



**UNITED NATIONS CHILDREN'S FUND**

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**FINANCIAL REPORT AND ACCOUNTS**  
**for the year 1968**  
**and**  
**REPORTS OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS : TWENTY-FOURTH SESSION  
SUPPLEMENT No. 7B (A/7607/Add.2)

**UNITED NATIONS**



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**UNITED NATIONS**

**New York, 1969**

#### NOTE

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LETTER OF TRANSMITTAL

1 July 1969

Sir,

I have the honour to transmit to you the financial statements relating to the United Nations Children's Fund with respect to the financial year ended 31 December 1968, and to the Greeting Card Fund for the period 30 April 1968. These statements have been examined and certified by the Board of Auditors.

In addition to the above, and in accordance with the relevant resolution of the General Assembly, I have the honour to present the reports of the Board of Auditors with respect to the above Accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) S.M. RAZA  
Chairman of the United Nations  
Board of Auditors

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





PART ONE

UNITED NATIONS CHILDREN'S FUND



## FOREWORD

During 1968, the United Nations Children's Fund (UNICEF) continued to co-operate with developing countries in projects designed to protect the welfare of their children and to prepare them to contribute to the development of their society. UNICEF made grants largely in the form of supplies and helped government ministries and departments plan the most effective use of available resources for the benefit of children. The Fund's objective was that assisted projects should form part of the country's development effort. These projects were in the fields of child health, child nutrition, social welfare services for children, education and pre-vocational training. Both UNICEF and the Government responsible for the project had the co-operation of the concerned technical agency or agencies of the United Nations family.

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

Out of the total of 477 active projects, UNICEF was assisting during the year 461 projects in 117 countries, to which it delivered supplies and equipment costing \$30 million and provided fellowships, training grants and other non-supply assistance costing nearly \$7 million. A summary of the year's work is given in the Executive Director's general progress report (E/ICEF/586 and addenda).

Again in 1968, both income and expenditure of UNICEF increased by over 10 per cent. For the third consecutive year, and as foreseen in the financial plan for 1968, expenditures made against Executive Board allocations exceeded income available for this purpose. This necessitated an earlier call forward of contributions receivable from Governments in order to maintain sufficient funds in the form of cash and short-term investments needed for current operations. One further action taken in 1968 to relieve the shortage of income was to bring into the year's income the Greeting Card Fund working capital of \$1.7 million.

In these circumstances, it is clear that every additional \$1 million of contributions, governmental or private, can be translated immediately into project assistance. Promising project proposals for which the Fund does not have resources are being recommended to the 1969 session of the Executive Board to be "noted" as worthy of support, and it is hoped that additional resources will make possible some assistance to them.

In accordance with a recommendation of the Board of Auditors, endorsed by the Advisory Committee on Administrative and Budgetary Questions, the explanatory notes now form an integral part of the Financial Statements and have been expanded to provide more detailed information, particularly in relation to income and expenditure of the trust funds, the Public Information Revolving Fund and the Copenhagen Packing and Assembly Centre.

## A. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1968

### Income and expenditure

#### Income

1. The income of the Fund in 1968 was \$43.5 million. This constituted an increase of \$5 million or 13.1 per cent over 1967, compared with a \$3.3 million or 9.4 per cent increase in 1967 over the previous year. Government contributions in 1968 totalled \$28.8 million, an increase of \$0.4 million over 1967. Included in the government contributions was \$0.8 million for specific projects, the acceptance of which was approved by the Executive Board in 1968. Income from non-governmental sources increased by \$2.4 million over 1967 reaching a total of \$7.9 million. Included in this total was \$2.6 million for projects adopted by contributing groups. The net income from the 1967 sales campaign for greeting cards and related items was \$3.2 million to which was added the amount of \$1.7 million constituting the working capital of the Greeting Card Fund at the close of the 1966 sales campaign. Other income showed an increase of \$0.3 million over that for 1967.

#### Expenditure

2. The total of \$45.9 million expended against Executive Board allocations was the highest annual one in UNICEF's history since the Fund's major emphasis turned to long-range programmes in developing countries in 1950. This total, which included \$1.8 million in respect of the Nigerian emergency, exceeded 1967 expenditure by \$6.0 million.

3. Net operational costs 1/ in 1968 were \$5.1 million compared with \$4.8 million in the previous year. In addition, in 1968 local costs of certain field offices to an amount of \$0.8 million were defrayed by cash contributions from Governments receiving UNICEF aid. Net administrative costs 1/ in 1968 were \$3.0 million or 6.64 per cent of total expenditure, compared with \$2.8 million or 7.24 per cent in 1967.

#### Supplementary trust funds

4. In addition to the 1968 income for the general resources of UNICEF of \$43.5 million, various Governments transferred to UNICEF (a) a further \$4.7 million for the purchase of additional supplies and equipment for UNICEF-aided projects, and (b) \$1 million towards the local costs of certain field offices and for the implementation, mainly in connexion with local transport, of UNICEF-assisted programmes. Expenditures in 1968 out of funds provided were

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

\$4.9 million and \$0.9 million against the respective headings. The funds transferred are considered as trust funds and are not included in UNICEF's income and expenditure totals shown in statement I. Separate tables have been provided in the notes to statement I which give details of these operations.

#### Financial position

5. Net allocations approved by the Executive Board in 1968 amounted to \$46.2 million, or \$1.4 million less than in 1967. At 31 December 1968, there remained unfulfilled approved allocations totalling \$33.9 million against which contractual commitments for supplies and equipment had been made to an amount of \$8.5 million. Supplies in warehouse and in transit available against unfulfilled allocations at the end of 1968 amounted to \$7 million and advances of \$1.5 million had been made to Governments and \$0.3 million to United Nations organizations for stipends, training grants and related services.

6. The remaining net assets at 31 December 1968 totalled \$21.0 million, compared with \$22.8 million at the end of 1967, and comprised cash funds of \$16.0 million (cash in hand and short-term investments) and receivables of \$12.0 million less \$7.0 million of liabilities other than allocations.

7. The request of the Executive Board at its session in May 1966 2/ to put UNICEF funds into more rapid use has resulted in expenditure exceeding income for the last three years to a total of \$4.9 million. This procedure cannot continue further, and expenditures must now be held down approximately to the level of income received.

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

B. REPORT OF THE BOARD OF AUDITORS ON THE ACCOUNTS OF  
THE UNITED NATIONS CHILDREN'S FUND

1. The Executive Director of the United Nations Children's Fund submitted the following statements for certification by the Board of Auditors:

Statement I. Income and expenditure for the year ended 31 December 1968;

Statement II. Financial position at 31 December 1968;

Statement III. Consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1968.

2. The Board of Auditors is of the opinion that the financial statements of UNICEF could show the results of its operations or its financial position in a more clear and meaningful manner consistent with generally accepted accounting principles. A number of specific changes in these statements were recommended to UNICEF management designed to improve both their format and presentation. The Board recommends that these changes may be effected in the preparation and presentation of the 1969 financial statements.

3. UNICEF has accepted the proposal to show in future statements non-supply assistance advances as programme expenditures. The control on these expenditures is being tightened.

4. The Board had made some recommendations on the agreements with national committees in last year's report. The Board was informed by the Executive Director that he has made efforts to enter into signed agreements with each national committee for UNICEF.

5. The Board is appreciative of the co-operation and assistance received from the administration in the discharge of its duties.

(Signed) S.M. RAZA, S.Pk.,  
Comptroller and Auditor-  
General of Pakistan

A.M. HENDERSON,  
Auditor-General  
of Canada

Victor G. RICARDO,  
Controller General  
of Colombia

1 July 1969

C. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1968

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

- I. Income and expenditure for the year ended 31 December 1968;
- II. Financial position at 31 December 1968;
- III. Administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance for the year ended 31 December 1968.

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

- A. Contributions from Governments for the year ended 31 December 1968;
- B. Contributions from non-governmental sources for the year ended 31 December 1968;
- C. Programme assistance allocations, expenditures and balances of allocations for the year ended 31 December 1968;
- D. Short-term investments at 31 December 1968;
- E. Contributions receivable from Governments at 31 December 1968.

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

## STATEMENT I

Income and expenditure for the year ended 31 December

	1968		1967	
	\$	\$	\$	\$
<u>Income</u>				
Contributions from Governments, including receivables (Schedule A)		28,815,334.53		28,382,344.77
Contributions from non-governmental sources (Schedule B)		7,857,019.47		5,544,788.53
Greeting Card Fund		4,955,984.66		3,000,000.00
Other income		<u>1,873,370.82</u>		<u>1,541,245.24</u>
<u>Total income</u>		43,501,709.48		38,468,378.54
<u>Expenditure</u>				
Assistance programmes (Schedule C)				
Supplies and equipment, including freight	30,488,327.84		25,959,035.03	
Non-supply assistance				
Fellowships and training grants	4,287,196.77		3,733,511.72	
Project personnel	1,399,403.74		1,363,086.67	
Other services	<u>821,727.29</u>		<u>544,435.39</u>	
	36,996,655.64		31,600,068.81	
Operational services (Statement III)	<u>5,701,420.39</u>		<u>5,312,469.00</u>	
	42,698,076.03		36,912,537.81	
Administrative costs (Statement III)	<u>3,236,674.99</u>		<u>3,054,516.45</u>	
<u>Total expenditure</u>		45,934,751.02		39,967,054.26
<u>Excess of expenditure over income</u>		<u>2,433,041.54-</u>		<u>1,498,675.72-</u>

Note: The notes in section D, paragraphs 1-8 form an integral part of this statement and should be read in conjunction therewith.

CERTIFIED CORRECT

(Signed) W.G. MIDDELHAFF  
Comptroller

APPROVED

(Signed) Henry R. LABOUISSSE  
Executive Director

## AUDIT CERTIFICATE

The above statement of income and expenditure of the United Nations Children's Fund for the financial year ended 31 December 1968 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct, subject to the observations in our report.

(Signed) S.M. RAZA, S.Pk.  
Comptroller and Auditor-  
General of Pakistan

A.M. HENDERSON  
Auditor-General  
of Canada

Victor G. RICARDO  
Controller General  
of Colombia

1 July 1969



## STATEMENT II

Financial position at 31 December

	1968		1967	
	\$	\$	\$	\$
<u>Liabilities</u>				
Allocations approved by the Executive Board to be fulfilled (Schedule C)		63,590,104.03		63,289,415.48
Other liabilities				
Accounts payable and other unliquidated obligations	3,805,959.61		2,769,175.95	
Trust funds - Governments	2,903,394.12		2,956,239.46	
Maurice Pate Memorial Fund	58,006.11		65,841.86	
Public Information Revolving Fund	75,718.01		107,307.66	
Reserve for insurance	200,000.00		200,000.00	
		7,043,077.85		6,098,564.93
<u>Total liabilities</u>		70,633,181.88		69,387,980.41
<u>Less</u>				
<u>Assets</u>				
Cash on hand, in transit and at banks	2,947,456.95		3,705,701.30	
Short-term investments (Schedule D)	13,012,085.40		11,297,024.94	
Contributions receivable from Governments (Schedule E)	5,862,877.42		8,200,250.25	
Deposits with governmental agencies and suppliers	2,857,289.32		2,606,407.12	
Accounts receivable, advances and deposits	4,119,606.84		4,205,902.31	
Supplies in warehouse and in transit	6,972,186.92		7,394,765.07	
Prepayments for greeting card and related operations	983,268.98		833,249.46	
<u>Total assets</u>		36,754,771.83		38,243,300.45
<u>Balance</u> Approved allocations to be financed from future income		33,878,410.05 <sup>a/</sup>		31,144,679.96 <sup>a/</sup>
<u>a/</u> In addition, formal commitments approved by the Executive Board against future income, but against which no allocations have yet been made, amounted to		11,203,200.00		30,462,200.00

Note: The notes in section D, paragraphs 9-22 form an integral part of this statement and should be read in conjunction therewith.

CERTIFIED CORRECT

APPROVED

(Signed) W.G. MIDDELMANN  
Comptroller

(Signed) Henry R. LABOUISSSE  
Executive Director

## AUDIT CERTIFICATE

The above statement of financial position of the United Nations Children's Fund for the financial year ended 31 December 1968 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct, subject to the observations in our report.

(Signed) S.M. RAZA, S.Pk.,  
Comptroller and Auditor-  
General of Pakistan

A.M. HENDERSON,  
Auditor-General  
of Canada

Victor G. RICARDO  
Controller General  
of Colombia

1 July 1969

Consolidated statement of administrative and operational services, budgetary estimates,  
obligations incurred and unencumbered balance for the year ended 31 December 1968

	Budget estimates				Obligations incurred			
	Original	Supple- mentary	Subsequent adjustments	Revised	Administrative services	Operational services	Total	Unencumbered balance
<u>Section 1 - Salaries, wages and common staff costs</u>								
Established posts	5,193,000	98,000	28,400	5,320,400	2,038,837.75	3,213,450.54	5,252,268.29	68,131.71
Consultants	165,400	18,000-	15,700-	165,700	22,532.09	140,665.98	163,196.07	503.93
Temporary assistance	150,200	49,000	4,100	203,300	88,063.28	108,550.66	196,613.94	6,686.06
Overtime	17,800		900	18,700	12,268.93	5,629.18	17,898.11	801.89
Travel and removal	94,000	20,000	6,600-	107,400	32,237.90	74,739.47	106,977.37	422.63
Installation payments	36,300	10,000	14,900-	32,000	12,343.75	19,545.99	31,887.74	112.26
Separation payments	54,600		26,100	80,700	19,087.00	59,396.94	78,483.94	2,216.06
Rental subsidies	26,000	14,000	9,200-	30,800		30,765.91	30,763.91	36.09
Assignment allowances	104,000	16,000	8,000	128,000	2,400.04	125,519.51	127,919.55	80.45
Contribution to Pension Fund	683,100	25,000	8,100-	700,000	243,988.56	450,244.70	694,233.26	5,766.74
Repatriation grants	34,400	8,000	1,400-	41,000	2,577.68	38,369.50	40,947.18	52.82
Dependency allowances	283,900	9,000-	2,100	277,000	74,416.58	199,456.94	273,875.52	3,124.48
Compensatory payments	6,200		100	6,300		6,226.61	6,226.61	73.39
Travel on home leave	110,000	8,000	24,500-	93,500	21,806.49	71,416.59	93,225.08	274.92
Staff welfare	11,600		2,400	14,000	5,902.74	7,556.83	13,459.57	540.43
Medical insurance	52,900	6,000	3,400	62,300	27,263.91	31,470.38	58,734.29	3,565.71
Subsidies local budget	253,900		4,900	253,800		258,453.61	258,453.61	346.39
Total, Section 1	7,377,900	160,000		7,537,900	2,603,726.70	4,841,437.34	7,445,164.04	92,735.96
<u>Section 2 - Other expenses and permanent equipment</u>								
Official travel	345,700	15,000	8,600-	352,100	76,755.84	267,691.23	344,447.07	7,652.93
Communications and freight	219,800	15,000	8,400	243,200	92,222.98	148,041.49	240,264.47	2,935.53
Public information production costs	75,000		25,000-	50,000	50,000.00		50,000.00	
Grants to national committees	10,000		100	10,100	10,030.00		10,030.00	70.00
Rent and maintenance of premises	427,200	26,200	2,700-	450,700	250,022.91	198,326.78	448,349.69	2,350.31
Office supplies	80,400		9,200	89,600	28,072.61	57,502.36	85,574.97	4,025.03
Rental office equipment			25,600	25,600	13,300.43	11,009.47	24,309.90	1,290.10
Computer costs	74,000	10,000-	7,900-	56,100	36,463.21	19,634.05	56,097.26	2.74
Maintenance of transporta- tion equipment			23,100	23,100	893.62	18,229.99	19,123.61	3,976.39
Insurance			4,300	4,300	1,351.98	1,956.24	3,288.22	1,011.78
External audit costs	35,700	13,800		49,500	32,175.00	17,325.00	49,500.00	
Miscellaneous supplies and services	94,100		37,400-	56,700	23,864.05	27,908.80	51,772.85	4,927.15
Hospitality	8,700		100	8,800	1,517.10	4,682.37	6,199.47	2,600.53
Furniture and office equipment	56,700		9,500	66,200	14,302.39	47,096.94	61,401.33	4,798.67
Transportation equipment	44,000		1,300	45,300	1,976.17	40,596.33	42,572.50	2,727.50
Total, section 2	1,471,300	80,000		1,551,300	632,948.29	859,983.05	1,492,931.34	38,368.66
Total Sections 1 and 2	8,849,200	220,000		9,069,200	3,236,674.99	5,701,420.39	8,938,095.38	131,104.62

	Total Allocations			Obligations incurred	Unencumbered balance
	Original	Supple- mentary	Revised		
Section 1	7,377,900	160,000	7,537,900	7,445,164.04	92,735.96
Section 2	1,471,300	80,000	1,551,300	1,492,931.34	38,368.66
<b>Total Sections 1 and 2</b>	<b>8,849,200</b>	<b>220,000</b>	<b>9,069,200</b>	<b>8,938,095.38</b>	<b>131,104.62</b>

Note: The notes in section D, paragraph 26, form an integral part of this statement and should be read in conjunction therewith.

CERTIFIED CORRECT

(Signed) W.G. MIDDLEMAN  
Comptroller

APPROVED

(Signed) Henry R. LABOUISSSE  
Executive Director

AUDIT CERTIFICATE

The above statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance of the United Nations Children's Fund for the financial year ended 31 December 1968 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct, subject to the observations in our report.

