

**UNITED NATIONS**

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**FINANCIAL REPORT**  
**and**  
**AUDITED FINANCIAL STATEMENTS**  
**for the biennium ended 31 December 1979**  
**and**  
**REPORT OF THE BOARD OF AUDITORS**

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**Volume I**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: THIRTY-FIFTH SESSION

SUPPLEMENT No. 5 (A/35/5)



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**UNITED NATIONS**

New York, 1980

## NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

The schedules of individual trust funds will be issued as volume II; the financial report and audited financial statements for the biennium ended 31 December 1979 and the report of the Board of Auditors regarding the International Trade Centre and the United Nations University will be issued as volume III and volume IV, respectively.

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## ABBREVIATIONS

ECA	Economic Commission for Africa
EDP	Electronic data processing
EDPID	Electronic Data Processing and Information Systems Division
ECLA	Economic Commission for Latin America
ECWA	Economic Commission for Western Asia
ESCAP	Economic and Social Commission for Asia and the Pacific
GATT	General Agreement on Tariffs and Trade
IAEA	International Atomic Energy Agency
IBRD	International Bank for Reconstruction and Development
IDB	Industrial Development Board
ILO	International Labour Organisation
IOV	Interoffice voucher
IPF	Indicative planning figure
ONUC	United Nations Operation in the Congo
OTC	Office of Technical Co-operation
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDOF	United Nations Disengagement Observer Force
UNDP	United Nations Development Programme
UNEF	United Nations Emergency Force
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFICYP	United Nations Peace-keeping Force in Cyprus
UNFPA	United Nations Fund for Population Activities
UNHCR	Office of the United Nations High Commissioner for Refugees
UNHHSF	United Nations Habitat and Human Settlements Foundation
UNIC	United Nations Information Centre
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNITAR	United Nations Institute for Training and Research
UNJSPF	United Nations Joint Staff Pension Fund
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNTSO	United Nations Truce Supervision Organization in Palestine



LETTERS OF TRANSMITTAL

31 March 1980

Sir,

Pursuant to financial regulation 11.4, I have the honour to submit the accounts of the United Nations for the biennium 1978-1979 ended 31 December 1979, which I hereby approve. The financial statements have been prepared and certified as correct by the Assistant Secretary-General for Financial Services.

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

Accept, Sir, the assurances of my highest consideration.

(Signed) Kurt WALDHEIM

The Chairman of the Board  
of Auditors  
United Nations  
New York

12 June 1980

Sir,

I have the honour to transmit to you the financial statements of the United Nations for the biennium ended 31 December 1979, which were submitted by the Secretary-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition to the above, I have the honour to present the report of the Board with respect to the accounts of the United Nations for the biennium ended 31 December 1979.

Accept, Sir, the assurances of my highest consideration.

(Signed) J. J. MACDONELL  
Auditor General of Canada  
and  
Chairman of the United Nations  
Board of Auditors

The President of the General Assembly  
of the United Nations  
New York, N.Y.

# I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1979

## Introduction

1. The Secretary-General has the honour to submit his financial report on the accounts for the biennium 1978-1979 ended 31 December 1979. The present volume (vol. I) contains 16 statements supported by 55 schedules and 6 annexes. In addition, 117 supporting schedules to the United Nations general and special purpose trust funds are presented separately as volume II. These accounts were transmitted to the Board of Auditors on 31 March 1980 in accordance with financial regulation 11.4.
2. As prescribed by financial regulation 2.1, the financial period of the Organization consists of two consecutive calendar years, the first of which shall be an even year. On the recommendation of the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, the General Assembly at its twenty-ninth session decided that there was no need for the Board to submit a formal audit report to the Assembly to cover the first year of a biennium. It was further agreed that, should the Board's work in auditing transactions which occurred in the accounts of the first year reveal situations which should be brought to the attention of Member States, the Board would report them to the Advisory Committee which, if it thought it necessary, would bring them to the attention of the Assembly. 1/
3. For management purposes, quarterly interim financial statements were issued by the Assistant Secretary-General for Financial Services, copies of which were sent to the Board of Auditors and to the Advisory Committee on Administrative and Budgetary Questions.
4. The General Assembly's most recent review of the financial report and accounts of the United Nations was at its thirty-third session, when it considered the accounts for the biennium 1976-1977.
5. This financial report has been organized so as to reflect the highlights of, changes in or additions to the accounts. The significant accounting policies are described in volume I, annex I, as notes to the financial statements.
6. A number of conclusions, agreed on an interagency basis, on harmonization of financial statements have been implemented. These conclusions involve titles, contents and sequence of presentation of information within the report and financial statements, as well as an information table which provides an overview of the financial position and operations. Comparative figures for the biennium 1976-1977 have been reflected in the statements of assets and liabilities and income and expenditure.

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1/ Official Records of the General Assembly, Twenty-ninth Session, Supplement No. 31 (A/9631 and Corr.2), p. 136, item 73, subpara. (h).

7. The following paragraphs summarize and draw attention to significant items reflected in the statements, schedules and annexes. These paragraphs are intended to provide the reader with brief but clear explanations of the items contained in the statements. These financial statements and the notes thereon are to be considered as an integral part of the financial report.

United Nations - All funds: statement of income and expenditure for  
the biennium 1978-1979 ended 31 December 1979 and statement of assets  
and liabilities as at 31 December 1979

8. The statements of income and expenditure, assets and liabilities covering all funds included in this financial report, which are shown in the table on page 4 below, give an over-all view of the Organization's financial activities, including comparative income and expenditure figures, as well as the financial position of the regular budget and extrabudgetary resources. These statements are presented primarily for information purposes. As stated in note 1 (b) to the financial statements, the United Nations adheres to the principle of fund accounting -- in other words, each of the columns in the table represents a separate and distinct accounting entity. Each fund, or each group of individual funds placed together for the purpose of these statements, exists for a specific and identifiable purpose. Therefore, each fund balance is available to be spent only for the designated purpose of the fund in question.

9. In addition to providing an overview of all funds, the table alerts the report user to the different funds or classes of funds reported on in statements I through XVI. Because of the considerations set out in paragraph 8 above, there is no "total" column containing the aggregate balance of each corresponding amount in all of the funds. Such a column would be misleading as it might erroneously imply discretionary control and the ability to use the assets of any one of the funds to meet the liabilities of another one.

10. The cash balances shown in the table represent, as at 31 December 1979, operational cash both at Headquarters and at offices and projects away from Headquarters, as well as interest-bearing bank deposits (i.e., funds on deposit, certificates of deposit, time deposits and call accounts) as follows:

	<u>Operational cash balances</u>	<u>Interest- bearing bank deposits</u>	<u>Total</u>
	(Millions of United States dollars)		
General Fund	1.0	0.3	1.3
Other General Fund related activities	6.0	53.5	59.5
Peace-keeping missions	2.0	25.7	27.7
Technical co-operation activities	7.4	26.3	33.7
General and special purpose trust funds	6.9	84.2 <u>a/</u>	91.1
Special accounts for programme support costs	-	2.3	2.3
Total	<u>23.3</u>	<u>192.3</u>	<u>215.6</u>

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a/ Including \$7.7 million in interest-bearing bonds with IBRD.

UNITED NATIONS - ALL FUNDS a/

I. STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN MILLIONS OF UNITED STATES DOLLARS)

	General Fund	Other General Fund related activities b/	Peace-keeping missions c/	Technical co-operation activities	General and special purpose Trust Funds	Special accounts for programme support costs
<u>Income</u>						
Appropriations	1 084.2	-	489.7	-	-	-
Pledged contributions	-	-	34.3	-	86.1	-
Allocations	-	-	-	562.4	-	-
Other income	6.5	7.3	6.7	-	46.1	56.7
Total income	<u>1 090.7</u>	<u>7.3</u>	<u>530.7</u>	<u>562.4</u>	<u>132.2</u>	<u>56.7</u>
<u>Expenditure</u>	<u>1 077.5</u>	<u>-</u>	<u>447.3</u>	<u>432.2</u>	<u>105.8</u>	<u>52.6</u>
Excess of income over expenditure for the above period	13.2	7.3	83.4	130.2	26.4	4.1
Add: Adjustments for prior period	-	-	4.7	-	(0.1)	-
<u>Net excess of income over expenditure</u>	<u>13.2</u>	<u>7.3</u>	<u>88.1</u>	<u>130.2</u>	<u>26.3</u>	<u>4.1</u>

II. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN MILLIONS OF UNITED STATES DOLLARS)

<u>Assets</u>						
Cash	1.3	59.5	27.7	33.7	91.1	2.3
Contributions unpaid	93.7	0.1	308.2	-	33.0	-
Accounts receivable	22.7	0.2	7.9	6.5	2.2	5.0
Unspent allocations	-	-	-	338.7	-	-
Due from other funds	11.0	88.2	0.3	1.1	4.9	7.1
Capital assets	-	173.0	-	-	-	-
Other assets	29.7	27.7	15.3	49.5	5.3	0.1
Total assets	<u>158.4</u>	<u>348.7</u>	<u>419.4</u>	<u>431.5</u>	<u>143.5</u>	<u>14.5</u>
<u>Liabilities</u>						
Accounts payable	23.8	0.3	100.9	19.2	0.9	-
Unliquidated obligations	41.0	7.4	112.1	52.4	10.3	1.5
Due to other funds	61.3	-	48.0	1.8	1.1	0.5
Reserves	-	-	-	-	11.9	3.1
Long-term loans	-	18.1	-	-	-	-
Bonds outstanding	-	65.6	-	-	-	-
Other liabilities	2.1	-	13.9	1.6	20.1	-
Total liabilities	<u>128.2</u>	<u>91.4</u>	<u>274.9</u>	<u>75.0</u>	<u>44.3</u>	<u>5.1</u>
<u>Fund balance</u>						
Balance available 1 January 1978	16.3	203.4	126.5	226.3	64.3	6.0
Add: Net access of income over expenditure	13.2	7.3	88.1	130.2	26.3	4.1
Net transfer from reserves	-	-	-	-	8.6	(0.7)
Other credits (debits) to fund balance	13.2	46.6	(70.1)	-	-	-
Less: Credited to Member States	(12.5)	-	-	-	-	-
Balance available 31 December 1979	<u>30.2</u> d/	<u>257.3</u>	<u>144.5</u>	<u>356.5</u> e/	<u>99.2</u>	<u>9.4</u>
Total liabilities and fund balance	<u>158.4</u>	<u>348.7</u>	<u>419.4</u>	<u>431.5</u>	<u>143.5</u>	<u>14.5</u>
	(Statements II and III)	(Statements IV to VIII)	(Statements IX to XIII)	(Statement XIV)	(Statement XV)	(Statement XVI)

a/ Comprising all funds covered by this financial report.

b/ Comprising Capital Assets Fund, construction-in-progress fund, Working Capital Fund, Special Account and Bond Account.

c/ Comprising UNEF (1956) and UNEF (1973), UNDOF, UNIFIL, ONUC and UNFICYP. The statements of income and expenditure for UNIFIL (1973)/UNDOF and for UNIFIL commence from 25 October 1977 and 19 March 1978 respectively.

d/ Includes 0.3 million held in suspense pursuant to resolution 2947 B (XXVII).

e/ This amount represents funds available for unimplemented approved projects.

## Statement I

### United Nations General Fund: Status of appropriations

11. As shown in statement I, the expenditures charged against the appropriations for the biennium 1978-1979 totalled \$1,077.5 million, comprising disbursements of \$474 million for 1978 and \$562.5 million for 1979 as well as unliquidated obligations of \$41 million as at 31 December 1979. The unencumbered balance for the biennium 1978-1979 ended 31 December 1979 was \$6.7 million. This balance is in respect of the final revised appropriation of \$1,084.2 million which is comprised of an initial appropriation of \$985.9 million 2/, plus supplementary appropriations of \$10.5 million 3/ and \$93.7 million 4/, less a decrease in appropriations of \$5.9 million 5/.

#### Expenditure by major object of expenditure

12. Expenditure by major object of expenditure for the biennium 1978-1979, as shown in schedule 1.3 and as reflected in annex I, note 2, is summarized in figure 1 below.

#### Loss on exchange

13. A net loss on currency exchange amounting to \$0.1 million for the biennium 1978-1979 is included in the \$2.7 million miscellaneous expenses appearing in schedule 1.2, section 22, programme 89. The corresponding amount for the biennium 1976-1977 was \$1.4 million.

## Statement II

### United Nations General Fund: statement of income and expenditure and surplus account

14. The total actual income for the biennium 1978-1979, as shown in statement II, amounted to \$1,090.7 million. The revised estimated general income and income from revenue-producing activities shown in schedule 2.1 in the amount of \$25.3 million includes an increase of \$2.3 million over the estimated income, other than staff assessment, of \$23 million previously taken into account in the assessment of Member States in accordance with financial regulation 5.2 (b). The amount of \$29.4 million for actual income other than staff assessment is analysed in schedule 2.1. The revenue-producing income of \$11.6 million, which is included in the total income, is reported on a basis net of the cost of sales and expenses charged against revenue in schedule 2.2. The excess of actual income (\$1,090.7 million) over actual expenditure (\$1,077.5 million) amounted to \$13.2 million. This amount comprises the unencumbered balance of the 1978-1979 appropriations (\$6.7 million), the amount of the excess of actual income over the estimated income (\$6.4 million) and contributions of new Member States for 1978 and 1979 (\$0.1 million).

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2/ General Assembly resolution 32/213 A of 21 December 1977.

3/ General Assembly resolution 33/180 A of 21 December 1978.

4/ General Assembly resolution 33/205 A of 29 January 1979.

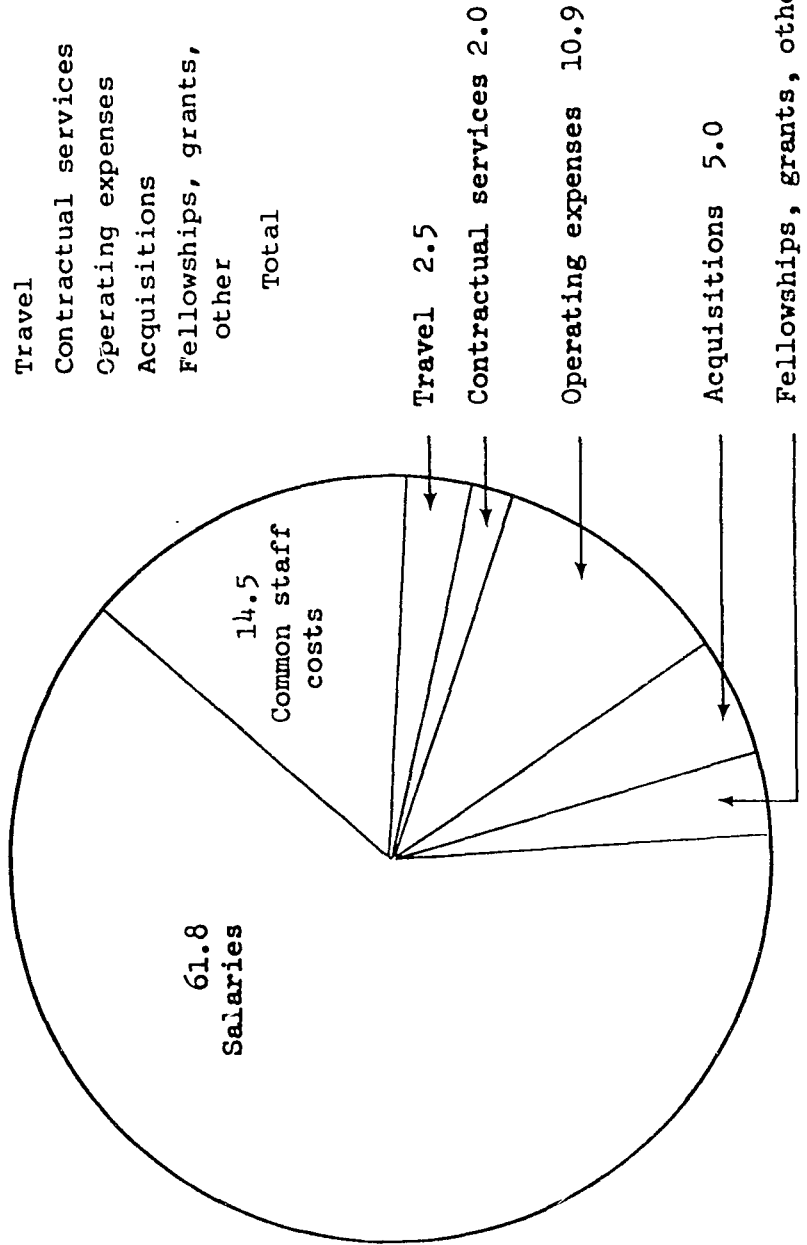
5/ General Assembly resolution 34/223 A of 20 December 1979.

Figure 1

United Nations General Fund  
Expenditure by major object of expenditure

	<u>Breakdown of</u> <u>total expenditure in</u> <u>millions of</u> <u>United States dollars</u>
Salaries	666.4
Common staff costs	156.0
Travel	27.0
Contractual services	21.1
Operating expenses	117.6
Acquisitions	53.4
Fellowships, grants, other	36.0
Total	<u>1,077.5</u>

Expenditure  
(percentage of total)





15. The balance of the surplus account available for credit to Member States as at 31 December 1979 was \$26.3 million exclusive of \$3.9 million held in suspense pursuant to resolution 2947 B (XXVII) (see statement III). Subsequent to 31 December 1979, in accordance with General Assembly resolution 34/230 C of 20 December 1979 (para. 1 and subparas. (b) and (c)), \$8.3 million was allocated from the surplus account towards the financing of appropriations for the year 1980. This amount of \$8.3 million consisted of \$2.3 million of revised income other than staff assessment, \$0.1 million in respect of contributions of new Member States for 1978-1979, and \$5.9 million being the decrease in 1978-1979 appropriations. The balance of \$18.0 million (\$26.3 million minus \$8.3 million) will be distributed to Member States as credits against the 1981 assessed contributions, in accordance with United Nations financial regulation 5.2.

Statement III

United Nations General Fund: statement of assets  
and liabilities

16. The assets of the General Fund decreased from \$165.9 million as at 31 December 1977 to \$158.4 million as at 31 December 1979. This decrease is mainly attributed to a decrease in cash balances amounting to \$34.2 million, offset by an increase in unpaid assessed contributions, accounts receivable and deferred charges, totalling \$28.3 million. The liabilities of the General Fund decreased from \$149.6 million as at 31 December 1977 to \$128.2 million as at 31 December 1979. This decrease is primarily accounted for by a repayment to the Special Account. The surplus available for credit to Member States increased by \$13.9 million to \$26.3 million as at 31 December 1979. An analysis of the major items appearing in this statement has been provided in annex I, notes to the financial statements.

17. As at 31 December 1979, the status of unpaid contributions to the regular budget for the biennium 1978-1979 and prior years was as follows:

	<u>1979</u>	<u>1978</u>	<u>1977</u>	<u>1976-1973</u>	<u>Total</u>
	(millions of United States dollars)				
Assessed in respect of appropriations for year, supplementary appropriations for prior years and contributions of new Member States	572.3	487.9	397.8	1,180.7	2,638.7
<u>Less: Credits and cash payments received</u>	<u>490.6</u>	<u>483.0</u>	<u>395.5</u>	<u>1,175.9</u>	<u>2,545.0</u>
Unpaid balance at 31 December 1979	<u>81.7</u>	<u>4.9</u>	<u>2.3</u>	<u>4.8</u>	<u>93.7</u>

18. As indicated in annex III, some Member States have stated that they do not intend to participate in the financing of certain regular budget items.

Notwithstanding these announcements, United Nations financial regulation 5.6 provides that "payments made by a Member State shall be credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member was assessed". After application of this regulation there are no amounts outstanding for years prior to 1973 recorded in the Organization's accounts.

19. The Secretary-General was empowered by General Assembly resolution 32/39 C of 2 December 1977 to accept a portion of the contributions of Member States for the calendar years 1978 and 1979 in currencies other than United States dollars. Accordingly, based on actual United Nations requirements in various currencies, the following payments for the biennium 1978-1979 were accepted from Member States:

	<u>1978-1979</u>	<u>1976-1977</u>
	(United States dollar equivalent)	
Bulgarian levas	36,989	-
Canadian dollars	1,162,639	296,781
CFA francs	96,550	55,102
Czechoslovak korunas	36,388	59,000
Dominican Republic pesos	119,717	77,125
Egyptian pounds	362,134	505,282
Ethiopian birrs	62,829	111,099
French francs	78,102	-
Guyanese dollars	39,197	64,706
Indian rupees	136,305	523,576
Israeli pounds	3,426	-
Kenyan shillings	83,423	131,595
Pakistani rupees	991,842	835,821
Peruvian soles	32,915	383,230
Portuguese escudos	76,720	-
Syrian pounds	175,819	-
United Kingdom pounds sterling	3,472,058	1,070,000
USSR roubles	<u>2,740,000</u>	<u>4,000,000</u>
Total	<u>9,707,053</u>	<u>8,113,317</u>

#### Tax Equalization Fund

20. In accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955, revenue derived from the Staff Assessment Plan is not reported as income for the current biennium in statement II but as credits to Member States in the Tax Equalization Fund. The balance of this Fund appears as a separate liability in the statement of assets and liabilities of the General Fund (statement III), with details provided in schedule 3.2. Actual staff assessment amounted to \$78.3 million in 1978 and to \$85.5 million in 1979. The resulting total for the biennium 1978-1979 of \$163.8 million, as compared to the revised final estimate of \$165.6 million approved by the Assembly in its resolution 34/223 B of 20 December 1979, results in a shortfall of \$1.8 million. \$1.3 million of this shortfall will be recovered from Member States other than the United States of America from the estimated staff assessment income for 1981. The remaining \$0.5 million was offset in 1979 against the credit outstanding in respect of the United States of America.

#### Statement IV

##### United Nations Capital Assets Fund

21. As reflected in statement IV, the total value of the capital assets of the Organization stood at \$173 million as at 31 December 1979. There was a decrease of \$13,865 from the 31 December 1977 figure as a result of savings in the liquidation of obligations outstanding as at 31 December 1977.

#### Statement V

##### United Nations construction-in-progress fund

22. This statement reflects the accounts relating to construction in progress at various locations. An amount of \$41,001 in respect of the extension of the Palais des Nations at Geneva was transferred to the Capital Assets Fund during the biennium 1978-1979. Remaining projects in progress at 31 December 1979 will be capitalized upon completion and the accounts closed as soon thereafter as is possible.

#### Statement VI

##### United Nations Working Capital Fund

23. In accordance with General Assembly resolution 32/215 of 21 December 1977, paragraph 1, the Working Capital Fund was established in the amount of \$40 million for the biennium 1978-1979. In accordance with the provisions of paragraph 5 of Assembly resolution 33/11 of 3 November 1978, an additional advance of \$16,000 from two new Member States was added to the Fund pending the incorporation of the new Members' rates of assessment in a 100 per cent scale. The details of the credits established for each Member State are given in schedule 6.2.

#### Statement VII

##### United Nations Special Account

24. Under the terms of General Assembly resolution 3049 A (XXVII) of 19 December 1972, the Secretary-General was requested to establish a special account into which voluntary contributions might be paid and used for the purpose of clearing up the past financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization, and to merge into this account the United Nations Special Account which the Secretary-General had established in 1965 for the receipt of contributions made pursuant to resolution 2053 A (XX) of 15 December 1965. The related income as at 31 December 1979 amounted to \$59.4 million, of which \$11.3 million had been contributed by Member States in response to resolution 3049 A (XXVII) and \$26.3 million in response to resolution 2053 A (XX); \$0.1 million had been received from public contributions and other sources of income and \$21.7 million represented interest earned on deposits. Out of this total of \$59.4 million, \$3.9 million was appropriated by General Assembly resolution 2115 (XX) of

21 December 1956 for the operation of the United Nations Emergency Force (UNEF) (1956), leaving a balance of \$55.5 million. Accordingly, as at 31 December 1979 the Special Account shows total assets of \$55.5 million, of which \$0.1 million has been pledged but not received and \$3.6 million represents advances made to UNEF (1956) and to ONUC. Of the contributions received in response to resolution 3049 A (XXVII), an amount of \$10 million represents a contribution made by one Member State with a view to inducing other Member States to make voluntary contributions sufficient to arrive at a total solution of the financial problems of the Organization. Pursuant to the agreement with the donor, with effect from 1978, interest earned in respect of this contribution has been transferred to a special purpose trust fund (see Trust Fund schedule 15.2.3.3). Voluntary contributions to the United Nations Special Account are presented in schedule 7.1.

### Statement VIII

#### United Nations Special Account for the sale of United Nations bonds

25. On 20 December 1961, the General Assembly adopted resolution 1739 (XVI) under the terms of which, inter alia, it recognized that extraordinary financial measures were required in order to enable the United Nations to discharge its responsibilities and to implement the programmes approved by the Assembly and decided: (a) to authorize the Secretary-General to issue United Nations bonds, limited to the equivalent of \$200 million, in accordance with certain terms and conditions set forth in the annex to the resolution; (b) to further authorize the Secretary-General, subject to such decisions as the Assembly might later adopt, to utilize the proceeds from the sale of such bonds for purposes normally related to the Working Capital Fund; and (c) to include annually, in the regular budget of the Organization, beginning with the budget for the financial year 1963, an amount sufficient to pay the interest charges on such bonds and the instalments of principal due on the bonds. The bonds sold under that resolution and under resolution 1989 (XVIII) of 17 December 1963, which extended to 31 December 1964 the period up to which the bonds could be sold, amounted to \$169.9 million. Interest earned on investments from inception to 31 December 1965, amounting to \$3.2 million, increased the funds available to \$173.1 million.

26. At its sixteenth and seventeenth sessions, the General Assembly authorized certain expenditures for ONUC (resolutions 1732 (XVI) of 20 December 1961 and 1865 (XVII) of 20 December 1962) and for UNEF (1956) (resolutions 1733 (XVI) of 20 December 1961 and 1864 (XVII) of 20 December 1962) in respect of the period from 1 July 1962 to 30 June 1963, but made no assessments on Member States in respect of these authorizations. As at 31 December 1979, amounts in respect of ONUC and UNEF (1956) had been disbursed from the bond account as follows:

(a) To finance the non-assessed period (1 July 1962 to 30 June 1963):

OHUC	110.0
UNEF (1956)	<u>19.1</u>
Total	<u>129.1</u>

(b) Advances for the years 1964 through 1970:

ONUC	35.9
UNEF (1956)	<u>8.1</u>
Total	<u>44.0</u>

Total application of bond proceeds	<u>173.1</u>
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Statement IX

Special Account of the United Nations  
Emergency Force (1956)

27. The United Nations Emergency Force (1956) was established by General Assembly resolution 1000 (ES-I) of 5 November 1956 in order to secure and supervise the cessation of hostilities in accordance with all the terms of Assembly resolution 997 (ES-I) of 2 November 1956. The Special Account established by Assembly resolution 1122 (XI) of 26 November 1956 has been maintained through 31 December 1979, as part of the liabilities incurred on account of the Force still remain undischarged as a result of the non-payment by certain Member States of the contributions assessed on them.

28. The assets of the Special Account were reduced during the biennium 1978-1979 by \$0.1 million, resulting from the collection of assessed contributions from a Member State, with a corresponding reduction in the amount due to the United Nations Special Account. The accounts payable to Member States were increased by \$2 million as a result of calculating outstanding claims in non-U.S. currencies at the exchange rates applicable as at 31 December 1979. The fund balance was adjusted accordingly.

Statement X

United Nations Emergency Force (1973) and United Nations  
Disengagement Observer Force

29. On 25 October 1973, the Security Council adopted resolution 340 (1973), by which it established the United Nations Emergency Force (1973). The Force was originally established for an initial period of six months (Council resolution 341 (1973)) but its mandate was extended on the basis of subsequent Council resolutions until 24 July 1979, when the mandate expired.

30. On 31 May 1974, the Security Council adopted resolution 350 (1974) establishing the United Nations Disengagement Observer Force. The Force was originally established for an initial period of six months, but its mandate has been extended on the basis of subsequent Council resolutions, the latest of which (resolution 456 (1979) of 30 November 1979) renewed the mandate until 31 May 1980.

31. A special account for the Force was established pursuant to General Assembly resolutions 3101 (XXVIII) of 11 December 1973 and 3211 B (XXIX) of 29 November 1974. During the period 25 October 1977 to 31 December 1979, covered by statement X, the Assembly appropriated funds totalling \$206.7 million for the operations of the UNEF (1973) and UNDOF as follows:

	<u>Amount</u> (Millions of US dollars)	<u>Period</u>
(a) UNEF:		
Resolution 32/4 B	76.3	25 October 1977 to 24 October 1978
Resolution 33/13 C	58.1	25 October 1978 to 24 July 1979
Resolution 34/7 B	<u>18.2</u>	Operation of liquidation as from 25 July 1979
Total	<u>152.6</u>	
(b) UNDOF:		
Resolution 32/4 C	11.6	25 October 1977 to 31 May 1978
Resolution 33/13 D	7.7	1 June to 24 October 1978
Resolution 33/13 D	12.2	25 October 1978 to 31 May 1979
Resolution 34/7 C	8.0	1 June to 24 October 1979
Resolution 34/7 C	<u>14.6</u>	25 October 1979 to 31 May 1980
Total	<u>54.1</u>	

32. As reported in annex III, some Member States have indicated that they do not intend to participate in the financing of UNEF (1973) and UNDOF. Estimated withholdings on this account total \$55.9 million prorated to 31 December 1979 and are included in the \$92.1 million reported in statement X as assessed contributions unpaid as at 31 December 1979. This large amount of unpaid assessed contributions has resulted in continuing financial problems which have made it impossible to settle payments on time to Governments contributing troops and providing services to these forces.

33. In accordance with General Assembly resolution 33/13 F of 14 December 1978, \$16.6 million has been transferred to accounts payable to Member States. This amount represents claims which have been received and accepted by the United Nations from Member States which have provided supplies, materials and equipment to UNEF and UNDOF, and other obligations payable on the basis of standard rates of reimbursement. These amounts will remain recorded until payment is effected.

34. The fund balance of \$47.8 million as at 31 December 1979 consists of \$23.0 million held in a suspense account pending a decision of the General Assembly pursuant to its resolution 34/7 D of 17 December 1979, and of

\$24.8 million which includes amounts for the expenses of UNDOF from 1 January to 31 May 1980 and for the liquidation of UNEF expenses in 1980. However, the fund balance contains unpaid assessed contributions, irrespective of collectibility; accordingly, it does not reflect the situation resulting from the withholding by certain Member States of assessed contributions.

Statement XI

United Nations Interim Force in Lebanon

35. On 19 March 1978, the Security Council adopted resolution 425 (1978) by which it established the United Nations Interim Force in Lebanon. The Force was originally established for an initial period of six months (Council resolution 426 (1978)) but has been extended on the basis of subsequent resolutions, the latest of which (resolution 459 (1979) of 19 December 1979) renewed the mandate of UNIFIL until 19 June 1980.

36. A special account for UNIFIL was established pursuant to General Assembly resolution S-8/2. The amounts appropriated and authorized by the Assembly for the operations of the Force since its inception are as follows:

	<u>Amount</u>	<u>Period</u>
	(Millions of US dollars)	
Resolution S-8/2	54.0	19 March to 18 September 1978
Resolution 33/14	6.9	19 March to 18 September 1978
Resolution 33/14	44.6	19 September 1978 to 18 January 1979
Resolution 34/9 B	51.9	19 January to 18 June 1979
Resolution 34/9 B	61.0	19 June to 18 December 1979
Resolution 34/9 B	<u>64.6</u>	19 December 1979 to 18 June 1980
Total	<u>203.0</u>	

37. As reported in annex III, some Member States have indicated that they do not intend to participate in the financing of UNIFIL. Estimated withholdings on this account total \$57.8 million prorated to 31 December 1979 and are included in the \$149 million reported in statement XI as assessed contributions unpaid as at 31 December 1979. As a result of this very large amount of unpaid assessed contributions, totalling over 25 per cent of the assessments approved by the General Assembly up to 31 December 1979, Governments contributing troops and providing services to UNIFIL are not being reimbursed on time.

38. In accordance with General Assembly resolution 34/9 C of 17 December 1979, \$42.9 million has been transferred to accounts payable to Member States. This represents claims which have been received and accepted by the United Nations from Member States which have provided supplies, materials and equipment to UNIFIL and other obligations payable on the basis of standard rates of reimbursement. These amounts will remain recorded until payment is effected.

39. The fund balance of \$60.7 million as at 31 December 1979 represents \$60.6 million available for the financing of UNIFIL operations through 18 June 1980 and \$0.1 million held in a suspense account pending a further

decision by the General Assembly pursuant to its resolution 34/9 E of 17 December 1979. However, the fund balance contains unpaid assessed contributions irrespective of collectibility; accordingly, it does not reflect the situation resulting from the withholding by certain Member States of assessed contributions.

#### Statement XII

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

40. The United Nations Operation in the Congo was authorized by Security Council resolution 143 (1960) of 14 July 1960 and remained in existence through 30 June 1964. General Assembly resolution 1583 (XV) of 20 December 1960 established an ad hoc account for the expenses of ONUC outside the regular budget of the United Nations. This account continued to be maintained through 31 December 1979, since some liabilities incurred on behalf of the Force still remain undischarged as a result of the non-payment by certain Member States of the contributions assessed on them. Assets and liabilities have remained essentially unchanged since the previous biennium, with minor variations resulting from calculations of the outstanding claims in non-US currencies at the rates of exchange applicable as at 31 December 1979.

#### Statement XIII

##### United Nations Peace-keeping Force in Cyprus

41. On 4 March 1964, the Security Council adopted resolution 186 (1964) recommending the creation, with the consent of the Government of Cyprus, of a United Nations peace-keeping Force in Cyprus (UNFICYP). The Force was established on 27 March 1964, originally for a period of three months, and was extended on the basis of subsequent resolutions, the latest of which (Council resolution 458 (1979) adopted on 14 December 1979), extended the mandate of the Force until 15 June 1980. Pledged contributions made to UNFICYP for the biennium 1978-1979 are listed in column 2 of schedule 13.1 Expenditures for the same period and for prior years since inception are shown in schedule 13.2. As noted in schedule 13.2, obligations totalling \$75.6 million as at 31 December 1979, for which no contributions are available, are not recorded in this account.

42. In addition, reports to the Secretary-General from Governments providing contingents indicate that the cumulative costs which these Governments have absorbed or will absorb amount to an estimated \$146.2 million for the period 27 March 1964 to 15 December 1979. This estimate does not include the costs absorbed by the Government of Cyprus in giving effect to paragraph 19 of the Status of Force Agreement. <sup>6/</sup> It also does not include the cost of the airlift provided without charge by the Governments of Italy, the United Kingdom of Great Britain and Northern Ireland and the United States of America at the beginning of the operation of the Force.

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<sup>6/</sup> Official Records of the Security Council, Nineteenth Year, Supplement for January, February and March 1964, document S/5634, annex I.



## Statement XIV

### Technical co-operation activities

43. Statement XIV is a combined statement of income, expenditure, assets and liabilities for technical co-operation activities financed from the regular budget or from project trust funds, from the United Nations Fund for Population Activities (UNFPA) and from the United Nations Development Programme (UNDP) and executed by the United Nations, the United Nations Industrial Development Organization (UNIDO), the United Nations Conference on Trade and Development (UNCTAD), the United Nations Centre for Human Settlements (Habitat) (UNCHS) and the regional commissions. Statement XIV and the supporting schedules include for the biennium 1978-1979, for the first time, the Economic Commission for Europe (ECE) and UNCHS, which began reporting as executing agencies with effect from 1 December 1978 and 1 January 1979 respectively.

44. The amount of \$44.3 million shown as receivable for the excess of expenditure over funds provided represents the excess of expenditure incurred by the above-mentioned executing agencies for projects financed by UNDP and UNFPA over the net cash funds provided by them. Of the \$44.3 million, \$43.5 million represents unliquidated obligations in respect of which funds will be requested, in accordance with existing arrangements with UNDP and UNFPA, only as payments in settlement of the unliquidated obligations become due. The balance of \$0.8 million represents a cash deficit in the net operating funds provided by UNDP and UNFPA to the executing agencies as at 31 December 1979. This deficit was recovered through the subsequent monthly cash remittance request to UNDP and UNFPA in January 1980.

### Funds received and expended

45. Income amounting to \$562.4 million received from various sources of funds and expenditure amounting to \$432.2 million for the biennium 1978-1979, are shown in figure 2.

46. The income received by the United Nations, UNIDO, UNCTAD, UNCHS and the United Nations regional commissions from the various sources of funds, and the expenditure therefrom, mentioned in paragraph 45 above, are shown in figure 3.

