Through 31 December 1971
During 1972
Deferred income

50 954
28 257

2 949 413
716 090
3 665 503
3 744 714
370 000
26 396 938

26 396 938

A S S E T S

Working Capital Fund

L I A B I L I T I E S

STATEMENT III (concluded)

	\$	\$		\$	\$
Advances to General Fund to finance budgetary expenditures		39 526 958	Principal of Fund (schedule 8)		40 032 000
Advances to finance miscellaneous self-liquidating purchases and activities (schedule 7)		<u>505 042</u>			
		<u>40 032 000</u>			<u>40 032 000</u>
<u>Special account for the proceeds from the sale of United Nations bonds</u>					
Unassessed authorizations for the period 1 July 1962 to 30 June 1963:			Total bonds sold		169 905 678
Ad Hoc Account for the United Nations Operation in the Congo			Less:		
Authorized expenses	110 725 800		Amortized to 31 December 1972 (schedule 10)	55 114 224	
Less:			Net exchange gain (schedule 10)	<u>1 705 371</u>	56 819 595
Staff assessment income	<u>754 320</u>	109 971 480	United Nations bonds outstanding		113 086 083
Special Account of the United Nations Emergency Force			Add:		
Authorized expenses	19 206 880		Amortization account	55 114 224	
Less:			Net exchange gain	<u>1 705 371</u>	56 819 595
Staff assessment income	<u>132 288</u>	19 074 592	Total bonds sold		169 905 678
		129 046 072	Interest earned on investments:		
Advances to the Ad Hoc Account for the United Nations Operation in the Congo (Statement V)		35 933 532	Through 31 December 1965, \$3,188,418, and no interest thereafter		3 188 418
Advances to the Special Account of the United Nations Emergency Force (Statement IV)		<u>8 114 492</u>			
		<u>173 094 096</u>			<u>173 094 096</u>
<u>Construction in progress</u>					
Cash at banks (schedule 11)		1 661 645	Accounts payable and sundry credits		2 863 168
Accounts receivable and sundry debits		628 987	Unliquidated obligations		5 753 819
Due from United Nations General Fund		6 683 341	Due to United Nations General Fund		1 719 728
Obligations incurred (schedule 11)			Loan from Swiss Government		14 539 474
Liquidated by disbursements	30 911 518		Appropriations for the construction		19 737 300
Unliquidated	<u>5 753 819</u>	36 665 337	Gifts received from Governments		985 000
			Exchange gain		346
			Interest earned		<u>40 475</u>
		<u>45 639 310</u>			<u>45 639 310</u>

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Office of Financial Services

New York, 31 March 1973

B. SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE
Status of funds as at 31 December 1972

	\$	\$	\$
Balance as at 1 January 1972			5 807 726
Add:			
Miscellaneous income		8 431	
Savings in liquidating 1967 obligations		<u>95 523</u>	<u>103 954</u>
			5 911 680
Less:			
Adjustment arising from readjustment of claims due to Governments			<u>1 440 842</u>
Balance as at 31 December 1972			<u>4 470 838</u>
Represented by:			
Assessed contributions unpaid (schedule 12)			44 242 137
Special account for unpaid assessed contributions pursuant to resolution 3049 C (XXVII)			5 274 570
Excess of authorized expenditures over assessments and applied voluntary contributions			
For second half 1963		105 048	
For 1964		<u>771 303</u>	<u>876 351^{a/}</u>
Accounts receivable, advances and other assets			<u>54 073</u>
			50 447 131
Less:			
Accounts payable to Governments			22 943 194
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)			465 138
Special account for voluntary contributions received in order to finance unassessed appropriations -- balance reverted to the credit of contributing Member States			
For the second half 1963		108 587	
For 1964		<u>505 441</u>	<u>614 028</u>
Due to the Special account for the proceeds from the sale of United Nations bonds		8 114 492	
Due to the United Nations Special Account		<u>3 424 441</u>	<u>11 538 933</u>
Assessed on economically developed countries in order to meet reserve requirements			
For 1965 pursuant to resolution 2115 (XX), section II		3 550 000	
For 1966 pursuant to resolution 2115 (XX), section III		3 550 000	
For 1967 pursuant to resolution 2194 B (XXI)		<u>3 315 000</u>	<u>10 415 000</u>
Balance as at 31 December 1972			<u>45 976 293</u>
			<u>4 470 838</u>

STATEMENT IV (concluded)

\$ \$ \$

The amount of \$4,470,838 is accounted for as follows:

Surplus account:

Unencumbered balances of appropriations

1967 appropriations	3	674	111
1966 appropriations		765	207
1965 appropriations		257	180
1964 appropriations		408	505
1963 appropriations		1	074
		5	106 077

Add: savings in 1972

95 523 5 201 600

Accumulated miscellaneous income

Balance at 1 January 1972

1 091 289

Add:

Miscellaneous income for 1972

8 431 1 099 720

Less:

Transferred to finance liquidation of the operation, pursuant to Assembly resolution 2304 B (XXII)

389 640 710 080
5 911 680

Deduct

Adjustment arising from revaluation of claims due to Governments

1 440 842
4 470 838

a./ Claims totalling \$2,686,635, which were lodged by the United Nations against certain Governments for losses of supplies and equipment sustained by the United Nations Emergency Force as a result of the June 1967 hostilities, have not been reflected in this statement as they are subject to adjustments for reasonable depreciation in the value of certain items.

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

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Office of Financial Services

New York, 31 March 1973

C. AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGOStatus of funds as at 31 December 1972

	\$	\$	\$
Balance as at 1 January 1972			35 240 243
Less:			
Adjustment arising from readjustment of claims due to Governments			<u>1 767 270</u>
Balance as at 31 December 1972			<u>33 472 973</u>
Represented by:			
Assessed contributions unpaid (schedule 13)			75 404 823
Special account for unpaid assessed contributions, pursuant to resolution 3049 C (XXVII)			6 687 206
Excess of authorized expenditure over assessments and applied voluntary contributions:			
For 1961			268 455
For second half 1963			1 118 712
For first half 1964			<u>585 899</u>
			<u>84 065 095</u>
Less:			
Reserve for 1970 unliquidated obligations	1 388		
Reserve for 1971 unliquidated obligations	<u>119 760</u>		121 148
Accounts payable to Governments			11 937 544
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States share)			855 163
Special Account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States			
For the second half 1963			1 017 844
For the first half 1964			542 470
Due to Special Account for proceeds from the sale of United Nations bonds			35 933 532
Due to United Nations Special Account			<u>184 421</u>
			<u>50 592 122</u>
Balance as at 31 December 1972			<u>33 472 973</u>

The amount of \$33,472,973 is accounted for as follows:

Surplus account:

Unencumbered balances of appropriations			
1964 appropriations	1 903 450		
1963 appropriations	5 520 828		
1962 appropriations	14 662 346		
1961 appropriations	5 639 267		
1960 appropriations	<u>4 507 785</u>	32 233 676	

STATEMENT V (concluded)

	\$	\$	\$
Unencumbered balances of allotments			
1969 allotments	1 474		
1968 allotments	215		
1967 allotments	11 088		
1966 allotments	5 801		
1965 allotments	<u>14 936</u>	<u>33 514</u>	32 267 190
Accumulated miscellaneous income			
Balance as at 1 January 1972		7 386 603	
<u>Less:</u>			
Transferred to finance liquidation of the operation, pursuant to paragraph 3 of resolution 1885 (XVIII)		<u>4 413 550</u>	<u>2 973 053</u> 35 240 243
<u>Deduct:</u>			
Adjustment arising from revaluation of claims due to Governments			<u>1 767 270</u> <u>33 472 973</u>

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

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Office of Financial Services

New York, 31 March 1973

D. UNITED NATIONS, UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION
AND UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT - TECHNICAL
ASSISTANCE OPERATIONS FINANCED BY UNITED NATIONS REGULAR PROGRAMME,
UNITED NATIONS DEVELOPMENT PROGRAMME AND EXTRA-BUDGETARY TRUST FUNDS

Status of funds as at 31 December 1972

	United Nations				United Nations Industrial Development Organization				UNCTAD		Total	
	Regular Programme	Trust Funds	UNDP Account	Government		Regular Programme	Trust Funds	UNDP Account	Government			
				Cash Counterpart	Total				Cash Counterpart	Total		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance as at 31 December 1971	-	994 345 ^{a/}	48 336 218	78 209	49 408 772	-	59 870	16 393 211	247 903	16 700 984	1 352 451	67 462 207
Add: Restoration to resources of unliquidated commitments at 31 December 1971	-	-	22 627 787	-	22 627 787	-	-	7 440 116	-	7 440 116	634 341	30 702 244
Adjustment for UNCTAD completed projects treated as United Nations projects	-	-	27 709	-	27 709	-	-	-	-	-	(27 709)	-
Undrawn allocations for trust funds at 31 December 1971 ^{c/}	-	5 525 097	-	-	5 525 097	-	-	-	-	-	-	5 525 097
	-	6 519 442	70 991 714	78 209	77 589 365	-	59 870	23 833 327	247 903	24 141 100	1 959 083	103 689 548
	-	-	164 749	-	164 749	-	-	61 511	-	61 511	-	226 260
Deduct: Surrender of prior year's miscellaneous income	-	6 519 442	70 826 965	78 209	77 424 616	-	59 870	23 771 816	247 903	24 079 589	1 959 083	103 463 288
Adjusted balance as at 1 January 1972	-	-	72 792 160	-	90 886 550	1 462 618	827 945	32 840 819	-	35 131 382	9 018 885	135 036 817
Add: Funds allocated during 1972	6 379 467	11 714 923	143 619 125	78 209	168 311 166	1 462 618	887 815	56 612 635	247 903	59 210 971	10 977 968	238 500 105
Commitments incurred in 1972 (Schedules 14, 17; 15 and 16)	6 379 467	11 300 015	53 152 194 ^{b/}	32 163	70 863 839	1 462 618	791 877	19 226 928 ^{b/}	201 553	21 682 976	3 261 609 ^{b/}	95 811 424
Unspent balance of allocations	-	6 934 350	90 466 931	46 046	97 447 327	-	95 938	37 385 707	46 350	37 527 995	7 713 359	142 688 681
Add: Miscellaneous income and exchange adjustments (net)	-	-	460 905	-	460 905	-	-	79 183	-	79 183	-	540 088
Balance as at 31 December 1972	-	6 934 350	90 927 836	46 046	97 908 232	-	95 938	37 464 890	46 350	37 607 178	7 713 359	143 228 769
Represented by:												
Cash at banks, on hand and in transit	-	-	4 667 002	-	4 667 002	-	-	2 295 904	-	2 295 904	-	6 962 906
Undrawn allocations	-	8 722 912	82 668 388	-	91 391 300	-	265 993	44 920 193	-	45 186 186	7 847 946	144 425 432
Accounts receivable and sundry debit balances	-	-	1 507 400	-	1 507 400	-	-	1 319 657	-	1 319 657	-	2 827 057
Inter-agency indebtedness	-	-	9 388 759	-	9 388 759	-	-	(9 254 172)	-	(9 254 172)	(134 587)	-
Inter-fund balances receivable	370 377	3 156 229	-	46 046	3 572 652	316 316	-	-	46 350	362 666	-	3 935 318
	370 377	11 879 141	98 231 549	46 046	110 527 113	316 316	265 993	39 281 582	46 350	39 910 241	7 713 359	158 150 713
Deduct: Unliquidated obligations	370 377	4 944 791	-	-	5 315 168	316 316	153 862	1 800	-	471 978	-	5 787 146
Accounts payable and sundry credit balances	-	-	3 731 061	-	3 731 061	-	-	1 468 419	-	1 468 419	-	5 199 480
Inter-fund balances payable	-	-	3 572 652	-	3 572 652	-	16 193	346 473	-	362 666	-	3 935 318
	370 377	4 944 791	7 303 713	-	12 618 881	316 316	170 055	1 816 692	-	2 303 063	-	14 921 944
	-	6 934 350	90 927 836	46 046	97 908 232	-	95 938	37 464 890	46 350	37 607 178	7 713 359	143 228 769

(Schedule 16)

(Schedule 17)

a/ Including \$143,919 administered by Geneva Office, transferred from General Fund accounts payable.

b/ In accordance with UNDP reporting requirements, expenditures (exclusive of unliquidated obligations) are shown.

c/ Previously recorded on a pro-memoranda basis.

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Acting Head
Office of Financial Services

New York, 31 March 1973

E. TRUST FUNDS AND OTHER SPECIAL ACCOUNTS

Combined statement of assets and liabilities, income, obligations incurred and available balances as at 31 December 1972

I. Statement of assets, liabilities and unencumbered fund balance

Assets:	Peace-keeping	Relief operations	Industrial development	Economic and social activities			Overhead	Others	Total
	\$	\$	\$	Global	Regional	Country	\$	\$	\$
Cash at banks and on hand	212 611	8 154 718	2 786 886	1 364 479	-	593 578	-	223 555	13 335 827
Interest-bearing bank deposit	-	228 332	3 940 893	4 589 506	171 311	3 371 778	1 211 650	538 836	14 052 306
Letters of credit	-	-	-	17 641 698	-	6 498 423	-	-	24 140 121
Investments	4 743 943	19 948 519	-	17 546 673	-	861 007	-	2 866 423	45 966 565
Pledged contributions receivable from Governments	10 322 575	75 000	2 414 355	26 608 083	300 000	8 351	-	4 130	40 362 494
Accounts receivable	586 663	870 847	146 718	3 600	-	85 071	-	737 975	2 430 874
Accrued interest on investments	17 959	198 927	2 552	430 747	2 487	16 928	8 230	64 693	742 523
Remittances to executing agencies	-	1 512 302	-	21 785 143	-	5 113 868	-	25 230	28 436 543
Deferred charges and other assets	-	-	373 474	3 026	-	1 227 832	-	467 108	2 071 440
Due from United Nations General Fund (statement III)	31 459	-	653 998	90 720	-	7 955	2 527 936	466 464	3 778 532
Total	15 915 210	30 988 645	10 318 876	90 063 675	473 798	18 414 791	3 747 816	5 394 414	175 317 225

Liabilities and reserves:

Accounts payable	2 314 008	1 479 873	343 664	518 609	-	334 562	-	856 123	5 846 839
Unliquidated obligations	11 796 840	22 398 413	628 605	347 957	-	5 331	82 419	541 587	35 801 152
Provision for repatriation grant, compensation claims, etc.	-	-	1 086	92 053	-	-	-	64 694	157 833
Deferred contributions and income	-	254 085	2 241 518	4 141 907	-	253 037	-	15 709	6 906 256
Reserve for allocations	-	1 512 302	-	42 119 559	-	11 805 632	-	43 007	55 480 500
Due to United Nations General Fund (statement III)	-	130 006	530 898	3 026 626	-	701 277	-	30 788	4 419 595
Total	14 110 848	25 774 679	3 745 771	50 246 711	-	13 099 839	82 419	1 551 908	108 612 175

Balance of unencumbered funds:

Balance available 31 December 1971	1 055 546	12 469 573	5 928 216	36 439 331	491 068	6 838 965	7 289 396	5 840 982	75 832 381
Add: Adjustments	-	(74 735)	761 615	274 308	-	(358 126)	(5 062 749)	3 491 767	520 696
Balance available 1 January 1972	748 816	(5 668 570)	(116 726)	25 509 544	(17 270)	433 609	1 438 750	(5 476 999)	76 353 077
Add: Adjustment	-	1 512 302	-	22 406 219	-	1 599 496	-	13 244	(967 920)
Deduct: Excess of income over expenditure (see below)	1 804 362	5 213 966	6 573 105	39 816 964	473 798	5 314 952	3 665 397	3 842 506	16 851 154
Balance available 31 December 1972	15 915 210	30 988 645	10 318 876	90 063 675	473 798	18 414 791	3 747 816	5 394 414	25 531 261
Total liabilities, reserve and unencumbered funds	-	-	-	-	-	-	-	-	66 705 050
	-	-	-	-	-	-	-	-	175 317 225

II. Statement of income and expenditure

Income:	17 791 736	51 248 037	2 191 348	34 997 599	-	1 210 154	-	98 203	107 537 077
Contributions from Governments	10	143 175	11 000	162 111	-	5 270	-	2 012 046	2 333 612
Public donations	-	-	-	-	-	155 710	-	-	155 710
Subventions	270 871	1 403 760	176 847	1 143 928	8 940	157 846	13 042	374 308	3 549 542
Interest income	109 420	854 419	83 932	233 341	-	233 814	8 159 753	2 965 747	12 640 426
Miscellaneous, savings in liquidating obligations and adjustments	18 172 037	53 649 391	2 463 127	36 536 979	8 940	1 762 794	8 172 793	5 450 304	126 216 367
Less: Expenditure	1 208 394	1 224 873	59 619	3 613 068	-	332 399	6 707 869	16 949	13 183 171
Personal services	16 214 827	1 354 961	1 238	85 599	-	5 000	8 695	242 577	17 912 897
Equipment and supplies	-	-	63 279	7 328 768	-	-	-	-	63 279
Administrative overhead	-	56 738 127	2 455 717	11 027 435	26 210	971 786	17 481	10 667 777	78 205 866
Other	17 423 221	59 317 961	2 579 853	25 509 544	26 210	1 329 185	6 734 045	10 927 303	109 365 213
Excess of income over expenditure	748 816	(5 668 570)	(116 726)	25 509 544	(17 270)	433 609	1 438 750	(5 476 999)	16 851 154
	(Schedules 18-19)	(Schedules 20-23)	(Schedules 24-25)	(Schedules 26-27)	(Schedule 28)	(Schedules 29-30)	(Schedules 31-33)	(Schedules 34-35)	

a/ The trust funds, Special Representative of the Secretary-General in the Khmer Republic and Thailand and Special Representative of the Secretary-General for the implementation of the act of self-determination of West Irian, have been transferred to the Accounts Receivable Unit, General Fund.

Additions

Seminar on International Law	6 002
Staff Mutual Insurance Society Against Sickness and Accident	291 663
International School Fund	94 957
USSR Institute for International Relations	193 759
Cafeteria redevenance	20 431
Oceana Publications Library Project	1 630
	520 696

(87 746)

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Acting Head

Office of Financial Services

New York, 31 March 1973

SCHEDULES TO THE ACCOUNTS

A. UNITED NATIONS GENERAL FUND, WORKING CAPITAL FUND AND SPECIAL ACCOUNTS
SCHEDULE 1

Summary by chapter totals of section 15 - United Nations Conference on Trade and Development, section 16 - United Nations Industrial Development Organization, section 18 - Office of the United Nations High Commissioner for Refugees and section 19 - International Court of Justice for the year ended 31 December 1972

	1972					1971				
	Appropriations					Obligations incurred				
	Original appropriation	Supplementary appropriations	Subsequent chapter and section transfers	Revised appropriation	Unencumbered balance of appropriations	Liquidated by disbursements	Unliquidated	Total	Per cent	Total
Section 15. United Nations Conference on Trade and Development										
Chapter I. Third Session of the Conference	1 116 000	-	29 274	1 145 274	-	980 242	165 032	1 145 274	9.42	152 709
Chapter II. Sessions of expert and advisory bodies	73 000	(43 000)	(4 130)	25 870	-	22 345	3 525	25 870	0.21	79 003
Chapter III. Salaries and wages - UNCTAD secretariat	5 061 470	(224 970)	(28 463)	4 808 037	-	4 711 017	96 990	4 808 037	39.54	4 434 276
Chapter IV. Common staff costs	1 193 230	(65 430)	(12 073)	1 115 727	-	1 080 019	35 108	1 115 727	9.18	1 021 692
Chapter V. Travel of staff	200 000	25 000	6 165	231 165	-	192 027	39 138	231 165	1.90	228 623
Chapter VI. Hospitality	10 000	(500)	(1 364)	8 136	-	6 536	1 600	8 136	0.07	8 982
Chapter VII. Permanent equipment	16 000	(800)	(9)	15 191	-	13 417	1 774	15 191	0.12	17 085
Chapter VIII. General expenses	358 500	(17 900)	(5 834)	334 766	-	297 236	37 530	334 766	2.75	363 251
Chapter IX. Printing	131 400	(20 400)	(27 363)	83 637	8 700	28 768	46 169	74 937	0.62	106 373
Chapter X. Salaries and wages - Services provided by other United Nations offices	2 806 300	81 700	43 787	2 931 787	-	2 931 787	-	2 931 787	24.11	2 744 790
Chapter XI. Common staff costs for above	416 900	83 100	-	500 000	11 124	472 072	16 804	488 876	4.02	4 256 565
Chapter XII. International Trade Centre	980 100	-	10	980 110	-	980 110	-	980 110	8.06	723 400
TOTAL, Section 15	12 352 900	(183 200)	-	12 169 700	19 824	11 716 206	443 670	12 159 876	100 %	10 322 752
Section 16. United Nations Industrial Development Organization										
Chapter I. Sixth session of the Industrial Development Board and meetings of its subsidiary bodies	297 300	77 200	(29 623)	344 877	-	333 509	6 368	344 877	2.45	291 268
Chapter II. Meetings of expert and advisory bodies	171 500	4 200	(26 530)	149 170	-	143 527	5 643	149 170	1.06	114 273
Chapter III. Salaries and wages	9 440 300	(362 800)	103 909	9 181 409	-	9 065 352	116 057	9 181 409	65.10	7 950 762
Chapter IV. Common staff costs	2 405 800	(65 100)	(9 411)	2 331 289	-	2 268 952	62 337	2 331 289	16.53	1 954 538
Chapter V. Travel of staff	400 000	40 000	1 423	441 423	-	365 297	76 126	441 423	3.13	385 428
Chapter VI. Hospitality	12 000	(600)	(37)	11 363	-	10 176	1 187	11 363	0.08	12 489
Chapter VII. Permanent equipment	111 500	5 600	4 317	110 217	-	55 563	54 654	110 217	0.78	133 751
Chapter VIII. Maintenance, operation and rental of premises	265 500	23 000	(3 184)	285 316	-	223 452	61 864	285 316	2.02	251 833
Chapter IX. General expenses	668 000	77 000	10 613	755 613	-	612 551	143 062	755 613	5.36	681 732
Chapter X. Publications programme and contractual reproduction services	295 200	-	(2 740)	292 460	-	292 377	60 083	292 460	2.07	308 012
Chapter XI. Headquarters planning and administrative management	265 000	(15 500)	(45 508)	199 992	-	187 862	12 130	199 992	1.42	226 534
TOTAL, Section 16	14 332 100	(232 200)	3 229	14 103 129	-	13 503 618	593 511	14 103 129	100 %	12 310 620
Section 18. Office of the United Nations High Commissioner for Refugees										
Chapter I. Salaries and wages	3 687 000	-	(4 180)	3 682 820	-	3 680 481	2 339	3 682 820	68.23	3 335 468
Chapter II. Common staff costs	1 034 500	(3 000)	(18 110)	1 013 390	-	970 007	43 383	1 013 390	18.77	895 638
Chapter III. Travel on official business	196 000	-	2 370	198 370	-	163 449	34 921	198 370	3.68	182 459
Chapter IV. Public information activities	38 000	-	630	38 630	-	29 697	8 933	38 630	0.72	32 738
Chapter V. Hospitality	11 000	-	-	11 000	-	6 538	4 462	11 000	0.20	9 300
Chapter VI. Permanent equipment	38 000	2 000	5	40 005	-	38 839	1 166	40 005	0.74	43 290
Chapter VII. General expenses	268 000	8 000	18 805	294 805	-	267 747	27 058	294 805	5.46	262 875
Chapter VIII. Contractual printing	19 000	-	2 691	21 691	-	18 467	3 224	21 691	0.40	17 847
Chapter IX. Provisional posts	107 000	(17 000)	(2 211)	97 789	752	96 942	95	97 037	1.80	-
TOTAL, Section 18	5 398 500	-	-	5 398 500	752	5 272 167	125 581	5 397 748	100 %	4 779 615
Section 19. International Court of Justice										
Chapter I. Salaries and expenses of members of the Court	824 850	(28 400)	(3 750)	852 700	-	852 700	-	852 700	50.19	735 584
Chapter II. Salaries, wages and expenses of the Registry	676 000	10 100	(2 812)	683 288	-	683 288	-	683 288	40.22	635 109
Chapter III. Common services	128 000	15 150	9 016	152 166	-	152 166	-	152 166	8.95	106 528
Chapter IV. Permanent equipment	17 300	(3 100)	(2 454)	11 746	919	10 827	-	10 827	0.64	18 777
TOTAL, Section 19	1 706 150	(5 250)	-	1 699 900	919	1 698 981	-	1 698 981	100 %	1 495 998

SCHEDULE 2

Summary by section totals of obligations incurred in respect of the United Nations Office at Geneva,
the Economic Commission for Africa, the Economic Commission for Asia and the Far East, and the
Economic Commission for Latin America for the year ended 31 December 1972

	1972 obligations incurred			1971 obligations incurred			
	Unencumbered balance of allotments \$	Liquidated by disbursements \$	Unliquidated \$	Total \$	Per cent	Total \$	Per cent
United Nations Office at Geneva							
Section 1. Travel of members of commissions, committees and other subsidiary bodies	65 400	8 014	53 094	4 292	57 386	63 474	0.27
Section 2. Special meetings and conferences	2 158 750	(40 405)	2 197 574	1 581	2 199 155	2 413 079	10.10
Section 3. Salaries and wages	15 777 600	(18 189)	15 765 585	30 204	15 795 789	13 831 238	57.90
Section 4. Common staff costs	3 412 300	20 028	3 351 829	43 443	3 392 272	3 187 768	13.34
Section 5. Travel of staff	232 400	3 453	196 474	32 473	228 947	213 071	0.89
Section 6. Hospitality	4 100	437	3 563	100	3 663	3 061	0.01
Section 7. Construction, alteration, improvement and major maintenance of premises	1 746 000	8 000	1 738 000	-	1 738 000	2 136 950	8.95
Section 8. Permanent equipment	372 200	305	277 335	94 560	371 895	265 340	1.11
Section 9. Maintenance, operation and rental of premises	850 600	38 031	620 251	192 318	812 569	646 995	2.71
Section 10. General expenses	951 500	(5 674)	881 636	75 538	957 174	787 759	3.30
Section 11. Printing	343 300	16 867	194 909	131 524	326 433	339 538	1.42
TOTAL, United Nations Office at Geneva	25 914 150	30 867	25 280 250	603 033	25 883 283	23 888 273	100 %
Economic Commission for Africa							
Section 2. Special meetings and conferences	15 500	1 912	11 731	1 857	13 588	91 865	1.41
Section 3. Salaries and wages	3 928 100	30 851	3 855 190	42 059	3 897 249	3 663 141	56.34
Section 4. Common staff costs	1 211 800	25 376	1 137 865	48 559	1 186 424	1 129 210	17.37
Section 5. Travel of staff	323 200	18 138	264 913	40 149	305 062	232 197	3.57
Section 6. Hospitality	1 800	(115)	993	922	1 915	1 766	0.03
Section 7. Construction, alteration, improvement and major maintenance of premises	1 930 000	-	1 930 000	-	1 930 000	900 000	13.84
Section 8. Permanent equipment	46 100	11 525	17 163	17 412	34 575	42 450	0.65
Section 9. Maintenance, operation and rental of premises	79 000	5 623	67 106	6 271	73 377	77 964	1.20
Section 10. General expenses	311 000	(19 690)	316 350	14 340	330 690	313 204	4.82
Section 11. Printing	55 000	(1 677)	43 723	12 954	56 677	50 000	0.77
TOTAL, Economic Commission for Africa	7 901 500	71 943	7 645 034	184 523	7 829 557	6 501 797	100 %
Economic Commission for Asia and the Far East							
Section 2. Special meetings and conferences	108 200	25 833	79 090	3 277	82 367	31 473	0.52
Section 3. Salaries and wages	3 400 000	7 328	3 436 226	14 246	3 450 472	3 482 399	56.98
Section 4. Common staff costs	1 081 200	76 116	958 249	46 835	1 005 084	1 002 290	16.40
Section 5. Travel of staff	190 400	33 084	136 459	20 857	157 316	181 563	2.97
Section 6. Hospitality	1 800	-	1 793	7	1 800	1 600	0.03
Section 7. Construction, alteration, improvement and major maintenance of premises	2 400 000	-	2 400 000	-	2 400 000	1 100 000	18.00
Section 8. Permanent equipment	18 800	207	11 744	6 849	18 593	31 731	0.52
Section 9. Maintenance, operation and rental of premises	102 900	943	101 771	186	101 957	98 141	1.61
Section 10. General expenses	160 000	-	156 331	3 669	160 000	149 933	2.45
Section 11. Printing	29 200	8	28 193	299	29 192	31 960	0.52
TOTAL, Economic Commission for Asia and the Far East	7 550 300	143 519	7 309 856	96 925	7 406 781	6 111 090	100 %
Economic Commission for Latin America							
Section 3. Salaries and wages	3 843 300	(154 824)	3 956 988	41 136	3 998 124	3 885 798	68.64
Section 4. Common staff costs	1 087 000	(77 591)	1 060 809	103 782	1 164 591	1 149 526	20.31
Section 5. Travel of staff	166 540	6 231	140 376	19 933	160 309	176 432	3.12
Section 6. Hospitality	1 800	(213)	2 013	-	2 013	1 788	0.03
Section 7. Construction, alteration, improvement and major maintenance of premises	500 000	-	500 000	-	500 000	-	-
Section 8. Permanent equipment	86 400	357	47 981	38 062	86 043	44 944	0.79
Section 9. Maintenance, operation and rental of premises	125 000	17 968	92 632	14 400	107 032	118 140	2.09
Section 10. General expenses	251 900	(10 130)	209 690	52 340	262 030	253 994	4.49
Section 11. Printing	27 000	(19 920)	40 939	5 981	46 920	30 155	0.53
TOTAL, Economic Commission for Latin America	6 088 940	(238 122)	6 051 428	275 634	6 327 062	5 660 777	100 %

SCHEDULE 3

Summary of income accounts as at 31 December 1972

<u>Income Section</u>	<u>Original Approved Estimate</u> \$	<u>Approved Revised Estimate</u> \$	<u>Actual</u> \$
2 Extra-budgetary accounts			
Technical Assistance component	1 874 400	1 874 400	1 874 400
United Nations High Commissioner for Refugees	580 000	580 100	580 164
United Nations Joint Staff Pension Fund	45 000	37 000	16 958
	<u>2 499 400</u>	<u>2 491 500</u>	<u>2 471 522</u>
3 General income:			
Rental income	262 000	287 000	292 212
Reimbursement for staff and services	882 000	800 000	778 207
Bank interest	67 000	45 000	48 935
Sale of used equipment	60 000	60 000	52 298
Refund of prior year's expenditures	235 000	235 000	308 425
Contributions from non-members	2 392 000	2 442 500	2 442 541
Television and similar services	400 000	300 000	286 903
Reimbursement for part of the construction costs of the United Nations building in Santiago, Chile	120 000	120 000	117 347
Refund of the organization's contribution to the United Nations Joint Staff Pension Fund in respect of participant withdrawals	372 000	372 000	504 579
Miscellaneous	120 000	100 000	100 728
	<u>4 910 000</u>	<u>4 761 500</u>	<u>4 932 175</u>
4 Revenue-producing activities			
Sale of United Nations postage stamps	2 635 000	2 874 000	2 136 028
Sale of publications and the Bookshop	85 200	20 000	173 546
Services to visitors and lecture tours	(120 000)	(270 000)	(310 971)
Souvenir Gift Shops and catering services	398 400	278 400	156 941
Income derived from royalties - commemorative medals	200 000	320 000	516 480 ^{a/}
	<u>3 198 600</u>	<u>3 222 400</u>	<u>2 672 024</u>
GRAND TOTAL	<u>10 608 000</u>	<u>10 475 400</u>	<u>10 075 721</u>

^{a/} Includes income and expenses relative to sales to the Secretariat, Delegations and the general public.

United Nations revenue-producing activities

Income and expenses for the year ended 31 December 1972

	Sale of United Nations postage stamps \$	Guided tours			Sales of medals \$	Souvenir Shop \$	Other activities		Total \$
		Sale of publications \$	Headquarters \$	Geneva \$			Gift Centre \$	Catering services \$	
Gross revenue	4 384 785	1 621 344	681 952	84 660	564 595 ^{a/}	454 476	440 115	1 395 894	2 290 485
Expenses charged against revenue									
Personal services	1 642 235	638 513	956 537	107 314	39 886	178 175	186 542	1 293 552	1 658 269
Promotion	241 317	96 803	55	-	7 334	-	3 666	-	3 666
Other operating expenses	330 433	709 274	13 376	301	-	10 922	44 242	177 895	233 059
Furniture and equipment	7 135	208	-	-	895	-	-	41 401	41 401
Management fee	-	3 000	-	-	-	2 000	16 728	18 000	36 728
	2 221 120	1 447 798	969 968	107 615	48 115	191 097	251 178	1 530 848	1 973 123
Add:									
Net proceeds from sale of United Nations International School Picasso commemorative stamp authorized by General Assembly resolution 2612 (XXIV)	737 355								
	2 901 020								
Less:									
Agreed allocation:									
United Nations International School Development Fund	(442 413)								
Capital Development Fund of the International School of Geneva	(294 942)								
	2 163 665								
Less:									
Ex-gratia payment of obligations in operation of the United Nations Pavilion at EXPO - 1967	(27 637)								
Less:									
Salary and common staff costs for members of Commercial Management Service directly related to supervision and operation of the activities in this section									
Revenue credited (debited) to income	2 136 028	173 546	(288 016)	(22 958)	516 480	263 379	188 937	(134 954)	(160 421) ^{b/}
Revised estimated revenue (loss)	2 874 000	20 000	(254 500)	(15 500)	320 000	272 000	168 000	-	278 400

a/ Includes \$441,306 of royalties collected on medals.

b/ Estimated cost of supervisory services of Commercial Management Service is \$161,600.