(Signed) S.M. RAMA, I.B.A.,  
Comptroller and Auditor-  
General of Pakistan

A.M. HENDERSON,  
Auditor-General  
of Canada

Victor G. RICARDO  
Controller General  
of Colombia

1 July 1969

SCHED LM A

Contributions from Governments (including contributions  
receivable) during the year ended 31 December 1966

<u>Governments</u>	<u>Currency paid or pledged</u>		<u>For specific projects</u>	<u>For general resources</u>	<u>Total</u>
		\$		\$	\$
Afghanistan	US dollars			10,000.00	10,000.00
Algeria	Dinars			40,039.79	40,039.79
Argentina	Pesos			35,714.29	35,714.29
Australia	Australian dollars	430,107.53			
	US dollars	107,526.88		537,634.41	537,634.41
Austria	Schillings			116,415.89	116,415.89
Pahamas	Pounds sterling			2,399.81	2,399.81
Barbados	US dollars			1,800.00	1,800.00
Belgium	Francs			240,000.00	240,000.00
Brazil	New Cruzeiros			55,441.34	55,441.34
British Honduras	Pounds sterling			599.95	599.95
Brunei	Pounds sterling			4,899.62	4,899.62
Bulgaria	Leva			17,094.02	17,094.02
Burma	Pounds sterling			57,600.00	57,600.00
Byelorussian Soviet Socialist Republic	Roubles			62,500.00	62,500.00
Cambodia	US dollars			2,000.00	2,000.00
Cameroon	Francs (CFA)			20,000.00	20,000.00
Canada	US dollars			931,857.89	931,857.89
Central African Republic	Francs (CFA)			10,000.00	10,000.00
Ceylon	Pounds sterling	11,811.56			
	Rupees	8,478.99		20,290.55	20,290.55
Chad	Francs (CFA)			13,795.92	13,795.92
Chile	US dollars			120,000.00	120,000.00
China	NT dollars	40,000.00			
	US dollars	20,000.00	10,000.00	50,000.00	60,000.00
Colombia	US dollars			149,965.28	149,965.28
Congo, Democratic Republic of	US dollars			39,400.00	39,400.00
Congo, Republic of the	Francs (CFA)			14,285.71	14,285.71
Costa Rica	US dollars			15,037.50	15,037.50
Cuba	In kind (sugar)			70,000.00	70,000.00
Cyprus	Pounds sterling			3,523.58	3,523.58
Czechoslovakia	Korunas			69,444.44	69,444.44
Dahomey	Francs (CFA)			4,081.63	4,081.63
Denmark	Kroner			466,666.67	466,666.67
Dominica	US dollars			197.71	197.71
Ecuador	US dollars			9,151.53	9,151.53
Ethiopia	Dollars			18,136.36	18,136.36
Federal Republic of Germany	Marks		62,500.00	1,500,000.00	1,562,500.00
Finland	Markkas			220,000.00	220,000.00
France	Francs			1,410,408.16	1,410,408.16
Gabon	Francs (CFA)			16,000.00	16,000.00
Gambia	Pounds sterling			1,919.85	1,919.85
Ghana	New Cedi			25,492.81	25,492.81
Greece	US dollars			69,000.00	69,000.00
Grenada	Pounds sterling			499.96	499.96
Guatemala	Quetzales			15,000.00	15,000.00
Guinea	Francs			35,285.72	35,285.72
Guyana	US dollars			6,000.00	6,000.00
Holy See	US dollars			1,000.00	1,000.00
Honduras	Quetzales			20,000.00	20,000.00
Hong Kong	Pounds sterling			5,155.84	5,155.84
Hungary	Forints			6,666.67	6,666.67
Iceland	Kronur			10,664.04	10,664.04
India	Rupees			693,333.33	693,333.33
Indonesia	US dollars			44,000.00	44,000.00
Iran	US dollars			300,000.00	300,000.00
Iraq	US dollars			69,428.25	69,428.25
Ireland	Pounds			15,104.53	15,104.53
Israel	US dollars			42,500.00	42,500.00
Italy	Lire	320,000.00			
	US dollars	100,132.66	100,132.66	320,000.00	420,132.66
Ivory Coast	Francs (CFA)			10,204.08	10,204.08
Jamaica	US dollars			11,918.50	11,918.50
Japan	Yen			470,000.00	470,000.00
Jordan	Pounds sterling			5,600.67	5,600.67
Kenya	Shillings			8,403.36	8,403.36
Kuwait	US dollars			10,000.00	10,000.00
Laos	US dollars			2,500.00	2,500.00
Lebanon	Pounds			14,423.08	14,423.08

## SCHEDULE A (continued)

Governments	Currency paid or pledged		For specific projects	For general resources	Total
		\$	\$	\$	\$
Libya	Pounds sterling			12,625.10	12,625.10
Liechtenstein	US dollars			1,500.00	1,500.00
Luxembourg	Belgian francs			6,000.00	6,000.00
Madagascar	Francs (CFA)			10,204.08	10,204.08
Malawi	Shillings			2,277.87	2,277.87
Malaysia	Pounds sterling			63,899.12	63,899.12
Mali	Francs			17,551.02	17,551.02
Mauritania	Francs (CFA)			8,163.26	8,163.26
Monaco	French francs			2,040.82	2,040.82
Mongolia	US dollars			4,300.00	4,300.00
Montserrat	Pounds sterling			99.99	99.99
Morocco	US dollars			50,000.00	50,000.00
Nepal	Rupees			241.12	241.12
Netherlands	Guilders			194,444.44	194,444.44
New Zealand	Dollars			134,408.60	134,408.60
Nicaragua	US dollars			20,000.00	20,000.00
Niger	Francs (CFA)			12,244.90	12,244.90
Norway	Kroner			554,280.58	554,280.58
Pakistan	Rupees	119,172.62			
	Pounds sterling	42,412.00		161,584.62	161,584.62
Panama	US dollars			20,000.00	20,000.00
Peru	Soles			52,173.91	52,173.91
Philippines	Pesos			186,528.50	186,528.50
Poland	Zlotys			200,000.00	200,000.00
Republic of Korea	US dollars	10,000.00			
	Won	15,000.00		25,000.00	25,000.00
Romania	Lei			25,000.00	25,000.00
St. Kitts	Pounds sterling			499.96	499.96
St. Lucia	US dollars			650.00	650.00
Saudi Arabia	US dollars			20,000.00	20,000.00
Senegal	Francs (CFA)			10,204.08	10,204.08
Sierra Leone	Pounds sterling			11,200.00	11,200.00
Singapore	Pounds sterling			6,532.82	6,532.82
Somalia	Ethiopian dollars			5,000.10	5,000.10
South Africa	Rand			50,438.32	50,438.32
Spain	Pesetas			85,714.25	85,714.25
Sudan	Pounds sterling			13,049.94	13,049.94
Swaziland	Rand			1,400.00	1,400.00
Sweden	Kronor		602,323.43	1,744,186.05	2,346,511.48
Switzerland	Francs		11,574.08	833,333.33	844,907.41
Syria	Pounds			12,019.23	12,019.23
Thailand	In kind (rice)				
	Estimated value	130,000.00			
	Baht	93,750.00		223,750.00	223,750.00
Togo	Francs (CFA)			8,163.27	8,163.27
Tunisia	French francs			26,841.63	26,841.63
Turkey	Liras			194,444.44	194,444.44
Uganda	Shillings			11,204.48	11,204.48
Ukrainian Soviet Socialist Republic	Roubles			125,000.00	125,000.00
Union of Soviet Socialist Republics	Roubles			675,000.00	675,000.00
United Arab Republic	Pounds			143,500.00	143,500.00
United Kingdom of Great Britain and Northern Ireland	Pounds			1,200,000.00	1,200,000.00
United Republic of Tanzania	Shillings			14,215.69	14,215.69
United States of America	Dollars			12,000,000.00	12,000,000.00
Upper Volta	Francs (CFA)			10,204.08	10,204.08
Venezuela	US dollars			50,000.00	50,000.00
Yugoslavia	New dinars			200,000.00	200,000.00
Zambia	US dollars			17,000.00	17,000.00
			706,532.17	28,028,802.36	28,815,334.53

SCHEDULE B

Contributions from non-governmental sources by country for the year ended 31 December 1968

<u>Country</u>	<u>For specific</u>	<u>For general</u>	<u>Total</u>
	<u>projects</u>	<u>resources</u>	
	\$	\$	\$
Algeria		60.00	60.00
Australia	402,441.77	1,375.37	403,817.14
Austria	1,935.75	1,345.01	3,280.76
Belgium	1,779.26	108,484.76	110,264.02
Brazil		12.50	12.50
Burma		24.80	24.80
Cameroon		11.26	11.26
Canada	23,509.90	642,848.72	666,358.62
Congo, Democratic Republic of		2,300.00	2,300.00
Denmark	3,047.41	7,005.75	10,053.16
Federal Republic of Germany	162,753.32	292,957.12	455,710.44
Finland		38,918.99	38,918.99
France	53,468.19	771,474.70	824,942.89
Greece		5.00	5.00
Haiti		400.00	400.00
India	239.96	206.20	446.16
Ireland	23,998.08	47,996.16	71,994.24
Israel		34.29	34.29
Italy	2,784.42	19,989.44	22,773.86
Ivory Coast	20.41		20.41
Japan	3,611.11	55,031.97	58,643.08
Lebanon		294.47	294.47
Luxembourg	1,410.60		1,410.60
Morocco		21.91	21.91
Netherlands	985,956.42	49,141.81	1,035,098.23
New Zealand	97,446.24	1,216.96	98,663.20
Norway		10,177.02	10,177.02
Pakistan		5.82	5.82
Paraguay		12.10	12.10
Philippines		212.78	212.78
Singapore		52.84	52.84
Spain	40,100.19	7,207.65	47,307.84
Sweden		19,186.04	19,186.04
Switzerland	90,398.52	18,624.36	109,022.88
Thailand		221.61	221.61
Tunisia		8.55	8.55
Uganda		70.03	70.03
United Kingdom of Great Britain and Northern Ireland	60,794.53	8,413.58	69,208.11
United States of America	663,675.00	3,172,702.50	3,836,377.50
Venezuela		228.00	228.00
Yugoslavia		58.86	58.86
	<hr/>	<hr/>	<hr/>
	2,619,371.08	5,278,338.93	7,897,710.01
United Nations Secretariat	3,368.02	8,594.50	11,962.52
	<hr/>	<hr/>	<hr/>
	2,622,739.10	5,286,933.43	7,909,672.53
Less: Transfer to the Public Information Revolving Fund towards UNICEF costs of television commissions		52,653.06	52,653.06
	<hr/>	<hr/>	<hr/>
	2,622,739.10	5,234,280.37	7,857,019.47
	<hr/>	<hr/>	<hr/>

## SCHEDULE C

## STATEMENT OF ALLOCATIONS, EXPENDITURES AND BALANCES OF ALLOCATIONS FOR THE YEAR ENDED 31 DECEMBER 1968

	A L L O C A T I O N S			E X P E N D I T U R E S						BALANCES OF	
	BALANCE	AUTHORIZED	TOTAL FOR	SUPPLIES	FELLOWSHIPS	PRCJECT	OTHER	TOTAL	31 DECEMBER	1968	
	1 JANUARY 1968	IN 1968	1968 AND AFTER	EQUIPMENT	AND TRAINING GRANTS	PERSONNEL	SERVICES				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>AREA AND COUNTRY ASSISTANCE</b>											
<b>AFRICA</b>											
ALGERIA	906,896.47	633,891.61	1,540,788.08	465,519.22	43,490.63	16,869.88	16,506.74	542,386.47	998,401.61		
BOTSWANA	150,249.06	1,603.85	151,852.91	15,753.18		7,294.06		23,047.24	128,805.67		
BURUNDI	83,096.46	122,003.15	205,099.61	38,369.09	15,201.43			53,570.52	151,529.09		
CAMEROON	74,602.25	239,088.41	313,690.66	101,517.96	1,496.94			103,014.90	210,675.76		
CENTRAL AFRICAN REPUBLIC	151,171.37	161,249.06	312,420.43	41,158.41	20,750.41	28,641.85		90,550.67	221,869.76		
CHAD	195,512.79	119,918.80	315,431.59	39,203.92	29,655.63	21,417.83		90,277.38	225,154.21		
COMORO ISLANDS	28,008.96		28,008.96						28,008.96		
CONGO (BRAZZAVILLE)	101,948.01	97,914.71	199,862.72	38,594.66		197.92		38,792.58	161,070.14		
CONGO (DEM. REP. OF)	365,080.89	107,265.17	472,346.06	32,584.10	1,841.35	83,121.21		117,546.66	354,199.40		
DAHOMEY	150,160.38	22,272.42	172,432.80	64,059.70	49,342.86			113,402.56	59,030.24		
ETHIOPIA	397,907.31	272,210.74	670,118.05	101,513.63	130,198.40	37,900.17	402.13	270,014.33	400,103.72		
GABON	154,481.46	30,272.76	184,754.22	35,085.20	6,582.86	83.40		41,751.46	143,002.76		
GAMBIA	40,341.27	77,915.04	118,256.31	19,330.22	6,066.12			25,396.34	92,859.97		
GHANA	463,354.58	187,585.93	650,940.51	301,776.52	3,599.71	76,127.54		381,503.77	269,436.74		
GUINEA	258,926.58	138,843.69	397,770.27	191,921.53	15,306.13	3,874.14		211,101.80	186,668.47		
IVORY COAST	227,451.87	158,313.21	385,765.08	231,329.96	15,009.99	3,147.68		249,487.63	136,277.45		
KENYA	570,359.06	375,811.17	946,170.23	288,171.61	110,733.79	490.20	4,904.92	404,300.52	541,909.71		
LESOTHO	53,217.49	130,938.44	184,155.93	22,210.13	3,272.97			25,483.10	158,672.83		
LIBERIA	25,825.72	209,043.83	234,869.55	49,541.01	16,570.13			140,020.27	168,758.41		
MADAGASCAR	300,116.39	379,308.62	679,425.01	88,362.98	19,981.81			101,041.36	539,404.74		
MALAWI	263,103.44	144,864.89	407,968.33	91,185.39	7,636.15	13.66	2,219.82	297,001.69	306,926.97		
MALI	476,048.11	187,421.07	663,469.18	230,615.93	66,372.10	24,275.40		242,697.16	366,467.49		
MAURITANIA	252,891.35	274,838.20	527,729.55	38,207.49	180,214.27			330.40	285,032.39		
MAURITIUS	29,787.79	33.64	29,821.43	330.40					29,491.03		
MOROCCO	397,701.83	410,097.28	807,799.11	148,287.00	134,574.38	4,250.88		287,112.26	520,886.85		
NIGER	135,607.12	284,234.75	419,841.87	69,416.66	21,665.11	22,948.44		114,030.21	305,811.65		
NIGERIA	1,503,743.04	2,247,967.07	3,751,710.11	1,893,503.98	46,374.84	23,024.88	181,254.31	2,144,158.01	1,607,552.10		
RWANDA	198,926.42	68,334.29	267,260.71	83,504.85	22,847.78		18.54	106,771.17	160,489.54		
ST HELENA		599.33	599.33	599.33				599.33			
SENEGAL	362,762.71	104,300.70	467,063.41	179,971.73	6,117.64	2,316.60		188,405.97	278,657.44		
SEYCHELLES	5,056.84	1,196.04	6,252.88	1,196.04				1,196.04	5,056.84		
SIERRA LEONE	178,606.57	50,842.61	229,449.18	74,630.15	2,193.74	6,488.36		76,823.89	152,625.29		
SOMALIA	202,573.11	212,363.81	415,336.92	44,870.14	106,884.55			158,243.05	257,093.87		
SOUTHERN RHODESIA	50,000.00		50,000.00						50,000.00		
SWAZILAND	91,775.24	46,603.46	138,378.70	38,633.48	10,994.99			49,628.47	88,750.23		
Togo	156,714.21	141,030.91	297,745.12	69,590.19	62,157.76			131,747.95	165,997.17		
TUNISIA	823,800.77	511,163.22	1,334,963.99	546,202.85	91,529.30	4,642.66		642,374.81	692,589.18		
UGANDA	444,659.16	360,746.16	805,405.32	171,728.94	111,162.01	6,115.02	184.10	289,190.07	516,215.25		
UNITED REP. OF TANZANIA	521,167.11	100,209.26	621,376.37	184,500.07	13,266.81		4,958.63	202,725.51	418,650.86		
UPPER VOLTA	216,179.21	132,398.03	348,577.24	175,787.02	10,199.99	13.66		186,000.67	162,576.57		
ZAMBIA	171,001.39	114,812.15	285,813.54	71,389.05	6,235.29	25,414.33		103,038.67	182,774.87		
REGIONAL	815,305.29	114,199.13	929,504.42	19,080.48	75,480.55	183,195.68		277,756.71	651,747.71		
<b>AREA TOTAL</b>	<b>11,996,559.08</b>	<b>8,973,706.61</b>	<b>20,970,265.69</b>	<b>6,299,634.20</b>	<b>1,465,008.42</b>	<b>613,540.93</b>	<b>210,449.19</b>	<b>8,588,632.74</b>	<b>12,381,632.95</b>		

## SCHEDULE C (CONTINUED)

## STATEMENT OF ALLOCATIONS, EXPENDITURES AND BALANCES OF ALLOCATIONS FOR THE YEAR ENDED 31 DECEMBER 1968

	A L L O C A T I O N S				E X P E N D I T U R E S					B A L A N C E S O F		
	BALANCE 1 JANUARY 1968	AUTHORIZED IN 1968	TOTAL FOR 1968 AND AFTER	(1)	(2)	(3)	(4)	(5)	(6)	(7)	TOTAL	31 DECEMBER 1968
AREA AND COUNTRY ASSISTANCE												
EAST ASIA AND PAKISTAN												
BURMA	1,459,409.93	774,688.31	2,274,098.24	1,069,149.99	26,530.65						1,095,680.64	1,178,417.60
CAMBODIA	329,588.21	304,613.67	634,201.88	153,260.10	116,833.76						271,326.72	362,875.16
CHINA	865,039.47	643,648.16	1,508,687.63	424,451.91	63,505.83						534,393.81	974,293.82
GILBERT+ELLICE IS.		4,219.75	4,219.75	4,219.75							4,219.75	
HONG KONG	84,860.83	36,166.30	121,027.13	28,526.00	6,438.35						34,964.35	86,062.78
INDONESIA	3,618,858.55	2,103,769.51	5,722,628.06	1,622,425.70	29,641.03						1,671,265.51	4,051,362.55
LAOS	86,609.58	4,425.96	91,035.94	37,876.28	16,900.42						54,776.70	36,259.24
MALAYSIA	186,837.20	458,165.94	645,003.14	344,711.56	1,193.09						345,904.65	299,098.49
PAKISTAN	3,707,462.42	2,920,612.26	6,628,074.68	3,080,700.60	241,260.12						3,350,588.54	3,277,486.14
PAPUA AND NEW GUINEA	173,277.70	16,382.65	189,660.35	160,912.03	7,808.85						168,720.88	20,939.47
PHILIPPINES	1,103,532.73	949,720.36	2,053,253.09	686,891.30	80,252.53						783,104.35	1,270,148.74
REPUBLIC OF KOREA	725,002.25	660,667.73	1,385,669.98	348,573.40	136,617.87						1,156.55	859,005.19
REPUBLIC OF VIETNAM	708,596.99	373,051.64	1,081,648.63	485,344.04	61,349.14						592,269.46	489,379.17
SINGAPORE	13,831.96	92,814.52	106,646.48	62,035.59							62,035.59	44,610.89
THAILAND	1,282,425.61	1,045,184.02	2,327,609.63	905,282.31	5,835.32						2,042.15	1,317,197.28
PACIFIC TERRITORIES	194,368.97	204,903.72	399,292.69	85,729.47							91,794.46	307,498.23
REGIONAL	14,580.20	19.80	15,000.00									15,000.00
AREA TOTAL	14,598,703.00	10,593,054.30	25,191,757.30	9,500,090.03	891,240.33						75,877.48	14,589,634.75
SOUTH CENTRAL ASIA												
AFGHANISTAN	518,243.98	584,846.15	1,103,090.13	467,233.01	7,710.04						133.00	633,187.21
CEYLON	935,667.67	456,279.42	1,391,947.09	357,902.52	1,892.08						360,264.35	1,031,682.74
INDIA	12,558,723.64	5,426,803.83	17,985,527.47	4,859,390.59	120,403.22						5,131,498.20	12,854,029.27
MONGOLIA	142,887.78	5,705.97	148,593.75	58,938.86							58,938.86	89,654.89
NEPAL	488,838.02	290,541.40	779,379.42	195,216.21	9,169.32						248,693.82	530,685.60
AREA TOTAL	14,644,361.05	6,764,176.77	21,408,537.86	5,934,681.19	139,174.66						23,080.39	15,139,239.71
EASTERN MEDITERRANEAN												
CYPRUS	31,350.45	16,500.89	14,849.56	7,015.63	5,323.73						56.00	2,454.20
IRAN	468,692.25	1,343,043.60	1,811,735.85	1,248,841.15	41,795.34						842.00	520,257.36
IRAQ	340,028.08	421,700.85	761,728.93	397,363.35	8,206.38						405,569.73	356,159.20
JORDAN	292,117.06	55,567.44	236,605.62	36,268.43	26,048.52						856.89	159,707.20
LEBANON	66,202.52	1,577.87	68,180.39	182,085.86	27,060.50						2,442.05	36,103.33
LIBYA	126,672.02	55,413.84	182,085.86	47,914.76							58,545.94	123,539.92
SAUDI ARABIA	23,005.05	2,447.26	20,557.83	17,215.56							17,215.56	3,342.27
SOUTHERN YEMEN	81,837.15	58,300.34	140,137.49	39,038.60	13,469.16						52,507.76	87,629.73
SUDAN	204,642.05	240,058.22	444,700.27	71,015.12	44,009.03						131,430.23	313,270.04
SYRIA	432,665.73	330,312.30	762,978.03	309,940.97	1,242.80						314,441.29	448,536.74
TURKEY	781,114.27	686,173.77	1,467,288.04	447,970.73	51,990.29						2,842.94	961,729.54
UNITED ARAB REPUBLIC	776,592.58	659,713.26	1,436,305.84	822,230.90	31,488.26						5,597.48	583,002.39
YEMEN	395,488.72	3,386.41	398,875.13	23,720.53	49,147.18						92.00	326,007.42
REGIONAL	167,615.28	512,000.00	679,615.28	300,267.91							941.00	378,406.47
AREA TOTAL	4,188,082.35	4,237,564.87	8,425,647.22	3,768,812.64	299,781.19						13,670.36	4,300,145.81