## Statement XV

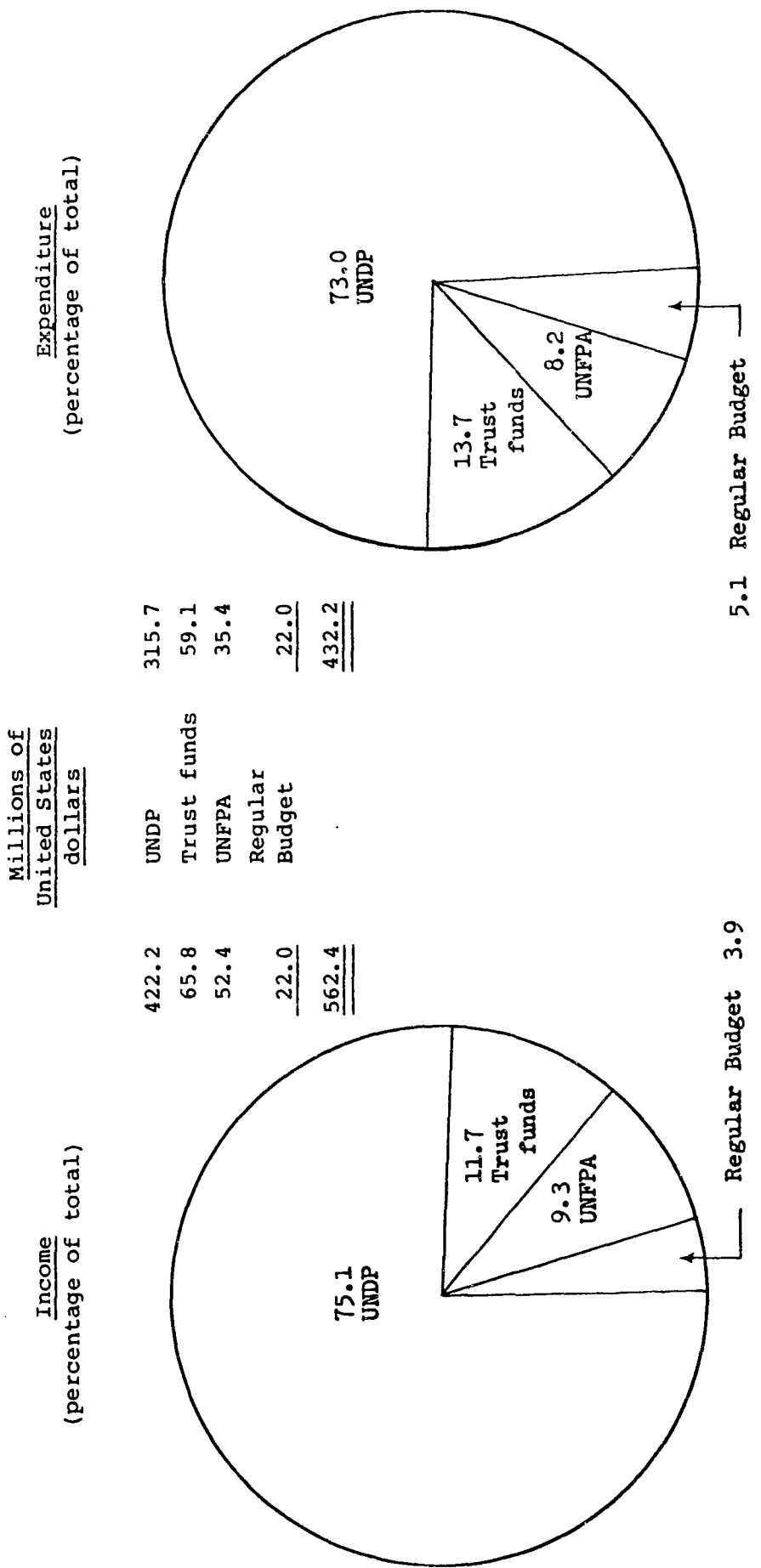
### United Nations general and special purpose trust funds

47. Statement XV is a combined statement of income, expenditure, assets and liabilities of United Nations general and special purpose trust funds. Note 15 of the notes to the financial statements lists the additions in the general and special purpose trust funds made during the biennium.

48. The schedules of individual trust funds in support of statement XV are shown in a separate volume (vol. II), which shows the over-all breakdown in the two major categories of general trust funds and special purpose trust funds in schedules 15.1 and 15.2 respectively. These two schedules are supported by schedules for individual trust funds under each category. The annex to volume II describes the authority under which each trust fund has been established and gives a short description of its goals and objectives.

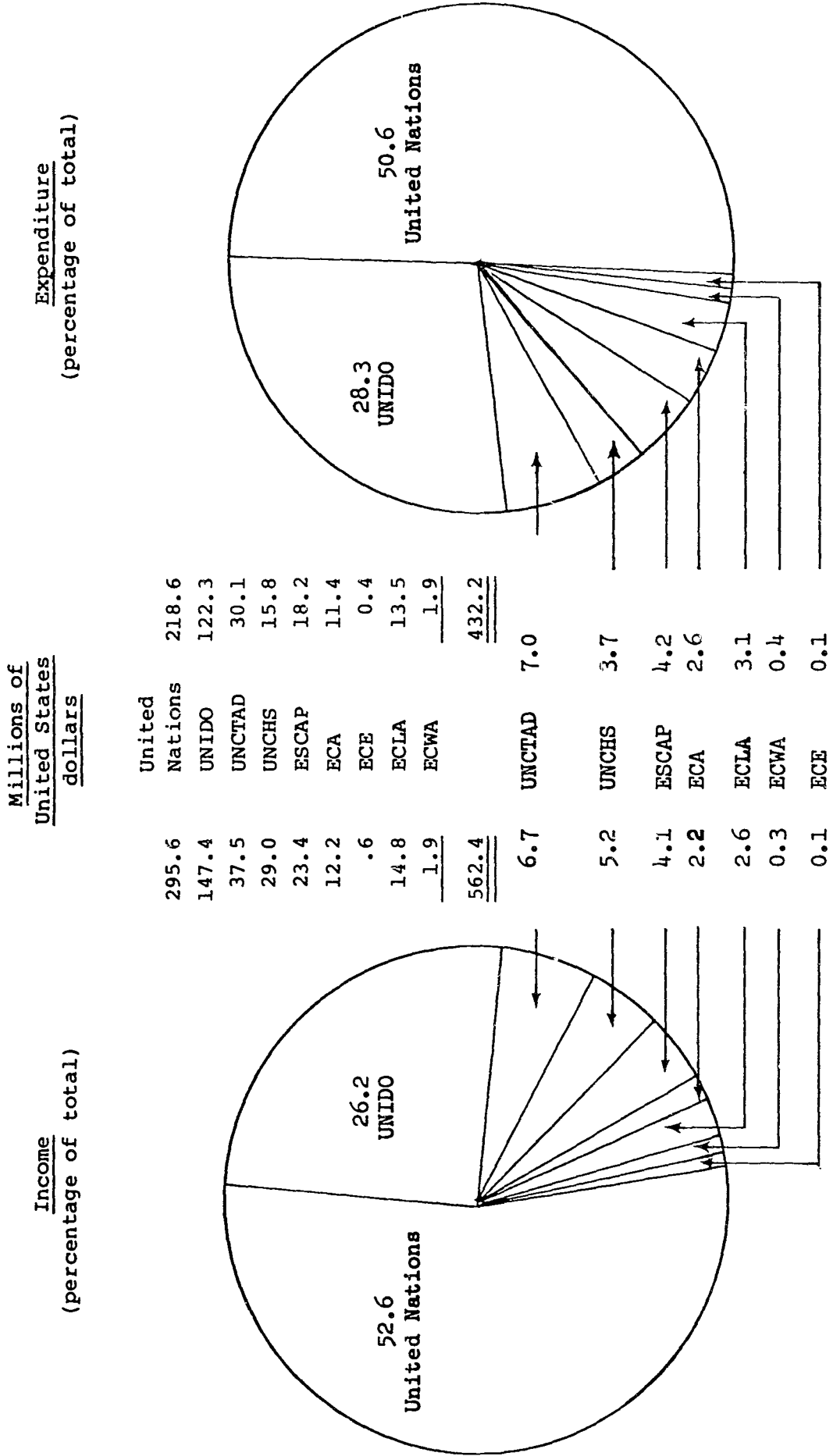
Figure 2

Technical co-operation activities  
Income and expenditure by source of income



**Figure 3**

Technical co-operation activities  
Income and expenditure by organizational unit



49. The total trust fund income and expenditure for the biennium 1978-1979 amounted to \$132.2 million and \$105.8 million respectively. The trust fund income for 1978-1979 was supplemented with the fund balance of \$64.3 million which was brought forward as at 1 January 1978. The income received and expended by activity for 1978-1979 is shown in figure 4.

50. The increase in general and special purpose trust fund income of \$33.4 million between 31 December 1977 and 31 December 1979 is comprised primarily of increases in pledged contributions (\$10.5 million), in subventions (\$2.3 million), in interest income (\$7.3 million) and in miscellaneous income (\$12.3 million). The decrease in expenditure of \$53.5 million results primarily from a decrease in expenditure for relief operations (\$71.4 million) offset by increases for industrial development (\$10.8 million) and for other trust funds (\$6.8 million).

#### Statement XVI

##### Special accounts for programme support costs

51. Statement XVI has been revised to combine the income, expenditure, assets and liabilities of the three categories of United Nations programme support costs:

- (a) Extrabudgetary technical co-operation reimbursement resources;
- (b) Support of extrabudgetary administrative structures;
- (c) Support of extrabudgetary substantive activities.

Total income for the biennium 1978-1979 was \$56.7 million and expenditure was \$52.6 million, resulting in an excess of income over expenditure of \$4.1 million. An additional \$0.7 million was transferred during the biennium to the reserve for termination entitlements and indemnities, compensation claims and other unforeseen liabilities. The net excess of income over expenditure of \$3.4 million for the biennium increased the fund balance of \$6 million as at 1 January 1978 to \$9.4 million as at 31 December 1979.

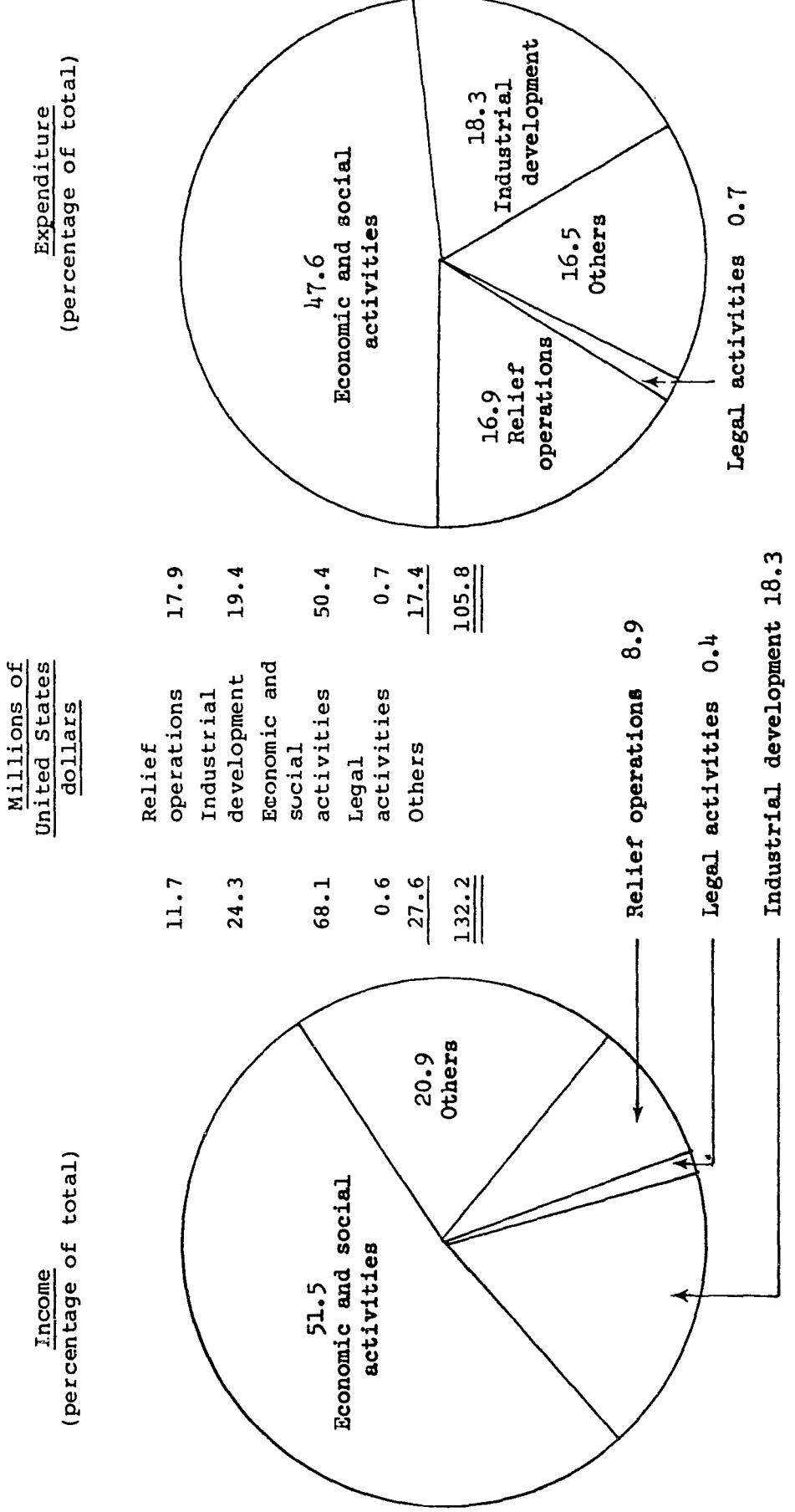
52. The increase of \$17.5 million in the income is comprised primarily of increases of \$10.6 million from UNDP, \$1.8 million from general and special purpose trust funds, \$1.1 million from interest income and \$2.9 million from the newly introduced categories "Support of extrabudgetary administrative structures" and "Support of extrabudgetary substantive activities". Statement XVI shows a corresponding over-all increase of \$13.9 million in expenditure against the increased income earned for programme support costs.

##### Write-off of losses of cash and receivables

53. In accordance with financial rule 110.14, the Assistant Secretary-General for Financial Services or, where required, the Secretary-General, after full investigation, approved the writing-off on a case-by-case basis of balances in amounts ranging from \$1.00 to \$325,868 for a total of \$473,486. In each case it was determined, in the light of the facts known at the time, that: (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations; (b) every effort had been made to collect the amount; and (c) further collection efforts would be fruitless. The write-off consisted of:

Figure 4

Trust fund activities  
Income and expenditure by major category



	<u>United States dollars</u>	
	<u>1978-1979</u>	<u>1976-1977</u>
General Fund	35,138	54,296
United Nations Special Account	-	250,000
Technical co-operation	43,709	24,236
General and special purpose trust funds	369,431	31,707
United Nations Postal Administration	8,179	30,006
Sale of publications	9,325	15,002
Radio and visual services and others	<u>7,704</u>	<u>10,216</u>
	<u>473,486</u>	<u>415,463</u>

\$355,348 of the 1978-1979 write-off, which represents 75 per cent of the total write-off for the biennium, pertains to uncollected accounts receivable and a promissory note due to the United Nations Special Relief Operation in Bangladesh (UNROB) from two shipping companies that have defaulted. The amounts receivable resulted from overpayments made owing to the late arrival of chartered vessels because of hostilities in the area. The promissory note was obtained following a judgement in a suit brought by the United Nations in the United States Federal Courts. The major portion of the note represented interest which had been computed on the outstanding balances. The Secretary-General decided to write-off these amounts on the advice of the Office of Legal Affairs after all legal efforts were exhausted and it was determined that the prospects of recovery did not warrant further expenditure of effort and money and that the assets of the firm involved were not reachable.

#### Write-off of losses of property

54. Property losses at Headquarters amounting to \$3,523 were written off during the biennium 1978-1979 by the Assistant Secretary-General for Financial Services in accordance with financial rule 110.15. In addition, property losses were reported for 1979 by peace-keeping operations and offices away from Headquarters amounting to \$337,606 and \$13,426 respectively. These write-offs brought the balance of the property shown by the records into conformity with the actual quantities. The details of these amounts were reported to the Board of Auditors in accordance with the provisions of financial rule 111.10 (b).

#### Ex-gratia payments

55. Ten ex-gratia payments totalling \$18,948 were made under financial regulation 10.3 during the biennium 1978-1979. The payments ranged from \$60 to \$7,886, the latter figure representing a payment of 25,000 Lebanese pounds by way of financial assistance on humanitarian grounds to the mother and wife of a civilian killed in an exchange of fire between the de facto forces and UNIFIL personnel at Naqoura on 18 April 1979. Details of these items have been provided to the Board of Auditors.

Action taken on observations and recommendations made by the Board of Auditors in its special report on the financial management and control review of the United Nations Headquarters and Office at Geneva

56. This section of the United Nations financial report sets forth the action taken as a result of the comments contained in the above-mentioned special report of the Board of Auditors. 7/ The General Assembly, in paragraph 5 of its resolution 33/10 of 3 November 1978, called upon the Secretary-General to report to the Assembly at its thirty-fourth session on the progress made in meeting the concerns expressed by the Board of Auditors in the above-mentioned report. The report of the Administration on the 19 recommendations arising from the auditors' in-depth evaluation of the systems of financial management and control at United Nations Headquarters and the United Nations Office at Geneva was presented orally to the Fifth Committee at its 10th meeting held on 5 October 1979 (A/C.5/34/SR.10); it was stated that a full progress report would be contained in the Secretary-General's financial report for the biennium 1978-1979. The reference numbers at the beginning of the text of each recommendation correspond to the paragraph numbers in the special report of the Board of Auditors. The present status of implementation follows each recommendation.

(a) Functional leadership, direction and guidance

"22. The Controller should be in a position to provide functional leadership, guidance and central direction on all financial functions including:

(a) Giving guidance on, reviewing and approving all financial and financially-related systems including those in Headquarters and in offices away from Headquarters;

(b) Becoming directly involved in appointments, professional development and appraisals of all financial officers and persons performing financial duties."

(b) Documentation and communication of financial management and control policies, responsibilities and procedure

"29. A comprehensive financial manual should be developed, setting out the financial management and control policies, responsibilities and procedures of the United Nations."

(c) The Office of Financial Services

"37. There should be in the Office of Financial Services, reporting to the Controller, a senior financial officer with the undivided time and appropriate skills, knowledge, responsibilities, authority, experience and staff resources to devote to developing, designing, installing and evaluating financial management and control systems."

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7/ Official Records of the General Assembly, Thirty-third Session, Supplement No. 5 (A/33/5), vol. I, sect. IV, annex.

57. These three recommendations are central to effective financial management and to the effective exercise of financial control throughout the Organization. As expressed in the special report of the Board of Auditors, they derive from the concern, shared by the Administration, that the trend towards increased decentralization of programme management has not been accompanied by the development of financial policies and procedures "stated with sufficient clarity to cope with the growing complexity and diversity of the United Nations". <sup>8/</sup> It is evident that a major and continuing effort has to be undertaken in this regard, with the objective of ensuring an adequate balance between the need for decentralized decision-making and the requirement for central financial control and information.

58. The major and continuing effort referred to above is under way. A senior financial officer was appointed on 1 March 1980 to head the newly established Financial Management and Systems Control Unit, reporting directly to the Assistant Secretary-General for Financial Services. With this unit as a focal point, work has commenced on re-designing the policies and procedures regarding the utilization and control of extrabudgetary funds; providing more timely information and forecasts on cash availability, and developing a financial manual. However, it has not yet been possible to fill the second post of this small unit.

59. Financial rule 111.1 has been revised to incorporate the recommendations of the Board of Auditors in paragraph 22 (a) of its report (see para. 56 above), and now reads as follows:

"Responsibility for maintaining the accounts

The Under-Secretary-General for Administration, Finance and Management is responsible for the policies with respect to the financial operations of the Organization. He shall prescribe and maintain the financial records and shall review and approve all financial systems and the major financial procedures of the Organization, including those in respect of offices away from Headquarters. He shall designate the financial officers responsible for performing significant financial duties. Where this is not feasible, his concurrence in such designations or appointments shall be required."

60. Under administrative instruction ST/AI/270, the responsibility for administering this rule has been delegated to the Assistant Secretary-General for Financial Services. As noted by the Advisory Committee on Administrative and Budgetary Questions (A/33/171, para.11), the wording of the revised rule provides the requisite authority and guidance to meet the Board's general objective. Specific procedures are being developed within the framework of the rule. Posts entailing "significant financial duties" have been identified, and internal instructions have been issued, in co-operation with the Office of Personnel Services, to ensure compliance with this rule.

61. The proposal to develop a comprehensive finance manual was accepted by the Administration in its initial response. It was recognized that this work would require several years to complete and might require additional financial resources in the form of consultant services. The assignment of over-all responsibility for preparation of the finance manual has been given to the

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<sup>8/</sup> Ibid., para. 8.



newly established Financial Management and Systems Control Unit in the Office of Financial Services. Initial steps have been undertaken to: (a) compile all administrative issuances and manuals dealing with financial and accounting matters that have been issued by the Organization since its inception, and (b) to update the various sections of the Organization's original finance manual as a basis for preparing a new manual. In addition, work is proceeding in the Treasury and Internal Audit Divisions on the preparation of specific manuals which will form part of the over-all finance manual.

62. It must again be stressed that the development of an improved system of financial management and control is not a question of instant implementation, but requires a steady and continuous commitment extending over time. The General Assembly will be kept informed periodically, of the status of this essential project.

#### Budget preparation and review

"46. The system of budget preparation and review should be revised to:

"(a) Provide analysis of total costs by subprogramme to support the narrative information in the programme budget;

"(b) Identify outputs of each subprogramme, wherever feasible;

"(c) Ensure that centralized preparation systems do not diminish the accountability of managers;

"(d) Improve systems for computing standard costs;

"(e) Include extrabudgetary revenues and expenditures."

63. The recommendation made by the Auditors concerning the preparation and presentation of the budget was used to a large extent in the internal instructions for the preparation of the budget for the biennium 1978-1979. Following a review by the General Assembly on the methodology for the presentation of the budget, guidance in this respect was provided in resolution 33/116 C, section II, of 29 January 1979. The budget for the biennium 1980-1981 followed this approved methodology, as was noted in the first report of the Advisory Committee on the budget for that biennium. 9/

#### Performance reports

"50. The first performance report should be restricted to providing for new programme elements, significant changes to existing ones, and material adjustments for inflation and currency fluctuations so that in the second performance report actual expenditures are compared with the programme budget, based on a full analysis of all reasons for changes in financial requirements over the entire biennium."

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9/ Ibid., Thirty-fourth Session, Supplement No. 7 (A/34/7), para. 8.

64. This recommendation was implemented in the performance report for the biennium 1978-1979.

#### Allotment control

"55. Allotment control should be made more effective by:

"(a) Distinguishing between allotments which require prior approval of the Budget Division before they may be exceeded and suballotments where the programme manager is permitted flexibility in redeploying resources within the allotment;

"(b) Enforcing existing procedures once allotments are appropriately revised."

65. The measures proposed by the Secretary-General for the implementation of a revised allotment policy were outlined in document A/C.5/33/11. This document was reported on by the Advisory Committee, 10/ and the General Assembly has taken note of both reports. Some of the provisions of the revised policy have now been implemented. During the current biennium, a further review will be made of the limits of flexibility delegated to programme managers in redeploying resources. However, the proposal that salary costs in each programme be accounted for at a standard rate (A/C.5/33/11, para. 14(e)) will be the subject of a further study prior to deciding on its implementation.

#### Budget execution

"61. Emphasis should be directed towards developing effective systems for monitoring budget execution having as a minimum:

"(a) Programme elements which permit costs and performance to be compared;

"(b) Detailed operational budgets of costs and operations performed by time period;

"(c) Accounting systems capable of allocating costs, including personnel costs, by programme element;

"(d) Systems for assembling quantitative or qualitative data indicative of performance;

"(e) Timely preparation and distribution of financial reports;

"(f) Regular analysis of variances between approved plans and actual results;

"(g) Exception reports for senior management;

"(h) Appropriate integration and consolidation to satisfy the central review needs of Headquarters."

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10/ Ibid., Thirty-third Session, Supplement No. 7 (A/33/7 and Add.1-39), document A/33/7/Add.8.

66. As was indicated by the Secretary-General in his initial response to this recommendation, the observations of the auditors seemed to be directed towards the introduction of detailed cost accounting and cost measurement systems. The Secretary-General felt that such an approach would not be cost-effective under existing circumstances, and stated the view that the primary emphasis at this stage of the evolution of the programme budgetary system should be placed on improving capabilities for programme formulation and monitoring of results. The further progress made in the development of a monitoring system for programme implementation has been reflected in the report on the establishment of internal work programmes and procedures for reporting on programme implementation (A/C.5/34/3).

#### Central accounting system

"68. The central accounting systems should be further improved based on agreed objectives giving particular consideration to the need for:

"(a) Effective monitoring of budget execution;

"(b) Integration, whenever possible, of all decentralized accounting systems;

"(c) Efficient and accurate control of input."

67. The Headquarters central accounting system has been expanded to integrate the monthly financial reports received from offices away from Headquarters, thus providing an over-all status of the allotments issued which satisfies the review needs of managers at Headquarters. Certifying and budget officers monitor the accounts for which they are responsible through the use of monthly budget performance and allotment reports. The reports contain detailed information by object of expenditure, summarized by budget section and programme. Additional reports are available by object of expenditure by main office location. The controls for the prevention, detection and correction of input errors have been further improved through a complete separation of input control from output corrections, stricter verification of the approval of inputs and tighter follow-up and control of error corrections.

#### Payroll

"72. Internal controls within the payroll system should be strengthened to ensure the completeness, accuracy, validity and integrity of payroll records; and documentation of the system should be completed, including documentation of processes within the computer."

68. The mechanical controls incorporated in the computer payroll systems, the manual controls over inputs and outputs to the systems and controls over processing programmes and files have been improved so as to ensure accuracy and integrity of the payroll files. These improvements, which were noted by the External Auditors in their 11 June 1979 Management Letter, fall into three categories: (a) additional computerized controls to ensure that the correct files have been used and that those files have not been tampered with; (b) standardization of manual procedures for the verification of inputs to computerized outputs; and (c) completion of the payroll system documentation, including that of processes within the computer, and its maintenance on a current basis.

Offices away from Headquarters and  
interorganization transactions

"76. Accounting for offices away from Headquarters and interorganization transactions should be improved by:

"(a) Greater standardization of documents used for reporting on activities of offices away from Headquarters;

"(b) More prompt clearing of outstanding IOVs;

"(c) Integration of the interfund clearing account system at the United Nations Office at Geneva with the main IOV system."

69. Financial data is now sent by the major offices away from Headquarters, to the extent possible, on standardized computer tapes, punch cards or computer printouts containing the basic information most needed for the preparation of financial statements and budget performance reports. Most of the other offices now use one of two standard forms for recording their monthly accounts. In addition, the co-operation of offices away from Headquarters in complying with the procedures for the preparation of IOVs, the use of computer tape by the United Nations Office at Geneva for its monthly IOV charges and the reduction in the number of interoffice charges resulting from offices absorbing minor items of expenditure, as well as the introduction of the standardized EDP input form for interoffice charges now used by most United Nations offices, has enabled Headquarters to process IOVs more expeditiously. The clearing of outstanding IOVs at Headquarters, Geneva, and all other offices away from Headquarters has therefore been accelerated through streamlined procedures and by making greater use of computerized reports. The interfund clearing account system of the Geneva Office has been integrated with the main IOV system: UNDP has instituted an operating fund at the Geneva Office and Headquarters charges that Office for UNDP field office non-technical co-operation expenses through the General Fund Control Account instead of the technical co-operation remittance accounts used previously. Expanded use of advance copies of IOVs for coding has been instituted to further reduce the delay in updating the accounts for payments made by one United Nations office on behalf of another. Recent undertakings by the Administrative Management Division have produced a number of revised financial data input documents which will be introduced shortly and standardized for offices away from Headquarters.

Computer operations

"79. The Controller should ensure that controls over all computer operations affecting financial records are adequate."

70. The controls over computer operations affecting financial records and the safeguarding of essential data processing records and programmes have been substantially strengthened. Formalized procedures have been instituted for the testing and authorization of new programmes and programme modifications. Programmes, programme documentation and financial data files are all stored in secure areas outside the Secretariat Building. Access to terminals is controlled through password identification and the passwords are changed on a regular basis. The acquisition of a software security package by the New York Computing Service (NYCS) has enabled the Office of Financial Services to restrict access to data files and

programmes by means of passwords, and to monitor any attempts to obtain access to such files by unauthorized personnel. NYCS has also installed new security devices to restrict access to the Computing Service and the magnetic tape library. These controls appear to be adequate to ensure the integrity of the financial systems and records.

#### Delegation of authorities

"83. An effective and reliable method of delegating, communicating, and ensuring adherence to a comprehensive set of financial authorities should be developed giving particular consideration to:

"(a) Assigning certifying authority to programme managers or to persons reporting directly to them;

"(b) Establishing guidelines as to the roles, qualifications, reporting relationships and minimum staff classifications of persons to be designated as certifying and approving officers or their alternates;

"(c) Clarifying the functions to be performed by each type of authorized officer on each type of transaction and the limits of authority regarding the nature of the transaction, the amount or the account to be charged, as applicable;

"(d) Ensuring that the method of delegating authorities facilitates checking by those responsible for recognizing authorized signatures."

71. The administrative issuance on certifying officers has also been revised to provide a clear definition of the functions and responsibilities of certifying and approving officers. The procedure for designating certifying and approving officers now requires that any official recommended for designation as certifying officer must be cleared by the Budget Division and all approving officers must be cleared by the Accounts Division. In clearing the recommendation for the appointment of a certifying or approving officer, due consideration is given to the financial qualifications, experience and functional responsibilities of the staff member concerned. All changes on the panel of certifying and approving officers are promptly communicated to the pertinent offices. Specimen signatures of certifying and approving officers are maintained in a centrally located file in the Accounts Division and a special form was designed to formalize all changes therein. Offices processing financial transactions have been instructed to refer to these specimen signatures.

72. In order to identify the problems associated with the certification and approving functions and thus improve the performance of these officers, the Office of Financial Services arranged an informal meeting of executive, certifying and approving officers. This meeting dealt with the designation and functions of certifying and approving officers, the allotment reports and budget performance reports, definition and control of unliquidated obligations, expenditure control and certification of travel claims. It is anticipated that further such meetings will be held in addition to specially arranged briefings for newly appointed certifying and approving officers on the use of computer-produced information, liquidation of outstanding obligations and the appropriate financial regulations and rules.

## Principles of internal control

"89. Principles for effective internal control should be communicated to all involved in the financial function so that they are incorporated, wherever possible, in all financial and financially-related systems."

73. Accounting and administrative internal controls are being incorporated in financially-related systems and provide for an appropriate segregation of functional responsibilities and a system of authorization and accounting procedures to provide control over financial transactions. In the computer area, the internal controls were tightened by restricting access to the computer operations room to authorized personnel only and not permitting systems analysts and programmers to enter it or to have access to data files or the operational computer programmes. Continuous efforts are being made by the Internal Audit Division, Administrative Management Division and the newly established Financial Management and Systems Control Unit to further improve the internal controls within the resources available. Internal controls are communicated to the responsible officers through administrative issuances or through other means as appropriate.

## Purchased goods and services

"92. Internal controls over purchased goods and services should be reviewed and the procedures of the various units involved integrated."

74. The auditors' recommendation on internal controls has been taken into consideration in the design of the automated Purchase and Payment System which is being developed for the Office of General Services and is expected to be operational towards the end of 1980. The Purchase, Transportation and Buildings Services Division maintains a current file of procurement and certifying officers' specimen signatures. Procedures for certifying printing costs have been revised and centralized in the office to improve the budgetary control on printing costs. The in-depth study completed by the Equipment and Supplies Services Section of the Office of General Services on the accounting and internal control procedures of expendable and non-expendable property resulted in action being taken to streamline existing procedures, by instituting cost saving programmes, establishing property evaluation criteria, providing a record system and establishing a computerized non-expendable inventory recording system.

## Cheque issue

"95. The systems for cheque preparation and issue should be improved by:

"(a) Making batch control procedures more effective over vouchers forwarded for approval and over approved vouchers forwarded for cheque preparation;

"(b) Ensuring there is an appropriate segregation of duties;

"(c) Integrating cheque issue with entries in the central accounting systems."

75. Batch control procedures over vouchers forwarded for cheque preparation and their recording into the accounting system have been improved through the

introduction of additional controls, particularly in those areas where the bulk of the payments are made. Procedures are in place at the Cashier's Section to keep the log on batch totals for all vouchers through which cheques are to be processed by NYCS. After cheques have been printed, a comparison is made between the total of the cheque register and the total kept by the Cashier's section. The internal control system includes: (a) a system of certification and approval; (b) a plan of organization which provides a segregation of functional responsibilities; (c) bank reconciliations; and (d) internal audit, that provides sufficient assurance that erroneous payments and irregularities are discovered and corrected promptly thus assuring the reliability and integrity of financial records. This question has been discussed at length with the Administrative Management Division which is advising on procedural changes to increase the segregation of duties in Treasury.

76. Substantial progress has been made in the design of an appropriate treasury system and a number of programmes and work files have been set up for test purposes. However, a significant amount of work is still required before integration with the central accounting system can be achieved. The integration of cheque issuance with entries in the central accounting systems will be achieved when the Treasury Division's on-line computer system, which will be interfaced with the accounting system, becomes operational. Although the Administration, in response to the special report of the Board of Auditors, on the financial management and control review, indicated that it hoped the on-line system, which could integrate cheque issuance with entries in the central accounting systems, would be implemented by the end of 1978, this has not been possible. However, it should be noted that a number of steps have been taken by EDPID with respect to the development of the system in the Treasury Division. A feasibility study for providing comprehensive computer support to the three main functions of the Treasury Division is in progress and EDPID has stated that it will very shortly have completed a plan to implement an on-line system for the Treasury Division. Furthermore, EDPID has indicated that the Treasury Division and the Accounts Division can be interfaced by means of a mini-computer to be installed at the Cashier's Section in replacement of the existing outdated accounting machine. Once the system has been implemented and appropriately tested, EDPID believes that the integration of cheque issuance with entries in the central accounting systems will be possible.

#### Cash and short-term investments

"100. An integrated cash management and short-term investment system should be developed providing for an appropriate degree of co-ordination among all United Nations Offices and an independent monitoring of over-all cash management and investment activities."

77. The Treasury Division monitors all cash and investments at Headquarters and offices away from Headquarters. With respect to the cash management and short-term investment at major offices away from Headquarters, these offices have been requested to submit to the Treasurer on a monthly basis a listing of cash and investments on hand together with a forecast of anticipated income and expenditures. This will enable the Treasurer to furnish those major offices with timely and effective guidance on fund management. To facilitate the optimum management of funds, efforts have been continuously made to obtain more timely and more accurate information from fund managers. A centralized banking arrangement was established

whereby a central funding account was opened with a major bank in New York against which a number of project managers draw cheques to replenish their own local imprest accounts, thus cutting down imprest levels as well as idle funds. This procedure has been utilized for a number of projects thus far and is being extended to more imprest accounts. The use of the zero-balance banking arrangement has been expanded and funds are pooled whenever possible. These arrangements have resulted in the release of additional funds, which contributes to the optimum utilization of funds for short-term investment purposes. Furthermore, as of 1 January 1980, almost all checking accounts have been converted to NOW (negotiable order of withdrawal) accounts with interest at 5 per cent per annum, compounded daily for a yield of 5.20 per cent on collected balances. This development has resulted in the closure of various savings accounts.

#### Expendable and non-expendable property

"104. Control over expendable and non-expendable property should be enhanced by:

"(a) Using control accounts within the accounting records to ensure an independent accounting control over property records;

"(b) Involving officers and others independent of the custodians of assets in physical stock-takings."

78. The Administration has intensively explored various ways and means to enhance the control over expendable and non-expendable property. As recommended by the auditors, memorandum control accounts have been established within the accounting system to ensure an independent accounting control in respect of Headquarters and for each of the offices away from Headquarters. Similar controls have also been established for UNFICYP, UNEF (1973), UNDOF and UNIFIL. Efforts have been co-ordinated between the Equipment and Supplies Services Section, the Accounts Division and the Internal Audit Division with the intent of being able to reconcile the physical inventory of non-expendables with a computerized inventory and the control accounts system. A number of practical and complex factors that will have to be resolved, including financial and staffing constraints, are still outstanding. Nevertheless, the Administration agrees with the basic concept of this recommendation and will continue to direct its efforts towards its effective implementation.