SCHEDULE 5

United Nations

Assessed contributions unpaid as at 31 December 1972

Member States	Assessed for 1972 ^a / 1971	Credits from estimated staff assessment income for 1972 and adjustments to Working Capital Fund	Collections during 1972				1972 balances due \$	1971 balances due \$	1970 balances due \$	1969 balances due \$	Assessed contributions unpaid as at 31 December 1972 1971 \$	
			for 1972 \$	for prior years \$	for prior years \$	for prior years \$						
Afghanistan	81 216	10 428	52 980	-	17 808	-	-	-	-	-	17 808	-
Albania	81 216	10 428	-	61 559	70 788	8 823	-	-	-	-	79 611	70 382
Algeria	182 737	23 463	159 274	-	-	-	-	-	-	-	-	-
Argentina	1 725 849	221 598	1 504 251	-	-	-	-	-	-	-	-	-
Australia	2 984 703	383 234	2 601 469	-	-	-	-	-	-	-	-	-
Austria	1 116 726	143 387	973 339	-	-	-	-	-	-	-	-	-
Barbados	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-
Belgium	2 131 931	273 738	1 858 193	-	-	-	-	-	-	-	-	-
Bhutan	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-
Bolivia	81 216	10 428	-	47 671	70 788	62 730	56 256	16 332	-	-	206 106	182 989
Botswana	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-
Brazil	1 624 328	208 563	-	1 200 000	1 415 765	18 594	-	-	-	-	1 434 359	1 218 594
Bulgaria	365 474	46 927	-	368 147	318 547	254 026	-	-	-	-	572 573	622 173
Burma	101 521	13 035	88 486	-	-	-	-	-	-	-	-	-
Burundi	81 216	10 428	-	139 641	70 788	32 659	-	-	-	-	103 447	172 300
Byelorussian Soviet Socialist Republic	1 015 205	130 352	21 223	775 419	863 630	-	-	-	-	-	863 630	775 419
Cameroon	81 216	10 428	-	60 561	70 788	2 169	-	-	-	-	72 957	62 730
Canada	6 253 663	802 966	5 450 697	-	-	-	-	-	-	-	-	-
Central African Republic	81 216	10 428	-	-	70 788	62 730	48 817	-	-	-	182 335	111 547
Chad	81 216	10 428	-	41 240	70 788	62 730	18 307	-	-	-	151 825	122 277
Chile	406 082	52 141	-	301 648	353 941	-	-	-	-	-	353 941	301 648
China	8 121 640	1 042 812	6 597 667	1 568 663	481 161	-	-	-	-	-	481 161	-
Colombia	385 778	49 534	-	294 111	336 244	294 111	11 658	-	-	-	642 013	599 880
Congo	81 216	10 428	-	-	70 788	16 649	-	-	-	-	87 437	16 649
Costa Rica	81 216	10 428	-	49 791	70 788	1 634	-	-	-	-	72 422	51 425
Cuba	324 866	41 713	-	288 044	283 153	187 514	-	-	-	-	470 667	475 558
Cyprus	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-
Czechoslovakia	1 827 369	234 633	575 909	936 654	1 016 827	-	-	-	-	-	1 016 827	936 654
Dahomey	81 216	10 428	-	35 394	70 788	49 664	-	-	-	-	120 452	85 058
Democratic Yemen	81 216	10 428	-	108 986	70 788	-	-	-	-	-	70 788	108 986
Denmark	1 258 855	161 636	1 097 219	-	-	-	-	-	-	-	-	-
Dominican Republic	81 216	10 428	-	48 537	70 788	62 730	56 256	16 332	-	-	206 106	183 855
Ecuador	81 216	10 428	-	20 097	70 788	62 730	56 256	16 333	-	-	206 107	155 416
Egypt	365 474	46 927	318 547	-	-	-	-	-	-	-	-	-
El Salvador	81 216	10 428	-	56 256	70 788	62 730	-	-	-	-	133 518	118 986
Equatorial Guinea	81 216	10 428	-	-	70 788	62 730	-	-	-	-	133 518	62 730
Ethiopia	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-
Fiji	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-
Finland	913 685	117 317	-	-	-	-	-	-	-	-	-	-
France	12 182 460	1 564 219	6 165 734	4 567 507	4 452 507	-	-	-	-	-	4 452 507	4 567 507
Gabon	81 216	10 428	18 650	-	52 138	-	-	-	-	-	52 138	-
Gambia	81 216	10 428	-	54 709	70 788	13 633	-	-	-	-	84 421	68 342
Ghana	142 129	18 249	-	68 068	123 880	-	-	-	-	-	123 880	68 068
Greece	588 819	75 604	513 215	-	-	-	-	-	-	-	-	-
Guatemala	101 521	13 035	88 486	8 091	-	-	-	-	-	-	-	8 091
Guinea	81 216	10 428	-	12 105	70 788	62 730	56 256	16 332	-	-	206 106	147 423
Guyana	81 216	10 428	-	-	70 624	-	-	-	-	-	70 624	-

SCHEDULE 5 (continued)

Member States	Assessed for 1972 ^{a/} \$	Credits from staff assessment income for 1972 and adjustments of advances to Working Capital Fund \$	Collections during 1972			1972		1971		1970		1969		Assessed contributions unpaid as at 31 December	
			for 1972 \$	for prior years \$	for prior years \$	balances due \$	balances due \$	balances due \$	balances due \$	balances due \$	balances due \$	balances due \$	balances due \$	1972	1971
Haiti	81 216	10 428	-	47 635	70 788	70 788	62 730	56 256	16 312	206 086	182 933	-	-	206 086	182 933
Honduras	81 216	10 428	-	61 377	70 788	70 788	26 759	-	-	97 547	88 136	-	-	97 547	88 136
Hungary	974 597	125 138	-	876 256	849 459	849 459	308 396	-	-	1 157 855	1 184 652	-	-	1 157 855	1 184 652
Iceland	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-	-	-	-
India	3 147 136	404 090	2 555 501	187 545	187 545	187 545	-	-	-	187 545	187 545	-	-	187 545	187 545
Indonesia	568 515	72 997	495 518	415 107	415 107	-	-	-	-	-	415 107	-	-	-	415 107
Iran	446 691	57 355	389 336	-	-	-	-	-	-	-	-	-	-	-	-
Iraq	142 129	18 249	123 880	109 777	109 777	-	-	-	-	-	109 777	-	-	-	109 777
Ireland	304 562	39 106	265 456	-	-	-	-	-	-	-	-	-	-	-	-
Israel	406 082	52 141	238 096	170 791	170 791	115 845	-	-	-	115 845	170 791	-	-	115 845	170 791
Italy	7 187 652	922 889	6 027 528	1 150 476	1 150 476	237 235	-	-	-	237 235	1 150 476	-	-	237 235	1 150 476
Ivory Coast	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-	-	-	-
Jamaica	81 216	10 428	70 788	2 364	2 364	-	-	-	-	-	2 364	-	-	-	2 364
Japan	10 964 214	1 407 797	9 556 417	-	-	-	-	-	-	-	-	-	-	-	-
Jordan	81 216	10 428	-	-	-	70 788	-	-	-	70 788	-	-	-	70 788	-
Kenya	81 216	10 428	-	-	-	70 788	-	-	-	70 788	-	-	-	70 788	-
Khmer Republic	81 216	10 428	61 332	112 726	112 726	70 788	-	-	-	70 788	-	-	-	70 788	-
Kuwait	162 433	20 856	141 577	-	-	9 456	-	-	-	9 456	112 726	-	-	9 456	112 726
Laos	81 216	10 428	-	-	-	70 788	-	-	-	70 788	-	-	-	70 788	-
Lebanon	101 521	13 035	88 486	78 412	78 412	-	-	-	-	-	78 412	-	-	-	78 412
Lesotho	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-	-	-	-
Liberia	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-	-	-	-
Libyan Arab Republic	142 129	18 249	123 880	-	-	-	-	-	-	-	-	-	-	-	-
Luxembourg	101 521	13 035 ^{b/}	88 486	-	-	-	-	-	-	-	-	-	-	-	-
Madagascar	81 216	10 428	71 167	-	-	-	-	-	-	-	-	-	-	-	-
Malawi	81 216	10 428	65 943	4 180	4 180	4 845	-	-	-	4 845	4 180	-	-	4 845	4 180
Malaysia	203 041	26 070	176 971	-	-	-	-	-	-	-	-	-	-	-	-
Maldives	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-	-	-	-
Mali	81 216	10 428	-	-	-	70 788	62 730	11 170	-	144 688	73 900	-	-	144 688	73 900
Malta	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-	-	-	-
Mauritania	81 216	10 428	-	31 037	31 037	70 788	29 967	-	-	100 755	61 004	-	-	100 755	61 004
Mauritius	81 216	10 428	70 788	-	-	-	-	-	-	-	-	-	-	-	-
Mexico	1 786 761	229 419	1 557 342	160 476	160 476	-	-	-	-	-	160 476	-	-	-	160 476
Mongolia	81 216	10 428	31 331	35 885	35 885	39 457	-	-	-	39 457	35 885	-	-	39 457	35 885
Morocco	182 737	23 463	159 274	160	160	-	-	-	-	-	160	-	-	-	160
Nepal	81 216	10 428	70 788	62 730	62 730	-	-	-	-	-	62 730	-	-	-	62 730
Netherlands	2 395 884	307 630	2 088 254	-	-	-	-	-	-	-	-	-	-	-	-
New Zealand	649 732	83 425	566 307	-	-	70 788	62 730	51 810	-	185 328	180 396	-	-	185 328	180 396
Nicaragua	81 216	10 428	-	65 856	65 856	36 852	-	-	-	36 852	37 592	-	-	36 852	37 592
Niger	81 216	10 428	33 936	37 592	37 592	-	-	-	-	-	-	-	-	-	-
Nigeria	243 650	31 285	212 365	-	-	-	-	-	-	-	-	-	-	-	-
Norway	873 077	112 103	760 974	-	-	-	-	-	-	-	-	-	-	-	-
Pakistan	690 340	88 639	317 629	140 000	140 000	284 072	-	-	-	284 072	140 000	-	-	284 072	140 000
Panama	81 216	10 428	50 000	63 986	63 986	20 788	-	-	-	20 788	68 986	-	-	20 788	68 986
Paraguay	81 216	10 428	-	35 000	35 000	70 788	62 730	56 256	14 948	204 722	168 934	-	-	204 722	168 934
Peru	203 041	26 070	-	321 971	321 971	176 971	122 678	-	-	299 649	444 649	-	-	299 649	444 649
Philippines	629 428	80 818	548 610	-	-	-	-	-	-	-	-	-	-	-	-
Poland	2 862 879	367 592	1 066 466	1 303 511	1 303 511	1 428 821	-	-	-	1 428 821	1 303 511	-	-	1 428 821	1 303 511
Portugal	324 866	41 713	-	-	-	283 153	115 603	-	-	398 756	115 603	-	-	398 756	115 603
Romania	730 948	93 853	132 693	604 969	604 969	504 402	-	-	-	504 402	604 969	-	-	504 402	604 969
Rwanda	81 216	10 428	70 788	5 510	5 510	-	-	-	-	-	5 510	-	-	-	5 510

SCHEDULE 5 (continued)

Member States	Assessed for 1972/ \$	Credits from estimated staff assessment income for 1972 and adjustments of advances to Working Capital Fund \$	Collections during 1972		1972 balances due \$	1971 balances due \$	1970 balances due \$	1969 balances due \$	Assessed contributions unpaid as at 31 December	
			for 1972 \$	for prior years \$					1972 \$	1971 \$
Saudi Arabia	142 129	18 249	123 880	-	-	-	-	-	-	-
Senegal	81 216	10 428	-	-	70 788	39 643	-	-	110 431	35 643
Sierra Leone	81 216	10 428	-	67 958	70 788	29 621	-	-	100 409	97 579
Singapore	101 521	13 035	88 486	-	-	-	-	-	-	-
Samalia	81 216	10 428	70 650	138	-	-	-	-	138	138
South Africa	1 096 422	140 780	493 874	407 005	461 768	-	-	-	461 768	407 005
Spain	2 111 627	271 131	1 840 496	-	-	-	-	-	-	-
Sri Lanka	101 521	13 035	88 486	-	-	-	-	-	-	-
Sudan	81 216	10 428	70 788	-	-	-	-	-	-	-
Swaziland	81 216	10 428	-	-	70 788	-	-	-	70 788	-
Sweden	2 538 013	325 879	2 212 134	-	-	-	-	-	-	-
Syrian Arab Republic	81 216	10 428	-	-	70 788	62 730	56 256	-	189 774	118 986
Thailand	263 934	33 892	230 062	-	-	-	-	-	-	-
Togo	81 216	10 428	70 788	-	70 788	5 613	-	-	76 401	5 613
Trinidad and Tobago	81 216	10 428	70 788	-	-	-	-	-	-	-
Tunisia	81 216	10 428	70 788	-	-	-	-	-	-	-
Turkey	710 644	90 619 ^{b/}	620 025	101	-	-	-	-	-	-
Uganda	81 216	10 406 ^{b/}	923 753	56 000	70 810	7 124	-	-	77 934	101
Ukrainian Soviet Socialist Republic	3 796 867	487 515	367 508	2 055 684	2 385 599	-	-	-	2 385 599	63 124
Union of Soviet Socialist Republics	28 791 213	3 696 770	-	22 225 302	24 726 935	-	-	-	24 726 935	22 225 302
United Kingdom of Great Britain and Northern Ireland	11 979 419	1 538 148 ^{b/}	10 441 271	-	-	-	-	-	-	-
United Republic of Tanzania	81 216	9 732 ^{b/}	61 704	-	9 780	-	-	-	9 780	-
United States of America	63 998 521	-	63 998 521	200 000	-	-	-	-	-	200 000
Upper Volta	81 216	10 428	-	72 374	70 788	19 433	-	-	90 221	91 807
Uruguay	142 129	18 249	-	56 352	123 880	101 777	126 578	40 368	392 603	325 075
Venezuela	832 469	106 888	-	626 979	725 581	-	-	-	725 581	626 979
Yemen	81 216	10 428	-	70 785	70 788	37 695	-	-	108 483	108 480
Yugoslavia	771 556	99 067 ^{b/}	672 489	-	-	-	-	-	-	-
Zaire	81 216	10 124 ^{b/}	70 092	1 000	1 000	-	-	-	1 000	1 000
Zambia	81 216	10 428	70 788	-	-	-	-	-	-	-
Transferred to a special account	203 203 426	17 871 776	140 595 817	43 042 906	44 735 833	2 539 275	662 132	136 957	48 074 197	44 812 607
										16 607 518 ^{c/}
										61 420 125

a/ The amount assessed for 1972, \$203,203,426 is calculated as below:

Members' contributions:

As originally appropriated for 1972

Less: Estimated miscellaneous income for 1972

Total (statement II)

Add: Supplementary appropriations for 1971

Amount required to cover decrease in estimated income other than staff assessment for 1971

Less: Credits relating to the amount available in the Surplus Account for 1970

Contributions of new Members for the year 1970 and 1971

Assessed for 1972

\$	213 124 410
	10 608 000
	202 516 410
	2 478 500
	158 500
	205 153 410
	1 949 984
	203 203 426

b/ Amounts charged against the credits of the following Member States for 1972: Madagascar \$379, Turkey \$627, Uganda \$22, United Republic of Tanzania \$596, Zaire \$504.

Note: The contributions of new Members for the years in which they became Members were assessed at the same time as their contributions for the financial year 1973. Accordingly, these contributions, as shown below, will be recorded in the 1973 accounts as due and payable in 1973 under financial regulation 5.4.

For 1972:

Bahrain	\$70 788
Oman	70 788
Qatar	70 788
United Arab Emirates	70 788
	\$283 152

For 1971:

Bahrain	\$ 6 970
Oman	6 970
Qatar	6 970
United Arab Emirates	6 970
	27 880
	\$311 032

c/ Pursuant to General Assembly resolution 3049 C (XXVII) of 19 December 1972 an amount of \$16,613,395 of unpaid assessed contribution has been transferred to a special account (statement III). The year-end 1971 balance of \$16,607,518 was adjusted in 1972 for Working Capital Fund credits, assessed contributions and amortization and interest.

SCHEDULE 6

United Nations Status of the Tax Equalization Fund as at 31 December 1972

	United States of America \$	Other Member States \$	Total \$
Credit balance (net) as at 1 January 1972	5 765 708	873 695	6 639 403
Add:			
Reinstatement of tax advances outstanding at the end of the previous period	5 841 782	-	5 841 782
Credit balance (gross) as at 1 January 1972	<u>11 607 490</u>	<u>873 695</u>	<u>12 481 185</u>
Add:			
Staff assessment income			
United Nations regular budget for 1972			
Initial estimate	7 972 484	17 341 166	25 313 650
Excess of estimate over actual	134 256	292 025	426 281
Actual staff assessment income	<u>8 106 740</u>	<u>17 633 191</u>	<u>25 739 931</u>
Deduct:			
Set off against the 1972 assessment of the contributions of Member States to the regular budget, Members' credits for staff assessment estimated to be not required to meet the cost of tax refunds:			
Estimated staff assessment income for 1972	-	17 341 166	17 341 166
Less:			
Repayment of non-United States tax payments made to staff members	-	(2 028)	(2 028)
Increase in the revised estimate for 1971 (total increase \$637,000)	-	436 378	436 378
Excess of actual over the revised estimate for 1970 (total excess \$140,515)	-	96 260	96 260
Refunds made to staff members for national income taxes:			
United States of America			
For 1971 - Federal taxes	4 465 250	-	4 465 250
State taxes	1 073 879	-	1 073 879
City taxes	253 047	-	253 047
Social Security	226 809	-	226 809
For other prior years (net after rebates)	58 482	-	58 482
Other Member States	-	8 173	8 173
	<u>6 077 467</u>	<u>17 879 949</u>	<u>23 957 416</u>
Outstanding advances for estimated taxes	<u>6 424 913</u>	<u>-</u>	<u>6 424 913</u>
	<u>12 502 380</u>	<u>17 879 949</u>	<u>30 382 329</u>
Balance (net) as at 31 December 1972	<u>7 211 850</u>	<u>626 937</u>	<u>7 838 787</u>

SCHEDULE 6 (concluded)

The net balance of \$7,838,787 is accounted for as follows:

- (1) Provision for meeting charges for tax refunds in respect of the United States of America

	Staff assessment income				Deductions		Available balance
	Regular budget	UNEP	ONUC	Total	Refunds made for national income taxes	Out-standing tax advances	
	\$	\$	\$	\$	\$	\$	\$
1972	8 106 740	-	-	8 106 740	-	6 295 720	1 811 020
1971	7 191 091	-	-	7 191 091	6 018 985	90 312	1 081 794
1970	83 373	-	-	83 373	-	18 373	65 000
1969	430 595	-	-	430 595	-	12 304	418 291
1968	714 862	-	-	714 862	-	728	714 134
1967	772 134	44 567	-	816 751	-	7 476	809 275
1966/56							
(balance)	1 248 806	451 019	612 511	2 312 336	-	-	2 312 336
	<u>18 547 651</u>	<u>495 586</u>	<u>612 511</u>	<u>19 655 748</u>	<u>6 018 985</u>	<u>6 424 913</u>	<u>7 211 850</u>

- (2) Balances available and not required to meet charges for refund of other national income taxes

1972	292 025	-	-	292 025	8 173	-	283 852
1971	351 973	-	-	351 973	8 888	-	343 085
	<u>643 998</u>	<u>-</u>	<u>-</u>	<u>643 998</u>	<u>17 061^{a/}</u>	<u>-</u>	<u>626 937</u>
TOTAL, (1) and (2)	<u>19 191 649</u>	<u>495 586^{b/}</u>	<u>612 511</u>	<u>20 299 746</u>	<u>6 036 046</u>	<u>6 424 913</u>	<u>7 838 787</u>

^{a/} The amount of \$17,061 will be adjusted as a charge against the credit of the following Member States:

	Tax refunds against credits		Total
	For 1973	For 1974	
	\$	\$	\$
Madagascar	362	-	362
Spain	-	497	497
Tanzania	1 862	3 250	5 112
Turkey	763	1 301	2 064
Uganda	5 522	2 690	8 212
Zaire	379	435	814
	<u>8 888</u>	<u>8 173</u>	<u>17 061</u>

^{b/} These exclude the non-United States portion of staff assessment income of UNEF for 1961 through 1967 (\$465,138) and ONUC for 1961 through 1964 (\$855,163), which are reflected in the respective accounts of these operations.

SCHEDULE 7

Working Capital Fund

Advances to finance miscellaneous self-liquidating purchases and activities
for the year ended 31 December 1972

	<u>Allotments</u> <u>issued</u> \$	<u>Balance</u> <u>1 January</u> <u>1972</u> \$	<u>Advances</u> <u>during</u> <u>year</u> \$	<u>Repayments</u> <u>during</u> <u>year</u> \$	<u>Balance</u> <u>31 December</u> <u>1972</u> \$
<u>With prior concurrence</u> <u>of the Advisory Committee</u> <u>on Administrative and</u> <u>Budgetary Questions:</u>					
Insurance, Secretariat building	59 150	79 504	19 270	39 880	58 894
Paper purchases	150 000	135 159	81 303	41 934	174 548
Catering and related services (operating capital)	75 000	50 000	308 697	283 697	75 000
Gift Centre (operating capital)	<u>125 000</u>	<u>125 000</u>	<u>-</u>	<u>-</u>	<u>125 000</u>
	409 150	389 663	409 270	365 491	433 442
<u>Within the limit of the</u> <u>\$150,000 revolving fund</u> <u>for other self-liquidating</u> <u>purchases and activities</u>	<u>153 900</u>	<u>69 160</u>	<u>196 502</u>	<u>194 062</u>	<u>71 600</u>
	<u>563 050</u>	<u>458 823</u>	<u>605 772</u>	<u>559 553</u>	<u>505 042</u>

SCHEDULE 8
Working Capital Fund
Advances from Members as at 31 December 1972

<u>Member States</u>	<u>Total advances</u> \$	<u>Credit in connexion with transfer of surplus</u> \$	<u>Collections</u> \$	<u>Balance due</u> \$
Afghanistan	16 000	648	15 352	-
Albania	16 000	431	15 569	-
Algeria	36 000	-	36 000	-
Argentina	340 000	11 979	328 021	-
Australia	588 000	19 317	568 683	-
Austria	220 000	4 640	215 360	-
Barbados	16 000	-	16 000	-
Bel ium	420 000	14 029	405 971	-
Bhutan	16 000	-	16 000	-
Bolivia	16 000	431	15 569	-
Botswana	16 000	-	16 000	-
Brazil	320 000	11 007	308 993	-
Bulgaria	72 000	1 727	70 273	-
Burma	20 000	863	19 137	-
Burundi	16 000	-	16 000	-
Byelorussian Soviet Socialist Republic	200 000	5 073	194 927	-
Cameroon	16 000	-	16 000	-
Canada	1 232 000	33 561	1 198 439	-
Central African Republic	16 000	-	16 000	-
Chad	16 000	-	16 000	-
Chile	80 000	2 914	77 086	-
China	1 600 000	-	1 600 000	-
Colombia	76 000	3 346	72 654	-
Congo	16 000	-	16 000	-
Costa Rica	16 000	431	15 569	-
Cuba	64 000	2 698	61 302	-
Cyprus	16 000	-	16 000	-
Czechoslovakia	360 000	9 388	350 612	-
Dahomey	16 000	-	16 000	-
Democratic Yemen	16 000	-	16 000	-
Denmark	248 000	6 475	241 525	-
Dominican Republic	16 000	540	15 460	-
Ecuador	16 000	648	15 352	-
Egypt	72 000	2 878	69 122	-
El Salvador	16 000	540	15 460	-
Equatorial Guinea	16 000	-	16 000	-
Ethiopia	16 000	648	15 352	-
Fiji	16 000	-	16 000	-
Finland	180 000	3 885	176 115	-
France	2 400 000	69 066	2 330 934	-
Gabon	16 000	-	16 000	-
Gambia	16 000	-	16 000	-
Ghana	28 000	756	27 244	-
Greece	116 000	2 482	113 518	-
Guatemala	20 000	540	19 460	-
Guinea	16 000	-	16 000	-
Guyana	16 000	-	16 000	-
Haiti	16 000	431	15 569	-

SCHEDULE 8 (continued)

<u>Member States</u>	<u>Total advances</u> \$	<u>Credit in connexion with transfer of surplus</u> \$	<u>Collections</u> \$	<u>Balance due</u> \$
Honduras	16 000	431	15 569	-
Hungary	192 000	4 533	187 467	-
Iceland	16 000	431	15 569	-
India	620 000	26 547	593 453	-
Indonesia	112 000	5 073	106 927	-
Iran	88 000	2 267	85 733	-
Iraq	28 000	971	27 029	-
Ireland	60 000	1 727	58 273	-
Israel	80 000	1 511	78 489	-
Italy	1 416 000	24 281	1 391 719	-
Ivory Coast	16 000	-	16 000	-
Jamaica	16 000	-	16 000	-
Japan	2 160 000	23 634	2 136 366	-
Jordan	16 000	431	15 569	-
Kenya	16 000	-	16 000	-
Khmer Republic	16 000	431	15 569	-
Kuwait	32 000	-	32 000	-
Laos	16 000	431	15 569	-
Lebanon	20 000	540	19 460	-
Lesotho	16 000	-	16 000	-
Liberia	16 000	431	15 569	-
Libyan Arab Republic	28 000	431	27 569	-
Luxembourg	20 000	648	19 352	-
Madagascar	16 000	-	16 000	-
Malawi	16 000	-	16 000	-
Malaysia	40 000	1 835	38 165	-
Maldives	16 000	-	16 000	-
Mali	16 000	-	16 000	-
Malta	16 000	-	16 000	-
Mauritania	16 000	-	16 000	-
Mauritius	16 000	-	16 000	-
Mexico	352 000	7 662	344 338	-
Mongolia	16 000	-	16 000	-
Morocco	36 000	1 511	34 489	-
Nepal	16 000	431	15 569	-
Netherlands	472 000	10 900	461 100	-
New Zealand	128 000	4 533	123 467	-
Nicaragua	16 000	431	15 569	-
Niger	16 000	-	16 000	-
Nigeria	48 000	-	48 000	-
Norway	172 000	5 288	166 712	-
Pakistan	136 000	4 317	131 683	-
Panama	16 000	431	15 569	-
Paraguay	16 000	431	15 569	-
Peru	40 000	1 187	38 813	-
Philippines	124 000	4 640	119 360	-
Poland	564 000	14 784	549 216	-
Portugal	64 000	2 158	61 842	-
Romania	144 000	3 669	140 331	-
Rwanda	16 000	-	16 000	-
Saudi Arabia	28 000	648	27 352	-

SCHEDULE 8 (concluded)

<u>Member States</u>	<u>Total</u> <u>advances</u> \$	<u>Credit in</u> <u>connexion</u> <u>with transfer</u> <u>of surplus</u> \$	<u>Collections</u> \$	<u>Balance</u> <u>due</u> \$
Senegal	16 000	-	16 000	-
Sierra Leone	16 000	-	16 000	-
Singapore	20 000	-	20 000	-
Somalia	16 000	-	16 000	-
South Africa	216 000	6 044	209 956	-
Spain	416 000	10 036	405 964	-
Sri Lanka	20 000	1 079	18 921	-
Sudan	16 000	648	15 352	-
Swaziland	16 000	-	16 000	-
Sweden	500 000	15 000	485 000	-
Syrian Arab Republic	16 000	576	15 424	-
Thailand	52 000	1 727	50 273	-
Togo	16 000	-	16 000	-
Trinidad and Tobago	16 000	-	16 000	-
Tunisia	16 000	540	15 460	-
Turkey	140 000	6 367	133 633	-
Uganda	16 000	-	16 000	-
Ukrainian Soviet Socialist Republic	748 000	19 425	728 575	-
Union of Soviet Socialist Republics	5 672 000	146 981	5 525 019	-
United Kingdom of Great Britain and Northern Ireland	2 360 000	83 958	2 276 042	-
United Republic of Tanzania	16 000	-	16 000	-
United States of America	12 608 000	350 834	12 257 166	-
Upper Volta	16 000	-	16 000	-
Uruguay	28 000	1 296	26 704	-
Venezuela	164 000	5 396	158 604	-
Yemen	16 000	431	15 569	-
Yugoslavia	152 000	3 777	148 223	-
Zaire	16 000	-	16 000	-
Zambia	16 000	-	16 000	-
	<u>40 032 000</u>	<u>1 025 092</u>	<u>39 006 908</u>	<u>-</u>

SCHEDULE 9

United Nations Special Account

Investments as at 31 December 1972

	<u>Market value</u> \$	<u>Book value</u> \$
Chemical Bank, Bahamas, 5 per cent - 7 days call	7 500 000	7 500 000
Irving Trust Company - United Nations Deposit Account, 4 1/2 per cent	13 539 640	13 539 640
Midland Bank Finance Corporation Ltd., 7 per cent on call, £ 198,182.64	<u>465 217</u>	<u>465 217</u>
	<u>21 504 857</u>	<u>21 504 857</u>

SCHEDULE 10

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

United Nations bonds outstanding and repayments as at 31 December 1972

<u>Member States</u>	<u>Bond no.</u>	<u>Unamortized</u>	<u>Amortized</u>	<u>Total bonds</u>
		\$	\$	sold
				\$
Afghanistan	26	16 475	8 525	25 000
Australia	11	2 636 000	1 364 000	4 000 000
Austria	60	626 400	273 600	900 000
Belgium	99	921 600	278 400	1 200 000
Burma	38	65 900	34 100	100 000
Cameroon	34	6 306	3 263	9 569
Canada	27	4 112 160	2 127 840	6 240 000
China	41	329 500	170 500	500 000
Cyprus	69	18 218	7 957	26 175
Denmark	3	1 647 500	852 500	2 500 000
Denmark	94	2 452 200	897 800	3 350 000
Egypt (Egyptian pounds 75,652.416)	84	173 993	75 997	249 990
Ethiopia	96	139 200	60 800	200 000
Finland	2	975 320	504 680	1 480 000
Ghana	74	69 600	30 400	100 000
Greece	22	6 590	3 410	10 000
Honduras	45	6 590	3 410	10 000
Iceland	4	52 720	27 280	80 000
India	49	1 392 000	608 000	2 000 000
Indonesia	21	131 800	68 200	200 000
Iran	55	174 000	76 000	250 000
Iran	86	183 000	67 000	250 000
Iraq	75	69 600	30 400	100 000
Ireland	12	197 700	102 300	300 000
Israel	5	131 800	68 200	200 000
Italy	6	5 904 640	3 055 360	8 960 000
Ivory Coast	24	39 540	20 460	60 000
Jamaica	68	13 920	6 080	20 000
Japan	52	3 480 000	1 520 000	5 000 000
Jordan	15	16 475	8 525	25 000
Jordan	70	34 800	15 200	50 000
Khmer Republic	80	3 480	1 520	5 000
Kuwait	19	659 000	341 000	1 000 000
Lebanon	37	5 451	2 820	8 271
Liberia	87	40 720	14 909	55 629
Liberia	90	105 680	38 691	144 371
Libyan Arab Republic	67	17 400	7 600	25 000
Luxembourg	44	65 900	34 100	100 000
Malaysia	100	224 060	115 940	340 000
Mali	66	13 920	6 080	20 000
Mauritania (CFA francs 659,000)	51	2 636	1 348	3 984
Morocco	39	184 520	95 480	280 000
Morocco	91	87 840	32 160	120 000
Netherlands	29	452 733	234 267	687 000
Netherlands	48	927 768	405 232	1 333 000
New Zealand (£ sterling 117,301.53)	13	275 356	158 208	433 564
New Zealand (£ sterling 49,714.29)	54	116 700	56 161	172 861
New Zealand (£ sterling 24,844.73)	58	58 321	28 066	86 387
New Zealand (£ sterling 24,857.14)	62	58 350	28 081	86 431
New Zealand (£ sterling 24,857.14)	63	58 350	28 080	86 430

SCHEDULE 10 (concluded)

<u>Member States</u>	<u>Bond no.</u>	<u>Unamortized</u>	<u>Amortized</u>	<u>Total bonds</u>
		\$	\$	<u>sold</u>
				\$
Nigeria	42	659 000	341 000	1 000 000
Norway	1	1 186 200	613 800	1 800 000
Norway	93	2 854 800	1 045 200	3 900 000
Pakistan	50	348 000	152 000	500 000
Philippines	71	522 000	228 000	750 000
Saudi Arabia	65	13 920	6 080	20 000
Sierra Leone (£ sterling 6,590.00)	23	15 469	8 888	24 357
Sri Lanka (Sri Lanka rupees 79,080)	30	11 803	7 693	19 496
Sudan	8	32 950	17 050	50 000
Sweden	7	3 822 200	1 977 800	5 800 000
Sweden	92	6 346 440	2 323 560	8 670 000
Thailand	57	105 440	54 560	160 000
Togo	9	6 590	3 410	10 000
Trinidad and Tobago	79	6 090	2 660	8 750
Tunisia	14	319 615	165 385	485 000
Turkey	78	69 600	30 400	100 000
Uganda (£ sterling 2,484.52)	76	5 832	2 807	8 639
United Kingdom of Great Britain and Northern Ireland (£ sterling 2,823,025.44)	32	6 626 820	3 807 507	10 434 327
United Republic of Tanzania	72	1 949	851	2 800
United States of America	33	29 063 877	15 039 123	44 103 000
United States of America	43	10 260 525	5 309 315	15 569 840
United States of America	53	3 857 928	1 685 072	5 543 000
United States of America	64	4 770 441	2 083 641	6 854 082
United States of America	82	2 383 087	1 040 888	3 423 975
United States of America	88	563 185	206 194	769 379
Venezuela	59	208 800	91 200	300 000
Yugoslavia	47	65 900	34 100	100 000
Yugoslavia	56	69 600	30 400	100 000
Total		103 581 793	50 308 514	153 890 307
<u>Non-member States</u>				
Germany, Federal Republic of	28	6 590 000	3 410 000	10 000 000
Germany, Federal Republic of	77	1 392 000	608 000	2 000 000
Republic of Korea	40	263 600	136 400	400 000
Republic of Viet-Nam	18	6 590	3 410	10 000
Switzerland	36	1 252 100	647 900	1 900 000
		113 086 083	55 114 224	168 200 307
<u>Add:</u>				
Exchange gain on the unamortized portion of bonds payable in currencies which were devalued in November 1967 and in August 1969:				
On bonds payable in sterling				1 564 549
On bonds payable in Sri Lanka rupees				4 216
On bonds payable in CFA francs				372
Exchange gain or (loss) on the unamortized portion of bonds payable in currencies which were revalued during 1972:				
On bonds payable in sterling				135 020
On bonds payable in Sri Lanka rupees				1 488
On bonds payable in CFA francs				(274)
Grand total				169 905 678

Note: The amount of the unamortized portion of the bonds payable in currencies other than United States dollars is shown above and enclosed in brackets.