## STATEMENT OF ALLOCATIONS, EXPENDITURES AND BALANCES OF ALLOCATIONS FOR THE YEAR ENDED 31 DECEMBER 1968

	A L L O C A T I O N S			E X P E N D I T U R E S					BALANCES OF ALLCATIONS 31 DECEMBER 1968
	BALANCE 1 JANUARY 1968	AUTHORIZED IN 1968	TOTAL FOR 1968 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES	TOTAL	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
AREA AND COUNTRY ASSISTANCE									
EUROPE									
BULGARIA	58,983.66	1,973.27	60,956.33	19,381.66				19,381.66	41,574.67
GREECE	77,704.24	26,187.39	103,891.63	21,484.72	1,230.60			22,715.32	81,176.31
ITALY		12,557.99	12,557.99	5,480.61				5,480.61	7,077.38
MALTA	4,316.23								
POLAND	249,652.05	22,758.12	272,410.17	223,532.49	273.38			223,805.87	48,604.30
SPAIN	505,291.75	20,734.92	526,026.67	203,660.46	34,744.36		2,068.27	240,473.09	285,553.58
YUGOSLAVIA	190,931.27	77,128.01	268,059.28	205,674.20	2,029.18			207,703.38	60,355.90
AREA TOTAL	1,086,878.60	157,023.47	1,243,902.07	679,214.14	38,277.52		2,068.27	719,559.93	524,342.14
THE AMERICAS									
ANTIGUA	1,973.96	4,557.86	6,531.82	6,531.82				6,531.82	257,401.79
ARGENTINA	134,911.32	306,419.27	441,330.59	93,521.99	90,406.81			183,928.80	37,172.54
BARBADOS	5,027.06	32,145.48	37,172.54						460,977.18
BOLIVIA	408,196.35	314,740.64	722,936.99	219,467.37	42,492.44			261,959.81	1,627,023.74
BRAZIL	1,825,503.02	310,291.76	2,135,794.78	184,951.35	321,001.39	2,818.30		508,771.04	69,441.43
BRITISH HONDURAS	34,253.80	61,521.90	95,815.70	6,834.27	19,540.00			26,374.27	14,988.00
BRITISH VIRGIN ISLANDS		15,000.00	15,000.00	12.00				12.00	
CHILE	171,140.81	3,038.94	168,101.87	34,694.78	4,336.91			39,031.69	129,070.18
COLOMBIA	932,497.14	1,082,649.03	2,015,146.17	579,112.69	202,220.05	8,684.29		790,017.03	1,225,129.14
COSTA RICA	261,677.01	32,834.91	294,511.92	85,415.47	57,533.58			142,949.05	151,562.87
CUBA	175,385.95	300,069.46	475,455.41	62,912.63		75.01		62,987.64	412,467.77
DOMINICA	15,886.21	1,212.51	21,098.72	11,909.39				11,909.39	9,189.33
DOMINICAN REPUBLIC	267,245.89	32,871.47	234,374.42	51,519.26	16,728.96			68,248.22	166,126.20
ECUADOR	611,222.08	133,380.94	744,603.02	318,225.02	43,113.98			361,339.00	383,264.02
EL SALVADOR	457,517.87	247,454.27	704,972.14	315,874.44	17,080.00			332,954.44	412,017.70
GRENADA	14,797.08	2,910.89	17,707.97	3,448.18	2,550.00			5,998.18	11,709.79
GUATEMALA	483,225.91	389,009.33	872,235.14	520,662.90	39,446.77			560,109.67	312,125.47
GUYANA	78,500.92	5,594.28	84,095.20	5,910.19	679.35			10,266.84	74,628.36
HAITI	104,305.39	179,650.59	283,955.98	202,788.88	12,814.00			215,880.88	68,075.10
HONDURAS	214,423.50	145,378.41	359,801.91	206,284.50	42,405.00			248,689.50	111,112.41
JAMAICA	60,310.60	31,735.80	92,050.40	17,088.45	22,416.32			39,504.77	52,545.63
MEXICO	81,082.19	24,000.00	105,082.19	4,849.32	34,816.00			39,665.32	65,416.87
MONTserrat	13,341.72	2,686.24	16,027.96	3,805.72	2,800.00			6,605.72	9,422.24
NICARAGUA	288,700.17	232,162.12	520,862.29	206,258.64	27,495.00			233,753.64	287,108.65
PANAMA	373,737.80	100,963.63	474,701.43	155,715.40	21,597.39			177,312.79	297,388.64
PARAGUAY	705,634.38	307,920.63	1,013,555.01	505,339.46	23,243.51			528,582.97	484,972.04
PERU	555,463.53	225,701.90	781,165.43	378,276.04	22,462.79	56.82		400,795.65	380,369.78
ST. KITTS-NEVIS-ANGUILLA	6,540.77	536.14	7,076.91	5,575.09				5,575.09	2,301.82
ST. LUCIA	35,011.79	6,759.79	41,771.58	10,984.80	1,827.00			12,811.80	28,999.78
ST. VINCENT	5,548.70	3,035.91	8,584.61	3,035.91				3,035.91	5,548.70
SURINAM	21,539.13	2,816.32	24,355.45	8,018.02				8,018.02	16,737.43
TRINIDAD AND TOBAGO	113,893.61	11,578.47	125,472.08	46,321.08	7,774.50			54,095.58	71,376.50
TURKS + CAICOS ISLANDS		1,020.69	1,020.69	1,020.69				1,020.69	
VENEZUELA	231,507.94	40,010.05	271,517.99						271,517.99
REGIONAL	400,235.64	117,310.07	517,549.71	6,080.88	130,911.11	93,223.26		230,215.25	287,334.46
AREA TOTAL	9,135,483.14	4,637,592.88	13,773,476.02	4,262,446.63	1,207,692.86	108,812.98		5,578,952.47	8,194,523.55



SCHEDULE C (CONTINUED)

STATEMENT OF ALLOCATIONS, EXPENDITURES AND BALANCES OF ALLOCATIONS FOR THE YEAR ENDED 31 DECEMBER 1968

	A L L O C A T I O N S				E X P E N D I T U R E S					BALANCES OF	
	BALANCE 1 JANUARY 1968	AUTHORIZED IN 1968	TOTAL FOR 1968 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES	TOTAL		31 DECEMBER 1968	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
AREA AND COUNTRY ASSISTANCE											
TOTAL FOR ALL AREAS	55,650,068.26	35,363,518.90	91,013,587.16	30,444,878.83	4,041,174.98	1,072,868.75	325,145.69	35,884,068.25		55,129,518.91	
GENERAL ASSISTANCE											
COUNTRY PLANNING AND PROGRAMME DEVELOPMENT	377,618.04	400,000.00	777,618.04	1,055.71	19,157.47	271,654.10	195.50	292,062.78		485,555.26	
DEVELOPMENT PROJECTS-RICH FEDCS FOR CHILDREN	217,305.48	250,000.00	467,305.48	40,248.61	7,652.74		10,535.73	58,437.08		408,868.40	
FELLOWSHIPS - CALCUTTA TRAINING CENTER	9,130.61	13,000.00	3,869.39		15,954.80			15,954.80		12,085.41	
INTNL CHILDRENS CENTER AND PAEDIATRIC TRAINING	587,498.90	553,235.71	1,140,734.61	1,597.87	46,071.65	20,224.98	455,250.00	523,144.50		617,590.11	
NUTRITION + DAIRY TRNG	300,000.00	3,964.40	296,044.80	546.82	95,988.58	201.76	8,780.29	105,113.93		190,930.87	
NUTRITION PERSONNEL PLANNING FOR CHILDREN	5,063.27	195,350.00	200,413.27							200,413.27	
AND YOUTH IN NATIONAL DEVELOPMENT	169,606.39	157,000.00	326,606.39		61,196.55	34,857.67	21,820.08	117,874.30		208,732.09	
FREIGHT ON MILK	445,629.57	437,835.06	883,464.63							883,464.63	
FREIGHT ON SUPPLIES	1,031,756.17	221,740.27	810,015.90							810,015.90	
EMERGENCIES	89,390.81	89,390.81									
OPERATIONAL SERVICES	2,854,100.00	5,827,720.39	8,681,820.39				5,701,420.39	5,701,420.39		2,980,400.00	
ADMINISTRATIVE COSTS	1,570,500.00	3,352,874.99	4,923,374.99				3,236,674.99	3,236,674.99		1,686,700.00	
TOTALS	63,289,415.48	46,235,439.57	109,524,855.05	30,488,327.84	4,287,196.77	1,399,403.74	9,759,822.67	45,934,751.02		63,590,104.03	

SCHEDULE D

Short-term investments at 31 December 1968

	\$	\$	Interest (per cent)
<u>Deposits with banks</u>			
<u>Deposits at seven days' notice, in US dollars</u>			
Chase Manhattan Bank, New York	191,892.70		
Chase Manhattan Bank, Paris	107,000.00		
Irving Trust Company, New York	17,112.74		
Manufacturer's Hanover Trust Company, New York	14,012.09		
Bankers Trust Company, New York	3,153.31		
Chemical Bank New York Trust Company, New York	948.45	334,119.29	4.80
<u>Maurice Pate Memorial Fund</u>			
Franklin National Bank, New York	52,194.19	52,194.19	4.00
<u>Time deposits (due from January to March 1969)</u>			
Chase Manhattan Bank, New York	3,100,000.00		
Irving Trust Company, New York	1,400,000.00		
Bankers Trust Company, New York	1,000,000.00		
Chemical Bank New York Trust Company, New York	1,000,000.00		
Manufacturer's Hanover Trust Company, New York	1,000,000.00		
Bank of America, New York	500,000.00		
Bankers Trust Company, London	350,000.00	8,350,000.00	5.93
TOTAL BANK DEPOSITS IN US DOLLARS	<u>8,736,313.48</u>		
<u>Deposits at call and seven days' notice in other currencies</u>			
Banque Worms & Cie, Paris	1,219,356.40		
Bankers Trust Company, London	360,329.18		
Morgan Grenfell & Company Ltd., London	131,989.44		
National Provident Fund, Wellington	65,123.95		
Christiania Bank og Kreditkasse, Oslo	1,039.65	1,777,838.62	5.66
<u>Time deposits (due from January to May 1969)</u>			
Bankers Trust Company, London	783,292.47		
Central Bank of India Ltd., New Delhi	773,333.33		
Banque Worms & Cie, Paris	314,897.26		
Commonwealth Trading Bank of Australia, Sydney	296,818.99		
Banque Ottomane, Ankara	277,777.78		
Bank of America, Manila	51,813.47	2,497,933.30	4.78
TOTAL BANK DEPOSITS IN OTHER CURRENCIES	<u>4,275,771.92</u>		
TOTAL INVESTMENTS		<u>13,012,085.40</u>	5.64

## SCHEDULE E

## Contributions receivable from Governments as at 31 December 1968

Governments	General resources		Local cost of field offices 1966/68 \$	Total contributions receivable \$
	For years prior to 1968 \$	For 1968 \$		
Afghanistan	10,000.00	10,000.00	21,000.00	41,000.00
Algeria		40,000.00	27,000.00	67,000.00
Argentina	21,428.57	35,714.29		57,142.86
Bolivia	15,600.00			15,600.00
British Caribbean Territories				
St. Kitts		499.96		499.96
St. Lucia		850.00		850.00
Burma		57,600.00		57,600.00
Ceylon		8,478.59	6,016.80	14,495.39
Chad		13,795.92		13,795.92
Chile		120,000.00		120,000.00
China		50,000.00		50,000.00
Congo (Brazzaville)		14,285.71		14,285.71
Costa Rica	64,421.00	15,037.50		79,458.50
Dahomey		4,081.63		4,081.63
Dominican Republic	60,000.00			60,000.00
El Salvador	20,000			20,000.00
Ghana		19,609.15	1,400.65	21,009.80
Haiti	10,000.00			10,000.00
India			80,000.00	80,000.00
Iran		300,000.00	7,500.00	307,500.00
Israel		42,500.00		42,500.00
Jamaica		11,918.50		11,918.50
Kuwait		10,000.00		10,000.00
Laos		2,500.00		2,500.00
Madagascar		10,204.08		10,204.08
Nepal		1,250.00		1,250.00
New Zealand		134,408.60		134,408.60
Nicaragua		20,000.00		20,000.00
Nigeria	420.05			420.05
Pakistan		156,971.86		156,971.86
Panama	15,000.00	20,000.00		35,000.00
Paraguay	50,000.00			50,000.00
Peru	24,636.73	52,173.91		76,810.64
Philippines		118,458.56		118,458.56
Senegal		10,204.08	10,204.08	20,408.16
Sierra Leone		11,200.00		11,200.00
Spain		85,714.25		85,714.25
Thailand		223,750.00	8,252.55	232,002.55
Trinidad and Tobago	28,000.00			28,000.00
United States of America		3,713,790.00 <sup>a/</sup>		3,713,790.00
Venezuela		50,000.00		50,000.00
Zambia		17,000.00		17,000.00
	<u>319,506.35</u>	<u>5,381,996.99</u>	<u>161,374.08</u>	<u>5,862,877.42</u>

a/ Against this balance at 31 December 1968 UNICEF held irrevocable letters of credit to a value of \$1,501,301.

D. NOTES FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

Notes on statement I: Income and expenditure

Contributions from Governments

1. Contributions were received by UNICEF in 1968 from 119 Governments to a total of \$28,815,335. This included \$786,532 for specific projects of which \$184,207 was designated for emergency aid to Nigerian mothers and children.

2. In addition to these contributions, further funds were received from Governments for the year ended 31 December:

	<u>1968</u> \$	<u>1967</u> \$
(a) For the purchase of additional imported supplies and equipment for UNICEF-aided projects in their countries (net)	4,707,144.31	2,864,702.55
(b) As cash contributions towards the operational costs of certain UNICEF field offices in assisted countries, and in three countries for the implementation of UNICEF-assisted programmes mainly in connexion with local transport	<u>963,192.83</u>	<u>912,457.33</u>
Total	<u>5,670,337.14</u>	<u>3,777,159.88</u>

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

Table 1. Trust funds - GovernmentsContributions to UNICEF-aided projects - summary of 1968 transactions

Country	Balances 1 January 1968	Funds received	Total available	Expenditures	Funds returned	Balances 31 December 1968
Brazil	348.58		348.58	38.91		309.67
Bulgaria	100,000.00		100,000.00	60,961.32		39,038.68
Burma	2,402.28	162,264.73	164,667.01	190.98		164,476.03
China	4,848.92	11,840.00	16,688.92	11,509.28		5,179.64
Colombia	39,255.39	2,150.50	41,405.89	35,512.32	3,082.22	2,811.35
Costa Rica		16,665.00	16,665.00	14,256.37		2,408.63
Ethiopia		3,828.79	3,828.79			3,828.79
Guatemala	1,626.09		1,626.09	1,548.50		77.59
Honduras	164.99		164.99		164.99	
India	240,516.26		240,516.26	33,624.51		206,891.75
Iran	275,116.37	1,700,463.43	1,975,579.80	1,699,751.77	21,622.44	254,205.59
Iraq	56,956.88	777,258.87	834,215.75	527,547.75		306,668.00
Ivory Coast	431.84	1,288.33	1,720.17	1,519.63		200.54
Jamaica	4,648.34		4,648.34		4,648.34	
Jordan	906.12		906.12	7.27		898.85
Kenya	22,408.96	8,439.78	30,848.74			30,848.74
Malaysia	20,607.43	3,315.00	23,922.43	19,881.48		4,040.95
Mali	468.87		468.87	401.63		67.24
Mexico	254,847.43	731,453.44	986,300.87	706,472.65		279,828.22
Nigeria	63,923.72		63,923.72			63,923.72
Pakistan	263,811.02	115,463.04	379,274.06	163,836.93		215,437.13
Panama	4,718.21	22.00	4,740.21	3,531.21		1,209.00
Peru	6,500.00		6,500.00	5,435.16		1,064.84
Philippines	45,350.57	119,342.61	164,693.18	89,187.32	5,831.74	69,674.12
Poland	1,013,388.06	500,000.00	1,513,388.06	815,583.49		697,804.57
Republic of Viet-Nam	11,000.00		11,000.00	10,526.42		473.58
Sudan		550,000.00	550,000.00	491,753.49		58,246.51
Thailand	27,438.83	23,750.94	51,189.77	24,316.84	42.07	26,830.86
Tonga		1,505.00	1,505.00	1,495.97		9.03
Tunisia	92,936.51		92,936.51	51,596.21		41,340.30
Turkey	1,065.86	13,484.65	14,550.51	13,484.64		1,065.87
United Arab Republic	77,029.18		77,029.18	70,359.68		6,669.50
Yugoslavia	29,605.77		29,605.77	2,959.41		26,646.36
	<u>2,662,322.48</u>	<u>4,742,536.11</u>	<u>7,404,858.59</u>	<u>4,857,291.14</u>	<u>35,391.80</u>	<u>2,512,175.65</u>

Table 2. Trust funds - Governments

Contributions to local costs etc., of UNICEF field offices - summary of 1968 transactions

Area and Country	Balances	Funds	Total	Expenditure		Balances
	<u>1 January 1968</u>	<u>Received</u>	<u>Available</u>	<u>Operational</u>	<u>Other</u>	<u>31 December 1968</u>
	\$	\$	\$	\$	\$	\$
<u>Africa South of the Sahara</u>						
Ethiopia	3,801.62	8,792.78	12,594.40	5,596.52		6,997.88
Gambia		959.92	959.92	959.92		
Ghana		1,820.91	1,820.91	1,820.91		
Ivory Coast		32,653.06	32,653.06	32,653.06		
Mali		4,897.96	4,897.96	4,897.96		
Mauritania		6,122.44	6,122.44	6,122.44		
Senegal		10,204.08	10,204.08	10,204.08		
Uganda		11,204.48	11,204.48	11,204.48		
Zambia		4,180.00	4,180.00	4,063.77		116.23
	<u>3,801.62</u>	<u>80,835.63</u>	<u>84,637.25</u>	<u>77,523.14</u>		<u>7,114.11</u>
<u>The Americas</u>						
Barbados		200.00	200.00			200.00
Brazil	14,467.52	62,659.22	77,126.74	55,684.96		21,441.78
Chile	5,666.78	8,063.52	13,730.30	4,790.80		8,939.50
Colombia		7,650.85	7,650.85	7,650.85		
Ecuador		1,104.48	1,104.48	1,104.48		
Mexico		43,145.24	43,145.24	43,145.24		
	<u>20,134.30</u>	<u>122,823.31</u>	<u>142,957.61</u>	<u>112,376.33</u>		<u>30,581.28</u>
<u>East Asia and Pakistan</u>						
Burma	32,226.90	87,336.21	119,563.11	38,708.43	53,872.82	26,981.86
Hong Kong		2,891.26	2,891.26	1,960.91		930.35
Indonesia	11,749.46	22,948.62	34,698.08	34,698.08		
Malaysia	3,428.30	11,426.17	14,854.47	10,076.98		4,777.49
Pakistan	32,822.35	79,042.42	111,864.77	67,722.62		44,142.15
Philippines	27,505.48	49,222.80	76,728.28	50,650.19		26,078.09
Republic of Korea	8,815.28	24,839.72	33,655.00	24,844.99		8,810.01
Republic of Viet-Nam		440.69	440.69	440.69		
Singapore	496.90	929.31	1,426.21	985.59		440.62
Thailand	2,039.92	62,123.56	64,163.48	46,711.84	17,451.64	
	<u>119,084.59</u>	<u>341,200.76</u>	<u>460,285.35</u>	<u>276,800.32</u>	<u>71,324.46</u>	<u>112,160.57</u>
<u>Eastern Mediterranean</u>						
Iran		30,000.00	30,000.00	30,000.00		
Jordan		2,762.41	2,762.41	2,762.41		
Lebanon		4,769.23	4,769.23	4,769.23		
Litya		2,414.77	2,414.77	2,414.77		
Saudi Arabia		10,000.00	10,000.00	10,000.00		
Syria		4,807.69	4,807.69	4,807.69		
United Arab Republic		12,197.50	12,197.50	12,197.50		
		<u>66,951.60</u>	<u>66,951.60</u>	<u>66,951.60</u>		

Table 2 (continued)

Area and country	Balances 1. January 1968	Funds received	Total available	Expenditure		Balances 31 December 1968
				Operational costs	Other	
	\$	\$	\$	\$	\$	\$
<u>Europe and North Africa</u>						
Algiers Office	10,842.55		75,925.81	63,909.93		12,015.88
Algeria		27,000.00				
Morocco		27,000.00				
Tunisia		11,083.26				
Turkey	140,053.92	122,777.77	262,831.69	33,474.40	40,010.66	189,346.63
	<u>150,896.47</u>	<u>187,861.03</u>	<u>338,757.50</u>	<u>97,384.33</u>	<u>40,010.66</u>	<u>201,362.51</u>
<u>South Central Asia</u>						
Afghanistan		10,000.00	10,000.00	10,000.00		
Ceylon		6,853.84	6,853.84	6,853.84		
India		146,666.66	146,666.66	106,666.66		40,000.00
		<u>163,520.50</u>	<u>163,520.50</u>	<u>123,520.50</u>		<u>40,000.00</u>
TOTAL	<u>293,816.98</u>	<u>963,192.83</u>	<u>1,257,109.81</u>	<u>754,556.22</u>	<u>111,335.12</u>	<u>391,218.47</u>

Contributions from non-governmental sources

4. The total credit for 1968, excluding income from greeting cards and related operations, amounted to \$7,857,019 as shown in schedule B. Table 3 below sets out the main headings of income from non-governmental sources, with comparative figures for 1967. The transfer of \$52,653 to the Public Information Revolving Fund is in return for costs charged to it for 1968 television fund-raising campaigns. 1/

Table 3. Non-governmental contributions for 1968 by main headings  
with comparative figures for 1967

	1968	1967	Increase or (decrease)
	\$	\$	\$
<u>Collections by UNICEF National Committees</u>			
For specific projects, including emergencies	2,165,062.26	1,349,134.64	805,846.97
For general resources	420,583.46	233,528.69	187,254.77
Fund-raising campaigns in Australia and New Zealand for adopted nutrition projects	450,268.83	258,528.95	201,820.53
Hallowe'en collections (mainly in the United States and Canada)	3,803,519.03	3,450,248.11	353,270.92
Television fund-raising campaigns in Europe	996,949.28	142,010.86	854,918.42
Donations from various groups and individuals	73,289.67	111,517.28	(38,227.61)
	<u>7,909,672.53</u>	<u>5,544,718.53</u>	<u>2,364,884.00</u>
<u>Less:</u> Transfer to the Public Information Revolving Fund towards UNICEF costs of television campaigns	52,653.06		(52,653.06)
TOTAL	<u>7,857,019.47</u>	<u>5,544,718.53</u>	<u>2,312,250.94</u>

1/ E/EST/AF/L.75, para. 32 (c).