#### Contributions

"108. United Nations Headquarters and the United Nations Development Programme should improve the handling and accounting for contributions by:

"(a) Applying procedures for identifying and reporting contributions not made directly to Headquarters;

"(b) Formalizing procedures for reconciling manual records to computerized reports on unpaid pledges including a supervisory review to ensure their continued and timely performance."



79. With reference to the recommendation on "applying the procedures for identifying and reporting contributions not made directly to Headquarters", the Contributions Section has been working closely with the Accounts Division to identify payments and arrange for the transfer of funds deposited with UNDP field offices in various countries, particularly when the payments are made in local currency. The practice currently being followed in most cases is for UNDP offices to notify Headquarters by cable upon receipt of the contributions from the Governments concerned. Since acceptance of payments of contributions in local currency depends upon the ability of UNDP to utilize the money and credit the equivalent to the United Nations, some delay in the recording and reporting of receipts covering such payments cannot be avoided.

80. The recommendation relating to the need for formal reconciliation procedures of the manual and computerized records for unpaid pledges was studied in connexion with a recent review by the Administrative Management Service. In this regard, an arrangement will be introduced shortly whereby the data will be introduced into the accounting system on the basis of a pledge form which will simultaneously update the contribution officer's records and subsequently be used to prepare the status reports.

#### Internal audit

"113. Financial audit should be improved by:

"(a) Ensuring the audit scope satisfies managements' needs;

"(b) Examining and evaluating systems of internal controls;

"(c) Documenting audit policies and procedures;

"(d) Establishing programmes for professional development, training and career planning of audit staff."

81. Measures already taken to increase the capability of the internal audit function include training programmes for internal auditors, more frequent consultation with management and audit orientation along the lines recommended by the Board of Auditors. To ensure that internal audit is responsive to management needs, programme managers are being consulted before the preparation of the yearly audit programme. Consultations are carried out with the supervisors of the activities audited before and during the execution stage and on the completion of the audit. The system of consultation has also been extended to include the Audit Operations Committee of the Board of Auditors to ensure better co-ordination and purposeful complementarity between the work programme of the external and internal auditors. The current audit programmes were prepared in consultation with programme managers and subsequently reviewed with the Audit Operations Committee, enabling development of the appropriate approach for assignments to be conducted as much as possible in good time and in a proper manner.

82. The continually increasing number of transactions, the geographical dispersion of activities and the greater dependence on computer applications requires new approaches to internal auditing, and adaptation to changing conditions. There is a development of an audit outlook more oriented to the observation of internal controls, noting any deficiencies and recommending

corrections. The approach does not eliminate the examination of individual transactions for the detection of possible errors, omissions or improper access to assets. The objectives are designed to systematically assess the reliability of the internal controls and the accuracy of records, compliance with legislative and administrative policy directives, and economic use of resources. The approach calls also for the systems-based findings by the external auditors to be a tool for use by internal audit to focus attention on the examination of transactions within the areas of weakness. The relevant recommendation of the Board of Auditors has been interpreted in this spirit and is thus being implemented.

83. The initial documentation for the expansion of the audit manual to consolidate and update existing procedures and guidelines has been improved by the reorganization of the filing system of the Internal Audit Division, which was carried out in 1978-1979 in co-operation with the Records Management Service of the Office of General Services. The new filing system facilitates access to past procedures, findings and guidelines and is thus a valuable intermediate step in documentation. Work has also begun in the compilation of material for a set of internal audit standards, to be included in the audit manual.

84. An initial three-year training scheme is being carried out, within the programme conducted by the Training and Examinations Service and in co-operation with the Electronic Data Processing and Information Systems Division. The programme, begun in 1978, stresses training in electronic data processing and in auditing techniques applicable to an environment of computerized accounts. It also covers other aspects of modern auditing and managerial development. Maximum use is made of internal training facilities but specialized courses offered by external institutions have also been utilized.

## II. REPORT OF THE BOARD OF AUDITORS

### Introduction

1. As required by General Assembly resolution 74 (I), the Board of Auditors has audited the accounts of the United Nations, including the trust funds and special accounts administered by and for the United Nations for the biennium ended 31 December 1979.
2. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. Our review was conducted at United Nations Headquarters in New York and at the principal United Nations offices away from Headquarters in Geneva, Vienna, Addis Ababa, Bangkok, Beirut, Santiago and The Hague. In addition, our examination covered the peace-keeping activities in Damascus, Ismailia, Jerusalem, Naqura, Nicosia and Rawalpindi, as well as other activities in Ankara, Hanoi, Lima, Mexico City, Nairobi, Pona, Port Moresby, Port of Spain, Rangoon, Seoul, Suva and Ulan Bator.
3. During the biennium, the Board of Auditors met with the Advisory Committee on Administrative and Budgetary Questions and with senior members of the Administration and participated in the deliberations of the Panel of External Auditors. The Audit Operations Committee has maintained continuing liaison with these bodies and with the Joint Inspection Unit, the Internal Audit Division and the Administrative Management Service.
4. Throughout the biennium, the Audit Operations Committee has carried out the detailed audit examinations on behalf of the Board and, as part of the continuing dialogue with the Administration, some 50 management letters containing detailed observations and recommendations have been issued. The Committee continues to follow the systems approach to auditing described in our report for the biennium 1976-1977, 11/ and, wherever circumstances permit, audits are carried out on an integrated basis. An Audit Manual has been prepared and approved by the Audit Operations Committee. The Manual discusses the theory and methodology of systems-based auditing and provides audit programmes and techniques for use by all audit staff.
5. In June 1979, the Board of Auditors reported to the Advisory Committee on matters arising from audits conducted during the first year of the biennium. The Advisory Committee incorporated these matters in its report to the thirty-fourth session (A/34/486) and reference to those matters is included in the present report. In its resolution 34/5, the General Assembly requested that the Board of Auditors and the Advisory Committee give increased attention to areas where they have made observations and comments.

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11/ Ibid., Supplement No. 5 (A/33/5), vol.I, sect. IV.

6. During the biennium, the Advisory Committee asked the Board of Auditors to review procedures for estimating the costs of the construction projects currently in progress at United Nations Headquarters in New York. The matter was referred to the Audit Operations Committee and a special report was prepared for the Advisory Committee. In its report to the General Assembly at its thirty-fourth session, 12/ the Advisory Committee included an annex summarizing the main audit findings and recommendations. As a result, the Assembly has called for a full-scale study of procedures for obtaining estimates and soliciting bids on United Nations construction projects at Headquarters and at other United Nations offices.

7. At its thirty-fourth session, the General Assembly, simultaneously with granting the United Nations International School a subsidy of \$3,515,000, asked the Board of Auditors to examine the accounts of the School and the accumulated deficit, bursary policies and building maintenance needs. The Board was asked to make a report on these matters to the General Assembly at its thirty-fifth session (resolution 34/233, sect. IX). The report is contained in document A/C.5/35/5.

8. In keeping with the Board's policy of using the systems-based approach to auditing, the present report has been organized on the basis of issues rather than along organizational lines. Following a report on the progress made as a result of the financial management and control review and the Board's general evaluation, we deal with matters contained in our June 1979 report to the Advisory Committee. Matters arising from audits conducted during the second part of the biennium are then discussed. The major issues have general application throughout the United Nations Organization. Specific illustrations have been reported in management letters and have been discussed with senior officials of the United Nations. Accordingly, we have been able to incorporate, where appropriate, the reaction of the Administration to our observations and recommendations.

#### The financial management and control review

9. During the first half of the biennium 1976-1977, the Board of Auditors conducted an in-depth analysis of the systems of financial management and control at United Nations Headquarters and the United Nations Office at Geneva. In July 1977, the results of this review were communicated to the Secretary-General and to other senior members of the Administration. Positive and constructive responses were received; these were incorporated in the special report which was discussed with the Advisory Committee in October 1977. At that time, the Board expressed its concern that the high degree of decentralization of programme management, which had become essential because of the growth in activities and financial resources administered, had not been accompanied by central procedures capable of coping adequately with decentralization and growth. The Administration acknowledged the validity of the Board's diagnosis and sought additional resources (A/C.5/32/66). The matter, however, was not taken up at the thirty-second session of the General Assembly but was deferred to the thirty-third session.

10. The report of the Board of Auditors that was considered by the Fifth Committee in October 1978 during the thirty-third session, 13/ included the special report on the financial management and control review, incorporating the

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12/ Ibid., Thirty-fourth Session, Supplement No. 7 (A/34/7 and Add.1-28), document A/34/7/Add.20.

13/ Ibid., Thirty-third Session, Supplement No. 5 (A/33/5), vol. I, sect. IV.

responses of the Administration. The Board concluded at that time that the current financial systems were no longer able to cope adequately with the continuing growth, complexity and diversity of the highly decentralized operations of the United Nations and suggested that greater action was urgently needed to remedy the deficiencies. Although recognizing that some improvements had been made, the Board commented that over-all progress was limited.

11. In its resolution 33/10, the General Assembly endorsed the proposals of the Board of Auditors for improving the United Nations financial management and control systems. The resolution especially endorsed the proposal for strengthening the role of the Controller to enable him to provide functional leadership, guidance and central direction of all financial functions, including the development of a comprehensive financial manual. It also called upon the Secretary-General to proceed as quickly as possible to implement these proposals and in its resolution 33/180 A, authorized additional financial resources, as recommended by the Advisory Committee 14/ for implementing the second key recommendation: to provide the Controller with the services of a senior financial officer with the undivided time and appropriate skills, knowledge, responsibilities, authority, experience and staff to devote to developing, designing, installing and evaluating financial management and control systems. Furthermore, in resolution 33/10, the Assembly specifically requested the Board of Auditors to follow up on the implementation of the recommendations and to report to the Assembly not later than at its thirty-fifth session.

12. In response to this request, the Board reviewed the situation and presented an interim report to the Advisory Committee in June 1979. The Advisory Committee, in its report to the General Assembly at its thirty-fourth session (A/34/486) reported that the Board was of the view that no significant progress had been made by the Administration to improve financial management and control systems in the United Nations, inasmuch as the two key recommendations had not been implemented. The Assembly concurred with the observations and comments made by the Advisory Committee and requested the Board and the Advisory Committee to continue to give attention to these areas (resolution 34/5 of 25 October 1979). In section III of its resolution 34/233, on questions relating to the programme budget for the biennium 1980-1981, the Assembly requested the Secretary-General to give priority to improving the United Nations financial management systems and especially to strengthening the role of the Controller. The Assembly also asked that priority be given to establishing a systems group to deal exclusively with the over-all system of financial management and control and to producing a financial manual.

13. In March 1980, the Assistant Secretary-General for Financial Services informed all executive heads of departments at Headquarters and at offices away from Headquarters that a Financial Management and Control Systems Unit had been established. Headed by a senior financial officer recruited from within the United Nations family of organizations, the Unit has been charged with the following responsibilities:

(a) Assisting the Assistant Secretary-General for Financial Services in providing leadership and co-ordination in the development, installation and evaluation of all systems of financial management and control, including such

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14/ Ibid., Supplement No. 7 (A/33/7 and Add.1-39), document A/33/7/Add.1.

areas as budgeting, accounting, cash management, internal control and financial management information systems at Headquarters and offices away from Headquarters;

(b) Reviewing, analysing and evaluating existing financial policies and recommending their continuation and/or revision, as appropriate;

(c) Assisting in the development of new financial policies as required by evolving circumstances;

(d) Co-ordinating and participating in the preparation of a revised financial manual.

The Board of Auditors is of the view that this is a positive and constructive first step toward redressing the over-all weaknesses in the system of financial management and control identified in our previous reports.

14. We believe that the provision of sound functional leadership, guidance and central direction remains a vital element in improving financial management and control in the United Nations. The Assistant Secretary-General for Financial Services is well aware of the need to make improvements in this aspect of his work. Financial rule 111.1 has been revised to enhance his responsibilities, and specific procedures are being developed within the framework of the rule as set out in the financial report of the Secretary-General for the biennium 1978-1979 (see sect. I above). We urge that immediate steps be taken to reinforce these responsibilities and to communicate them to all senior levels of management, particularly those in offices away from Headquarters.

15. Other recommendations contained in the financial management and control review and in our report on the biennium 1976-1977 are in various stages of implementation. In the present report, we have incorporated any comments on these issues with the observations and recommendations resulting from our detailed audits during the biennium.

#### General evaluation

16. On the basis of our follow-up of the implementation of our previous recommendations, together with the detailed audit work carried out during this biennium, we have concluded that, although the essential mechanism is now in place to provide for continuous review of the systems of financial management and control, a determined and collective effort is required by all levels of management to raise the present systems to an acceptable level.

17. The Administration has reacted positively to the recommendations contained in the Board's report on the biennium 1976-1977 and to the additional matters contained in the June 1979 report to the Advisory Committee. The most notable response has been in areas requiring the development and establishment of policies and procedures. As well, an encouraging start has been made toward improving systems of financial management and control. In particular:

(a) Significant steps have been taken to improve the budget preparation and review process and the information contained in the programme budget;

(b) Action has been taken to improve cash forecasting and monitoring procedures, particularly at offices away from Headquarters;

(c) A good start has been made toward bringing the controls over the computer operations of the New York Computing Service (NYCS) data centre up to an acceptable level;

(d) Procurement systems, and procedures for accounting for expendable and non-expendable property, have been improved and the Administration is examining further ways to streamline these activities;

(e) Revised policy guidelines have been issued for establishing and managing trust funds;

(f) Action has been taken to improve financial reporting systems for technical co-operation activities;

(g) In addition to the Financial Management and Control Systems Unit established in the Office of Financial Services at Headquarters, a Management Improvement Section has been formed at the United Nations Office at Geneva.

18. It is in the area of monitoring and enforcing policies, procedures and systems that substantial improvement is necessary. Our audits carried out during the second part of the biennium have disclosed that serious weaknesses remain. The following significant observations were made:

(a) The policy guidelines for establishing and managing trust funds were not being fully complied with, particularly at offices away from Headquarters, and financial reports did not contain sufficient information to permit effective monitoring of trust fund activities;

(b) Policies and procedures relating to technical co-operation activities were not being adequately applied and management did not have adequate information to monitor project implementation;

(c) Staffing table controls for the management and control of staff resources were not operating as intended, significant delays in processing personnel data were weakening personnel functions, and deficiencies in computerized systems had given rise to a proliferation of manual records;

(d) Established procedures for processing, evaluating and accumulating data on experts and consultants were not being properly adhered to, and insufficient enforcement of allotment control procedures had led to consultants' expenditures being charged to other objects of expenditures;

(e) Confusion in interpreting and applying travel rules and directives had led to improperly authorized travel plans, inadequately supported travel claims, and incorrectly calculated subsistence allowances.

19. The Administration has acknowledged our concerns and is giving priority to ensuring that policies and procedures established in these areas are communicated, implemented and monitored. In this connexion, we have recommended that the Administration undertake an over-all evaluation of existing payroll and personnel systems.

20. It is vitally important that, throughout the United Nations Organization, close attention be paid to the management and supervision of the financial function.

The Administration has made significant progress in determining and establishing useful policies and procedures in areas which have been drawn to its attention, and a good start has been made toward improving systems of financial management and control. There are areas, however, that require immediate attention. We believe that the recommendations we have made in previous years and the additional comments contained in this report provide a useful framework against which to measure the effort made by the Administration to improve and augment the existing systems of financial management and control.

Matters contained in the report of the Board of Auditors to the  
Advisory Committee on Administrative and Budgetary Questions  
June 1979

Cash management

21. We examined cash management activities at Headquarters and at offices away from Headquarters during the first part of the biennium. The audits covered organizational matters, policies and procedures, banking arrangements, investment policies, cash flow forecasting procedures, financial records and reports, and internal controls. In addition, we followed up on matters included in the Board's 1976-1977 report.

22. The results of this work were contained in the Board's interim report to the Advisory Committee in June 1979. In that report, the Board concluded that its previous recommendations had not yet been fully implemented and the lack of clearly defined and documented responsibilities, policies and procedures, together with limited cash forecasting and investment analyses, prevented co-ordinated and effective cash management within the United Nations. Of particular concern were the following:

(a) The functional responsibility of the Assistant Secretary-General for Financial Services for cash management at offices away from Headquarters had not been fully recognized. Consequently, the Office of Financial Services had directed its attention primarily to Headquarters, with only limited involvement elsewhere. Audit examinations at certain offices revealed that little attention was paid to cash management at the local level.

(b) Inadequate cash-flow forecasting, insufficient monitoring of cash balances and poor accounting records restricted optimum use of funds. As a result, many potential investment opportunities were lost.

(c) Existing reporting practices did not provide a sound basis for effectively reviewing and assessing short-term investment performance.

(d) Internal control over cash receipts and disbursements needed to be improved. Of specific concern was the lack of control over the receipt and recording of income from revenue-producing activities at Headquarters.

23. Action has been taken by the Administration to improve cash forecasting and monitoring procedures and to strengthen internal controls. This has been particularly significant at offices away from Headquarters. For instance:

(a) At the time of the Board's initial examination of the United Nations



Industrial Development Organization (UNIDO) in October 1978, \$15 million in surplus funds were retained in checking accounts which bore little or no interest. Furthermore, the process for replenishing funds from Headquarters for regular budget activities was resulting in the build-up of unutilized funds for periods of up to 15 days each month and in large exchange losses. Since then, substantial improvement has been made in the investment of cash balances, and investment income increased from \$.4 million in 1978 to \$1.5 million in 1979. Funds are being transferred more quickly and currency fluctuations are monitored closely.

(b) In February 1979, we reported to the Administration that many of the cash management activities at the Economic Commission for Latin America (ECLA) were being carried out on an ad hoc basis and required considerable improvement. ECLA management has taken action to introduce cash-flow forecasts, carry out regular reviews of cash balances and foreign exchange rates, and collect pledges more promptly. Short-term investments on hand now average \$1 million compared with \$200,000 one year ago.

(c) The United Nations Office at Geneva has recently appointed an officer to deal exclusively with treasury matters.

24. Improvements in cash management practices at Headquarters have been less noticeable. Although there have been improvements in internal controls over the processing of cash receipts and disbursements, the important recommendations have not been fully implemented. These recommendations pertained to strengthening responsibility of the Assistant Secretary-General for Financial Services for offices away from Headquarters, improving cash-flow forecasting procedures and developing reports to provide a basis to measure investment performance. Accordingly, the Board has recommended that action continue to be taken in this important area of the United Nations financial activities.

#### Computer controls

25. During the first part of the biennium, we reviewed the New York computer operations with particular emphasis on controls over the design, maintenance and protection of computer systems at the New York Computing Service data centre. From this review, the Board concluded that controls in the NYCS data centre were significantly below an acceptable level for an operation of its size and complexity.

26. Since the data centre was established in 1965, much effort has been directed towards coping with ever-increasing demands for computer-produced information and ensuring an appropriate degree of interface and co-ordination among the various systems. The introduction of interactive or on-line facilities in late 1977 changed the character of the installation and further increased its workload. Thus, there was little time remaining to establish and formalize standards and control procedures for the design and protection of computer systems. The Board was particularly concerned that:

(a) Computer programmes and data files were virtually unprotected from unauthorized access, alteration or destruction. Furthermore, the facilities built into the computer to provide protection over data transmission and storage had not been fully activated.

(b) System software, its implementation, user instruction and security

require constant attention by technically skilled individuals to be effective. A system of this complexity normally requires a staff of from three to seven; however, NYCS had only one such technician.

(c) The data centre was not adequately prepared to deal with disruption in its activities caused by intentional or accidental emergencies.

27. Since then, the Administration has taken action to strengthen controls over NYCS computer operations. A security officer has been appointed to establish and implement standards and policies for the physical security of the computer facilities and access to sensitive data. A computer security package is being installed. When activated, it will provide increased protection over programme and data files. Additional resources have been assigned to maintain systems software, and back-up air-conditioning units and generators have been installed to protect against computer malfunctions caused by loss of power supply.

28. The Board is encouraged by these efforts and considers them to be a good start toward bringing controls over NYCS computer operations up to an acceptable level.

#### Procurement practices

29. In the first part of the biennium, we examined procurement systems and procedures for accounting for expendable and non-expendable property at Headquarters and offices away from Headquarters. The Board's report to the Advisory Committee stated that:

(a) The process of selecting and evaluating vendors was not completely satisfactory.

(b) There were significant delays in processing purchase orders at most locations visited. The major factors contributing to this situation were inefficient bidding procedures, too many levels of review and approval and lack of information with respect to lead times.

(c) The expediting function at Headquarters had deteriorated to the point where, for the most part, it relied on the requisitioner when delivery dates were not met.

(d) Policies, procedures and responsibilities were not adequately documented, and formal training programmes for continuing development of skilled procurement staff had not been fully established.

(e) Physical inventory procedures for expendable and non-expendable property were not satisfactory. Inventories were not subject to a continuing review and analysis and there were no effective internal controls to ensure that all receipts and dispositions were properly recorded.

30. Since we reported these matters to the Administration, significant action has been taken on our detailed observations and recommendations. There are, however, two exceptions:

(a) At the Economic and Social Commission for Asia and the Pacific, we have

again drawn management's attention to the need to improve competitive bidding procedures and to strengthen inventory procedures.

(b) At Headquarters, there has been no improvement in the procedures used for processing and following-up purchase orders. This situation, however, has been given high priority by the Administration and should improve with the implementation by 1981 of the new automated purchase and payment system.

31. During the second part of the biennium, we continued our review of procurement activities for the peace-keeping missions. Procurement for significant goods and services for the missions is handled by Headquarters. Items of a military nature and, when expedient, some consumer goods are purchased from Member States and are not subject to regular bidding and review procedures. All other goods and services, including those purchased locally by the missions, are acquired in accordance with the United Nations regulations and rules governing contracts and purchases. We noted the following weaknesses in the existing systems and procedures.

#### Time-lags

32. There are significant time-lags between placing requisitions and receiving commercial goods and services purchased by Headquarters for the missions. At the United Nations Truce Supervision Organization for instance, time-lags were averaging in excess of 15 months; in the case of vehicle spare parts, time-lags were over two years. Similar instances were noted at other missions. Given the particular nature of peace-keeping operations, this situation is undesirable. We believe that the Administration should give priority to an over-all evaluation of present practices with the aim of substantially reducing these time-lags. Consideration should be given to:

(a) Improving the efficiency of the present organization of the procurement function in the field where each mission has its own procurement office and duplication of effort is thus a possibility;

(b) Greater decentralization of the procurement function away from Headquarters, together with periodic rotation of staff between Headquarters and the missions;

(c) The advantages and disadvantages of purchasing goods locally;

(d) A review of present ordering patterns and lead times;

(e) Making high-level representations to those suppliers who are slow in providing goods, particularly vehicle spare parts;

(f) The efficiency of the present process for reviewing, approving and following up purchase orders.

33. The Administration is currently reviewing ways and means to improve processing and follow-up of purchase orders.

#### Letters of assist

34. It is generally recognized that a Government contributing troops is the most

logical and often most expeditious source of supply for items used by its contingent, especially for items of a military nature. At the present time, the purchase requests known as letters of assist, are not subject to review by the Committee on Contracts, nor are explanations documented when commercial goods and services are acquired by letters of assist rather than through competitive bidding procedures. In many instances, prices of goods and supplies have not been negotiated with the Government and, in some cases, the prices are not determined before entering into contractual arrangements. The Administration has agreed that there is a need to improve and document procedures for letters of assist but has stressed that further delays in the process, necessitated by Committee on Contracts reviews and determination and negotiation of prices, would decrease the operational efficiency of the forces. Nevertheless, financial rules, policies and procedures for the acquisition of goods and services from Member States require clarification.

#### Local procurement

35. Local procurement practices at all missions visited needed to be improved. We noted instances where competitive bids had not been obtained for local purchases and the reasons were not documented. We also noted instances where purchase orders had been raised only after the goods had been purchased and invoiced by the vendor.

36. In summary, the Board is encouraged by the action taken by the Administration to improve procurement systems and procedures for accounting for expendable and non-expendable property. The Board believes, however, that priority should be given to evaluating the present practices with respect to peace-keeping activities with a view to substantially reducing purchasing delays and clarifying and documenting policies and procedures.

#### Matters arising out of recent examinations

##### Budgetary control

37. In its report on the biennium 1976-1977, the Board commented extensively on the need to improve existing budgetary systems and procedures. In particular, it was of the opinion that budget preparation and review procedures should be strengthened, allotment control should be made more effective, and emphasis should be directed toward developing better systems for monitoring budget execution.

38. The Administration has taken significant action to improve the budget preparation and review process and the information contained in the Programme Budget. These improvements are fully described in the financial report of the Secretary-General for the biennium 1978 1979 (see sect. I above).

39. Some specific improvements have been made in financial reporting systems. The establishment of the new Financial Management and Control Systems Unit should provide the means for making substantial improvements in the development of more comprehensive and effective systems for financial reporting throughout the United Nations. During the biennium, we directed management's attention to particular areas which the Unit should take into account in its evaluation of these systems.

40. Allotment control procedures did not improve significantly during the biennium. Many of the same deficiencies were noted and reported in management letters. For example, a misunderstanding of responsibilities for the monitoring of the financial

activities of the UNIDO New York Liaison Office permitted an overexpenditure of \$203,000 to occur, or 37 per cent of allotments issued. UNIDO management has since taken action to clarify responsibilities.

41. During 1980, the Administration is introducing new allotment policies for regular budget activities that should provide for more effective control. The Board intends to monitor the Administration's progress in this regard.

42. Although the Board is satisfied with the progress made in improving budgetary control over regular budget activities, it believes that there is an urgent need to strengthen budgetary controls over extrabudgetary resources. Certain other procedures used by the Administration to exercise budgetary control are not effective. These include staffing table controls and travel plans. We comment more extensively on all these matters later in this report.

#### Trust funds

43. During our audit of the biennium 1976-1977, we reported that there were serious deficiencies in the financial and administrative control of trust funds and that there was an immediate need to implement clear and precise administrative guidelines and procedures for establishing and managing these funds. The Administration acted promptly by issuing revised policy guidelines for establishing and managing trust funds and by taking a number of other steps in response to our detailed observations.

44. Our examinations have revealed that many of the requirements set forth in the revised policy guidelines have not yet been complied with, particularly at offices away from Headquarters. For example, we noted that:

(a) Many of the trust funds currently administered outside Headquarters have been established locally without prior approval from the Assistant Secretary-General for Financial Services;

(b) Pledges and contributions continued to be accepted by fund managers without the written approval of the Assistant Secretary-General for Financial Services;

(c) Contributions were not being recorded on the basis of firm pledges, and contributions in kind were not being reported to the Office of Financial Services;

(d) Separate bank accounts were not maintained for trust funds at certain offices, with the result that voluntary contributions were sometimes being used to finance regular budget activities.

45. The Board acknowledges that it will take time to implement the revised policies for the establishment and management of trust funds, and the Administration will have to monitor closely the progress made.

46. Furthermore, the Board is of the opinion that additional guidelines are required in the following areas:

(a) Official delegation of responsibility for the management of a trust fund is often lacking. In other instances, a department or office may be designated as the managing office; however, no one within the office will be officially designated as the manager of the fund. Because it is not always clear who is responsible as the trust fund manager for each individual fund, accountability is

lost. Furthermore, where trust fund activities, such as the Trust Fund for Development Planning and Projections, are carried out by a number of different departments and offices, effective co-ordination and identification of responsibilities are not always evident.

(b) Activities of trust fund operations sometimes change without any delegation by the establishing authority. The authority that established the fund should authorize such modifications.

(c) Problems concerning the classification and recording of existing trust funds have not yet been effectively resolved. For example, all ECLA general trust funds, despite their different nature, are currently recorded as project trust funds in the statement of technical co-operation activities.

47. The Board also commented extensively on the need to improve budgetary and financial control. The following are some significant observations:

(a) At Headquarters, budget submissions continued to be made on an ad hoc basis without adequate disclosure of activities to be implemented or of detailed cost information. In some instances, no cost plans were prepared at all. The effects of incomplete and inaccurate cost planning can be substantial, and we noted one instance where errors in estimating resulted in unforeseen expenditures of \$638,900.

(b) Financial reports did not contain sufficient information to permit effective monitoring of trust fund activities. For example, there were no details of cost plans or other budgetary performance information. Contributions earmarked by donors for special purposes were not segregated from those available for general purposes.

(c) Accounting systems at certain regional commissions were particularly deficient in that funds were not being properly recorded and allotment control systems were not in effect.

(d) Further improvement was needed in procedures for recognizing, recording and collecting pledges.

48. The Administration has told us that priority is being given to developing more effective budgetary and financial systems for trust funds and to revising and augmenting the administrative instructions.

49. In view of the continuing growth and diversity of trust funds, the Board urges the Administration to continue to give priority to monitoring and developing proper systems for the over-all management and control of trust funds within the United Nations.

#### Technical co-operation activities

50. We reviewed technical co-operation activities at Vienna, New York, and Geneva and, in conjunction with the Board's continuing extension of its audit activities into the field, some 50 projects in 11 countries were examined. We concentrated attention on UNIDO and the Department of Technical Co-operation for Development (DTCD).

51. Existing policies and procedures provide a sound framework for the management of technical co-operation activities. The Administration has recognized the need for effective project management and has worked to improve the efficiency and effectiveness of its projects and programmes. Despite the existence of defined policies and procedures and the action taken to improve present systems, weaknesses continue to exist. As a result, technical co-operation activities are not being managed as well as they should be. Our audit disclosed the following:

#### Project management systems

52. Although there is a greater recognition of the need for proper formulation and design, we found that project objectives were not usually expressed in definitive terms and were sometimes confused with outputs and activities. Project documents did not always contain work plans or provide for monitoring and tripartite reviews. There was no independent review and approval of project budgets. In addition, the ability of Governments to provide inputs regularly and promptly did not always appear to have been fully assessed.

53. We also found serious deficiencies in applying established policies and procedures. Management did not have adequate information to monitor project implementation effectively or to ensure that resources were obtained in the most economic way. Some examples follow.

(a) Revised work plans were rarely prepared for UNIDO projects and copies of work plans were not always available at Vienna. This indicates a lack of monitoring of the project's progress. Furthermore, progress report schedules were not being adhered to, and there was no systematic follow-up by UNIDO on late, missing and incomplete reports.

(b) Tripartite reviews were frequently postponed or not conducted.

(c) Responsibility for accounting for contributions by counterpart authorities had not been established clearly.

(d) There were few performance indicators to measure the effectiveness of training projects, either during or at the completion of these projects. The training element averages 15 to 40 per cent of total project costs.

(e) In some instances, competitive bidding procedures for the purchase of equipment were not followed.

(f) Systematic training programmes have not been developed for Professional staff, field advisers and team leaders to ensure that they are familiar with policies and procedures.

54. Project evaluation procedures require improvement. For instance, in addition to designing, testing and implementing an internal evaluation system, UNIDO had planned in 1979 to carry out a number of evaluation-related activities and to participate in joint evaluations with UNDP. Although the Board is encouraged by the importance UNIDO places on the need for better project evaluation, little progress had been made, however, in the implementation of the proposed plans.

#### Financial and budgetary controls

55. Through management letters, the Board commented extensively on financial

and budgetary controls over technical co-operation activities. Some of the more important matters brought to the Administration's attention are discussed below.

(a) Financial reporting systems at UNIDO have been significantly improved during the past biennium; however, the system could be further improved by ensuring that reports are used more fully by management. At 31 December 1979, 300 projects had incurred expenditures in excess of allotments. Furthermore, there was an unreconciled difference of \$44 million between UNIDO and UNDP records. UNIDO has subsequently taken action to reconcile its records and strengthen allotment controls.

(b) The DTCD Fellowship Section is located at Geneva and its administrative and financial support is provided by the United Nations Office at Geneva. Our examination revealed that financial information for purposes of managing the fellowship programmes was inadequate, allotment controls were not operating effectively and payments were being made with insufficient documentation. Furthermore, bank deposits of approximately \$1 million at 31 December 1979 had been incorrectly recorded as expenditures. The Office agreed with the Board's recommendations to improve these systems and took corrective action.

(c) We were pleased to note that action had been taken to implement most of our previous recommendations relating to DTCD, New York. We have drawn attention to other areas where improvements should be made, particularly with respect to the need for continuing reviews and follow-up of accounts receivable, deferred charges and other assets.

56. The Administration is in general agreement with the Board's observations. Action has already been taken to improve financial and budgetary controls, and priority will be given to ensuring that policies and procedures with respect to project management are adhered to and more strongly enforced.

#### Payroll and personnel systems

57. As part of our audit of payroll expenditures for the biennium, we followed up on our previous observations and extended our examination to include a review of staffing table controls and of the relationship between the personnel and payroll systems.

58. Three main systems maintain data on United Nations personnel. The personnel information system, maintained by the Office of Personnel Services in New York, accumulates personnel data for the entire Organization and is used as a basis for reporting statistical information to the General Assembly. The other two systems are the payroll and the staffing table systems. Each office away from Headquarters, as well as Headquarters, maintains its own systems; most of them are computerized. Efforts have been made to standardize payroll systems whenever possible, but staffing table systems vary widely in content and design from one location to another.

59. Our detailed examination of payroll transactions revealed no instances where salaries and allowances were incorrectly calculated or improperly recorded in the accounting records. The Administration had taken action to implement our previous recommendations for additional computer controls and better payroll system documentation. The Board is of the opinion, however, that existing payroll and personnel systems and procedures do not provide the Administration with the



information it needs to manage and control staff resources effectively. Staffing table controls are not operating as intended. Significant delays in the processing of personnel data are weakening personnel functions, and deficiencies in computerized systems have given rise to a proliferation of manual records. Although there are actions that can be taken now, the magnitude of these problems suggests that the Administration should undertake a review of all payroll and personnel systems.

#### Staffing table controls

60. With the introduction of programme budgeting in 1974, the Administration introduced staffing table systems for the management and control of staff resources. These systems were to contain data on staff in all categories and under all sources of funds. Although good procedures are in place for controlling established posts under the regular budget, existing systems for managing and controlling other staff resources are not operating effectively. This assessment is based on the following observations:

(a) Staffing table controls have not been established for all staff members paid out of temporary assistance and extrabudgetary funds. Furthermore, the nature of these controls varies from one location to another. Because of these variations, the Administration is not able to identify and control all such appointments. For example:

- (i) At the end of the biennium, over 500 people were paid by the Headquarters payroll system but were not controlled by any staffing table system.
- (ii) ECLA has not established formal staffing table control procedures for staff members who are not occupying regular budget established posts. At 31 December 1970, there were 350 such people on the strength, of whom 340 were being funded from extrabudgetary resources. Moreover, this figure is inconsistent with the information in the proposed programme budget for the biennium 1980-1981 15/ which estimated extrabudgetary requirements to be 214 people.
- (iii) Recently, the Internal Audit Division reported that staffing table controls at UNIDO did not provide all the essential information for the effective control and administration of extrabudgetary staff resources.

(b) Certain temporary posts are approved by the General Assembly for specific temporary activities for a limited time. The temporary posts approved by the Assembly for each programme, however, are not totalled in the proposed programme budget as is done for established posts. Consequently, temporary assistance staffing tables are issued by programme, but the total posts are never agreed to a definite number of approved posts. The result is that control is diminished. Furthermore, the proposed programme budget for the biennium 1978-1979 16/ provided for the conversion of 255 temporary posts to established posts: however, the

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15/ Ibid., Thirty-fourth Session, Supplement No. 6 (A/34/6 and errata and Add.1).

16/ Ibid., Thirty-second Session, Supplement No. 6 (A/32/6 and Corr.1 and 2).

Budget Division, which has over-all responsibility for staffing table control, could not identify the conversions in its staffing table files for established posts.

#### Delays in processing of information

61. System inefficiencies are delaying the processing of personnel action information at many locations. For instance:

(a) At Headquarters, an average of six to eight weeks elapse between an individual's starting date and the date the individual is placed on the computerized pay system, because of delays in processing personnel forms.

(b) Lack of standardized systems and procedures for reporting information to the Office of Personnel Services results in significant delays in recording data in the personnel information system. This lack of current and complete information hinders effective staff planning and delays the recruitment and appointment process. Furthermore, the information cannot be readily reconciled with data in the payroll systems.

(c) As a result of contract extensions not being processed on time, we noted that over 550 individuals were still on the Headquarters payroll after their contracts had expired.