SCHEDULE 11

Construction-in-Progress
as at 31 December 1972

ASSETS		LIABILITIES	
	\$		\$
<u>Account for the major improvements to the United Nations Building, Santiago</u>			
Due from United Nations General Fund		Unliquidated obligations	11 056
Obligations incurred		Appropriations for the construction:	
Liquidated by disbursements	983 862	For 1969	659 000
Unliquidated	<u>11 056</u>	For 1970	<u>409 300</u>
		Appropriation for the preparation of detailed plans and specifications and related costs for a satellite building	<u>41 000</u> <u>1 120 356</u>
<u>Special account for major maintenance and improvements to the Palais des Nations, Geneva</u>			
Accounts receivable and sundry debits		Accounts payable and sundry credits	132 551
Due from United Nations General Fund	105 802	Unliquidated obligations	765 151
Obligations incurred	775 825	Loan from Swiss Government	1 118 421
Liquidated by disbursements	4 670 741	Appropriations for the construction:	
Unliquidated	<u>765 151</u>	For 1967	612 000
		For 1968	612 000
		For 1969	612 000
		For 1970	612 000
		For 1971	612 000
		For 1972	<u>1 238 000</u>
		Interest earned	4 298 000
			<u>3 396</u> <u>6 317 519</u>
<u>Extension of conference facilities at the Palais des Nations, Geneva</u>			
Cash at banks		Accounts payable and sundry credits	2 712 393
Accounts receivable and sundry debits	1 661 645	Due to United Nations General Fund	1 719 728
Obligations incurred	523 185	Unliquidated obligations	4 779 391
Liquidated by disbursements	24 685 423	Loan from Swiss Government	13 421 053
Unliquidated	<u>4 779 391</u>	Gifts received from Swiss Government	980 000
		Appropriations for the construction:	
		For 1967	1 000 000
		For 1968	1 000 000
		For 1969	1 000 000
		For 1970	1 000 000
		For 1971	1 500 000
		For 1972	<u>2 500 000</u>
		Interest earned	8 000 000
			<u>37 072</u> <u>31 649 644</u>
<u>Account for the construction of United Nations Building, Addis Ababa</u>			
Due from United Nations General Fund	2 591 174	Unliquidated obligations	71 289
Obligations incurred		Appropriations for the construction:	
Liquidated by disbursements	238 826	For 1971	900 000
Unliquidated	<u>71 289</u>	For 1972	<u>1 930 000</u> <u>2 901 289</u>
<u>Account for the construction of United Nations Building, Bangkok</u>			
Due from United Nations General Fund	3 190 904	Accounts payable and sundry credits	18 224
Obligations incurred		Unliquidated obligations	126 932
Liquidated by disbursements	332 666	Cash contribution - Indonesia	5 000
Unliquidated	<u>126 932</u>	Appropriations for the construction:	
		For 1971	1 100 000
		For 1972	<u>2 400 000</u> <u>3 46</u> <u>3 650 502</u>

B. SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE

SCHEDULE 12

Assessed contributions unpaid as at 31 December 1972

	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1956/57	Assessed contributions unpaid
	balances due \$	balances due \$	balances due \$	balances due \$	balances due \$	balances due \$	balances due \$	balances due \$	balances due \$	balances due \$	balances due \$	contributions unpaid \$
A. Remaining arrears												
Afghanistan	2 110	2 355	2 368	4 333	2 821	907	5 584	5 926	3 095	-	-	29 499
Algeria	4 221	4 711	-	-	-	-	-	-	-	-	-	8 932
Bolivia	1 689	1 885	1 895	3 466	2 256	735	7 484	3 939	6 056	12 500	-	41 905
Cameroon	1 689	-	-	-	-	-	-	-	-	-	-	1 689
Central African Republic	1 689	567	-	-	-	-	-	-	-	-	-	2 256
Chad	1 689	1 885	1 895	2 917	-	-	-	-	-	-	-	8 386
Chile	11 397	12 720	12 788	22 529	14 667	4 765	25 125	26 643	35 269	-	-	165 903
Congo	1 689	1 835	1 895	3 466	314	-	-	-	-	-	-	9 249
Dahomey	1 689	1 885	1 895	4 333	-	-	-	-	-	-	-	5 530
Dominican Republic	1 689	1 885	1 895	3 296	2 821	919	9 356	-	-	-	-	22 898
Ecuador	2 110	2 355	2 368	3 466	-	-	-	-	-	-	-	10 129
El Salvador	1 689	1 885	1 895	1 942	-	-	-	-	-	-	-	7 411
Guinea	1 689	1 885	1 895	3 466	2 256	735	7 484	-	-	-	-	19 410
Haiti	1 689	1 885	1 895	3 466	2 256	735	3 722	3 951	6 062	-	-	25 661
Iraq	3 376	3 769	3 789	7 798	5 077	1 654	16 840	8 854	13 623	30 000	5 627	100 407
Ivory Coast	1 689	-	-	-	-	-	-	-	-	-	-	1 689
Khmer Republic	1 689	-	-	-	-	-	-	-	-	-	-	1 689
Lebanon	2 110	2 355	2 368	4 333	2 821	919	4 653	291	-	-	-	19 850
Libyan Arab Republic	1 689	1 885	1 895	-	-	-	-	-	-	-	-	1 689
Mali	34 192	38 162	38 365	64 121	41 744	13 629	132 849	70 158	107 564	138 707	-	679 491
Mexico	1 689	217	-	-	-	-	-	-	-	-	-	1 906
Niger	1 689	1 885	1 895	3 466	2 256	735	3 722	-	-	-	-	15 648
Panama	1 689	1 885	1 895	3 466	2 256	735	3 722	3 951	6 062	6 000	-	31 661
Paraguay	3 799	4 240	4 262	8 665	5 641	1 826	20 582	10 817	16 649	960	-	77 441
Peru	14 774	857	-	-	-	-	-	-	-	-	-	15 631
Philippines	1 689	1 885	1 895	4 333	12	-	-	-	-	-	-	9 814
Senegal	1 689	780	-	-	-	-	-	-	-	-	-	2 469
Sierra Leone	1 689	1 885	1 895	3 466	2 256	-	-	-	-	-	-	11 191
Somalia	15 485	-	-	-	-	-	-	-	-	-	-	15 485
South Africa	5 909	3 117	-	-	-	-	-	-	-	-	-	9 026
Thailand	1 689	1 885	1 895	3 466	654	-	-	-	-	-	-	11 191
Uganda	4 221	4 711	4 736	9 532	6 205	2 010	11 167	11 806	-	-	-	15 485
Uruguay	21 106	11 192	-	-	-	-	-	-	-	-	-	9 589
Venezuela	7 598	-	-	-	-	-	-	-	-	-	-	54 388
Yugoslavia	167 877	118 498	97 574	165 921	96 313	30 304	252 290	146 336	194 380	188 167	5 627	32 298
TOTAL, PART A	7 598	118 498	97 574	165 921	96 313	30 304	252 290	146 336	194 380	188 167	5 627	7 598
	167 877	118 498	97 574	165 921	96 313	30 304	252 290	146 336	194 380	188 167	5 627	1 463 287
B. Other Members that have made no payments												
Burundi	1 689	1 885	1 895	3 466	2 256	87	-	-	-	-	-	11 278
Egypt	9 709	10 836	10 894	21 663	14 102	4 574	59 876	31 477	48 432	87 500	52 883	351 946
Rwanda	1 689	1 885	1 895	3 466	2 256	87	-	-	-	-	-	11 278
Spain	30 815	34 393	34 576	74 521	48 512	15 720	174 013	91 643	140 826	277 500	167 462	1 089 981
Sudan	2 532	2 826	2 841	6 066	3 949	1 297	11 227	5 868	9 067	27 500	16 159	89 332
Syrian Arab Republic	2 110	2 355	2 368	4 333	2 821	915	-	-	-	20 000	11 752	46 654
Togo	1 689	1 885	1 895	3 466	2 256	777	3 762	444	-	-	-	16 174
Upper Volta	1 689	1 885	1 895	3 466	2 256	777	7 524	444	-	-	-	19 936
Yemen	1 689	1 885	1 895	3 466	2 256	735	7 524	444	-	-	-	19 936
TOTAL, PART B	53 611	59 835	60 154	123 913	80 664	24 969	263 886	133 827	204 387	422 500	254 132	1 681 878

SCHEDULE 12 (concluded)

	1967 balances due \$	1966 balances due \$	1965 balances due \$	1964 balances due \$	1963 balances due \$	1962 balances due \$	1961 balances due \$	1960 balances due \$	1959 balances due \$	1958 balances due \$	1956/57 balances due \$	Assessed contributions unpaid \$
C. Other Members with unpaid balances representing additional 2% assessments for reserve requirement												
Australia	63 227	-	-	-	-	-	-	-	-	-	-	63 227
Belgium	46 019	49 282	49 282	-	-	-	-	-	-	-	-	144 583
France	243 703	260 976	260 976	-	-	-	-	-	-	-	-	765 655
South Africa	65 377	-	-	-	-	-	-	-	-	-	-	65 377
TOTAL, PART C	418 326	310 258	310 258	-	-	-	-	-	-	-	-	1 038 842
D. Other Members with unpaid balances representing difference between assessment and contribution calculated on revised cost estimates for 1967 (General Assembly resolution 2304 (XXII))												
United Kingdom of Great Britain and Northern Ireland	283 299	-	-	-	-	-	-	-	-	-	-	283 299
United States of America	1 188 096	-	-	-	-	-	-	-	-	-	-	1 188 096
TOTAL, PART D	1 471 395	-	-	-	-	-	-	-	-	-	-	1 471 395
E. Members that have indicated they will not contribute												
Albania	1 689	1 885	1 895	3 466	2 256	735	7 484	3 951	6 062	10 000	5 876	45 299
Bulgaria	7 176	8 009	8 052	17 330	11 282	3 720	29 938	15 826	24 257	35 000	20 565	181 155
Byelorussian Soviet Socialist Republic	104 044	111 420	111 420	91 997	49 322	50 170	87 943	46 419	71 219	117 500	70 510	911 964
Cuba	8 442	9 422	9 473	19 063	12 410	4 008	46 778	24 679	37 874	65 000	12 662	249 811
Czechoslovakia	222 094	237 837	237 837	183 993	110 972	113 093	162 787	85 983	131 856	205 000	123 393	1 814 845
Hungary	112 047	119 990	119 990	90 228	53 115	54 126	78 587	41 516	63 527	97 500	67 572	898 298
Jordan	1 689	1 885	1 895	3 466	2 256	735	7 484	3 951	6 062	10 000	5 876	45 299
Mongolia	1 689	1 885	1 895	3 466	2 256	780	416	-	-	-	-	12 387
Poland	290 123	310 689	310 689	226 453	121 406	60 854	256 343	135 134	207 514	380 000	229 159	2 528 364
Romania	70 030	74 994	74 994	56 613	30 351	30 816	63 618	33 406	51 442	122 500	73 448	682 212
Saudi Arabia	2 954	3 297	3 315	6 066	3 949	1 297	11 227	5 915	9 087	17 500	10 283	74 890
Ukrainian Soviet Socialist Republic	394 166	422 108	422 108	350 294	187 800	191 019	336 801	177 778	272 747	450 000	271 759	3 476 580
Union of Soviet Socialist Republics	2 985 260	3 196 885	3 196 885	2 648 435	1 419 878	1 444 204	2 548 457	2 706 146	2 063 805	3 405 000	2 050 676	27 665 631
TOTAL, PART E	4 201 403	4 500 306	4 500 448	3 700 870	2 007 253	1 955 557	3 637 863	3 280 704	2 945 552	4 915 000	2 941 772	38 586 735
TOTAL, PARTS A to E	6 312 512	4 988 897	4 968 434	3 950 704	2 184 230	2 010 830	4 154 039	3 560 867	2 344 319	5 525 667	3 201 536	44 212 137

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

SCHEDULE 13

Assessed contributions unpaid as at 31 December 1972

	1964	1963	1962	1961	1960	Assessed contributions unpaid
	balances due	balances due	balances due	balances due	balances due	\$
	\$	\$	\$	\$	\$	
A. Remaining arrears						
Afghanistan	4 186	8 238	7 949	11 887	5 343	37 603
Bolivia	3 349	6 589	6 366	7 925	10 604	34 833
Brazil	-	169 679	79 159	-	-	248 838
Central African Republic	3 349	3 240	-	-	-	6 589
Chad	3 349	6 483	-	-	-	9 832
Congo	3 349	6 589	-	-	-	9 938
Dahomey	3 349	3 645	-	-	-	6 994
Ecuador	4 120	-	-	-	-	4 120
Egypt	20 931	27 456	-	-	-	48 387
El Salvador	3 349	-	-	-	-	3 349
Guatemala	4 186	8 238	7 958	9 905	7 922	38 209
Guinea	3 349	6 589	-	-	-	9 938
Honduras	3 349	2 328	-	-	-	5 677
Iraq	7 535	14 827	-	-	-	22 362
Lebanon	4 186	7 922	-	-	-	12 108
Mali	3 349	6 589	6 396	7 925	-	24 259
Paraguay	3 349	6 589	6 366	7 925	-	24 229
Senegal	4 186	8 238	7 994	-	-	20 418
Somalia	3 349	6 589	6 396	1 111	-	17 445
Sudan	5 860	-	-	-	-	5 860
Upper Volta	3 349	6 589	4 207	-	-	14 145
Yugoslavia	31 816	62 600	60 505	69 341	109 007	333 269
TOTAL, PART A	127 194	369 017	193 296	116 019	132 876	938 402

B. Other Members that have made no payments

Burundi	3 349	6 589	533	-	-	10 471
Chile	21 769	42 831	41 372	53 492	65 383	224 847
Dominican Republic	4 186	8 238	7 958	9 905	24 216	54 503
Haiti	3 349	6 589	6 366	7 925	9 687	33 916
Mauritania	3 349	6 589	6 400	877	-	17 215
Mexico	61 956	121 906	117 801	140 664	343 866	786 193
Nicaragua	3 349	6 589	6 366	7 925	9 687	33 916
Panama	3 349	6 589	6 366	7 925	9 687	33 916
Peru	8 372	16 474	15 907	21 793	26 637	89 183
Portugal	13 396	26 358	25 431	39 624	96 864	201 673
Rwanda	3 349	6 589	533	-	-	10 471
Saudi Arabia	5 860	11 532	11 149	11 887	29 059	69 487
South Africa	79 239	174 621	423 528	554 730	271 219	1 503 337
Spain	72 002	141 674	136 816	184 250	450 417	985 159
Syrian Arab Republic	4 186	8 238	7 955	-	-	20 379
Togo	3 349	6 589	6 396	7 925	1 065	25 324
Uganda	3 349	6 589	533	-	-	10 471
Uruguay	9 209	18 121	17 499	23 774	29 059	97 662
Yemen	3 349	6 589	6 366	7 925	19 373	43 602
TOTAL, PART B	310 316	629 294	845 275	1 080 621	1 386 219	4 251 725

	SCHEDULE 13 (concluded)					Assessed contributions unpaid \$
	1964 balances due \$	1963 balances due \$	1962 balances due \$	1961 balances due \$	1960 balances due \$	
C. Members that have indicated they will not contribute						
Albania	3 349	6 589	6 366	7 925	19 373	43 602
Bulgaria	16 744	32 947	31 865	31 699	77 491	190 746
Byelorussian Soviet Socialist Republic	77 744	171 326	415 604	465 577	227 630	1 357 881
Cuba	18 419	36 242	34 989	49 529	121 080	260 259
Czechoslovakia	155 488	385 483	935 266	861 813	421 358	2 759 408
France	888 069	1 957 068	4 746 601	6 339 772	3 099 642	17 031 152
Hungary	76 249	184 505	447 646	83 210	203 414	995 024
Jordan	3 349	6 589	6 366	7 925	19 373	43 602
Mongolia	3 349	6 589	6 400	877	-	17 215
Poland	191 369	421 726	510 845	678 553	663 517	2 466 010
Romania	47 842	105 432	255 713	67 360	164 668	641 015
Ukrainian Soviet Socialist Republic	296 024	652 356	1 582 482	1 783 061	871 774	5 185 697
Union of Soviet Socialist Republics	2 238 114	4 932 202	11 964 502	13 491 828	6 596 425	39 223 085
TOTAL, PART C	4 016 102	8 899 061	20 944 652	23 869 129	12 485 745	70 214 696
TOTAL, PARTS A to C	4 453 619	9 897 372	21 983 223	25 065 769	14 004 840	75 404 823

D. UNITED NATIONS, UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION AND
UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT TECHNICAL ASSISTANCE
OPERATIONS FINANCED BY THE UNITED NATIONS REGULAR PROGRAMME, UNITED
NATIONS DEVELOPMENT PROGRAMME AND EXTRA-BUDGETARY TRUST FUNDS

SCHEDULE 14

Commitments incurred: regular programme project costs for the year ended 31 December 1972

Country or Territory	Liquidated by disbursements		Unliquidated		Total	
	United Nations	UNIDO	United Nations	UNIDO	United Nations	UNIDO
	\$	\$	\$	\$	\$	\$
Afghanistan	11 966	5 075	14 236	24 555	26 202	29 630
Austria	-	-	3 200	-	3 200	-
Belgium	-	-	1 000	-	1 000	-
Bolivia	-	(160)	1 350	2 000	1 350	1 840
Botswana	357	-	3 750	-	4 107	-
Brazil	1 385	(880)	2 000	11 000	3 385	10 120
Bulgaria	-	-	3 400	-	3 400	-
Burma	-	3 953	-	2 670	-	6 623
Burundi	1 957	-	384	3 400	2 341	3 400
Cameroon	1 375	13 787	-	-	1 375	13 787
Canada	-	-	2 800	-	2 800	-
Central African Republic	101 496	-	68 330	-	169 826	-
Chile	-	2 673	-	-	-	2 673
Colombia	1 332	14 146	1 665	5 482	2 997	19 628
Congo	1 062	(272)	-	3 400	1 062	3 128
Costa Rica	-	(470)	-	5 875	-	5 405
Cuba	-	6 846	-	3 700	-	10 546
Czechoslovakia	-	-	1 000	-	1 000	-
Dahomey	3 639	2 309	42 278	2 000	45 917	4 309
Democratic Yemen	20 029	1 818	220 652	7 750	240 681	9 568
Dominican Republic	2 026	-	1 000	-	3 026	-
Ecuador	-	2 526	-	6 600	-	9 126
Egypt	-	30 589	1 750	7 934	1 750	38 523
El Salvador	-	(40)	-	500	-	460
Ethiopia	3 719	-	1 000	-	4 719	-
Fiji	20 000	-	-	-	20 000	-
Gabon	685	-	951	-	1 636	-
Gambia	-	2 617	-	1 800	-	4 417
Ghana	2 562	-	2 558	-	5 120	-
Gilbert and Ellice Islands	-	-	20 000	-	20 000	-
Greece	-	(112)	-	1 400	-	1 288
Guatemala	-	(264)	-	3 300	-	3 036
Haiti	65 789	-	77 369	6 800	143 158	6 800
Honduras	19 217	4 179	81 891	-	101 108	4 179
Hungary	-	-	1 100	-	1 100	-
Iceland	618	-	2 382	-	3 000	-
India	-	2 639	5 000	30 162	5 000	32 801
Indonesia	-	2 340	4 850	-	4 850	2 340
Iran	-	-	5 800	-	5 800	-
Iraq	2 100	4 060	9 850	9 372	11 950	13 432
Israel	-	436	1 300	3 335	1 300	3 771
Ivory Coast	-	174	-	2 954	-	3 128
Jamaica	1 000	-	-	-	1 000	-
Jordan	-	10 710	-	1 640	-	12 350
Khmer Republic	-	(592)	4 700	7 400	-	6 808
Kuwait	2 000	(176)	-	2 200	2 000	2 024
Laos	11 534	2 583	35 305	3 115	46 839	5 698
Liberia	-	-	2 850	-	2 850	-

SCHEDULE 14 (concluded)

Country or Territory	Liquidated by disbursements		Unliquidated		Total	
	United Nations	UNIDO	United Nations	UNIDO	United Nations	UNIDO
	\$	\$	\$	\$	\$	\$
Libyan Arab Republic	766	-	35	-	801	-
Madagascar	4 660	-	2 840	-	7 500	-
Malaysia	2 064	(138)	1 779	6 210	3 843	6 072
Mali	-	3 304	57 000	2 563	57 000	5 867
Malta	-	4 972	-	1 200	-	6 172
Mauritius	4 000	-	-	-	4 000	-
Mongolia	-	(880)	3 600	10 998	3 600	10 118
Namibia	25 000	-	-	-	25 000	-
Nepal	103 825	7 546	79 191	7 418	183 016	14 964
New Zealand	-	-	2 950	-	2 950	-
Nicaragua	-	-	20 000	-	20 000	-
Niger	94 095	-	246 835	-	340 930	-
Nigeria	1 237	(1 488)	2 499	18 600	3 736	17 112
Pakistan	20 000	1 794	-	-	20 000	1 794
Panama	-	1 696	-	1 164	-	2 860
Paraguay	-	(88)	1 700	1 100	1 700	1 012
Peru	20 000	(1 248)	-	15 600	20 000	14 352
Philippines	-	1 600	33 950	10 524	33 950	12 124
Poland	-	250	4 950	10 500	4 950	10 750
Portuguese Territories	25 000	-	-	-	25 000	-
Republic of Korea	-	(366)	-	4 570	-	4 204
Rhodesia	25 000	-	-	-	25 000	-
Romania	-	5 748	3 450	9 519	3 450	15 267
Rwanda	47 400	-	191 002	-	238 402	-
Saudi Arabia	-	(272)	-	3 400	-	3 128
Senegal	-	(272)	-	3 400	-	3 128
Sierra Leone	-	-	4 900	-	4 900	-
Singapore	-	5 234	-	8 000	-	13 234
South Africa	25 000	-	-	-	25 000	-
Spain	-	7 368	-	6 300	-	13 668
Sri Lanka	2 607	-	15	-	2 622	-
Sudan	-	-	1 400	14 300	1 400	14 800
Syrian Arab Republic	-	(840)	1 800	10 500	1 800	9 660
Thailand	-	-	2 000	-	2 000	-
Togo	-	2 292	1 900	2 200	1 900	4 492
Trust Territories of Pacific Islands	-	-	2 900	-	2 900	-
Tunisia	-	2 105	-	1 609	-	3 714
Turkey	-	756	-	5 050	-	5 806
Uganda	33 389	-	4 200	-	4 200	-
United Arab Emirates	767	-	36 080	-	69 469	-
United Republic of Tanzania	4 519	-	1 409	-	176	-
Upper Volta	1 897	2 687	21 612	5 995	23 509	8 682
Uruguay	-	1 907	-	234	-	2 141
Western Samoa	25 803	-	14 698	-	40 501	-
Yemen	39 989	1 773	130 098	11 054	170 087	12 827
Yugoslavia	-	274	-	3 774	-	4 048
Zaire	-	(736)	-	9 200	-	8 464
Subtotal	782 866	155 472	1 501 154	345 826	2 284 020	501 298
REGIONAL						
Africa	602 971	73 037	362 294	25 617	965 265	98 654
Asia and the Far East	533 076	106 920	89 313	5 329	622 389	112 249
Europe, Mediterranean and the Middle East	69 353	30 017	105 553	2 256	174 906	32 273
Latin America and the Caribbean	296 430	81 746	132 592	6 977	429 022	88 723
INTERREGIONAL	1 084 479	580 104	819 386	49 317	1 903 865	629 421
Subtotal	2 586 309	871 824	1 509 138	89 496	4 095 447	961 320
TOTAL	3 369 175	1 027 296	3 010 292	435 322	6 379 467	1 462 618

SCHEDULE 15

Commitments incurred: United Nations Development Programme project costs
for the year ended 31 December 1972

Country projects	United Nations				UNIDO				UNCTAD							
	Indicative planning figures	Government contribution	cash counterpart	Programme reserve	Total	Indicative planning figures	Government contribution	cash counterpart	Programme reserve	Total	Indicative planning figures	Government contribution	cash counterpart	Programme reserve	Total	Grand Total
Afghanistan	\$ 623 632	-	-	-	623 632	-	-	-	-	-	-	-	-	-	-	\$ 668 569
Albania	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 679
Algeria	-	-	-	-	-	2 679	-	-	-	-	-	-	-	-	-	668 667
Argentina	121 159	-	-	-	121 159	299 093	-	-	-	-	215 915	-	-	-	216 915	1 323 609
Bahamas	837 877	152 778	-	-	990 655	280 341	-	-	-	-	-	-	-	-	-	156 743
Bangladesh	111 993	-	-	-	111 993	7 500	-	-	-	-	-	-	-	-	-	11 119
Barbados	11 119	-	-	-	11 119	-	-	-	-	-	-	-	-	-	-	79 853
Bolivia	47 950	-	-	-	47 950	31 903	-	-	-	-	-	-	-	-	-	1 366 664
Botswana	923 405	-	-	-	923 405	432 130	-	-	-	-	2 629	-	-	-	2 629	120 840
Brazil	112 840	-	-	-	112 840	8 000	-	-	-	-	-	-	-	-	-	439 367
British Honduras	108 800	-	-	-	108 800	241 227	-	-	-	-	8 928	-	-	-	8 928	14 065
British Virgin Islands	9 065	-	-	-	9 065	5 000	-	-	-	-	-	-	-	-	-	5 500
Bulgaria	5 500	-	-	-	5 500	-	-	-	-	-	-	-	-	-	-	230 519
Burma	58 762	-	-	-	58 762	166 343	-	-	-	-	5 414	-	-	-	5 414	1 493 426
Burundi	1 439 251	34 295	-	-	1 473 546	14 880	-	-	-	-	-	-	-	-	-	801 216
Cameroon	737 771	26 666	-	-	764 437	31 929	-	-	-	-	-	-	-	-	-	738 115
Cayman Islands	597 872	-	-	-	597 872	140 243	-	-	-	-	-	-	-	-	-	20 160
Central African Republic	20 160	-	-	-	20 160	-	-	-	-	-	-	-	-	-	-	166 057
Chad	137 685	3 372	-	-	141 057	-	-	-	-	-	-	-	-	-	-	162 968
Chile	128 657	-	-	-	128 657	27 856	-	-	-	-	-	-	-	-	-	1 319 978
Colombia	922 060	18 597	-	-	940 657	340 571	-	-	-	-	28 750	-	-	-	28 750	374 281
Congo	285 335	-	-	-	285 335	71 446	-	-	-	-	17 500	-	-	-	17 500	279 714
Cook Islands	126 637	-	-	-	126 637	10 702	-	-	-	-	88 765	-	-	-	88 765	30 431
Costa Rica	30 431	-	-	-	30 431	-	-	-	-	-	-	-	-	-	-	269 456
Cuba	206 154	9 052	-	-	215 206	13 750	-	-	-	-	-	-	-	-	-	135 692
Cyprus	5 268	-	-	-	5 268	123 198	-	-	-	-	7 226	-	-	-	7 226	269 456
Czechoslovakia	52 750	-	-	-	52 750	54 500	-	-	-	-	11 058	-	-	-	25 058	157 960
Dehoney	146 224	-	-	-	146 224	9 194	-	-	-	-	-	-	-	-	-	155 418
Democratic Yemen	260 668	-	-	-	260 668	43 209	-	-	-	-	36 173	-	-	-	36 173	340 050
Dominica	601 945	-	-	-	601 945	16 723	-	-	-	-	-	-	-	-	-	642 078
Dominican Republic	88 729	-	-	-	88 729	-	-	-	-	-	-	-	-	-	-	88 729
Ecuador	324 224	-	-	-	324 224	63 950	-	-	-	-	19 561	-	-	-	19 561	407 735
Egypt	153 902	9 994	-	-	163 896	27 299	-	-	-	-	5 000	-	-	-	5 000	260 695
El Salvador	602 554	47 103	-	-	649 657	558 159	-	-	-	-	-	-	-	-	-	1 404 682
Equatorial Guinea	181 669	-	-	-	181 669	69 177	-	-	-	-	6 750	-	-	-	6 750	308 573
Ethiopia	127 510	-	-	-	127 510	-	-	-	-	-	-	-	-	-	-	127 510
Fiji	284 712	474	-	-	285 186	88 500	-	-	-	-	16 250	-	-	-	16 250	404 512
Gabon	101 305	-	-	-	101 305	58 800	-	-	-	-	-	-	-	-	-	160 105
Gambia	270 663	10 631	-	-	281 294	42 500	-	-	-	-	-	-	-	-	-	323 794
Ghana	63 869	-	-	-	63 869	60 000	-	-	-	-	-	-	-	-	-	159 119
Gilbert and Ellice Islands	127 849	-	-	-	127 849	220 904	-	-	-	-	1 006	-	-	-	1 006	349 759
Greece	15 883	-	-	-	15 883	-	-	-	-	-	-	-	-	-	-	19 883
Guatemala	84 922	-	-	-	84 922	131 021	-	-	-	-	-	-	-	-	-	252 195
Guinea	63 977	-	-	-	63 977	-	-	-	-	-	-	-	-	-	-	63 977
Guyana	181 510	91 383	-	-	272 893	-	-	-	-	-	-	-	-	-	-	290 428
	159 782	-	-	-	159 782	35	-	-	-	-	-	-	-	-	-	159 782

SCHEDULE 15 (continued)

Country projects	United Nations			UNIDO			UNCTAD			Grand Total
	Indicative planning figures	Government cash counterpart contribution	Programme reserve	Indicative planning figures	Government cash counterpart contribution	Programme reserve	Indicative planning figures	Government cash counterpart contribution	Programme reserve	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Haiti	110 848	-	-	16 750	-	34 562	-	-	-	162 160
Honduras	286 178	-	-	30 300	-	-	-	-	-	316 478
Iceland	58 472	-	-	19 984	-	-	-	-	-	78 456
India	62 653	-	-	96 250	-	-	46 736	-	-	205 639
Indonesia	1 140 211	12 814	-	350 960	-	36 945	83 748	-	46 736	1 624 678
Iran	617 758	3 273	-	189 497	-	85 772	31 000	-	83 748	927 300
Iraq	415 329	18 900	-	847 919	-	75 074	41 480	-	41 480	1 398 702
Israel	467 168	-	-	7 500	-	67 815	-	-	-	542 483
I. ry Coast	112 331	-	-	182 137	-	13 759	-	-	-	308 227
Jamaica	750 340	21 651	-	134 299	-	35 503	60 542	-	60 542	1 002 532
Jordan	166 605	-	-	64 331	-	45 118	9 860	-	9 860	285 914
Kenya	579 841	-	-	161 957	-	17 500	-	-	-	759 298
Khmer Republic	375 028	-	-	240 531	-	-	-	-	-	615 559
Kuwait	201 435	-	-	59 187	-	-	-	-	-	261 222
Laos	183 376	-	-	4 507	-	5 762	-	-	-	193 145
Lebanon	75 654	-	-	60 000	-	11 750	-	-	-	147 404
Lesotho	50 430	-	-	-	-	29 178	-	-	-	79 608
Liberia	359 741	-	-	48 000	-	-	-	-	-	407 741
Libyan Arab Republic	544 188	24 885	-	15 500	-	54 000	31 134	-	31 134	669 707
Madagascar	225 195	-	-	53 338	-	10 000	-	-	-	288 533
Malawi	407 237	-	-	25 750	-	32 263	5 500	-	5 500	470 750
Malaysia	286 490	-	-	33 988	-	8 750	-	-	-	325 228
Mali	194 187	-	-	153 372	-	43 750	-	-	-	391 309
Malta	552 176	8 423	-	17 750	-	96 118	-	-	-	674 467
Mauritania	127 723	-	-	-	-	-	-	-	-	127 723
Mauritius	450 727	43 499	-	-	-	28 992	32 856	-	32 856	556 074
Mexico	34 815	-	-	67 110	-	12 750	-	-	-	114 675
Mongolia	460 462	-	-	39 099	-	101 750	13 323	-	13 323	614 634
Montserrat	35 052	-	-	183 658	-	-	-	-	-	218 710
Morocco	2 500	-	-	-	-	-	-	-	-	2 500
Nepal	681 856	31 339	-	77 523	-	83 931	12 625	-	12 625	887 274
Nicaragua	496 855	24 102	-	33 461	-	16 500	-	-	-	570 518
Niger	238 128	772	-	344	-	39 680	-	-	-	278 324
Nigeria	1 040 672	125 537	-	33 249	-	64 336	-	-	-	1 263 794
Pakistan	401 263	-	-	90 058	-	87 899	3 250	-	3 250	582 470
Panama	482 608	-	-	130 152	-	27 103	4 946	-	4 946	644 809
Papua New Guinea	212 775	9 200	-	-	-	17 500	3 985	-	3 985	243 460
Paraguay	4 914	-	-	30 000	-	7 500	-	-	-	34 914
Peru	236 940	-	-	172 915	-	130 326	-	-	-	417 355
Philippines	400 511	-	-	26 500	-	156 826	63 885	-	63 885	1 797 929
Poland	358 741	-	-	185 055	-	170 107	14 813	-	14 813	728 716
Qatar	201 045	-	-	71 872	-	-	80	-	80	272 997
Republic of Korea	-	-	-	3 018	-	-	-	-	-	3 018
Republic of Viet-Nam	205 687	-	-	5 092	-	4 200	-	-	-	214 979
	22 500	-	-	8 250	-	-	14 000	-	14 000	44 750

SCHEDULE 15 (concluded)

Country project	United Nations				UNIDO				UNCTAD			
	Indicative planning figure	Government counterpart	Programme reserve	Total	Indicative planning figure	Government counterpart	Programme reserve	Total	Indicative planning figure	Government counterpart	Programme reserve	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rhodesia	23 265	-	9 605	9 605	-	-	-	-	-	-	-	-
Romania	301 019	-	-	23 265	25 243	-	-	145 605	6 511	-	-	6 511
Rwanda	2 500	-	-	301 019	549 875	-	-	549 875	-	-	-	-
Saint Kitts-Nevis-Anguilla	2 500	-	-	2 500	-	-	-	-	-	-	-	-
Saint Lucia	175 035	-	-	175 035	161 035	-	-	197 603	-	-	-	-
Saudi Arabia	547 507	13 985	-	561 492	256 429	-	-	289 175	8 250	-	-	8 250
Senegal	392 554	-	-	392 554	3 000	-	-	3 000	48 248	-	-	48 248
Sierra Leone	145 715	-	-	145 715	25 837	-	-	63 837	-	-	-	-
Singapore	23 812	-	-	23 812	-	-	-	-	-	-	-	-
Solomon Islands	868 994	245 446	-	1 114 440	33 043	-	-	42 548	7 500	-	-	7 500
Somalia	11 545	-	-	11 545	160 855	-	-	160 855	-	-	-	-
Spain	560 404	-	-	560 404	72 688	-	-	136 360	6 776	-	-	6 776
Sri Lanka	454 636	43 517	-	498 153	276 433	-	-	310 433	9 585	-	-	9 585
Sudan	48 254	-	-	48 254	17 309	-	-	17 309	-	-	-	-
Surinam	177 671	-	-	177 671	42 188	-	-	101 908	2 500	-	-	2 500
Swaziland	360 191	-	-	360 191	83 890	-	-	147 140	-	-	-	-
Syrian Arab Republic	170 071	-	-	170 071	677 633	-	-	801 435	37 033	-	-	37 033
Thailand	1 250	-	-	1 250	-	-	-	-	-	-	-	-
Tonga	427 683	-	-	427 683	163 336	-	-	191 436	4 250	-	-	4 250
Togo	141 176	-	-	141 176	317 351	-	-	217 531	-	-	-	-
Trinidad and Tobago	136 424	-	-	136 424	576 500	-	-	606 265	-	-	-	-
Tunisia	602 235	-	-	602 235	377 529	-	-	452 652	-	-	-	-
Turkey	351 666	-	-	351 666	69 125	-	-	162 374	30 590	-	-	30 590
Uganda	180 417	-	-	180 417	251 044	-	-	291 489	32 927	-	-	32 927
United Republic of Tanzania	561 807	51-244	-	613 051	22 928	-	-	48 611	-	-	-	-
Upper Volta	313 928	-	-	313 928	28 043	-	-	48 221	-	-	-	-
Uruguay	692 523	-	-	692 523	60 000	-	-	99 400	8 000	-	-	8 000
Venezuela	89 825	-	-	89 825	17 298	-	-	17 298	-	-	-	-
Western Samoa	167 816	-	-	167 816	32 260	-	-	32 260	-	-	-	-
Yemen	195 796	-	38 468	237 264	228 264	-	-	318 258	-	-	-	-
Yugoslavia	129 019	16 385	-	145 408	101 828	-	-	108 328	-	-	-	-
Zaire	458 759	913	-	459 672	168 684	-	-	198 684	32 154	-	-	32 154
Zambia	198 347	-	-	198 347	-	-	-	19 750	-	-	-	-
Miscellaneous	34 807 654	1 100 234	-	37 132 668	12 341 812	-	-	15 885 911	1 180 012	-	14 000	1 194 012
Subtotal												
Inter-country Projects												
Regional												
Africa	3 033 924	48 843	-	3 082 767	103 583	-	-	211 069	121 658	-	-	121 658
Asia and the Far East	3 009 065	39 248	-	3 048 313	60 000	-	-	85 385	52 542	-	-	52 542
Europe, Mediterranean and the Middle East	287 491	-	-	287 491	217 197	-	-	217 197	86 918	-	-	86 918
Latin America and the Caribbean	3 049 217	127 636	-	3 176 853	106 382	-	-	179 892	278 545	-	-	278 545
Inter-Regional	297 496	-	-	297 496	419 775	-	-	435 525	1 146 610	-	-	1 146 610
Global	163 111	-	-	163 111	-	-	-	-	8 750	-	-	8 750
Subtotal	9 840 254	215 777	-	10 056 071	906 941	-	-	1 129 070	1 695 023	-	-	1 695 023
Total project expenditure	44 647 948	1 316 011	1 224 780	47 188 739	13 243 753	-	-	17 014 981	2 875 035	-	14 000	2 889 035
Overhead expenditure	5 804 233	-	159 222	5 963 455	1 722 338	-	-	2 211 947	373 754	-	1 820	375 584
Total expenditure	50 452 181	1 316 011	1 384 002	53 152 194	14 971 091	-	-	19 226 928	3 248 789	-	15 820	3 264 609

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

SCHEDULE 16

Status of Governments' cash counterpart contributions
as at 31 December 1972

	Contributions due		Contributions received			Exchange adjustments and miscellaneous income			Disbursements		Balance available at 31 December 1972
	Total \$	Through 31 December 1972 \$	Prior years \$	Current year \$	Total \$	Prior years \$	Current year \$	Total \$	Prior years \$	Current year \$	
<u>Projects in operation</u>											
* Colombia - Institute for Technological Research, Bogota (phase II)	20 000	20 000	20 000	-	20 000	-	-	-	16 219	792	2 989
* Israel - Industrial Research Centre	1 025 245	1 025 245	920 245	-	920 245	(62)	-	(62)	740 611	136 338	43 358
Nicaragua - Groundwater investigation in the central Pacific coastal region	132 000	132 000	132 000	-	132 000	-	-	-	105 024	32 163	(5 187)
Pakistan - Mineral survey	657 986	657 986	658 127	-	658 127	(4)	-	(4)	606 715	-	51 416
Philippines - Survey of coal resources in Mindanao	101 700	101 700	101 700	-	101 700	-	-	-	101 883	-	(183)
Poland - Sub-Surface Exploration for Potassium Salts	10 600	10 600	10 600	-	10 600	-	-	-	10 600	-	-
* Rwanda - Pilot Plant for industrialization and Pyrethrum Production, Mukingo	- a/	-	111 900 ^{a/}	-	111 900	-	-	-	47 474	64 423	3
Total, projects in operation	1 947 531	1 947 531	1 954 572	-	1 954 572	(66)	-	(66)	1 628 526	233 716	92 396

* Projects administered by the United Nations Industrial Development Organization.

a/ The amending document incorporating this contribution in the plan of operation had not been signed by 31 December 1972.