Greeting Card Fund

5. The total income in 1968 from this source amounting to \$4,955,985 consisted of the following:

(a) Excess of income over expenditure for the 1967 campaign (accounting year to 30 April 1968).	3,243,852.59
(b) Working capital at 1 January 1968 transferred in accordance with the decision of the Executive Board at its June 1967 session. 2/	<u>1,712,132.07</u>
	<u><u>4,955,984.66</u></u>

Other income

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

	<u>1968</u> \$	<u>1967</u> \$
Interest on short-term investments	759,284.18	774,373.64
Staff assessment plan	791,964.73	757,357.70
Agency procurement commission	10,000.00	10,000.00
Sales of surplus and obsolete property	164,612.34	98,422.04
Cancelled budgetary obligations of the previous year	49,854.44	46,573.07
Miscellaneous, including discounts, commissions and claims	<u>202,051.50</u>	<u>133,898.35</u>
	1,977,767.19	1,820,624.80
<u>Less:</u> Exchange adjustments (net)	<u>104,396.37</u>	<u>279,379.56</u>
	<u><u>1,873,370.82</u></u>	<u><u>1,541,245.24</u></u>

Assistance programmes

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

	<u>1968</u> \$	<u>1967</u> \$
(1) Supplies shipped to assisted countries		
(a) Directly from manufacturers	15,999,789.92	15,438,159.16
(b) From the Copenhagen Packing and Assembly Centre	10,468,192.29	6,979,298.75
(2) Freight and related charges	<u>4,020,345.63</u>	<u>3,541,577.12</u>
Total	<u><u>30,488,327.84</u></u>	<u><u>25,959,035.03</u></u>

8. Supplies shipped from the Copenhagen Packing and Assembly Centre are charged to assistance programmes at standard issue prices, 3/ which include presently 7 per cent for inward freight from the manufacturers to Copenhagen and 10 per cent for local operating expenses. Table 4 below sets out the financial operations of the Copenhagen Centre for 1968, with comparative figures for 1967. The inevitable balances that arise from using standard prices form part of the differences between the latter and actual costs, and are carried forward against the inventory value, as shown in paragraph 21, for future adjustment. This is the normal practice in stores accounting.

2/ E/ICEF/565, para. 217.

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



Table 4. Copenhagen Packing and Assembly Centre

Statement of operations for the year ended 31 December

	1968		1967	
	\$	\$	\$	\$
<u>Supplies and equipment issued</u>				
To UNICEF assistance programmes		10,468,192.29		6,979,298.75
Against reimbursement		<u>272,240.46</u>		<u>76,679.97</u>
		10,740,432.75		7,055,978.72
<u>Less: Cost of issues</u>	9,182,670.47		6,028,094.39	
Inward freight	<u>641,991.69</u>	<u>9,824,662.16</u>	<u>422,152.57</u>	<u>6,450,246.96</u>
<u>Operating margin</u>		915,770.59		605,731.76
<u>Less:</u>				
<u>Operating expenses</u>				
Salaries, wages and common staff costs	445,579.71		319,381.23	
Other expenses and permanent equipment	325,057.03		194,257.17	
Packing materials	<u>172,371.59</u>	<u>938,808.32</u>	<u>101,141.36</u>	<u>614,779.76</u>
<u>Balance carried forward for future adjustment</u>		<u>(23,037.74)</u>		<u>(9,048.00)</u>

Notes on Statement II: Financial positionAllocations approved

9. Unfulfilled allocations approved by the Executive Board totalled \$63,590,104 at 31 December 1968 and details of these are given in column 9 of schedule C. The table below shows the changes that have taken place in the status of allocations during 1968 and 1967, first in the total of allocations approved and secondly in that portion of total allocations that remain to be financed from future income.

Table 5. Status of allocations at 31 December

	1968		1967	
	Allocations approved \$	Allocations to be financed from future income \$	Allocations approved \$	Allocations to be financed from future income \$
<u>Balances: 1 January</u>	65,289,415.48	31,144,679.96	55,638,730.00	21,995,318.76
<u>Add:</u>				
Net allocations <sup>a/</sup>	<u>46,255,459.57</u>	<u>46,255,459.57</u>	<u>47,617,739.74</u>	<u>47,617,739.74</u>
	109,524,855.05	77,380,119.53	103,256,469.74	69,613,058.50
<u>Less:</u>				
Income	-	43,501,709.48	-	38,468,378.54
Expenditure	<u>45,934,751.02</u>	-	<u>39,967,054.26</u>	-
<u>Balances: 31 December</u>	<u>63,590,104.03</u>	<u>33,878,410.05</u>	<u>65,289,415.48</u>	<u>31,144,679.96</u>

<sup>a/</sup> Allocations approved by the Executive Board, less reductions through savings or cancellations.

Accounts payable and other unliquidated obligations

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

	<u>1968</u> \$	<u>1967</u> \$
(a) Accounts payable for supplies and various equipment and freight thereon	2,035,746.42	1,785,379.33
(b) Amounts due to the United Nations and related agencies	199,615.78	98,082.20
(c) Amounts due to Governments and governmental agencies	216,264.16	116,089.95
(d) Budgetary obligations outstanding	329,992.51	233,130.37
(e) Greeting card obligations outstanding	568,663.84	-
(f) Provision made for amounts payable to staff members under the tax equalization plan	290,339.89	260,000.00
(g) Miscellaneous	<u>165,337.01</u>	<u>276,494.10</u>
	<u>5,805,959.61</u>	<u>2,769,175.95</u>

11. At 31 December 1968, there were outstanding contractual commitments totalling \$8.5 million for supplies and equipment ordered against unfulfilled allocations, the deliveries of which had not been effected at that date. This total was \$1.5 million lower than the contractual commitments of \$10.0 million at 31 December 1967.

Trust funds: Governments

12. The liability shown represents the unexpended balances of funds transferred by assisted Governments at 31 December:

	<u>1968</u> \$	<u>1967</u> \$
(a) For the purchase of additional supplies and equipment for UNICEF-aided projects (see table 1)	2,512,175.65	2,662,322.48
(b) Towards the local operational costs of certain UNICEF field offices and in three countries for the implementation of UNICEF-assisted programmes mainly in connexion with local transport (see table 2)	<u>391,218.47</u>	<u>293,916.98</u>
	<u>2,903,394.12</u>	<u>2,956,239.46</u>

Maurice Pate Memorial Fund

13. The Maurice Pate Memorial Fund was established by the Executive Board in 1966 to strengthen regional training facilities in fields benefiting children.<sup>4/</sup> In 1967, grants totalling \$25,200 for fellowships and equipment were made to two African universities in recognition of their contribution to training in the field of child health for students coming from abroad. In 1968, the University of the Philippines received a grant not to exceed \$12,000 for three annual fellowships, in recognition of its work for overseas students in teacher training. Since the total income of the Memorial Fund reached \$68,463 at 31 December 1968, after deducting the grants made to this date, there remained the sum of \$31,263 for further grants. Expenditures against grants in 1968 were \$10,457, leaving the balance of the Fund at \$58,006 at year-end to cover the remaining expenditures due on existing grants and the balance available for future ones.

<sup>4/</sup> E/ICEF/542, paras. 76-83.

Public Information Revolving Fund

14. The balance of \$75,718.01 carried forward to 1969 represents the uncommitted funds of the Public Information Revolving Fund at 31 December 1968. The table below summarizes the operations of this Fund in 1968, both as regards income and expenditure. Comparative figures for 1967 are also shown.

Table 6. Public Information Revolving Fund financial operations

	1968		1967	
	\$	\$	\$	\$
I. <u>Balance brought forward</u>		107,307.66		147,090.12
<u>Add:</u>				
II. <u>Income</u>				
(i) Share from television campaigns	52,653.06			
(ii) Share from engagement calendars	205,735.29		142,445.43	
(iii) Miscellaneous sales and other income	42,399.01		42,041.44	
(iv) Allocations from administrative and operational services budget	<u>50,000.00</u>	<u>430,785.36</u>	<u>100,000.00</u>	<u>284,486.87</u>
		538,093.02		431,576.99
<u>Less:</u>				
III. <u>Expenditure</u>				
(i) Writers, photographers, and producers	116,432.34		75,266.86	
(ii) Audio-visual material	81,315.15		94,002.06	
(iii) Printed material	<u>118,651.66</u>		<u>155,000.41</u>	<u>324,269.33</u>
	316,400.15			
(iv) Costs charged to UNICEF for television campaigns	55,621.68			
(v) Share of production costs of engagement calendars	<u>90,351.20</u>	<u>462,375.01</u>		
IV. <u>Balance carried forward</u>		<u>75,718.01</u>		<u>107,307.66</u>

Reserve for insurance

15. A reserve for insurance of \$200,000 was established in November 1950, when UNICEF adopted a policy of self-insurance. The reserve was to be restored annually to the level of \$200,000, but no transfer of funds was required for this purpose in 1968.

Cash on hand, in transit and at banks

16. At 31 December 1968 these funds totalled \$2,947,457 and included \$119,750 in United States currency and \$505,045 in thirteen other convertible currencies. The remaining holdings of \$2,322,662 were in fifty-two currencies, and were held for procurement, freight, and other expenditures in the contributed currencies. Funds in currencies other than United States dollars were converted in the accounts at rates of exchange in effect on 31 December 1968.

Short-term investments

17. At 31 December 1968, short-term investments consisted solely of deposits with banks with a maximum maturity of ninety days. Of the total of \$13,012,085 shown on schedule D, \$8,746,310 of the deposits were in United States dollars compared with \$7,559,592 at 31 December 1967. The remainder was in eleven other currencies. The average yield on the holdings was 5.64 per cent, a figure slightly higher than the 5.11 per cent on holdings at 31 December 1967.

Contributions receivable from Governments

18. The total of \$5,862,877 at 31 December 1968, as detailed in schedule E, is \$2,557,373 lower than that at 31 December 1967. For the years 1966, 1967 and 1968, expenditure exceeded income, and this necessitated an earlier call forward of contributions receivable to maintain adequate liquid funds for working purposes. The receivables at 31 December 1966 totalled \$11,290,556 and at 31 December 1967, \$8,200,250.

Deposits with governmental agencies and suppliers

19. The total of \$1,857,289 at 31 December 1968 comprised deposits of \$1,557,907 with governmental agencies, mainly in Australia, Canada, Japan, and New Zealand, against future delivery of supplies, and advances totalling \$1,499,382 with governmental departments as prepayment for stipends and training grants.

Accounts receivable, advances and deposits

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

	<u>1968</u>	<u>1967</u>
	\$	\$
(a) Amounts due from the United Nations and specialized agencies for supplies and advances for fellowships and other projects	502,827.59	685,767.71
(b) Amounts due from Freedom from Hunger campaigns	207,215.26	105,160.59
(c) Amounts due from UNICEF National Committees	2,475,838.87	2,404,076.33
(d) Shipping and insurance claims	55,275.61	81,930.00
(e) Administrative deposits and prepayments	401,568.36	529,984.82
(f) Prepayments for supplies awaiting shipment and for freight	369,092.61	157,720.46
(g) Miscellaneous	<u>529,790.54</u>	<u>265,262.40</u>
	<u>4,119,606.84</u>	<u>4,205,902.31</u>

Supplies in warehouse and in transit

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

	<u>1968</u>		<u>1967</u>	
	\$	\$	\$	\$
(a) Stocks in the Copenhagen Packing and Assembly Centre or in transit thereto				
At standard inventory prices <sup>a/</sup>	7,07,009.00		6,940,427.69	
Less: Differences between standard inventory prices and actual costs	<u>565,840.81</u>	6,521,168.19	<u>657,576.80</u>	6,602,850.89
(b) Stocks of technical grade DDT in course of processing (at cost)		198,517.50		640,231.00
(c) Miscellaneous stocks held mainly with suppliers (at cost)		<u>252,501.25</u>		<u>151,683.18</u>
		<u>6,972,186.92</u>		<u>7,394,765.07</u>

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

Prepayments for greeting card and related operations

22. The balance of \$983,269 on this account at 31 December 1968 represents budgetary expenditures of \$3,273,315 for the period from 1 May 1968 to 31 December 1968 in respect of the 1968 selling campaign, less proceeds of sales transferred to UNICEF during this period totalling \$2,290,046. Accounting for the 1968 campaign will be completed to 30 April 1969, which is the close of the financial year of the Greeting Card operation, and net excess of income over expenditure will be credited to UNICEF's income for the year to 31 December 1969.

Notes on statement III. Administrative and operational services budgetary estimates, obligations incurred and unencumbered balance for the year ended 31 December 1968

23. Budgetary estimates for 1968 were approved by the Executive Board at its session in June 1967. 5/ A transfer of \$50,000 from section one to section two was approved by the Executive Director in accordance with authority given by the Committee on Administrative Budget. 6/ The Executive Director recommended a mail poll allocation for supplementary expenditures (E/ICEF/AB/L.81), which was approved. Expenditure in 1968 for administrative and operational services 7/ costs totalled \$8,938,095 against allocations approved by the Executive Board for these purposes, amounting to \$9,069,200. The unencumbered balances of allocations totalling \$131,105 have been cancelled.

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5/ E/ICEF/563, para. 207.

6/ E/ICEF/AB/L.74, para. 6.

7/ Operational services consist of (a) cost of personnel and related services of offices of Resident Directors and UNICEF field representatives; (b) cost of personnel and related services of food conservation engineering; and (c) cost of personnel and related services of the procurement and shipping operation.



## APPENDIX

### STATISTICS AND OTHER DATA

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

#### A. Income

##### Table

1. Income for general resources by major source in 1968 with comparative figures for 1967.
2. Income for general resources for the years 1959 to 1968.
3. Contributions from Governments, by country, to general resources and specific projects, and towards the costs of UNICEF field offices for the years 1966, 1967 and 1968.
4. Contributions from non-governmental sources, by country, for the years 1966, 1967 and 1968.

#### B. Assistance programme expenditures

1. Expenditures by main categories for 1968 with comparative figures for 1967.
2. Expenditures by programme in 1966, 1967 and 1968.
3. Expenditures in 1966, 1967 and 1968 by main type of supply.
4. Bulk commodities shipped in 1968, with comparative figures for 1966 and 1967.

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

Table

1. Summary of the 1968 revised budgetary estimates, obligations incurred, both gross and net, and the unencumbered balances of each of the budget units of the organization.
2. Comparison of expenditure on assistance, operational services, and administration to total expenditure for the years 1966, 1967 and 1968.
3. Details of the 1968 budgetary estimates, obligations incurred and the unencumbered balances of each of the budget units of the organization.

Part I. International staff costs

- Part II. (A) Local costs - New York Headquarters  
(B) Summary of local costs of field offices

Field offices - (1) Africa south of the Sahara  
(2) The Americas  
(3) East Asia and Pakistan (Bangkok)  
(4) Eastern Mediterranean  
(5) Europe and North Africa  
(6) South Central Asia (New Delhi)

D. Allocations and commitments

1. Summary of allocations approved by the Executive Board in 1968 by programme and geographical area.
2. Summary of unfulfilled balances of approved allocations at 31 December 1968 by programme and geographical area.
3. Summary of formal commitments outstanding at 31 December 1968 approved by the Executive Board by programme and geographical area.

E. Internal matching by assisted Governments in 1968

1. UNICEF allocations and internal matching by assisted Governments by geographical area in 1968.



A. Income

Table A-1. UNICEF income for general resources by major source  
in 1968 with comparative figures for 1967

(In thousands of US dollars)

	<u>1968</u>		<u>1967</u>		<u>Increase of 1968 over 1967</u>	
	<u>Amount</u>	<u>Per-</u>	<u>Amount</u>	<u>Per-</u>	<u>Amount</u>	<u>Per-</u>
	<u>\$</u>	<u>centage</u>	<u>\$</u>	<u>centage</u>	<u>\$</u>	<u>centage</u>
		<u>of total</u>		<u>of total</u>		<u>of total</u>
Government contributions	28,815	66.2	28,382	73.8	433	0.2
Non-governmental contributions	7,857	18.1	5,545	14.4	2,312	41.7
Greeting card	4,956	11.4	3,000	7.8	1,956	65.2
Other income	<u>1,873</u>	<u>4.3</u>	<u>1,541</u>	<u>4.0</u>	<u>332</u>	21.5
	<u>43,501</u>	<u>100.0</u>	<u>38,468</u>	<u>100.0</u>	<u>5,033</u>	13.1

Table A-2. UNICEF income for general resources

<u>Year</u>	<u>Income</u>	<u>Increase over</u>	<u>Percentage</u>
		<u>previous year</u>	<u>increase over</u>
			<u>previous year</u>
1959	23,820		
1960	25,767	1,947	8.2
1961	27,945	2,178	8.5
1962	29,697	1,752	6.3
1963	32,130	2,433	8.2
1964	32,882	752	2.3
1965	33,005	123	0.4
1966	35,166	2,161	6.6
1967	38,468	3,302	9.4
1968	43,501	5,033	13.1

Table A-5. Contributions from Governments for 1966, 1967 and 1968  
(including contributions receivable)

(In thousands of US dollar equivalents)

For 1966 and 1967, column (1) refers to contributions to general resources. For 1968, column (1) includes both contributions to general resources and for specific projects, details of which are shown on schedule A. For each of the three years, column (2)<sup>a/</sup> refers to cash contributions from Governments of UNICEF-assisted countries towards local costs of UNICEF field offices, and for the implementation of UNICEF-assisted programmes mainly in connexion with local transport.

<u>Governments</u>	<u>1966</u>		<u>1967</u>		<u>1968</u>	
	<u>General</u>	<u>Local</u>	<u>General</u>	<u>Local</u>	<u>General</u>	<u>Local</u>
	<u>resources</u>	<u>costs</u>	<u>resources</u>	<u>costs</u>	<u>resources</u> <u>and specific</u> <u>projects</u>	<u>costs</u>
	(1)	(2)	(1)	(2)	(1)	(2)
Afghanistan	10.0	10.0	10.0	10.0	10.0	10.0
Algeria	40.0	13.8	40.0	27.0	40.0	27.0
Antigua	0.2	-	0.2	-	-	-
Argentina	26.6	-	21.4	-	35.7	-
Australia	537.6	-	537.6	-	537.6	-
Austria	97.6	-	116.8	-	116.4	-
Bahamas	2.8	-	2.8	-	2.4	-
Barbados	2.0	-	4.0	-	1.8	0.2
Belgium	200.0	-	200.0	-	240.0	-
Bolivia	7.5	-	7.5	-	-	-
Botswana	-	-	1.4	-	-	-
Brazil	80.8	53.8	63.0	46.3	55.5	62.7
British Honduras	0.7	-	0.7	-	0.6	-
Brunei	3.3	-	4.9	-	4.9	-
Bulgaria	17.1	-	17.1	-	17.1	-
Burma	56.0	69.6	48.0	77.5	57.6	87.3
Byelorussian Soviet Socialist Republic	62.5	-	62.5	-	62.5	-
Cambodia	-	-	-	-	2.0	-
Cameroon	20.0	-	20.0	-	20.0	-
Canada	1,022.0	-	929.4	-	931.9	-
Central African Republic	4.3	-	14.3	-	10.0	-
Ceylon	14.7	9.1	14.7	6.4	20.3	6.9
Chad	10.2	-	10.2	-	13.8	-
Chile	88.7	6.5	120.0	4.9	120.0	8.1
China	30.0	-	30.0	-	60.0	-
Colombia	111.1	6.7	111.1	9.2	150.0	7.7
Congo (Brazzaville)	14.3	-	14.3	-	14.3	-
Congo (Democratic Republic of)	23.6	-	15.8	-	39.4	-
Costa Rica	34.4	-	30.0	-	15.0	-
Cuba	70.0	-	70.0	-	70.0	-
Cyprus	3.0	-	3.0	-	3.5	-
Czechoslovakia	69.4	-	69.4	-	69.4	-
Dahomey	1.9	-	6.9	-	4.1	-
Denmark	434.3	-	434.3	-	466.7	-
Dominica	0.2	-	0.2	-	0.2	-
Ecuador	-	6.6	20.0	5.5	9.2	1.1
El Salvador	20.0	-	20.0	-	-	-
Ethiopia	18.1	57.9 <sup>b/</sup>	18.1	10.7	18.1	8.8

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

b/ Including special contribution of \$50,379 towards the local costs of the Executive Board meeting of May 1966 in Addis Ababa.