#### Proliferation of manual systems

62. Because information is not current, many manual systems have been developed, principally by executive officers and other users. These systems contain the same information as the computerized systems, but they are more up to date. In other instances, manual systems have been developed because of lack of communication between systems designers and users. As an example, changes made to the computerized staffing tables system at Headquarters resulted in the system producing inaccurate data. The computer-produced monthly incumbency reports are still being distributed to management, although they are largely ignored. Aware that there are problems in the computer-produced information, the Budget Division uses a manual system to produce more accurate incumbency data. These manual records are produced three months late, partly because the Division is attempting to maintain two systems.

#### Need for over-all evaluation of payroll and personnel systems

63. Given the proliferation of manual systems, the lack of complete and current personnel data, the delays in processing information, and the absence of proper reconciliation and balancing procedures among major systems, the Board does not consider the present systems and procedures provide management with the information it needs to manage and control staff resources effectively.

64. An evaluation is necessary and should include an examination of the reports produced by all systems and the users' understanding of the content, format, accuracy and timeliness of reports. The Offices of Personnel Services and Financial Services should both participate in this study.

65. In summary, the Administration has agreed with the Board's recommendations for an over-all evaluation of payroll and personnel systems and, in the interim,

is giving priority to improving staffing table controls and the processing of personnel information.

### Experts and consultants

66. Specific policies and procedures have been established by the Administration for processing, approving, recording, evaluating and accumulating data on experts and consultants. These procedures, however, have not been properly enforced. Thus, the Administration has no assurance that it is complying with the principles and guidelines laid down by the General Assembly for the use of consultants and outside experts. Furthermore, the strong budgetary measures taken to reduce regular budget expenditures in this area may have been less effective; through misinterpretation and lack of enforcement of existing instructions, the costs of consultants and experts were sometimes charged to other allotments.

67. Specifically, the Board is concerned about the following matters:

(a) Sufficient information is not always provided in contract requests to enable a proper evaluation to be made of the need for outside expertise or to know whether the financial terms and duration of contracts are appropriate.

(b) A significant number of instances were noted where contracts were signed after the commencement date, signed but not dated, or signed on the date the payment for services was requested.

(c) Because each office has its own basis for determining fees, remuneration levels for the same kind of consultants can and do vary throughout the United Nations Organization.

(d) For reporting information to the General Assembly, the Office of Personnel Services has attempted to develop a computerized system for accumulating relevant personnel data on the use of consultants throughout the United Nations. To date, the system has not been successful, largely because of inconsistent and inaccurate reporting by various departments and offices away from Headquarters. Moreover, the records are not and cannot be readily reconciled with financial data maintained in the Accounts Division.

(e) Insufficient enforcement of allotment control procedures has led to consultants' expenditures being charged to other objects of expenditures. For example, a fee paid to a consultant to draft a special report was charged partly to consultant funds and partly to temporary assistance. Furthermore, related travel costs were charged to travel of staff to service official meetings. The reason for this procedure, clearly stated in correspondence, was that the Budget Division would not increase the allotments for consultants. Thus, anticipated reductions in this type of expenditure for the biennium 1978-1979 may not have been fully realized.

(f) No administrative instructions governing the use of outside expertise and professional services in technical co-operation activities have yet been developed.

68. In summary, until administrative guidelines, policies and procedures are complied with, and records and reporting procedures are improved and integrated, reliable information cannot be made available to ensure that experts and consultants are used in accordance with the principles laid down by the General

Assembly. The Administration should take immediate action to implement, maintain and utilize an effective accountability system, both at Headquarters and offices away from Headquarters.

69. The Under-Secretary-General for Administration, Finance and Management has appointed a special task force to examine the situation and to prescribe clearly what actions should be taken to improve the administration and accountability for expenditures respecting experts and consultants.

### Travel

70. Extensive regulations, rules and administrative instructions have been developed for authorizing, recording and controlling travel expenditures. United Nations travel is governed by General Assembly resolutions, Secretary-General's bulletins, administrative instructions, staff regulations and project personnel circulars. Depending on the nature of appointment, series 100, 200 or 300 of the staff rules apply and are further interpreted by resolutions, bulletins, instructions or circulars which follow no sequential order. Some of these instructions were issued a number of years ago and are now out of date.

71. Given the number of existing documents, considerable misunderstanding and confusion has arisen in interpreting and applying these rules and directives. Thus, travel plans are not always properly authorized, claims are often inadequately supported, subsistence allowances are not always correctly calculated, and obligations are not being liquidated regularly and promptly. For example, approximately 25 per cent of all travel claims submitted for payment to the Travel Claims Section at Headquarters were either returned to the certifying officer for further substantiation or disallowed for payment. We believe that this is indicative of certifying officers' lack of familiarity with all travel directives.

72. Furthermore, the staff rules require that the normal route for all official travel shall be the most direct and economical route. The most economical purchase of airline tickets is through the use of excursion fares (APEX). To take advantage of these fares, however, advance booking is required and subsequent alteration of flight schedules is restricted. Because of these reasons, APEX is rarely used by the United Nations for the purchase of airline tickets.

73. We believe, however, that there are a number of areas where travel can be planned in advance. Such travel could include home leave, trips in respect of conferences and education grants, and certain kinds of official travel where advance arrangements could be made with a reasonable degree of confidence. Using statistical sampling techniques, we have estimated that in excess of \$100,000 could have been saved on home leave travel costs at Headquarters for the first 18 months of the biennium if APEX had been used.

74. We have recommended to the Administration that travel policies and procedures should be consolidated into a clear and concise administrative issuance so that they are readily available and easily understood by all certifying and approving officers.

75. We have also recommended that consideration be given to using airline advance booking procedures wherever possible. In this connexion, given recent changes in air-fare structures, the appropriateness of the present staff rules and instructions governing travel should be examined.

76. The Administration agrees with the Board's recommendations and intends to initiate steps to review all administrative instructions dealing with travel expenditures in order to revise and consolidate them.

77. Furthermore, notwithstanding the practical difficulties associated with APEX, consideration is being given to the trial use of excursion fares in the light of potential savings.

#### Internal audit

78. In its report for the biennium 1976-1977, the Board of Auditors recommended that the internal audit function should be improved by ensuring that the audit scope satisfies management needs, examining and evaluating systems of internal controls, documenting audit policies and procedures, and establishing programmes for professional development training and career planning of audit staff.

79. As a result of these recommendations, a number of important steps were taken to upgrade the quality of internal audit in the United Nations. In particular, annual and quarterly programmes of planned audit activities were introduced, and a policy of consultation with senior members of the Administration was established to ensure that the plans take management's needs into account. A career development programme has been implemented and a number of in-house training programmes were held during 1978 and 1979. Further development of professional skills through more extensive use of outside training courses designed specifically for auditors is planned for the biennium 1980-1981.

80. In addition to the continuing development of professional skills, the Board is of the opinion that more effective and comprehensive audit coverage would be attained through changes in the present organization and work of the Internal Audit Division. Further development of contemporary audit practices and documentation of audit policies and procedures would also improve the quality of audit. We have recommended particular consideration be given to the following matters.

81. An assessment should be made of the adequacy of audit coverage of the United Nations offices away from Headquarters. Despite considerable growth in their activities and the financial resources administered, the staff assigned to these audits has not increased significantly during the past 10 years. In carrying out this assessment, consideration should be given to redeploying existing resources and further decentralizing the Division, in keeping with the decentralized nature of the United Nations. This would not only satisfy local management's desire for more regular, in-depth audits, but would provide the Administration with more assurance that decentralized systems of financial management and control are operating satisfactorily.

82. At present, the Division provides audit services for other United Nations organizations including the Office of the United Nations High Commissioner for Refugees, the United Nations Environment Programme and the United Nations University. It also audits the United Nations International School. The manner in which the Division assumes these responsibilities and determines the scope of its audit responsibilities for these organizations is not always clear. Furthermore, the Division is not always fully compensated for these services. Thus, reductions in audit coverage of United Nations activities occur because resources are diverted to these other audits. Accordingly, the Board recommended

that these audit activities be evaluated with a view to establishing procedures for their acceptance, for determining and approving audit scope, and for more realistic financing arrangements.

83. We believe that the development of contemporary audit practices can be accelerated. Although some systems evaluations have been carried out by the Division and a number of seminars have been held on current audit techniques, most of the Division's work is still oriented toward line object auditing. Attempts to upgrade and apply computer skills have not been as successful as anticipated, with the result that internal audit does not yet have the potential to assess fully the reliability of financial information generated from computer systems.

84. The preparation of a comprehensive guide to ensure uniformity of audit policies, standards and practices should be given priority. Little progress has been made in its development. In addition, formal procedures should be established to include internal audit in the review of proposed financial regulations, rules and instructions and in the appraisal of potential controls in systems under development. At present, participation is on an ad hoc basis.

85. The Administration acknowledges that further efforts are needed to improve professional skills and practices and is giving continuing priority to their development. It is also reviewing the organizational structure of the Internal Audit Division with a view to improving audit coverage at offices away from Headquarters.

#### Administrative matters

86. In our management letters, we have also brought to the Administration's attention a number of areas where administrative and management procedures could be improved. For instance, the administrative instructions governing the operation of the Registry of the International Court of Justice have not been revised since their promulgation in 1946. Certain of the instructions continue to be relevant. Other are no longer relevant; however, they continue to be the instructions under which individual departments of the Registry operate. We have recommended that action be taken to review and update these instructions and that, during this review, management should examine each of the functions of the departments to determine if they indeed serve the function of the Court in the most economical, efficient and effective manner possible. We found specific areas where there was duplication of effort and potential cost savings in the Library, Archives, Finance and Support Service operations. Registry officials responded positively and are taking action to review existing administrative procedures.

#### Presumptive fraud

87. The Board has been informed of one case of presumptive fraud of a yet undetermined amount involving an outside contractor. The Administration is currently conducting an investigation. The Board will follow up on this matter and address it in its next report.

Assessed contributions unpaid

88. Statements III, IX, X, XI and XII include unpaid contributions from Member States that have been outstanding for several years. These amounts, described in annex III to the financial statements, represent:

	<u>Millions of United States dollars as at 31 December</u>	
	<u>1979</u>	<u>1977</u>
(a) Assessed contributions due from certain Member States which have indicated their unwillingness to participate in the financing because of their positions of principle	288.7	202.1
(b) Assessed contributions due from a former Member State transferred to a special account for unpaid assessed contributions under General Assembly resolution 3049 C (XXVII) of 19 December 1972	28.6	28.6
(c) Assessed contributions due from other Member States which are in arrears	<u>11.2</u>	<u>9.6</u>
	<u>328.5</u>	<u>240.3</u>

89. The Board's opinion on the financial statements is subject to the ultimate realization of these assets.

Comments on matters dealt with in the report on the biennium 1976-1977

90. Our recommendations contained in the financial management and control review and in our report on the biennium 1976-1977 are in various stages of implementation. Our comments on these issues have been incorporated with the observations and recommendations resulting from our detailed audits in the biennium 1978-1979.

Other audit reports

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

United Nations Development Programme 17,

United Nations Children's Fund 18/

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17/ Ibid., Thirty-fifth Session, Supplement No. 5A (A/35/5/Add.1).

18/ Ibid., Supplement No. 5B (A/35/5/Add.2).

Voluntary Funds Administered by the United Nations High Commissioner for Refugees 19/

United Nations Fund for Population Activities 20/

United Nations Environment Programme 21/

International Trade Centre 22/

United Nations Relief and Works Agency for Palestine Refugees in the Near East 23/

United Nations Institute for Training and Research 24/

United Nations University 25/

United Nations Habitat and Human Settlements Foundation 26/

92. In addition, we have examined the accounts of the United Nations Joint Staff Pension Fund and that audit report will be included in the annual report of the United Nations Joint Staff Pension Board. 27/

#### Acknowledgement

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

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

(Signed) Ahenkora OSEI  
Auditor General of Ghana

(Signed) Osman Ghani KHAN  
Comptroller and Auditor General  
of Bangladesh

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19/ Ibid., Supplement No. 5E (A/35/5/Add.5).

20/ Ibid., Supplement No. 5G (A/35/5/Add.7).

21/ Ibid., Supplement No. 5F (A/35/5/Add.6).

22/ Ibid., Supplement No. 5 (A/35/5), vol. III.

23/ Ibid., Supplement No. 5C (A/35/5/Add.3).

24/ Ibid., Supplement No. 5D (A/35/5/Add.4).

25/ Ibid., Supplement No. 5 (A/35/5), vol. IV.

26/ Ibid., Supplement No. 5H (A/35/5/Add.8).

27/ Ibid., Supplement No. 9 (A/35/9).



### III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to XVI, properly identified, and relevant schedules of the United Nations for the biennium 1978-1979 ended 31 December 1979. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that the financial statements properly reflect the recorded financial transactions for the biennium, which transactions were in accordance with the Financial Regulations and legislative authority, and present fairly the financial position as at 31 December 1979, subject to the observations contained in paragraphs 88 and 89 of our audit report.

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

(Signed) Ahenkora OSEI  
Auditor General of Ghana

(Signed) Osman Ghani KHAN  
Comptroller and Auditor General  
of Bangladesh

June 1980

IV. ACCOUNTS FOR THE BIENNIUM ENDED  
31 DECEMBER 1979

## UNITED NATIONS GENERAL FUND

STATUS OF APPROPRIATIONS FOR THE BIENNIUM 1978 - 1979 ENDED 31 DECEMBER 1979

(EXPRESSED IN UNITED STATES DOLLARS)

APPROPRIATION PART AND SECTION	E X P E N D I T U R E S				UNENCUMBERED BALANCE
	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	
<b>PART I. OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION</b>					
SECTION 01 OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION	22 013 039	18 771 087	2 853 909	21 624 996	388 043
TOTAL PART I	22 013 039	18 771 087	2 853 909	21 624 996	388 043
<b>PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES</b>					
SECTION 02 POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING	54 203 877	52 651 852	1 552 045	54 203 877	-
TOTAL PART II	54 203 877	52 651 852	1 552 045	54 203 877	-
<b>PART III. POLITICAL, TRUSTESHIP AND DECOLONIZATION ACTIVITIES</b>					
SECTION 03 POLITICAL AFFAIRS, TRUSTESHIP AND DECOLONIZATION	10 047 303	9 713 550	333 747	10 047 303	-
TOTAL PART III	10 047 303	9 713 550	333 747	10 047 303	-

## STATEMENT I (CONTINUED)

## EXPENDITURES

APPROPRIATION PART AND SECTION	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
<b>SECTION</b>					
04 POLICY-MAKING ORGANS	7 221 800	5 761 129	1 100 616	6 861 745	360 055
05A DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS	9 309 508	9 309 508	-	9 309 508	-
05B TRANSNATIONAL CORPORATIONS	5 725 100	5 043 475	480 060	5 523 535	201 565
05C DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS	24 512 309	23 685 351	625 048	24 310 399	201 910
05D DEPARTMENT OF TECHNICAL CO-OPERATION FOR DEVELOPMENT	9 811 388	9 638 546	172 842	9 811 388	-
05E OFFICE OF SECRETARIAT SERVICES FOR ECON. AND SOCIAL MATTERS	1 723 000	1 628 324	21 158	1 649 682	73 318
05F DIRECTOR-GENERAL FOR DEVT. AND INT'L ECON. CO-OPERATION	601 000	549 197	19 087	568 284	32 716
06 ECONOMIC COMMISSION FOR EUROPE	24 107 516	23 784 074	323 442	24 107 516	-
07 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC	18 478 200	17 304 506	855 111	18 159 617	318 583
08 ECONOMIC COMMISSION FOR LATIN AMERICA	27 657 300	26 560 232	581 363	27 141 595	715 705
09 ECONOMIC COMMISSION FOR AFRICA	24 918 791	22 821 122	2 097 669	24 918 791	-
10 ECONOMIC COMMISSION FOR WESTERN ASIA	10 672 800	10 478 783	57 225	10 536 008	136 792
11A UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT	47 317 900	46 108 303	1 033 464	47 141 767	176 133
11B INTERNATIONAL TRADE CENTRE	8 047 900	8 047 900	-	8 047 900	-
12 UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	65 913 700	62 305 577	3 173 752	65 479 329	434 371
13A UNITED NATIONS ENVIRONMENT PROGRAMME	8 794 157	8 249 434	544 723	8 794 157	-
13B UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (HABITAT)	5 091 231	4 305 631	785 600	5 091 231	-
14 INTERNATIONAL DRUG CONTROL	6 329 400	5 734 956	282 986	6 017 942	311 458
15 REGULAR PROGRAMME OF TECHNICAL CO-OPERATION	22 666 000	17 119 641	4 899 381	22 019 022	646 978
16 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	22 627 400	21 984 126	603 278	22 587 404	39 996
17 OFFICE OF THE UN DISASTER RELIEF CO-ORDINATOR	2 996 300	2 878 395	106 672	2 985 067	11 233
<b>TOTAL PART IV</b>	<b>354 722 700</b>	<b>333 298 410</b>	<b>17 763 477</b>	<b>351 061 887</b>	<b>3 660 813</b>

## STATEMENT I (CONTINUED)

APPROPRIATION PART AND SECTION	EXPENDITURES			UNENCUMBERED BALANCE	
	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS		TOTAL
<b>PART V. HUMAN RIGHTS</b>					
SECTION 18 HUMAN RIGHTS	9 399 300	6 884 871	318 283	9 203 154	196 146
TOTAL PART V	9 399 300	6 884 871	318 283	9 203 154	196 146
<b>PART VI. INTERNATIONAL COURT OF JUSTICE</b>					
SECTION 19 INTERNATIONAL COURT OF JUSTICE	6 678 860	6 669 930	8 930	6 678 860	-
TOTAL PART VI	6 678 860	6 669 930	8 930	6 678 860	-
<b>PART VII. LEGAL ACTIVITIES</b>					
SECTION 20 LEGAL ACTIVITIES	7 881 340	7 278 111	384 390	7 662 501	218 83
TOTAL PART VII	7 881 340	7 278 111	384 390	7 662 501	218 83
<b>PART VIII. COMMON SERVICES</b>					
SECTION 21 PUBLIC INFORMATION	39 947 246	38 786 129	1 161 117	39 947 246	-
22 ADMINISTRATION, MANAGEMENT AND GENERAL SERVICES	179 073 598	171 087 830	7 985 768	179 073 598	-
23 CONFERENCE AND LIBRARY SERVICES	170 185 607	166 856 289	3 329 318	170 185 607	-
TOTAL PART VIII	389 206 451	376 730 248	12 476 203	389 206 451	-

## EXPENDITURES

APPROPRIATION PART AND SECTION	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART IX. SPECIAL EXPENSES</b>					
SECTION 24 UNITED NATIONS BOND ISSUE	16 932 630	16 932 630	-	16 932 630	-
TOTAL PART IX	16 932 630	16 932 630	-	16 932 630	-
<b>PART X. STAFF ASSESSMENT</b>					
SECTION 25 STAFF ASSESSMENT	162 838 800	161 218 742	-	161 218 742	1 620 058
TOTAL PART X	162 838 800	161 218 742	-	161 218 742	1 620 058
<b>PART XI. CAPITAL EXPENDITURE</b>					
SECTION 26 CONST. ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE	50 261 900	44 301 859	5 350 612	49 652 471	609 429
TOTAL PART XI	50 261 900	44 301 859	5 350 612	49 652 471	609 429
GRAND TOTAL	1 084 186 200	1 036 451 276	41 041 596	1 077 492 872	6 693 328

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
Office of Financial Services  
31 March 1980

UNITED NATIONS GENERAL FUND  
STATUS OF ORIGINAL AND REVISED APPROPRIATIONS, SUPPLEMENTARY APPROPRIATIONS  
AND TRANSFERS BETWEEN SECTIONS FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

APPROPRIATION PART AND SECTION	ORIGINAL APPROPRIATION	SUPPLEMENTARY APPROPRIATION 1978	SUPPLEMENTARY APPROPRIATION 1979	TRANSFERS BETWEEN SECTIONS	REVISED APPROPRIATION
PART I. OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION					
SECTION 01 OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION	20 109 300	1 657 300	332 600	(65 561)	22 013 039
TOTAL PART I	20 109 300	1 657 300	332 600	(65 561)	22 013 039
PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES					
SECTION 02 POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING	48 096 600	4 093 100	576 900	1 435 277	54 203 877
TOTAL PART II	48 096 600	4 093 100	576 900	1 435 277	54 203 877
PART III. POLITICAL, TRUSTEESHIP AND DECOLONIZATION ACTIVITIES					
SECTION 03 POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION	9 732 600	2 155 100	(1 601 400)	(238 597)	10 047 303
TOTAL PART III	9 732 600	2 155 100	(1 601 400)	(238 597)	10 047 303

APPROPRIATION PART AND SECTION	ORIGINAL APPROPRIATION	SUPPLEMENTARY APPROPRIATION 1976	SUPPLEMENTARY APPROPRIATION 1979	TRANSFERS BETWEEN SECTIONS	REVISED APPROPRIATION
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
SECTION					
04 POLICY-MAKING ORGANS	5 803 100	2 165 400	(746 700)	-	7 221 800
05A DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS	45 926 900	(34 109 000)	(514 700)	6 306	9 309 508
05B TRANSNATIONAL CORPORATIONS	6 196 300	29 900	(501 100)	-	5 725 100
05C DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS	333 600	26 362 100	(1 234 700)	(948 691)	24 512 309
05D DEPARTMENT OF TECHNICAL CO-OPERATION FOR DEVELOPMENT	37 500	9 813 200	(107 600)	68 288	9 811 368
05E OFFICE OF SECRETARIAT SERVICES FOR ECON. AND SOCIAL MATTERS	22 700	1 816 400	(116 100)	-	1 723 000
05F DIRECTOR-GENERAL FOR DEVT. AND INT'L ECON. CO-OPERATION	482 500	768 600	(650 100)	-	601 000
06 ECONOMIC COMMISSION FOR EUROPE	19 014 200	4 384 400	497 900	211 016	24 107 516
07 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC	19 404 800	56 300	(982 900)	-	16 478 200
08 ECONOMIC COMMISSION FOR LATIN AMERICA	24 370 900	2 049 400	1 437 000	-	27 857 300
09 ECONOMIC COMMISSION FOR AFRICA	23 679 000	(1 536 200)	2 377 800	396 191	24 918 791
10 ECONOMIC COMMISSION FOR WESTERN ASIA	10 566 000	(316 000)	422 800	-	10 672 800
11A UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT	37 758 600	9 201 700	357 600	-	47 317 900
11B INTERNATIONAL TRADE CENTRE	6 504 800	1 339 700	203 400	-	8 047 900
12 UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	60 114 700	6 768 500	(969 500)	-	65 913 700
13A UNITED NATIONS ENVIRONMENT PROGRAMME	8 766 400	189 200	126 400	(317 643)	8 794 157
13B UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (HABITAT)	5 101 500	1 032 900	(1 625 900)	582 731	5 091 231
14 INTERNATIONAL DRUG CONTROL	5 312 200	1 086 500	(69 300)	-	6 329 400
15 REGULAR PROGRAMME OF TECHNICAL CO-OPERATION	23 055 800	608 300	(998 100)	-	22 666 000
16 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	19 711 700	2 293 400	622 300	-	22 627 400
17 OFFICE OF THE UN DISASTER RELIEF CO-ORDINATOR	2 826 700	513 000	(343 400)	-	2 996 300
<b>TOTAL PART IV</b>	<b>322 989 900</b>	<b>34 517 700</b>	<b>(2 784 900)</b>	<b>-</b>	<b>354 722 700</b>



SCHEDULE 1.1 (CONTINUED)

APPROPRIATION PART AND SECTION	ORIGINAL APPROPRIATION	SUPPLEMENTARY APPROPRIATION 1978	SUPPLEMENTARY APPROPRIATION 1979	TRANSFERS BETWEEN SECTIONS	REVISED APPROPRIATION
<b>PART V. HUMAN RIGHTS</b>					
SECTION 18 HUMAN RIGHTS	7 577 700	2 318 300	(496 700)	-	9 399 300
TOTAL PART V	7 577 700	2 318 300	(496 700)	-	9 399 300
<b>PART VI. INTERNATIONAL COURT OF JUSTICE</b>					
SECTION 19 INTERNATIONAL COURT OF JUSTICE	6 126 700	481 500	(26 300)	126 960	6 678 860
TOTAL PART VI	6 126 700	481 500	(26 300)	126 960	6 678 860
<b>PART VII. LEGAL ACTIVITIES</b>					
SECTION 20 LEGAL ACTIVITIES	8 802 100	400 500	(1 194 300)	(126 960)	7 881 340
TOTAL PART VII	8 802 100	400 500	(1 194 300)	(126 960)	7 881 340
<b>PART VIII. COMMON SERVICES</b>					
SECTION 21 PUBLIC INFORMATION	37 260 000	1 700 200	1 468 400	(181 354)	39 547 246
22 ADMINISTRATION, MANAGEMENT AND GENERAL SERVICES	161 252 500	20 139 600	(510 500)	(1 808 202)	179 075 598
23 CONFERENCE AND LIBRARY SERVICES	150 126 000	17 033 900	2 146 900	878 807	170 185 607
TOTAL PART VIII	348 638 500	38 873 700	2 805 000	(1 110 749)	389 206 451

SCHEDULE 1.1 (CONCLUDED)

APPROPRIATION PART AND SECTION	ORIGINAL APPROPRIATION	SUPPLEMENTARY APPROPRIATION 1978	SUPPLEMENTARY APPROPRIATION 1979	TRANSFERS BETWEEN SECTIONS	REVISED APPROPRIATION
<b>PART IX. SPECIAL EXPENSES</b>					
SECTION 24 UNITED NATIONS BOND ISSUE	16 817 000	-	115 600	30	16 932 630
TOTAL PART IX	16 817 000	-	115 600	30	16 932 630
<b>PART X. STAFF ASSESSMENT</b>					
SECTION 25 STAFF ASSESSMENT	151 018 000	17 074 800	(5 254 000)	-	162 838 800
TOTAL PART X	151 018 000	17 074 800	(5 254 000)	-	162 838 800
<b>PART XI. CAPITAL EXPENDITURE</b>					
SECTION 26 CONST, ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE	46 004 900	2 628 200	1 628 800	-	50 261 900
TOTAL PART XI	46 004 900	2 628 200	1 628 800	-	50 261 900
GRAND TOTAL	985 913 300	104 200 200	(5 927 300)	-	1 084 186 200

UNITED NATIONS GENERAL FUND

STATUS OF APPROPRIATIONS BY PROGRAMME FOR THE BIENNIAL 1976 - 1979 ENDED 31 DECEMBER 1979

(EXPRESSED IN UNITED STATES DOLLARS)

E X P E N D I T U R E S

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
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PART I. OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION

SECTION 01 OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION

PROGRAMME

01 POLICY-MAKING ORGANS	7 201 774	5 745 091	1 255 238	7 000 329	201 445
05 REGULAR SESSIONS, GEN.ASSEMBLY	3 843 365	2 204 753	1 376 612	3 643 365	-
11 EXEC. DIRECTION AND MANAGEMENT	10 016 600	9 740 418	155 151	9 535 609	80 991
12 POLITICAL AND SECURITY COUNCIL AFFAIRS	455 200	403 203	4 799	406 002	27 198
17 INTERNATIONAL ASSISTANCE PROGRAMMES	716 100	617 622	20 069	637 691	78 409
TOTAL SECTION 01	22 013 039	18 771 087	2 853 909	21 624 996	388 043

TOTAL PART I

TOTAL PART I	22 013 039	18 771 087	2 853 909	21 624 996	388 043
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PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES

SECTION 02 POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING

PROGRAMME

01 POLICY-MAKING ORGANS	548 102	477 225	70 877	546 102	-
05 SPECIAL MEETINGS AND CONFERENCES	2 889 666	2 860 075	29 595	2 889 666	-
11 EXEC. DIRECTION AND MANAGEMENT	1 304 475	1 274 142	30 333	1 304 475	-
12 DEPT. OF POLITICAL AND SECURITY COUNCIL AFFAIRS	9 236 039	8 831 875	404 164	9 236 039	-

SCHEDULE 1.2 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	E X P E N D I T U R E S				UNENCUMBERED BALANCE
	REVISED APPROPRIATIONS	DISBURSEMENTS	LIQUIDATED OBLIGATIONS	TOTAL	
<b>PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES</b>					
<b>SECTION 02 POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING</b>					
<b>PROGRAMME</b>					
13 SPECIAL MISSIONS	30 578 754	29 617 945	960 809	30 578 754	-
14 DECOLONIZATION - SP. MISSIONS	905 588	649 321	56 267	905 588	-
22 ASSISTANCE TO REFUGEES (UNRWA)	8 741 251	8 741 251	-	8 741 251	-
<b>TOTAL SECTION 02</b>	<b>54 203 877</b>	<b>52 651 832</b>	<b>1 552 045</b>	<b>54 203 877</b>	<b>-</b>
<b>TOTAL PART II</b>	<b>54 203 877</b>	<b>52 651 832</b>	<b>1 552 045</b>	<b>54 203 877</b>	<b>-</b>
<b>PART III. POLITICAL, TRUSTESHIP AND DECOLONIZATION ACTIVITIES</b>					
<b>SECTION 03 POLITICAL AFFAIRS, TRUSTESHIP AND DECOLONIZATION</b>					
<b>PROGRAMME</b>					
01 POLICY-MAKING ORGANS	640 837	585 658	55 179	640 837	-
11 EXEC. DIRECTION AND MANAGEMENT	1 063 130	1 044 800	18 330	1 063 130	-
14 DEPT. OF POLITICAL AFFAIRS, TRUSTESHIP AND DECOLONIZATION	2 943 991	2 913 276	30 715	2 943 991	-
15 NAMIBIA	3 589 442	3 418 331	171 111	3 589 442	-
16 OTHER SPECIAL AFRICAN QUESTIONS	1 809 903	1 751 491	58 412	1 809 903	-
<b>TOTAL SECTION 03</b>	<b>10 047 303</b>	<b>9 713 556</b>	<b>333 747</b>	<b>10 047 303</b>	<b>-</b>
<b>TOTAL PART III</b>	<b>10 047 303</b>	<b>9 713 556</b>	<b>333 747</b>	<b>10 047 303</b>	<b>-</b>

SCHEDULE 1.2 (CONTINUED)

E X P E N D I T U R E S

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
<b>SECTION 04 POLICY-MAKING ORGANS</b>					
PROGRAMME					
01 GENERAL POLICY-MAKING ORGANS	477 700	401 059	26 864	428 543	49 157
03 SPECIAL MEETINGS AND CONFERENCES	5 870 004	4 713 951	1 006 326	5 720 277	149 727
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	227 200	174 502	21 727	196 029	31 171
27 ENVIRONMENT	69 100	-	-	-	69 100
28 HUMAN RIGHTS	46 900	38 032	-	38 032	8 268
46 NATURAL RESOURCES	42 400	26 253	15 590	41 823	577
48 POPULATION	32 000	23 768	5 950	29 698	2 302
49 TRANSNATIONAL CORPORATIONS	116 090	111 673	5 017	116 690	-
52 SCIENCE AND TECHNOLOGY	240 700	176 072	12 875	190 947	49 753
53 SOCIAL DEVELOPMENT	64 106	59 678	4 428	64 106	-
54 STATISTICS	35 000	33 161	1 839	35 000	-
TOTAL SECTION 04	7 221 800	5 761 129	1 100 616	6 861 745	360 055
<b>SECTION 05A DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS</b>					
PROGRAMME					
11 EXEC. DIRECTION AND MANAGEMENT	310 269	310 265	-	310 269	-
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	1 509 948	1 509 948	-	1 509 948	-
46 NATURAL RESOURCES AND ENERGY	856 787	856 787	-	856 787	-
47 OCEAN ECONOMICS AND TECHNOLOGY	177 972	177 972	-	177 972	-
48 POPULATION	711 973	711 973	-	711 973	-

E X P E N D I T U R E S

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
<b>SECTION 05A DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS</b>					
<b>PROGRAMME</b>					
50 PUBLIC ADMN. AND FINANCE	462 712	462 712	-	462 712	-
52 SCIENCE AND TECHNOLOGY	303 983	303 983	-	303 983	-
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	1 527 572	1 527 572	-	1 527 572	-
54 STATISTICS	2 087 166	2 087 166	-	2 087 166	-
79 MGT. OF TECH. CO-OPERATION	483 708	483 708	-	483 708	-
80 ADMIN. AND COMMON SERVICES	877 418	877 418	-	877 418	-
<b>TOTAL SECTION 05A</b>	<b>9 309 508</b>	<b>9 309 508</b>	<b>-</b>	<b>9 309 508</b>	<b>-</b>
<b>SECTION 05B TRANSNATIONAL CORPORATIONS</b>					
<b>PROGRAMME</b>					
49 TRANSNATIONAL CORPORATIONS	5 725 100	5 043 475	480 060	5 523 535	201 565
<b>TOTAL SECTION 05B</b>	<b>5 725 100</b>	<b>5 043 475</b>	<b>480 060</b>	<b>5 523 535</b>	<b>201 565</b>
<b>SECTION 05C DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS</b>					
<b>PROGRAMME</b>					
11 EXEC. DIRECTION AND MANAGEMENT	873 241	888 755	4 486	873 241	-
24 DEVELOPMENT PLANNING,					
PROJECTIONS AND POLICIES	4 910 600	4 815 763	79 352	4 895 115	15 485
47 OCEAN ECONOMICS	647 700	615 886	19 607	634 893	12 807
48 POPULATION	1 930 609	1 859 467	37 472	1 896 939	33 670
52 SCIENCE AND TECHNOLOGY	1 109 200	1 080 678	23 776	1 104 454	4 746
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	4 879 100	4 678 007	152 156	4 830 163	48 937
54 STATISTICS	6 882 229	6 705 886	176 343	6 882 229	-
69 PROG. PLANNING AND CO-ORD.	2 263 528	2 139 117	38 146	2 177 263	86 265

E X P E N D I T U R E S

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
<b>SECTION 05C DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS</b>					
PROGRAMME					
60 ADMIN. AND COMMON SERVICES	1 016 102	921 792	94 310	1 016 102	-
TOTAL SECTION 05C	24 512 309	23 685 351	625 046	24 310 399	201 910
<b>SECTION 05D DEPARTMENT OF TECHNICAL CO-OPERATION FOR DEVELOPMENT</b>					
PROGRAMME					
11 EXEC. DIRECTION AND MANAGEMENT	627 926	622 094	5 832	627 926	-
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	17 640	17 640	-	17 640	-
46 NATURAL RESOURCES AND ENERGY	1 679 790	1 645 260	34 528	1 679 798	-
48 POPULATION	79 195	79 195	-	79 195	-
50 PUBLIC ADMINISTRATION AND FINANCE	1 405 939	1 358 166	47 773	1 405 939	-
79 MGMT. OF TECH. CO-OPERATION	1 760 916	1 751 820	9 098	1 760 918	-
80 ADMIN. AND COMMON SERVICES	365 031	375 250	50 361	365 031	-
88 ADMIN. AND FIN. SUPPORT OF TECH.CO-OPERATION ACTIVITIES	3 874 341	3 849 101	25 240	3 874 341	-
TOTAL SECTION 05D	9 811 388	9 638 540	172 842	9 811 388	-
<b>SECTION 05E OFFICE OF SECRETARIAT SERVICES FOR ECON. AND SOCIAL MATTERS</b>					
PROGRAMME					
11 EXEC. DIRECTION AND MANAGEMENT	162 400	154 361	420	154 781	7 619
68 SECRETARIAT SERVICES, ECONOMIC AND SOCIAL MATTERS	1 560 600	1 474 163	20 738	1 494 901	65 699
TOTAL SECTION 05E	1 723 000	1 628 524	21 158	1 649 682	73 318

E A F E N L I V U R E S

APPROPRIATION PART, SECTION AND PROGRAMME

	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
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PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES

SECTION 05F DIRECTOR-GENERAL FOR DEVT. AND INT'L ECON. CO-OPERATION

PROGRAMM I

11 EXEC. DIRECTION AND MANAGEMENT

601 000	549 157	19 087	568 264	32 716
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TOTAL SECTION 05F

601 000	549 197	19 087	568 284	32 716
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SECTION 06 ECONOMIC COMMISSION FOR EUROPE