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

Status of funds: trust funds for projects as at
31 December 1972

1. Projects administered by the United Nations		Purpose	Unencumbered balance at 1 January 1972	Receipts	Total ^{a/} available in 1972	Commitments incurred		Unencumbered balance at 31 Dec. 1972
Projects financed by recipient Governments						Liquidated by disbursements	Unliquidated at 31 Dec. 1972	
Source of financing			\$	\$	\$	\$	\$	\$
Bahamas	Statistics		11 025	(11 025)	-	-	-	-
Brunei	Economic survey		(170)	170	-	-	-	-
Cameroon	Seminar on promotion of harmonious race relations		(4 854)	-	(4 854)	2 176	6 684	(4 999)
Denmark	Seminar on financing of housing and urban development in Asia and the Far East (Copenhagen, 28 August-9 September 1972)		-	61 404	61 404	41 411	27 000	(7 007)
Ecuador	Public finance		(886)	-	(886)	-	-	(886)
France	Human rights seminar on intolerance and means of combating it (Nice, 24 August-6 September 1971)		(1 346)	-	(1 346)	-	1 799	(1 346)
Gabon	Human rights seminar on the participation of women in economic life (Gabon, 27 July-9 August 1971)		277	-	277	1 580	1 139	277
Haiti	Sugar production		(1 740)	-	(1 740)	-	-	(1 740)
Honduras	Natural resources development and power		17	(17)	-	-	-	-
Iran	Economic development		6 641	(6 641)	-	-	-	-
Iran	Prosthetics		(6 054)	6 054	-	-	-	-
Iran	Asian trade fair expert		(265)	265	-	-	-	-
Iran	Asian Statistical Institute		-	-	-	-	(5 000)	-
Iraq	Industrial planning		(4 691)	-	(4 691)	-	-	(4 691)
Israel	Prosthetics adviser		3 277	-	3 277	-	-	3 480
Japan	United Nations Research and Training Programme in Regional Development Research (Nagoya, Japan)		205 334	518 298	723 632	341 713	76 107	332 472
Kuwait	Population		2 677	1 319	4 396	18 033	366	1 319
Kuwait	City planning and sewage		24 000	2 253	26 253	25 348	6 288	2 167
Kuwait	Inventory and storage management		-	-	-	211	-	(7 636)
Kuwait	Statistician		-	-	-	8 833	-	(211)
Libyan Arab Republic	Statistics		(47 748)	5 021	(42 727)	-	-	(49 092)
Libyan Arab Republic	Social development		(1 030)	-	(1 030)	-	-	(1 030)
Libyan Arab Republic	Public administration		(16 683)	5 151	(11 532)	-	1 613	(9 750)
Libyan Arab Republic	Economist		1 276	-	1 276	-	-	1 276
Libyan Arab Republic	Municipal planning team		40 103	-	40 103	-	-	40 103
Libyan Arab Republic	Mapping and surveying		4 889	-	4 889	-	-	4 889
Libyan Arab Republic	Economic planning		2 288	3 495	5 783	592	-	5 191
Libyan Arab Republic	Social services		11 570	-	11 570	-	-	11 570
Libyan Arab Republic	Pension law and public administration		(652)	-	(652)	-	-	(652)
Libyan Arab Republic	Tourism		8 276	-	8 276	-	-	8 276
Netherlands	Fellowships for Netherlands nationals in social welfare fields		(8 823)	1 872	(6 951)	9 080	969	(15 188)
Panama	Mineral survey		-	10 860	10 860	10 860	-	-
Saudi Arabia	General economist		438	(438)	-	-	-	-
Saudi Arabia	Small industries		(9 345)	9 345	-	-	-	-
Saudi Arabia	Natural resources development and power		4 652	(1 452)	3 200	-	-	3 200
Saudi Arabia	Public finance		(4 793)	4 793	-	-	-	-
Saudi Arabia	Highways		(23 435)	264 855	241 420	153 823	138 862	(5 941)
Saudi Arabia	Public administration		(7 207)	7 207	-	-	-	-
Saudi Arabia	Physical planning		1 284	(1 284)	-	-	-	-
Saudi Arabia	Fellowships in community development		1 310	(1 310)	-	-	-	-
Saudi Arabia	Statistics		(2 914)	32 933	30 019	30 131	16	(208)
Saudi Arabia	Legal adviser		(31)	56 701	56 670	-	127	57 417
Saudi Arabia	Trade promotion and marketing		30 043	(30 043)	-	4 975	-	(4 975)
Saudi Arabia	Transport and communications		(919)	919	-	-	-	-

SCHEDULE 17 (continued)

Source of financing	Purpose	Unencumbered balance at 31 January 1972	Receipts	Total available in 1972	Commitments incurred			Unencumbered balance at 31 Dec. 1972
					Liquidated by disbursements	Unliquidated at 31 Decem. 1972	Unliquidated at 31 Dec. 1971	
		\$	\$	\$	\$	\$	\$	\$
Trinidad and Tobago	Natural resource development and power	29 174	(1 459)	27 715	17 164	1 978	(4 200)	12 773
Trinidad and Tobago	Public finance	(391)	-	(391)	-	-	-	(391)
Trinidad and Tobago	Interregional seminar on development of mineral resources of continental shelf (Port of Spain, Trinidad 5-16 April 1971)	-	-	-	-	20 010	(20 010)	-
Trinidad and Tobago	Tax law advisor	855	-	855	-	-	-	855
Trinidad and Tobago	Social planning	717	-	717	-	-	(263)	980
Turkey	United Nations seminar on status of women and family planning (Turkey 11-24 July 1972)	-	17 600	17 600	12 961	4 790	-	(151)
Venezuela	Economic survey	1 165	(1 165)	-	-	-	-	-
Venezuela	Industrial development and productivity	986	(986)	-	-	-	-	-
Venezuela	Municipal administration development	(658)	658	-	-	-	-	-
Venezuela	Public administration	(210)	210	-	-	-	-	-
Venezuela	Economic programming and projections	4 264	(4 264)	-	-	-	-	-
Venezuela	Public finance	(2 568)	2 568	-	8 613	2 447	(12 666)	1 606
Venezuela	Social defence	(1 551)	4 456	2 905	-	-	-	2 905
	Subtotal	247 574	958 323	1 205 897	687 504	296 175	(152 644)	374 862
Associate Experts								
Austria	Development project in Nepal	1 196	(1 196)	-	-	-	-	-
Belgium	Various fields in several countries	(30 676)	139 802	109 126	184 067	49 446	(68 875)	(55 512)
Belgium	Funds held in suspense pending instructions from the Government for utilization	20 686	-	20 686	-	-	-	20 686
Denmark	Various fields in several countries	15 175	59 350	74 525	96 182	9 405	(20 206)	(10 856)
Finland	Various fields in several countries	-	129 690	129 690	77 026	44 776	-	7 888
Germany, Federal	Various fields in several countries	62 367	279 160	341 527	375 338	100 930	(122 198)	(12 543)
" "	Funds held in suspense pending instructions from the Government for utilization	971	18 092	19 063	-	-	-	19 063
Netherlands	Various fields in several countries	(251 311)	589 190	337 879	513 065	247 200	(139 014)	(283 372)
Netherlands	Funds held in suspense pending instructions from the Government for utilization	438	24 711	25 149	-	-	-	25 149
Sweden	Various fields in several countries	21 790	208 289	230 079	212 615	135 463	(92 870)	(25 129)
Sweden	Funds held in suspense pending instructions from the Government for utilization	35 161	-	35 161	-	-	-	35 161
	Subtotal	(124 203)	1 447 088	1 322 885	1 458 293	587 220	(443 163)	(279 465)
Other projects financed by donor Governments								
Austria	Interregional seminar on government auditing (Baden, Austria 3-14 May 1971)	1 541	(1 541)	-	-	937	(937)	-
Cyprus	Seminar on special problems relating to human rights in developing countries	1 689	-	1 689	-	-	-	1 689
Denmark	Interregional training course for instructors in prosthetics (Rungsted, Denmark 30 August-25 September 1971)	(3 211)	3 211	-	31 351	12 348	(43 572)	(127)
Denmark	African meeting on housing administration seminar (19 September-2 October 1971)	6 151	(6 151)	-	18 291	2 760	(21 047)	(4)
Denmark	1967 Seminar on prefabrication of houses for Latin America	(280)	280	-	1 845	4 463	(5 263)	(1 045)
Denmark	Statistical fellowship in Africa	2 415	-	2 415	-	-	-	2 415
Denmark	Group training course in community development in rural areas	839	-	839	-	-	-	839

Source of financing	Purpose	Unencumbered balance at 31 January 1972	Receipts	Total available in 1972	Liquidated by disbursements	Commitments incurred		Unencumbered balance at 31 Dec. 1972
						Liquidated at 31 Dec. 1972	Unliquidated at 31 Dec. 1971	
		\$	\$	\$	\$	\$	\$	\$
Denmark	United Nations African regional seminar on national youth policies	803	-	803	12 756	(2 471)	11 188	(10 385)
Denmark	Asia and the Far East regional preparatory mission on modern co-ordination	1 454	(1 454)	-	-	-	-	-
Denmark	Second Roving Seminar Modular co-ordination building industry	-	33 886	33 886	18 811	-	18 811	15 075
Denmark	Interregional seminar on the use of research as a basis for social defence policy and planning	-	-	-	650	-	786	(786)
Germany, Federal Republic of	Lecturer for Asian Institute for Training and Research in Statistics	(15 180)	14 474	(706)	13 533	(14 214)	1 672	(2 378)
" "	Eastern Caribbean assistance in physical planning	-	-	-	7 895	-	15 195	(15 195)
Netherlands	Training programme for social welfare personnel, Saigon, Republic of Viet-Nam	10 471	4 449	14 920	32 117	(9 214)	23 175	(8 255)
Netherlands	Interregional training course in social planning, Amsterdam	1 449	(1 449)	-	-	-	-	-
Netherlands	Fellowships at the Asian Statistical Institute	4 371	7 800	12 171	724	-	724	11 447
Netherlands	Social welfare	(2 102)	-	(2 102)	6 322	(5 206)	1 116	(3 218)
Netherlands	Training course on System of National Accounts, Institute of Statistics and Applied Economics	(500)	500	-	-	-	-	-
Netherlands	United Nations Development Advisory Team	-	-	-	-	-	2 790	(2 790)
Saudi Arabia	Travel of advisers and staff of the United Nations Economic and Social Office at Beirut to Saudi Arabia	(32)	-	(32)	-	-	-	(32)
Sweden	Interregional advisers in the field of social defence	(28 925)	41 357	12 432	31 546	(22 299)	11 028	1 404
USSR-Technopromexport	Interpreters accompanying experts in various fields from the Union of Soviet Socialist Republics	(508 538)	364 818	(143 720)	133 248	(83 162)	105 330	(249 050)
USSR-Technopromexport	Funds held in suspense to be applied to deficits in above projects when specific instructions for application are received	7 406	-	7 406	-	-	-	7 406
Zambia	Human rights seminar on the realization of economic and social rights	(60)	-	(60)	-	(4 780)	(4 780)	4 720
	Subtotal	(520 239)	460 180	(60 059)	309 089	(212 165)	188 211	(248 270)
Other funds-in-trust	Purpose							
Funds-in-trust programme for Zaire	Various fields	388 400	325 600	714 000	615 023	(49 215)	626 950	87 050
Fund of the United Nations for the Development of West Irian	Various fields	2 323 092	(26 320)	2 296 772	1 367 570	(808 589)	1 630 378	666 394
United Nations Fund for Population Activities	Various population activities	2 775 550	5 968 972	8 744 522	3 469 996	(1 460 822)	4 184 514	4 560 008
Swedish Trust Fund for operational assistance to Lesotho and Swaziland	Various fields	436 475	-	436 475	190 725	(84 309)	134 400	302 075
Ford Foundation	Latin American Demographic Centre (CELADE)	-	151 200	151 200	4 309	-	4 309	146 891
Trust Fund for Development Planning and Projection	Inter-disciplinary advisory teams	(2 107)	-	(2 107)	821	(3 817)	(2 996)	889
Trust Fund for Development Planning and Projection	Water-supply review mission	-	-	-	2 218	-	2 378	(2 378)
International Bank for Reconstruction and Development	Fellowship in highway development	10 602	-	10 602	-	-	-	10 602
The Population Council, Inc.	Support programme on rural fertility study (December 1971)	22 264	-	22 264	13 905	-	14 438	7 826
The Population Council, Inc.	Demographic training Centre, United Arab Republic	49 883	-	49 883	18 821	(18 198)	623	49 260
The Population Council, Inc.	Analysis and publication of comparative rural fertility studies, Latin America (CELADE)	806	-	806	13 134	(10 762)	2 372	(1 566)

SCHEDULE 17 (continued)

Source of financing	Purpose	Unencumbered balance at 31 January 1972	Receipts	Total ^{a/} available in 1972	Commitments incurred			Unencumbered balance at 31 Dec. 1972
					Liquidated by dis- bursements	Unliquidated at 31 Dec. 1972	Unliquidated at 31 Dec. 1971	
		\$	\$	\$	\$	\$	\$	\$
The Population Council, Inc.	Study incidence and circumstances of induced abortion in several Latin American countries (CELADE)	9 613	-	9 613	4 993	1 061	-	3 559
	CELADE (United States Agency for International Development) July 1971-June 1972	82 827	-	82 827	275 985	16 991	(191 981)	(18 168)
	Social service community development fellowships	1 950	-	1 950	14 229	-	(8 050)	(4 229)
	International tutor, Ghana	(3 731)	1 065	(2 666)	-	-	-	(2 666)
	Social Services	(5 100)	-	(5 100)	3 131	-	(2 056)	(6 175)
	Training course in social planning	(2 741)	-	(2 741)	36	1 651	(1 687)	(2 741)
	Various fields	(12 692)	25 025	12 333	7 989	8 600	(8 600)	4 344
	Contributions towards the education and training of southern Africans (Security Council resolution 191 (1964))	87 265	900 000 ^{b/}	987 265	500 666	454 496	(418 804)	450 907
	United Nations educational and training programme for southern Africans	2 765	-	2 765	19 801	4 403	(19 717)	(1 722)
	Special educational and training programme Contribution towards a Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law	-	5 710	5 710	2 923	2 793	-	(6)
United States of America	United Nations Children's Fund	2 000	15 522	17 522	17 522	-	-	-
	United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law	22	-	22	-	-	-	22
	Contributions towards technical assistance: the Institute of National Planning, Cairo	-	-	-	-	-	-	-
	Contributions towards technical assistance: Burundi and Rwanda (Tunisia \$2 000 and Cyprus \$279.70) received under the terms of General Assembly resolution 1836 (XVII)	2 280	-	2 280	-	-	-	2 280
	Subtotal	6 169 423	7 366 774	13 536 197	6 543 797	3 826 551	(3 086 607)	6 252 456
Grants administered by regional economic commissions	Standardization of electric equipment and supplies	19 455	4 590	24 045	19 971	-	-	4 074
	Appointment of expert to the Asian Highway Transport Technical Bureau	438	-	438	-	-	-	438
	For administrative arrangement in connexion with Trans-Asian Railway Network project	5 572	-	5 572	9 912	-	(4 340)	-
	Appointment with hydrogeologist	15 507	2 243	17 750	24 651	-	(7 323)	422
	Appointment of expert to the Asian Highway Transport Technical Bureau	16 442	-	16 442	28 666	1 141	(22 665)	9 300
	Appointment of expert to the United Nations Asian Institute	29 688	9 200	38 888	31 604	935	(933)	7 282
	Appointment of expert to the Trans-Asian Railway Project	31 365	9 302	40 667	25 014	5 372	(6 037)	16 318
	Appointment of expert to the Asian Highway Transport Technical Bureau	(775)	4 804	4 029	7 083	344	(5 432)	2 034
	Appointment of expert on shipping and ocean freight rates	16 500	-	16 500	16 500	-	-	-
	Appointment of expert on shipping and ocean freight rates	-	47 426	47 426	32 924	7 803	-	6 699
Central American Electricity Commissions	Appointment of hydrogeologist	-	47 500	47 500	21 772	19 829	-	5 899
	Standardization of electric equipment and supplies	19 455	4 590	24 045	19 971	-	-	4 074
	Appointment of expert to the Asian Highway Transport Technical Bureau	438	-	438	-	-	-	438
	For administrative arrangement in connexion with Trans-Asian Railway Network project	5 572	-	5 572	9 912	-	(4 340)	-
	Appointment with hydrogeologist	15 507	2 243	17 750	24 651	-	(7 323)	422
	Appointment of expert to the Asian Highway Transport Technical Bureau	16 442	-	16 442	28 666	1 141	(22 665)	9 300
	Appointment of expert to the United Nations Asian Institute	29 688	9 200	38 888	31 604	935	(933)	7 282
	Appointment of expert to the Trans-Asian Railway Project	31 365	9 302	40 667	25 014	5 372	(6 037)	16 318
	Appointment of expert to the Asian Highway Transport Technical Bureau	(775)	4 804	4 029	7 083	344	(5 432)	2 034
	Appointment of expert on shipping and ocean freight rates	16 500	-	16 500	16 500	-	-	-
Germany, Federal Republic of	Appointment of expert on shipping and ocean freight rates	-	47 426	47 426	32 924	7 803	-	6 699
	Appointment of hydrogeologist	-	47 500	47 500	21 772	19 829	-	5 899
	Standardization of electric equipment and supplies	19 455	4 590	24 045	19 971	-	-	4 074
	Appointment of expert to the Asian Highway Transport Technical Bureau	438	-	438	-	-	-	438
	For administrative arrangement in connexion with Trans-Asian Railway Network project	5 572	-	5 572	9 912	-	(4 340)	-
	Appointment with hydrogeologist	15 507	2 243	17 750	24 651	-	(7 323)	422
	Appointment of expert to the Asian Highway Transport Technical Bureau	16 442	-	16 442	28 666	1 141	(22 665)	9 300
	Appointment of expert to the United Nations Asian Institute	29 688	9 200	38 888	31 604	935	(933)	7 282
	Appointment of expert to the Trans-Asian Railway Project	31 365	9 302	40 667	25 014	5 372	(6 037)	16 318
	Appointment of expert to the Asian Highway Transport Technical Bureau	(775)	4 804	4 029	7 083	344	(5 432)	2 034

SCHEDULE 17 (continued)

Source of financing	Purpose	Unencumbered balance at 31 January 1972	Receipts in 1972	Total available in 1972	Liquidated by disbursements	Unliquidated at 31 Dec. 1972	Commitments incurred Unliquidated at 31 Dec. 1971	Total	Unencumbered balance at 31 Dec. 1972
		\$	\$	\$	\$	\$	\$	\$	\$
Ford Foundation	Expansion of the Asian Institute for Economic Development and Planning Research Programme establishment of a documentation centre and development of the Institute's library	(9 326)	20 000	10 674	13 878	856	(7 046)	7 688	2 986
Ford Foundation	For the working group of experts meeting for finalizing manual on regional planning (22 September-1 October 1971)	15	-	15	15	-	-	15	-
Netherlands	Fellowships in industrial development administration	2 070	36 492	38 562	37 635	-	(1 133)	36 502	2 060
Netherlands	To cover the cost of small-scale industries fellowships in the Philippines	12 643	-	12 643	32 496	4 135	(7 997)	28 634	(15 991)
Netherlands	Fellowships programme for study at training institutions	84 033	93 167	177 200	42 749	19 485	-	62 234	114 966
Netherlands	Fellowships on industrial complexes and estates development course	-	34 550	34 550	25 464	-	-	25 464	9 086
Norway	Contribution from Royal Government of Norway for Shippers' Council's projects	26 253	12 250	38 503	28 137	2 400	-	30 537	7 966
Press Foundation Sweden	Study course on advanced development journalism Iron and steel conference	-	2 036	2 036	-	-	-	-	2 036
Sweden	Training Course in Shipping Economics and Administrative Policy, Bangkok, 12-31 January 1970	934	-	934	-	-	-	-	934
Sweden	Training Course on Transportation Project	1 344	-	1 344	1 500	300	(2 345)	(545)	1 889
United States of America	Staff support for the Transport Technical Bureau of Asian Highway Co-ordinating Committee	-	50 000	50 000	29 805	11 871	-	41 676	8 324
United States of America	Appointment of the expert to the Mekong Committee	9 506	-	9 506	4 401	600	(477)	4 524	4 382
United States of America	Appointment of Adviser to the Director of the Division of Engineering Services, Mekong Committee	99	-	99	99	-	-	99	-
United States of America	Seminar on Remote Sensing Technology	(10 681)	68 443	57 762	55 706	1 869	(1 569)	56 006	1 756
United States of America	Intraregional co-operation and trade in the field of agriculture	-	12 000	12 000	-	8 212	-	8 212	3 788
United States of America	Intraregional co-operation and trade in the field of agriculture	5 749	-	5 749	-	-	-	-	5 749
United States of America	Planning of hydrologic network in a selected African country	3 371	-	3 371	-	-	-	-	3 371
United States of America	Survey of industrial promotion machinery in countries outside Africa	(3 815)	-	(3 815)	-	-	-	-	(3 815)
United States of America	Consultant for intraregional co-operation and trade in agriculture	(1 175)	-	(1 175)	-	-	-	-	(1 175)
United States of America	Consultant of advanced course in the methodology and technique of manpower planning and training programme	12 930	12 930	11 755	34 567	4 014	(13 166)	25 415	(13 660)
United States of America	African Trade Centre	11 818	-	11 818	-	-	-	-	11 818
United States of America	Consultant for East African subregional meeting on specific aspects of housing finance	10 723	-	10 723	15 306	-	(4 583)	10 723	-
United States of America	West Africa Rice Development Association	4 000	-	4 000	-	-	-	-	4 000
United States of America	ECA Internship Programme	27 508	-	27 508	28 078	-	-	28 078	(570)
United States of America	Joint ECA/FAO integrated livestock study	17 144	-	17 144	9 803	141	(12 581)	(2 637)	19 781
United States of America	Survey of industrial promotion machinery in countries outside the region	(1 582)	-	(1 582)	90 771	2 204	(74 524)	18 451	(20 033)
United States of America	Consultant on transport	15 902	-	15 902	22 732	4 462	(15 653)	11 541	4 361
United States of America	In-service training for one year for four African fellows under the Second ECA African International Programme	-	-	-	1 889	-	-	1 889	(1 889)
United States of America	To extend for the second year the services of the United States expert assigned to African Trade Centre	50 000	50 000	50 000	17 529	13 334	-	30 863	19 137
United States of America	Funds to supplement the estimated cost of the United States expert assigned to the joint ECA/FAO integrated livestock study	-	16 500	16 500	7 039	8 414	-	15 453	1 047
United States of America		-	4 000	4 000	-	-	-	-	4 000

SCHEDULE 17 (continued)

Source of financing	Purpose	Unencumbered balance at 31 January 1972	Receipts	Total ^{a/} available in 1972	Liquidated by disbursements	Commitments incurred		Unencumbered balance at 31 Dec. 1972
						Unliquidated at 31 Dec. 1972	Unliquidated at 31 Dec. 1971	
		\$	\$	\$	\$	\$	\$	\$
Belgium	Bilateral technical assistance to set up Documentation Unit	-	13 935	13 935	2 019	4 611	-	7 305
Dag Hammarskjöld Foundation	Africa regional conference on the integrated approach to rural development held at Moshi 13-24 October 1969	2 511	-	2 511	1 227	-	-	1 284
Finland	Senior trade promotion expert to assist the ECA Regional Trade Promotion Centre on trade promotion and commercial policy problems	11 480	35 835	47 315	26 545	13 803	(6 777)	13 744
Ford Foundation	Regional workshop on training and teaching aids 13-21 September 1969	432	-	432	-	1 847	(1 847)	432
Germany, Federal Republic of	To finance the services of an expert on transport (railways)	41 520	-	41 520	29 090	-	-	12 430
Germany, Federal Republic of	To finance the services of an expert on housing, building and planning	-	43 775	43 775	6 889	2 011	-	34 875
Netherlands	To finance the Institute of Social Studies/ECA symposium on education innovation	9 394	-	9 394	5 066	3 078	(965)	2 215
Sweden	Two experts on economic and social advancement of women in Africa	53 263	-	53 263	37 335	484	(71)	15 515
Sweden	Grants towards the Swedish International Development Agency/ECA seminar on correspondence education in Africa	517	-	517	517	-	-	-
Zambia	5-15 May 1971	(2 800)	-	(2 800)	3 482	-	-	(6 282)
	Contribution towards local expenses of the ECA subregional office							

Source of financing	Purpose	Unencumbered balance at 1 January 1972
		\$

Brazil	Contribution to cost of ECLA suboffice in Rio de Janeiro	3 126	50 248	53 374	51 936	-	-	1 438
Corporación de Fomento de la Producción - Chile	Formulation and analysis of projects in Latin America	2 976	-	2 976	2 976	-	-	-
Corporación de los Andes	Pre-investment programme for the development of the Motatan/Cenizo subregion	14 475	-	14 475	14 475	-	-	-
Corporación de los Andes	Pre-investment programme for the development of the Grita/Tobes subregion	-	87 032	87 032	54 284	-	-	32 748
Corporación de los Andes	Formulation of a pre-investment and development programme for Chanc/Mocoties	-	25 336	25 336	10 878	-	-	14 458
Federal Investment Council	Contribution for the preparation of a project manual	5 000	-	5 000	5 000	-	-	-
Ford Foundation	Support for study of theories and ideologies relating to Latin American development	-	73 500	73 500	59 930	-	-	13 570
Germany, Federal Republic of	Contribution to courses in education and human resources planning	139	-	139	139	-	-	-
Germany, Federal Republic of	Technical co-operation to ECLA, with the aim of stimulating the Latin American regions economic and social development	-	43 630	43 630	13 597	-	-	30 033
Government of Canada	To assist in the financing of general studies on agricultural planning in Latin America	-	135 296	135 296	27 611	-	-	107 685
Inter-American Development Bank	Activities of mutual interest	1 956	-	1 965	1 956	-	-	-
Inter-American Development Bank	Study of the port facilities of Puerto Busch	4 575	-	4 575	-	-	-	4 575
Inter-American Development Bank	Study of the transfer of technology between Brazilian and foreign industries	2 493	-	2 493	-	-	-	2 493
Inter-American Development Bank	Inventory of transport infrastructure projects in the Caribbean area	1 397	-	1 397	1 355	-	-	42

SCHEDULE 17 (continued)

Source of financing	Purpose	Unencumbered balance at 1 January 1972	Receipts	Total ^{a/} available in 1972	Liquidated by disbursements	Unliquidated at 31 Dec. 1972	Unliquidated at 31 Dec. 1971	Total	Unencumbered balance at 31 Dec. 1972
		\$	\$	\$	\$	\$	\$	\$	\$
International Union of Local Authorities	Seminar on central services to local authorities	2 469	(2 469)	-	-	-	-	-	-
Jamaica	Contribution to cost of ECIA office for the Caribbean in Port-of-Spain	6 500	11 765	18 265	-	-	-	-	18 265
Nacional Financiera Mexico	To collaborate in a study on Mexican industrial policy with ECIA and Nacional Financiera	110	-	110	110	-	-	110	-
Netherlands	Development planning and projections	80 540	-	80 540	43 493	-	-	43 498	37 042
Netherlands	Survey port facilities in CARIFTA countries	16 307	5 000	21 307	21 746	-	-	21 746	(439)
Netherlands	To finance feasibility study of a computerized documentation centre	108	-	108	108	-	-	108	-
Netherlands	Contribution to the formulation of an agricultural development strategy and plan	-	200 000	200 000	56 801	-	-	56 801	143 199
Netherlands	Contribution to fellowship programme	-	7 500	7 500	7 480	-	-	7 480	20
Organization for Economic Co-operation and Development	Contribution towards translation of the aligned descriptions list into Spanish	1 087	-	1 087	1 087	-	-	1 087	-
Pan American Health Organization	Contribution to joint institute/PAHO health planning course	(16)	-	(16)	(1 687)	-	-	(1 687)	1 671
Trinidad and Tobago	Contribution to cost of ECIA office for the Caribbean in Port-of-Spain	1 582	13 954	15 536	21 076	-	-	21 076	(5 540)
Venezuela	Preparation of a manual for the formulation and elaboration of projects	1 102	-	1 102	1 102	-	-	1 102	-
Universidad de los Andes, Venezuela	To lay down a development strategy for the University	-	13 436	13 436	9 538	-	-	9 538	3 898
Various	Donation to the Economic Commission for Latin America Library	-	1 496	1 496	716	-	-	716	780
Netherlands	UNCTAD Trust Fund for Multinational Corporation Studies	-	10 000	10 000	-	-	-	-	10 000
Various	UNCTAD Ports Project Trust Fund	127 472	71 427	198 899	114 186	-	-	114 186	84 713
Sweden	UNCTAD/Swedish International Development Agency Port Training Courses	16 447	104 429	120 876	98 823	-	-	98 823	22 053
	Subtotal	746 887	1 482 558	2 229 445	1 448 587	143 555	(197 464)	1 394 618	834 767
	Total United Nations projects	6 519 442	11 714 923	18 234 365	10 447 270	4 944 708	(4 092 043)	11 300 015	6 934 350

2. Projects administered by United Nations Industrial Development Organization

Projects financed by recipient Governments

Jamaica	Footwear production	5 870	-	5 870	4 370	-	(600)	3 770	2 100
Kuwait	Standardization and quality control	(2 962)	-	(2 962)	15 357	-	(17 025)	(1 668)	(1 294)
Libyan Arab Republic	Plants and oil development	2 079	(2 079)	-	-	-	-	-	-
Libyan Arab Republic	Petrochemicals	8 204	(8 204)	-	-	-	-	-	-
Qatar	Aluminium production	(453)	-	(453)	85	-	(108)	(23)	(430)
Qatar	Utilization of natural gas	9 405	-	9 405	12 975	-	-	12 975	(3 570)
Qatar	Industrial engineering	9 446	-	9 446	11 157	-	-	11 278	(1 832)
Qatar	Solar salt	(477)	-	(477)	(6)	-	-	(6)	(471)
Qatar	Steel rolling mill	(1 897)	-	(1 897)	3 932	-	(5 974)	(2 042)	145
	Subtotal	29 215	(10 283)	18 932	47 870	121	(23 707)	24 284	(5 352)
Associate experts									
Belgium	Various fields in several countries	11 513	9 791	21 304	25 204	1 510	(18 935)	7 779	13 525
Denmark	Various fields in several countries	4 844	59 218	64 062	44 801	34 820	(20 525)	59 096	4 966
Germany, Federal Republic of	National Institute of Technology and Standards (Wood properties), Paraguay	15 662	20 276	35 938	25 543	16 295	(1 105)	40 733	(4 795)
Netherlands	Industrial development and productivity, Ecuador	(16 677)	-	(16 677)	-	-	(200)	(200)	(16 477)
Sweden	Industrial development and productivity, Laos	-	17 124	17 124	-	-	-	-	17 124
	Subtotal	15 342	106 409	121 751	95 548	52 625	(40 765)	107 408	14 343

SCHEDULE 17 (concluded)

Source of financing	Purpose	Unencumbered balance at 1 January 1972 \$	Receipts \$	Total ^{a/} available in 1972 \$	Liquidated by disbursements \$	Commitments incurred		Unencumbered balance at 31 Dec. 1972 \$
						Unliquidated at 31 Dec. 1972 \$	Unliquidated at 31 Dec. 1971 \$	
Other projects financed by donor Governments								
Union of Soviet Socialist Republics Technopromexport	Interpreters accompanying experts in various fields from the Union of Soviet Socialist Republics	(29 828)	20 179	(9 649)	25 843	7 438	(1 429)	(41 501)
	Subtotal	(29 828)	20 179	(9 649)	25 843	7 438	(1 429)	(41 501)
Other funds-in-trust								
Central Funds-in-Trust for the Zaire Republic	Industrial development	-	82 307	82 307	81 511	6 507	(5 711)	-
United Nations Fund for Population Activities	Expert group meeting on production of contraceptives in the less developed countries	25 461	-	25 461	1 218	-	(1 012)	25 255
Swedish Funds-in-Trust Programme in Swaziland	Establishment of an industrial commercial development company	(5 700)	43 700	38 000	24 162	-	(4 938)	18 776
UNIDO/UNDP Trust Fund	Special Industrial Services	-	365 953	365 953	524 388	87 171	(245 606)	-
Industrial Development Centre for Arab States	Industrial information and documentation	25 281	-	25 281	69 201	-	(55 891)	11 971
Venezuela	Evaluation of export position of industry	99	-	99	13 600	-	(13 600)	99
Germany, Federal Republic of	Co-operation among industrial development financing institutions	-	44 455	44 455	-	-	-	44 455
Port of New York Authority	Consultation meeting on product adaptation for exports	-	-	5 120	-	-	-	5 120
Danish International Development Agency	Interregional seminar on cement and concrete industries	-	28 000	28 000	28 000	-	-	-
Swedish International Development Agency	In-plant group training programme in the field of organization and management of maintenance systems	-	122 105	122 105	119 333	-	-	2 772
International Bank for Reconstruction and Development	Co-operative programme between UNIDO and IBRD	-	20 000	20 000	-	-	-	20 000
	Subtotal	45 141	711 640	756 781	861 413	93 678	(326 758)	128 448
	Total, UNIDO projects	59 870	827 945	887 815	1 030 674	153 862	(392 659)	95 938
	Total, all projects	6 579 312	12 542 868	19 122 180	11 477 944	5 098 650	(4 484 702)	7 030 288

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

b/ Exclusive of transfer of \$100,000 from section 12 of the United Nations budget appropriations.

c/ Including undrawn allocation at 31 December 1971 of \$2,323,092 for FUNDWI, \$2,744,268 for UNFPA and \$457,737 for Lesotho/Swaziland.