**Table A3 Contributions from Governments for 1966, 1967 and 1968 (continued)**  
(including contributions receivable)

Governments	In thousands of US dollar equivalents					
	1966		1967		1968	
	General	Local	General	Local	General	Local
	resources	costs	resources	costs	resources and specific projects	costs
	(1)	(2)	(1)	(2)	(1)	(2)
Federal Republic of Germany	1,500.0	-	1,500.0	-	1,562.5	-
Finland	93.8	-	83.4	-	220.0	-
France	1,109.2	-	1,410.4	-	1,410.4	-
Gabon	5.1	-	7.8	-	16.0	-
Gambia	1.1	1.1	1.1	1.1	1.9	1.0
Ghana	19.5	1.4	13.7	1.0	25.5	1.8
Greece	69.0	-	69.0	-	69.0	-
Grenada	0.6	-	0.6	-	0.5	-
Guatemala	30.0	-	15.0	-	15.0	-
Guinea	-	-	17.7	-	35.3	-
Guyana	0.9	-	0.9	-	6.0	-
Holy See	1.0	-	1.0	-	1.0	-
Honduras	20.0	-	20.0	-	20.0	-
Hong Kong	4.4	1.4	5.5	2.0	5.2	2.9
Hungary	8.5	-	6.4	-	6.7	-
Iceland	10.7	-	10.7	-	10.7	-
India	533.3	115.9	600.0	160.0	693.3	146.7
Indonesia	-	-	22.0	34.1	44.0	22.9
Iran	275.0	45.0	278.1	30.0	300.0	30.0
Iraq	69.6	-	70.0	-	69.4	-
Ireland	15.0	-	25.2	-	15.1	-
Israel	42.5	-	42.5	-	42.5	-
Italy	320.0	-	320.0	-	420.1	-
Ivory Coast	10.2	32.7	10.2	32.7	10.2	32.7
Jamaica	9.8	-	12.0	-	11.9	-
Japan	266.2	-	400.0	-	470.0	-
Jordan	5.6	2.8	5.6	2.8	5.6	2.8
Kenya	4.2	-	4.2	-	8.4	-
Kuwait	10.0	-	10.0	-	10.0	-
Laos	2.5	-	2.5	-	2.5	-
Lebanon	14.7	-	14.1	4.7	14.4	4.8
Lesotho	-	-	1.4	-	-	-
Liberia	10.0	-	10.0	-	-	-
Libya	12.6	4.2	12.6	4.2	12.6	2.4
Liechtenstein	1.5	-	1.5	-	1.5	-
Luxembourg	6.0	-	6.0	-	6.0	-
Madagascar	10.2	-	10.2	-	10.2	-
Malawi	-	-	-	-	2.3	-
Malaysia	51.1	1.9	51.1	13.0	63.9	11.4
Mali	15.5	4.9	15.6	4.9	17.6	4.9

**Table A3 Contributions from Governments for 1966, 1967 and 1968 (continued)**  
(including contributions receivable)

<u>Governments</u>	<u>In thousands of US dollar equivalents</u>					
	<u>1966</u>		<u>1967</u>		<u>1968</u>	
	<u>General</u>	<u>Local</u>	<u>General</u>	<u>Local</u>	<u>General</u>	<u>Local</u>
	<u>resources</u>	<u>costs</u>	<u>resources</u>	<u>costs</u>	<u>resources</u> <u>and specific</u> <u>projects</u>	<u>costs</u>
	(1)	(2)	(1)	(2)	(1)	(2)
Mauritania	4.1	0.8	4.1	0.8	8.2	6.1
Mexico	520.0	35.3	250.0	46.1	-	43.1
Monaco	2.0	-	2.0	-	2.0	-
Mongolia	2.0	-	-	-	4.3	-
Monserrat	0.1	-	0.1	-	0.1	-
Morocco	50.0	18.8	50.0	27.0	50.0	27.0
Nepal	1.0	-	-	-	0.3	-
Netherlands	166.7	-	194.5	-	194.4	-
New Zealand	208.6	-	134.4	-	134.4	-
Nicaragua	10.0	-	20.0	-	20.0	-
Niger	8.2	-	8.2	-	12.2	-
Nigeria	42.0	-	42.0	-	-	-
Norway	536.1	-	529.6	-	554.3	-
Pakistan	136.4	65.6	131.8	65.6	161.6	79.0
Panama	15.0	-	15.0	-	20.0	-
Peru	89.6	-	63.2	-	52.2	-
Philippines	110.1	70.9	110.1	46.9	186.5	49.2
Poland	150.0	-	150.0	-	200.0	-
Republic of Korea	15.2	15.0	30.3	19.7	25.0	24.8
Republic of Viet-Nam	25.0	0.2	25.0	0.4	-	0.4
Romania	25.0	-	25.0	-	25.0	-
St. Kitts	0.3	-	0.3	-	0.5	-
St. Lucia	0.9	-	1.7	-	0.9	-
Saudi Arabia	20.0	10.0	20.0	10.0	20.0	10.0
Senegal	10.2	10.2	10.2	10.2	10.2	10.2
Sierra Leone	11.2	-	11.2	-	11.2	-
Singapore	6.5	0.7	6.5	1.1	6.5	0.9
Somalia	-	-	-	-	5.0	-
South Africa	50.3	-	50.4	-	50.4	-
Spain	100.0	-	100.0	-	85.7	-
Sudan	13.0	-	-	-	13.0	-
Swaziland	-	-	-	-	1.4	-
Sweden	1,502.9	-	1,705.4	-	2,346.5	-
Switzerland	439.8	-	787.0	-	844.9	-
Syria	12.5	2.4	19.2	4.8	12.0	4.8
Thailand	224.3	35.1	300.1	45.8	223.8	62.1
Togo	2.9	-	6.1	-	8.2	-
Trinidad and Tobago	7.0	-	7.0	-	-	-
Tunisia	21.8	7.6	26.9	11.1	26.9	11.1

**Table A3 Contributions from Governments for 1966, 1967 and 1968 (continued)**  
(including contributions receivable)

<u>Governments</u>	<u>In thousands of US dollar equivalents</u>					
	<u>1966</u>		<u>1967</u>		<u>1968</u>	
	<u>General</u>	<u>Local</u>	<u>General</u>	<u>Local</u>	<u>General</u>	<u>Local</u>
	<u>resources</u>	<u>costs</u>	<u>resources</u>	<u>costs</u>	<u>resources</u>	<u>costs</u>
	(1)	(2)	(1)	(2)	and specific projects (1)	(2)
Turkey	194.4	87.6	194.4	122.8	194.4	122.8
Uganda	11.2	-	11.2	-	11.2	11.2
Ukrainian Soviet Socialist Republic	125.0	-	125.0	-	125.0	-
Union of Soviet Socialist Republics	675.0	-	675.0	-	675.0	-
United Arab Republic	129.2	26.5	143.5	12.2	143.5	12.2
United Kingdom of Great Britain and Northern Ireland	1,120.1	-	1,120.1	-	1,200.0	-
United Republic of Tanzania	5.6	-	14.2	-	14.2	-
United States of America	11,935.6	-	12,793.4	-	12,000.0	-
Upper Volta	8.2	-	8.2	-	10.2	-
Venezuela	1.0	-	51.0	-	50.0	-
Yemen	-	-	6.0	-	-	-
Yugoslavia	200.0	-	200.0	-	200.0	-
Zambia	-	-	25.4	-	17.0	4.2
<b>TOTAL</b>	<b>26,440.2</b>	<b>839.0</b>	<b>28,382.3</b>	<b>912.5</b>	<b>28,815.3</b>	<b>963.2</b>

Table A-4. Contributions from non-governmental sources, by country, for the years 1966 to 1968  
(in US dollar equivalents)

Contributing country	1966	1967	1968
Afghanistan	-	20	-
Algeria	46	45	60
Argentina	-	129	-
Australia	190,495	146,417	403,817
Austria	-	387	3,281
Belgium	82,746	74,656	110,264
Brazil	170	96	12
Burma	-	-	25
Cameroon	-	-	11
Canada	461,413	518,410	666,359
Congo (Democratic Republic of)	-	-	2,300
Cyprus	-	58	-
Denmark	6,210	5,986	10,053
Federal Republic of Germany	27,123	57,538	455,710
Finland	215	319	38,919
France	309,143	210,024	824,943
Greece	-	279	5
Guatemala	-	4	-
Haiti	-	-	400
Hungary	-	19	-
Iceland	-	180	-
India	445	411	446
Ireland	56,007	61,581	71,994
Israel	81	13	34
Italy	3,195	10,093	22,774
Ivory Coast	135	-	20
Jamaica	26	-	-
Japan	90,267	35,467	58,643
Lebanon	638	92	294
Libya	168	874	-
Luxembourg	31	40	1,411
Mexico	(167) <sup>a/</sup>	-	-
Monaco	294	-	-
Morocco	-	-	22
Netherlands	76,918	902,164	1,035,098
New Zealand	194,661	133,909	98,663
Nigeria	125	20	-
Norway	55,087	13,226	10,177
Pakistan	34	482	6
Panama	-	150	-
Paraguay	-	-	12
Peru	-	10,038	-
Philippines	309	2,857	213
Poland	-	85	-
Republic of Korea	100	-	-
Senegal	89	11	-
Singapore	15	-	53
Spain	2,000	8,297	47,308
Sweden	90,238	8,099	19,186
Switzerland	62,952	109,595	109,023

<sup>a/</sup> Adjustment relating to 1965 figures.

Table A-4. Contributions from non-governmental sources, by country,  
for the years 1966 to 1968

(In US dollar equivalents)

<u>Contributing country</u>	<u>1966</u>	<u>1967</u>	<u>1968</u>
Thailand	82	143	222
Trinidad and Tobago	6	40	-
Tunisia	-	-	9
Uganda	-	-	70
United Arab Republic	-	5	-
United Kingdom of Great Britain and Northern Ireland	110,732	251,937	69,208
United Republic of Tanzania	-	271	-
United States of America	2,363,941	2,958,865	3,836,378
Venezuela	465	-	228
Yugoslavia	-	-	59
Zambia	28	149	-
<b>TOTAL</b>	<b>4,186,463</b>	<b>5,523,481</b>	<b>7,897,710</b>
United Nations Secretariat	1,815	11,308	11,963
<b>GRAND TOTAL</b>	<b>4,188,278</b>	<b>5,534,789</b>	<b>7,909,673</b>

B. Assistance programme expenditures

Table B-1. Expenditures by main categories for 1968 with  
comparative figures for 1967

(In thousands of US dollars)

	<u>1968</u>		<u>1967</u>		<u>Increase of 1968 over 1967</u>	
	<u>Amount</u> <u>\$</u>	<u>Per- centage of total</u>	<u>Amount</u> <u>\$</u>	<u>Per- centage of total</u>	<u>Amount</u> <u>\$</u>	<u>Per- centage of total</u>
Supplies and equipment (including freight)	30,489	66.4	25,959	65.0	4,530	17.4
Fellowships and training grants	4,287	9.5	3,734	9.5	553	14.8
Project personnel	1,399	3.0	1,363	3.4	36	0.3
Other non-supply assistance	822	1.8	544	1.4	278	51.1
Operational services (gross)	5,701	12.4	5,312	13.5	389	7.3
<b>TOTAL ASSISTANCE EXPENDITURE</b>	<b>42,698</b>	<b>92.9</b>	<b>36,912</b>	<b>92.4</b>	<b>5,786</b>	<b>15.7</b>
Administrative costs (gross)	3,237	7.1	3,055	7.6	182	5.9
<b>TOTAL EXPENDITURE</b>	<b>45,935</b>	<b>100.0</b>	<b>39,967</b>	<b>100.0</b>	<b>5,968</b>	<b>14.9</b>

Table B-2 Expenditures by programme in 1966, 1967 and 1968  
(including freight as part of the expenditure for the respective programmes)  
(In thousands of US dollars)

	1966	1967	1968
<b>A. LONG-RANGE AID</b>			
<u>Health</u>	<u>17,577.9</u>	<u>18,223.5</u>	<u>19,423.8</u>
<u>Health services</u>	<u>9,813.7</u>	<u>10,935.0</u>	<u>12,944.9</u>
<u>Disease control</u>			
Malaria campaigns	4,871.1	4,603.8	4,639.0
BCG anti-tuberculosis vaccination	304.4	157.3	79.3
Other tuberculosis control	1,271.0	1,441.4	1,026.0
Yaws/VD	27.9	121.1	220.3
Trachoma	667.2	384.1	88.5
Leprosy	427.2	401.5	251.9
Measles vaccination	42.6	36.5	14.7
Poliomyelitis	49.5	54.9	11.5
Other diseases	103.3	87.9	147.7
	<u>7,764.2</u>	<u>7,288.5</u>	<u>6,478.9</u>
<u>Nutrition</u>			
Child feeding	66.3	405.7	250.5
Applied nutrition, nutrition education, and related activities	2,977.9	2,705.6	2,818.9
Milk conservation	1,116.4	984.8	1,251.2
High-protein food development	175.3	230.6	277.2
Other nutrition	111.9	42.5	21.7
	<u>4,447.8</u>	<u>4,369.2</u>	<u>4,619.5</u>
<u>Family and child welfare</u>	<u>1,039.1</u>	<u>1,385.3</u>	<u>1,639.2</u>
<u>Education</u>	<u>3,971.9</u>	<u>4,202.2</u>	<u>7,046.1</u>
<u>Vocational training</u>	<u>152.7</u>	<u>516.1</u>	<u>328.4</u>
<u>Planning for children and youth and     programme development</u>	<u>416.0</u>	<u>285.6</u>	<u>394.6</u>
<u>Integrated services</u>	<u>81.2</u>	<u>216.5</u>	<u>220.4</u>
<u>Seminar for pre-school child (USSR)</u>	<u>-</u>	<u>17.2</u>	<u>38.6</u>
<u>International Children's Centre, Paris</u>	<u>400.0</u>	<u>425.0</u>	<u>450.0</u>
<u>Maurice Pate Memorial Fund</u>	<u>-</u>	<u>7.3</u>	<u>3.2</u>
<u>India intra-project transport</u>	<u>-</u>	<u>-</u>	<u>568.6</u>
TOTAL, long-range aid	28,086.6	29,647.9	34,732.4
<b>B. EMERGENCY AID</b>	<u>395.5</u>	<u>1,952.2</u>	<u>2,264.3</u>
TOTAL PROGRAMME EXPENDITURES	<u>28,482.1</u>	<u>31,600.1</u>	<u>36,996.7</u>



Table B-3. Programme expenditures in 1966, 1967 and 1968  
by main type of supply

(In thousands of US dollars)

	1966	1967	1968
DDT	2,520.5	2,887.0	2,834.8
Dieldrin	209.9	3.2	79.6
Transport - vehicles	4,655.4	4,927.2	5,734.7
Vitamin A and D capsules and vitaminization of skim milk	321.4	490.7 <sup>a/</sup>	489.7 <sup>a/</sup>
Foods, miscellaneous	223.5	220.6	102.1
Ophthalmic ointment	452.8	339.8	86.0
Penicillin	42.1	101.0	79.9
Textiles and blankets	-	70.9	84.4
Soap	97.7	86.7	164.8
Whole milk	158.0	15.9	2.9
Skim milk	-	108.1	46.1
Corn soy milk	-	707.6	-
Equipment and supplies (other than above)			
Health services and family and child welfare	4,753.7	5,456.7	7,184.5
Disease control	2,412.2	2,227.6	1,967.2
Milk conservation and high-protein food development	909.4	951.8	1,086.2
Education and vocational training	1,827.4	2,135.2	4,537.2
Miscellaneous	967.4	1,687.5	1,988.0
Advisory services	<u>6,438.0</u>	<u>5,641.0</u>	<u>6,508.3</u>
TOTALS, excluding freight	25,989.4	28,058.5	32,976.4
Freight: on powdered milk	392.2	1,113.3	920.4
on other supplies	<u>2,100.5</u>	<u>2,428.3</u>	<u>3,099.9</u>
TOTALS, including freight	<u>28,482.1</u>	<u>31,600.1</u>	<u>36,996.7</u>

<sup>a/</sup> In 1967 and 1968, there was no expenditure for vitaminization of skim milk.

Table B-4. Bulk commodities (main type) shipped in 1968 with comparative figures for 1966 and 1967

	1966	1967	1968
	(In thousands of pounds)		
DDT (75 per cent and 100 per cent)	11,560.8	12,635.5	12,638.4
Dieldrin	233.7	11.4	91.6
Soap	1,016.1	823.6	2,059.3
Burghol	1,378.8	114.0	-
Skim milk	308.8	934.7	485.0
Skim milk fortified	11,128.3	21,626.4	27,380.9
Corn soy milk	318.7	20,641.9	23,759.9
Whole milk	1,014.2	165.6	264.6
Corn meal	-	2,104.6	-
Fats	-	-	1,104.1
	(in thousands of capsules)		
Vitamins A and D	218,520.0	319,224.0	334,058.6
	(in thousands of vials)		
Penicillin	443.9	981.8	646.1
	(in thousands of tubes)		
Ophthalmic ointment	4,341.2	2,828.6	1,813.5

2. The quantities of powdered milk and related supplies shown in the above table were supplied free for distribution through UNICEF to maternal and child welfare centres and schools, and are additional to the values of supplies and equipment sent to assisted countries as detailed in schedule C.

3. The United States Government provided the following supplies from surplus stocks free of cost at port of exist:

	<u>Pounds</u>
(a) Vitamin fortified powdered skim milk	27,380,924
(b) Corn soy milk	16,061,050

In addition, the United States Government donated 7,698,850 pounds of corn soy milk for which they paid the freight.

4. Donations of commodities for which UNICEF paid the freight:

	<u>Pounds</u>
(a) Powdered skim milk: Belgium	330,690
Ireland	22,046
(b) Powdered whole milk: Switzerland	264,552

Ocean freight and related charges on these supplies, amounting to \$834,796, were paid by UNICEF.