PROGRAMME

11 EXEC. DIRECTION AND MANAGEMENT

21 AGRIC. AND FOREST PRODUCTS

24 DEVELOPMENT PLANNING,

PROJECTIONS AND POLICIES

27 ENVIRONMENT

29 HUMAN SETTLEMENTS

33 INDUSTRIAL DEVELOPMENT

34 INTERNATIONAL TRADE

46 NATURAL RESOURCES AND ENERGY

52 SCIENCE AND TECHNOLOGY

54 STATISTICS

55 TRANSPORT

80 ADMIN. AND COMMON SERVICES

1 400 800	1 390 264	10 536	1 400 800	-
1 383 225	1 378 548	4 677	1 383 225	-
4 954 296	4 892 286	62 010	4 954 296	-
1 432 073	1 377 991	54 082	1 432 073	-
1 017 267	1 005 428	11 839	1 017 267	-
2 319 861	2 272 506	47 355	2 319 861	-
1 148 771	1 143 853	4 878	1 148 771	-
2 453 142	2 425 690	27 444	2 453 142	-
955 332	947 403	7 929	955 332	-
3 237 193	3 164 235	72 958	3 237 193	-
2 293 163	2 278 700	14 463	2 293 163	-
1 512 393	1 507 122	5 271	1 512 393	-

TOTAL SECTION 06

24 107 516	23 784 074	323 442	24 107 516	-
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SECTION 07 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC

PROGRAMME

01 POLICY-MAKING ORGANS

11 EXEC. DIRECTION AND MANAGEMENT

21 AGRICULTURE

24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES

348 900	347 905	-	347 905	995
1 258 039	1 223 951	34 088	1 258 039	-
759 400	715 684	19 163	734 847	24 553

TOTAL SECTION 07

1 193 000	1 131 957	53 794	1 185 751	7 249
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SCHEDULE 1.2 (CONTINUED)

E X P E N D I T U R E S

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNRECORDED BALANCE
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
<b>SECTION 07 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC</b>					
<b>PROGRAMME</b>					
27 ENVIRONMENT	83 200	82 530	403	82 933	267
29 HUMAN SETTLEMENTS	236 400	205 829	13 090	218 919	17 481
33 INDUSTRIAL DEVELOPMENT	1 052 100	1 016 667	19 344	1 036 011	14 089
34 INTERNATIONAL TRADE	1 015 900	981 927	6 706	990 633	25 267
43 SHIPPING, PORTS AND INLAND WATERWAYS	427 800	410 500	5 553	416 053	11 747
46 NATURAL RESOURCES AND ENERGY	1 576 900	1 396 260	67 171	1 463 431	113 463
48 POPULATION	411 600	389 742	6 515	396 257	14 943
52 SCIENCE AND TECHNOLOGY	84 400	78 182	1 826	80 008	4 392
53 SOCIAL DEVELOPMENT	488 700	451 059	26 646	477 707	10 993
54 STATISTICS	849 200	762 813	49 890	832 511	16 689
55 TRANSPORT AND COMMUNICATIONS	832 114	771 253	60 861	832 114	--
71 CONFERENCE SERVICES	1 835 700	1 735 198	75 450	1 810 648	25 052
79 MGMT. OF TECH. CO-OPERATION	243 700	221 543	4 134	225 677	18 023
80 ADMIN. AND COMMON SERVICES	5 779 147	5 357 700	408 067	5 765 767	13 380
<b>TOTAL SECTION 07</b>	<b>18 478 200</b>	<b>17 304 506</b>	<b>855 111</b>	<b>18 159 617</b>	<b>318 583</b>
<b>SECTION 06 ECONOMIC COMMISSION FOR LATIN AMERICA</b>					
<b>PROGRAMME</b>					
01 POLICY-MAKING ORGANS	327 500	292 820	17 976	310 796	16 704
11 EXEC. DIRECTION AND MANAGEMENT	1 858 400	1 813 437	19 545	1 832 982	25 418
21 AGRIC. FORESTRY AND FISHERIES	540 938	533 619	7 319	540 938	--
24 GENERAL ECONOMIC DEVELOPMENT	4 174 800	3 528 050	76 276	4 004 326	170 468
27 ENVIRONMENT	283 400	251 253	17 268	268 521	14 859
33 INDUSTRIAL DEVELOPMENT	1 173 160	1 163 017	10 149	1 173 160	--
34 INTERNATIONAL TRADE AND DEVT.	1 595 000	1 851 607	20 812	1 872 419	122 581
46 NATURAL RESOURCES AND ENERGY	566 700	921 679	10 148	932 827	36 673
48 POPULATION	607 100	602 669	3 460	606 129	971
52 SCIENCE AND TECHNOLOGY	151 200	38 368	25 850	64 238	86 962
53 SOCIAL DEVELOPMENT	1 116 111	1 102 724	13 387	1 116 111	--

EX P E N D I T U R E S

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNRECORRED BALANCE
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
<b>SECTION 08 ECONOMIC COMMISSION FOR LATIN AMERICA</b>					
PROGRAMME					
54 STATISTICS	1 481 565	1 472 695	8 870	1 481 565	-
55 TRANSPORT	783 300	674 190	26 475	700 665	82 635
70 INFORMATION SERVICES	203 300	185 217	2 675	187 896	15 404
71 CONFERENCE SERVICES	2 861 134	2 730 461	130 673	2 861 134	-
78 LIBRARY	897 688	866 665	31 019	897 688	-
79 MGMT. OF TECH. CO-OPERATION	536 500	484 574	14 075	498 649	39 851
80 ADMIN. AND COMMON SERVICES	7 695 496	7 646 957	145 362	7 792 319	103 179
TOTAL SECTION 08	27 857 300	26 560 232	561 363	27 141 595	715 705

SECTION 09 ECONOMIC COMMISSION FOR AFRICA

PROGRAMME					
01 POLICY-MAKING ORGANS	242 601	124 097	116 504	242 601	-
11 EXEC. DIRECTION AND MANAGEMENT	2 459 025	2 315 119	143 906	2 459 025	-
21 AGRIC. FORESTRY AND FISHERIES	763 871	720 034	43 837	763 871	-
24 GENERAL ECONOMIC DEVELOPMENT	1 707 698	1 607 173	100 525	1 707 698	-
26 EDUCATION AND TRAINING	407 067	380 393	26 674	407 067	-
29 HUMAN SETTLEMENTS	250 199	225 773	24 426	250 199	-
33 INDUSTRIAL DEVELOPMENT	1 062 619	995 023	67 596	1 062 619	-
34 INTERNATIONAL TRADE	1 450 681	1 364 017	86 664	1 450 681	-
44 LABOUR, MGMT. AND EMPLOYMENT	171 791	149 635	22 156	171 791	-
46 NATURAL RESOURCES AND ENERGY	1 307 785	1 235 602	72 183	1 307 785	-
48 POPULATION	177 272	165 664	11 588	177 272	-
50 PUBLIC ADMINISTRATION	629 306	577 730	51 576	629 306	-
52 SCIENCE AND TECHNOLOGY	372 842	348 775	24 067	372 842	-
53 SOCIAL DEVELOPMENT	1 006 873	954 808	52 065	1 006 873	-
54 STATISTICS	1 418 833	1 322 662	96 151	1 418 833	-
55 TRANSPORT AND COMMUNICATIONS	1 288 480	1 147 657	140 823	1 288 480	-
71 CONFERENCE SERVICES	2 161 884	1 949 374	212 510	2 161 884	-
79 MGMT. OF TECH. CO-OPERATION	149 409	143 556	5 851	149 409	-
80 ADMIN. AND COMMON SERVICES	7 890 555	7 093 968	796 587	7 890 555	-
TOTAL SECTION 09	24 916 791	22 621 122	2 097 669	24 918 791	-

EXPENDITURES

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
<b>SECTION 10 ECONOMIC COMMISSION FOR WESTERN ASIA</b>					
<b>PROGRAMME</b>					
01 POLICY-MAKING ORGANS	100 439	100 439	-	100 439	-
11 EXEC. DIRECTION AND MANAGEMENT	978 555	978 555	-	978 555	-
21 AGRIC. FORESTRY AND FISHERIES	521 500	512 864	4 876	517 740	3 760
24 GENERAL ECONOMIC AND SOCIAL POLICY AND PLANNING	684 498	555 878	14 505	570 383	114 115
29 HUMAN SETTLEMENTS	353 745	353 745	-	353 745	-
33 INDUSTRIAL DEVELOPMENT	672 500	657 515	3 920	661 435	11 065
34 INTERNATIONAL TRADE	140 000	134 167	549	134 656	5 344
44 LABOUR, MGNT. AND EMPLOYMENT	175 616	175 616	-	175 616	-
46 NATURAL RESOURCES AND ENERGY	867 315	860 671	6 644	867 315	-
48 POPULATION	322 200	317 608	2 084	319 692	2 508
50 PUBLIC ADMINISTRATION	101 075	99 830	1 243	101 073	-
52 SCIENCE AND TECHNOLOGY	228 779	221 779	7 000	228 779	-
53 SOCIAL DEVELOPMENT	406 587	401 679	4 908	406 587	-
54 STATISTICS	328 603	327 765	838	328 603	-
55 TRANSPORT, COMMUNICATIONS AND TOURISM	541 374	540 858	516	541 374	-
70 INFORMATION SERVICES	189 186	189 186	-	189 186	-
71 CONFERENCE SERVICES	1 147 523	1 147 300	223	1 147 523	-
79 HGHT. OF TECH. CO-OPERATION	211 510	211 510	-	211 510	-
80 ADMIN. AND COMMON SERVICES	2 701 797	2 691 878	9 919	2 701 797	-
<b>TOTAL SECTION 10</b>	<b>10 672 800</b>	<b>10 478 783</b>	<b>57 225</b>	<b>10 536 008</b>	<b>136 792</b>
<b>SECTION 11A UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT</b>					
<b>PROGRAMME</b>					
01 POLICY-MAKING ORGANS	241 400	231 306	1 323	232 709	8 691
11 EXEC. DIRECTION AND MANAGEMENT	3 977 648	3 947 251	30 397	3 977 648	-
35 SP. PRGMS., LEAST DEV., LAND-LOCKED, ISLAND DEV. COUNTRIES	1 467 423	1 457 409	30 014	1 487 423	-
36 ECONOMIC CO-OPERATION AMONG DEVELOPING COUNTRIES	2 695 800	2 615 402	50 652	2 666 054	27 746

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
<b>SECTION 11A UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT</b>					
PROGRAMME					
37 TRADE IN COMMODITIES	8 302 600	8 087 979	156 313	8 246 292	56 308
38 TRADE IN MANUFACTURES	4 153 212	3 997 437	113 640	4 111 277	41 935
39 TRADE AMONG COUNTRIES HAVING DIFF. ECON. AND SOC. SYSTEMS	1 521 800	1 477 481	2 800	1 480 347	41 453
40 MONEY, FINANCE AND DEVELOPMENT	7 550 263	7 421 035	129 228	7 550 263	-
41 SPECIAL PROGS. ON INSURANCE AND TRADE FACILITATION	1 219 099	1 206 295	12 804	1 219 099	-
42 TRANSFER OF TECHNOLOGY	2 608 111	2 490 728	117 383	2 608 111	-
43 SHIPPING AND PORTS	3 378 372	3 295 043	83 329	3 378 372	-
71 CONFERENCE SERVICES	3 886 516	3 654 741	31 775	3 686 516	-
79 MGMT. OF TECH. CO-OPERATION	170 063	170 063	-	170 063	-
80 ADMIN. AND COMMON SERVICES	6 127 593	5 856 053	271 540	6 127 593	-
<b>TOTAL SECTION 11A</b>	<b>47 317 900</b>	<b>46 108 303</b>	<b>1 033 404</b>	<b>47 141 767</b>	<b>176 133</b>
<b>SECTION 11B INTERNATIONAL TRADE CENTRE</b>					
PROGRAMME					
64 TRADE PROMOTION; UN SHARE, ITC FINANCING	8 047 900	8 047 900	-	8 047 900	-
<b>TOTAL SECTION 11B</b>	<b>8 047 900</b>	<b>8 047 900</b>	<b>-</b>	<b>8 047 900</b>	<b>-</b>
<b>SECTION 12 UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION</b>					
PROGRAMME					
01 POLICY-MAKING ORGANS	1 816 404	1 462 801	193 760	1 656 561	159 843
11 EXEC. DIRECTION AND MGMT.	1 025 937	969 672	56 265	1 025 937	-
30 POLICY CO-ORDINATION, UNIDO	8 870 919	8 402 796	468 123	8 870 919	-
31 INDUSTRIAL OPERATIONS	14 051 400	13 418 963	357 909	13 776 872	274 528

SCHEDULE 1.2 (CONTINUED)

E X P E N D I T U R E S

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
<b>SECTION 12 UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION PROGRAMME</b>					
02 INDUSTRIAL STUDIES	12 488 583	11 434 417	1 054 166	12 488 583	-
70 CONF. SERVICES, PUBLIC INF. AND EXT. RELATIONS	13 508 751	12 903 296	605 455	13 508 751	-
80 ADMIN. AND COMMON SERVICES	14 077 920	13 639 846	438 074	14 077 920	-
87 GENERAL SERVICES	73 786	73 786	-	73 786	-
<b>TOTAL SECTION 12</b>	<b>65 913 700</b>	<b>62 305 577</b>	<b>3 173 752</b>	<b>65 479 329</b>	<b>434 371</b>
<b>SECTION 13A UNITED NATIONS ENVIRONMENT PROGRAMME</b>					
01 POLICY-MAKING ORGANS	823 570	753 365	70 185	823 570	-
11 EXEC. DIRECTION AND MANAGEMENT ENVIRONMENT	1 704 142	1 590 157	113 985	1 704 142	-
27 CONFERENCE SERVICES	2 200 343	2 168 182	32 161	2 200 343	-
71 ADMIN. AND COMMON SERVICES	1 163 642	1 091 146	72 496	1 163 642	-
80 ADMIN. AND COMMON SERVICES	2 642 976	2 352 604	250 372	2 642 976	-
91 CONSTRUCTION	259 484	253 960	5 524	259 484	-
<b>TOTAL SECTION 13A</b>	<b>8 794 157</b>	<b>8 249 434</b>	<b>544 723</b>	<b>8 794 157</b>	<b>-</b>
<b>SECTION 13B UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (HABITAT) PROGRAMME</b>					
01 POLICY-MAKING ORGANS	75 259	55 076	20 183	75 259	-
11 EXEC. DIRECTION AND MANAGEMENT HUMAN SETTLEMENTS	413 993	380 036	33 963	413 993	-
29 ADMIN. AND COMMON SERVICES	3 824 847	3 393 450	431 397	3 824 847	-
80 ADMIN. AND COMMON SERVICES	777 132	477 075	300 057	777 132	-
<b>TOTAL SECTION 13B</b>	<b>5 091 231</b>	<b>4 305 631</b>	<b>785 600</b>	<b>5 091 231</b>	<b>-</b>

E X P E N D I T U R E S

APPROPRIATION FUND, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
<b>SECTION 14 INTERNATIONAL DRUG CONTROL</b>					
<b>PROGRAMME</b>					
01 POLICY-MAKING ORGANS	2 744 048	2 344 507	88 083	2 432 590	311 458
45 NARCOTIC DRUGS CONTROL	3 585 352	3 390 449	194 903	3 585 352	-
<b>TOTAL SECTION 14</b>	<b>6 329 400</b>	<b>5 734 956</b>	<b>282 986</b>	<b>6 017 942</b>	<b>311 458</b>
<b>SECTION 15 REGULAR PROGRAMME OF TECHNICAL CO-OPERATION</b>					
<b>PROGRAMME</b>					
24 GENERAL ECONOMIC DEVELOPMENT	6 350 175	4 873 655	1 135 586	6 009 241	340 934
28 HUMAN FIGHTS	291 518	161 627	129 891	291 518	-
29 HUMAN SETTLEMENTS	154 921	123 741	31 180	154 921	-
33 INDUSTRIAL DEVELOPMENT	6 121 894	4 079 134	2 042 760	6 121 894	-
34 TRADE PROMOTION	684 923	616 652	68 271	684 923	-
43 SHIPPING	95 030	94 175	855	95 030	-
46 NATURAL RESOURCES AND ENERGY	3 055 566	2 275 470	780 096	3 055 566	-
50 PUBLIC ADMINISTRATION	1 581 475	1 328 265	253 210	1 581 475	-
51 PUBLIC FINANCE AND FINANCIAL INSTITUTIONS	226 600	201 912	7 404	209 316	17 284
53 SOCIAL DEVELOPMENT	2 235 000	1 742 110	332 987	2 075 097	159 903
54 STATISTICS	1 348 098	1 244 846	103 252	1 348 098	-
55 TRANSPORT	307 800	200 243	3 426	203 669	104 131
80 ADMIN. AND COMMON SERVICES	213 000	177 811	10 463	188 274	24 726
<b>TOTAL SECTION 15</b>	<b>22 666 000</b>	<b>17 119 641</b>	<b>4 899 381</b>	<b>22 019 022</b>	<b>646 978</b>
<b>SECTION 16 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES</b>					
<b>PROGRAMME</b>					
01 POLICY-MAKING ORGANS	42 260	42 132	128	42 260	-
11 EXEC. DIRECTION AND MANAGEMENT	1 185 645	1 158 629	27 016	1 185 645	-

SCHEDULE 1.2 (CONTINUED)

EXPENDITURES

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>					
<b>SECTION 16 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES</b>					
<b>PROGRAMME</b>					
50 PROTECTION AND ASSISTANCE TO REFUGEES	15 370 600	14 902 318	451 590	15 353 908	16 692
70 INFORMATION SERVICES	2 511 655	2 368 532	99 819	2 488 351	23 304
80 ADMIN. AND COMMON SERVICES	3 517 240	3 492 515	24 725	3 517 240	-
<b>TOTAL SECTION 16</b>	<b>22 627 400</b>	<b>21 984 126</b>	<b>603 278</b>	<b>22 587 404</b>	<b>39 996</b>
<b>SECTION 17 OFFICE OF THE UN DISASTER RELIEF CO-ORDINATOR</b>					
<b>PROGRAMME</b>					
11 EXEC. DIRECTION AND MANAGEMENT	509 700	504 023	4 268	508 291	1 409
25 DISASTER RELIEF	2 109 200	2 003 848	97 678	2 101 726	7 474
80 ADMIN. AND COMMON SERVICES	377 400	370 524	4 526	375 050	2 350
<b>TOTAL SECTION 17</b>	<b>2 996 300</b>	<b>2 878 395</b>	<b>106 672</b>	<b>2 985 067</b>	<b>11 233</b>
<b>TOTAL PART IV</b>	<b>354 722 700</b>	<b>333 298 410</b>	<b>17 763 477</b>	<b>351 061 687</b>	<b>3 660 813</b>
<b>PART V. HUMAN RIGHTS</b>					
<b>SECTION 18 HUMAN RIGHTS</b>					
<b>PROGRAMME</b>					
01 POLICY-MAKING ORGANS	1 492 996	1 273 537	59 187	1 332 724	160 272
11 EXEC. DIRECTION AND MANAGEMENT	1 418 000	1 334 264	47 862	1 382 126	35 874
28 HUMAN RIGHTS ACTIVITIES	6 488 304	6 277 070	211 234	6 488 304	-
<b>TOTAL SECTION 18</b>	<b>9 399 300</b>	<b>8 884 871</b>	<b>318 283</b>	<b>9 203 154</b>	<b>196 146</b>
<b>TOTAL PART V</b>	<b>9 399 300</b>	<b>8 884 871</b>	<b>318 283</b>	<b>9 203 154</b>	<b>196 146</b>

E X P E N D I T U R E S

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART VI. INTERNATIONAL COURT OF JUSTICE</b>					
<b>SECTION 19 INTERNATIONAL COURT OF JUSTICE</b>					
<b>PROGRAMME</b>					
18 INTERNATIONAL COURT OF JUSTICE	5 869 648	5 864 816	4 830	5 869 648	-
80 ADMIN. AND COMMON SERVICES	809 212	805 112	4 100	809 212	-
<b>TOTAL SECTION 19</b>	<b>6 678 860</b>	<b>6 669 928</b>	<b>8 930</b>	<b>6 678 860</b>	<b>-</b>
<b>TOTAL PART VI</b>	<b>6 678 860</b>	<b>6 669 928</b>	<b>8 930</b>	<b>6 678 860</b>	<b>-</b>
<b>PART VII. LEGAL ACTIVITIES</b>					
<b>SECTION 20 LEGAL ACTIVITIES</b>					
<b>PROGRAMME</b>					
01 POLICY-MAKING ORGANS	1 248 434	1 067 515	33 666	1 101 181	147 253
03 SPECIAL MTGS. AND CONFERENCES	71 600	23 773	17 308	41 679	30 721
11 EXEC. DIRECTION AND MANAGEMENT	952 306	949 406	2 900	952 306	-
19 OFFICE OF LEGAL AFFAIRS	5 608 800	5 237 417	330 518	5 567 935	40 865
<b>TOTAL SECTION 20</b>	<b>7 881 340</b>	<b>7 278 111</b>	<b>384 390</b>	<b>7 662 501</b>	<b>218 839</b>
<b>TOTAL PART VII</b>	<b>7 881 340</b>	<b>7 278 111</b>	<b>384 390</b>	<b>7 662 501</b>	<b>218 839</b>
<b>PART VIII. COMMON SERVICES</b>					
<b>SECTION 21 PUBLIC INFORMATION</b>					
<b>PROGRAMME</b>					
08 SPECIAL MEETINGS AND CONFERENCES	97 784	66 354	31 430	97 784	-
11 EXEC. DIRECTION AND MANAGEMENT	853 310	640 971	12 339	853 310	-
70 INFORMATION SERVICES	36 562 700	35 474 936	1 067 764	36 562 700	-
80 ADMIN. AND COMMON SERVICES	2 433 452	2 403 868	29 584	2 433 452	-
<b>TOTAL SECTION 21</b>	<b>39 947 246</b>	<b>38 786 129</b>	<b>1 161 117</b>	<b>39 947 246</b>	<b>-</b>



E X P E N D I T U R E S

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART VIII. COMMON SERVICES</b>					
<b>SECTION 22 ADMINISTRATION, MANAGEMENT AND GENERAL SERVICES</b>					
<b>PROGRAMME</b>					
11 EXEC. DIRECTION AND MANAGEMENT	522 769	519 435	3 334	522 769	-
79 MGMT. OP TECH. CO-OPERATION	325 757	325 757	-	325 757	-
81 ADMN. MGMT. AND GENERAL SVCS.	13 377 720	12 935 451	442 269	13 377 720	-
82 ELECTRONIC DATA PROCESSING AND INFORMATION SYSTEMS SERVICES	10 149 520	9 370 896	778 624	10 149 520	-
83 FINANCIAL SERVICES	11 993 496	11 907 875	85 623	11 993 498	-
84 PERSONNEL SERVICES - EXCL.	13 548 516	13 407 610	140 906	13 548 516	-
85 STAFF TRAINING ACTIVITIES	4 552 754	4 349 376	203 376	4 552 754	-
86 TECHNICAL CO-OPERATION	561 274	554 244	7 030	561 274	-
87 RECRUITMENT SERVICES	121 347 420	115 065 735	6 281 685	121 347 420	-
89 GENERAL SERVICES	2 694 350	2 651 445	42 905	2 694 350	-
89 MISCELLANEOUS EXPENSES					
<b>TOTAL SECTION 22</b>	<b>179 073 598</b>	<b>171 067 630</b>	<b>7 965 708</b>	<b>179 073 598</b>	<b>-</b>
<b>SECTION 23 CONFERENCE AND LIBRARY SERVICES</b>					
<b>PROGRAMME</b>					
11 EXEC. DIRECTION AND MANAGEMENT	1 376 067	1 265 584	50 483	1 376 067	-
72 TRANSLATION SERVICES	52 234 842	51 271 201	963 641	52 234 842	-
73 INTERPRETATION & MTGS. SVCS.	31 742 590	31 390 135	352 455	31 742 590	-
74 EDITORIAL & OFFICIAL RECORDS SERVICES	31 479 604	31 010 910	468 694	31 479 604	-
75 PUBLISHING SERVICES	31 976 169	30 936 250	1 039 919	31 976 169	-
78 LIBRARY SERVICES	12 396 521	12 160 400	236 121	12 396 521	-
80 DEPT'L ADMN. (EXEC. OFFICE)	9 039 814	6 801 809	238 005	9 039 814	-
<b>TOTAL SECTION 23</b>	<b>170 185 607</b>	<b>166 850 289</b>	<b>3 329 318</b>	<b>170 185 607</b>	<b>-</b>
<b>TOTAL PART VIII</b>	<b>389 206 451</b>	<b>376 730 248</b>	<b>12 476 203</b>	<b>389 206 451</b>	<b>-</b>

E X P E N D I T U R E S

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS	TOTAL	UNENCUMBERED BALANCE
<b>PART IX. SPECIAL EXPENSES</b>					
<b>SECTION 24 UNITED NATIONS BOND ISSUE</b>					
PROGRAMME					
94 UN BOND ISSUE	16 932 630	16 932 630	-	16 932 630	-
TOTAL SECTION 24	16 932 630	16 932 630	-	16 932 630	-
TOTAL PART IX	16 932 630	16 932 630	-	16 932 630	-
<b>PART X. STAFF ASSESSMENT</b>					
<b>SECTION 25 STAFF ASSESSMENT</b>					
PROGRAMME					
95 STAFF ASSESSMENT	162 218 742	162 218 742	-	162 218 742	1 620 058
TOTAL SECTION 25	162 218 742	162 218 742	-	162 218 742	1 620 058
TOTAL PART X	162 218 742	162 218 742	-	162 218 742	1 620 058
<b>PART XI. CAPITAL EXPENDITURE</b>					
<b>SECTION 26 CONST., ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE</b>					
PROGRAMME					
91 CONSTRUCTION	15 239 400	15 239 400	-	15 239 400	-
92 ALTERATION AND IMPROVEMENT	32 526 600	27 303 909	4 676 582	31 982 491	544 109
93 MAJOR MAINTENANCE	2 495 900	1 758 550	672 030	2 430 580	65 320
TOTAL SECTION 26	50 261 900	44 301 859	5 350 612	49 652 471	609 429
TOTAL PART XI	50 261 900	44 301 859	5 350 612	49 652 471	609 429
<b>GRAND TOTAL</b>	<b>1 084 186 200</b>	<b>1 036 451 270</b>	<b>41 041 596</b>	<b>1 077 492 872</b>	<b>6 693 328</b>

UNITED NATIONS GENERAL FUND

MAJOR OBJECTS OF EXPENDITURE BY BUDGET SECTION FOR THE BIENNIAL 1976 - 1979 ENDED 31 DECEMBER 1979

(EXPRESSED IN UNITED STATES DOLLARS)

APPROPRIATION PART AND SECTION	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART I.</b> OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION							
<b>SECTION</b> OF OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION	13 504 065	4 459 797	2 559 169	645 730	40 598	415 637	21 624 996
TOTAL PART I	13 504 065	4 459 797	2 559 169	645 730	40 598	415 637	21 624 996
<b>PART II.</b> POLITICAL AND PEACE-KEEPING ACTIVITIES							
<b>SECTION</b> OF POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING	44 749 878	2 857 691	700 162	4 420 824	1 122 052	353 270	54 203 877
TOTAL PART II	44 749 878	2 857 691	700 162	4 420 824	1 122 052	353 270	54 203 877
<b>PART III.</b> POLITICAL, TRUSTESHIP AND DECOLONIZATION ACTIVITIES							
<b>SECTION</b> OF POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION	6 681 249	1 323 011	176 627	686 949	20 533	1 158 934	10 047 303
TOTAL PART III	6 681 249	1 323 011	176 627	686 949	20 533	1 158 934	10 047 303

APPROPRIATION FUND AND SECTION	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
<b>ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>							
<b>SECTION</b>							
04 POLICY-MAKING ORGANS	4 345 167	1 435 702	465 078	290 947	23 625	301 226	6 861 745
05A DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS	9 016 497	101 568	132 249	194	-	57 000	9 309 508
05B TRANSNATIONAL CORPORATIONS	5 257 067	228 591	34 011	3 860	-	-	5 523 535
05C DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS	22 960 485	313 171	952 093	27 650	-	57 000	24 310 399
05D DEPARTMENT OF TECHNICAL CO-OPERATION FOR DEVELOPMENT	9 612 870	121 580	62 443	2 216	12 279	-	9 811 388
05E OFFICE OF SECRETARIAT SERVICES FOR ECON. AND SOCIAL MATTERS	1 650 500	12 982	-	120	-	-	1 649 682
05F DIRECTOR-GENERAL FOR DEVT. AND INT'L ECON. CO-OPERATION	432 107	102 204	33 079	791	103	-	568 284
06 ECONOMIC COMMISSION FOR EUROPE	23 533 098	243 589	322 256	7 773	-	-	24 107 516
07 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC	15 121 849	563 481	136 074	2 064 478	267 122	4 613	18 159 617
08 ECONOMIC COMMISSION FOR LATIN AMERICA	23 074 646	515 607	367 561	2 362 125	220 856	-	27 141 595
09 ECONOMIC COMMISSION FOR AFRICA	21 205 101	766 949	24 936	2 649 493	272 312	-	24 918 791
10 ECONOMIC COMMISSION FOR WESTERN ASIA	9 376 320	183 418	4 005	322 736	47 529	-	10 536 008
11A UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT	42 444 844	1 229 416	504 560	2 866 192	96 755	-	47 141 767
11B INTERNATIONAL TRADE CENTRE	-	-	-	-	-	8 047 900	8 047 900
12 UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	55 966 294	2 149 981	1 588 676	4 208 526	178 409	1 387 443	65 479 329
13A UNITED NATIONS ENVIRONMENT PROGRAMME	7 136 062	322 943	57 654	949 536	327 742	-	8 794 157
13B UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (HABITAT)	4 106 792	256 376	74 426	414 518	237 119	-	5 091 231
14 INTERNATIONAL DRUG CONTROL REGULATORY PROGRAMME OF	5 206 607	392 549	281 255	121 054	16 477	-	6 017 942
15 TECHNICAL CO-OPERATION OFFICE OF THE UNITED NATIONS	2 176 041	202 280	-	2 851	11 980	19 625 890	22 019 022
16 HIGH COMMISSIONER FOR REFUGEES	19 500 396	508 944	425 627	1 496 617	166 701	29 119	22 587 404
17 OFFICE OF THE UN DISASTER RELIEF CO-ORDINATOR	2 401 890	159 661	7 760	15 756	-	400 000	2 985 067
<b>TOTAL PART IV</b>	<b>265 777 153</b>	<b>10 211 172</b>	<b>5 476 343</b>	<b>17 807 439</b>	<b>1 679 009</b>	<b>29 910 191</b>	<b>351 061 887</b>

SCHEDULE 1-3 (CONTINUED)

APPROPRIATION PART AND SECTION	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
PART V. HUMAN RIGHTS							
SECTION 18 HUMAN RIGHTS	7 596 914	1 232 682	214 946	158 612	-	-	9 203 154
TOTAL PART V	7 596 914	1 232 682	214 946	158 612	-	-	9 203 154
PART VI. INTERNATIONAL COURT OF JUSTICE							
SECTION 19 INTERNATIONAL COURT OF JUSTICE	3 888 316	54 790	2 143 494	563 193	29 067	-	6 678 860
TOTAL PART VI	3 888 316	54 790	2 143 494	563 193	29 067	-	6 678 860
PART VII. LEGAL ACTIVITIES							
SECTION 20 LEGAL ACTIVITIES	5 900 799	688 931	812 886	15 625	-	244 260	7 662 501
TOTAL PART VII	5 900 799	688 931	812 886	15 625	-	244 260	7 662 501

SCHEDULE 1.3 (CONTINUED)

APPROPRIATION PART AND SECTION	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
PART VIII.							
COMMON SERVICES							
SECTION							
21 PUBLIC INFORMATION	28 253 616	561 459	5 967 089	4 433 579	659 567	71 942	39 947 246
22 ADMINISTRATION, MANAGEMENT AND GENERAL SERVICES	108 048 562	1 074 287	1 553 657	61 606 584	2 914 336	3 876 152	179 073 598
23 CONFERENCE AND LIBRARY SERVICES	156 670 895	4 571 905	1 293 360	7 055 261	594 186	-	170 185 607
TOTAL PART VIII	292 973 087	6 207 651	8 814 106	73 095 424	4 168 089	3 948 094	389 206 451
PART IX.							
SPECIAL EXPENSES							
SECTION							
24 UNITED NATIONS BOND ISSUE	-	-	-	16 932 630	-	-	16 932 630
TOTAL PART IX	-	-	-	16 932 630	-	-	16 932 630
PART X.							
STAFF ASSESSMENT							
SECTION							
25 STAFF ASSESSMENT	161 218 742	-	-	-	-	-	161 218 742
TOTAL PART X	161 218 742	-	-	-	-	-	161 218 742

SCHEDULE 1.3 (CONCLUDED)

PART XI. CAPITAL EXPENDITURE												
SECTION	APPROPRIATION PART AND SECTION	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL				
26	CONST., ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE	151 195	13 451	164 252	3 137 928	46 185 645	-	49 652 471				
	TOTAL PART XI	151 195	13 451	164 252	3 137 928	46 185 645	-	49 652 471				
	GRAND TOTAL 1978-1979	822 441 978	27 049 176	21 061 985	117 464 354	53 444 993	36 030 386	1 077 492 872				
NET SALARIES 661 223 236 61.3%												
STAFF ASSESSMENT (SECTION 25) 161 218 742 15.0%												
PERCENTAGE OF EXPENDITURE 76.5% B/ 4.5% 2.0% 10.9% 5.0% 3.3% 100.0%												
GRAND TOTAL 1976-1977												
NET SALARIES 492 605 912 62.8%												
STAFF ASSESSMENT (SECTION 25) 116 256 397 14.6%												
PERCENTAGE OF EXPENDITURE 77.6% B/ 2.5% 1.9% 11.4% 3.3% 3.5% 100.0%												

s/ See note 2 in annex I.