E. TRUST FUNDS AND OTHER SPECIAL ACCOUNTS

SCHEDULE 18

United Nations Peace-keeping Force in Cyprus

Status of pledges unpaid as at 31 December 1972

	Contributions pledged			Collections in current year	Unpaid balance
	Unpaid balance prior year	Pledged in current year	Total due		
	\$	\$	\$	\$	\$
Australia	100 000	100 000	200 000	100 000	100 000
Austria	-	160 000	160 000	160 000	-
Belgium	54 230	59 558	113 788	113 788	-
Cyprus	-	250 000	250 000	-	250 000
Denmark	600 000	360 000	960 000	360 000	600 000 ^{a/}
Finland	200 000	75 000	275 000	150 000	125 000 ^{a/}
Germany, Federal Republic of	-	1 000 000	1 000 000	1 000 000	-
Ghana	-	10 000	10 000	10 000	-
Greece	-	400 000	400 000	400 000	-
Iceland	-	4 000	4 000	4 000	-
Iran	-	4 000	4 000	4 000	-
Italy	720 000	399 618	1 119 618	578 258	541 360
Jamaica	-	2 167	2 167	2 167	-
Japan	-	100 000	100 000	100 000	-
Lebanon	300	-	300	-	300
Liberia	1 500	-	1 500	-	1 500
Mauritania	-	2 000	2 000	-	2 000
Nepal	400	-	400	-	400
Norway	-	260 911	260 911	260 911	-
Pakistan	-	6 000	6 000	6 000	-
Sierra Leone	-	16 250	16 250	16 250	-
Singapore	-	500	500	500	-
Somalia	-	1 000	1 000	-	1 000
Sweden	1 080 000	360 000	1 440 000	360 000	1 080 000 ^{a/}
Switzerland	-	223 684	223 684	223 684	-
United Kingdom of Great Britain and Northern Ireland	2 243 859	2 404 604	4 648 463	2 758 625	1 889 838 ^{a/}
United States of America	16 800 000	4 800 000	21 600 000	12 700 000	8 900 000
Zambia	10 000	-	10 000	-	10 000
	<u>21 810 289</u>	<u>10 999 292</u>	<u>32 809 581</u>	<u>19 308 183</u>	<u>13 501 398</u>
Less:					
United States of America	<u>9 971 267</u>	<u>(6 792 444)</u>	<u>3 178 823</u>	<u>-</u>	<u>3 178 823^{b/}</u>
	<u>11 839 022</u>	<u>17 791 736</u>	<u>29 630 758</u>	<u>19 308 183</u>	<u>10 322 575</u>

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

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

SCHEDULE 19

United Nations Peace-keeping Force in Cyprus Obligations incurred in the year ended 31 December 1972

	Allotments issued \$	Obligations incurred		
		Dis- bursements ^{a/} \$	Unliquidated obligations \$	Total ^{a/} \$
A. For 1972:				
Salaries and wages	425 811	425 811	-	425 811
Payroll of local staff	436 952	136 462	300 490	436 952
Common staff costs	163 870	158 182	5 688	163 870
Travel and subsistence of staff	181 761	167 243	14 518	181 761
Rental of premises	182 484	119 353	63 131	182 484
Operation transportation equipment	557 590	210 496	347 094	557 590
Communications	120 073	88 592	31 481	120 073
Freight	18 694	16 055	2 639	18 694
Miscellaneous supplies and services	772 530	292 979	479 551	772 530
Rotation of contingents	342 524	339 841	2 683	342 524
Rations	875 099	295 180	579 919	875 099
Personal mail and postage	3 893	3 561	332	3 893
Stationery and office supplies	14 362	12 220	2 142	14 362
Miscellaneous equipment	10 484	5 600	4 884	10 484
Total	<u>4 106 127</u>	<u>2 271 575</u>	<u>1 834 552</u>	<u>4 106 127</u>
B. For prior years:				
1969 equipment and supplies	345 852			345 852
1970 equipment and supplies	9 570 000			9 570 000
1971 equipment and supplies	<u>3 401 242</u>			<u>3 401 242</u>
Total	<u>13 317 094</u>			<u>13 317 094</u>
GRAND TOTAL	<u>17 423 221</u>			<u>17 423 221</u>

^{a/} Obligations recorded in the United Nations Peace-keeping Force in Cyprus Account are limited to the funds available to the Secretary-General through voluntary contributions pledged or paid to the account to meet the costs to the Organization pertaining to the Force. In 1972, the estimated costs to the Organization pertaining to the Force amounted to \$14,220,000, of which \$10,114,000 are not recorded in the accounts for lack of the required funding. Similarly, obligations totalling \$5,820,000 were not recorded in the accounts for 1971, resulting in a cumulative unrecorded obligation total of \$15,934,000.

SCHEDULE 20

United Nations relief operation in Dacca
Status of pledges unpaid as at 31 December 1972

	<u>Pledges for 1972 and prior years</u>				<u>Collections during 1972</u>		
	<u>Unpaid balance</u>		<u>Pledged</u>	<u>Total</u>	<u>For prior</u>	<u>For 1972</u>	<u>Unpaid balance</u>
	<u>prior years</u>	<u>Adjustments</u>	<u>for 1972</u>		<u>years</u>		
	\$	\$	\$	\$	\$	\$	\$
<u>Foreign exchange contributions</u>							
Australia	115 337	(115 337)	-	-	-	-	-
Austria	35 000	-	65 000	100 000	35 000	-	65 000
Canada	-	-	1 000 000	1 000 000	-	1 000 000	-
Chile	3 000	-	-	3 000	3 000	-	-
Denmark	-	-	1 003 872	1 003 872	-	1 003 872	-
Fiji	-	-	5 000	5 000	-	5 000	-
Germany, Federal Republic of	-	-	1 037 735	1 037 735	-	1 037 735	-
Ireland	-	-	91 384	91 384	-	91 384	-
Japan	-	-	9 519 737	9 519 737	-	9 519 737	-
Liechtenstein	-	-	2 632	2 632	-	2 632	-
Norway	-	-	2 850 002	2 850 002	-	2 850 002	-
Philippines	-	-	2 239	2 239	-	2 239	-
Sweden	-	-	3 217 500	3 217 500	-	3 217 500	-
Switzerland	-	-	750 000	750 000	-	750 000	-
United Kingdom of Great Britain and Northern Ireland	2 475 247	(1 237 624)	37 377	1 275 000	1 237 623	37 377	-
United States of America	-	-	31 300 000	31 300 000	-	31 300 000	-
	<u>2 628 584</u>	<u>(1 352 961)</u>	<u>50 882 478</u>	<u>52 158 101</u>	<u>1 275 623</u>	<u>50 817 478</u>	<u>65 000</u>

SCHEDULE 21

United Nations relief operation in Dacca

Obligations incurred for the year ended 31 December 1972

Field of activity	Allotments issued \$	Local currency		Foreign exchange		Local currency and foreign exchange	
		Disbursements \$	Unliquidated obligations \$	Total \$	Disbursements \$	Unliquidated obligations \$	Total \$
A. Administrative expenses							
Salaries of international staff	997 000	-	-	-	765 116	79 396	844 512
Salaries of local staff	190 000	247 663	-	247 663	-	1 321	1 321
Common staff costs	229 000	-	-	-	175 311	24 487	199 798
Travel and subsistence	852 000	390 058	-	390 058	194 525	1 386	304 911
Rental - aircraft	40 000	-	-	-	37 611	2 103	39 714
Rental and maintenance of premises	107 000	86 912	-	86 912	924	-	924
Maintenance and operation of transportation equipment	102 000	130 992	-	130 992	558	271	829
Communications	100 000	5 653	-	5 653	55 050	25 757	80 807
Freight and cartage	141 000	14 570	-	14 570	45 500	46 774	92 274
Miscellaneous supplies and services	115 000	33 903	-	33 903	37 197	25 471	62 668
Stationery and office supplies	26 000	29 680	-	29 680	3 513	3 124	6 637
Miscellaneous equipment	451 000	36 963	-	36 963	188 358	12 472	200 830
Total, Part A	3 350 000	976 394	-	976 394	1 503 663	331 562	1 835 225
		976 394			2 480 057	331 562	2 811 619
B. Operational expenses							
Salaries and wages	-	-	-	-	36 783	52 216	88 999
Common staff costs	-	-	-	-	-	4 650	4 650
Travel and subsistence	-	-	-	-	5 997	12 262	18 259
Petrol and other lubricants	3 000 000	-	-	-	597 509	212 484	809 993
Maintenance and operation of transportation equipment	2 000 000	-	-	-	147 826	513 929	661 755
Rental of aircraft	500 000	-	-	-	317 103	121 560	438 663
Rental of boats	24 000 000	-	-	-	16 559 928	10 130 860	26 690 788
Communications	-	-	-	-	87	-	87
Freight, cartage and express	3 000 000	-	-	-	2 823 854	868 404	3 692 258
Miscellaneous supplies and services	20 000 000	-	-	-	13 097 531	6 929 966	20 027 497
Transportation equipment	4 200 000	-	-	-	295 404	2 101 285	2 396 689
Miscellaneous equipment	1 800 000	-	-	-	555 242	1 117 927	1 673 169
Total, Part B	58 500 000	-	-	-	34 437 264	22 065 543	56 502 807
		-			36 917 321	22 397 105	59 314 426
Total, Parts A and B	61 850 000 ^{a/}	976 394	-	976 394	58 338 032	22 397 105	59 314 426

^{a/} This amount represents cumulative allotments issued for the period 4 June 1971 to 31 December 1972.

SCHEDULE 22

United Nations Fund for Humanitarian Assistance to Pakistan

Status of pledges unpaid as at 31 December 1972

<u>Members</u>	<u>Pledged for 1972</u> \$	<u>Collections during 1972</u> \$	<u>Unpaid balance</u> \$
Austria	10 000	-	10 000
Belgium	45 254	45 254	-
Iran	50 000	50 000	-
Norway	50 000	50 000	-
Sweden	<u>210 305</u>	<u>210 305</u>	<u>-</u>
	365 559	355 559	10 000
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

SCHEDULE 23

United Nations Fund for Humanitarian Assistance to Pakistan

Obligations incurred for the year ended 31 December 1972

	<u>Allotments issued</u> \$	<u>Disbursements</u> \$	<u>Unliquidated obligations</u> \$	<u>Total</u> \$
	<u>12 000</u>			
Travel and subsistence		<u>2 227</u>	<u>1 308</u>	<u>3 535</u>

SCHEDULE 24 A

United Nations Industrial Development Organization

Combined schedule of resources and expenditure for the year ended 31 December 1972

	United Nations regular budget	General Trust Fund	Technical assistance activities a/	Extra-budgetary operations overhead	UNDP overhead	Trust fund for commissary, catering and newspaper stand	Total
	\$	\$	\$	\$	\$	\$	\$
Balance available as at 1 January 1972	-	3 757 304	16 700 984 b/	65 965	1 390 804	125 799	22 040 856
Adjustments	-	-	7 378 605	-	(1 349 229)	(1 568)	6 027 808
Income	14 103 129	3 016 120	35 210 565 e/	65 065	1 816 247	1 218 349	55 429 475
	<u>14 103 129</u>	<u>6 773 424</u>	<u>59 290 154</u>	<u>131 030</u>	<u>1 857 822</u>	<u>1 342 580</u>	<u>83 498 139</u>
Expenditure:							
Personal services	12 648 160	-	-	52 717	1 699 812	-	14 400 689
Equipment and supplies	110 217	-	-	-	-	-	110 217
Administrative overhead	-	-	-	-	-	-	-
Other	<u>1 344 752</u>	<u>2 081 716</u>	<u>21 682 976</u>	<u>-</u>	<u>-</u>	<u>1 213 089</u>	<u>26 322 533</u>
Total expenditure	<u>14 103 129</u>	<u>2 081 716</u>	<u>21 682 976</u>	<u>52 717</u>	<u>1 699 812</u>	<u>1 213 089</u>	<u>40 833 439</u>
Balance available as at 31 December 1972	<u>-</u>	<u>4 691 708</u>	<u>37 607 178</u>	<u>78 313</u>	<u>158 010</u>	<u>129 491</u>	<u>42 664 700</u>
Represented by:							
Cash at banks and on hand		2 757 938	2 295 904	-	-	124 628	5 178 470
Interest-bearing bank deposit		2 882 006	-	78 313	-	-	2 960 319
Pledged contributions receivable from Governments		2 414 355	-	-	-	-	2 414 355
Accounts receivable		-	1 319 657	-	-	1 163	1 320 820
Deferred charges and other assets		373 474	-	-	-	178 110	551 584
Undrawn allocations		-	45 186 186	-	-	-	45 186 186
Due from United Nations General Fund		-	-	-	158 010	-	158 010
		<u>8 427 772</u>	<u>48 801 747</u>	<u>78 313</u>	<u>158 010</u>	<u>303 901</u>	<u>57 769 744</u>
Less:							
Accounts payable		343 611	1 468 419	-	-	101 729	1 913 759
Unliquidated obligations		620 038	471 978	-	-	-	1 092 016
Inter-agency indebtedness		-	9 254 172	-	-	-	9 254 172
Provision for repatriation grant, compensation claims, etc.		-	-	-	-	51 536	51 536
Deferred contributions and income		2 241 518	-	-	-	1 725	2 243 243
Due to United Nations General Fund		<u>530 898</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19 420</u>	<u>550 318</u>
		<u>3 736 065</u>	<u>11 194 569</u>	<u>-</u>	<u>-</u>	<u>174 410</u>	<u>15 105 044</u>
		<u>4 691 708</u>	<u>37 607 178</u>	<u>78 313</u>	<u>158 010</u>	<u>129 491</u>	<u>42 664 700</u>

a/ For details see statement VI.

b/ Adjusted for: unliquidated obligations 31 December 1971 (add \$7,440,116); surrender of miscellaneous income 1971 (deduct \$61,511).

c/ Adjusted for: deferred allocations for Special Industrial Services advisory projects in 1971 (add \$365,400); surrender of undrawn allocations at 31 December 1971 (deduct \$936,340); refund of overhead received in excess of entitlement at 31 December 1971 (deduct \$778,289).

d/ Adjusted for \$1,568 deferred income included in 31 December 1971 surplus.

e/ Includes allocations 1972 \$35,131,382 and miscellaneous income \$79,183.

Industrial development activities

Assets, liabilities and unencumbered Fund balance as at 31 December 1972

	United Nations				United Nations		Economic Commission		UNIDO Trust		Total
	Industrial Development Organization General Trust Fund	Industrial Development Organization General Trust Fund	Industrial Development Organization General Trust Fund	Industrial Development Organization General Trust Fund	Fund for Special Industrial Services	for Asia and the Far East Trust Fund for Industrial Development	Fund for Industrial Programming Data (Swedish) Grant				
I. Statement of assets, liabilities and unencumbered Fund balance											
Assets:											
Cash at banks and on hand	2 757 938				28 948	-	-	-	2 786 886		
Interest-bearing bank deposit	2 882 006				902 816	155 897	174	3 940 893			
Letters of credit	-				-	-	-	-			
Investments	-				-	-	-	-			
Pledged contributions receivable from Governments	2 414 355				-	-	-	2 414 355			
Accounts receivable	-				146 718	-	-	146 718			
Accrued interest on investments	-				-	2 552	-	2 552			
Remittances to executing agencies	-				-	-	-	-			
Deferred charges and other assets	373 474				-	-	-	373 474			
Due from United Nations General Fund	8 427 772				653 998	-	-	653 998			
Total	13 942 488				1 732 480	158 442	174	10 318 876			
Liabilities and reserves:											
Accounts payable	343 611				53	-	-	343 664			
Unliquidated obligations	620 038				-	8 567	-	628 605			
Provision for repatriation grant, compensation claims etc.	-				-	1 086	-	1 086			
Deferred contributions and income	2 241 518				-	-	-	2 241 518			
Reserve for allocations	-				-	-	-	-			
Due to United Nations General Fund	530 898				-	-	-	530 898			
Total	3 736 065				53	9 653	-	3 745 711			
Balance of unencumbered funds:											
Balance available 1 January 1972	3 757 304				1 963 589	207 149	174	5 928 216			
Add: Adjustment	761 015				-	600	-	761 615			
Excess of income over expenditures (see below)	173 389				(231 162)	(58 953)	-	(116 726)			
Deduct: Allocations issued for programmes	-				-	-	-	-			
Balance available 31 December 1972	4 691 708				1 732 427	148 796	174	6 573 105			
Total liabilities, reserve and unencumbered funds	8 427 772				1 732 480	158 442	174	10 318 876			
II. Statement of income and expenditure											
Income:											
Contributions from Governments	2 118 917				72 431	-	-	2 191 348			
Public donations	11 000				-	-	-	11 000			
Subventions	-				-	-	-	-			
Interest income	125 188				41 707	9 952	-	176 847			
Miscellaneous, savings in liquidating obligations and adjustments	-				83 932	-	-	83 932			
Total	2 255 105				198 070	9 952	-	2 463 127			
Less: Expenditure											
Personal services	-				-	59 619	-	59 619			
Equipment and supplies	-				-	1 238	-	1 238			
Administrative overhead	2 081 716				63 279	-	-	63 279			
Other	2 081 716				365 953	8 048	-	2 455 717			
Total	4 163 432				429 232	68 905	-	2 579 853			
Excess of income over expenditure	173 389				(231 162)	(58 953)	-	(116 726)			
	(a)				(b)	(c)	(d)				

SCHEDULE 25

United Nations Industrial Development Organization

General Trust Fund

Status of pledges unpaid as at 31 December 1972

	Pledges for 1972 and prior years			Collections			Unpaid pledges for:			Total due for 1972 and prior years		Pledges for subsequent year		
	Unpaid pledges 1 January 1972	Adjustments to prior years		Total	in 1972		1969	1970	1971	1972		For 1973	Collections for 1972	Total balance due
	\$	\$		\$	\$		\$	\$	\$	\$		\$	\$	\$
Afghanistan	1 000	-		1 000	-		-	-	1 000	10 000	-	-	-	1 000
Algeria (dinars)	30 000	-		30 000	20 000		-	-	-	-	-	10 000	-	20 000
Argentina	30 000	-		30 000	30 000		-	-	-	-	-	30 000	-	30 000
Australia	15 000	-		15 000	15 000		-	-	-	-	-	17 000	-	17 000
Bahrain	-	-		-	-		-	-	-	-	-	4 000	-	4 000
Bangladesh (takas)	-	-		-	-		-	-	-	-	-	1 000	-	1 000
Barbados	1 000	-		1 000	1 000		-	-	-	5 682	-	1 000	-	1 000
Belgium	-	22 727		22 727	17 045		-	-	-	-	-	-	-	5 682
Bhutan	-	-		-	-		-	-	-	-	-	1 000	-	1 000
Bolivia	3 025	-		3 025	-		-	-	-	3 025	-	1 000	-	3 025
Brazil	25 000	-		25 000	-		-	-	10 000	15 000	-	15 000	-	40 000
Bulgaria (leva)	12 500	(12 500)		2 000	1 000		-	-	-	1 000	-	16 216	13 517	2 699
Surma (kyats)	2 000	-		-	-		-	-	-	-	-	1 000	-	2 000
Cameroon (CFA francs)	-	-		-	-		-	-	-	440	-	2 000	-	2 000
Central African Republic	396	44		440	-		-	-	-	-	-	-	-	440
Chad	-	-		-	-		2 000	3 000	-	5 000	-	-	-	10 000
Chile	13 000	-		13 000	3 000		-	-	-	-	-	176 445	-	176 445
China (yuan)	-	-		-	-		-	-	-	4 000	-	-	-	4 000
Colombia	4 000	-		4 000	-		-	-	-	7 000	-	-	-	7 000
Congo	7 000	-		7 000	-		-	-	-	1 000	-	-	-	1 000
Congo Rica	-	2 000		2 000	1 000		-	-	-	-	-	-	-	-
Costa Rica	-	-		-	-		-	-	-	-	-	21 739	21 739	-
Cuba (pesos)	1 000	-		1 044	1 044		-	-	-	-	-	2 611	-	2 611
Cyprus (pounds)	173 130	44		173 130	173 130		-	-	-	-	-	191 132	-	191 132
Czechoslovakia (korunas)	1 200	-		1 200	600		-	-	-	600	-	2 145	-	2 745
Democratic Yemen (S.Y. dinars)	109 246	-		109 246	109 246		-	-	-	-	-	109 246	109 246	-
Egypt (pounds)	1 000	-		1 000	1 000		-	-	-	-	-	1 000	-	1 000
Fiji	53 257	2 232		55 489	55 489		-	-	-	6 148	-	55 489	-	55 489
France (francs)	8 993	1 007		10 000	3 852		-	-	-	487	-	5 200	-	11 348
Gabon (CFA francs)	495	(8)		487	-		-	-	-	14 700	-	1 302	-	1 789
Gambia (dalasis)	14 700	-		14 700	-		-	-	-	6 000	-	14 700	-	29 400
Ghana (cedi)	23 000	-		23 000	-		5 000	6 000	-	-	-	6 000	-	29 000
Greece (drachmae)	1 000	-		1 000	1 000		-	-	-	-	-	3 000	-	3 000
Guyana (Guyana dollars)	33 333	-		36 193	36 193		-	-	-	-	-	43 431	-	43 431
Hungary (forints)	100 000	2 860		100 000	100 000		-	-	-	-	-	50 000	-	50 000
India (rupees)	50 000	-		50 000	50 000		-	-	-	-	-	25 000	-	25 000
Indonesia	100 000	-		130 000	130 000		-	-	-	-	-	65 000	-	65 000
Iran	12 500	30 000		12 500	12 500		-	-	-	-	-	12 500	-	12 500
Iraq	35 000	-		35 000	15 000		5 000	5 000	-	5 000	-	10 000	-	30 000
Israel (pounds)	300 000	-		300 000	300 000		-	-	-	-	-	300 000	-	300 000
Italy	5 396	604		6 000	6 000		-	-	-	-	-	6 000	-	6 000
Ivory Coast (CFA francs)	4 000	-		4 000	4 000		-	-	-	-	-	4 000	-	4 000
Jamaica	4 000	-		4 000	4 000		-	-	-	-	-	4 006	-	4 006
Kenya (shillings)	30 000	-		30 000	30 000		-	-	-	-	-	30 000	-	30 000
Kuwait	1 200	-		1 200	-		-	-	-	1 200	-	1 500	-	2 700
Laos	4 747	-		4 747	-		-	-	-	4 747	-	4 918	-	9 665
Lebanon (pounds)	1 000	-		1 000	1 000		-	-	-	3 000	-	1 000	-	1 000
Lesotho	6 000	-		6 000	3 000		-	-	-	-	-	3 000	-	6 000
Liberia	-	-		-	-		-	-	-	-	-	2 000	-	2 000
Libyan Arab Republic	2 000	-		2 000	2 000		-	-	-	-	-	-	-	2 000
Malaysia	2 703	297		3 000	-		-	-	-	3 000	-	-	-	3 000
Mali	480	54		534	-		-	-	-	-	-	-	-	519
Malta (pounds)	2 000	2 000		4 000	2 000		-	-	-	-	-	-	-	2 000
Mauritania	-	-		-	-		-	-	-	-	-	-	-	-

SCHEDULE 25 (concluded)

	Pledges for 1972 and prior years		Collections		Unpaid pledges for:			Total due for 1972 and prior years		Pledges for subsequent year		
	Unpaid pledges 1 January 1972	Adjustments to prior years	Total	in 1972	1969	1970	1971	1972	Total due prior years	For 1973	Collections for 1973	Total balance due
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Mauritius	-	-	-	-	-	-	-	-	-	-	-	-
Mexico	10 000	-	10 000	10 000	-	-	-	-	-	-	-	-
Mongolia (tughrick)	1 500	-	1 500	1 500	-	-	-	-	-	1 500	-	1 500
Morocco (dirhams)	10 097	780	10 877	10 877	-	-	-	-	-	10 877	-	10 877
Nauru	-	-	-	-	-	-	-	-	-	-	-	-
Niger (CFA francs)	-	-	-	-	-	-	-	-	-	-	-	-
Nigeria (CFA francs)	7 400	-	7 400	-	-	400	-	7 000	7 400	1 000	-	1 000
Oman	-	-	-	-	-	-	-	-	-	8 000	-	8 000
Pakistan (rupees)	40 000	-	40 000	-	-	-	-	-	-	10 000	-	10 000
Peru	12 000	12 000	24 000	-	-	-	-	12 000	40 000	17 273	-	57 273
Philippines	20 000	-	20 000	20 000	-	-	-	-	24 000	12 000	-	36 000
Poland (zlotys)	50 000	4 348	54 348	54 348	-	-	-	-	-	20 000	-	20 000
Qatar	15 000	-	15 000	15 000	-	-	-	-	-	54 348	-	54 348
Republic of Korea	11 000	-	11 000	-	-	-	-	-	-	-	-	-
Republic of Viet-Nam	1 000	-	1 000	1 000	-	-	-	11 000	11 000	-	-	11 000
Romania (lei)	33 333	-	33 333	33 333	-	-	-	-	-	1 000	-	1 000
Rwanda	1 500	-	1 500	1 500	-	-	-	-	-	36 166	-	36 166
Saudi Arabia	10 000	-	10 000	10 000	-	-	-	-	-	-	-	-
Sierra Leone	2 000	-	2 000	-	-	1 000	-	-	2 000	10 000	-	10 000
Singapore	1 000	-	1 000	1 000	-	-	-	-	-	-	-	-
Somalia	2 000	-	2 000	2 000	-	-	-	-	-	1 000	-	1 000
Sri Lanka (rupees)	3 000	-	3 000	3 000	-	-	-	-	-	-	-	-
Sudan (pounds)	10 000	-	10 000	-	-	-	-	10 000	10 000	3 000	-	3 000
Swaziland (rands)	-	-	-	-	-	-	-	-	-	10 000	-	10 000
Switzerland	220 253	7 515	227 768	227 768	-	-	-	-	-	2 500	-	2 500
Syrian Arab Republic	5 500	-	5 500	-	-	2 500	-	3 000	5 500	-	-	-
Thailand	10 000	-	10 000	10 000	-	-	-	-	-	3 000	-	3 000
Togo	2 248	252	2 500	2 500	-	-	-	-	-	10 000	-	10 000
Trinidad and Tobago	5 000	-	5 000	5 000	-	-	-	-	-	-	-	-
Tunisia	5 000	-	5 000	5 000	-	-	-	-	-	5 000	-	5 000
Turkey	3 333	238	3 571	3 571	-	-	-	-	-	10 000	-	10 000
Uganda	-	500	500	-	-	-	-	500	500	-	-	500
Union of Soviet Socialist Republics (roubles)	555 556	47 580	603 136	603 136	-	-	-	-	-	609 756	-	609 756
United Republic of Tanzania (shillings)	2 002	-	2 002	2 002	-	-	-	-	-	2 003	-	2 003
Upper Volta (CFA francs)	10 000	-	10 000	5 000	-	-	5 000	-	5 000	5 000	-	10 000
Uruguay	15 000	-	15 000	-	-	5 000	5 000	5 000	15 000	5 000	-	20 000
Venezuela (bolivares)	60 178	732	60 910	20 000	-	-	20 455	20 455	40 910	20 455	-	61 365
Yemen	-	-	-	-	-	-	-	-	-	1 000	1 000	-
Yugoslavia (new dinars)	100 000	-	100 000	100 000	-	-	-	-	-	100 000	-	100 000
Zaire	10 000	10 000	20 000	10 000	-	-	-	10 000	10 000	10 000	-	20 000
Zambia (kwacha)	1 000	-	1 000	1 000	-	-	-	-	-	5 041	-	5 041
	2 471 201	135 306	2 606 507	2 288 168	12 000	22 900	65 455	217 984	318 339	2 241 518	145 502	2 414 355

Note: The amounts shown as pledged for 1973 have been pledged in United States dollars except where otherwise shown.