5. To complete programme requirements, 462,966 pounds of powdered skim milk were purchased in Belgium.

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

Table C-1. Summary of 1968 revised budgetary estimates, obligations incurred, both gross and net, and the unencumbered balances of each of the budget units of the organization

	Revised budgetary estimates \$	Adminis- tration \$	Operational services \$	Total \$	Percentage of obliga- tions in- curred to budgetary estimates Per cent	Unencumbered balances of estimates \$
International staff costs	4,711,600	1,473,333	5,192,239	4,665,572	99.0	46,028
Local costs						
(a) New York Headquarters	2,006,800	1,374,086	630,473	2,004,559	99.9	2,241
(b) Field offices						
(1) Africa, south of the Sahara	561,400	-	540,726	540,726	96.3	20,674
(2) The Americas	310,600	-	307,173	307,173	98.9	3,427
(3) East Asia and Pakistan (Bangkok)	308,100	-	287,501	287,501	93.3	20,599
(4) Eastern Mediterranean	187,800	-	172,500	172,500	91.9	15,300
(5) Europe and North Africa	777,500	389,256	570,310	759,566	97.7	17,934
(6) South Central Asia (New Delhi)	205,400	-	200,498	200,498	98.0	4,902
GROSS TOTAL	9,069,200	3,236,675	5,701,420	8,938,095		131,105
Less: Staff assessment plan		(237,590)	(554,375)	(791,965)		
Agency procurement commission		( 2,250)	( 7,750)	( 10,000)		
OBLIGATIONS INCURRED (net)		2,996,835	5,139,295	8,136,130		

Table C-2. Comparison of expenditure on assistance, operational services and administration to total expenditure for the years 1966, 1967 and 1968

	1968		1967		1966	
	\$	Per cent	\$	Per cent	\$	Per cent
Programme expenditure	36,996,656	81.97	31,600,069	80.61	28,482,132	80.46
Operational services (net)	5,139,295	11.39	4,762,396	12.15	4,310,716	12.18
	42,135,951	93.36	36,362,465	92.76	32,792,848	92.64
Administrative expenditure (net)	2,996,835	6.64	2,837,231	7.24	2,604,456	7.36
TOTAL	45,132,786	100.00	39,199,696	100.00	35,397,304	100.00

Table C-3

## Part I - International staff costs

Statement of administrative and operational services, budgetary estimates, obligations incurred  
and unencumbered balance for the year ended 31 December 1968  
(In US dollars)

	Budget estimates			Obligations incurred				
	Original	Supplementary	Subsequent adjustments	Revised	Administrative services	Operational services	Total	Unencumbered balance
Section 1 - Salaries, wages and common staff costs								
Established posts	3,336,000	52,000	53,400	3,441,400	1,191,003.59	2,204,998.85	3,396,002.44	45,397.56
Consultants	250,000	86,000-	8,900-	155,100	20,468.39	134,626.91	155,095.30	4.70
Travel and removal	90,000	20,000	4,100-	105,900	31,457.29	74,348.24	105,805.53	94.47
Installation payments	35,000	10,000	13,800-	31,200	12,343.75	18,823.99	31,167.74	32.26
Separation payments	35,000		8,000	43,000	2,236.30	40,705.97	42,942.27	57.73
Rental subsidies	26,000	14,000	9,200-	30,800		30,763.91	30,763.91	36.09
Assignment allowances	104,000	16,000	8,000	128,000	2,400.04	125,519.51	127,919.55	80.45
Contribution to Pension Fund	395,000	14,000	3,000	412,000	128,903.99	283,068.31	411,972.30	27.70
Repatriation grants	30,000	11,800	800-	41,000	2,577.68	38,369.50	40,947.18	52.82
Dependency allowances	220,000	14,000-	1,900	207,900	53,778.60	154,041.80	207,820.40	79.60
Compensatory payments	6,000		300	6,300		6,226.61	6,226.61	73.39
Travel on home leave	106,000	8,000	23,300-	90,700	20,777.15	69,887.96	90,665.11	34.89
Medical insurance	16,000	1,000	1,300	18,300	7,386.24	10,857.41	18,243.65	56.35
Total, Section 1	4,649,000	46,800	15,800	4,711,600	1,473,333.02	3,192,238.97	4,665,571.99	46,028.01
GRAND TOTAL	4,649,000	46,800	15,800	4,711,600	1,473,333.02	3,192,238.97	4,665,571.99	46,028.01

Table C-3 (continued)

## Part II (a). Local costs, New York Headquarters

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

(In US dollars)

	Budget estimates			Revised	Obligations incurred			
	Original	Supplementary	Subsequent adjustments		Administrative services	Operational services	Total	
Section 1 - Salaries, wages and common staff costs								
Established posts	332,000	47,000	9,000-	376,000	613,777.18	262,136.06	375,963.24	36.76
Temporary assistance	50,000	25,000	9,600	124,600	78,796.22	45,706.25	124,502.47	97.53
Overtime	9,000		2,700	11,700	11,241.14	365.56	11,606.70	93.30
Travel and removal	1,000		200-	800	752.11		752.11	47.89
Separation payments	10,000		1,400	11,400	11,356.30		11,356.30	43.70
Contribution to Pension Fund	119,000	11,000	2,500-	127,500	83,518.96	33,932.94	127,451.90	48.10
Dependency allowances	13,500	1,000	300-	15,200	14,439.59	4,732.33	19,171.92	28.08
Compensatory payments	200		200-					
Travel on home leave	1,500		200	1,700	332.24	717.90	1,600.14	99.86
Staff welfare	300		900	1,200	1,190.00		1,190.00	10.00
Medical insurance	13,500	1,000	1,200	15,700	10,927.92	4,695.86	15,623.85	76.15
Total, Section 1	1,101,000	35,000	3,800	1,139,800	831,981.73	357,336.90	1,199,213.63	581.37
Section 2 - Other expenses and permanent equipment								
Official travel	100,000	15,000	3,200-	111,800	66,944.31	44,343.94	111,738.25	11.75
Communications and freight	55,000	10,000	13,700	118,700	73,062.11	40,595.32	118,677.43	22.57
Public information production costs	75,000		25,000-	50,000	50,000.00		50,000.00	
Rent and maintenance of premises	311,600	13,500	100-	330,000	214,467.36	115,482.39	329,949.75	50.25
Office supplies	25,000		4,600	32,600	20,652.11	11,854.14	32,506.25	93.75
Rental office equipment			17,700	17,700	12,445.29	6,164.92	17,610.21	89.79
Computer costs	74,000	10,000-	7,500-	56,100	36,463.21	19,634.05	56,097.26	2.74
Insurance			1,200	1,200	754.03	406.02	1,160.05	39.95
External audit costs	35,700	13,300		49,500	32,175.00	17,325.00	49,500.00	
Miscellaneous supplies and services	22,500		8,800	31,300	19,497.33	10,517.09	30,014.47	1,285.53
Hospitality	1,200		800	2,000	1,276.59	687.39	1,963.98	36.02
Furniture, office equipment	15,000		1,100	16,100	10,447.30	5,625.44	16,072.74	27.26
Total, Section 2	753,000	47,300	11,700	817,000	542,204.69	273,135.70	815,340.39	1,659.61
GRAND TOTAL	1,859,000	132,300	15,500	2,006,800	1,374,086.42	630,472.60	2,004,559.02	2,240.98

Table C-3 (continued)

## Part II (b). Summary of local costs of field offices

## Statement of administrative and operational budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1962

(In US dollars)

	Budget estimates			Obligations incurred		
	Original	Supplementary	Revised	Administrative services	Operational services	Total
		Subsequent adjustments				Unencumbered balance
<b>Section 1 - Salaries, wages and common staff costs</b>						
Established posts	1,019,000		1,003,000	234,056.98	746,245.63	980,302.61
Consultants	15,400		8,600	2,063.70	6,037.07	8,100.77
Temporary assistance	60,200	24,000	73,700	9,207.06	62,844.41	72,111.47
Overtime	2,500		7,000	1,027.79	5,263.62	6,291.41
Travel and removal	3,000		700	28.50	341.23	419.73
Installation payments	1,500		500		720.00	720.00
Separation payments	5,600		26,300	5,464.40	13,600.97	24,135.37
Contribution to Pension Fund	109,100		160,500	26,565.61	128,243.45	154,809.06
Repatriation grants	4,400					
Dependency allowances	45,400	3,500-	49,900	6,198.39	40,684.31	46,883.20
Travel on home leave	2,500	4,000	1,100	147.10	812.73	959.83
Staff welfare	11,300		12,200	4,712.74	7,556.83	12,269.57
Medical insurance	23,400	4,000	28,300	8,949.68	15,917.11	24,866.79
Subsidies to local budget	253,900		258,800		258,453.61	258,453.61
Total, Section 1	1,627,900	23,200	1,636,500	298,511.95	1,291,861.47	1,590,373.42
<b>Section 2 - Other expenses and permanent equipment</b>						
Official Travel	245,700		240,300	9,611.53	222,847.29	232,658.82
Communications and freight	124,500	5,000	124,500	14,140.37	107,446.17	121,587.04
Grants to national committees	10,000		10,100	10,030.00		10,030.00
Rent and maintenance of premises	115,600	7,700	120,700	35,555.55	32,844.39	113,399.94
Office supplies	52,400		57,000	7,420.50	45,648.22	53,068.72
Rent and maintenance office equipment			7,900	1,855.14	4,844.55	6,699.69
Maintenance of transportation equipment			23,100	893.62	18,229.99	19,123.61
Insurance			3,100	597.95	1,530.22	2,128.17
Miscellaneous supplies and services	71,600		25,400	4,366.67	17,391.71	21,758.38
Hospitality	7,500		6,800	240.51	3,994.98	4,235.49
Furniture and office equipment	41,700		50,100	3,855.09	41,473.50	45,328.59
Transportation equipment	44,000		45,300	1,976.17	40,596.33	42,572.50
Total, Section 2	713,300	12,700	714,300	90,743.60	586,847.35	677,590.95
GRAND TOTAL	2,341,200	40,900	2,350,300	389,255.55	1,878,708.82	2,267,964.37
						82,835.63

Table C-3 (continued)

## Part II (b). Local costs, field offices - (1) Africa South of Sahara

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance for the year ended 31 December 1968

(In US dollars)

	Budget estimates				Obligations incurred		
	Original	Supplementary	Subsequent adjustments	Revised	Administrative services	Operational services	Unencumbered balance
<b>Section 1 - Salaries, wages and common staff costs</b>							
Established posts	276,300		30,000-	246,300		234,383.34	11,916.66
Consultants	2,400		2,000-	400			400.00
Temporary assistance	15,600		1,100-	14,500		13,795.16	704.84
Overtime	3,000		300	3,300		2,985.37	314.63
Travel and removal	1,000		1,000-				
Installation payments	600		200	300			
Separation payments	3,600		5,100	6,700			
Contribution to Pension Fund	43,300		1,700-	41,600			
Dependency allowances	7,700	2,000	9,700	9,700			
Travel on home leave	1,600		800-	200			
Staff welfare	1,300		200-	1,100			
Medical insurance	4,500		1,000	5,500			
Subsidies local budget	31,400		5,500	40,300			
Total, Section 1	392,300	2,000	21,300-	373,000		355,267.76	17,732.24
<b>Section 2 - Other expenses and permanent equipment</b>							
Official travel	89,000		7,500-	81,500		81,177.73	322.27
Communications and freight	31,200	1,400		32,600		32,326.27	273.73
Rent and maintenance of premises	26,100		300	26,400		26,131.99	268.01
Office supplies	12,500		900	13,400		13,058.51	341.49
Rental office equipment			2,100	2,100		1,827.77	272.23
Maintenance of transportation equipment			11,200	11,200		10,795.42	404.58
Insurance			900	900		653.90	246.10
Miscellaneous supplies and services	24,700		21,000-	3,700		3,423.63	271.32
Hospitality	2,300		1,200-	1,100		874.56	225.44
Furniture, office equipment	9,300		1,100	10,400		10,164.31	235.69
Transportation equipment	10,300		5,200-	5,100		5,019.12	30.88
Total, Section 2	205,400	1,400	13,400-	188,400		185,458.26	2,941.74
<b>GRAND TOTAL</b>	597,700	3,400	39,700-	561,400		540,726.02	20,673.98

Table C-3 (continued)

## Part II (b). Local costs, field offices - (2) The Americas

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance for the year ended 31 December 1968

(In US dollars)

	Budget estimates			Obligations incurred				
	Original	Supplementary	Subsequent adjustments	Revised	Administrative services	Operational services	Total	Unencumbered balance
Section 1 - Salaries wages and common staff costs								
Established posts	117,700		10,800-	106,900		106,729.09	106,729.09	170.91
Consultants	2,000		2,000-					
Temporary assistance	14,100		800	14,900		14,680.27	14,680.27	219.73
Overtime	1,400		900-	500		435.14	435.14	64.86
Separation payments			4,900	4,900		4,723.09	4,723.09	176.91
Contribution to Pension Fund	15,900		3,300-	12,600		12,484.59	12,484.59	115.41
Dependency allowances	7,900	1,100-		6,800		6,643.02	6,643.02	156.98
Staff welfare	700		700-					
Medical insurance	2,000		1,300	3,300		3,061.48	3,061.48	238.52
Subsidies local budget	34,000		14,200	48,200		48,176.01	48,176.01	23.99
Total, Section 1	195,700	1,100-	3,500	198,100		196,932.69	196,932.69	1,167.31
Section 2 - Other expenses and permanent equipment								
Official travel	47,600		9,000	56,600		56,195.02	56,195.02	404.98
Communications and freight	13,100	6,400		19,500		19,148.76	19,148.76	351.24
Rent and maintenance of premises	9,100	1,000-	1,000-	7,100		7,010.65	7,010.65	89.35
Office supplies	6,700		2,800	9,500		9,282.53	9,282.53	217.47
Rental office equipment			1,100	1,100		964.12	964.12	135.88
Maintenance of transportation equipment			2,200	2,200		2,071.14	2,071.14	128.86
Insurance			400	400		340.45	340.45	59.55
Miscellaneous supplies and services	8,700		4,400-	4,300		4,049.38	4,049.38	250.62
Hospitality	1,300		300	1,600		1,427.75	1,427.75	172.25
Furniture, office equipment	5,700		700-	5,000		4,737.80	4,737.80	262.20
Transportation equipment	2,700		2,500	5,200		5,013.05	5,013.05	186.95
Total, Section 2	94,900	5,400	12,200	112,500		110,240.65	110,240.65	2,259.35
GRAND TOTAL	290,600	4,300	15,700	310,600		307,173.34	307,173.34	3,426.66



Table C-3 (continued)

## Part II (b). Local costs, field offices - (3) East Asia and Pakistan

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance for the year ended 31 December 1968

(In US dollars)

	Budget estimates			Obligations incurred		
	Original	Supplementary	Subsequent adjustments	Revised	Administrative services	Operational services
<b>Section 1 - Salaries, wages and common staff costs</b>						
Established posts	123,100		7,300	130,400		128,066.70
Temporary assistance	1,800	10,000		11,800		11,664.70
Overtime	2,000		800-	1,200		1,096.13
Travel and removal			400	400		391.23
Separation payments	1,000		700	1,700		1,661.31
Contribution to Pension Fund	25,200		1,600-	23,600		23,257.83
Repatriation grants	3,800	3,800-		6,500		6,349.36
Dependency allowances	1,800	4,700	800-	1,500		1,214.22
Medical insurance	2,300		18,200-	23,800		23,776.88
Subsidies local budget	42,000					
Total, Section 1	203,000	10,900	13,000-	200,900		197,478.36
						3,421.64
<b>Section 2 - Other expenses and permanent equipment</b>						
Official travel	35,500		700-	34,800		31,727.81
Communications and freight	15,600			14,400		13,056.01
Rent and maintenance of premises	4,300	1,200-	600-	3,700		3,216.40
Office supplies	10,500		600	11,100		8,833.64
Rental office equipment			1,300	1,300		951.06
Maintenance of transportation equipment			4,900	4,900		2,612.92
Insurance			600	600		271.11
Miscellaneous supplies and services	16,000		10,600-	5,400		4,250.92
Hospitality	2,000			2,000		674.17
Furniture, office equipment	10,800		9,800	20,600		18,081.53
Transportation equipment	4,100		4,300	8,400		6,346.89
Total, Section 2	98,800	1,200-	9,600	107,200		90,022.46
GRAND TOTAL	301,800	9,700	3,400-	308,100		287,500.82
						20,599.18

Table C-3 (continued)

Part II (b). Local costs, field offices - (4) Eastern Mediterranean

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance for the year ended 31 December 1968

(In US dollars)

	Budget estimates			Obligations incurred		
	Original	Supplementary	Subsequent adjustments	Administrative services	Operational services	Unencumbered balance
Section 1 - Salaries, wages and common staff costs						
Established posts	66,000		12,000-		49,233.30	4,766.70
Temporary assistance	5,700	6,800			11,883.14	616.86
Overtime	500		300		746.98	53.02
Travel and removal	200					200.00
Contribution to Pension Fund	18,700		1,800		18,773.08	1,726.92
Dependency allowances	3,500		500		3,969.77	430.23
Travel on home leave	600		600-			
Staff welfare	300		100-			
Medical insurance	1,400				78.26	121.74
Subsidies local budget	28,100		300		598.70	801.30
Total, Section	125,400	6,800	10,400-		27,717.07	82.93
					113,000.30	8,792.70
Section 2 - Other expenses and permanent equipment						
Official travel	32,400		2,300		31,186.92	3,513.08
Communications and freight	6,200	1,400			7,437.80	162.20
Rent and maintenance of premises	9,400		300		9,212.31	487.69
Office supplies	4,200		500		4,084.33	615.67
Rental office equipment			600		426.68	173.32
Maintenance of transportation equipment			2,300		2,006.74	293.26
Insurance			200		153.59	46.41
Miscellaneous supplies and services	5,300		3,200-		1,785.38	314.62
Hospitality	500		700		875.91	324.09
Furniture, office equipment	1,900		1,000		2,329.67	570.33
Total, Section 2	59,900	1,400	4,700		59,499.33	6,500.67
GRAND TOTAL	185,300	8,200	5,700-		172,499.63	15,300.37

Table C-3 (continued)

Part II (b). Local costs, field offices - (5) Europe and North Africa

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance for the year ended 31 December 1968

(In US dollars)

	Budget estimates			Obligations incurred		Unencumbered balance		
	Original	Supplementary	Subsequent adjustments	Administrative	Total			
				services	Operational services			
Section 1 - Salaries, wages and common staff costs								
Established posts	389,800		42,400	432,200	234,056.98	195,341.80	429,398.78	2,801.22
Consultants	6,000		1,500-	4,500	2,063.70	2,344.80	4,408.50	91.50
Temporary assistance	23,000	4,700	5,200-	22,500	9,267.06	8,334.47	17,601.53	4,898.47
Overtime	1,500		300-	1,200	1,027.79		1,027.79	172.21
Travel and removal	1,800		1,700-	100	28.50		28.50	71.50
Installation payments	1,300		1,300-					
Separation payments	5,000		6,000	11,000	5,494.40	3,902.04	9,396.44	1,603.56
Contribution to Pension Fund	64,300		2,300-	62,000	26,565.61	33,764.90	60,330.51	1,669.49
Repatriation grants	600		600-					
Dependency allowances	17,600	2,600-		15,000	6,198.39	7,545.64	13,744.03	1,255.97
Travel on home leave	300			300	147.10	59.86	206.96	93.04
Staff welfare	7,000		2,500	9,500	4,712.74	4,724.52	9,437.26	62.74
Medical insurance	12,500	4,000		16,500	8,949.68	6,835.04	15,784.72	715.28
Subsidies local budget	25,000		25,000-					
Total, Section 1	555,700	6,100	13,000	574,800	298,511.95	262,853.07	561,365.02	13,434.98
Section 2 - Other expenses and permanent equipment								
Official travel	30,500		5,900-	24,600	9,811.53	14,609.39	24,420.92	179.08
Communications and freight	55,900		5,000-	47,900	14,140.87	33,596.30	47,737.17	162.83
Grants to national committees	10,000		100	10,100	10,030.00		10,030.00	70.00
Rent and maintenance of premises	65,100	8,700		73,800	35,555.55	37,273.04	72,828.59	971.41
Office supplies	15,300		600	15,900	7,420.50	8,279.50	15,700.00	200.00
Rental office equipment			2,800	2,800	1,855.14	674.92	2,530.06	269.94
Maintenance of transportation equipment			1,800	1,800	893.62	165.79	1,059.41	740.59
Insurance			1,000	1,000	597.95	111.17	709.12	290.88
Miscellaneous supplies and services	14,200		6,900-	7,300	4,366.67	1,685.48	6,052.15	1,247.85
Hospitality	900		500-	400	240.51	43.85	284.36	115.64
Furniture, office equipment	8,400		1,900-	6,500	3,855.09	2,601.37	6,456.46	43.54
Transportation equipment	8,900		1,700	10,600	1,976.17	8,417.27	10,393.44	206.56
Total, Section 2	209,200	5,700	12,200-	202,700	90,743.60	107,458.08	198,201.68	4,498.32
GRAND TOTAL	764,900	11,800	800	777,500	389,255.55	370,311.15	759,566.70	17,933.30

Table C-3 (continued)

Part II (b). Local costs, field offices - (6) South Central Asia  
Statement of administrative and operational services, budgetary estimates, obligations incurred  
and unencumbered balance for the year ended 31 December 1968

(In US dollars)