UNITED NATIONS GENERAL FUND

MAJOR OBJECTS OF EXPENDITURE BY PROGRAMME FOR THE BIENNIIUM 1978 - 1979 ENDED 31 DECEMBER 1979

(EXPRESSED IN UNITED STATES DOLLARS)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART I.</b>							
OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION							
<b>SECTION 01</b>							
OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION							
<b>PROGRAMME</b>							
01 POLICY-MAKING ORGANS	2 954 436	656 100	2 396 138	361 850	16 162	415 637	7 000 329
05 REGULAR SESSIONS, GEN. ASSEMBLY	655 351	2 853 536	111 794	22 682	-	-	3 643 365
11 EXEC. DIRECTION AND MANAGEMENT	5 057 027	554 875	51 237	258 910	13 560	-	9 935 609
12 POLITICAL AND SECURITY COUNCIL AFFAIRS	368 093	39 703	-	206	-	-	408 002
17 INTERREGIONAL ASSISTANCE PROGRAMMES	469 158	155 575	-	2 082	10 876	-	637 691
<b>TOTAL SECTION 01</b>	<b>13 504 065</b>	<b>4 459 797</b>	<b>2 559 169</b>	<b>645 730</b>	<b>40 598</b>	<b>415 637</b>	<b>21 624 996</b>
<b>TOTAL PART I</b>	<b>13 504 065</b>	<b>4 459 797</b>	<b>2 559 169</b>	<b>645 730</b>	<b>40 598</b>	<b>415 637</b>	<b>21 624 996</b>
<b>PART II.</b>							
POLITICAL AND PEACE-KEEPING ACTIVITIES							
<b>SECTION 02</b>							
POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING							
<b>PROGRAMME</b>							
01 POLICY-MAKING ORGANS	211 365	144 312	191 865	560	-	-	548 102
03 SPECIAL MEETINGS AND CONFERENCE.	2 001 679	465 559	152 388	263 127	6 915	-	2 889 668



SCHEDULE 1.4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART II.</b>							
POLITICAL AND PEACE-KEEPING ACTIVITIES							
<b>SECTION 02</b>							
POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING PROGRAMME							
11 EXEC. DIRECTION AND MANAGEMENT	1 276 888	27 203	-	384	-	-	1 304 475
12 DEPT. OF POLITICAL AND SECURITY AFFAIRS	8 307 851	168 184	355 842	50 892	-	353 270	9 236 039
13 SPECIAL MISSIONS	23 892 378	1 683 714	-	3 894 929	1 107 733	-	30 578 754
14 DECOLONIZATION - SP. MISSIONS	318 466	368 719	67	210 932	7 404	-	905 588
22 ASSISTANCE TO REFUGEES (UNRWA)	8 741 251	-	-	-	-	-	8 741 251
TOTAL SECTION 02	44 749 878	2 857 691	700 162	4 420 824	1 122 052	353 270	54 203 877
TOTAL PART II	44 749 878	2 857 691	700 162	4 420 824	1 122 052	353 270	54 203 877
<b>PART III.</b>							
POLITICAL, TRUSTESHIP AND DECOLONIZATION ACTIVITIES							
<b>SECTION 03</b>							
POLITICAL AFFAIRS, TRUSTESHIP AND DECOLONIZATION PROGRAMME							
01 POLICY-MAKING ORGANS	18 838	556 222	2 977	59 910	-	2 890	640 837
11 EXEC. DIRECTION AND MANAGEMENT	1 002 992	14 723	28 917	16 498	-	-	1 063 130
14 DEPT. OF POLITICAL AFFAIRS, TRUSTESHIP AND DECOLONIZATION	2 943 991	-	-	-	-	-	2 943 991
15 NAMIBIA	1 273 193	616 558	71 494	564 620	20 533	1 043 044	3 589 442
16 OTHER SPECIAL APPLICAN QUESTIONS	1 442 235	135 508	73 239	45 921	-	113 000	1 809 903
TOTAL SECTION 03	6 681 249	1 323 011	176 627	686 949	20 533	1 158 934	10 047 303
TOTAL PART III	6 681 249	1 323 011	176 627	686 949	20 533	1 158 934	10 047 303

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
PART IV.							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES							
SECTION 04							
POLICY-MAKING ORGANS							
PROGRAMME							
01 GENERAL POLICY-MAKING ORGANS	-	325 951	102 592	-	-	-	428 543
03 SPECIAL MEETINGS AND CONFERENCES	4 343 893	430 335	330 251	290 947	23 625	301 226	5 720 277
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	-	196 029	-	-	-	-	196 029
28 HUMAN RIGHTS	-	38 632	-	-	-	-	38 632
46 NATURAL RESOURCES	-	9 588	32 235	-	-	-	41 823
48 POPULATION	-	29 698	-	-	-	-	29 698
49 TRANSNATIONAL CORPORATIONS	-	116 690	-	-	-	-	116 690
52 SCIENCE AND TECHNOLOGY	-	190 947	-	-	-	-	190 947
53 SOCIAL DEVELOPMENT	1 274	62 832	-	-	-	-	64 106
54 STATISTICS	-	35 000	-	-	-	-	35 000
TOTAL SECTION 04	4 345 167	1 435 702	465 078	290 947	23 625	301 226	6 861 745

SECTION 05A							
DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS							
PROGRAMME							
11 EXEC. DIRECTION AND MANAGEMENT	293 437	16 638	-	194	-	-	310 269
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	1 488 934	10 503	10 511	-	-	-	1 509 948
46 NATURAL RESOURCES AND ENERGY	841 310	13 969	1 508	-	-	-	856 787
47 OCEAN ECONOMICS AND TECHNOLOGY	170 827	7 145	-	-	-	-	177 972

SCHEDULE 1.4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES							
<b>SECTION 05A</b>							
DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS							
<b>PROGRAMME</b>							
48 POPULATION	694 130	7 487	10 356	-	-	-	711 973
50 PUBLIC ADMN. AND FINANCE	459 169	2 783	760	-	-	-	462 712
52 SCIENCE AND TECHNOLOGY	267 357	3 146	-	-	-	33 500	303 983
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	1 465 036	15 323	3 713	-	-	23 500	1 527 572
54 STATISTICS	1 967 429	14 414	105 323	-	-	-	2 087 166
79 MGMT. OF TECH. CO-OPERATION	481 690	2 018	-	-	-	-	483 708
80 ADMIN. AND COMMON SERVICES	869 198	6 142	78	-	-	-	877 418
TOTAL SECTION 05A	9 018 497	101 568	132 249	194	-	57 000	9 309 508
<b>SECTION 05B</b>							
TRANSNATIONAL CORPORATIONS							
<b>PROGRAMME</b>							
49 TRANSNATIONAL CORPORATIONS	5 257 067	228 591	34 011	3 866	-	-	5 523 535
TOTAL SECTION 05B	5 257 067	228 591	34 011	3 866	-	-	5 523 535
<b>SECTION 05C</b>							
DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS							
<b>PROGRAMME</b>							
11 EXEC. DIRECTION AND MANAGEMENT	620 140	52 934	-	167	-	-	673 241
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	4 764 058	39 081	91 976	-	-	-	4 895 115
47 OCEAN ECONOMICS	615 085	19 808	-	-	-	-	634 893
48 POPULATION	1 800 405	22 496	74 038	-	-	-	1 896 939
52 SCIENCE AND TECHNOLOGY	1 052 884	16 070	-	-	-	33 500	1 104 454
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	4 696 413	73 263	13 642	23 345	-	23 500	4 830 163

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES							
<b>SECTION 05C</b>							
DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS							
<b>PROGRAMME</b>							
54 STATISTICS	6 079 262	33 514	765 631	3 622	-	-	6 882 229
69 PROG. PLANNING AND CO-ORD.	2 177 114	53 543	6 006	-	-	-	2 177 263
80 ADMIN. AND COMMON SERVICES	1 075 124	462	-	516	-	-	1 016 102
TOTAL SECTION 05C	22 960 485	313 171	952 093	27 650	-	57 000	24 310 399
<b>SECTION 05D</b>							
DEPARTMENT OF TECHNICAL CO-OPERATION FOR DEVELOPMENT							
<b>PROGRAMME</b>							
11 EXEC. DIRECTION AND MANAGEMENT	580 083	42 543	5 300	-	-	-	627 926
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	16 862	778	-	-	-	-	17 640
46 NATURAL RESOURCES AND ENERGY	1 630 370	12 118	25 351	1 771	10 148	-	1 679 798
48 POPULATION	79 195	-	-	-	-	-	79 195
50 PUBLIC ADMINISTRATION AND FINANCE	1 566 902	7 560	31 477	-	-	-	1 405 939
79 MGT. OF TECH. CO-OPERATION	1 760 918	-	-	-	-	-	1 760 918
80 ADMIN. AND COMMON SERVICES	363 455	-	-	45	2 131	-	365 631
88 ADMIN. AND FIN. SUPPORT OF TECH. CO-OPERATION ACTIVITIES	3 815 085	58 581	275	400	-	-	3 874 341
TOTAL SECTION 05D	9 612 870	121 580	62 443	2 216	12 279	-	9 811 388
<b>SECTION 05E</b>							
OFFICE OF SECRETARIAT SERVICES FOR ECON. AND SOCIAL MATTERS							
<b>PROGRAMME</b>							
11 EXEC. DIRECTION AND MANAGEMENT	141 799	12 982	-	-	-	-	154 781

SCHEDULE 1.4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
<b>ECONOMIC, SOCIAL AND HUMANITY IAP ACTIVITIES</b>							
<b>SECTION 05E</b>							
<b>OFFICE OF SECRETARIAT SERVICES FOR ECON. AND SOCIAL MATTERS</b>							
<b>PROGRAMME</b>							
08 SECRETARIAT SERVICES, ECONOMIC AND SOCIAL MATTERS	1 494 781	-	-	120	-	-	1 494 901
TOTAL SECTION 05E	1 636 580	12 982	-	120	-	-	1 649 682
<b>SECTION 05F</b>							
<b>DIRECTOR-GENERAL FOR DEVT. AND INT'L ECON. CO-OPERATION</b>							
<b>PROGRAMME</b>							
11 EXEC. DIRECTION AND MANAGEMENT	432 107	102 204	33 079	791	103	-	568 284
TOTAL SECTION 05F	432 107	102 204	33 079	791	103	-	568 284
<b>SECTION 06</b>							
<b>ECONOMIC COMMISSION FOR EUROPE</b>							
<b>PROGRAMME</b>							
11 EXEC. DIRECTION AND MANAGEMENT	1 334 993	56 034	-	7 773	-	-	1 400 800
21 AGRIC. AND FOREST PRODUCTS DEVELOPMENT PLANNING	1 371 475	11 750	-	-	-	-	1 383 225
24 PROJECTIONS AND POLICIES	4 790 506	27 525	136 265	-	-	-	4 954 296
27 ENVIRONMENT	1 375 905	22 124	34 044	-	-	-	1 432 073
29 HUMAN SETTLEMENTS	975 965	3 501	37 801	-	-	-	1 017 267
33 INDUSTRIAL DEVELOPMENT	2 228 234	11 306	60 321	-	-	-	2 319 861
34 INTERNATIONAL TRADE	1 123 041	23 845	1 685	-	-	-	1 148 771
46 NATURAL RESOURCES AND ENERGY	2 413 157	28 786	11 199	-	-	-	2 453 142
52 SCIENCE AND TECHNOLOGY	953 321	2 011	-	-	-	-	955 332
54 STATISTICS	3 199 663	16 789	20 741	-	-	-	3 237 193
55 TRANSPORT	2 255 245	37 918	-	-	-	-	2 293 163
80 ADMIN. AND COMMON SERVICES	1 512 393	-	-	-	-	-	1 512 393
TOTAL SECTION 06	23 533 898	243 589	322 256	7 773	-	-	24 107 516

APPROPRIATION PART, SECTION AND PROGRAM	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
<b>ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>							
<b>SECTION 07</b>							
<b>ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC</b>							
<b>PROGRAMME</b>							
01 POLICY-MAKING ORGANS	65 044	230 176	-	45 804	2 268	4 613	347 905
11 EXEC. DIRECTION AND MANAGEMENT	1 124 525	133 514	-	-	-	-	1 258 039
21 AGRICULTURE	717 008	14 524	3 315	-	-	-	734 847
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	1 152 329	15 649	17 773	-	-	-	1 185 751
27 ENVIRONMENT	81 175	1 758	-	-	-	-	82 933
29 HUMAN SETTLEMENTS	218 919	-	-	-	-	-	218 919
33 INDUSTRIAL DEVELOPMENT	1 016 375	6 113	15 523	-	-	-	1 038 011
34 INTERNATIONAL TRADE	564 456	26 177	-	-	-	-	590 633
43 SHIPPING, PORTS AND INLAND WATERWAYS	408 979	7 074	-	-	-	-	416 053
46 NATURAL RESOURCES AND ENERGY	1 408 283	14 685	44 269	-	-	-	1 465 437
48 POPULATION	396 657	-	-	-	-	-	396 657
52 SCIENCE AND TECHNOLOGY	75 676	4 130	-	-	-	-	80 008
53 SOCIAL DEVELOPMENT	455 280	21 927	500	-	-	-	477 707
54 STATISTICS	773 516	19 651	39 144	-	-	-	832 311
55 TRANSPORT AND COMMUNICATIONS	806 507	17 657	7 750	-	-	-	832 114
71 CONFERENCE SERVICES	1 766 753	20 095	3 800	-	-	-	1 810 648
79 AGMT. OF TECH. CO-OPERATION	225 677	-	-	-	-	-	225 677
80 ADMIN. AND COMMON SERVICES	3 446 488	29 751	6 000	2 018 674	264 854	-	5 765 767
<b>TOTAL SECTION 07</b>	<b>15 121 649</b>	<b>563 481</b>	<b>138 074</b>	<b>2 064 478</b>	<b>267 122</b>	<b>4 613</b>	<b>18 159 617</b>
<b>SECTION 08</b>							
<b>ECONOMIC COMMISSION FOR LATIN AMERICA</b>							
<b>PROGRAMME</b>							
01 POLICY-MAKING ORGANS	102 556	148 463	21 241	38 536	-	-	310 796
11 EXEC. DIRECTION AND MANAGEMENT	1 724 007	105 412	3 563	-	-	-	1 832 982
21 AGRIC. FORESTRY AND FISHERIES	533 916	7 020	-	-	-	-	540 936
24 GENERAL ECONOMIC DEVELOPMENT	3 941 646	56 352	534	5 800	-	-	4 004 332
27 ENVIRONMENT	262 948	5 593	-	-	-	-	268 541

SCHEDULE 1.4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
<b>ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>							
<b>SECTION 08</b>							
<b>ECONOMIC COMMISSION FOR LATIN AMERICA</b>							
<b>PROGRAMME</b>							
33 INDUSTRIAL DEVELOPMENT	1 157 031	16 135	-	-	-	-	1 173 166
34 INTERNATIONAL TRADE AND DEVT.	1 823 288	49 131	-	-	-	-	1 872 419
46 NATURAL RESOURCES AND ENERGY	522 561	9 466	-	-	-	-	532 027
48 POPULATION	585 061	21 068	-	-	-	-	606 129
52 SCIENCE AND TECHNOLOGY	60 110	2 614	1 514	-	-	-	64 238
53 SOCIAL DEVELOPMENT	1 102 903	13 208	-	-	-	-	1 116 111
54 STATISTICS	1 461 198	20 367	-	-	-	-	1 481 565
55 TRANSPORT	651 888	8 777	-	-	-	-	700 665
70 INFORMATION SERVICES	157 284	-	7 512	23 100	-	-	187 896
71 CONFERENCE SERVICES	2 469 400	16 131	152 374	189 246	33 983	-	2 861 134
78 LIBRARY	854 582	2 081	-	41 025	-	-	897 688
79 MGMT. OF TECH. CO-OPERATION	487 101	11 546	-	-	-	-	498 649
80 ADMIN. AND COMMON SERVICES	5 337 364	22 441	181 223	2 064 418	186 873	-	7 792 319
<b>TOTAL SECTION 08</b>	<b>23 674 846</b>	<b>515 807</b>	<b>367 961</b>	<b>2 302 125</b>	<b>226 856</b>	<b>-</b>	<b>27 141 595</b>
<b>SECTION 09</b>							
<b>ECONOMIC COMMISSION FOR AFRICA</b>							
<b>PROGRAMME</b>							
01 POLICY-MAKING OFGANS	148 153	94 243	-	205	-	-	242 601
11 EXEC. DIRECTION AND MANAGEMENT	2 327 177	131 846	-	-	-	-	2 459 025
21 AGRIC. FORESTRY AND FISHERIES	738 649	25 222	-	-	-	-	763 871
24 GENERAL ECONOMIC DEVELOPMENT	1 659 276	41 738	6 684	-	-	-	1 707 698
26 EDUCATION AND TRAINING	398 245	8 822	-	-	-	-	407 067
29 HUMAN SETTLEMENTS	241 484	8 715	-	-	-	-	250 199
33 INDUSTRIAL DEVELOPMENT	1 030 469	32 150	-	-	-	-	1 062 619
34 INTERNATIONAL TRADE	1 404 246	46 433	-	-	-	-	1 450 681
44 LABOUR, MGMT. AND EMPLOYMENT	160 526	5 265	-	-	-	-	171 791
46 NATURAL RESOURCES AND ENERGY	1 200 253	41 532	-	-	-	-	1 241 785
48 POPULATION	169 577	7 695	-	-	-	-	177 272
50 PUBLIC ADMINISTRATION	607 708	21 598	-	-	-	-	629 306
52 SCIENCE AND TECHNOLOGY	356 024	16 816	-	-	-	-	372 842

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
<b>ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>							
<b>SECTION 09</b>							
<b>ECONOMIC COMMISSION FOR AFRICA</b>							
<b>PROGRAMME</b>							
53 SOCIAL DEVELOPMENT	985 293	21 558	22	-	-	-	1 006 873
54 STATISTICS	1 382 057	21 929	14 847	-	-	-	1 418 833
55 TRANSPORT AND COMMUNICATIONS	1 173 024	97 135	3 383	14 938	-	-	1 288 480
71 CONFERENCE SERVICES	2 031 436	122 718	-	7 730	-	-	2 161 884
79 MGMT. OF TECH. CO-OPERATION	149 409	-	-	-	-	-	149 409
80 ADMIN. AND COMMON SERVICES	4 970 093	21 530	-	2 626 020	272 312	-	7 890 555
<b>TOTAL SECTION 09</b>	<b>21 205 101</b>	<b>766 949</b>	<b>24 936</b>	<b>2 649 493</b>	<b>272 312</b>	<b>-</b>	<b>24 918 791</b>
<b>SECTION 10</b>							
<b>ECONOMIC COMMISSION FOR WESTERN ASIA</b>							
<b>PROGRAMME</b>							
01 POLICY-MAKING ORGANS	6 485	68 017	136	23 801	-	-	100 439
11 EXEC. DIRECTION AND MANAGEMENT	953 783	24 772	-	-	-	-	978 555
21 AGRIC, FORESTRY AND FISHERIES	509 831	7 909	-	-	-	-	517 740
24 GENERAL ECONOMIC AND SOCIAL POLICY AND PLANNING	556 253	14 130	-	-	-	-	570 383
29 HUMAN SETTLEMENTS	351 156	2 589	-	-	-	-	353 745
33 INDUSTRIAL DEVELOPMENT	655 298	6 137	-	-	-	-	661 435
34 INTERNATIONAL TRADE	132 210	2 446	-	-	-	-	134 656
44 LABOUR, MGMT. AND EMPLOYMENT	175 616	-	-	-	-	-	175 616
46 NATURAL RESOURCES AND ENERGY	853 043	14 272	-	-	-	-	867 315
48 POPULATION	319 692	-	-	-	-	-	319 692
50 PUBLIC ADMINISTRATION	101 073	-	-	-	-	-	101 073
52 SCIENCE AND TECHNOLOGY	226 194	2 585	-	-	-	-	228 779
53 SOCIAL DEVELOPMENT	397 634	8 953	-	-	-	-	406 587
54 STATISTICS	322 589	6 014	-	-	-	-	328 603
55 TRANSPORT, COMMUNICATIONS AND TOURISM	537 135	4 239	-	-	-	-	541 374
70 INFORMATION SERVICES	169 186	-	-	-	-	-	169 186
71 CONFERENCE SERVICES	1 147 523	-	-	-	-	-	1 147 523
79 MGMT. OF TECH. CO-OPERATION	211 510	-	-	-	-	-	211 510



SCHEDULE 1.4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES							
<b>SECTION 10</b>							
ECONOMIC COMMISSION FOR WESTERN ASIA							
PROGRAMME							
80 ADMIN. AND COMMON SERVICES	2 330 109	21 355	3 869	298 935	47 529	-	2 701 797
TOTAL SECTION 10	5 976 320	183 418	4 005	322 736	47 529	-	10 536 008
<b>SECTION 11A</b>							
UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT							
PROGRAMME							
01 POLICY-MAKING ORGANS	68 228	100 050	-	64 431	-	-	232 709
11 EXEC. DIRECTION AND MANAGEMENT	3 712 940	240 526	24 182	-	-	-	3 977 648
35 SF. PROGS., LEAST DEV., LAND-LOCKED, ISLAND DEV. COUNTRIES	1 453 023	32 887	1 513	-	-	-	1 487 423
36 ECONOMIC CO-OPERATION AMONG DEVELOPING COUNTRIES	2 533 127	95 128	37 799	-	-	-	2 666 054
37 TRADE IN COMMODITIES	8 074 383	230 666	1 243	-	-	-	8 246 292
38 TRADE IN MANUFACTURES	3 869 106	90 392	131 779	-	-	-	4 111 277
39 TRADE AMONG COUNTRIES HAVING DIFF. ECON. AND SOC. SYSTEMS	1 449 250	30 757	940	-	-	-	1 480 947
40 MONEY, FINANCE AND DEVELOPMENT	7 327 145	134 983	88 135	-	-	-	7 550 263
41 SPECIAL PROGS. ON INSURANCE AND TRADE FACILITATION	1 173 346	45 753	-	-	-	-	1 219 099
42 TRANSFER OF TECHNOLOGY	2 475 461	97 495	35 155	-	-	-	2 608 111
43 SHIPPING AND PORTS	3 200 102	64 218	114 052	-	-	-	3 378 372
71 CONFERENCE SERVICES	3 781 357	40 427	64 732	-	-	-	3 886 516
79 MGMT. OF TECH. CO-OPERATION	162 161	7 902	-	-	-	-	170 063
80 ADMIN. AND COMMON SERVICES	3 205 215	18 832	5 030	2 801 761	96 755	-	6 127 593
TOTAL SECTION 11A	42 444 844	1 229 416	504 560	2 866 192	96 755	-	47 141 767

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
<b>ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>							
<b>SECTION 11b</b>							
<b>INTERNATIONAL TRADE CENTRE</b>							
<b>PROGRAMME</b>							
64 TRADE PROMOTION; UM SHAHE, ITC FINANCING	-	-	-	-	-	8 047 900	8 047 900
<b>TOTAL SECTION 11b</b>	-	-	-	-	-	8 047 900	8 047 900
<b>SECTION 12</b>							
<b>UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION</b>							
<b>PROGRAMME</b>							
01 POLICY-MAKING ORGANS	1 194 859	171 800	164 529	125 373	-	-	1 656 561
11 EXEC. DIRECTION AND HGMT.	811 893	194 198	-	17 728	2 118	-	1 025 937
30 POLICY CO-ORDINATION, UNIDO	7 847 119	862 419	144 410	16 971	-	-	8 870 919
31 INDUSTRIAL OPERATIONS	13 263 624	459 474	46 147	7 627	-	-	13 776 872
62 INDUSTRIAL STUDIES	11 162 315	280 990	730 072	258 063	-	57 143	12 488 583
70 CONF. SERVICES, PUBLIC INF. AND EXT. RELATIONS	11 974 598	108 900	503 501	590 466	14 886	316 400	13 508 751
80 ADMIN. AND COMMON SERVICES	9 647 970	72 200	17	3 182 428	161 405	1 013 900	14 077 920
87 GENERAL SERVICES	63 916	-	-	9 870	-	-	73 786
<b>TOTAL SECTION 12</b>	55 966 294	2 149 981	1 568 676	4 208 526	178 409	1 387 443	65 479 329
<b>SECTION 13a</b>							
<b>UNITED NATIONS ENVIRONMENT PROGRAMME</b>							
<b>PROGRAMME</b>							
01 POLICY-MAKING ORGANS	578 553	64 787	6 970	170 763	497	-	823 570
11 EXEC. DIRECTION AND MANAGEMENT	1 442 633	169 997	27 308	32 645	31 559	-	1 704 142
27 ENVIRONMENT	2 125 716	31 891	-	42 736	-	-	2 200 343
71 CONFERENCE SERVICES	1 163 326	-	-	316	-	-	1 163 642
80 ADMIN. AND COMMON SERVICES	1 576 664	46 911	21 576	702 139	295 686	-	2 642 976

SCHEDULE 1.4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
<b>ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</b>							
<b>SECTION 13A</b>							
<b>UNITED NATIONS ENVIRONMENT PROGRAMME</b>							
PROGRAMME							
91 CONSTRUCTION	249 190	9 357	-	937	-	-	259 484
TOTAL SECTION 13A	7 136 082	322 943	57 854	949 536	327 742	-	8 794 157
<b>SECTION 13B</b>							
<b>UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (HABITAT)</b>							
PROGRAMME							
01 POLICY-MAKING ORGANS	56 777	11 542	3 653	3 287	-	-	75 259
11 EXEC. DIRECTION AND MANAGEMENT	329 511	84 482	-	-	-	-	413 993
29 HUMAN SETTLEMENTS	3 456 847	120 363	60 773	54 873	131 591	-	3 824 847
80 ADMIN. AND COMMON SERVICES	265 657	39 989	10 000	356 358	105 128	-	777 132
TOTAL SECTION 13B	4 108 792	256 376	74 426	414 518	237 119	-	5 091 231
<b>SECTION 14</b>							
<b>INTERNATIONAL DRUG CONTROL PROGRAMME</b>							
PROGRAMME							
01 POLICY-MAKING ORGANS	2 000 984	301 968	125 131	4 507	-	-	2 432 590
45 NARCOTIC DRUGS CONTROL	3 205 623	90 581	156 124	116 547	16 477	-	3 585 352
TOTAL SECTION 14	5 206 607	392 549	281 255	121 054	16 477	-	6 017 942

SCHEDULE 1.4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAM	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES							
<b>SECTION 15</b>							
REGULAR PROGRAMS OF TECHNICAL CO-OPERATION							
<b>PROGRAMME</b>							
24 GENERAL ECONOMIC DEVELOPMENT	851 864	67 083	-	4 476	11 980	5 075 838	6 009 241
28 HUMAN RIGHTS	-	-	-	-	-	291 518	291 518
29 HUMAN SETTLEMENTS	-	-	-	-	-	154 921	154 921
33 INDUSTRIAL DEVELOPMENT	-	-	-	-	-	6 121 894	6 121 894
34 TRADE PROMOTION	95 892	7 673	-	-	-	581 358	684 923
43 SHIPPING	63 441	11 589	-	-	-	-	95 030
46 NATURAL RESOURCES AND ENERGY	150 865	22 389	-	-	-	4 876 314	3 055 566
50 PUBLIC ADMINISTRATION	294 970	20 897	-	-	-	1 265 608	1 581 475
51 PUBLIC FINANCE AND FINANCIAL INSTITUTIONS	112 584	4 752	-	298	-	91 682	209 316
53 SOCIAL DEVELOPMENT	192 225	7 597	-	67	-	1 875 208	2 075 097
54 STATISTICS	140 723	42 977	-	10	-	1 158 388	1 348 098
55 TRANSPORT	96 088	17 303	-	-	-	90 278	203 669
80 ADMIN. AND COMMON SERVICES	145 389	-	-	-	-	42 805	188 274
<b>TOTAL SECTION 15</b>	<b>2 176 041</b>	<b>202 260</b>	<b>-</b>	<b>2 851</b>	<b>11 980</b>	<b>19 625 890</b>	<b>22 019 022</b>
<b>SECTION 16</b>							
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES							
<b>PROGRAMME</b>							
01 POLICY-MAKING ORGANS	7 162	25 835	89	9 174	-	-	42 260
11 EXEC. DIRECTION AND MANAGEMENT	1 044 809	74 189	968	39 569	16 591	9 519	1 185 645
56 PROTECTION AND ASSISTANCE TO REFUGEES	13 160 990	698 782	16 065	1 308 893	149 578	19 600	15 353 908
70 INFORMATION SERVICES	1 963 773	52 034	396 969	75 302	273	-	2 488 351
80 ADMIN. AND COMMON SERVICES	3 383 662	58 104	11 536	63 679	259	-	3 517 240
<b>TOTAL SECTION 16</b>	<b>19 560 396</b>	<b>908 944</b>	<b>425 627</b>	<b>1 496 617</b>	<b>166 701</b>	<b>29 119</b>	<b>22 587 404</b>

SCHEDULE 1.4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART IV.</b>							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES							
<b>SECTION 17</b>							
OFFICE OF THE UN DISASTER RELIEF CO-ORDINATOR							
PROGRAMME							
11 EXEC. DIRECTION AND MANAGEMENT	490 512	17 079	-	700	-	-	508 291
25 DISASTER RELIEF	1 551 364	142 582	7 760	-	-	400 000	2 101 726
80 ADMIN. AND COMMON SERVICES	359 994	-	-	15 056	-	-	375 050
TOTAL SECTION 17	2 401 890	159 661	7 760	15 756	-	400 000	2 985 067
TOTAL PART IV	285 777 733	10 211 172	5 476 343	17 807 439	1 879 009	29 910 191	351 061 887
<b>PART V.</b>							
HUMAN RIGHTS							
<b>SECTION 18</b>							
HUMAN RIGHTS							
PROGRAMME							
01 POLICY-MAKING ORGANS	216 452	1 003 536	52 159	60 577	-	-	1 332 724
11 EXEC. DIRECTION AND MANAGEMENT	1 364 185	17 714	-	227	-	-	1 382 126
28 HUMAN RIGHTS ACTIVITIES	6 016 277	211 432	162 787	97 808	-	-	6 488 304
TOTAL SECTION 18	7 596 914	1 232 682	214 946	158 612	-	-	9 203 154
TOTAL PART V	7 596 914	1 232 682	214 946	158 612	-	-	9 203 154

SCHEDULE 1.4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART VI.</b>							
<b>INTERNATIONAL COURT OF JUSTICE</b>							
<b>SECTION 19</b>							
<b>INTERNATIONAL COURT OF JUSTICE</b>							
<b>PROGRAMME</b>							
16 INTERNATIONAL COURT OF JUSTICE	3 888 316	54 790	1 925 910	632	-	-	5 869 648
80 ADMIN. AND COMMON SERVICES	-	-	217 584	562 561	29 067	-	809 212
<b>TOTAL SECTION 19</b>	<b>3 888 316</b>	<b>54 790</b>	<b>2 143 494</b>	<b>563 193</b>	<b>29 067</b>	<b>-</b>	<b>6 678 860</b>
<b>TOTAL PART VI</b>	<b>3 888 316</b>	<b>54 790</b>	<b>2 143 494</b>	<b>563 193</b>	<b>29 067</b>	<b>-</b>	<b>6 678 860</b>
<b>PART VII.</b>							
<b>LEGAL ACTIVITIES</b>							
<b>SECTION 20</b>							
<b>LEGAL ACTIVITIES</b>							
<b>PROGRAMME</b>							
01 POLICY-MAKING ORGANS	140 704	630 122	330 279	76	-	-	1 101 181
03 SPECIAL MGS. AND CONFERENCES	-	8 492	32 587	-	-	-	41 079
11 EXEC. DIRECTION AND MANAGEMENT	937 973	13 492	841	-	-	-	952 306
19 OFFICE OF LEGAL AFFAIRS	4 622 122	36 825	449 179	15 549	-	244 260	5 567 935
<b>TOTAL SECTION 20</b>	<b>5 900 799</b>	<b>688 931</b>	<b>812 886</b>	<b>15 625</b>	<b>-</b>	<b>244 260</b>	<b>7 662 501</b>
<b>TOTAL PART VII</b>	<b>5 900 799</b>	<b>688 931</b>	<b>812 886</b>	<b>15 625</b>	<b>-</b>	<b>244 260</b>	<b>7 662 501</b>
<b>PART VIII.</b>							
<b>COMMON SERVICES</b>							
<b>SECTION 21</b>							
<b>PUBLIC INFORMATION</b>							
<b>PROGRAMME</b>							
08 SPECIAL MEETINGS AND CONFERENCES	20 339	5 308	64 534	7 603	-	-	97 784

SCHEDULE 1-4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAM	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
PART VIII.							
COMMON SERVICES							
SECTION 21							
PUBLIC INFORMATION							
PROGRAMME							
11 EXEC. DIRECTION AND MANAGEMENT	827 137	23 367	322	2 484	-	-	853 310
70 INFORMATION SERVICES	26 635 817	525 288	5 902 081	2 768 005	659 567	71 942	36 562 700
80 ADMIN. AND COMMON SERVICES	770 317	7 496	152	1 655 487	-	-	2 433 452
TOTAL SECTION 21	28 253 610	561 459	5 967 089	4 433 579	659 567	71 942	39 947 246
SECTION 22							
ADMINISTRATION, MANAGEMENT AND GENERAL SERVICES							
PROGRAMME							
11 EXEC. DIRECTION AND MANAGEMENT	504 205	18 425	-	159	-	-	522 789
79 MGMT. OF TECH. CO-OPERATION	323 805	1 952	-	-	-	-	325 757
81 ADMIN. MGMT. AND GENERAL SVCS.	11 612 828	668 740	276 661	529 857	10 622	277 012	13 577 720
82 ELECTRONIC DATA PROCESSING AND INFORMATION SYSTEMS SERVICES	2 799 999	16 225	588 840	3 502 117	-	3 242 339	10 149 520
83 FINANCIAL SERVICES	11 869 464	58 780	47 843	16 930	481	-	11 993 498
84 PERSONNEL SERVICES - EXCL. TC RECRUITMENT SERVICES	13 286 739	100 488	78 259	62 855	20 175	-	13 548 516
85 STAFF TRAINING ACTIVITIES	3 609 305	125 664	448 971	26 632	134 182	206 000	4 552 754
86 TECHNICAL CO-OPERATION RECRUITMENT SERVICES	521 202	36 599	3 173	300	-	-	561 274
87 GENERAL SERVICES	61 336 572	47 414	167 910	56 975 847	2 748 876	146 801	121 347 420
89 MISCELLANEOUS EXPENSES	2 202 463	-	-	491 887	-	-	2 694 350
TOTAL SECTION 22	308 046 582	1 074 287	1 553 657	61 606 584	2 914 336	3 876 152	179 073 598
SECTION 23							
CONFERENCE AND LIBRARY SERVICES							
PROGRAMME							
11 EXEC. DIRECTION AND MANAGEMENT	908 062	36 297	172 927	198 781	-	-	1 316 067

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
<b>PART VII.</b>							
<b>COMMON SERVICES</b>							
<b>SECTION 23</b>							
<b>CONFERENCE AND LIBRARY SERVICES</b>							
<b>PROGRAMME</b>							
72 TRANSLATION SERVICES	50 754 161	570 323	970 358	-	-	-	52 234 842
73 INTERPRETATION & MGS. SVCS.	30 743 462	599 128	-	-	-	-	31 742 590
74 EDITORIAL & OFFICIAL RECORDS SERVICES	31 158 280	295 155	26 169	-	-	-	31 479 604
75 PUBLISHING SERVICES	25 989 619	10 813	224	5 390 903	584 610	-	31 976 169
76 LIBRARY SERVICES	11 208 950	13 654	18 163	1 155 754	-	-	12 396 521
80 DEPT'L ADMN. (EXEC. OFFICE)	5 908 361	2 706 535	105 519	309 823	9 576	-	9 039 814
TOTAL SECTION 23	156 670 895	4 571 905	1 293 360	7 055 261	594 186	-	170 185 607
<b>PART VIII</b>							
<b>TOTAL PART VIII</b>							
	292 973 087	6 207 651	6 814 706	73 095 424	4 168 089	3 948 094	389 206 451
<b>PART IX.</b>							
<b>SPECIAL EXPENSES</b>							
<b>SECTION 24</b>							
<b>UNITED NATIONS BOND ISSUE</b>							
<b>PROGRAMME</b>							
94 UN BOND ISSUE	-	-	-	16 932 630	-	-	16 932 630
TOTAL SECTION 24	-	-	-	16 932 630	-	-	16 932 630
<b>PART IX</b>							
<b>TOTAL PART IX</b>							
	-	-	-	16 932 630	-	-	16 932 630



SCHEDULE 1.4 (CONCLUDED)

APPROPRIATION PART, SECTION AND PROGRAMME	SECTION	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
PART X.								
STAFF ASSESSMENT								
SECTION 25								
STAFF ASSESSMENT								
PROGRAMME								
95 STAFF ASSESSMENT		161 218 742	-	-	-	-	-	161 218 742
TOTAL SECTION 25		161 218 742	-	-	-	-	-	161 218 742
TOTAL PART X		161 218 742	-	-	-	-	-	161 218 742
PART XI.								
CAPITAL EXPENDITURE								
SECTION 26								
CONST. ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE								
PROGRAMME								
91 CONSTRUCTION		-	-	-	-	15 239 400	-	15 239 400
92 ALTERATION AND IMPROVEMENT		102 029	13 451	164 252	3 137 928	28 564 831	-	31 982 491
93 MAJOR MAINTENANCE		49 166	-	-	-	2 381 414	-	2 430 580
TOTAL SECTION 26		151 195	13 451	164 252	3 137 928	46 185 045	-	49 652 471
TOTAL PART XI		151 195	13 451	164 252	3 137 928	46 185 045	-	49 652 471
GRAND TOTAL		822 441 978	27 049 176	21 061 985	117 464 354	53 444 993	36 030 386	1 077 492 872

STATEMENT OF INCOME AND EXPENDITURE AND SURPLUS ACCOUNT  
FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>I. Statement of income and expenditure</u>	<u>1979</u>	<u>1977 a/</u>
<u>Income</u>		
Amount appropriated under General Assembly resolution 33/205 A b/	1 090 113 500	783 932 900
Less: Decrease in appropriation (resolution 34/223 A)	5 927 300	(5 556 000)
Revised appropriation for 1978-1979 (Statement I)	1 084 186 200	789 488 900
Add: Contributions of new Member States for 1978-1979 c/	104 182	224 151
Excess of actual income over estimated:		
Actual income (Schedule 2.1)	29 416 304	2 211 404
Approved estimates (resolution 33/205 B)	(23 036 400)	791 924 455
Total	1 090 670 286	785 030 659
Less: Expenditure (Statement I)	1 077 492 872	8 893 796
Excess of income over expenditure	13 177 414	6 256 439
<u>II. Surplus account</u>		
Surplus available for credit to Member States at 1 January 1978	12 353 486	787 186
Add: Contributions of new Member States for 1977-1978	179 964	7 043 625
Subtotal	12 533 450	7 043 625
Less: Amount applied as credits against Member States contributions		
For 1978 (resolution 32/213 C)	224 151	-
For 1978 (resolution 32/213 C)	610 500	5 459 690
For 1979 (resolution 33/205 C)	179 964	-
For 1979 (resolution 33/205 C)	11 518 835	-
Balance available in the surplus account	-	-
Add: Savings effected in liquidation of prior years' obligations	7 155 193	-
Decrease in 1978-1979 appropriations (resolution 34/223 A)	5 927 300 d/	-
Excess of income over expenditure		
Excess of actual miscellaneous income over estimates (Schedule 2.1)	6 379 904 d/	6 893 796
Contributions of new Member States for 1978-1979	104 182 d/	-
Unencumbered balance of appropriations (Statement I)	6 693 328	-
Surplus available for credit to Member States at 31 December 1979 (Statement III)	13 177 414	12 353 486

a/ Comparative figures reclassified to conform with current presentation.

b/ See financing of appropriations in schedule 3.1.2.

c/ Amounts assessed on the following Member States for 1978 and 1979 as follows: Dominica, \$52,091; Solomon Islands, \$52,091.

d/ Of the surplus available at 31 December 1979, \$8,296,882 has been used to finance the 1980 appropriations as follows

(General Assembly resolution 34/230 C of 20 December 1979):

Decrease in 1978/1979 appropriations	5 927 300
Revised miscellaneous income for 1978/1979	2 265 400
New Member States contributions for 1978/1979	104 182
	<u>8 296 882</u>

CERTIFIED CORRECT

(Signed) Patricia RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1980

UNITED NATIONS GENERAL FUND

SCHEDULE OF INCOME FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>Original estimates a/</u>	<u>Revised estimates b/</u>	<u>Actual income</u>	<u>Percentage</u>
<u>Income section</u>				
General income:				
Income from rental of premises	1 962 000	1 861 500	2 210 029	7.51
Reimbursement for services rendered to specialized agencies and others	4 361 500	3 805 600	2 810 085	9.55
Bank interest	377 000	691 000	839 570	2.85
Sale of used equipment	200 000	240 000	273 030	0.93
Refund of prior years' expenditures	1 224 000	1 244 000	1 037 123	3.53
Contributions of non-Member States	1 892 000	1 892 000	2 337 870	7.95
Television and similar services	850 000	1 107 300	1 258 600	4.28
Refund of the Organization's contribution to the United Nations Joint Staff Pension Fund in respect of participants' withdrawals	1 210 000	1 210 000	1 871 550	6.36
Reimbursement by the specialized agencies of their share of the costs of the International Civil Service Commission	2 024 900	1 957 500	1 846 321	6.28
Reimbursement by the specialized agencies of their share of the costs of the Joint Inspection Unit	2 156 400	2 322 000	2 182 593	7.42
Miscellaneous	<u>659 100</u>	<u>925 600</u>	<u>1 126 698</u>	<u>3.83</u>
Subtotal	16 916 900	17 236 500	17 793 469	60.49
Revenue-producing activities (Schedule 2.2)	<u>6 119 500</u>	<u>8 065 300</u>	<u>11 622 835</u>	<u>39.51</u>
Grand total (Statement II)	<u><u>23 036 400</u></u>	<u><u>25 301 800</u></u>	<u><u>29 416 304</u></u>	<u><u>100.00</u></u>

a/ See General Assembly resolutions 32/213 B of 21 December 1977, 33/180 B of 21 December 1978 and 33/205 B of 29 January 1979.

b/ See General Assembly resolution 34/223 B of 20 December 1979. The increase of \$2,265,400 in the revised estimates has been used in financing the 1980 appropriations under General Assembly resolution 34/230 C of 20 December 1979.