SCHEDULE 26
Economic and social activities - Global
Assets, liabilities and unencumbered fund balance as at 31 December 1972

I. Statement of assets, liabilities and unencumbered fund balance.														
Assets	Fund for Population Activities	United Nations Development Fund	Trust Fund for Development Planning and Projections	United Nations Research Institute for Social Development	United Nations Trust Fund for Social Defense	Trust Fund for Social Development (Sweden)	United Nations Volunteers Programme	Committee on the Elimination of Racial Discrimination	Trust Fund for Water Pollution	Seminar on International Law	Fund for the Establishment of an International University	Fund for Disaster Assistance Planning	United Nations programme of assistance and exchange in the field of international law	Total
Cash at banks and on hand	469 504	814 546	80 429	-	-	233 586	-	-	-	-	-	-	-	1 344 479
Interest-bearing bank deposit	-	159 246	3 128 065	-	-	-	210 000	-	17 510	-	1 302	305	-	4 589 506
Letters of credit	15 041 698	2 747 117	-	359 988	-	-	-	-	-	-	-	-	-	17 641 698
Investments	14 120 094	2 464 966	615 000	-	21 576	-	53 274	64 037	-	-	-	-	-	17 546 673
Pledged contributions receivable from Governments	23 382 230	-	7 000	-	3 600	-	-	-	-	-	-	-	-	26 609 083
Accounts receivable	-	-	-	-	3 481	4 229	3 369	-	159	-	-	-	-	430 747
Accrued interest on investments	273 292	84 524	42 030	4 070	-	-	-	-	-	-	-	-	19 044	21 785 143
Remittances to executing agencies	21 662 909	-	103 190	-	3 003	-	-	-	-	-	-	-	-	3 026
Deferred charges and other assets	23	-	-	82	532	-	87	-	-	6 518	-	-	-	90 720
Due from United Nations General Fund (statement VII)	-	348	-	447 544	285 781	278 721	266 730	64 037	17 669	6 518	1 302	305	-	90 063 675
Total	74 949 750	6 270 747	3 968 992	447 544	285 781	278 721	266 730	64 037	17 669	6 518	1 302	305	-	90 063 675
Liabilities and reserves														
Accounts payable	504 446	-	87 856	11 886	32 761	16 949	7 168	2 277	-	-	1 164	-	-	518 609
Unliquidated obligations	157 870	-	-	-	-	-	-	-	-	-	-	-	-	347 957
Provision for repatriation grant, compensation claims, etc.	21 640	-	615 000	-	7 579	20 000	-	-	-	-	-	-	-	92 053
Deferred contributions	2 830 307	669 021	-	-	-	-	-	-	-	-	-	-	-	4 141 907
Reserve for allocations	41 997 325	-	103 190	-	-	-	-	-	-	-	-	-	19 044	42 119 559
Due to United Nations General Fund (statement VII)	2 902 863	-	-	-	-	-	-	10 700	-	-	-	-	-	3 026 626
Total	48 434 451	669 021	876 452	11 886	40 340	36 349	7 168	12 977	-	-	1 164	-	-	50 246 711
Balance of unencumbered funds														
Balance available 1 January 1972	24 687 069	4 601 219	3 472 969	472 404	246 583	371 091	245 299	23 902	26 295	6 002	77	593	-	36 439 331
Add: Adjustment	33 800	-	204 622	19 858	6 635	4 515	3 562	1 051	265	-	-	(288)	-	274 308
Excess of income over expenditure (see below)	24 203 127	1 000 507	1 044 129	(37 278)	(27 777)	(133 834)	10 701	26 107	(8 891)	516	61	(288)	-	25 509 544
Deduct: Allocations issued for programmes	22 390 677	-	-	-	-	-	-	-	-	-	-	-	-	22 406 219
Balance available 31 December 1972	26 535 292	5 601 726	3 092 533	435 126	225 441	241 772	259 562	51 060	17 669	6 518	138	305	-	39 816 964
Total liabilities, reserve and unencumbered funds	74 949 750	6 270 747	3 968 992	447 012	265 781	278 721	266 730	64 037	17 669	6 518	1 302	305	-	90 063 675
II. Statement of income and expenditure														
Income:														
Contributions from Governments	29 689 246	819 646	1 900 000	237 465	350 287	-	69 844	75 000	-	10 457	3 000	-	15 522	34 997 599
Public donations	756	40 000	-	-	115 000	-	211	-	-	100	-	-	-	162 111
Subventions	-	-	-	-	-	-	-	-	652	-	-	-	-	-
Interest income	740 951	162 482	160 256	-	14 757	16 943	8 828	-	-	-	-	-	-	1 143 928
Miscellaneous savings in liquidating obligations and adjustments	186 707	-	3 578	36 515	3 648	-	2 579	-	-	-	61	-	-	233 341
Total	30 617 660	1 022 128	2 063 834	273 980	483 692	16 943	81 462	75 000	652	10 557	3 061	-	-	36 536 979
Less: Expenditure														
Personal services	1 435 621	-	920 337	178 287	396 043	149 742	49 409	48 893	9 543	-	3 000	54	-	3 613 068
Equipment and supplies	61 641	-	2 816	4 331	-	-	2 905	-	-	-	-	-	-	85 599
Administrative overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 915 271	21 621	1 725 739	128 640	115 426	1 035	18 447	48 893	-	10 041	3 000	234	-	7 328 768
Total	6 412 533	21 621	2 648 892	331 258	511 469	150 777	70 761	98 893	9 543	10 041	3 000	288	-	11 027 435
Excess of income over expenditure	24 205 127	1 000 507	(585 058)	(37 278)	(27 777)	(133 384)	10 701	26 107	(8 891)	516	61	(288)	-	25 509 544
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	(l)	(m)	(n)	

SCHEDULE 27

Economic and social activities - Global

Combined status of pledges unpaid as at 31 December 1972

United Nations Fund for Population Activities	Unpaid balance prior years	Pledged for 1972 and adjustments	Total due	Pledged for 1973	Collections during 1972	Unpaid pledges	
						Due	Due in 1973
Afghanistan	-	500	500	500	-	500	500
Australia	-	-	-	332 507	-	-	332 507
Barbados	1 031	50	1 081	1 000	1 081	-	1 000
Belgium	-	-	-	11 364	-	-	11 364
Botswana	140	(7)	133	-	133	-	-
Canada	2 000 000	2 000 000	4 000 000	-	2 000 000	2 000 000	2 000 000
Cyprus	250	403	653	-	653	-	-
Democratic Yemen	-	250	250	-	-	250	-
Denmark	-	706 732	706 732	-	706 732	-	-
Dominican Republic	6 000	19 000	25 000	-	25 000	-	-
Egypt	-	229 991	229 991	-	114 995	-	-
Finland	-	200 000	200 000	-	200 000	114 996	114 996
France	50 000	-	50 000	-	50 000	-	-
Germany, Federal Republic of	-	2 358 491	2 358 491	-	2 358 491	-	-
Ghana	-	3 906	3 906	-	3 906	-	-
Greece	5 000	-	5 000	-	5 000	-	-
Guatemala	3 000	-	3 000	-	3 000	-	-
Guatemala	500	-	500	-	-	500	500
Honduras	3 333	3 906	7 239	3 619	7 239	-	3 619
Hungary	1 000	-	1 000	1 500	1 000	-	1 500
Iceland	250 000	245 740	495 740	-	250 000	245 740	245 740
India	75 000	-	75 000	-	75 000	-	-
Indonesia	253 000	-	253 000	-	250 000	3 000	3 000
Iran	-	-	-	10 000	-	-	10 000
Iraq	-	-	-	10 000	-	-	10 000
Ivory Coast	-	-	-	-	-	-	-
Jamaica	1 242	(73)	1 164	-	1 164	-	-
Japan	2 000 000	-	2 000 000	-	2 000 000	-	-
Jordan	2 000	-	2 000	-	2 000	-	-
Kenya	-	15 006	15 006	-	15 006	-	-
Laos	-	1 667	1 667	-	-	1 667	1 667
Lebanon	5 000	-	5 000	-	5 000	-	-
Lesotho	500	-	500	500	1 000	-	-
Liberia	5 000	-	11 500	-	11 500	-	-
Madagascar	360	6 500	7 000	-	-	760	760
Malta	-	400	400	-	-	253	253
Morocco	-	253	253	-	-	-	-
Nepal	-	4 030	4 030	4 000	4 030	-	4 000
Netherlands	-	2 000	2 000	-	2 000	-	-
New Zealand	-	2 736 025	2 736 025	-	2 236 025	500 000	500 000
Norway	-	47 642	47 642	-	23 504	23 738	23 738
Pakistan	-	2 168 310	2 168 310	2 121 212	2 168 310	2 121 212	2 121 212
Philippines	375 368	-	375 368	250 000	125 368	250 000	500 000
Republic of Korea	250 000	250 000	500 000	-	223 881	276 119	276 119
Republic of Viet-Nam	-	10 125	10 125	-	10 125	-	-
	1 000	-	1 000	-	-	1 000	1 000

SCHEDULE 27 (continued)

United Nations Fund for Population Activities	Unpaid balance prior years	Pledged for 1972 and adjustments	Total due	Pledged for 1972	Collections during 1972	Unpaid pledges	
						Due	Due in 1973
	\$	\$	\$	\$	\$	\$	\$
Saudi Arabia	-	15 000	15 000	-	15 000	-	-
Senegal	-	20 000	20 000	-	20 000	-	-
Singapore	10 000	-	10 000	-	10 000	-	-
Somalia	-	3 500	3 500	500	-	3 500	500
Sri Lanka	-	5 995	5 995	-	5 995	-	-
Swaziland	250	1 000	1 250	-	250	1 000	-
Sweden	-	3 000 000	3 000 000	-	3 000 000	-	-
Switzerland	151 899	-	151 899	-	-	151 899	-
Thailand	24 004	-	24 004	33 605	24 004	-	33 605
Togo	-	1 000	1 000	-	1 000	-	-
Trinidad and Tobago	-	5 000	5 000	-	5 000	-	-
Tunisia	-	5 000	5 000	-	5 000	-	-
United Kingdom of Great Britain and Northern Ireland	1 485 148	1 979 688	3 464 836	-	1 469 531	1 995 305	1 995 305
United States of America	12 290 025	13 649 221	25 939 246	-	10 960 050	14 979 196	14 979 196
Yugoslavia	3 000	3 000	6 000	-	3 000	3 000	3 000
Other	10 000	(10 000)	-	-	-	-	-
Total	19 263 850	29 689 246	48 953 096	2 830 307	28 401 173	20 552 423	23 382 230
United Nations Capital Development Fund							
Afghanistan	5 000	-	5 000	-	-	5 000	5 000
Algeria	-	20 000	20 000	20 000	-	20 000	20 000
Argentina	-	30 000	30 000	-	30 000	-	-
Bolivia	-	1 800	1 800	-	-	1 800	1 800
Botswana	2 520	(120)	2 400	-	2 400	-	-
Brazil	60 000	20 000	80 000	20 000	-	80 000	20 000
Burma	5 000	-	5 000	-	-	5 000	5 000
Cameroon	-	778	778	1 000	1 778	-	-
China	-	-	-	88 222	-	-	88 222
Chile	10 000	10 000	20 000	10 000	-	20 000	10 000
Colombia	-	1 000	1 000	-	-	1 000	1 000
Costa Rica	2 334	-	2 334	-	584	1 750	1 750
Cuba	-	20 000	20 000	21 739	41 739	-	-
Cyprus	-	783	783	783	-	783	783
Democratic Yemen	100	-	100	-	100	-	-
Dominican Republic	15 000	5 000	20 000	-	20 000	-	-
Egypt	131 996	40 000	171 996	40 000	79 289	92 707	132 707
Ethiopia	20 152	1 752	21 904	-	9 973	11 931	11 931
Ghana	58 812	23 426	82 238	-	-	82 238	82 238
Greece	24 000	3 000	27 000	3 000	-	27 000	30 000
India	650 000	-	650 000	-	-	650 000	650 000
Iran	-	10 000	10 000	10 000	10 000	-	10 000
Iraq	-	10 000	10 000	10 000	-	10 000	20 000

SCHEDULE 27 (continued)

United Nations Capital Development Fund	Unpaid balance prior years \$	Pledged for 1972 and adjustments \$	Total due \$	Pledged for 1973 \$	Collections during 1972 \$	Unpaid pledges	
						Due \$	Due in 1973 \$
Jamaica	-	3 000	3 000	3 000	3 000	-	3 000
Khmer Republic	-	978	978	-	978	-	-
Laos	-	1 000	1 000	1 000	-	1 000	1 000
Liberia	10 000	10 000	20 000	10 000	20 000 a/	-	10 000
Mauritius	-	1 994	1 994	1 900	1 994 a/	-	1 900
Morocco	-	10 730	10 730	10 730	10 730	-	10 730
Niger	21 583	30 417	52 000	14 000	-	52 000	14 000
Nigeria	7 001	7 000	14 001	7 601	7 000	7 001	7 601
Pakistan	500 000	200 000	700 000	86 546	-	700 000	86 546
Philippines	-	10 000	10 000	-	10 000	-	-
Qatar	-	15 000	15 000	-	-	15 000	-
Republic of Viet-Nam	-	1 000	1 000	1 000	1 000	-	1 000
Sri Lanka	20 000	20 000	40 000	-	20 000	20 000	-
Sudan	10 000	-	10 000	-	10 000	-	-
Trinidad and Tobago	2 474	2 603	5 082	-	2 608	2 474	-
Tunisia	-	1 500	1 500	1 500	1 500	-	1 500
Uruguay	5 000	-	5 000	-	-	5 000	-
Venezuela	30 000	-	30 000	-	30 000	-	-
Yugoslavia	300 000	300 000	600 000	300 000	600 000	300 000	300 000
Zaire	7 000	7 000	14 000	7 000	7 000	7 000	7 000
Total	1 897 972	819 646	2 717 618	669 021	921 673	1 818 684	646 282
							2 464 966
Trust Fund for Development Planning and Projections							
Netherlands	-	900 000	900 000	615 000	900 000	-	615 000
Sweden	-	1 000 000	1 000 000	-	1 000 000	-	-
Total	-	1 900 000	1 900 000	615 000	1 900 000	-	615 000
United Nations Fund for Drug Abuse Control							
Canada	-	400 000	400 000	-	400 000	-	-
Cyprus	-	2 591	2 591	-	2 591	-	-
Denmark	-	50 000	50 000	-	50 000	-	-
France	100 000	-	100 000	-	100 000	-	-
Germany, Federal Republic of	301 204	9 278	310 482	-	310 482	-	-
Greece	-	2 000	2 000	-	2 000	-	-
Iran	5 000	-	5 000	-	-	5 000	-
Italy	-	103 200	103 200	-	103 200	-	-
Morocco	-	2 068	2 068	-	2 068	-	-
Norway	-	76 365	76 365	-	76 365	-	-
Republic of Viet-Nam	2 000	-	2 000	-	-	2 000	-
Sweden	-	63 073	63 073	-	63 073	-	-
United Kingdom of Great Britain and Northern Ireland	-	120 557	120 557	-	120 557	-	-
United States of America	-	1 000 000	1 000 000	-	1 000 000	-	-
Republic of Viet-Nam pledged in 1971 for 1972	408 204	1 000	-	-	-	-	-
Total	(1 000) 407 204	1 830 132	2 237 336	-	2 230 336	7 000	-
							7 000

a/ Payment received in 1971.

SCHEDULE 27 (continued)

	Unpaid balance prior years \$	Pledged for 1972 and adjustments \$	Total due \$	Pledged for 1973 \$	Collections during 1972 \$	Unpaid pledges	
						Due \$	Due in 1973 \$
United Nations Research Institute for Social Development							
Denmark	-	40 000	40 000	-	40 000	-	-
Finland	-	9 990	9 990	-	9 990	-	-
France	-	39 093	39 093	-	39 093	-	-
Germany, Federal Republic of	-	31 298	31 298	-	31 298	-	-
Sweden	-	104 063	104 063	-	104 063	-	-
Switzerland	-	13 021	13 021	-	13 021	-	-
Total	-	<u>237 465</u>	<u>237 465</u>	-	<u>237 465</u>	-	-
United Nations Trust Fund for Social Defense							
Abu Dhabi	1 500	-	1 500	-	-	1 500	1 500
France	-	16 492	16 492	-	16 492	-	-
Greece	5 000	-	5 000	-	-	5 000	5 000
Italy	-	253 843	253 843	-	253 843	-	-
Jamaica	-	240	240	-	240	-	-
Khmer Republic	-	571	571	-	571	-	-
Morocco	-	4 182	4 182	-	4 182	-	-
Norway	-	7 576	7 576	-	7 576	-	-
Poland	2 497	-	2 497	-	-	2 497	2 497
Qatar	-	6 000	6 000	-	6 000	-	-
Sweden	40 323	40 873	81 196	-	81 196	-	-
Switzerland	-	6 510	6 510	6 579	6 510	6 579	6 579
Thailand	-	2 000	2 000	1 000	1 000	1 000	2 000
Tunisia	2 000	-	2 000	-	-	2 000	2 000
Yugoslavia	-	12 000	12 000	-	10 000	-	2 000
Total	<u>51 320</u>	<u>350 287</u>	<u>401 607</u>	<u>7 579</u>	<u>387 610</u>	<u>13 997</u>	<u>21 576</u>
United Nations Volunteers Programme							
Canada	-	20 200	20 200	-	-	20 200	20 200
Cyprus	-	261	261	-	-	261	261
Germany, Federal Republic of	-	22 013	22 013	-	-	22 013	22 013
India	10 000	-	10 000	-	-	10 000	10 000
Iran	-	20 000	20 000	-	20 000	-	-
Israel	-	1 000	1 000	-	1 000	-	-
Lebanon	1 000	-	1 000	-	1 000	-	-
Morocco	-	5 170	5 170	-	5 170	-	-
Pakistan	-	1 100	1 100	-	1 100	-	-
Togo	700	100	800	-	-	800	800
Turkey	2 500	-	2 500	-	2 500	-	-
United States of America	150 000	-	150 000	-	150 000	-	-
Total	<u>164 200</u>	<u>69 844</u>	<u>234 044</u>	-	<u>180 770</u>	<u>53 274</u>	<u>53 274</u>

SCHEDULE 27 (continued)

	<u>Unpaid balance prior years</u> \$	<u>Pledged for 1972 and adjustments</u> \$	<u>Total due</u> \$	<u>Pledged for 1973</u> \$	<u>Collections during 1972</u> \$	<u>Unpaid pledges</u>	
						<u>Due</u> \$	<u>Due in 1973</u> \$
Algeria	-	638	638	-	-	638	-
Argentina	2 184	1 160	3 344	-	-	3 344	-
Austria	-	954	954	-	-	954	-
Bolivia	873	605	1 478	-	-	1 478	-
Brazil	2 150	1 126	3 276	-	-	3 276	-
Bulgaria	-	700	700	-	-	700	-
Byelorussian Soviet Socialist Republic	-	920	920	-	119	801	-
Cameroon	873	605	1 478	-	1 478	-	-
Canada	-	2 690	2 690	-	2 690	-	-
Central African Republic	873	605	1 478	-	-	1 478	-
Chile	-	714	714	-	-	714	-
Costa Rica	1 457	605	2 062	-	1 230	832	-
Cuba	-	686	686	-	-	686	-
Cyprus	-	605	605	-	-	605	-
Czechoslovakia	-	1 194	1 194	-	1 194	-	-
Denmark	-	1 002	1 002	-	1 002	-	-
Ecuador	1 457	605	2 062	-	-	2 062	-
Egypt	885	700	1 585	-	1 585	-	-
Finland	-	885	885	-	885	-	-
France	-	4 694	4 694	-	-	4 694	-
Germany, Federal Republic of	-	5 243	5 243	-	5 243	-	-
Ghana	1 491	625	2 116	-	1 493	623	-
Greece	1 076	776	1 852	-	1 076	776	-
Holy See	-	906	906	-	-	906	-
Hungary	1 147	605	2 053	-	-	605	-
Iceland	-	605	605	-	-	605	-
India	2 843	1 640	4 483	-	2 843	1 640	-
Iran	-	728	728	-	728	-	-
Iraq	-	625	625	-	625	-	-
Jamaica	873	605	1 478	-	-	1 478	-
Kuwait	-	632	632	-	632	-	-
Lebanon	-	611	611	-	-	611	-
Lesotho	-	605	605	-	-	605	-
Libyan Arab Republic	873	625	1 498	-	1 498	-	-
Madagascar	-	605	605	-	605	-	-
Malta	873	605	1 478	-	300	1 178	-
Mauritius	-	605	605	-	-	605	-
Mongolia	-	605	605	-	605	-	-
Morocco	923	638	1 561	-	1 561	-	-
Nepal	873	605	1 478	-	-	1 478	-
Netherlands	-	1 386	1 386	-	1 386	-	-
Niger	1 457	605	2 062	-	-	2 062	-
Nigeria	-	659	659	-	-	659	-
Norway	1 190	872	2 062	-	1 515	547	-
Pakistan	-	810	810	-	810	-	-
Panama	1 457	605	2 062	-	-	2 062	-
Peru	-	645	645	-	-	645	-
Philippines	-	789	789	-	789	-	-

Committee on the Elimination of Racial Discrimination

SCHEDULE 27 (concluded)

<u>Committee on the Elimination of Racial Discrimination</u>	<u>Unpaid balance prior years</u> \$	<u>Pledges for 1972 and adjustments</u> \$	<u>Total due</u> \$	<u>Pledged for 1973</u> \$	<u>Collections during 1972</u> \$	<u>Unpaid pledges</u>	
						<u>Due</u> \$	<u>Due in 1973</u> \$
Poland	-	1 544	1 544	-	1 544	-	-
Romania	1 135	824	1 959	-	1 959	-	-
Senegal	-	605	605	-	-	605	605
Sierra Leone	1 457	605	2 062	-	1 457	605	605
Spain	-	1 290	1 290	-	-	1 290	1 290
Swaziland	1 457	605	2 062	-	-	2 062	2 062
Sweden	-	1 435	1 435	-	1 435	-	-
Syrian Arab Republic	1 457	605	2 062	-	-	2 062	2 062
Tonga	-	605	605	-	-	605	605
Tunisia	-	605	605	-	605	-	-
Ukrainian Soviet Socialist Republic	-	1 860	1 860	-	119	1 741	1 741
Union of Soviet Socialist Republics	-	10 308	10 308	-	119	10 189	10 189
United Kingdom of Great Britain and Northern Ireland	-	4 626	4 626	-	4 626	-	-
Uruguay	1 498	625	2 123	-	-	2 123	2 123
Venezuela	1 791	858	2 649	-	2 375	274	274
Yugoslavia	1 750	837	2 587	-	-	2 587	2 587
Zambia	-	605	605	-	-	605	605
Total	<u>36 373</u>	<u>75 000</u>	<u>111 373</u>	-	<u>47 336</u>	<u>64 037</u>	<u>64 037</u>
<u>Seminar on International Law</u>							
Denmark	-	1 457	1 457	-	1 457	-	-
Finland	-	1 500	1 500	-	1 500	-	-
Germany, Federal Republic of	-	1 500	1 500	-	1 500	-	-
Netherlands	-	1 500	1 500	-	1 500	-	-
Norway	-	1 500	1 500	-	1 500	-	-
Sweden	-	1 500	1 500	-	1 500	-	-
Switzerland	-	1 500	1 500	-	1 500	-	-
Total	-	<u>10 457</u>	<u>10 457</u>	-	<u>10 457</u>	-	-
<u>United Nations Programme of Assistance and Exchange in the Field of International Law</u>							
Argentina	-	5 000	5 000	-	5 000	-	-
Cyprus	-	264	264	-	264	-	-
Iran	-	2 000	2 000	-	2 000	-	-
Iraq	-	2 000	2 000	-	2 000	-	-
Japan	-	2 000	2 000	-	2 000	-	-
Kenya	-	280	280	-	280	-	-
Khmer Republic	-	978	978	-	978	-	-
Yugoslavia	-	3 000	3 000	-	3 000	-	-
Total	-	<u>15 522</u>	<u>15 522</u>	-	<u>15 522</u>	-	-
GRAND TOTAL	<u>21 820 919</u>	<u>34 997 599</u>	<u>56 818 518</u>	<u>4 121 907</u>	<u>34 332 342</u>	<u>22 509 415</u>	<u>26 608 083</u>

Add: Contribution received from Sweden
included in deferred income pending
further advice.

20 000

Total, deferred contributions and income

4 141 907

SCHEDULE 28
Economic and social activities - Regional
Assets, liabilities and unencumbered fund balance as at 31 December 1972

	<u>Trust Fund for ECLA Documentation and Research Centre</u> \$	<u>United Nations International Institute for Documentation on Housing, Building and Planning, New Delhi</u> \$	<u>Total</u> \$
I. <u>Statement of assets, liabilities and unencumbered fund balance</u>			
<u>Assets:</u>			
Cash at banks and on hand	-	-	-
Interest-bearing bank deposit	171 192	119	171 311
Letters of credit	-	-	-
Investments	-	-	-
Pledged contributions receivable from Governments	300 000	-	300 000
Accounts receivable	-	-	-
Accrued interest on investments	2 487	-	2 487
Remittances to executing agencies	-	-	-
Deferred charges and other assets	-	-	-
Due from United Nations General Fund (statement VII)	-	-	-
Total	<u>473 679</u>	<u>119</u>	<u>473 798</u>
<u>Liabilities and reserves</u>			
Accounts payable	-	-	-
Unliquidated obligations	-	-	-
Provision for repatriation grant, compensation claims, etc.	-	-	-
Deferred contributions and income	-	-	-
Reserve for allocations	-	-	-
Due to United Nations General Fund (statement VII)	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>
<u>Balance of unencumbered funds</u>			
Balance available 1 January 1972	490 949	119	491 068
<u>Add:</u> Adjustment	-	-	-
Excess of income over expenditures (see below)	(17 270)	-	(17 270)
<u>Deduct:</u> Allocations issued for programmes	-	-	-
Balance available 31 December 1972	<u>473 679</u>	<u>119</u>	<u>473 798</u>
Total liabilities, reserves and unencumbered funds	<u>473 679</u>	<u>119</u>	<u>473 798</u>
II. <u>Statement of income and expenditure</u>			
<u>Income:</u>			
Contributions from Governments	-	-	-
Public donations	-	-	-
Subventions	-	-	-
Interest income	8 940	-	8 940
Miscellaneous, savings in liquidating obligations and adjustments	-	-	-
Total	<u>8 940</u>	<u>-</u>	<u>8 940</u>
<u>Less: Expenditure</u>			
Personal services	-	-	-
Equipment and supplies	-	-	-
Administrative overhead	-	-	-
Other	26 210	-	26 210
Total	<u>26 210</u>	<u>-</u>	<u>26 210</u>
<u>Excess of income over expenditure</u>	<u>(17 270)</u>	<u>-</u>	<u>(17 270)</u>
	(a)	(b)	

SCHEDULE 29

Economic and social activities - Country
Assets, liabilities and unencumbered fund balance as at 31 December 1972

	Fund of the United Nations for the Development of West African (FUNDWI) \$	Funds-in-trust programme for the Republic of Zaire \$	Zaire admini- strative support costs \$	United Nations Consolidated Education and Training Pro- gramme for Southern Africans \$	United Nations Trust Fund for South Africa \$	United Nations Trust Fund for the Provision of Operational (OPEX) Personnel to Swaziland \$	United Nations Trust Fund for Operational Programme - Lesotho \$	Total \$
Statement of assets, liabilities and unencumbered fund balance								
Assets:								
Cash at banks and on hand	436 799	156 779	-	145 868	-	101 846	-	593 578
Interest-bearing bank deposit	2 845 336	-	-	-	142 058	-	80 167	3 371 778
Letters of credit	6 498 423	-	-	-	-	-	-	6 498 423
Investments	-	861 007	-	-	-	-	-	861 007
Pledged contributions receivable from Governments	142 734	136 160	-	13 250	19 330	218 002	100 000	638 351
Accounts receivable	84 757	314	-	-	-	-	-	85 071
Accrued interest on investments	12 371	-	-	158	1 537	1 746	1 116	16 928
Remittances to executing agencies	3 297 723	-	-	1 534 261	-	105 334	176 550	5 113 868
Deferred charges and other assets	1 227 832	-	-	-	-	-	-	1 227 832
Due from United Nations General Fund (statement VII)	-	-	-	3 780	1 171	1 599	1 405	7 955
Total	14 545 975	1 154 260	-	1 697 317	164 096	428 527	259 238	18 414 791
Liabilities and reserves								
Accounts payable	7 758	313 352	-	-	-	-	11 491	334 562
Unliquidated obligations	4 891	-	-	-	-	-	-	5 331
Provision for repatriation grant, compensation claims, etc.	-	-	-	-	-	-	-	-
Deferred contributions and income	253 037	-	-	-	-	-	-	253 037
Reserve for allocations	92	-	-	1 534 261	-	388 222	337 057	11 805 632
Due to United Nations General Fund (statement VII)	-	4 214	-	-	-	-	-	701 277
Total	-	317 566	-	1 534 261	-	388 222	348 548	13 099 839
Balance of unencumbered funds								
Balance available 1 January 1972	1 767	987 664	844 437	314 642	57 400	31 697	15 358	6 838 955
Add: Adjustment	-	-	(358 126)	-	-	-	-	(358 126)
Excess of income over expenditures (see below)	(160 053)	52 236	(486 311)	854 124	106 696	8 608	(4 668)	433 609
Deduct: Allocations issued for programmes	390 580	203 206	-	1 005 710	-	-	-	1 599 496
Balance available 31 December 1972	4 037 134	836 694	-	163 056	164 096	40 305	10 690	5 314 952
Total liabilities, reserve and unencumbered funds	14 545 975	1 154 260	-	1 697 317	164 096	428 527	359 238	18 414 791
II Statement of income and expenditure								
Income:								
Contributions from Governments	20 000	-	-	738 589	412 690	-	-	1 210 154
Public donations	-	-	-	707	563	-	-	5 270
Subventions	-	-	-	105 710	-	-	-	155 710
Interest income	92 553	32 672	-	9 118	8 443	6 452	-	157 846
Miscellaneous, savings in liquidating obligations and adjustments	201 525	19 564	12 354	-	-	371	-	233 814
Total	314 078	52 236	12 354	854 124	421 696	8 608	6 823	1 762 794
Less: Expenditure								
Personal services	337 564	-	2 117	-	-	-	-	352 399
Equipment and supplies	5 000	-	-	-	-	-	-	5 000
Administrative overhead	131 567	-	-	-	-	-	-	971 786
Other	474 131	-	496 548	-	315 000	-	-	1 329 185
Total	(160 053)	52 236	(486 311)	854 124	106 696	(8 608)	(4 668)	433 609
Excess of income over expenditure	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

SCHEDULE 30

Economic and social activities - Country
Combined status of pledges unpaid as at 31 December 1972

	Unpaid balance prior years \$	Pledged for 1972 \$	Total due \$	Collections during 1972 \$	Unpaid Pledges \$
<u>Fund of the United Nations for the Development of West Irian (FUNDWI)</u>					
Indonesia	<u>319 481</u>	<u>20 000</u>	<u>339 481</u>	<u>196 747</u>	<u>142 734</u>
<u>Funds-in-trust programme for the Republic of Zaire</u>					
Zaire	<u>286 160</u>	<u>-</u>	<u>286 160</u>	<u>150 000</u>	<u>136 160</u>
<u>Zaire administrative support costs</u>					
Zaire	<u>437 706</u>	<u>-</u>	<u>437 706</u>	<u>437 706</u>	<u>-</u>
<u>United Nations Consolidated Educational and Training Programme for Southern Africans</u>					
Australia	-	12 750	12 750	-	12 750
Barbados	500	-	500	500	-
Canada	-	50 000	50 000	50 000	-
Denmark	-	114 996	114 996	114 996	-
Finland	-	50 000	50 000	50 000	-
France	-	100 000	100 000	100 000	-
Germany, Federal Republic of	82 831	2 980	85 811	85 811	-
Greece	500	3 500	4 000	3 500	500
India	1 500	1 000	2 500	2 500	-
Indonesia	1 000	-	1 000	1 000	-
Iran	-	3 000	3 000	3 000	-
Ireland	-	6 000	6 000	6 000	-
Italy	-	13 486	13 486	13 486	-
Japan	-	20 000	20 000	20 000	-
Malaysia	-	1 000	1 000	1 000	-
Netherlands	-	31 056	31 056	31 056	-
Norway	-	90 669	90 669	90 669	-
Sierra Leone	120	670	790	790	-
Sweden	-	88 495	88 495	88 495	-
Switzerland	-	19 531	19 531	19 531	-
United Kingdom of Great Britain and Northern Ireland	-	121 655	121 655	121 655	-
United Republic of Tanzania	-	2 801	2 801	2 801	-
Yugoslavia	-	5 000	5 000	5 000	-
	<u>86 451</u>	<u>738 589</u>	<u>825 040</u>	<u>811 790</u>	<u>13 250</u>

SCHEDULE 30 (continued)

	<u>Unpaid balance prior years</u> \$	<u>Pledged for 1972</u> \$	<u>Total due</u> \$	<u>Collections during 1972</u> \$	<u>Unpaid pledges</u> \$
<u>United Nations Trust Fund for South Africa</u>					
Australia	-	6 375	6 375	-	6 375
Austria	-	6 000	6 000	6 000	-
Belgium	-	22 761	22 761	22 761	-
Brazil	-	5 000	5 000	-	5 000
Bulgaria	-	1 000	1 000	1 000	-
Canada	-	10 000	10 000	10 000	-
China	-	20 000	20 000	20 000	-
Cyprus	-	259	259	259	-
Denmark	-	71 510	71 510	71 510	-
Finland	-	50 000	50 000	50 000	-
Hungary	-	2 000	2 000	2 000	-
Iceland	-	500	500	-	500
India	1 000	1 000	2 000	2 000	-
Indonesia	-	1 000	1 000	1 000	-
Iran	-	2 000	2 000	2 000	-
Ireland	-	3 250	3 250	3 250	-
Italy	-	2 500	2 500	2 500	-
Japan	-	10 000	10 000	10 000	-
Khmer Republic	-	2 000	2 000	2 000	-
Liberia	-	1 000	1 000	1 000	-
Malaysia	-	1 000	1 000	-	1 000
Morocco	-	4 007	4 007	4 007	-
Netherlands	-	12 215	12 215	12 215	-
New Zealand	-	5 955	5 955	-	5 955
Nigeria	-	8 400	8 400	8 400	-
Norway	-	45 334	45 334	45 334	-
Pakistan	-	3 000	3 000	3 000	-
Republic of Viet-Nam	-	500	500	-	500
Saudi Arabia	-	2 607	2 607	2 607	-
Sierra Leone	120	796	916	916	-
Singapore	-	500	500	500	-
Sweden	-	104 221	104 221	104 221	-
Tunisia	-	3 000	3 000	3 000	-
Turkey	1 000	-	1 000	1 000	-
Yugoslavia	-	3 000	3 000	3 000	-
	<u>2 120</u>	<u>412 690</u>	<u>414 810</u>	<u>395 480</u>	<u>19 330</u>

SCHEDULE 30 (concluded)

	<u>Unpaid balance prior years</u> \$	<u>Pledged for 1972</u> \$	<u>Total due</u> \$	<u>Collections during 1972</u> \$	<u>Unpaid pledges</u> \$
<u>United Nations Fund for Namibia</u>					
Australia	-	6 375	6 375	-	6 375
Cameroon	-	2 000	2 000	-	2 000
Finland	-	15 000	15 000	15 000	-
Iceland	-	500	500	500	-
Indonesia	-	2 000	2 000	2 000	-
Iran	-	2 000	2 000	2 000	-
Japan	-	10 000	10 000	10 000	-
Republic of Viet-Nam	-	500	500	-	500
Turkey	-	500	500	500	-
	<u>-</u>	<u>38 875</u>	<u>38 875</u>	<u>30 000</u>	<u>8 875</u>
<u>United Nations Trust Fund for the Provision of Operational (OPEX) Personnel to Swaziland</u>					
Sweden	<u>413 038</u>	<u>-</u>	<u>413 038</u>	<u>195 036</u>	<u>218 002</u>
<u>United Nations Trust Fund for Operational Programme - Lesotho</u>					
Sweden	<u>268 752</u>	<u>-</u>	<u>268 752</u>	<u>168 752</u>	<u>100 000</u>
TOTAL	<u><u>1 813 708</u></u>	<u><u>1 210 154</u></u>	<u><u>3 023 862</u></u>	<u><u>2 385 511</u></u>	<u><u>638 351</u></u>