	Budget estimates		Revised	Obligations incurred		Unencumbered balance
	Original	Supplementary		Administrative services	Operational services	
Section 1 - Salaries, wages and common staff costs						
Established posts	46,100		33,200	32,491.40	32,491.40	708.60
Consultants	5,000		3,700	3,692.27	3,692.27	7.73
Temporary assistance		2,500	2,500	2,486.67	2,486.67	13.33
Overtime	400					
Contribution to Pension Fund	1,700		200	86.16	86.16	113.84
Dependency allowances	6,500		7,500	7,004.78	7,004.78	495.22
Staff welfare	2,000	1,000	2,000	1,971.54	1,971.54	28.46
Medical insurance	700		100	19.76	19.76	80.24
Subsidies local budget	93,400		118,700	118,576.71	118,576.71	123.29
Total, Section 1	155,800	3,500	167,900	166,329.29	166,329.29	1,570.71
Section 2 - Other expenses and permanent equipment						
Official travel	10,700		8,100	7,950.42	7,950.42	149.58
Communications and freight	2,800		2,500	1,881.03	1,881.03	618.97
Rent and maintenance of premises	1,600					
Office supplies	3,200		2,400	2,109.71	2,109.71	290.29
Maintenance of transportation equipment	2,700		700	577.98	577.98	122.02
Miscellaneous supplies and services	500		2,600	2,191.87	2,191.87	408.13
Hospitality			500	98.74	98.74	401.26
Furniture, office equipment	5,600		4,700	3,558.82	3,558.82	1,141.18
Transportation equipment	18,000		16,000	15,800.00	15,800.00	200.00
Total, Section 2	45,100		37,500	34,168.57	34,168.57	3,331.43
GRAND TOTAL	200,900	3,500	205,400	200,497.86	200,497.86	4,902.14

Table D-1

Summary of allocations approved by the Executive Board in 1968  
by programme and geographical area

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Medi- terranean	Europe	The Americas	Inter- regional	Total	Per cent
<u>Long-range aid</u>									
<u>Health</u>	2,474.0	5,572.5	1,994.0	2,074.5	24.6	3,409.2	93.0	15,641.8	45.16
<u>Health services</u>	2,394.0	4,481.0	1,657.0	495.6	24.6	1,250.0	93.0	10,395.2	30.01
<u>Disease control</u>	80.0	1,091.5	337.0	1,578.9	-	2,159.2	-	5,246.6	15.15
Malaria	80.0	103.0	337.0	1,487.0	-	2,159.0	-	4,166.0	12.03
BCG anti-tuberculosis vaccination	-	62.0	-	-	-	-	-	62.0	0.18
Other tuberculosis control	-	556.5	-	-	-	0.2	-	556.7	1.61
Trachoma	-	100.0	-	15.9	-	-	-	115.9	0.33
Leprosy	-	127.0	-	-	-	-	-	127.0	0.37
Yaws	-	137.0	-	-	-	-	-	137.0	0.39
Other diseases	-	6.0	-	76.0	-	-	-	82.0	0.24
<u>Nutrition</u>	910.0	435.3	1,915.0	330.0	-	452.3	375.0	4,417.6	12.75
Applied nutrition, nutri- tion education, and related activities	443.0	266.0	1,915.0	-	-	449.0	125.0	3,198.0	9.23
Milk conservation	360.0	145.0	-	50.0	-	3.3	-	558.3	1.61
High-protein food development	107.0	0.3	-	280.0	-	-	250.0	637.3	1.84
Other nutrition	-	24.0	-	-	-	-	-	24.0	0.07
<u>Family and child welfare</u>	319.0	459.0	193.0	155.6	-	199.0	-	1,325.6	3.83
<u>Education</u>	2,287.0	2,889.0	2,066.0	867.3	0.1	566.0	125.0	8,800.4	25.41
<u>Vocational training</u>	344.0	58.0	-	-	-	-	-	402.0	1.16
<u>Integrated services</u>	-	-	-	60.0	64.0	131.0	-	255.0	0.74
<u>Other</u>	-	-	-	-	-	47.0	1,032.0	1,079.0	3.12
Total, for long-range aid								31,921.4	92.17
EMERGENCY AID								2,712.0	7.83
								34,633.4	100.00
FREIGHT								3,500.0	
TOTAL, PROGRAMME AID								38,133.4	
Estimated operational services for second semester of 1968 and first semester of 1969								5,944.5	
Estimated administrative costs for second semester of 1968 and first semester of 1969								3,367.2	
GRAND TOTAL								47,445.1	

Table D-2 Summary of unfulfilled balances of approved allocations at 31 December 1968,  
by programme and geographical area

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Medi- terranean	Europe	The Americas	Inter- regional	Total	Per cent
<u>Long-range aid</u>									
<u>Health</u>	3,955.2	8,107.6	5,192.8	1,640.3	38.5	5,265.4	130.5	24,330.3	38.26
<u>Health services</u>	3,869.8	6,367.1	4,225.4	1,050.5	38.5	3,010.2	130.5	18,692.0	29.40
<u>Disease control</u>	85.4	1,740.5	967.4	589.8	-	2,255.2	-	5,638.3	8.86
Malaria	67.0	25.6	126.3	558.0	-	2,174.9	-	2,951.8	4.64
ECG anti-tuberculosis vaccination	-	71.7	57.2	0.3	-	-	-	129.2	0.20
Other tuberculosis control	6.2	1,046.9	664.1	9.7	-	7.5	-	1,734.4	2.73
Yaws/VD	2.4	202.3	-	-	-	-	-	204.7	0.32
Trachoma	-	173.2	76.7	19.3	-	-	-	269.2	0.42
Leprosy	9.2	217.9	43.1	-	-	-	-	270.2	0.43
Other diseases	0.6	2.9	-	2.5	-	72.8	-	78.8	0.12
<u>Nutrition</u>	2,298.3	810.7	6,529.6	556.1	451.7	898.3	679.7	12,224.4	19.22
Applied nutrition, nutrition education, and related activities	1,443.8	507.3	5,593.1	185.6	77.3	835.5	270.8	8,913.4	14.02
Milk conservation	663.7	197.9	650.0	30.2	364.0	42.1	-	1,947.9	3.06
High-protein food development	190.8	50.0	263.3	340.3	10.4	20.7	408.9	1,284.4	2.02
Other nutrition	-	55.5	23.2	-	-	-	-	78.7	0.12
<u>Family and child welfare</u>	874.8	984.0	255.3	290.9	-	309.2	-	2,714.2	4.27
<u>Education</u>	3,993.4	4,647.4	3,470.4	1,399.0	-	1,471.7	102.0	15,083.9	23.72
<u>Vocational training</u>	554.6	76.2	155.9	-	-	34.6	-	821.3	1.29
<u>Integrated services</u>	70.6	-	-	25.9	27.0	131.0	-	254.5	0.40
<u>Other</u>	-	-	(510.7)	-	-	54.2	1,187.9	731.4	1.15
Total, long-range aid	11,746.9	14,625.9	15,093.3	3,912.2	517.2	8,164.4	2,100.1	56,160.0	88.31
<u>Emergency aid</u>								1,208.8	1.90
<u>Freight</u>								57,368.8	90.21
								1,554.2	2.45
Total for programme aid								58,923.0	92.66
Operational services for the first semester of 1969								2,980.4	4.69
Administrative costs for the first semester of 1969								1,686.7	2.65
Allocations approved by the Executive Board to be fulfilled (statement II)								63,590.1	100.00

Table D-3. Summary of formal commitments outstanding at 31 December 1968 approved by the Executive Board,  
by programme and geographical area

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Medi- terranean	Europe	The Americas	Inter- regional	Total	Per cent
<u>Health</u>	1,459.0	4,693.0	2,149.0	413.0	-	1,000.0	49.0	9,763.0	23.69
<u>Health services</u>	1,459.0	3,024.2	2,149.0	413.0	-	1,000.0	49.0	8,094.2	19.64
<u>Disease control</u>	-	1,668.8	-	-	-	-	-	1,668.8	4.05
BCG anti-tuberculosis vaccination	-	92.0	-	-	-	-	-	92.0	0.22
Other tuberculosis control	-	1,363.8	-	-	-	-	-	1,363.8	3.31
Leprosy	-	105.0	-	-	-	-	-	105.0	0.26
Trachoma	-	61.0	-	-	-	-	-	61.0	0.15
Poliomyelitis control	-	47.0	-	-	-	-	-	47.0	0.11
<u>Nutrition</u>	472.0	112.0	2,656.0	100.0	-	199.0	450.0	3,989.0	9.68
Applied nutrition, nutrition education and related ac- tivities	336.0	112.0	1,500.0	-	-	199.0	-	2,147.0	5.21
Milk conservation	136.0	-	556.0	100.0	-	-	-	792.0	1.92
High-protein food development	-	-	600.0	-	-	-	450.0	1,050.0	2.55
<u>Family and child welfare</u>	430.6	468.0	-	122.0	-	314.0	-	1,334.6	3.24
<u>Education</u>	4,481.5	5,075.0	3,059.0	662.0	-	594.0	-	13,871.5	33.67
<u>Integrated services</u>	18.0	-	-	-	-	39.0	-	57.0	0.14
<u>Other</u>	-	-	-	-	-	47.0	1,274.0	1,321.0	3.21
<u>TOTAL</u>	6,861.1	10,348.0	7,864.0	1,297.0	-	2,193.0	1,773.0	30,336.1	73.63
 FREIGHT								6,200.0	15.05
 TOTAL PROGRAMME COMMITMENTS								36,536.1	88.68
 Estimated operational services for second semester of 1969								2,980.4	7.23
Estimated administrative costs for second semester of 1969								1,686.7	4.09
 TOTAL OUTSTANDING COMMITMENTS								41,203.2	100.00

E. Internal matching by assisted Governments in 1968

6. The provision by Governments of local funds, facilities, services, supplies, personnel and other resources for the execution of projects aided by UNICEF is known as "internal matching". For allocations made by UNICEF in 1968 totalling \$47.4 million, in accordance with advice received, the assisted Governments undertook to spend a minimum of \$96.0 million.

Table 1 UNICEF allocations and internal matching by assisted Governments by geographical area in 1968  
(In thousands of US dollars)

	UNICEF allocations	Internal matching by Governments
<u>Programme assistance</u>		
Africa	8,434	20,942
East Asia and Pakistan	9,414	26,025
South Central Asia	6,168	17,343
Eastern Mediterranean	3,999	11,718
Europe	89	282
The Americas	4,804	19,213
Assistance benefiting more than one region	<u>5,225</u>	<u>475</u>
	38,133	96,004
<u>Estimated operational services costs for second semester of 1968 and first semester of 1969</u>	5,945	
<u>Estimated administrative costs for second semester of 1968 and first semester of 1969</u>	<u>3,367</u>	<u>---</u>
	<u>47,445</u>	<u>96,004</u>



PART TWO  
UNICEF GREETING CARD FUND



## FOREWORD

Fifty million greeting cards were sold in 115 countries and territories in the 1967 season bringing UNICEF a net profit of \$3.2 million. This constitutes about 7.5 per cent of total UNICEF income in 1968.

The Greeting Card operation not only furnishes UNICEF a considerable source of income but has provided people in many countries with a means of making a direct contribution both to a United Nations enterprise and to millions of children in developing countries. Artists of distinction from twenty-three countries contributed their creative talents to the designs for the 1967 campaign. As in past years, UNICEF national committees and other voluntary groups were the main sales agents, and sales and distribution costs were kept to a minimum because of extensive voluntary help. We greatly appreciate the devoted efforts of the many thousands of persons who contributed to the success of the enterprise.

In the 1966 and 1967 campaign seasons the rate of growth in the sales of cards levelled off. During the course of 1967 a number of management aspects of the operation were reorganized or strengthened and this process continues. Preliminary reports of 1968 sales show a welcome increase for that year.

(Signed) Henry R. LABCUISSE  
Executive Director

A. A BRIEF ACCOUNT OF THE 1967 CAMPAIGN  
1 MAY 1967 TO 30 APRIL 1968

Sales

1. Card sales in the 1967 season amounted to 50,118,000, an increase of 264,000 or 0.5 per cent over the preceding year. Calendar sales amounted to 509,000, an increase of 10 per cent over the preceding year.
2. As is shown in table 1 below, the percentage increase in the sale of cards levelled off in the 1966 and 1967 campaigns compared with 1965, when the increase had been 23 per cent. Since the early years of the operation, sales increased about 20 per cent a year.

Table 1. Greeting cards and calendars sold  
1965, 1966 and 1967 campaigns

Campaign year	Cards sold	Percentage increase over previous year	Calendars sold	Percentage increase over previous year
1965	46,473,000	23	460,000	35
1966	49,854,000	7	463,000	1
1967	50,118,000	0.5	509,000	10

3. All of the reasons for the levelling off of sales in the 1966 season and again in 1967 are not known. Market testing of both the products and the promotion techniques is under way in order to pinpoint problem areas and to facilitate solutions. It appears that a contributing factor in 1967 was the increase of the selling price in the United States by 20 per cent. (This is not expected to be a factor which will substantially affect sales in 1968, since generally price increases have their major effect on sales in the first year.)

4. Among the promotion materials produced for the 1968 campaign by the Greeting Card operation and supplied to sales agents were the following:

	<u>Quantity produced</u>
Greeting card brochures (16 languages)	9,172,000
Posters (3 languages, 5 versions)	198,200
Glossy photos for press reproduction	66,600
Promotional streamers for sales centres	45,100
Promotion kits containing basic written material for local publicity	10,700
Television promotion spots (film prints - 3 languages, 5 versions)	730

5. Table 2 gives a breakdown of the sale of cards by main geographic areas and selling countries. Increases are shown for Central and South America of almost 26 per cent; about 3 per cent for Europe; 3 per cent for Canada; and about 2 per cent for Asia. Decreases are shown for the United States of over 4 per cent; almost 8 per cent for Australia and New Zealand; and 4 per cent for Africa and Eastern Mediterranean. Comparative information is included in the table for the 1965 and 1966 campaign years.

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

1965 to 1967

	1965 season		1966 season		1967 season		Percentage of increase of 1967 over 1966
	Cards sold	Percentage of total sales	Cards sold	Percentage of total sales	Cards sold	Percentage of total sales	
<u>North America</u>							
United States of America	22,053,937	47.4	21,893,648	43.9	20,996,520	41.9	(4.1)
Canada	4,185,810	9.0	4,746,220	9.5	4,888,088	9.8	3.0
	<u>26,239,747</u>	<u>56.4</u>	<u>26,639,868</u>	<u>53.4</u>	<u>25,884,608</u>	<u>51.7</u>	<u>(2.8)</u>
<u>Europe</u>							
Federal Republic of Germany	2,904,270	6.2	3,502,565	7.0	4,211,876	8.4	20.3
France	1,796,510	3.9	2,255,900	4.5	2,611,110	5.2	15.7
United Kingdom of Great Britain and Northern Ireland	3,714,311	8.0	3,055,188	6.1	2,505,357	5.0	(18.0)
Switzerland	1,065,000	2.3	1,367,800	2.8	1,385,560	2.8	1.3
Netherlands	907,280	2.0	1,058,000	2.1	1,231,000	2.5	16.4
Norway	1,085,622	2.3	1,177,065	2.4	1,014,195	2.0	(13.8)
Denmark	1,104,697	2.4	1,083,092	2.2	952,027	1.9	(12.1)
Sweden	1,057,490	2.3	1,124,466	2.3	948,152	1.8	(15.7)
Other European countries	2,286,401	5.0	2,840,384	5.7	3,151,828	6.3	11.3
	<u>15,921,581</u>	<u>34.4</u>	<u>17,464,500</u>	<u>35.1</u>	<u>18,021,105</u>	<u>35.9</u>	<u>3.2</u>
<u>Central and South America</u>	1,363,404	2.9	2,237,357	4.5	2,816,946	5.6	25.9
<u>Asia</u>	1,068,590	2.3	1,334,972	2.7	1,358,266	2.7	1.7
<u>Australia and New Zealand</u>	1,188,935	2.5	1,409,230	2.8	1,299,657	2.6	(7.8)
<u>Africa and Eastern Mediterranean</u>	690,906	1.5	767,906	1.5	736,980	1.5	(4.0)
TOTALS	<u>46,473,163</u>	<u>100.0</u>	<u>49,853,833</u>	<u>100.0</u>	<u>50,117,562</u>	<u>100.0</u>	<u>0.5</u>

6. Card sales in major selling countries on the basis of 1,000 population are given in table 3.

Table 3. Card sales of major selling countries<sup>a/</sup> on  
a population basis  
1965-1967

<u>Country</u>	<u>Card sales per 1,000 of population</u>		
	<u>1965</u>	<u>1966</u>	<u>1967</u>
Luxembourg	327	337	300
Norway	293 <sup>b/</sup>	314	268
Canada	213	238	239
Switzerland	181	226	229
Denmark	234	226	197
Sweden	138	144	120
Iceland	92	161	114
New Zealand	106	158	113
Finland	24	24	107
United States of America	113	111	105
Netherlands	74	85	98
Belgium	81	78	87
Australia	79	84	84
Federal Republic of Germany	49	59	73
Chile	35	50	67
Ireland	48	52	53
France	37	46	52
United Kingdom of Great Britain and Northern Ireland	68	56	45
Austria	27	41	39
Argentina	14	25	31
Peru	15	21	23

a/ The list includes countries where sales exceed ten cards per 1,000 of the population.

b/ Excludes special cards sold in connexion with the Nobel Peace Prize Award.

### Income and expenditure

7. The net income of \$3,218,000 was \$112,700 higher than the year before. Gross income amounted to \$7.9 million, or an amount of \$514,457 higher than the year before. A total of 32 per cent of the gross income went for production, staff and sales costs and 26 per cent for commissions, duties and taxes. Net income constituted 41 per cent of the gross income, as compared to 42 per cent the year before. The goal of the Greeting Card operation is to achieve a net income of 50 per cent of the gross.

8. Table 4 shows the gross income, expenditures and net operating income for the 1967 sales campaign with comparative figures for the two previous years.



Table 4. Gross and net operating income, 1965 to 1967 sales campaigns

(In US dollars)

Campaign year	Gross income	Commission, duties and taxes	Commission, duties and taxes as percent- age of gross income	Production staff and sales costs	Production staff and sales costs as percentage of gross income	Revolving Fund share of net calendar and book income as percentage of gross income	Revolving Fund share of net calendar and book income as percentage of gross income	Net opera- ting income	Net operating income as percentage of gross income
1965	6,677,802	1,471,201	22	1,902,147	28	75,966	1	3,228,488	48
1966	7,386,655	1,830,663	25	2,370,163	32	80,588	1	3,105,241	42
1967	7,901,112	2,065,362	26	2,504,850	32	112,959	1	3,217,941	41

9. The smaller increase in net operating income than in gross income is due to several factors. Commissions are used to finance local promotion and distribution expenses for the sales of cards and calendars as well as to inform the public generally about the needs of children in developing countries. There was an increase during the year of promotion and local public information activities by UNICEF national committees and as a result commissions increased by \$234,699. This constituted an increase in commissions from 23.4 per cent of the gross sales for 1966 to 24.8 per cent for 1967. There was also an increase in staff and other administrative costs and in permanent equipment costs due to the strengthening of the organization and controls of the Greeting Card operation. The amount paid to the Public Information Revolving Fund was also increased.

10. Income and expenditure for the 1967 sales campaign compared with the estimates approved by the Committee on Administrative Budget (E/ICEF/AB/L.67) are shown in table 5.

Table 5. Income and expenditure for the 1967 campaign compared with approved estimates

(In US dollars)

	Approved estimates		Actual		Difference	
	Dollars	Percentage	Dollars	Percentage	Dollars	Percentage increase or (decrease)
<u>Sales</u>						
Greeting cards	8,200,000	86.3	6,708,076	84.9	(1,491,924)	(18.2)
Engagement calendars	1,200,000	12.6	1,166,995	14.8	(33,005)	(0.3)
Book <u>The Children Come Running</u>	-	-	107	-	107	-
Fine art prints	100,000	1.1	25,934	0.3	(74,066)	(74.1)
Total gross sales	9,500,000	100.0	7,901,112	100.0	(1,598,888)	(16.8)
<u>Less:</u>						
Commissions paid	(2,187,000)	23.0	(1,959,801)	24.8	227,199	10.4
Duties and taxes	(100,000)	1.1	(105,561)	1.4	(5,561)	(5.6)
Net sales income	7,213,000	75.9	5,835,750	73.8	1,377,250	(19.1)
<u>Budgetary expenditures</u>						
Salaries, wages and common staff costs	512,000	3.3	276,647	3.5	35,353	(11.3)
Other expenses and permanent equipment	513,600	3.3	555,316 <sup>a/</sup>	4.5	(41,716)	13.3
Production costs	1,600,000	16.8	1,535,811 <sup>a/</sup>	19.4	64,189	(4.0)
Sales promotion costs	560,000	3.8	537,076	4.3	22,924	(6.4)
	2,585,600	27.2	2,504,850	31.7	80,750	(3.1)
Share of gross profit on calendars and books allocated to UNICEF Public Information Revolving Fund	-	-	112,959	1.4	112,959	-
	2,585,600	27.2	2,617,809	33.1	193,709	(7.4)
<u>Net operating income</u>	4,627,400	48.7	3,217,941	40.7	1,409,459	(30.5)
Miscellaneous	30,000	0.3	25,912	0.3	4,088	(13.3)
Excess of income over expenditure for the campaign	4,657,400	49.0	3,243,853	41.0	1,413,547	(30.4)
<u>a/ Adjusted for inventory increase and to include 100 per cent of calendar costs.</u>						

## Organization and controls

11. As reported in the budget estimates of the Greeting Card operation for the 1968 season, a number of steps were taken to strengthen the management of the Greeting Card operation. 1/ This included accounting procedures, stock control, design selection and production and sales operations.