UNITED NATIONS GENERAL FUND  
 SCHEDULE OF REVENUE-PRODUCING ACTIVITIES:  
 INCOME AND EXPENDITURE FOR THE BIENNIAL 1978-1979  
 ENDED 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	Revenue-producing activities directly related to supervision of Commercial Management Service											
	Sale of UN postage stamps	Garage operation	Souvenir Shop	Gift Centre	Catering Services	Royalties and Proof medal sales			Services to Visitors			
									Head-Quarters	Vienna	Total	Grand Total
<b>Income:</b>												
Gross sales	18 460 384	875 437	2 889 071	1 859 527	10 018 012	501 375 a/			2 093 092	-	2 384 069	43 776 785
Cost of Goods sold	-	-	1 372 413	840 367	4 288 922	69 046			-	-	-	8 373 721
Net income from sales	18 460 384	875 437	1 516 658	1 019 160	5 729 090	432 329			2 093 092	-	2 384 069	35 403 064
<b>Expenditure:</b>												
Salaries and common staff costs	6 755 196	176 163	537 800	590 834	4 656 519	-			2 163 117	-	2 819 112	18 465 700
Operating expenses	655 256	7 208	33 369	52 245	754 155	-			29 069	-	32 753	2 406 215
Acquisitions	112 684	-	-	-	-	-			-	-	-	195 090
Other expenses:												
Promotion	1 683 498	-	18 000	18 500	41 800	-			22 477	-	27 246	1 958 294
Management fees	9 206 634	183 371	591 169	661 572	5 452 404	-			2 214 663	-	2 995 111	23 039 729
Total expenditure c/	9 223 720	692 066	924 469	337 491	(23 474)	432 329			(121 571)	-	(611 042)	12 313 345
Excess of income over expenditure												
<b>Less:</b>												
Salary and common staff costs for members of Commercial Management Service directly related to supervision and operation of the activities in this section	-	-	-	-	-	-			(121 571)	(489 471)	-	690 510
Actual income	6 733 300	690 700	888 600	308 100	(92 000)	375 000			(285 300)	(500 300)		11 522 552
Approved estimates (1978-1979)												8 065 300

a/ Includes \$13,427 of royalty income from Franklin Mint on medal sales made in the previous period.  
 b/ Includes \$8,314 for sale of souvenir items.  
 c/ Includes unliquidated obligations (UN Postal Administration - \$232,238; sale of publications-\$379,220; Visitors Service - \$19,426)  
 d/ Estimated cost of \$66,800 in respect of supervisory services for Souvenir Shop, Gift Centre and Catering Services has been deducted from the total.  
 e/ Services are expected to commence in March 1980.

## UNITED NATIONS GENERAL FUND

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1977</u>
<u>Assets</u>		
Cash	1 290 133	35 494 906
Assessed contributions unpaid (Schedule 3.1.2)	93 711 651	75 114 968
Unassessed appropriations	5 347 462	5 556 000
Accounts receivable	22 653 653	17 020 027
Due from other United Nations funds	10 962 533	12 302 241
Deferred charges	<u>7 760 008</u>	<u>3 802 789</u>
Total current assets	141 725 440	149 290 931
Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	<u>16 636 846</u>	<u>16 636 846</u>
Total assets	<u><u>158 362 286</u></u>	<u><u>165 927 777</u></u>
<u>Liabilities</u>		
Accounts payable	23 807 404	22 506 161
Due to Tax Equalization Fund (Schedule 3.2)	6 372 545	14 074 558
Unliquidated obligations (Statement I)	41 041 596	27 070 279
Due to Working Capital Fund	33 043 964	39 529 017
Due to Special Account	-	23 534 673
Due to other United Nations funds	21 880 069	20 617 907
Deferred income	<u>2 018 841</u>	<u>2 303 736</u>
Total liabilities	<u><u>128 164 419</u></u>	<u><u>149 636 331</u></u>
<u>Fund balance</u>		
Amount held in suspense pursuant to General Assembly resolution 2947 B (XXVII)	3 937 960	3 937 960
Surplus available for credit to Member States (Statement II)	<u>26 259 907</u>	<u>12 353 486</u>
Total fund balance	<u><u>30 197 867</u></u>	<u><u>16 291 446</u></u>
Total liabilities and fund balance	<u><u>158 362 286</u></u>	<u><u>165 927 777</u></u>

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
 Assistant Secretary-General  
 for Financial Services  
 31 March 1980

UNITED NATIONS GENERAL FUND  
 ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1978  
 (EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1978 <sup>a/</sup>	GROSS CONTRIBUTIONS FOR 1978 RES. 32/21.C	ESTIMATED CREDIT FROM STAFF ASSESSMENT AND ADJUSTMENTS TO WORKING CAPITAL	COLLECTIONS DURING 1978	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1978
AFGHANISTAN	-	48 777	12 481	-	36 296
ALBANIA	101 033	48 777	12 481	20 000	117 329
ALGERIA	-	487 771	84 813	402 958	-
ANGOLA	74 717	97 554	16 963	155 308	-
ARGENTINA	150 214	4 097 278	712 425	2 600 756	934 311
AUSTRALIA	3 029	7 511 677	1 306 113	6 026 963	181 630
AUSTRIA	-	3 121 736	542 800	2 578 936	-
BAHAMAS	-	48 777	12 481	36 296	-
BAHRAIN	-	48 777	12 481	36 296	-
BANGLADESH	-	195 109	33 925	161 184	-
BARBADOS	-	48 777	12 481	36 296	-
BELGIUM	-	5 267 929	915 975	4 351 954	-
BENIN	-	48 777	12 481	36 296	-
BHUTAN	-	48 777	12 481	36 296	-
BOLIVIA	-	48 777	12 481	36 296	-
BOTSWANA	53 179	48 777	12 481	89 475	-
BRAZIL	793 932	5 072 821	882 050	3 982 801	1 001 902
BULGARIA	971 579	682 880	118 738	436 583	1 099 138
BURMA	-	48 777	12 481	36 296	-
BURUNDI	32 245	48 777	12 481	68 541	-
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	1 275 416	1 999 862	347 731	1 565 796	1 361 751
CANADA	-	14 828 245	2 578 300	12 249 945	-
CAPE VERDE	137 821	48 777	8 481	178 117	-
CENTRAL AFRICAN REPUBLIC	200 488	48 777	12 481	75 280	161 504
CHAD	185 443	48 777	12 481	78 102	143 637
CHILE	-	438 994	76 331	362 663	-
CHINA	2 762 595	26 827 416	4 664 687	21 700 261	3 225 063
COLOMBIA	501 943	536 548	93 294	945 197	-
COMOROS	137 821	48 777	8 481	-	178 117
CONGO	194 371	48 777	12 481	92 185	138 482
COSTA RICA	-	97 554	16 963	56 267	24 324
CUBA	729 151	536 548	93 294	1 162 639	9 766
CYPRUS	-	48 777	12 481	36 296	-
CZECHOSLOVAKIA	1 405 172	4 097 278	724 425	1 659 265	3 118 760
DEMOCRATIC KAMPUCHEA	204 958	48 777	12 481	57 000	184 254
DEMOCRATIC YEMEN	-	48 777	12 481	-	36 296
DENMARK	-	3 121 736	542 800	2 578 936	-
DOMINICAN REPUBLIC	206 176	97 554	16 963	56 717	230 050
ECUADOR	-	97 554	16 963	39 455	41 136
EGYPT	104 602	390 217	67 850	-	426 969

SCHEDULE 3.1.1 (CONTINUED)

MEMBER STATES	ASSESSED	GROSS	ESTIMATED CREDIT		COLLECTIONS		ASSESSED
	CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1978 <sup>a/</sup>	CONTRIBUTIONS FOR 1978 RES. 32/213 C	FROM STAFF ASSESSMENT AND ADJUSTMENTS TO WORKING CAPITAL	FROM STAFF ASSESSMENT AND ADJUSTMENTS TO WORKING CAPITAL	DURING 1978	UNPAID AS AT 31 DECEMBER 1978	CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1978
EL SALVADOR	-	48 777	12 481	12 481	-	-	36 296
EQUATORIAL GUINEA	67 607	48 777	12 481	12 481	103 903	-	-
ETHIOPIA	-	48 777	12 481	12 481	36 296	-	-
FIJI	-	48 777	12 481	12 481	36 296	-	-
FINLAND	-	2 146 193	373 175	373 175	1 773 018	-	-
FRANCE	4 367 507	28 388 284	4 936 088	4 936 088	23 452 196	4 367 507	35 733
GABON	-	48 777	12 481	12 481	563	-	-
GAMBIA	-	48 777	12 481	12 481	36 296	-	-
GERMAN DEMOCRATIC REPUBLIC	960 241	6 487 357	1 136 006	1 136 006	5 081 552	1 230 040	-
GERMANY, FEDERAL REPUBLIC OF	-	37 558 383	6 546 563	6 546 563	31 011 820	-	-
GHANA	-	97 554	16 963	16 963	80 591	-	-
GREECE	-	1 707 199	312 844	312 844	1 394 355	-	-
GRENADA	192 579	48 777	8 481	8 481	-	232 875	17 215
GUATEMALA	-	97 554	16 963	16 963	63 376	-	-
GUINEA	68 166	48 777	12 481	12 481	104 462	-	-
GUINEA-BISSAU	-	48 777	12 481	12 481	-	36 296	-
GUYANA	2 901	48 777	12 481	12 481	39 197	-	-
HAITI	173 921	48 777	12 481	12 481	46 000	164 217	-
HONDURAS	110 815	48 777	12 481	12 481	147 113	-	-
HUNGARY	1 448 675	1 609 645	283 881	283 881	400 000	2 374 439	-
ICELAND	-	97 554	16 963	16 963	80 591	-	-
INDIA	187 545	3 316 844	584 725	584 725	2 732 119	187 545	-
INDONESIA	164 529	682 880	118 738	118 738	728 671	-	-
IRAN	-	1 951 085	351 250	351 250	25 720	1 574 115	-
IRAQ	-	390 217	75 850	75 850	314 367	-	-
IRELAND	-	731 657	127 219	127 219	604 438	-	-
ISRAEL	1 395 151	1 121 874	199 069	199 069	583 867	1 734 089	-
ITALY	-	16 486 667	2 866 663	2 866 663	13 620 004	-	-
IVORY COAST	-	97 554	16 963	16 963	80 591	-	-
JAMAICA	-	97 554	16 963	16 963	80 591	-	-
JAPAN	-	42 143 432	7 335 800	7 335 800	34 807 632	-	-
JORDAN	-	48 777	12 481	12 481	-	36 296	-
KENYA	-	48 777	12 481	12 481	36 296	-	-
KUWAIT	-	731 657	131 219	131 219	600 438	-	-
LAD PEOPLE'S DEMOCRATIC REPUBLIC	-	48 777	12 481	12 481	36 296	-	-
LEBANON	281 435	146 332	25 444	25 444	180 025	222 298	-
LESOTHO	-	48 777	12 481	12 481	36 296	-	-
LIBERIA	2 789	48 777	12 481	12 481	39 085	-	-
LIBYAN ARAB JAMAHIRIYA	-	780 434	139 700	139 700	640 734	-	-
LUXEMBOURG	-	195 109	33 925	33 925	161 184	-	-

SCHEDULE 3.1.1 (CONTINUED)

MEMBER STATES	ASSESSED	GROSS	ESTIMATED CREDIT	COLLECTIONS	ASSESSED
	CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1978 <sup>a/</sup>	CONTRIBUTIONS FOR 1978 RES. 32/213 C	FROM STAFF ASSESSMENT AND ADJUSTMENTS TO WORKING CAPITAL	DURING 1978	CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1978
MADAGASCAR	70 945	48 777	12 481	107 241	-
MALAWI	-	48 777	12 481	36 296	-
MALAYSIA	286 508	438 994	76 331	380 071	269 100
MALDIVES	67 607	48 777	12 481	-	103 903
MALI	82 412	48 777	12 481	50 674	68 034
MALTA	-	48 777	12 481	36 296	-
MAURITANIA	116 502	48 777	12 481	53 227	99 571
MAURITIUS	23 607	48 777	12 481	59 903	-
MEXICO	-	3 853 393	670 019	3 183 374	-
MONGOLIA	49 978	48 777	12 481	35 445	50 829
MOROCCO	-	243 886	42 406	201 480	-
MOZAMBIQUE	-	97 554	16 963	80 591	-
NEPAL	-	48 777	12 481	36 296	-
NETHERLANDS	-	6 926 351	1 204 338	5 722 013	-
NEW ZEALAND	-	1 268 205	228 513	1 039 692	-
NICARAGUA	188 957	48 777	12 481	92 783	132 470
NIGER	-	48 777	12 481	36 296	-
NIGERIA	640 327	634 103	110 256	790 247	373 927
NORWAY	-	2 194 971	381 656	1 813 315	-
OMAN	-	48 777	12 481	36 296	-
PAKISTAN	-	341 440	59 369	176 620	105 451
PANAMA	8 750	97 554	16 963	-	89 341
PAPUA NEW GUINEA	-	48 777	12 481	36 296	-
PARAGUAY	204 473	48 777	12 481	56 216	184 553
PERU	36 140	292 663	50 888	32 915	245 000
PHILIPPINES	-	487 771	84 813	402 958	-
POLAND	4 672 898	6 780 020	1 182 894	4 668 099	5 601 925
PORTUGAL	171 779	926 765	165 144	711 368	222 032
QATAR	-	97 554	16 963	80 591	-
ROMANIA	1 631 992	1 170 651	211 550	840 542	1 750 551
RWANDA	-	48 777	12 481	36 296	-
SAMOA	74 717	48 777	8 481	115 013	-
SAO TOME AND PRINCIPE	137 821	48 777	8 481	137 821	40 296
SAUDI ARABIA	-	1 121 874	199 069	922 805	-
SENEGAL	-	48 777	12 481	2 175	34 121
SEYCHELLES	74 717	48 777	8 481	115 013	-
SIERRA LEONE	-	48 777	12 481	-	36 296
SINGAPORE	270 428	390 217	67 850	592 795	-
SOMALIA	-	48 777	12 481	18 148	18 148
SOUTH AFRICA	5 929 109	2 048 639	356 213	-	7 621 535



SCHEDULE 3.1.1.1 (CONCLUDED)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1978 <sup>a/</sup>	GROSS CONTRIBUTIONS FOR 1978 RES. 32/213 C	ESTIMATED CREDIT FROM STAFF ASSESSMENT AND ADJUSTMENTS TO WORKING CAPITAL	COLLECTIONS DURING 1978	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1978
SPAIN	2 694 348	7 462 900	1 297 631	8 859 617	-
SRI LANKA	-	97 554	16 963	80 591	-
SUDAN	131 595	48 777	12 481	-	167 891
SURINAME	-	48 777	12 481	36 296	-
SWAZILAND	600	48 777	12 481	36 896	-
SWEDEN	-	6 048 363	1 051 675	4 996 688	-
SYRIAN ARAB REPUBLIC	-	97 554	16 963	80 591	-
THAILAND	-	487 771	84 813	402 958	-
TOGO	182 421	48 777	12 481	192 590	26 127
TRINIDAD AND TOBAGO	-	146 332	25 444	120 888	-
TUNISIA	-	97 554	16 963	80 591	-
TURKEY <sup>b/</sup>	1 019 951	1 463 314	249 129	591 000	1 643 136
UGANDA	-	48 777	12 481	36 296	-
UKRAINIAN SOVIET SOCIALIST REPUBLIC	3 760 296	7 462 900	1 297 631	5 843 321	4 082 244
UNION OF SOVIET SOCIALIST REPUBLICS	32 522 168	56 581 459	9 838 250	44 301 494	34 963 883
UNITED ARAB EMIRATES	334 416	341 440	59 369	314 416	302 071
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	22 047 258	3 833 525	18 213 733	-
UNITED REPUBLIC OF CAMEROON <sup>b/</sup>	-	48 777	12 481	-	36 296
UNITED REPUBLIC OF TANZANIA	71 727	48 777	10 754	85 357	24 393
UNITED STATES OF AMERICA	-	121 942 800	-	121 942 800	-
UPPER VOLTA	169 377	48 777	12 481	183 635	22 038
URUGUAY	-	195 109	33 925	161 184 <sup>b/</sup>	-
VENEZUELA	-	1 902 308	334 769	1 567 539	-
YEMEN	-	48 777	12 481	-	36 296
YUGOSLAVIA	-	1 902 308	330 769	1 571 539	-
ZAIRE <sup>b/</sup>	62 807	97 554	14 384	145 977	-
ZAMBIA	-	97 554	16 963	-	80 591
<b>TOTAL</b>	<b>75 339 119</b>	<b>487 771 199</b>	<b>63 975 760</b>	<b>415 802 833</b>	<b>83 331 725</b>

a/ Included in this amount is \$224,151 assessed on the following Member States for 1976 and 1977:

Member States	Assessed for 1976	Assessed for 1977	Total assessed for 1976 and 1977
Angola	7 110	67 607	74 717
Samoa	7 110	67 607	74 717
Seychelles	21 330	202 821	224 151

b/ Amounts charged against the credits of the following Member States for 1978: Turkey, \$5,309; United Republic of Tanzania, \$1,727; and Zaire, \$2,579.

UNITED NATIONS GENERAL FUND  
 ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1979 a/	GROSS CONTRIBUTIONS FOR 1979 RES. 33/205 c b/	ESTIMATED CREDIT FROM STAFF ASSESSMENT AND ADJUSTMENTS TO WORKING CAPITAL	COLLECTIONS DURING 1979	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979
AFGHANISTAN	36 296	57 210	9 596	83 910	-
ALBANIA	117 329	57 210	9 596	75 000	89 943
ALGERIA	-	572 100	95 960	476 140	-
ANGOLA	-	114 420	19 192	95 228	-
ARGENTINA	934 311	4 805 637	806 065	4 933 883	-
AUSTRALIA	181 630	2 810 334	1 477 786	7 398 912	115 266
AUSTRIA	-	3 661 437	614 145	3 047 292	-
BAHAMAS	-	57 210	9 596	47 614	-
BAHRAIN	-	57 210	9 596	47 614	-
BANGLADESH	-	228 840	38 384	190 456	-
BARBADOS	-	57 210	9 596	47 304	-
BELGIUM	-	6 178 676	1 036 369	5 142 307	310
BENIN	-	57 210	9 596	47 614	-
BHUTAN	-	57 210	9 596	-	47 614
BOLIVIA	-	57 210	9 596	12 128	35 486
BOTSWANA	-	57 210	9 596	47 614	-
BRAZIL	1 001 902	5 949 836	997 985	3 581 902	2 371 851
BULGARIA	1 099 138	800 939	134 344	429 415	1 336 318
BURMA	-	57 210	9 596	47 614	-
BURUNDI	-	57 210	9 596	46 575	1 039
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	1 361 751	2 345 608	393 436	1 856 654	1 457 269
CAPE VERDE	-	17 391 828	2 914 910	14 476 918	-
CANADA	-	57 210	9 596	-	47 614
CENTRAL AFRICAN REPUBLIC	161 504	57 210	9 596	56 338	47 614
CHAD	143 637	57 210	9 596	21 000	152 780
CHILE	-	514 890	86 364	428 526	170 251
CHINA	3 225 063	31 465 479	5 277 806	25 725 205	3 687 531
COLOMBIA	178 117	629 309	105 556	443 275	80 478
COMOROS	138 482	57 210	9 596	44 263	181 468
CONGO	24 324	57 210	9 596	24 082	162 614
COSTA RICA	9 765	114 420	19 192	73 803	45 749
CUBA	-	629 309	105 556	524 471	9 047
CYPRUS	-	57 210	9 596	47 614	-
CZECHOSLOVAKIA	3 118 760	4 805 637	806 065	3 620 344	3 497 988
DEMOCRATIC KAMPUCHEA	184 254	57 210	9 596	67 000	164 868
DEMOCRATIC YEMEN	36 296	57 210	9 596	83 910	-
DENMARK	-	3 661 437	614 145	3 047 292	-
DJIBOUTI	47 808	57 210	9 596	95 422	-

SCHEDULE 3.1.2 (CONTINUED)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1979 <sup>a/</sup>	GROSS CONTRIBUTIONS FOR 1979 RES. 33/205 C <sup>b/</sup>	ESTIMATED CREDIT FROM STAFF ASSESSMENTS AND ADJUSTMENTS TO WORKING CAPITAL		COLLECTIONS DURING 1979	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979
DOMINICAN REPUBLIC	230 050	114 420	19 192	63 000	202 270	
ECUADOR	41 136	114 420	19 192	62 902	73 402	
EGYPT	426 969	457 680	76 766	302 134	445 747	
EL SALVADOR	36 296	57 210	9 596	63 910	-	
EQUATORIAL GUINEA	-	57 210	9 596	-	47 614	
ETHIOPIA	-	57 210	9 596	-	-	
FIJI	-	57 210	9 596	47 614	-	
FINLAND	-	57 210	9 596	47 614	-	
FRANCE	-	2 517 236	422 224	2 095 014	-	
GABON	4 367 507	33 296 197	5 564 676	26 200 000	5 676 626	
GAMBIA	35 733	57 210	9 596	63 347	-	
GERMANY, FEDERAL REPUBLIC OF	1 230 040	57 210	9 596	-	47 614	
GHANA	-	7 608 925	1 276 270	6 035 236	1 227 427	
GREECE	-	44 051 670	7 368 929	36 062 741	-	
GRENADA	-	114 420	19 192	95 226	-	
GUATEMALA	232 875	2 002 349	335 661	1 666 466	-	
GUINEA	17 215	57 210	9 596	109 000	171 489	
GUINEA-BISSAU	-	144 420	19 192	80 590	31 653	
GUYANA	36 296	57 210	9 596	28 243	19 369	
HAITI	-	57 210	9 596	36 296	47 614	
HONDURAS	164 217	57 210	9 596	25 575	22 039	
HUNGARY	-	57 210	9 596	127 921	73 910	
ICELAND	2 374 439	57 210	9 596	47 614	-	
INDIA	187 545	1 887 929	316 669	3 196 649	746 650	
INDONESIA	-	114 420	19 192	95 226	-	
IRAN	1 574 115	3 890 277	652 529	105 205	3 320 068	
IRAQ	-	800 939	134 344	666 595	-	
IRELAND	-	2 288 398	363 841	1 599 923	1 616 747	
ISRAEL	-	457 680	76 766	360 912	-	
ITALY	1 734 069	658 149	143 940	714 209	2 014 500	
IVORY COAST	-	1 315 629	220 708	814 710	-	
JAMAICA	-	19 336 967	3 243 452	16 093 515	-	
JAPAN	-	114 420	19 192	67 292	5 683	
JORDAN	-	114 420	19 192	95 226	-	
KENYA	36 296	49 429 406	8 290 454	41 125 422	36 296	
KUWAIT	-	57 210	9 596	47 614	-	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-	57 210	9 596	714 209	-	
LEBANON	222 296	856 149	143 940	47 614	365 140	
LESOTHO	-	171 630	28 786	47 614	-	
LIBERIA	-	57 210	9 596	26 576	27 036	
LIBYAN ARAB JAMAHIRIYA	-	57 210	9 596	761 623	-	
	-	915 359	153 526	-	-	

SCHEDULE 3.1.2 (CONTINUED)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1979 a/	GROSS CONTRIBUTIONS FOR 1979 RES. 33/2050 b/	ESTIMATED CREDIT FROM		COLLECTIONS DURING 1979	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979
			STAFF ASSESSMENTS AND ADJUSTMENTS TO WORKING CAPITAL			
LUXEMBOURG	-	228 840	58 384	-	190 456	-
MADAGASCAR	-	57 210	9 596	-	44 508	3 106
MALAWI	-	57 210	9 596	-	47 614	-
MALAYSIA	269 100	514 890	86 304	-	697 626	-
MALDIVES	103 903	57 210	9 596	-	67 607	83 940
MALI	68 034	57 210	9 596	-	-	115 048
MALTA	-	57 210	9 596	-	47 614	-
MAURITANIA	99 571	57 210	9 596	-	-	147 165
MAURITIUS	-	57 210	9 596	-	47 614	-
MEXICO	-	4 519 587	758 085	-	3 761 502	-
MONGOLIA	50 829	57 210	9 596	-	46 715	51 070
MOROCCO	-	286 050	47 980	-	238 070	-
MOZAMBIQUE	-	114 420	19 192	-	95 228	-
NEPAL	-	57 210	9 596	-	47 614	-
NETHERLANDS	-	6 123 814	1 362 634	-	6 761 180	-
NEW ZEALAND	-	1 487 459	249 496	-	1 237 963	-
NICARAGUA	152 470	57 210	9 596	-	-	180 084
NIGER	-	57 210	9 596	-	43 469	4 145
NIGERIA	373 927	743 729	124 748	-	434 281	556 021
NORWAY	-	2 574 448	431 820	-	2 142 628	-
OMAN	-	57 210	9 596	-	47 614	-
PAKISTAN	105 451	400 470	67 172	-	421 222	17 227
PANAMA	89 341	114 420	19 192	-	128 644	55 925
PAPUA NEW GUINEA	-	57 210	9 596	-	-	47 614
PARAGUAY	184 553	57 210	9 596	-	67 606	165 167
PERU	245 060	343 260	57 576	-	241 775	266 909
PHILIPPINES	-	572 100	95 960	-	408 200	87 940
POLAND	5 601 925	7 952 184	1 355 046	-	7 980 248	4 240 045
PORTUGAL	222 032	1 086 989	182 324	-	-	1 126 697
QATAR	-	114 420	19 192	-	95 228	-
ROMANIA	1 750 551	1 373 659	230 304	-	2 061 496	651 190
RWANDA	-	57 210	9 596	-	47 614	-
SAMOA	-	57 210	9 596	-	47 614	-
SAO TOME AND PRINCIPE	40 296	57 210	9 596	-	27 940	-
SAUDI ARABIA	-	1 315 829	220 708	-	1 095 121	-
SENEGAL	34 121	57 210	9 596	-	4 421	67 314
SEYHELLES	-	57 210	9 596	-	47 614	-
SIERRA LEONE	56 296	57 210	9 596	-	-	83 940
SINGAPORE	-	457 680	76 768	-	380 912	-
SINGAPORE	-	57 210	9 596	-	15 600	50 762
SOMALIA	16 148	57 210	9 596	-	-	9 621 221
SOUTH AFRICA	7 621 555	2 402 818	403 032	-	-	1 109 065
SPAIN	-	6 753 124	1 468 150	-	6 175 269	-

SCHEDULE 3.1.2 (CONTINUED)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1979 <sup>a/</sup>	GROSS CONTRIBUTIONS FOR 1979 RES. 33/205 <sup>c/</sup>	ESTIMATED CREDIT FROM STAFF ASSIGNMENT AND ADJUSTMENTS TO WORKING CAPITAL	COLLECTIONS DURING 1979	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979
SRI LANKA	-	114 420	19 192	95 226	-
SUDAN	167 891	57 210	9 596	42 000	173 505
SURINAME	-	57 210	9 596	47 614	-
SWAZILAND	-	57 210	9 596	-	47 614
SWEDEN	-	7 094 035	1 169 905	4 996 688	907 442
SYRIAN ARAB REPUBLIC	-	114 420	19 192	95 226	-
THAILAND	-	572 100	95 960	-	476 140
TOGO	26 127	57 210	9 596	-	73 741
TRINIDAD AND TOBAGO	-	171 630	26 768	142 842	-
TUNISIA	-	114 420	19 192	82 971	12 257
TURKEY <sup>c/</sup>	-	1 716 299	278 144	1 062 826	2 018 465
UGANDA	1 643 136	57 210	9 596	-	47 614
UKRAINIAN SOVIET SOCIALIST REPUBLIC	4 082 244	8 753 124	1 468 190	6 928 259	4 438 919
UNION OF SOVIET SOCIALIST REPUBLICS	34 963 883	66 363 555	11 131 373	55 268 776	34 927 289
UNITED ARAB EMIRATES	302 071	400 470	67 172	302 071	333 298
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	25 858 902	4 337 397	21 521 505	-
UNITED REPUBLIC OF CAMEROON	36 296	57 210	9 596	83 910	-
UNITED REPUBLIC OF TANZANIA <sup>c/</sup>	24 394	57 210	6 273	42 023	33 308
UNITED STATES OF AMERICA	-	143 024 903	-	143 024 903	-
UPPER VOLTA	22 038	57 210	9 596	61 568	6 084
URUGUAY	-	228 840	36 384	-	190 456
VENEZUELA	-	2 231 188	374 245	1 856 943	-
VIEET NAM	132 156	171 630	28 788	274 998	-
YEMEN	36 296	57 210	9 596	47 614	36 296
YUGOSLAVIA	-	2 231 188	374 245	1 581 695	275 248
ZAIRE <sup>c/</sup>	-	114 420	14 939	99 481	-
ZAMBIA	80 591	114 420	19 192	91 409	84 350
<b>TOTAL</b>	<b>83 511 689</b>	<b>572 328 451</b>	<b>71 988 877</b>	<b>490 139 612</b>	<b>93 711 651</b>

<sup>a/</sup> Included in this amount is \$179,964 assessed on the following new Member States for 1977 and 1978:

Member States	Assessed for 1977	Assessed for 1978	Total assessed for 1977 and 1978
Djibouti	7 512	40 296	47 808
Viet Nam	11 268	120 888	132 156
	18 780	161 184	179 964

b/ Financing of appropriations for the biennium 1978-1979:

	<u>1978</u>	<u>1979</u>	<u>Total</u> <u>1978-1979</u>
Budget appropriations (resolution 32/213 A)	492 956 650	492 956 650	985 913 300
<u>Add:</u>			
Additional appropriations for the biennium 1978-1979 (resolutions 33/180 A and 33/205 A)	-	104 200 200	104 200 200
Total (Statement II)	<u>492 956 650</u>	<u>597 156 850</u>	<u>1 090 113 500</u>
Prior years' supplementary appropriation	<u>5 556 000</u>	-	<u>5 556 000</u>
Total appropriations	498 512 650	597 156 850	1 095 669 500
<u>Less:</u>			
Half of the estimated income other than staff assessment for the biennium 1978-1979	9 906 800		9 906 800
Prior years' revised income	610 500	-	610 500
Contributions of new Member States	224 151	179 964	404 115
The estimated increase in income other than staff assessment approved for the biennium (resolutions 33/180 B and 33/205 B)	-	3 222 800	3 222 800
Transfer from surplus	<u>10 741 451</u>	<u>24 828 399</u>	<u>35 569 850</u>
Gross amount assessed to Member States for the biennium 1978-1979	<u>487 771 199</u>	<u>572 328 451</u>	<u>1 060 099 650</u>

c/ Amounts charged against the credits of the following Member States: Canada, \$2,277; Turkey, \$9,736; United Republic of Tanzania, \$3,323; and Zaire, \$4,253.

UNITED NATIONS GENERAL FUND - TAX EQUALIZATION FUND

STATEMENT OF CHANGES IN FUND BALANCE AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

STATEMENT IV

	United States of America	Other Member States	Total
Fund balance (net) as at 1 January 1978	8 008 301	6 066 257	14 074 558
<b>Additions:</b>			
Reinstatement of tax advances outstanding at the end of the previous period	14 355 764	-	14 355 764
Actual staff assessment for the biennium 1978-1979			
United Nations regular budget	40 931 606	122 860 309	163 791 915 a/
United Nations Emergency Force (1973) and United Nations Disengagement Observer Force	403 041	-	403 041
United Nations Interim Force in Lebanon	364 647	-	364 647
Actual staff assessment income received in 1978 for the biennium 1976-1977	8 001	23 267	31 268
Adjustment for the revised staff assessment income for the biennium 1978-1979	-	5 347 462	5 347 462
Credits received from other Member States for tax reimbursements made in 1976-1977	-	29 204	29 204
Total additions to the Fund	<u>56 063 059</u>	<u>128 260 242</u>	<u>184 323 301</u>
<b>Deductions:</b>			
Refunds made to staff members subject to United States income tax for the 1977 and 1978 taxable years refunded in the biennium 1978-1979:			
Federal income tax	27 309 536	-	27 309 536
State income tax	6 543 656	-	6 543 656
City income tax	1 661 273	-	1 661 273
Social Security tax	947 334	-	947 334
For other prior years (net after rebates)	9 302	-	9 302
Refunds to staff members of States other than the United States	-	38 465 b/	38 465
Subtotal	36 471 101	38 465	36 509 566
Amount applied against United States regular budget assessment	1 927 897	-	1 927 897
Outstanding advances for estimated taxes	17 959 265	10 500	17 969 765
Credits given to other Member States based on the estimate approved by resolutions 32/213, 33/180 and 33/205 for staff assessment income for the biennium	-	129 522 625	129 522 625
Adjustment for the revised staff assessment income for the biennium 1976-1977 (\$7,660,200)	-	5 745 150	5 745 150
Excess of actual income from staff assessment over the revised estimates for the biennium 1976-1977	-	350 311	350 311
Total deductions from the Fund	<u>56 358 263</u>	<u>135 667 051</u>	<u>192 025 314</u>
Net decrease in the Fund for the biennium 1978-1979	<u>(295 204)</u>	<u>(7 406 809)</u>	<u>(7 702 013)</u>
Fund balance (net) as at 31 December 1979	<u>7 713 097</u>	<u>(1 340 552)</u>	<u>6 372 545</u>

a/ This comprises estimated revenue from staff assessment approved for the biennium 1978-1979 in respect of salaries and allowances of the staff under the United Nations regular budget, which is broken down as follows:

	United States of America	Other Member States	Total
Actual staff assessment for the biennium 1978-1979			
United Nations regular budget:			
Original estimate approved by resolution 32/213 B	38 568 438	115 736 162	154 304 600
Increase approved by resolution 33/180 B	201 794	605 706	807 500
Increase approved by resolution 33/205 B	4 391 243	13 180 757	17 572 000
Decrease approved by resolution 34/223 B	<u>(1 781 538)</u>	<u>(5 347 462)</u>	<u>(7 129 000)</u>
Total revised estimated staff assessment	41 379 937	124 175 163	165 555 100
Less: Excess of estimated staff assessment income over actual	<u>448 331</u>	<u>1 314 854</u>	<u>1 763 185</u>
Actual staff assessment income	<u>40 931 606</u>	<u>122 860 309</u>	<u>163 791 915</u>

b/ The amount of \$38,465 will be charged against the credits of the following Member States for 1980 and 1981:  
1980: Canada, \$1,238; Turkey, \$11,671; Uganda, \$322; United Republic of Tanzania, \$1,128; and Zaire, \$4,791;  
1981: Turkey, \$8,789; Uganda, \$424; United Republic of Tanzania, \$6,538; and Zaire, \$3,564.