SCHEDULE 31

Overhead

Assets, liabilities and unencumbered fund balance as at 31 December 1972

	United Nations, United Nations Industrial Development Organization and United Nations Conference on Trade and Development - overhead costs relating to United Nations Development Programme activities	United Nations and United Nations Industrial Development Organization overhead costs for funds-trust projects	Total
	\$	\$	\$
I. Statement of assets, liabilities and unencumbered fund balance			
<u>Assets:</u>			
Cash at banks and on hand	-	1 211 650	1 211 650
Interest-bearing bank deposit	-	-	-
Letters of credit	-	-	-
Investments	-	-	-
Pledged contributions receivable from Governments	-	-	-
Accounts receivable	-	-	-
Accrued interest on investments	-	8 230	8 230
Remittances to executing agencies	-	-	-
Deferred charges and other assets	-	-	-
Due from United Nations General Fund (statement VII)	2 513 781	14 155	2 527 936
Total	<u>2 513 781</u>	<u>1 234 035</u>	<u>2 747 816</u>
<u>Liabilities and reserves:</u>			
Accounts payable	-	12 068	12 068
Unliquidated obligations	70 351	-	70 351
Provision for repatriation grant, compensation claims, etc.	-	-	-
Deferred contributions and income	-	-	-
Reserve for allocations	-	-	-
Due to United Nations General Fund (statement VII)	-	-	-
Total	<u>70 351</u>	<u>12 068</u>	<u>82 419</u>
<u>Balance of unencumbered funds:</u>			
Balance available 1 January 1972	6 459 351	830 045	7 289 396
Add: Adjustment	(5 076 682)	13 933	(5 062 749)
Excess of income over expenditures (see below)	1 060 761	377 989	1 438 750
Deduct: Allocations issued for programmes	-	-	-
Balance available 31 December 1972	<u>2 443 430</u>	<u>1 221 967</u>	<u>3 665 397</u>
Total liabilities, reserve and unencumbered funds	<u>2 513 781</u>	<u>1 234 035</u>	<u>2 747 816</u>
II. Statement of income and expenditure			
<u>Income:</u>			
Contributions from Governments	-	-	-
Public donations	-	-	-
Subventions	-	13 042	13 042
Interest income	-	-	-
Miscellaneous, savings in liquidating obligations and adjustments	6 690 745	1 469 008	8 159 753
Total	<u>6 690 745</u>	<u>1 482 050</u>	<u>8 172 795</u>
<u>Less: Expenditure</u>			
Personal services	5 622 018	1 085 851	6 707 869
Equipment and supplies	7 938	757	8 695
Administrative overhead	-	-	-
Other	28	17 453	17 481
Total	<u>5 629 984</u>	<u>1 104 061</u>	<u>6 734 045</u>
Excess of income over expenditure	<u>1 060 761</u>	<u>377 939</u>	<u>1 438 700</u>
	(a)	(b)	

SCHEDULE 32

Overhead

United Nations, United Nations Industrial Development Organization and
United Nations Conference on Trade and Development - Overhead costs
relating to United Nations Development Programme projects

Status of funds as at 31 December 1972

	<u>United Nations</u> \$	<u>UNIDO</u> \$	<u>UNCTAD</u> \$	<u>Total</u> \$
Balance as at 31 December 1971	5 018 594	1 390 804	49 953	6 459 351
Add: Deferred allocations for Special Industrial Services Advisory Projects in 1971	-	365 400	-	365 400
Deduct: Surrender of undrawn allocations at 31 December 1971	(2 228 298)	(936 340)	(70 900)	(3 235 538)
Refund of overhead received in excess of entitlement at 31 December 1971	(1 504 751)	(778 289)	25 415	(2 257 625)
Adjusted balance as at 1 January 1972	1 285 545	41 575	4 468	1 331 588
Add: Overhead entitlement for 1972	4 567 755	1 816 247	292 574	6 676 576
Refunds of prior years' expenditure	14 169	-	-	14 169
Less: Commitments incurred during 1972	5 867 469	1 857 822	297 042	8 022 333

Unliquidated 31 December 1972
\$

Unliquidated 31 December 1971
\$

Expenditure
\$

Salaries, common staff costs and reimbursement
of income taxes

United Nations
UNIDO
UNCTAD

26 859
17 637
4 283

3 555 245
-
-

(29 192)
(3 072)
-

-
-
243 422

-
-
5 494 554

Travel on official business

United Nations
UNIDO
UNCTAD

16 350
1 747
1 868

54 238
-
-

(15 056)
(1 647)
-

-
-
20 334

-
-
78 497

Equipment

United Nations

1 607

5 824

(2 114)

-

Miscellaneous supplies and services

UNCTAD

6 331

-

-

-

5 824

28

263 784

33 258

5 578 903

2 443 430

Balance as at 31 December 1972

Represented by:

Due from United Nations General Fund
Less: Unliquidated commitments

2 296 978
44 816
2 252 162

177 394
19 384
158 010

39 409
6 151
33 258

2 513 781
70 351
2 443 430

SCHEDULE 33

OverheadUnited Nations and United Nations Industrial Development Organization -
Overhead costs for funds-in-trust projectsStatus of funds as at 31 December 1972

	United Nations \$	UNIDO \$	Total \$
<u>United Nations administrative support costs for technical assistance funds-in-trust projects</u>			
Balance as at 1 January 1972	451 347	65 965	517 312
<u>Add:</u>			
Overhead on projects for which the United Nations is executing agency	393 694	65 065	458 759
Adjustment of prior year's obligations	8 018	-	8 018
Refund of prior year's expenditure	5 087	-	5 087
Overhead on projects for which the United Nations is "in association with agencies"	35 765	-	35 765
Interest income	9 481	-	9 481
	<u>903 392</u>	<u>131 030</u>	<u>1 034 422</u>
<u>Less:</u>			
Expenditure	450 966	52 717	503 683
Unliquidated obligations	9 420	-	9 420
	<u>460 386</u>	<u>52 717</u>	<u>513 103</u>
Balance as at 31 December 1972	<u>443 006</u>	<u>78 313</u>	<u>521 319</u>
<u>Represented by:</u>			
Interest-bearing bank account	446 443	78 313	524 756
Accrued interest receivable	5 983	-	5 983
Due from United Nations General Fund	-	-	-
	<u>452 426</u>	<u>78 313</u>	<u>530 739</u>
<u>Less:</u> Reserve for unliquidated obligations	<u>9 420</u>	<u>-</u>	<u>9 420</u>
	<u>443 006</u>	<u>78 313</u>	<u>521 319</u>

SCHEDULE 33 (continued)

	<u>United Nations</u> \$	<u>UNIDO</u> \$	<u>Total</u> \$
<u>World Food Programme administrative support costs</u>			
Balance as at 1 January 1972	(5 702)	-	(5 702)
<u>Add:</u>			
Food and Agriculture Organization allotment for 1972	161 900	-	161 900
Refund of prior year's expenditures	260	-	260
Savings on liquidation of prior year's obligations	1 849	-	1 849
Interest income	<u>325</u>	<u>-</u>	<u>325</u>
	158 632	-	158 632
<u>Less:</u>			
Expenditure	140 977	-	140 977
Unliquidated obligations	<u>788</u>	<u>-</u>	<u>788</u>
	<u>141 765</u>	<u>-</u>	<u>141 765</u>
Balance as at 31 December 1972	<u><u>16 867</u></u>	<u><u>-</u></u>	<u><u>16 867</u></u>
<u>Represented by:</u>			
Interest-bearing bank account	17 450	-	17 450
Accrued interest receivable	205	-	205
Due from United Nations General Fund	<u>-</u>	<u>-</u>	<u>-</u>
	17 655	-	17 655
<u>Less: Reserve for unliquidated obligations</u>	<u>788</u>	<u>-</u>	<u>788</u>
	<u><u>16 867</u></u>	<u><u>-</u></u>	<u><u>16 867</u></u>

	United Nations \$	UNIDO \$	Total \$
<u>United Nations administrative support costs for Fund of the United Nations for the Development of West Irian</u>			
Balance as at 1 January 1972	453	-	453
<u>Add:</u>			
Allocated in 1972	211 200	-	211 200
Adjustment of prior year's obligations	3 921	-	3 921
Refund of prior year's expenditure	<u>1 088</u>	<u>-</u>	<u>1 088</u>
	<u>216 662</u>	<u>-</u>	<u>216 662</u>
<u>Less:</u>			
Expenditure	209 395	-	209 395
Unliquidated obligations	<u>1 860</u>	<u>-</u>	<u>1 860</u>
	<u>211 255</u>	<u>-</u>	<u>211 255</u>
Balance as at 31 December 1972	<u>5 407</u>	<u>-</u>	<u>5 407</u>
<u>Represented by:</u>			
Due from United Nations General Fund	<u>7 267</u>	<u>-</u>	<u>7 267</u>
	7 267	-	7 267
<u>Less:</u> Reserve for unliquidated obligations	<u>1 860</u>	<u>-</u>	<u>1 860</u>
	<u>5 407</u>	<u>-</u>	<u>5 407</u>

SCHEDULE 33 (concluded)

	United Nations \$	UNIDO \$	Total \$
<u>United Nations administrative support costs for</u>			
<u>Trust Fund for Special Industrial Services</u>			
Allocated in 1972 (schedule 24 B)	63 279	-	63 279
Adjustment to prior year's obligations	<u>145</u>	<u>-</u>	<u>145</u>
	<u>63 424</u>	<u>-</u>	<u>63 424</u>
Less:			
Expenditure	63 424	-	63 424
Unliquidated obligations	<u>-</u>	<u>-</u>	<u>-</u>
	<u>63 424</u>	<u>-</u>	<u>63 424</u>
Balance as at 31 December 1972	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund for Population Activities</u>			
Balance as at 1 January 1972	224 199	-	224 199
Add:			
Allocated in 1972	531 670	-	531 670
Interest income	<u>1 121</u>	<u>-</u>	<u>1 121</u>
	<u>756 990</u>	<u>-</u>	<u>756 990</u>
Less:			
Expenditure	174 514	-	174 514
Unliquidated obligations	<u>-</u>	<u>-</u>	<u>-</u>
	<u>174 514</u>	<u>-</u>	<u>174 514</u>
Balance as at 31 December 1972	<u>582 476</u>	<u>-</u>	<u>582 476</u>
Represented by:			
Interest-bearing bank account	574 881	-	574 881
Accrued interest	707	-	707
Due from United Nations General Fund	<u>6 888</u>	<u>-</u>	<u>6 888</u>
	<u>582 476</u>	<u>-</u>	<u>582 476</u>
<u>Fund for operational programmes for Lesotho</u>			
<u>and Swaziland</u>			
Balance as at 1 January 1972	93 783	-	93 783
Add:			
Interest income	<u>2 115</u>	<u>-</u>	<u>2 115</u>
Balance as at 31 December 1972	<u>95 898</u>	<u>-</u>	<u>95 898</u>
Represented by:			
Interest-bearing bank account	94 563	-	94 563
Accrued interest receivable	1 335	-	1 335
Due from United Nations General Fund	<u>-</u>	<u>-</u>	<u>-</u>
	<u>95 898</u>	<u>-</u>	<u>95 898</u>

Other trust funds

Assets, liabilities and unencumbered fund balance as at 31 December 1972

[illegible]

III. Statement of income and expenditure

[illegible]

a/ Market value = \$559,860 as per Fiduciary Trust Company of New York statement of cash and securities dated 29 December 1972.

SCHEDULE 35
Library Endowment Fund
Status of the Fund as at 31 December 1972

	\$	\$	\$
Accumulated income:			
Balance as at 1 January 1972			46 030
Add:			
Net interest received and accrued during year			<u>22 947</u>
			68 977
Deduct:			
Obligations incurred in 1972 for library books and equipment			<u>19 000</u>
Balance of unexpended income as at 31 December 1972			49 977
Principal of the Fund as at 31 December 1971	544 900		
Deduct:			
Net loss on sale of investments		<u>46 662</u>	<u>498 238</u>
Total of Fund			<u>548 215</u>
Represented by:			
Investments:			
Bonds at cost value:			
South European Pipeline Co., Debenture, 5 1/2 per cent, 1 March 1982	Par value	Market value	Cost value
	14 000	12 320	14 070
Ford International Capital, Guaranteed, Convertible Debenture, 6 per cent, 15 March 1986	35 000	40 950	42 525
Honeywell Capital N.V., Guaranteed Convertible Subordina- ted Debenture, 6 per cent, 15 November 1986	40 000	47 200	45 363
Transocean Gulf Oil Co., Guaranteed Debenture, 7 1/2 per cent, 1 January 1987	50 000	50 000	50 000
Shell International Finance N.V., Guaranteed, 7 1/2 per cent, 15 January 1987	<u>50 000</u>	<u>50 500</u>	<u>50 000</u>
	<u>189 000</u>	<u>200 970</u>	201 958
Stocks at cost value:	Market value	Cost value	Cost value
Carolina Power and Light Co., 1,200 shares at no par value	36 000	32 850	
Columbia Gas System Inc., 1,300 shares at \$10.00 par value	40 300	40 936	
International Business Machines, 120 shares at \$5.00 par value	48 240	28 745	
International Telephone and Telegraph Corp., 300 shares, Preferred Stock, Series K, Convertible at \$4.00 par value	29 400	30 004	
May Department Stores Co., 800 shares at \$2.50 par value	40 000	41 434	
Minnesota Mining and Manufacturing Co., 400 shares at no par value	34 400	26 644	
Royal Dutch Petroleum Co., 1,100 shares at 20 guilders par value	44 000	38 509	
Travelers Corp., 1,100 shares at \$2.50 par value	42 900	38 369	
Warner Lambert Co., 450 shares at \$1.00 par value	<u>43 650</u>	<u>40 781</u>	<u>318 272</u>
	<u>358 890</u>		<u>520 230</u>
Cash at banks			18 537
Accrued interest receivable			<u>9 448</u>
			<u>548 215</u>
Statement of appropriations:			
Appropriated by the General Assembly under resolution 2899 A (XXVI)			19 000
Deduct:			
Obligations incurred in 1972			<u>19 000</u>
			<u>-</u>

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

SCHEDULE 36

United Nations International School
Construction Account: Summary cumulative source and application of funds
for the period 30 December 1965 to 31 December 1972

				\$
I Funds provided by:				
Ford Foundation				11 801 875
Rockefeller Brothers				1 128 361
Interest, etc.				<u>2 910 680</u>
Total				<u>15 840 916</u>
	Feasibility studies and costs for temporary locations	39th Street	25th Street	Total
	\$	\$	\$	\$
II Funds applied to:				
Site studies and costs	93 904	-	-	93 904
Leasehold improvements	886 209	-	-	886 209
Rental subsidies	1 381 132	-	-	1 381 132
Moving costs	10 559	-	30,000	40 559
Total, non-capitalized costs	<u>371 804</u>	<u>-</u>	<u>30 000</u>	<u>2 401 804</u>
Construction:				
Site development	-	-	2 412 940	2 412 940
General contract	-	-	8 818 449	8 818 449
Fees, administration, etc.	112 450	83 937	1 511 357	1 707 744
Others	-	-	-	-
Total, construction	<u>112 450</u>	<u>83 937</u>	<u>12 742 746</u>	<u>12 939 133</u>
Furniture and furnishings	-	-	499 979	499 979
Total construction and furniture and furnishings	<u>112 450</u>	<u>83 937</u>	<u>13 242 725</u>	<u>13 439 112</u>
Total	<u>2 484 254</u>	<u>83 937</u>	<u>13 272 725</u>	<u>15 840 916</u>

ANNEX

Explanatory notes on assessed contributions receivable

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

- (i) To the extent that the amounts relate to expenditures under the United Nations Emergency Force Special Account and the Congo Ad Hoc Account, these expenditures in their view have been illegally included and they do not consider themselves bound to participate in them under the provisions of Article 17 of the Charter;
- (ii) A similar position of principle applies for the years 1963-1972 in respect of their estimated share of some expenditure items included in the United Nations regular budget, such as the United Nations Bond Issue, the United Nations Commission for the Unification and Rehabilitation of Korea, the United Nations Memorial Cemetery in Korea, and, prior to 1968, the United Nations Truce Supervision Organization in Palestine and the United Nations Field Service;
- (iii) To the extent that the respective amounts under the regular budget relate to their dollar shares of the appropriations for technical assistance as provided for in part V of the budgets for 1963-1972, Bulgaria, the Byelorussian Soviet Socialist Republic, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics have formally offered to make payments in the equivalent amount of local currency. Notification has been received from Bulgaria, the Byelorussian Soviet Socialist Republic, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics that amounts equivalent to \$73 319, \$347 735, \$1 314 493 and \$9 952 667 respectively, have been deposited to the United Nations Account. Of the amount deposited by the Ukrainian Soviet Socialist Republic, the equivalent in roubles of \$880 000 has been accepted for the financing of expenditure under part V of the regular budget.

2. As a result of the position of principle taken by some Member States in the financing of certain regular budget items, notably the bond issue, it is estimated that a cumulative total of \$37.4 million has been withheld from the payments of 16 Member States as at 31 December 1972. This estimate, which consists of \$3.7 million for 1972 and \$33.7 million for prior years, includes \$10.9 million, payment of which has been offered in non-convertible national currencies. It should be noted that the sum of \$37.4 million, which it is estimated that Members have withheld for reason of principle or offered to pay in national non-convertible currencies, is included in the assessed contributions outstanding on 31 December 1972, totalling \$48.1 million, as shown in statement III.

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

4. With respect to the Special Account for the United Nations Emergency Force (UNEF) and the Ad Hoc Account for the United Nations Operation in the Congo (ONUC) the total unpaid assessed contributions as at 31 December 1972 shown on statements IV and V, amount to \$44 242 137 a/ and \$75 404 823 a/, respectively. As a result of the position of principle taken by certain Member States, and the fact that certain other Member States have either made no payments or only partial payments to these two accounts, the major portion of the unpaid balances, as shown by the following table, may have to be regarded as uncollectable:

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

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

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

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

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

IV. REPORT OF THE BOARD OF AUDITORS

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

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

Financial statements submitted for the year ended 31 December 1972

3. The Secretary-General submitted for audit the following seven financial statements, together with 36 relevant schedules and one annex:

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

- I. 1972 budget appropriations, obligations incurred and unencumbered balances of appropriations, supported by schedules 1 and 2
- II. General Fund - Income, obligations incurred and surplus account for the year ended 31 December 1972, supported by schedules 3 to 5
- III. General Fund, Working Capital Fund and Special Accounts - Assets and liabilities as at 31 December 1972, supported by schedules 5 through 11

B. Special Account of the United Nations Emergency Force

- IV. Status of funds as at 31 December 1972, supported by schedule 12

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

- V. Status of funds as at 31 December 1972, supported by schedule 13

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

- VI. Status of funds as at 31 December 1972, supported by schedules 14 to 17

E. Trust Funds and other special accounts

- VII. Combined statement of assets and liabilities, income, obligations incurred and available balances as at 31 December 1972, supported by schedules 18 through 36

F. Annex - Explanatory notes on assessed contributions unpaid.

Scope of audit

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

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

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

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

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

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

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

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

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

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

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

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

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

7. The Board's examination of the accounts and financial statements was carried out in New York, Geneva, Vienna, The Hague, Santiago and Mexico City. All information requested was obtained and the Board wishes to express its appreciation of the co-operation and assistance received.

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

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

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

Implementation of the Board's 1971 recommendations

10. In its resolution 2912 (XXVII) accepting the financial report and accounts of the United Nations for the year ended 31 December 1971 and the report of the Board of Auditors thereon, the General Assembly concurred in the observations of the Advisory Committee on Administrative and Budgetary Questions (A/8810) and requested the Secretary-General, in the light of the discussion in the Fifth Committee, to take such remedial action as might be required by the comments of the Board of Auditors.

11. The remedial action which has been taken or is contemplated by the Secretary-General is outlined in his financial report for the year ended 31 December 1972 in paragraphs 71 to 137. 1/

12. The Board of Auditors wishes to record its appreciation of the action taken by the Secretary-General in reporting in this way on the implementation of its previous recommendations, details of which were transmitted to the Board on 30 March 1973. The availability of the report at an earlier date permitted the members of the Board the examination of its contents while engaged on the individual assignments.

13. At its twenty-seventh regular session, held from 6 to 26 June 1973, the Board took note of the comments of the Secretary-General contained in those paragraphs relating to the various significant matters brought to the attention of the Advisory Committee and the General Assembly last year.

14. The 1972 examination revealed that remedial action had been taken on many of the matters brought to the attention of the Board as a result of the 1971 examination and, where appropriate, further comments on the Secretary-General's report have been included in the present report.

15. The Board has noted with satisfaction that, following its suggestion, changes have been introduced in the presentation of the financial statements for the year ended 31 December 1972, so as to reflect the complete income and expenditure

1/ See chapter I above.

position of certain of the more clearly identifiable organizational units which are part of the United Nations. A separate financial statement (VII), supported by subsidiary schedules, has been issued for the first time in 1972 to bring together in a separate category the financial data on income, expenditure and related year-end assets and liabilities pertaining to trust funds and other special accounts of a fiduciary nature authorized by the General Assembly. The financial data presented in statement VII has been grouped by major homogeneous activity or objectives, that is, peace-keeping, relief, industrial development, economic and social activities.

United Nations Headquarters

16. Financial situation of the United Nations. The Board has noted the findings of the Special Committee on the Financial Situation of the United Nations in its report to the General Assembly at its twenty-seventh session, 2/ with respect to the short-term deficit as at 31 December 1972. The Board further noted the deficit reflected in table 4 of the Secretary-General's financial report accompanying the financial statements.

17. The Board would record its complete agreement with the action taken by the General Assembly in its resolution 3049 (XXVII) urging Member States and the Secretary-General to continue exploring all possibilities for an over-all solution to the financial difficulties of the United Nations.

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

19. The Board has again this year experienced difficulties in receiving confirmation of balances on deposit with some depositaries despite second and third requests issued on behalf of the Board by the Treasurer. At the conclusion of its detailed audit work in May 1973, the Board had not received confirmation from 38 banks as follows:

	<u>Number of accounts</u>	<u>Book balances</u> \$
United Nations Headquarters	4	392,936
United Nations trust funds, special missions and special expenses	8	1,587,382
United Nations Office of Technical Co-operation	26	744,319

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

2/ Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 29 (A/8729).

20. The Board has noted the attention given to strengthening the internal financial controls surrounding bank accounts. During the course of our 1972 audit, we found that several bank accounts had not been reconciled on a monthly basis in accordance with financial rule 111.11. Consequently, the Board has again stressed its earlier recommendations to management, including a suggestion that the Internal Audit Service be requested to review at regular intervals the preparation of all bank reconciliations and the follow-up and clearance of outstanding reconciling items.

21. Financial controls. In last year's report, the Board recommended an up-dating of the existing financial and accounting instructions and their consolidation into an accounting manual. ^{3/} The Secretary-General recognizes the need of such a manual and has informed the Board that steps will be taken in 1974 to implement this important recommendation.

22. Collection of receivables from two delegations. The Board noted that there are amounts receivable from two delegations, amounting to \$571,437, which appear to be uncollectible. Such is the case that receivables from delegations represent invoices dating to 1967 in the case of one Member State and a claim for an aircraft, which was destroyed by actions of the air force of another Member State in 1965.

23. Working Capital Fund. In last year's report, the Board observed that, due to the financial difficulties encountered by the United Nations in respect of its cash liquidity, the advances made from the Working Capital Fund to the General Fund to finance budgetary expenditures were not repaid promptly, as required by the Financial Regulations. ^{4/} For the year ended 31 December 1972, advances made from the Working Capital Fund to the General Fund in the amount of \$39.5 million have not been repaid. Thus the Working Capital Fund, intended to operate as an emergency fund, can no longer operate as such unless its principal is effectively restored and increased substantially.

24. Revenue-producing activities. The Board has also made important recommendations to the Administration in connexion with the revenue-producing activities, which in its opinion should contribute to strengthening the internal controls in existence as well as to increasing the income derived from some of these activities.

Trust funds, special missions and special expenses

25. Terms and definitions. The Board noted the attention being given by the Secretary-General in defining trust funds, special accounts, reserves and related terms. In responding to the recommendations made by the Joint Inspection Unit (A/8840), the Secretary-General endorsed the Unit's recommendation that the Consultative Committee on Administrative Questions consider the question of defining trust funds and, at the same time, suggested definitions for trust funds, special accounts and reserves stating that it is possible to remove satisfactorily any ambiguity in the meaning of these financial terms. In its review of the report and the related comments by the Secretary-General, the Advisory Committee on

^{3/} Ibid., Supplement No. 7 (A/8707), para. 19.

^{4/} Ibid., para. 30.

Administrative and Budgetary Questions requested the Secretary-General to strengthen as necessary his control over the receipt and expenditure of voluntary contributions so that all proposals be adequately reviewed, and that decentralization of authority under programme budgeting does not lead to the lessening of accountability. Additionally, the Advisory Committee invited the Board of Auditors to place more emphasis on trust funds in its future audits, and requested the Secretary-General to ensure that the Internal Audit Service gives all necessary attention to voluntary funds.

26. While the results of the study to be undertaken by the Consultative Committee on Administrative Questions will not be available until the latter part of 1973, the Board was informed that the Office of Financial Services was developing an administrative instruction to govern control of trust funds. Furthermore, the accounts and financial statements for the year 1972 reflect the positive attention being given by the Secretary-General in reporting fully with a view to uniformity in definitions and disclosure. The Board recognizes the importance attached to the results of the forthcoming study by the Committee in clarifying the definitions and establishing appropriate classifications.

27. Financial statements and schedules. In its 1971 report, the Board outlined a lack of criteria and inconsistencies in the presentation of financial statements, 5/ and consequently recommended that the trust fund schedules should be redesigned with the view to more adequate and meaningful disclosure of their operations and financial situations. 6/ In order to implement these recommendations, a new format for financial statements was introduced by the Office of Financial Services so as to ensure uniformity in disclosure and consistency in the application of accounting principles relating to trust fund accounts. Statement VII now summarizes in the new format all trust funds and special accounts established by the Secretary-General under the Financial Regulations and Rules of the United Nations within appropriate categories of activities. The schedules supporting statement VII provide the same financial information in the new format for each trust fund and special account. As a result, the total presentation is now more uniform and comprehensive.

28. The Board has reviewed with the Administration the format and content of these new financial statements and has made several suggestions for further improvements to be reflected in 1973, which will also take into account the conclusions to be reached by the Consultative Committee on Administrative Questions, as well as the effect of the implementation of programme budgeting.

29. In 1971, the Board reported that certain trust funds did not reflect the real unexpended balances principally because the actual expenditures incurred by executing agencies were not reported in the accounts. In order to implement the Board's recommendations, it was decided that allocations issued to agencies should no longer be recorded as expenditures incurred and, instead, should be charged directly, or deducted from, the balance of unencumbered funds. Furthermore, the accounting procedures introduced during 1972 reflect the actual expenditures reported by agencies in the income and expenditure statement for the amount of programme implemented during the current year. As a result, the balance of unencumbered funds of \$66.7 million now reflects the true balance of uncommitted resources available for future programmes associated with the operations of trust funds and special accounts.

5/ Ibid., para. 37.

6/ Ibid., para. 36.

30. With the introduction of these new accounting procedures, not all agencies submitted reports of expenditures in time to permit their inclusion in the 1972 year-end accounts. Consequently, current years' expenditures, or implementation of programmes, have been understated by the amount of expenditures remaining to be reported by executing agencies. The Administration has agreed with the Board's observations and plans to improve and formalize a system of reporting by the agencies to ensure a timely recording of these expenditures.

31. During 1972, allocations issued to agencies for programmes of \$25.5 million were deducted from the balance of unencumbered funds. Consequently, the total allocations issued to agencies for programme implementation amounted to \$55.5 million, against which agencies requested and received advances of \$28.4 million. To the extent that advances are requested by agencies to finance their current expenditures, the total balance of \$28.4 million will be reported as expenditures in 1973 and subsequent years as programmes are implemented within the authorized levels and purposes contained in the allocations issued to agencies.

32. A number of the schedules supporting statement VII contain additional detail in order to meet the needs of full and adequate disclosure and, in some cases, to meet the wishes of donors. The Accounts Division has agreed that further improvements should be introduced with a view to presentation of informative and meaningful data enabling a comprehensive review of the operations and appraisal of the financial results of particular trust funds.

33. Investments. The Board did not receive confirmation from one depositary totalling \$300,000. The Treasurer was provided with details of this at the conclusion of the audit, requesting that the missing confirmation be secured as quickly as possible.

34. Some trust fund securities held by a foreign depositary are mixed with other securities of other United Nations agencies in the depositary's portfolio. Other trust fund securities held by the United Nations Cashier's Office are also mixed with those of other United Nations agencies. Because of the problem of specific identification of ownership of the securities, the Board recommended in 1971 that appropriate subsidiary records be maintained to provide specific identification of the securities held in safekeeping for each account. Although subsidiary investment ledger cards were introduced in 1972, we found that these records were, in some cases, incomplete and lacking in the specific information necessary to identify securities with particular accounts. Consequently, the Board suggested further improvements in maintaining appropriate records.

35. The Board drew attention to financial rule 109.2, which requires that "all securities shall be deposited in custody of duly appointed bankers or in safe deposit vaults maintained by a recognized financial institution designated by the Controller". In view of the substantial value of investments now held by the Treasurer's Office, the Board recommended that the Office of Financial Services review the practical aspects associated with the safe custody of securities in the light of the requirements of rule 109.2.

36. Government contributions. In its 1971 report, the Board of Auditors noted that Governments did not always indicate when payment of pledges would be made. 7/

7/ Ibid., para. 39.

The Secretary-General has informed the Board that this observation has been taken into consideration in the pledge forms sent to Governments to confirm the announced contributions. The Board continues to believe that this information is essential and concurs with the action taken by the Secretary-General in the hope that all Governments could comply and thereby directly assist management in more efficient planning of the available resources.

37. Pledged contributions receivable from Governments. The Board has noted the favourable response from Governments during 1972 in the payment of their overdue pledged contributions resulting from the continuing collection efforts by the Office of Financial Services. As at 31 December 1972, unpaid pledges totalled \$40.4 million, of which \$5.3 million were overdue in excess of one year, compared with \$7.2 million overdue in excess of one year as at 31 December 1971. Although the situation has improved, the Board would again draw attention to the need to continue to stress collection of overdue balances in order to maintain a strong financial position within each trust fund and special account to enable the efficient and timely implementation of programmes.

38. Deferred contributions and income. The 1972 accounts and financial statements reflect the implementation of the Board's recommendation to record 1972 forward pledges as deferred income, which totalled \$6.9 million at year-end. During the course of our test examination, we noted forward pledges made in 1972 which had not been recorded, and these omissions were immediately brought to the attention of the Accounts Division and recorded in the 1972 accounts. Based on the results of the test examination and its previous observations on government contributions, the Board was informed that the Accounts Division proposes to undertake a review of the system and procedures employed by the Contributions Section of the Treasury and the Accounts Division to process, record and collect pledged contributions.

39. Implementation of recommendations. The Joint Inspection Unit report on trust funds of the United Nations, and subsequent consideration by the Secretary-General, the Consultative Committee on Administrative Questions and the Advisory Committee on Administrative and Budgetary Questions cover several policy aspects relating to trust funds, while the Board's test examination has dealt only with the accounts and financial aspects. The Board therefore suggests that its observations and recommendations be considered together with those in the JIU report and that management proceed with a review and implementation of those, as appropriate.

United Nations Peace-keeping Force in Cyprus

40. Unsatisfactory financial arrangements. Ever since the United Nations commenced its peace-keeping role in Cyprus on 27 March 1964, pursuant to Security Council resolution 186 (1964) adopted on 4 March 1964, the financial arrangements have proved to be unsatisfactory because the Secretary-General has no authority to use funds other than voluntary contributions, which have been insufficient to meet the costs of the Force. During the period from 27 March 1964 to 31 December 1972, these costs have totalled \$152.8 million exclusive of extra costs to Governments providing contingents, which are estimated to have exceeded \$45 million through 31 December 1972, all of which have been absorbed by these Governments. The Secretary-General received voluntary contributions from 50 Member States and four non-Member Governments during the eight-year period totalling \$128.6 million, including miscellaneous income. As a consequence, the shortfall in cash resources of \$24.2 million at 31 December 1972 remains

to be financed from future voluntary contributions. As at 31 December 1972, unpaid pledges in the amount of \$10.3 million recorded in the accounts are expected to be realized in due course.

41. During the year 1972, only 21 Governments paid a total of \$19,308,183 against pledges made in 1972 and prior years. Obligations incurred and recorded in the accounts during the year totalled \$4,106,127, leaving obligations totalling \$11,796,840 unliquidated at 31 December 1972, exclusive of obligations totalling \$15,934,000, which are not recorded in the accounts for lack of necessary funds. At that date, the UNFICYP Special Account had cash assets on hand of only \$4,956,554.

42. On 5 February 1973, the Secretary-General made a further appeal for increased voluntary contributions, which obviously must be forthcoming if the Force is to be maintained in Cyprus on a viable financial basis.

43. Contribution by the Government of Cyprus. During 1972, negotiations continued with the Government of Cyprus with regard to its responsibility under the Status of Force Agreement with the United Nations for the provision of accommodation for the Force in Cyprus. During these negotiations, the Government of Cyprus was requested, inter alia, (a) to make a lump sum contribution of approximately Cyp.£ 200,000 (about \$520,000), in lieu of refunding the hire charges for tentage, which UNFICYP had over a period of eight years incurred costs totalling \$700,000 because the Government has not provided UNFICYP with sufficient accommodation for its contingents, and (b) to consider the possibility of making a substantial regular cash contribution to each mandate as it was approved. It was the considered view of UNFICYP that a minimum of Cyp.£ 250,000 (approximately \$650,000) would bring the Government's contribution into a more reasonable alignment with the contribution of other nations participating in the Force.

44. In August 1972, the Government of Cyprus informed the Secretary-General that the Government had approved a contribution of \$500,000 for UNFICYP, half of which was being applied immediately for improved accommodation for the Force. The remaining \$250,000, to be paid in early 1973, would represent a cash contribution to the United Nations for UNFICYP support.

45. The Board was informed that negotiations were continuing with regard to the United Nations claims for reimbursement of hire charges for tentage since this matter has not been fully resolved.

United Nations Office at Geneva

46. Accounts and financial statements. The Board welcomes the additional action taken in 1972 at the United Nations Office at Geneva to provide the Director-General and senior management with financial statements at regular intervals, recognizing that further improvements were needed in the nature and quality of management information in their assessment of the internal financial controls and results of operations.

47. As a result of the growing number of operational units being established at Geneva and the anticipated rise in the level of conference activity consequent upon the availability of the new building, the financial resources and workload of the Office will continue to increase, although the activities will not likely change in substance. With the increased servicing tasks of the Office, every effort should be made to provide management with a monitoring capability to contain expenditures and streamline existing practices and procedures.

