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PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1974-1975
AND MEDIUM-TERM PLAN FOR THE PERIOD 1974-1977

Budget performance of the United Nations for the
financial year 1972

Report of the Secretary-General

1. The present report on the final budgetary outcome in respect of the appropriations for the financial year 1972 is submitted in accordance with the recommendation contained in paragraph 34 of the second report of the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies, 1/ as approved by the General Assembly in its resolution 2150 (XXI) of 4 November 1966.

2. The report should be read in conjunction with the Secretary-General's submission on the supplementary estimates for 1972 (A/8834), as considered by the General Assembly at its twenty-seventh session. In that report, the Secretary-General had indicated the results of his special efforts during 1972 to leave unspent at the end of that year at least an amount equivalent to the anticipated short-fall in the payment of assessed contributions. This short-fall, consisting of contributions either withheld entirely by certain Member States, as in the case of the provisions made for the amortization of the United Nations Bond Issue and for certain activities of a political nature or, as far as technical assistance programmes under part V of the 1972 budget were concerned, to be offered in currencies which could not be used except to a limited extent, was estimated at approximately \$3,700,000. As a result of various economy measures, notably the temporary suspension of appointments to fill vacant posts in the Secretariat, the Secretary-General was able to propose revised appropriations which were lower than

* A/9100.

1/ Official Records of the General Assembly, Twenty-first Session, Annexes, agenda item 80, document A/6343.

those originally approved by an amount of \$4,474,210. Even after taking into account a net decrease of \$536,250 under his revised estimate of income, the total net savings of \$3,937,960 were sufficient to off-set the short-fall in assessed contributions as well as to leave a small margin. By its resolutions 2947 A (XXVII), paragraph 6, and 2947 B (XXVII), paragraph 4, the General Assembly, acting on a proposal by the Secretary-General, decided to suspend in respect of this net amount the application of the relevant financial regulations which would otherwise have required it to be surrendered by means of a downward adjustment of the contributions to be assessed for 1973. As directed, this amount has been entered in a separately identified account of the United Nations and held in suspense pending a further decision by the General Assembly at a later date.

3. The final position at the time of the closing of the accounts for 1972, as analysed in the annex below, revealed a further net unexpended balance of \$255,046, composed of a number of minor variations under the various expenditure sections, for a total of \$4,729,256 compared with the original appropriations. Actual net income was \$430,252 higher than had been projected in the supplementary estimates, for a total short-fall of only \$105,998 compared with the original estimates.

4. Also indicated in columns 3 and 4 of the annex are the transfers among sections which were affected prior to the closing of the accounts, utilizing surpluses under certain sections to eliminate deficits under others. These transfers were approved by the Advisory Committee on Administrative and Budgetary Questions, to which full details on the final budgetary position were provided.

5. Since the suspension of the financial regulations referred to in the previous paragraph applied solely to the net unexpended balance as reflected in the supplementary appropriations approved by the General Assembly in its resolution 2947 A (XXVII), the further net balance in a total amount of \$685,298 is available for credit against the contributions of Member States for the biennium 1974-1975.

1972 budget appropriations, obligations incurred and unencumbered balances of appropriations