### Designs

12. Designs were donated by sixty-one artists from twenty-three countries. Twenty designs were used for the cards, and forty-one for the calendar. A list of these artists is set out below. The generosity of these artists has made possible a continuing high standard of design.

<u>Card artists</u>	<u>Name of design</u>	<u>Nationality</u>
Reidar Johan Berle	Folk Dancing	Norway
Ossi Czinner	Peace on Earth	Austria
Salvador Dali	The Angel	Spain
Jean Dutuffet	Fanciful Village	France
Faik H.	Children at Play	Iraq
Leonard Foujita	The New Doll	France
Margo Hoff	Three Saints	United States
Bhagwan Kapoor	Ride, My Little One	India
St. Tamara Kolba	Festive Tree	United States
Oskar Kokoschka	Mother and Child	United Kingdom
Jean-Paul Lemieux	Nativity	Canada
Henry Masson	Snowy Winter	Canada
Annette Ollivary	Companions	France
John Piper	The Chapel	United Kingdom
Ronald Searle	Holiday on Skis	United Kingdom
Beatrice Tanaka	Bumba Boi Dance	Brazil
William Thon	Alpine Valley	United States
Robert Vickrey	Windy Day	United States
Dobroslav Vondrous	Magic Night	Czechoslovakia
Fekka Vuori	Winter Birds	Finland
<u>Calendar artists</u>		
Helena Adamoff	Winter Fair	France
Toussaint Auguste	Nativity	Haiti
A. Birnbaum	United Nations	United States
Andre Bouquet	Winter Morning	France
Lucy Colenda	Enchanted Forest	Brazil
Jean Couty	Romanesque II	France
Jacqueline Duheme	Children at Play	France
Roger Duvoisin	Holiday Gifts	United States

1/ E/ICEF/AB/L.78, paras. 44-45.

Calendar artists (continued)Name of designNationality

Evelyn Favus	Joyful Circle	United States
Paul Guiramand	Jaunting Cart	France
A.Y. Jackson	Village in the Snow	Canada
Ezra Jack Keats	Joy of Sharing	United States
Edith Lange	Bouquet	Switzerland
Christian Larsen	Dreaming of Christmas	Denmark
Jean Lurcat	Bird of Peace	France
Loren MacIver	Festive Lights	United States
Hope Meryman	Playtime	United States
Yaroslava Mills	Carol Singers	United States
Beni Montresor	Three Wise Men	Italy
Otto Nielsen	Christmas Eve	Denmark
Papa Ibra Tall	Wonders of the Bush	Senegal
James Varner Parker	Eyes of God	United States
Kiyoshi Saito	Deep Winter	Japan
Amine N. Sfeir	Festive Candles	Lebanon
Nicola Simbari	Procession	Italy
Edward John Stevens	Desert City	United States
Lena Stockli	Jungle	Switzerland
Chuah Thean Tong	Two of a Kind	Malaysia
Suzanne Thormen	The Endless Chain	United States
Louis Toffoli	Rest in the Desert	France
Paolo Tommasi	The Cathedral	Italy
Mario Toppi	Shepherd's Watch	Italy
Tusnela	Dancing Children	United States
Allen Ullman	World Port	United States
Hans Unger	Dolphin Ship	United Kingdom
Orest Vereisky	Fairy Tale	Union of Soviet Socialist Republics
Vo-Dinh	Wind Play	Republic of Viet-Nam
Vu-Cao-Dam	Maternity	Republic of Viet-Nam
Harald Wiberg	Winter Night and Shepherds	Sweden
Brian Wildsmith	A World of Fancy	United Kingdom
Andrew Wyeth	Rural Holiday	United States

B. REPORT OF THE BOARD OF AUDITORS ON THE ACCOUNTS OF  
THE GREETING CARD FUND FOR THE YEAR ENDED  
30 APRIL 1968

1. The Executive Director of the United Nations Children's Fund submitted the following statements for certification, regarding the Greeting Card Fund:

Statement I. Income and expenditure for the 1967 campaign year to 30 April 1968;

Statement II. Budgetary authorizations and obligations incurred for the year ended 30 April 1968 and unobligated balances of authorizations at 30 April 1968.

2. The Board has suggested in previous years that a study of the Fund's operational and structural organization be made. Such a study was undertaken during 1968 and 1969 by the External Auditors using data made available by the United Nations Administrative Management Service and by the Internal Auditors of UNICEF.

3. Although the operational audit programme is in the early stages of its development, a report was submitted to the Executive Director of UNICEF on the findings of this study. This report presents recommendations with a view to improving accounting procedures, campaign programming, sales promotion, stock control and financial supervision. Implementation of some of the proposals made will be discussed further with the Executive Director of UNICEF during the second phase of the survey in 1969, so that the General Assembly may be informed in 1970 of the results of this effort.

4. The Board recommends that the existing operating manual should be completed and expanded. This would be very helpful in maintaining continuity during personnel changes, in training and orientating new employees, and in the over-all operations of the Greeting Card Fund.

5. The Board believes that the Fund's budget should represent a plan or a guide for the coming campaign. Details used in compiling the budget should be submitted with the budget to assist UNICEF in its review and approval, and to involve UNICEF management more directly in the operations of the Greeting Card Fund.

6. The present set-up of the Greeting Card Fund and its basic agreement with the various national committees present a problem in the verification of ending inventories. The Greeting Card Fund requires that the Committee must be audited by private independent external auditors, but these auditors will not verify the inventory of cards, since it is on consignment and is the property of the Greeting Card Fund. The figures supplied to the independent auditor by the Committee are then forwarded to the Greeting Card Fund. The Board suggests that the scope of the private independent auditors be expanded and that they be required to verify the consignment inventories.

7. Copies of consignment invoices of the United States Committee are submitted to the Greeting Card Fund to serve as the basis for recording the depletion of stocks. The United States Committee, however, takes stock for consignment from racks on which no electronic counter control is installed.

8. The Board recommends that the written agreement with the United States Committee should include the following:

" (a) Transfers of stock should be made only on orders from the Committee, and, as such, the Committee should maintain separate and proper stock records of its own supplies; or

(b) The stock accounting of the United States Committee should be integrated into the system of the Greeting Card Fund on a cost-sharing basis;

(c) The Board also recommends that an adequate system be agreed upon, to exercise effective control over outgoing consignments to the United States Committee.

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

(Signed) S.M. RAZA, S.Pk.,  
Comptroller and Auditor-  
General of Pakistan.

A.M. HENDERSON,  
Auditor-General  
of Canada

Victor G. RICARDO,  
Controller General  
of Colombia.

1 July 1969

C. FINANCIAL STATEMENTS OF THE GREETING CARD AND RELATED  
OPERATIONS FOR THE 1967 SALES CAMPAIGN

ACCOUNTING PERIOD FROM 1 MAY 1967 TO 30 APRIL 1968

1. At its meeting in June 1967, the Executive Board decided that beginning with the calendar year 1968, the greeting card and related operations would be financed entirely from UNICEF's funds, instead of from a separate working capital that had been built up from past profits. 1/ This separate working capital, which consisted of cash in the bank, accounts receivable, inventories, and prepaid expenses, less accounts payable, amounted to \$1,712,132 after closure of the 1966 campaign. 2/ The component net assets of \$1,712,132 were incorporated with those of UNICEF at 1 January 1968, in accordance with the Executive Board's decision, and the offsetting credit was made to UNICEF's income for 1968. Consequently there is no statement of assets and liabilities.

2. The financial statements therefore comprise the following:

- (a) Statement I. Income and expenditure for the 1967 campaign year to 30 April 1968;
- (b) Statement II. Budgetary estimates, obligations incurred, and unencumbered balance of estimates for the year to 30 April 1968;
- (c) Notes forming part of statements I and II.

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1/ E/ICEF/463, para. 217.

2/ E/ICEF/AB/L.76, para. 33.



## INCOME AND EXPENDITURE

(In United States dollars)

	1967 Campaign - Year to 30 April 1968	1966 Campaign - Year to 30 April 1967
	\$	\$
<u>Sales</u>		
Greeting cards	6,702,076.22	6,296,186.12
Calendars	1,166,594.55	1,076,033.29
Fine art prints	45,923.75	
Books	<u>107.32</u>	<u>14,431.01</u>
	7,901,112.04	7,386,655.42
<u>Less: Commissions paid</u>	1,959,801.49	1,724,914.94
<u>Less: Duties and taxes</u>	<u>103,560.72</u>	<u>103,747.83</u>
		5,555,992.65
<u>Cost of sales</u>		
Opening inventory	138,520.00	132,894.00
Production costs	<u>1,361,730.32</u>	<u>1,356,252.10</u>
	1,720,250.32	1,689,153.10
<u>Less: Closing inventory</u>	<u>154,216.91</u>	<u>159,330.00</u>
	4,299,936.42	1,530,623.10
<u>Gross profit on sales</u>		<u>4,025,369.55</u>
<u>LESS:</u>		
Share of gross profit on calendars and books allocated to UNICEF Public Information Revolving Fund	<u>112,938.84</u>	<u>80,587.74</u>
	4,186,979.53	3,944,781.81
<u>LESS:</u>		
Other expenditure		
Salaries, wages and common staff costs	276,846.46	204,878.90
Other expenses and permanent equipment	355,316.24	273,319.56
Sales promotion costs	<u>221,073.22</u>	<u>361,341.96</u>
	5,217,940.64	3,105,241.39
<u>Net operating income</u>		
<u>ADD:</u>		
Other income	<u>23,911.95</u>	<u>19,061.65</u>
<u>Excess of income over expenditure</u>	<u>3,243,852.59</u>	<u>3,124,303.04</u>

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

CERTIFIED CORRECT

(Signed) W.G. MIDDELMAN  
Comptroller

APPROVED

(Signed) Henry R. LABOUISSSE  
Executive Director

## AUDIT CERTIFICATE

The above statement of income and expenditure of the UNICEF Greeting Card Fund for the financial year ended 31 December 1968 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct, subject to the observations in our report.

(Signed) S.M. RAZA, S.P.,  
Comptroller and Auditor-  
General of Pakistan

A.M. HEEDERSON,  
Auditor-General  
of Canada

Victor G. RICARDO,  
Controller General  
of Colombia

1 July 1969

**Budgetary authorizations and obligations incurred for the year ended 30 April 1968**  
and unobligated balances of authorizations at 30 April 1968

(In US dollars)

1966 Campaign obligations incurred for year to 30 April 1967						
Budgetary authorizations				Obligations incurred	Unobligated balance of authorization	
Original	Adjustments	Revised		\$	\$	
Section 1. Salaries, wages and common staff costs						
Established posts	243,000.00	(31,200.00)	211,800.00	209,063.74	2,736.26	178,004.36
Consultants	20,000.00	(7,400.00)	12,600.00	11,638.36	971.64	-
Temporary assistance	10,000.00	4,800.00	14,800.00	14,722.71	77.29	-
Travel and removal	1,000.00	1,050.00	2,050.00	1,984.09	65.91	81.36
Installation payments	1,000.00	1,800.00	2,800.00	2,685.00	115.00	350.00
Separation payments	4,000.00	(2,300.00)	1,700.00	1,694.34	5.66	203.90
Contributions, Pension Fund	24,000.00	1,200.00	25,200.00	24,654.61	545.39	18,339.85
Dependency allowance	6,000.00	600.00	6,600.00	6,120.59	479.41	4,066.71
Medical insurance and related payments	3,000.00	1,600.00	4,600.00	4,113.04	486.96	2,503.34
Travel on home leave	-	-	-	-	-	1,349.40
Total, Section 1	312,000.00	(29,250.00)	282,750.00	276,646.14	5,503.86	204,678.90
Section 2. Other expenses and permanent equipment						
Travel on official business	13,000.00	5,000.00	18,000.00	17,671.35	328.65	15,566.14
Freight	110,000.00	(5,500.00)	104,500.00	104,156.31	303.69	128,659.61
Communications	19,000.00	(4,100.00)	14,900.00	14,844.86	55.14	19,503.43
Rental and maintenance of premises and storage	50,000.00	4,500.00	54,500.00	53,717.89	782.11	92,001.55
Office supplies	8,000.00	(2,550.00)	5,450.00	5,410.35	39.65	6,256.89
Miscellaneous	4,500.00	10,100.00	14,600.00	13,100.27	1,499.73	18,058.78
Rental and maintenance of office and accounting equipment	13,000.00	20,300.00	33,300.00	33,280.69	19.31	-
External audit costs	10,000.00	(3,000.00)	7,000.00	7,000.00	-	18,800.00
Hospitality	100.00	350.00	450.00	349.25	100.75	335.14
Office equipment	6,000.00	5,800.00	11,800.00	9,851.24	1,948.76	18,669.91
Production and distribution equipment	10,000.00	(20,000.00)	20,000.00	18,894.05	1,105.95	43,450.51
Total, Section 2	313,500.00	41,900.00	355,400.00	353,316.24	6,183.76	363,341.96
Section 3. Production costs						
Greeting cards	1,250,000.00	40,000.00	1,290,000.00	1,230,987.17	59,012.83	1,229,498.24
Calendars	500,000.00	(52,000.00)	448,000.00	245,173.28	2,826.72	277,658.57
Fine art reproductions	50,000.00	(6,050.00)	43,950.00	24,344.63	19,605.37	-
Total, Section 3	1,800,000.00	(18,050.00)	1,781,950.00	1,500,505.02	81,444.92	1,507,156.81
Section 4. Sales promotion costs						
Brochure printing	310,000.00	-	310,000.00	298,006.10	11,993.90	227,758.09
Publicity and promotion	50,000.00	-	50,000.00	39,070.12	10,929.88	45,561.47
Total, Section 4	360,000.00	-	360,000.00	337,076.22	22,923.78	273,319.56
GRAND TOTAL	2,585,500.00	-	2,585,500.00	2,469,543.96	116,056.04	2,346,697.23

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

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

**CERTIFIED CORRECT**

(Signed) H.G. MIEDELMANN  
Controller

**APPROVED**

(Signed) Henry R. LABOUISSIE  
Executive Director

**AUDIT CERTIFICATE**

The above statement of budgetary authorizations and obligations incurred and unobligated balances of authorizations of the UNICEF Greeting Card Fund for the financial year ended 31 December 1968 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct, subject to the observations in our report.

(Signed) S.M. RAZA, S.Pk.,  
Controller and Auditor-  
General of Pakistan

Victor G. RICARDO,  
Controller General  
of Colombia

1 July 1969

D. NOTES FORMING PART OF STATEMENTS I AND II

Notes on Statement I: Income and expenditure

Inventory 30 April 1968

1. At 30 April 1968, greeting card stocks held globally totalled 38.5 million boxed cards, and the equivalent of 30 million cards in unfinished state, a total somewhat higher than comparable amounts at 30 April 1967. During the financial period, nearly 7 million greeting cards of old designs considered no longer salable were disposed of as scrap paper. (A further 10.6 million old cards were scrapped shortly after the closure of the 1967 campaign.) Further reviews of the salability of remaining stocks of cards are being made to ascertain what further disposal action is required. The inventory at 30 April, which, in addition to greeting cards, includes paper, envelopes and packing materials, has been valued at \$184,517 (compared to \$158,530 a year earlier). This is considered a reasonable estimate of the value of those items that can be used in the 1968 campaign.

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

Table 6. Card stock movement during the 1967 season  
(In millions of cards)

	<u>Uncollated</u>	<u>Collated</u>	<u>Total</u>
Opening inventory as of 1 May 1967	30.6	33.4	64.0
New cards printed, 1967 season	17.5	51.4	68.9
<u>Deduct:</u> cards sold and destroyed, 1967 season	(18.1)	(46.3)	(64.4) <sup>a/</sup>
Closing inventory as of 30 April 1968	<u>30.0</u>	<u>38.5</u>	<u>68.5</u>

a/ Of this total, 50.1 million cards were sold. Of the other 14.3 million, 7 million were destroyed. Normal losses by "slippage" in production processes account for the major part of the remainder.

Share of production cost and gross profit  
on calendars and books

3. On the basis of an agreement for the Greeting Card operation and the UNICEF Public Information Revolving Fund to share production costs and gross profits on calendars and books, the Greeting Card operation realized an income of \$451,741 and the UNICEF Public Information Revolving Fund an income of \$112,958 in the 1967 season. The agreement charges the Revolving Fund with 20 per cent of production costs of calendars and 50 per cent on books and gives the Revolving Fund 20 per cent of the gross (less commissions, duties and taxes) on calendars and 50 per cent on books.

4. Whereas in previous years the income and expenditure statements excluded figures for the sharing agreement with the Public Information Revolving Fund, for the 1967 campaign, both sales and expenditure are shown on a gross basis, and the sharing between the Public Information Revolving Fund and the Greeting Card operation are shown in table 7 below.

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

(In United States dollars)

	Gross	UNICEF Public In- formation Revolving Fund share	Greeting Card operation share
	\$	\$	\$
<u>Income</u>			
Sale of calendars	1,166,994.55	233,398.91	933,595.64
Sale of books	<u>107.52</u>	<u>53.76</u>	<u>53.76</u>
Total	<u>1,167,102.07</u>	<u>233,452.67</u>	<u>933,649.40</u>
<u>Less:</u>			
<u>Expenditures</u>			
Commissions paid	288,550.10	57,723.46	230,826.64
Duties and taxes	7,385.35	1,477.07	5,908.28
Production costs	<u>306,466.52</u>	<u>61,293.30</u>	<u>245,173.22</u>
Total	<u>602,401.97</u>	<u>120,493.83</u>	<u>481,908.14</u>
<u>Income less expenditures</u>	<u>564,700.10</u>	<u>112,958.84</u>	<u>451,741.26</u>

Other income

5. The total of \$25,912 consisted mainly of credits from the Staff Assessment Plan. The balance came largely from the cancellation of previous years' budgetary obligations, from the sale of old cards as scrap, and from claims for shipping losses and damages.

Excess of income over expenditure

6. The total of \$3,243,852 from the 1967 sales campaign was transferred to the general resources of UNICEF for 1968, after closure of the campaign records at 30 April 1968. As in previous years, the net income for the 1967 campaign, established after closure of the records at 30 April 1968, was based on the inclusion of accounts receivable in the sales total in the amount of \$2,963,221 (compared with \$2,742,635 on 30 April 1967). In addition, in accordance with the decision of the Executive Board at its meeting in June 1967, the balance of the working capital of \$1,712.132 remaining after closure of the 1966 campaign was also transferred in 1968 to the general resources of UNICEF making a total income for 1968 of \$4,955,984 from greeting card and related operations.

Notes on Statement II. Budgetary estimates, obligations incurred  
and unencumbered balances of estimates for  
the year ended 30 April 1968

7. The Executive Board, at its session in June 1967, approved budget estimates for the 1967 sales campaign in the amount of \$2,585,600 (E/ICEF/AB/L.67). These estimates excluded 20 per cent of the production cost of the engagement calendars, which was to be charged to the Public Information Revolving Fund under the sharing agreement with the latter, and statement II shows, under section 3, production costs - Calendars, only 80 per cent of actual estimates and expenditures.

8. Certain transfers between individual budget lines and sections were necessary during the campaign, but the authority given to the Executive Director to spend an additional amount up to 15 per cent of the gross estimates was not invoked.

9. Obligations incurred against the original estimate of \$2,585,600 amounted to \$2,469,543.96 and the unobligated balance of \$116,056.04 being no longer required, has been cancelled.

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