48. In the Board's opinion, therefore, it is highly desirable that the financial statements now being prepared in summary form incorporate and highlight the actual costs of departments, functions and services compared with budgets and similar costs in the preceding periods. Until these objectives are fully met, management's assessment of the internal financial controls and results of operations will be handicapped when evaluating their financial accountability of all resources entrusted to the United Nations Office at Geneva.

49. Internal financial controls and accounts. The Board has noted the steps taken during 1972 to improve internal controls relating to some of the weaknesses identified in prior years' audits. The Board's 1972 test examination revealed additional weaknesses, which were brought to management's attention and on which management agreed to initiate remedial action. Based on its test examination, the Board maintains its view that errors and omissions could be materially reduced or corrected through the use of appropriate analytical procedures in conjunction with comprehensive and meaningful financial statements and reports.

50. Manual of financial and accounting procedures. Although financial and accounting instructions have been issued as deemed necessary for internal financial and administrative controls, the Board noted that an up-to-date manual consolidating all of the accounting procedures has not been produced. In addition to identifying specifically the flow of documentation and delegation of responsibilities, including the necessary accounting and internal control, the manual would provide not only an organizational pattern for effective and economic operations, but also serve as a reference and guide for new and existing staff members within the Finance Division and the various operational divisions. The Board is of the opinion, and management has agreed, that such a manual is essential at this time in view of the increased servicing tasks of the Office and the need to provide for a more efficient operation. The Board was informed that the preparation of this manual will likely be undertaken in conjunction with the preparation of a similar manual for United Nations Headquarters, New York.

51. Netting expenditure accounts with income earned. The regular budget expenditure accounts at the United Nations Office at Geneva were credited with income received for services rendered totalling \$130,000. In the Board's view, the netting of expenditure accounts with income earned is not in accordance with the definitions and intent of the Financial Regulations and Rules of the United Nations. Furthermore, this practice diminishes the over-all financial controls exercised by the General Assembly when initially approving annual appropriations and subsequently evaluating budgetary performance, as reported in the year-end accounts and financial statements.

52. The Board recommends that, in future, all such revenues should, in the first instance, be included in the annual budget estimates submitted for approval to the General Assembly, and subsequently recorded in the income accounts in conformity with the Financial Regulations and Rules.

53. Internal control over allotment advices. The timely receipt and subsequent recording of allotments issued by Headquarters is fundamental to the system of internal and financial controls employed by the United Nations Office at Geneva. In the case of extra-budgetary operations, it is imperative that such authorizations are received and recorded in the accounts to indicate the authorized level of expenditures of the fund.

54. In this connexion, we noted that the year-end accounts included four separate accounts, whose funds were overspent to the extent of \$207,000. This omission was clarified during the audit and additional controls were suggested to strengthen and facilitate full accountability.

55. Physical inventories. The Financial Regulations and Rules require that physical inventories of non-expendable equipment and other property be taken at such intervals as deemed necessary to ensure adequate control over such property. The Board noted that a complete physical inventory has not been taken at the United Nations Office at Geneva since 1963, at which time the inventory value was approximately \$3.2 million (12.2 million Swiss francs). Since then, the value has increased to \$6.1 million (23.0 million Swiss francs) as at 31 December 1972.

56. In the Board's opinion, the partial physical counts performed during the last three years were not sufficient to ensure adequate control, especially when noting that acquisitions of permanent equipment during 1971 and 1972 totalled \$1.9 million (7.1 million Swiss francs). The Board therefore recommends that a complete and organized physical count should be made to maintain adequate control and to verify the accuracy of subsidiary records.

57. Reporting value of inventories to the General Assembly. The annual financial report by the Secretary-General submitted to the General Assembly includes, for Headquarters only, the historical cost of non-expendable equipment which is not recorded in the financial accounts as an asset. In the interest of uniformity and full disclosure, the Board recommends that, in future, the non-expendable equipment at the United Nations Office at Geneva be similarly reported to indicate the total cost of this valuable asset not recorded in the financial accounts.

58. Major maintenance and improvements programme. The Committee on Contracts approved 24 contracts during 1972 totalling \$763,000. Of these, two related contracts amounting to \$221,000 were approved on a post-facto basis.

59. In the Board's opinion, post-facto approval of contracts has questionable value in terms of over-all expenditure planning and control exercised by responsible management. Even though the Committee on Contracts may require that certain points be made clear, followed by receiving the clarification at a second meeting of the Committee, the results are inevitably "approval". Consequently, we recommended, and management agreed, that the Committee's involvement was essential in reviewing submissions prior to the awarding of contracts even in exceptional circumstances.

60. Extension of conference facilities at the Palais des Nations. The General Assembly, by its resolution 2891 (XXVI), authorized the Secretary-General to continue the construction project within the total newly revised estimated cost of \$31,186,000 and decided that repayment of the Swiss loan of 61 million Swiss francs would be amortized over a 10-year period beginning in 1975. The interest

requirements, therefore, have increased to \$3.9 million. It also decided to amend the schedule of annual budget instalments to allow for the interest and to allow for an increase of \$560,000 in the amount of United States dollars necessary to repay the Swiss loan.

61. As a result of the devaluation of the United States dollar as against the Swiss franc in 1972 and early in 1973, approximately \$2.9 million, in addition to the \$751,400 proposed by the Secretary-General and noted by the General Assembly in 1972, will be required to meet current obligations and holdbacks and to repay the Swiss loan and the interest thereon. In providing for this devaluation, the programme costs will increase to \$39.3 million.

62. As at 31 December 1972, approximately \$29.5 million, or 81 per cent of the approved programme costs, estimated at \$36.4 million, had been expended or obligated. Loan advances and a gift from the Government of Switzerland amounted to \$13.4 million and \$980,000 respectively, and the Organization's investment financed by the budgetary appropriation was \$8 million.

63. In the test examination of the 1972 transactions and records, the Board noted an improvement in the controls and administrative procedures surrounding the accounts of the extension programme. However, the Board observed several weaknesses which continue to reflect adversely on the effectiveness of the controls: such as, failure to record commitments and expenditures for work completed; approval of a contract on a post-facto basis; failure to record promptly contractors' claims for extra costs attributable to price increases on completed construction and for administration services. In cases where claims are in dispute or under negotiation, the contingency should be noted for management's attention. These observations were reviewed with management in the light of the Board's earlier recommendations with a view to strengthening the effectiveness of existing internal administrative and accounting controls.

64. With reference to its previous recommendations regarding the contracts ledger, which was established and maintained as a subsidiary cost record, the Board was informed that the necessary reconciliations and adjustments of currencies will be made in 1973 with the result that the final subsidiary accounts of the programme will agree with the accounts and financial statements of the Organization.

65. Loss on exchange - devaluation of the United States dollar. The 1972 loss on exchange of \$168,510 is due mainly to the devaluation of the United States dollar as against the Swiss franc, which resulted in the actual exchange rate frequently being lower than the operational rate employed by the United Nations. Furthermore, an operational exchange rate of 3.80 Swiss francs was employed by the United Nations to translate the assets and liabilities of the General Fund balance sheet as at 31 December 1972, whereas the actual exchange rate was lower at 3.76 Swiss francs. Subsequent to 31 December 1972, further devaluations were experienced with the result that the United Nations continued to revise its operational rate of exchange downward to 3.41 Swiss francs on 1 March 1973 and 3.23 Swiss francs on 1 April 1973. The consequential effect of these devaluations will therefore be reflected only in the 1973 accounts as losses on exchange and additional budgetary appropriations for the expenditures of the United Nations Office at Geneva.

66. With respect to the extension of conference facilities at the Palais des Nations, the approval of approximately \$2.9 million will be required to meet current obligations and holdbacks and to repay the Swiss loan due in 1975-1984,

owing to the further devaluation of the United States dollar from 3.80 Swiss francs at 31 December 1972 to 3.23 Swiss francs at 1 April 1973. Additional budgetary provisions will also be required in 1973, but to a much lesser extent, for the programme for major maintenance at the Geneva Office.

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

67. Accounts and financial statements. In 1971, the Board noted that the financial statements, which reported the results of programme operations carried out by the United Nations, also include the financial statements for the United Nations Industrial Development Organization (UNIDO) and the United Nations Conference on Trade and Development (UNCTAD). In view of the significant growth of programmes and the anticipated increase in future years and in the interests of clarity and full disclosure, the Board recommended that the accounts and financial statements would be more meaningful and useful if separate comprehensive financial statements were prepared for each of these organizations, which are individually responsible and accountable for their respective programmes. Such separate financial statements should reflect both the resources made available for programme implementation and the related support services costs.

68. The Secretary-General gave recognition to the Board's recommendations with regard to fuller disclosure of the resources available for programme implementation. Statement VI now presents the assets, liabilities and the income and expenditure, by source of funds, for the technical assistance operations undertaken individually by the United Nations, UNIDO and UNCTAD.

69. The substantial costs for support services, which are required to implement the operational programmes of these organizations, are funded from appropriations under various sections of the regular budget as well as from extra-budgetary sources for overheads received principally from UNDP and, to a lesser extent, from trust funds. The UNCTAD and UNIDO support costs which are funded from the regular budget are shown separately in statement I, under parts VI and VII, respectively, but the United Nations support costs are not identifiable in this financial statement since they are combined with other United Nations expenditures. Furthermore, schedule I provides additional detail, by object of expenditure, for the support costs of UNCTAD and UNIDO, but United Nations costs are not similarly reported.

70. With reference to the extra-budgetary sources of funds to finance the support costs, these are now reported in total in statement VII, trust funds and special accounts, which is supported with additional informative detail in schedules 31 to 33 for the United Nations, UNIDO and UNCTAD, as appropriate.

71. In the Board's opinion, therefore, the present financial statements which report the United Nations technical co-operation activities do not present the available data in a format facilitating an informative and meaningful interpretation of the over-all financial results of operations. Additionally, the absence of timely and comprehensive interim statements for management purposes precludes prompt management action, which is often delayed or handicapped when financial data is not readily and currently available.

72. The Board therefore recommends the preparation of separate and comprehensive financial statements for the technical co-operation activities carried out by the United Nations, which incorporate the concepts of performance, accountability of all resources placed at its disposal and proper utilization of funds. In this regard, the Board was informed that further improvement in reporting on the total operations will be possible in future years as a direct result of the programme budgeting system being instituted commencing 1974.

73. Introduction of country programming procedures. The former Special Fund and Technical Assistance components of UNDP were merged on 1 January 1972. In addition, the full funding principle was discontinued and Indicative Planning Figures for individual countries and regions were established within the amount of UNDP available resources. Projects were formulated and approved by Governments, agencies and UNDP within the countries' Indicative Planning Figures.

74. As a direct result of abandoning the full funding arrangements effective 1 January 1972, advance allocations for project implementation, which were formerly received for use beyond the current year, were restored to the resources of the programme as at 1 January 1972 in the amount of \$22.63 million.

75. Furthermore, advance allocations of \$3.7 million for overhead costs, which were issued in 1971 and prior years under the full funding arrangements, were withdrawn by UNDP. This amount represents the excess of overhead allocations over entitlements of \$3.7 million as recalculated retroactively on cumulative expenditures on former Special Fund projects to 31 December 1971. This excess was made up of advance allocations of \$2.2 million, and a difference of \$1.5 million between allocations based on expenditure targets and allocations based on actual expenditures to 31 December 1971.

76. In 1972, the United Nations, as an executing agency of UNDP, earned overhead costs totalling \$5.96 million, equivalent to 13 per cent on project expenditures of \$45.87 million. In 1973, agency cost entitlements will continue to be calculated on the basis of 13 per cent of expenditures for project delivery. The Administrator of UNDP is recommending to the Governing Council that the existing arrangements should continue, conditionally, for the year 1974. Should the results of the cost measurement system to be made known to the Governing Council by June 1974 be sound enough to provide a solid basis for new determinations of agency overhead policy, then new arrangements might be applied retroactively to 1 January 1974.

77. Revision of project budgets. With the introduction of country programming procedures, UNDP requested agencies to adopt the new form of project budgets and, among other requirements, established criteria for their revision and the rephrasing of shortfalls which had accumulated in programme delivery to 31 December 1971. The implementation of these new budgeting, accounting and reporting procedures was delayed and, consequently, the United Nations was substantially late in receiving from UNDP the approved and authorized level of programme, both in total and on a project-by-project basis.

78. The accounts and financial statements reflect total funds available in the amount of \$136.7 million, whereas the computerized project budgets issued by UNDP amount to \$136.9 million. The difference of \$0.2 million has arisen primarily from the fact that project budgets have not yet been adjusted to reflect actual expenditures for the year 1971. The Board strongly recommends, therefore, that priority attention be given to the reconciliation of these accounts and to the revision of project budgets.

79. Project submission documents are issued within the Office of Technical Co-operation of the Secretariat to establish financial control over authorizations to incur commitments for UNDP-financed projects and for its other programmes. In the case of UNDP projects, these authorizations should represent confirmation of the project budgets issued by UNDP establishing the authorized level of the programme on a project-by-project basis. At year-end, the Office had not yet reconciled its project submission documents with the UNDP computerized project budgets totalling \$136.9 million. Consequently, the Board recommends, and management has agreed, that prompt reconciliations between the Office of Technical Co-operation and UNDP throughout the year are essential for the Office in order to maintain a more effective system of internal financial control.

80. Shortfalls in delivery of programmes. The financial value of the assistance provided by the United Nations from all sources of funds under its 1972 programmes of technical co-operation totalled \$64.9 million, of which \$47.2 million was delivered in connexion with large- and small-scale projects financed by UNDP resources. This amount of delivery for the UNDP component fell short of planned targets of expenditures by approximately 37 per cent, despite the fact that the Organization had an opportunity to replan and rephase the unimplemented targets which had accumulated by the end of 1971. By incurring shortfalls which are rescheduled for delivery in future years, the United Nations will experience difficulty in delivering future increases in new programmes unless its implementation procedures are improved and made more efficient.

81. Major reasons contributing to shortfalls in programme delivery apparently stem from planning, which is either overoptimistic or beyond the capacity of the Office of Technical Co-operation to deliver, combined with unrealistic project plans. Delays in recruitment of project personnel and delivery of project equipment contribute significantly to the shortfall problems and are directly related to overoptimistic planning. External and internal inputs in project planning and implementation appear to lack co-ordination and proper timing, which are necessary in order to minimize subsequent delays to the greatest extent possible. In some cases, the delays experienced in delivering the programme have the adverse effect of increasing the cost of projects without providing a tangible contribution to project implementation.

82. The Board was informed of the action taken, and proposed, by the Secretary-General in order to minimize the shortfall problems, including the reorganization of the Office of Technical Co-operation, which became effective in February 1973. Furthermore, task forces have been established with the Technical Assistance Recruitment Service of the Secretariat and the Purchase and Transportation Service, since the efficiency in delivering the United Nations programme of technical co-operation depends to a large extent on the co-operation of these two Services. The Administration believes that this closer collaboration will contribute materially to better project implementation and improved delivery of programmes.

83. While it is too soon to evaluate the effect of the reorganization, and the additional steps taken during 1972, the Secretary-General believes that these several steps will result in improved efficiency in operations and in more effective service to Governments. In this connexion, and with reference to its earlier recommendations regarding separate and comprehensive financial statements, the Board is of the opinion that such financial statements are highly desirable to assist management in monitoring the efficiency of operations and in identifying the critical areas requiring action to effect the timely implementation of programmes.

84. Accounts and financial statements. The Board appreciates the action taken by the Secretary-General on the Board's 1971 recommendations to introduce informative and meaningful financial statements. In line with the need to include separate financial information for some of the more clearly identifiable organizational units such as UNIDO, the accounts for the year 1972 being submitted to the General Assembly contain substantial additional disclosure of resources available to UNIDO in carrying out its programme activity. The Board is of the opinion that these changes constitute important first steps in developing and introducing the overriding principles associated with the concepts of full disclosure through informative and meaningful financial statements.

85. It has been the practice, since the establishment of UNIDO as an agency within the United Nations, to incorporate and consolidate its financial results with the accounts of the United Nations, as an executing agency of UNDP, and with the accounts of UNCTAD. In the interests of clarity and full disclosure, the Board had recommended that separate comprehensive financial statements should be prepared for each of these organizations incorporating the essential concepts of performance, accountability and proper utilization of funds.

86. In its recent reports, the Board stressed the importance of the role of such statements in the management's internal financial controls and full accountability, including an accurate measurement of the costs of the organization's technical assistance and other programmes. Recognizing the importance of these recommendations, the Financial Services of UNIDO further developed and refined the financial data being submitted to the Executive Director and his senior management, which included a set of comprehensive financial statements and schedules for the year ended 31 December 1972. The primary aim of this system of periodic financial data statements is to compare planned activities with actual performance, so as to discern delays in the programme, determine and analyse their cause and initiate remedial action. Such statements would be of particular assistance and interest to the Permanent Committee of the Industrial Development Board, which will be required to evaluate the results of UNIDO activities with a view to ensuring the most appropriate utilization of funds. To this end, the Executive Director brought the Board's recommendation to the attention of the Permanent Committee in December 1972.

87. The Board therefore continues to recommend that the financial statements, as prepared by UNIDO for the Executive Director and his management, be the basis for a more meaningful and comprehensive summary financial statement presentation and report by the Secretary-General to the General Assembly. The Board of Auditors believes that such a comprehensive and consolidated presentation would not only be more meaningful, but would also greatly assist the readers and users of the financial statements in understanding the spectrum of the UNIDO programme and its administration. The ever-increasing activity of the organization of the United Nations family in rendering assistance of this nature underlines the importance of measuring costs and efficiency through the medium of accurate accounts translated into timely and meaningful financial statements. The Board regards this to be a direct responsibility of each executing agency and endorses the continuing efforts of the Executive Director in preparing such statements and in emphasizing and strengthening control and review procedures with a view to the efficient implementation of programmes.

88. The Board was informed that further improvements in reporting on UNIDO's operations to the General Assembly will be possible in future years as a direct result of the programme budgeting system being installed commencing in 1974. In the Board's opinion, these improvements should give recognition to the essential concepts of performance, accountability and proper utilization of funds, including an accurate measurement of the costs of the organization's technical assistance and other programmes.

89. Introduction of country programming procedures. The former Special Fund and Technical Assistance components of UNDP were merged on 1 January 1972. In addition, the full-funding principle was discontinued and Indicative Planning Figures for individual countries and regions were established within the amount of UNDP available resources. Projects were formulated and approved by Governments, agencies and UNDP within the countries' Indicative Planning Figures.

90. As a direct result of abandoning the full-funding arrangements with respect to UNDP-financed projects effective 1 January 1972, advance allocations for project implementation, which were formerly received for use beyond the current year, were restored to the resources of the programme as at 1 January 1972 in the amount of \$7.44 million.

91. Furthermore, advance allocations of \$1.7 million for overhead costs, which were received in 1971 and prior years under the full funding arrangements, were withdrawn by UNDP. This amount represents the excess of overhead allocations over entitlements of \$1.7 million as recalculated retroactively on cumulative expenditures on former Special Fund projects to 31 December 1971. This excess was made up of advance allocations of \$936,000 and a difference of \$778,000 between allocations based on expenditure targets and allocations based on actual expenditures to 31 December 1971.

92. In 1972, pursuant to the new arrangements with UNDP, UNIDO earned agency overhead costs totalling \$2.2 million, equivalent to 13 per cent, on project expenditures of \$17 million. In 1973, agency cost entitlements will continue to be calculated on the basis of 13 per cent of expenditures for project delivery. The Administrator of UNDP is recommending to the Governing Council that existing arrangements should continue, conditionally, for the year 1974. Should the results of the cost measurement system to be made known to the Governing Council by June 1974 be sound enough to provide a solid basis for new determinations of agency overhead policy, then new arrangements might be applied retroactively to 1 January 1974.

93. Revision of project budgets. With the introduction of country programming procedures, UNDP requested agencies to adopt the new form of project budgets and, among other requirements, established criteria for their revision and the rephrasing of shortfalls which had accumulated in programme delivery to 31 December 1971. The implementation of these new budgeting, accounting and reporting procedures was delayed and, consequently, UNIDO was substantially late in receiving from UNDP the approved and authorized level of programme, both in total and on a project-by-project basis.

94. The accounts and financial statements reflect total funds available of \$50.3 million, whereas the computerized project budgets issued by UNDP amount to \$51.0 million. The difference of \$676,000 has arisen primarily from the fact that

project budgets have not yet been adjusted to reflect actual expenditures for the year 1971. The Board strongly recommends therefore that priority attention be given to the reconciliation of these accounts and to the revision of project budgets.

95. In order to establish financial control over UNDP-financed projects and its other programmes, by 1972 UNIDO had introduced a system of in-house authorizations to incur commitments known as project allotment documents. At year-end, UNIDO had issued project allotment documents totalling \$50.2 million, while UNDP computerized project budgets, which also serve as confirmation of project approvals, amounted to \$51.0 million, resulting in a difference of \$800,000. A review of the underlying support documentation revealed that both UNIDO and UNDP records contained errors and omissions. Consequently, the Board recommends, and management has agreed, that prompt reconciliation between UNIDO and UNDP is essential for UNIDO in order to maintain an effective system of internal financial control.

96. Shortfalls in delivery of programmes. The Board has noted the additional steps taken by UNIDO in 1972 to improve the delivery of its operational programmes. These steps are designed to overcome both external and internal deficiencies and include adjustment of targets to a realistic basis, improvement of the system of translating financial targets into physical elements of delivery and the scheduling of delivery on a quarterly basis within the year to permit more accurate follow-up by management in time for corrective action.

97. Nevertheless, the organization continued to experience significant shortfalls from planned targets in delivering its 1972 programme. These shortfalls would indicate planning which is either overoptimistic or beyond the total capacity of UNIDO to deliver a larger programme, which increased from \$16.8 million in 1971 to \$21.7 million in 1972. Shortfalls in a current year have the effect of increasing the duration of projects since the unimplemented targets have to be reprogrammed for implementation in future years. The 1972 shortfalls arose even though the unimplemented targets at the end of 1971 were rephased and rescheduled for delivery in 1972 and subsequent years. As a consequence, the rephasing of shortfalls will reduce UNIDO's ability in delivering future increases in new programmes unless its implementation procedures are improved and made more efficient.

98. Delays in implementation also have the effect, in some cases, of increasing the cost of projects without providing a tangible contribution to project implementation. These increases can be due to the effect on costs of recent inflationary trends combined with delayed external and internal inputs which are not co-ordinated.

99. The financial reports and other computer-based reports now being received by management should be of assistance in the assessment of programme delivery on a project-by-project basis. In this regard, the computerized management information system for project implementation would appear to require further development work so that full use can be made of the system output.

100. The Board therefore recommends that further steps be taken by UNIDO to improve the efficiency of its implementation procedures based on existing reports and timely comprehensive financial statements with a view to devising with UNDP and recipient Governments action-oriented solutions to the shortfall problems.

101. Manual of financial and accounting procedures. Although financial and accounting instructions have been issued as deemed necessary for internal financial and administrative controls, the Board noted that a manual consolidating all of the accounting procedures had not been produced. In addition to specifically identifying the flow of documentation and delegation of responsibilities, including the necessary accounting and internal control, the manual would provide not only an organizational pattern for effective and economic operations, but would also serve as a reference and guide for new and existing staff members within Financial Services and the various operational sections. Consideration should be given to the changes in accounting procedures that will necessarily occur to parallel the new programme budgeting system being installed within the United Nations commencing in 1974. The Board is of the opinion, and management has agreed, that such a manual is highly desirable at this time in view of the increasing volume of programme activities and the need to provide for an efficient operation. To the extent practicable, the preparation of this manual should be undertaken in conjunction with the preparation of a similar manual for United Nations Headquarters.

United Nations Conference on Trade and Development

102. Financial statements. In its recent reports, the Board of Auditors has recommended that proper financial statements be produced at regular intervals showing the financial accountability of resources and results of operations, designed to highlight the actual costs of departments, functions and services compared with similar costs in preceding periods. The Board had noted that operational difficulties existed between United Nations Headquarters and the United Nations Office at Geneva which interfered with the implementation of this recommendation.

103. In connexion with the financial statements, the Secretary-General, in this year's compliance report, agreed that it is essential that UNCTAD management be provided with up-to-date allotment and expenditure statements in order to control the budget of that organization. The Secretary-General also reported that UNCTAD itself does not wish to have separate financial statements reflecting for example, receivables and payables, and the Secretary-General agrees that they would not be of any significant use to management.

104. In the Board's opinion, the need for adequate financial reporting to monitor UNCTAD's operations will become more important in the future with the implementation of programme budgeting on an organizational unit basis.

105. In connexion with the operational difficulties between United Nations Headquarters and the United Nations Office at Geneva, the timely production of a status of allotments consolidating UNCTAD expenditures incurred at both its Geneva headquarters and its New York Liaison Office was settled by an arrangement whereby:

(a) The Headquarters Accounts Division records the expenditures of the UNCTAD Liaison Office in New York by detailed location and object codes, whereas the expenditures of the Geneva office are recorded in total under a suspense account;

(b) A consolidated status of allotment is prepared by UNCTAD (Geneva) by adding manually to its detailed status of allotments the information received from New York.

106. The present system as it is in operation now has not fully achieved the objective of providing UNCTAD's Office of Administration with a timely consolidated status of allotments. In effect, what the new system has achieved is to make it easier for UNCTAD (Geneva) to pick up, on a monthly basis, from the New York status of allotments the expenditures incurred by the New York Liaison Office, since these are the only expenditures reported in detail.

107. The Board was informed that it is expected that the implementation of a plan to link the New York Computer Centre to the International Computing Centre at Geneva, would dispose of the delays and the cumbersome task of manually consolidating data from New York and Geneva. The Board recommends that the necessary priority be given to this matter when arrangements to link the New York Computer Centre to the International Computing Centre at Geneva are made.

108. International Trade Centre. In the 1970 and 1971 reports, the Board recommended that UNCTAD enter into a written agreement with GATT to accord detailed administrative arrangements for the Centre. In compliance with this recommendation, the Director-General of GATT and the Secretary-General of UNCTAD have reviewed the administrative and financial arrangements for the Centre. As a result, some modifications have been put into effect, beginning 1 March 1973, and others are still in the process of implementation.

109. The most important feature of the new arrangement is that the administration of the Centre has been transferred from GATT to the United Nations. Additionally, the Centre has been entrusted with new responsibilities for its administrative work, which will now be carried out under the Financial Rules and Regulations of the United Nations and the Staff Rules of the United Nations. The manner of administering extra-budgetary funds, which are estimated at some \$4.7 million for 1973, was still under consideration. The external audit of the Centre's accounts, previously performed by GATT's External Auditor, will be therefore assumed by the United Nations Board of Auditors.

110. Third session of the United Nations Conference on Trade and Development. By its resolution 2820 (XXVI) of 16 December 1971, the General Assembly accepted the invitation of the Government of Chile and the third session of the United Nations Conference on Trade and Development was held at Santiago, from 13 April to 21 May 1972.

111. In this connexion, an agreement and an aide-mémoire of understanding were signed on 15 December 1971 by the Secretary-General of UNCTAD, on behalf of the United Nations, and the representatives of the Government of Chile. These agreements, inter alia, covered the method by which the additional costs associated with hosting the Conference in Santiago were to be provided by the Government of Chile in accordance with General Assembly resolution 2609 (XXIV) of 16 December 1969.

112. All expenditures, irrespective of the mode or source of payment, have been recorded in the conference accounts individually by the utilization of the UNCTAD computer facilities. Programmes were established which, apart from the normal journal and ledger print-outs, also permitted the recording of notional costs had

the conference been held at Geneva, in order to establish by item of expense that proportion.

113. The Board's examination of the special accounting procedures to reflect the financial transactions of the third session included such tests of the accounting records and the internal controls as deemed necessary under the circumstances. Special attention was also given to the extent of the audit performed by the United Nations Internal Audit Service.

114. In the Board's opinion, therefore, the transactions of the third session were made in accordance with the Financial Rules and Regulations of the United Nations, as well as the guidelines incorporated as part of the agreement and aide-mémoire of understanding signed by the United Nations and the Government of Chile.

REGIONAL ECONOMIC COMMISSIONS

Economic Commission for Latin America

115. Accounting system. In 1970, the Board recommended that the Economic Commission for Latin America (ECLA) should explore the possibility of implementing an electronic data processing system in order to speed the accounting process. The Commission has now partially implemented this recommendation and a local services bureau assists ECLA in the preparation of the monthly accounts. The Board has reviewed the new system of record processing.

116. While there has been a considerable improvement on the preparation of the monthly statements, the Board observed that the system provides the Finance Section with accounting of the transactions on a cash basis only. There is no provision for the recording of obligations, which are recorded manually and are not reflected on the monthly statement of accounts submitted to Headquarters in New York. They are only reflected at year end. This system has caused difficulties in the Budget Division at Headquarters and, further, it accounts for a consistent delay in sending the monthly statements to the Accounts Division in New York.

117. The Board draws attention to the delays in the preparation of the monthly accounts and has requested the Administration to take the necessary steps to improve this situation.

118. Independently from the necessity to improve various aspects of the mechanization programme of the accounts, the Board is also of the opinion, and ECLA concurs, that there is a compelling need to provide the Finance Section with more support and supervision from part of ECLA's Office of Administration and Finance.

119. Contracts and purchases. A test-check of contracts and purchases disclosed the following:

(a) No calls for competitive bidding were made for two different contracts, one in connexion with two related projects for the development and programming of an econometric model and another one in connexion with the mechanization programme of the ECLA accounts. Furthermore, the arrangements are not clear and written contracts are non-existent.

(b) A contract for the construction of a parking field on the north side of the Commission's building was awarded in September 1971 without invitations to bid. The reasons for not calling tenders were recorded on the local Committee on Contracts as "... imminent construction of the Documentation Research Centre...". At the time of the auditors' visit to the headquarters of ECLA in Santiago, Chile, in February 1973, one and one half years later, the construction had not yet been initiated.

(c) The Contract Committee of ECLA approved the purchase of a new automobile for the use of the regional office in Mexico City without calling for bids.

120. The Board has brought to the attention of the Administration the above cases where the Financial Regulations and Rules have been infringed and recommends a strict adherence to the regulations relating to contracts and purchases.

121. Alterations and improvements to premises. It was clear from the outset that the Commission's existing building, which was occupied in 1966, had many short-comings which were due to the elimination of certain construction work, installations and finishings, in order to effect economies, at that time, in the total cost of the building. The entire programme of improvements and alterations to the premises has now been completed, the building and grounds are fully functional and the offices have been brought up to normal standards. The cost of the programme, including the additional projects for 1971 and 1972, was estimated at \$1,328,500. However, savings of \$400,000 were realized and the actual cost was \$928,500.

Economic Commission for Asia and the Far East

122. Accounting system. The Finance Section of the Economic Commission for Asia and the Far East records and controls obligations and expenditures against an annual budget of approximately \$8.0 million. All financial records and accounts are processed manually with the exception of the payroll, which is almost entirely computerized. The preparation of the monthly accounts with the present system is relatively time-consuming and costly when compared with the time and cost of obtaining a print-out of a properly programmed computer system. The continuation of a manually-operated accounting and bookkeeping system for an operation the size of ECAFE is obsolete according to present-day practices. The Administration is taking steps to implement an accounting mechanization programme. The Board is of the opinion that the pattern of the implementation of the accounts' mechanization programme of ECAFE could be developed along the lines of ECLA's programme and recommends that, with a view of achieving savings, measures be taken to implement this programme at the earliest possible time.

The United Nations Emergency Force

123. The status of funds of the Special Account of the United Nations Emergency Force (UNEF) as at 31 December 1972 is given in statement IV. 8/

8/ See chapter III above.

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

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

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

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

127. Excess of authorized expenditure over assessments. There had been no change during the year 1972 in respect of the position of unassessed authorizations. The excess of authorized expenditure over assessments and applied voluntary contributions for the period 1 July 1963 to 31 December 1964 continues to be \$876,351, as indicated in paragraph 93 of the Board of Auditors' report on the accounts for the year ended 31 December 1970. 9/

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

129. Non-closure of accounts. The Special Account of UNEF remained unclosed till 31 December 1972. As mentioned in paragraph 96 of the Board of Auditors' report on the accounts for the year ended 31 December 1970, 9/ the principal reason for

9/ Official Records of the General Assembly, Twenty-sixth Session, Supplement No. 7 (A/8407), chap. II.

the non-closure of the accounts is the non-payment by certain Member States of the contributions assessed on them in regard to the Force and the resultant inability of the United Nations to discharge the liabilities outstanding against the Force, including accounts payable to other Governments (\$22,943,194 as shown in statement IV).

Ad Hoc Account for the United Nations Operation in the Congo

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

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

132. The status of the funds of the account as at 31 December 1972 is shown in statement V of the United Nations financial statements. 10/

133. Accounts payable to Governments - \$11,937,544. The balance in this account represents costs of peace-keeping operations in the Congo payable to the participating Governments. The amount comprises claims accepted by the United Nations but not paid, claims not yet accepted by the United Nations and estimated reimbursable costs for which no claims have been received yet.

134. Financial position of the United Nations Operation in the Congo. The United Nations Operation in the Congo Account shows a surplus balance of \$33,472,973. There has been no substantial change in the financial position of these funds during the year 1972. The funds mainly comprise assessed contributions unpaid aggregating \$75,404,823. This amount includes \$70,214,696, which certain Member States have declined to pay, because they consider the expenditures incurred on the Congo operations illegal in terms of Article 17 of the United Nations Charter. As funds are not available, the outstanding obligations cannot be liquidated nor is it possible to repay the amount due to the United Nations Special Account for proceeds from the sale of United Nations bonds. The surplus balance does not, therefore, reflect the real position.

10/ See chapter III above.

Other audit reports

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

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

136. Pursuant to article XIV, rule 114.5 of the Financial Regulations and Rules of the United Nations Development Programme (DP/2/Rev.1), the Board of Auditors is also required to perform an audit and report on the consolidated status of funds of UNDP as at year end. For the 1971 status, this was done on 11 December 1972.

Acknowledgement

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

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

G. R. LONG
Acting Auditor-General of Canada

A. I. OSMANY
Auditor-General of Pakistan

22 June 1973

11/ Official Records of the General Assembly, Twenty-eighth Session, Supplement No. 9 (A/9009).

12/ Ibid., Supplement No. 7B (A/9007/Add.2), part one.
13/ Ibid., Supplement No. 7B (A/9007/Add.2), part two.
14/ Ibid., Supplement No. 7D (A/9007/Add.4).
15/ Ibid., Supplement No. 7C (A/9007/Add.3).
16/ Ibid., Supplement No. 7E (A/9007/Add.5).
17/ Ibid., Supplement No. 7A (A/9007/Add.1).

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