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Original appropriation ^{a/}	Supplementary appropriations ^{b/}	Subsequent section transfers ^{c/}	Revised appropriation	Obligations incurred	Column (1)-(5) Unencumbered balance of appropriations	Column (4)-(5) Unencumbered balance
	\$	\$	\$	\$	\$	\$	\$
<u>Appropriation section</u>							
<u>Part I. Sessions of the General Assembly, the councils, commissions and committees; special meetings and conferences</u>							
1. Travel and other expenses of representatives and members of commissions, committees and other subsidiary bodies	1 449 900	(49 500)	-	1 400 000	1 352 333	97 567	48 067
2. Special meetings and conferences	2 846 600	(23 600)	6 455	2 829 455	2 829 455	17 145	-
TOTAL, PART I	4 296 500	(73 100)	6 455	4 229 855	4 181 788	114 712	48 067
<u>Part II. Staff costs and related expenses</u>							
3. Salaries and wages	95 676 160	(3 003 160)	(314 950)	92 358 050	92 358 050	3 318 110	-
4. Common staff costs	21 857 100	(686 100)	54 459	21 225 459	21 225 459	631 641	-
5. Travel of staff	2 656 100	166 100	(60 741)	2 761 459	2 714 257	(58 157)	47 202
6. Payments under annex I, paragraphs 2 and 5, of the Staff Regulations; hospitality	159 000	(10 000)	-	149 000	146 883	12 117	2 117
TOTAL, PART II	120 348 360	(3 533 160)	(321 232)	116 493 968	116 444 649	3 903 711	49 319
<u>Part III. Construction, alteration, improvement and major maintenance of premises</u>							
7. Construction, alteration, improvement and major maintenance of premises	9 614 000	(44 600)	-	9 569 400	9 548 677	65 323	20 723
TOTAL, PART III	9 614 000	(44 600)	-	9 569 400	9 548 677	65 323	20 723
<u>Part IV. Equipment, supplies and services</u>							
8. Permanent equipment	1 413 300	(100 300)	-	1 313 000	1 291 403	121 897	21 597
9. Maintenance, operation and rental of premises	6 897 900	451 300	-	7 349 200	7 289 888	(391 988)	59 312
10. General expenses	6 037 000	474 200	61 643	6 572 843	6 572 843	(535 843)	-
11. Printing	3 039 700	-	80 017	3 119 717	3 119 717	(80 017)	-
TOTAL, PART IV	17 387 900	825 200	141 660	18 354 760	18 273 851	(885 951)	80 909
<u>Part V. Technical programmes</u>							
12. Regional and sub-regional advisory services	1 825 000	(306 000)	-	1 519 000	1 494 770	330 230	24 230
13. Economic development, social development and public administration; human rights advisory services; narcotic drugs control	5 408 000	(822 000)	-	4 586 000	4 575 697	832 303	10 303
14. Industrial development	1 500 000	(107 500)	70 118	1 462 618	1 462 618	37 382	-
TOTAL, PART V	8 733 000	(1 235 500)	70 118	7 567 618	7 533 085	1 199 915	34 533
<u>Part VI. United Nations Conference on Trade and Development</u>							
15. United Nations Conference on Trade and Development	12 362 900	(183 200)	-	12 179 700	12 159 876	203 024	19 824
TOTAL, PART VI	12 362 900	(183 200)	-	12 179 700	12 159 876	203 024	19 824
<u>Part VII. United Nations Industrial Development Organization</u>							
16. United Nations Industrial Development Organization	14 332 100	(232 200)	3 229	14 103 129	14 103 129	228 971	-
TOTAL, PART VII	14 332 100	(232 200)	3 229	14 103 129	14 103 129	228 971	-
<u>PART VIII. Special missions</u>							
17. Special missions	8 370 700	(66 300)	20 647	8 325 047	8 325 047	45 653	-
TOTAL, PART VIII	8 370 700	(66 300)	20 647	8 325 047	8 325 047	45 653	-
<u>Part IX. Office of the United Nations High Commissioner for Refugees</u>							
18. Office of the United Nations High Commissioner for Refugees	5 398 500	-	-	5 398 500	5 397 748	752	752
TOTAL, PART IX	5 398 500	-	-	5 398 500	5 397 748	752	752
<u>Part X. International Court of Justice</u>							
19. International Court of Justice	1 706 150	(6 250)	-	1 699 900	1 698 981	7 169	919
TOTAL, PART X	1 706 150	(6 250)	-	1 699 900	1 698 981	7 169	919
<u>Part XI. Special expenses</u>							
20. Special expenses	10 574 300	74 900	79 123	10 728 323	10 728 323	(154 023)	-
TOTAL, PART XI	10 574 300	74 900	79 123	10 728 323	10 728 323	(154 023)	-
GRAND TOTAL	213 124 410	(4 474 210)	-	208 650 200	208 395 154	4 729 256	255 046

		Original estimates ^{a/}	Supplementary estimates ^{b/}	Subsequent section transfers ^{c/}	Revised estimates	Actual income	Surplus or Short-fall	
		\$	\$	\$	\$	\$	\$	\$
<u>Income section</u>								
<u>Part I. Income from staff assessment</u>								
1.	Income from staff assessment	25 313 650	(403 650)	-	24 910 000	25 739 931	426 281	829 931
	TOTAL, PART I	25 313 650	(403 650)	-	24 910 000	25 739 931	426 281	829 931
<u>Part II. Other income</u>								
2.	Funds from extra-budgetary accounts	2 499 400	(7 900)	-	2 491 500	2 471 522	(27 878)	(19 978)
3.	General income	4 910 000	(148 500)	-	4 761 500	4 932 175	22 175	170 675
4.	Revenue producing activities	3 198 600	23 800	-	3 222 400	2 672 024	(526 576)	(550 376)
	TOTAL, PART II	10 608 000	(132 600)	-	10 475 400	10 075 721	(532 279)	(399 679)
	GRAND TOTAL	35 921 650	(536 250)	-	35 385 400	35 815 652	(105 998)	430 252

a/ Appropriated by the General Assembly under resolution 2899 A (XXVI).

b/ Appropriated by the General Assembly under resolution 2947 A (XXVII).

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