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1977</u>
<u>Assets</u>		
<u>Capital assets</u>		
Land and buildings - original cost	103 557 259	103 557 259
Add: Major maintenance - Geneva	6 727 328	6 727 328
Extension Palais - Geneva	47 692 441	47 706 306
Regional Headquarters - Addis Ababa	7 099 206	7 099 206
Regional Headquarters - Bangkok	8 533 849	8 533 849
Documents Research Centre - Santiago	996 941	996 941
	<u>174 607 024</u>	<u>174 620 889</u>
Less: Cost of building demolished in 1960	1 650 285	1 650 285
Total assets	<u>172 956 739</u>	<u>172 970 604</u>

<u>Liabilities</u>		
Current liabilities	-	<u>54 866</u>

Unliquidated obligations - Extension Palais - Geneva

Long-term liabilities

Balance of loan of \$65,000,000 from the Government of the United States of America for the construction of Headquarters building under agreement dated 11 August 1948

Balance of loan of 61,000,000 Swiss francs from the Government of Switzerland for the construction of extension of the conference facilities under agreement dated January 1969

4 000 000

7 000 000

Total liabilities	<u>14 055 299</u>	<u>19 677 419</u>
	<u>18 055 299</u>	<u>26 677 419</u>
<u>Fund balance</u>		
Donated funds	20 251 980	20 241 979
Regular budget appropriations	<u>134 649 460</u>	<u>125 996 340</u>
Total fund balance	<u>154 901 440</u>	<u>146 238 319</u>
Total liabilities and fund balance	<u>172 956 739</u>	<u>172 970 604</u>

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1979



## UNITED NATIONS CONSTRUCTION-IN-PROGRESS FUND

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Construction ECLA	Extension Palais a/	Construction ECA	Construction Nairobi	Construction Headquarters	1979	Total 1979
<b>Assets</b>							
Cash	-	188 288	-	1 087 025	-	1 275 313	318 905
Accounts receivable	-	2 139	-	-	55 597	57 736	283 507
Due from General Fund	-	36 175	-	1 620 509	5 967 191	7 623 875	2 483 651
Deferred charge	-	292 729	-	-	14 833	307 562	-
Construction-in-progress	-	-	424 894	3 699 983	22 828 603	26 953 480	3 113 669
Total assets	-	519 331	424 894	6 407 517	28 866 224	36 217 966	6 199 732
<b>Liabilities</b>							
Accounts payable	-	-	-	-	357 403	357 403	343 541
Unliquidated obligations	-	-	-	2 292 477	5 084 771	7 377 248	2 092 952
Total liabilities	-	-	-	2 292 477	5 442 174	7 734 651	2 436 493
<b>Fund balance</b>							
Balance available 1 January 1978	226 581	533 390	438 268	-	2 565 000	3 763 239	47 916 875
Add: 1978/1979 allotments	-	-	-	4 024 400	20 692 700	24 717 100	8 445 357
Miscellaneous income	-	26 942	(13 374)	90 640	34 852	139 060	-
Donated funds	-	-	-	-	131 498	131 498	-
Net transfer to Capital Assets Fund	-	(41 001)	-	-	-	(41 001)	(51 331 344)
Net transfer to General Fund, miscellaneous income	(226 581)	-	-	-	-	(226 581)	(41 201)
Net transfer to construction, alteration and major improvement	-	-	-	-	-	-	(1 226 448)
Balance available 31 December 1979	-	519 331	424 894	4 115 040	23 424 050	28 483 315	3 763 239
Total liabilities and fund balance	-	519 331	424 894	6 407 517	28 866 224	36 217 966	6 199 732

a/ See notes 9 and 10(a) in annex I.

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(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1980

## UNITED NATIONS WORKING CAPITAL FUND

STATEMENT OF ASSETS AND PRINCIPAL OF FUND AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1977</u>
<u>Assets</u>		
<u>Current assets:</u>		
Cash	6 589 246	-
Assessed contributions unpaid (Schedule 6.2)	8 000	104 000
Advances to finance miscellaneous self-liquidating purchases and activities (Schedule 6.1)	<u>374 790</u>	<u>366 983</u>
Total current assets	6 972 036	470 983
Advanced to General Fund to finance budgetary expenditure	<u>33 043 964</u>	<u>39 529 017</u>
Total assets	<u><u>40 016 000</u></u>	<u><u>40 000 000</u></u>
<u>Principal of fund (Schedule 6.2)</u>	<u>40 016 000</u>	<u>40 000 000</u>
Total of fund	<u><u>40 016 000</u></u>	<u><u>40 000 000</u></u>

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
 Assistant Secretary-General  
 for Financial Services  
 31 March 1980

UNITED NATIONS WORKING CAPITAL FUND

ADVANCES TO FINANCE MISCELLANEOUS SELF-LIQUIDATING PURCHASES AND ACTIVITIES  
FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Allotments issued 1978-1979	Balance 1 January 1978	For the biennium ended 31 December Advances	Repayments	Balance 31 December 1979
<u>With prior concurrence of the Advisory Committee on Administrative and Budgetary Questions</u>					
Catering and related services (operating capital)	140 000	140 000	-	-	140 000
Gift Centre (operating capital)	200 000	200 000	-	-	200 000
Subtotal	340 000	340 000	-	-	340 000
<u>Within the limit of the \$200,000 revolving fund for other self-liquidating purchases and activities</u>					
Total - Miscellaneous self-liquidating purchases and activities	55 000	26 411	337 691	329 312	34 790
	395 000	366 411	337 691	329 312	374 790

## UNITED NATIONS WORKING CAPITAL FUND

STATUS OF ADVANCES FROM MEMBER STATES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>Member States</u>	<u>Total advances</u>	<u>Credit in connexion with transfer of surplus</u>	<u>Adjustment of advances to Working Capital Fund and collections</u>	<u>Balance due</u>
Afghanistan	4 000	648	3 352	-
Albania	4 000	431	3 569	-
Algeria	40 000	-	40 000	-
Angola	8 000	-	8 000	-
Argentina	336 000	11 979	324 021	-
Australia	616 000	19 317	596 683	-
Austria	256 000	4 640	251 360	-
Bahamas	4 000	-	4 000	-
Bahrain	4 000	-	4 000	-
Bangladesh	16 000	-	16 000	-
Barbados	4 000	-	4 000	-
Belgium	432 000	14 029	417 971	-
Benin	4 000	-	4 000	-
Bhutan	4 000	-	4 000	-
Bolivia	4 000	431	3 569	-
Botswana	4 000	-	4 000	-
Brazil	416 000	11 007	404 993	-
Bulgaria	56 000	1 727	54 273	-
Burma	4 000	863	3 137	-
Burundi	4 000	-	4 000	-
Byelorussian Soviet Socialist Republic	164 000	5 073	158 927	-
Canada	1 216 000	33 561	1 182 439	-
Cape Verde	4 000	-	4 000	-
Central African Republic	4 000	-	4 000	-
Chad	4 000	-	4 000	-
Chile	36 000	2 914	33 086	-
China	2 200 000	-	2 200 000	-
Colombia	44 000	3 346	40 654	-
Comoros	4 000	-	4 000	-
Congo	4 000	-	4 000	-
Costa Rica	8 000	431	7 569	-
Cuba	44 000	2 698	41 302	-
Cyprus	4 000	-	4 000	-
Czechoslovakia	336 000	9 388	326 612	-
Democratic Kampuchea	4 000	431	3 569	-
Democratic Yemen	4 000	-	4 000	-
Denmark	256 000	6 475	249 525	-
Djibouti	4 000	-	4 000	-
Dominican Republic	8 000	540	7 460	-
Ecuador	8 000	648	7 352	-
Egypt	32 000	2 878	29 122	-
El Salvador	4 000	540	3 460	-
Equatorial Guinea	4 000	-	4 000	-

<u>Member States</u>	<u>Total advances</u>	<u>Credit in connexion with transfer of surplus</u>	<u>Adjustment of advances to Working Capital Fund and collections</u>	<u>Balance due</u>
Ethiopia	4 000	648	3 352	-
Fiji	4 000	-	4 000	-
Finland	176 000	3 885	172 115	-
France	2 328 000	69 066	2 258 934	-
Gabon	4 000	-	4 000	-
Gambia	4 000	-	4 000	-
German Democratic Republic	532 000	-	532 000	-
Germany, Federal Republic of	3 080 000	-	3 080 000	-
Ghana	8 000	756	7 244	-
Greece	140 000	2 482	137 518	-
Grenada	4 000	-	4 000	-
Guatemala	8 000	540	7 460	-
Guinea	4 000	-	4 000	-
Guinea-Bissau	4 000	-	4 000	-
Guyana	4 000	-	4 000	-
Haiti	4 000	431	3 569	-
Honduras	4 000	431	3 569	-
Hungary	132 000	4 533	127 467	-
Iceland	8 000	431	7 569	-
India	272 000	26 547	245 453	-
Indonesia	56 000	5 073	50 927	-
Iran	160 000	2 267	157 733	-
Iraq	32 000	971	31 029	-
Ireland	60 000	1 727	58 273	-
Israel	92 000	1 511	90 489	-
Italy	1 352 000	24 281	1 327 719	-
Ivory Coast	8 000	-	8 000	-
Jamaica	8 000	-	8 000	-
Japan	3 456 000	23 634	3 432 366	-
Jordan	4 000	431	3 569	-
Kenya	4 000	-	4 000	-
Kuwait	60 000	-	60 000	-
Lao People's Democratic Republic	4 000	431	3 569	-
Lebanon	12 000	540	11 460	-
Lesotho	4 000	-	4 000	-
Liberia	4 000	431	3 569	-
Libyan Arab Jamahiriya	64 000	431	63 569	-
Luxembourg	16 000	648	15 352	-
Madagascar	4 000	-	4 000	-
Malawi	4 000	-	4 000	-
Malaysia	36 000	1 835	34 165	-
Maldives	4 000	-	4 000	-
Mali	4 000	-	4 000	-
Malta	4 000	-	4 000	-

<u>Member States</u>	<u>Total advances</u>	<u>Credit in connexion with transfer of surplus</u>	<u>Adjustment of advances to Working Capital Fund and collections</u>	<u>Balance due</u>
Mauritania	4 000	-	4 000	-
Mauritius	4 000	-	4 000	-
Mexico	316 000	7 662	308 338	-
Mongolia	4 000	-	4 000	-
Morocco	20 000	1 511	18 489	-
Mozambique	8 000	-	8 000	-
Nepal	4 000	431	3 569	-
Netherlands	568 000	10 900	557 100	-
New Zealand	104 000	4 533	99 467	-
Nicaragua	4 000	431	3 569	-
Niger	4 000	-	4 000	-
Nigeria	52 000	-	52 000	-
Norway	180 000	5 288	174 712	-
Oman	4 000	-	4 000	-
Pakistan	28 000	4 317	23 683	-
Panama	8 000	431	7 569	-
Papua New Guinea	4 000	-	4 000	-
Paraguay	4 000	431	3 569	-
Peru	24 000	1 187	22 813	-
Philippines	40 000	4 640	35 360	-
Poland	556 000	14 784	541 216	-
Portugal	76 000	2 158	73 842	-
Qatar	8 000	-	8 000	-
Romania	96 000	3 669	92 331	-
Rwanda	4 000	-	4 000	-
Samoa	4 000	-	4 000	-
Sao Tome and Principe	4 000	-	4 000	-
Saudi Arabia	92 000	648	91 352	-
Senegal	4 000	-	4 000	-
Seychelles	4 000	-	4 000	-
Sierra Leone	4 000	-	4 000	-
Singapore	32 000	-	32 000	-
Somalia	4 000	-	4 000	-
South Africa	168 000	6 044	153 956	8 000
Spain	612 000	10 036	601 964	-
Sri Lanka	8 000	1 079	6 921	-
Sudan	4 000	648	3 352	-
Suriname	4 000	-	4 000	-
Swaziland	4 000	-	4 000	-
Sweden	496 000	15 000	481 000	-
Syrian Arab Republic	8 000	576	7 424	-
Thailand	40 000	1 727	38 273	-
Togo	4 000	-	4 000	-
Trinidad and Tobago	12 000	-	12 000	-
Tunisia	8 000	540	7 460	-
Turkey	120 000	6 367	113 633	-
Uganda	4 000	-	4 000	-
Ukrainian Soviet Socialist Republic	612 000	19 425	592 575	-

<u>Member States</u>	<u>Total advances</u>	<u>Credit in connexion with transfer of surplus</u>	<u>Adjustment of advances to Working Capital Fund and collections</u>	<u>Balance due</u>
Union of Soviet Socialist Republics	4 640 000	146 981	4 493 019	-
United Arab Emirates	28 000	-	28 000	-
United Kingdom of Great Britain and Northern Ireland	1 808 000	83 958	1 724 042	-
United Republic of Cameroon	4 000	-	4 000	-
United Republic of Tanzania	4 000	-	4 000	-
United States of America	10 000 000	350 834	9 649 166	-
Upper Volta	4 000	-	4 000	-
Uruguay	16 000	1 296	14 704	-
Venezuela	156 000	5 396	150 604	-
Viet Nam	12 000	-	12 000	-
Yemen	4 000	431	3 569	-
Yugoslavia	156 000	3 777	152 223	-
Zaire	8 000	-	8 000	-
Zambia	8 000	-	8 000	-
	<u>40 016 000</u>	<u>1 025 092</u>	<u>38 982 908</u>	<u>8 000</u>

## UNITED NATIONS SPECIAL ACCOUNT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1977</u>
<u>Assets</u>		
<u>Current assets:</u>		
Cash (Schedule 7.2)	51 622 462	20 786 357
Accrued interest receivable	<u>222 879</u>	<u>126 343</u>
Total current assets	51 845 341	20 912 700
Due from United Nations General Fund	-	23 534 673
Member States' pledges unpaid	100 000	120 000
Advances to the Special Account of the United Nations Emergency Force (1956) (Statement IX)	2 171 245	2 234 472
Advances to the <u>Ad Hoc</u> Account for the United Nations Operation in the Congo (Statement XII)	<u>1 396 526</u>	<u>1 396 526</u>
Total assets	<u><u>55 513 112</u></u>	<u><u>48 198 381</u></u>
<u>Liabilities</u>		
<u>Principal of fund:</u>		
Amount received pursuant to General Assembly resolutions 2053 A (XX) and 3049 A (XXVII) (Schedule 7.1)	37 563 224	37 563 224
<u>Less:</u> Amount appropriated for the United Nations Emergency Force, pursuant to resolution 2115 (XX), sect. II	<u>3 911 000</u>	<u>3 911 000</u>
Total principal of fund	<u><u>33 652 224</u></u>	<u><u>33 652 224</u></u>
<u>Income:</u>		
Public contributions	83 806	69 168
Other income	28 257	28 257
Interest earned on deposits:		
Through 31 December 1977 and 1975	14 448 732	8 534 576
During biennium 1978-1979 ended 31 December 1979 and biennium 1976-1977 ended 31 December 1977	<u>7 300 093</u>	<u>5 914 156</u>
Total income	<u><u>21 860 888</u></u>	<u><u>14 546 157</u></u>
Total principal of fund and income	<u><u>55 513 112</u></u>	<u><u>48 198 381</u></u>

a/ Excludes interest earned with effect from 1978 in respect of a Japanese contribution of \$10.0 million received pursuant to General Assembly resolution 3049 A (XXVII) (see trust fund schedule 15.2.3.3).

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1980



UNITED NATIONS SPECIAL ACCOUNT

SCHEDULE OF VOLUNTARY CONTRIBUTIONS AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Received pursuant to resolution 2053 A (XX)	Received pursuant to resolution 3049 A (XXVII)	1979	Total	1979
Member States voluntary contributions:					
Canada	3 871 769	-	3 871 769		3 871 769
Denmark	987 766	-	987 766		987 766
Egypt	50 000	-	50 000		50 000
Finland	507 865	-	507 865		507 865
France	3 900 000	-	3 900 000		3 900 000
Ghana	20 000	-	20 000		20 000
Greece	50 000	-	50 000		50 000
Iceland	80 000	-	80 000		80 000
Italy	1 499 755	-	1 499 755		1 499 755
Jamaica	10 000	-	10 000		10 000
Japan	2 500 000	10 000 000	12 500 000		12 500 000
Kuwait	250 000	-	250 000		250 000
Liberia	8 000	-	8 000		8 000
Mali	4 990	-	4 990		4 990
Malta	9 000	-	9 000		9 000
Nigeria	20 000	-	20 000		20 000
Norway	678 136	-	678 136		678 136
Saudi Arabia	-	250 000	250 000		250 000
Sudan	100 000	-	100 000	a/	100 000
Sweden	2 000 000	-	2 000 000		2 000 000
Tunisia	5 000	-	5 000		5 000
Uganda	19 000	-	19 000		19 000
United Arab Emirates	-	1 000 000	1 000 000		1 000 000
United Kingdom of Great Britain and Northern Ireland	9 527 943	-	9 527 943		9 527 943
Yugoslavia	100 000	-	100 000		100 000
Zaire	100 000	-	100 000		100 000
Zambia	14 000	-	14 000		14 000
Amount received pursuant to General Assembly resolutions 2053 A (XX) and 3049 A (XXVII) (Statement VII)	26 313 224	11 250 000	37 563 224		37 563 224

a/ Represents pledge made in 1965 which is still outstanding.

## UNITED NATIONS SPECIAL ACCOUNT

SCHEDULE OF INTEREST-BEARING BANK DEPOSITS AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	<u>Book Value</u>
Chemical Bank, Nassau 13 1/2 per cent 24-hour call account	1 265 905
Irving Trust Company, New York 5 1/4 per cent savings account	7 225
Morgan Guaranty Trust Co. 13 1/2 per cent 24-hour call account	9 000 000
Citibank, Nassau 14 1/4 per cent due 14 January 1980	10 000 000
Swiss Bank Corporation, Grand Cayman 15 1/4 per cent due 7 January 1980	10 000 000
Swiss Bank Corporation, Grand Cayman 14.35 per cent due 21 January 1980	5 000 000
National Bank of Pakistan, New York 14 1/2 per cent due 16 January 1980	3 000 000
Bank of Tokyo Trust Company, New York 5 1/4 per cent savings account	16 865
Bank of Tokyo Trust Company, Nassau 12 9/16 per cent due 7 February 1980	5 000 000
Bank of Tokyo Trust Company, Nassau 19 13/16 per cent due 14 August 1980	5 000 000
Lloyds Bank International Ltd., London 14 per cent call account	1 136 285
Deutsche Bank, Bonn 9 per cent call account	321 839
Union de Banque Suisse, Geneva 2.25 per cent call account	<u>1 874 343</u>
Total (Statement VII)	<u><u>51 622 462</u></u>

SPECIAL ACCOUNT FOR THE SALE OF UNITED NATIONS BONDS

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1977</u>
<u>Assets</u>		
Advances to the Ad Hoc Account for the United Nations Operation in the Congo (Statement XII)	35 931 462	35 931 462
Advances to the Special Account of the United Nations Emergency Force (1956) (Statement IX)	8 116 562	8 116 562
Total assets	<u>44 048 024</u>	<u>44 048 024</u>
<u>Liabilities</u>		
Total bonds sold	169 905 678	169 905 678
Less:		
Amortized to 31 December 1979 (Schedule 8.1)	101 893 009	87 988 859
Net exchange gain	<u>2 364 008</u>	<u>3 087 866</u>
United Nations bonds outstanding	<u>65 648 661</u>	<u>78 828 953</u>
Fund balance	101 893 009	87 988 859
Appropriations	2 364 008	3 087 866
Net exchange gain	3 188 418	3 188 418
Interest earned on investments through 31 December 1965, \$3,188,418 and no interest thereafter	<u>107 445 435</u>	<u>94 265 143</u>
Less:		
Unassessed authorizations for the period 1 July 1962 to 30 June 1963:		
Ad Hoc Account for the United Nations Operation in the Congo	110 725 800	109 971 480
Authorized expenses	<u>754 320</u>	<u>109 971 480</u>
Less: Staff assessment income		
Special Account of the United Nations Emergency Force (1956)	19 206 880	19 074 592
Authorized expenses	<u>132 288</u>	<u>129 046 072</u>
Less: Staff assessment income		
Excess of liabilities over assets	<u>(21 600 637)</u>	<u>(34 780 929)</u>
Total liabilities and fund balance	<u>44 048 024</u>	<u>44 048 024</u>

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1980

SPECIAL ACCOUNT FOR THE PROCEEDS FROM THE SALE OF UNITED NATIONS BONDS  
 SCHEDULE OF UNITED NATIONS BONDS OUTSTANDING AND REPAYMENTS AS AT 31 DECEMBER 1979

(EXPRESSED IN UNITED STATES DOLLARS)

A. MEMBER STATES	BOND NO.	UNAMORTIZED	AMORTIZED	TOTAL BONDS SOLD
AFGHANISTAN	026	9 400	15 600	25 000
AUSTRALIA	011	1 504 000	2 496 000	4 000 000
AUSTRIA	060	376 200	523 800	900 000
BELGIUM	099	602 400	597 600	1 200 000
BURMA	038	37 600	62 400	100 000
CANADA	027	2 346 240	3 893 760	6 240 000
CYPRUS	069	10 941	15 234	26 175
DEMOCRATIC KAMPUCHEA	080	2 090	2 910	5 000
DENMARK	003	940 000	1 560 000	2 500 000
DENMARK	094	1 541 000	1 809 000	3 350 000
EGYPT (L EGYPTIAN 45,434,928)	084	64 507	141 902	206 809
ETHIOPIA	096	83 600	116 400	200 000
FINLAND	002	556 480	923 520	1 480 000
GERMANY, FEDERAL REPUBLIC OF	028	3 760 000	6 240 000	10 000 000
GERMANY, FEDERAL REPUBLIC OF	077	836 000	1 164 000	2 000 000
GHANA	074	41 800	58 200	100 000
GREECE	022	3 760	6 240	10 000
HONDURAS	045	3 760	6 240	10 000
ICELAND	004	30 080	49 920	80 000
INDIA	049	836 000	1 164 000	2 000 000
INDONESIA	021	75 200	124 800	200 000
IRAN	055	104 500	145 500	250 000
IRAN	086	115 000	135 000	250 000
IRAQ	075	41 800	58 200	100 000
IRELAND	012	112 800	187 200	300 000
ISRAEL	005	75 200	124 800	200 000
ITALY	006	3 368 960	5 591 040	8 960 000
IVORY COAST	024	22 560	37 440	60 000
JAMAICA	068	8 360	11 640	20 000
JAPAN	052	2 090 000	2 910 000	5 000 000
JORDAN	015	9 400	15 600	25 000
JORDAN	070	20 900	29 100	50 000
KUWAIT	019	376 000	624 000	1 000 000
LEBANON	037	3 110	5 161	8 271
LIBERIA	087	25 589	30 040	55 629
LIBERIA	090	66 411	77 960	144 371
LIBYAN ARAB JAMAHIRIYA	067	10 450	14 550	25 000
LUXEMBOURG	044	37 600	62 400	100 000
MALAYSIA	100	127 840	212 160	340 000
MALI	066	8 360	11 640	20 000
MAURITANIA (CFA FRANCS 376,000)	051	1 834	2 569	4 403
MOROCCO	039	105 280	174 720	280 000
MOROCCO	091	55 200	64 800	120 000
NETHERLANDS	029	258 312	428 688	687 000
NETHERLANDS	048	557 194	775 806	1 333 000

SCHEDULE 8.1 (CONCLUDED)

A. MEMBER STATES		FOND NO.	UNAMORTIZED	AMORTIZED	TOTAL BONDS SOLD
NEW ZEALAND (L STERLING 66,927.73)	013	146 771	263 463	410 234	
NEW ZEALAND (L STERLING 29,857.14)	054	65 476	97 657	163 133	
NEW ZEALAND (L STERLING 14,921.11)	058	32 722	48 804	81 526	
NEW ZEALAND (L STERLING 14,928.57)	062	32 738	48 826	81 564	
NEW ZEALAND (L STERLING 14,928.57)	063	32 738	48 826	81 564	
NIGERIA	042	376 800	624 000	1 000 000	
NORWAY	001	676 800	1 123 200	1 800 000	
NORWAY	093	1 794 000	2 106 000	3 900 000	
PAKISTAN	050	209 000	291 000	500 000	
PHILIPPINES	071	313 500	436 500	750 000	
SAUDI ARABIA	065	8 360	11 640	20 000	
SIERRA LEONE (L STERLING 3,760.00)	023	8 246	14 801	23 047	
SRI LANKA (RUPEES 45,120.00)	030	2 892	11 638	14 530	
SUDAN	008	18 800	31 200	50 000	
SWEDEN	007	2 180 200	3 619 200	5 800 000	
SWEDEN	092	3 988 200	4 681 800	8 670 000	
THAILAND	057	60 160	99 840	160 000	
TOGO	009	3 760	6 240	10 000	
TRINIDAD AND TOBAGO	079	3 656	5 092	8 750	
TUNISIA	014	182 360	302 640	485 000	
TURKEY	076	41 800	58 200	100 000	
UGANDA (L STERLING 1,492.13)	076	3 272	4 880	8 152	
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (L STERLING 1,610,709.51)	032	3 532 258	6 340 609	9 872 867	
UNITED REPUBLIC OF CAMEROON	034	3 598	5 971	9 569	
UNITED REPUBLIC OF TANZANIA	072	1 170	1 630	2 800	
UNITED STATES OF AMERICA	033	16 582 728	27 520 272	44 103 000	
UNITED STATES OF AMERICA	043	5 854 260	9 715 580	15 569 840	
UNITED STATES OF AMERICA	053	2 316 974	3 226 026	5 543 000	
UNITED STATES OF AMERICA	064	2 865 006	3 989 076	6 854 082	
UNITED STATES OF AMERICA	082	1 431 222	1 992 753	3 423 975	
UNITED STATES OF AMERICA	068	353 914	415 465	769 379	
VENEZUELA	059	125 400	174 600	300 000	
VIET NAM	018	3 760	6 240	10 000	
YUGOSLAVIA	047	37 600	62 400	100 000	
YUGOSLAVIA	056	41 800	58 200	100 000	
SUBTOTAL		64 595 861	100 145 809	164 741 670	

B. NON-MEMBER STATES

REPUBLIC OF KOREA	040	150 400	249 600	400 000
SWITZERLAND	036	714 400	1 185 600	1 900 000
OTHER	041	188 000	312 000	500 000
SUBTOTAL		1 052 800	1 747 200	2 800 000
TOTAL		65 648 661	101 893 009	167 541 670
PLUS: GAIN ON EXCHANGE ON BONDS ISSUED IN CURRENCIES OTHER THAN UNITED STATES DOLLARS				
TOTAL BONDS SOLD				2 364 008
				169 905 678

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

I. STATEMENT OF CUMULATIVE INCOME AND EXPENDITURE FOR THE  
 PERIOD 5 NOVEMBER 1956 TO 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	1956 through 1977	For the biennium 1978-1979 ended 31 December 1979	Total 31 December 1979
<u>Income</u>			
Contributions from Member States			
Assessed contributions received	118 046 808	63 227	118 110 035
Assessed contributions not received	48 328 611	<u>(63 227)</u>	48 265 384
Total	166 375 419	-	166 375 419
Voluntary contributions	28 086 176	-	28 086 176
Proceeds from sale of United Nations Bonds	19 206 880	-	19 206 880
Advance from United Nations Special Account	3 911 000	-	3 911 000
Miscellaneous, savings in liquidating obligations and adjustments	3 545 672	-	3 545 672
Total	<u>221 125 147</u>	<u>-</u>	<u>221 125 147</u>
		For the	Total
	1956 through 1977	biennium 1978-1979	31 December
Disbursement	Unpaid	ended 31 December 1979	1979
Less: Expenditure			
Personnel services	57 114 659	-	57 114 659
Equipment and supplies	136 197 085	21 901 932	158 099 017
Other	<u>399 567</u>	<u>2 537 725</u>	<u>4 910 336</u>
Total expenditure	<u>193 711 311</u>	<u>24 439 657</u>	<u>220 124 012</u>
<u>Excess of income over expenditure</u>	<u>2 974 179</u>	<u>(1 973 044)</u>	<u>1 001 135</u>

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

II. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)Assets

Assessed contributions unpaid  
Special account for unpaid assessed contributions  
pursuant to General Assembly resolution 3049 C (XXVII)  
Total assessed contributions unpaid (Schedule 9.1)

42 990 814  
5 274 570  
48 265 384

Excess of authorized expenditures over assessments  
and applied voluntary contributions:

For second half 1963 105 048  
For 1964 771 303

Accounts receivable a/

876 351  
54 074  
49 195 809

Total assets

Liabilities

Accounts payable to Member States

Members' credits for staff assessment income estimated  
to be not required to meet the cost of income  
tax refunds (non-United States of America share)

Special Account for voluntary contributions received in  
order to finance unassessed appropriations--balance  
reverted to the credit of contributing Member States:

For second half 1963 108 587  
For 1964 505 441

26 412 701  
  
465 138

Assessed on economically developed countries in

order to meet reserve requirements b/  
Due to United Nations Bond Account (Statement VIII)  
Due to United Nations Special Account (Statement VII)

614 028  
  
10 415 000  
8 116 562  
2 171 245  
48 194 674

Total liabilities

Unencumbered fund balance

Balance available 1 January 1978 2 974 179  
Less: Excess of expenditure over income 1 973 044  
Balance available 31 December 1979 1 001 135

Total liabilities and unencumbered fund balance 49 195 809

a/ Claims totalling \$2,686,635, which were lodged by the United Nations against certain Governments for losses of supplies and equipment sustained by the United Nations Emergency Force as a result of the June 1967 hostilities, have not been reflected in this statement as they are subject to adjustments for reasonable depreciation in the value of certain items.  
b/ For 1965, \$3,550,000 pursuant to General Assembly resolution 2115 (XX), section II; for 1966, \$3,550,000 pursuant to resolution 2115(XX), section III and for 1967, \$3,315,000 pursuant to resolution 2194 B (XXI).

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1980

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)  
 SCHEDULE OF ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979

(EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	UNPAID AS AT		COLLECTIONS	UNPAID AS AT
	1 JANUARY 1978	DURING 1978-1979		
<b>A. REMAINING ARREARS</b>				
AFGHANISTAN	29 499	-	-	29 499
ALGERIA	8 932	-	-	8 932
BENIN	5 530	-	-	5 530
BOLIVIA	41 905	-	-	41 905
CENTRAL AFRICAN REPUBLIC	2 256	-	-	2 256
CHAD	8 386	-	-	8 386
CHILE	165 903	-	-	165 903
CONGO	9 249	-	-	9 249
DEMOCRATIC KAMPUCHEA	1 689	-	-	1 689
DOMINICAN REPUBLIC	22 898	-	-	22 898
ECUADOR	10 129	-	-	10 129
EL SALVADOR	7 411	-	-	7 411
GUINEA	19 410	-	-	19 410
HAITI	25 661	-	-	25 661
IRAQ	100 407	-	-	100 407
IVORY COAST	1 689	-	-	1 689
LEBANON	19 850	-	-	19 850
LIBYAN ARAB JAMAHIYIA	1 689	-	-	1 689
MALI	5 469	-	-	5 469
MEXICO	679 491	-	-	679 491
NIGER	1 906	-	-	1 906
PANAMA	15 648	-	-	15 648
PARAGUAY	31 661	-	-	31 661
PERU	77 441	-	-	77 441
PHILIPPINES	15 631	-	-	15 631
SENEGAL	9 814	-	-	9 814
SIERRA LEONE	2 469	-	-	2 469
SOMALIA	11 191	-	-	11 191
SOUTH AFRICA	15 485	-	-	15 485
THAILAND	9 026	-	-	9 026
UGANDA	9 589	-	-	9 589
UNITED REPUBLIC OF CAMEROON	1 689	-	-	1 689
URUGUAY	54 388	-	-	54 388
VENEZUELA	32 298	-	-	32 298
YUGOSLAVIA	7 598	-	-	7 598
<b>SUBTOTAL</b>	<b>1 463 287</b>	<b>-</b>	<b>-</b>	<b>1 463 287</b>
<b>B. OTHER MEMBERS THAT HAVE MADE NO PAYMENTS</b>				
BURUNDI	11 278	-	-	11 278
EGYPT	351 946	-	-	351 946
RWANDA	11 278	-	-	11 278
SPAIN	1 089 981	-	-	1 089 981
SYRIA	89 332	-	-	89 332
SYRIAN ARAB REPUBLIC	16 654	-	-	16 654



SCHEDULE 9.1 (CONTINUED)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1978	COLLECTIONS DURING 1978-1979	UNPAID AS AT 31 DECEMBER 1979
<b>B. OTHER MEMBERS THAT HAVE MADE NO PAYMENTS</b>			
TOGO	16 174	-	16 174
UPPER VOLTA	19 936	-	19 936
YEMEN	45 299	-	45 299
SUBTOTAL	1 681 878	-	1 681 878
<b>C. OTHER MEMBERS WITH UNPAID BALANCES REPRESENTING ADDITIONAL 25 PER CENT ASSESSMENTS FOR RESERVE REQUIREMENT</b>			
AUSTRALIA	63 227	63 227	-
BELGIUM	144 583	-	144 583
FRANCE	765 655	-	765 655
SOUTH AFRICA	65 377	-	65 377
SUBTOTAL	1 038 842	63 227	975 615
<b>D. OTHER MEMBERS WITH UNPAID BALANCES REPRESENTING DIFFERENCE BETWEEN ASSESSMENT AND CONTRIBUTION CALCULATED ON REVISED COST ESTIMATES FOR 1967 (GENERAL ASSEMBLY RESOLUTION 2304 (XXII))</b>			
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	283 299	-	283 299
SUBTOTAL	283 299	-	283 299
<b>E. MEMBERS THAT HAVE INDICATED THEY WILL NOT CONTRIBUTE</b>			
ALBANIA	45 299	-	45 299
BULGARIA	181 155	-	181 155
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	911 964	-	911 964
CUBA	249 811	-	249 811
CZECHOSLOVAKIA	1 814 845	-	1 814 845
HUNGARY	898 298	-	898 298
JORDAN	45 299	-	45 299
MONGOLIA	12 387	-	12 387
POLAND	2 528 364	-	2 528 364
ROMANIA	682 212	-	682 212
SAUDI ARABIA	74 890	-	74 890
UKRAINIAN SOVIET SOCIALIST REPUBLIC	3 476 580	-	3 476 580
UNION OF SOVIET SOCIALIST REPUBLICS	27 665 631	-	27 665 631
SUBTOTAL	38 586 735	-	38 586 735

SCHEDULE 9.1 (CONCLUDED)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1978	COLLECTIONS DURING 1978-1979	UNPAID AS AT 31 DECEMBER 1979
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P. SPECIAL ACCOUNT FOR UNPAID ASSESSED CONTRIBUTIONS  
PURSUANT TO GENERAL ASSEMBLY RESOLUTION 30\*9 C (XXVII)

SUBTOTAL	5 274 570	-	5 274 570
GRAND TOTAL	5 274 570	-	5 274 570
	48 328 611	63 227	48 265 384

## UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

I. COMBINED STATEMENT OF CUMULATIVE INCOME AND EXPENDITURE  
FOR THE PERIOD 25 OCTOBER 1977 TO 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	UNEF (1973) - UNDOF		UNEF (1973) Liquidation Account		UNDOF	
	25 October 1977 to 24 October 1978	25 October 1978 to 24 October 1979	Beginning 25 July 1979	25 October 1979 to 31 May 1980	25 October 1979 to 31 May 1980	Total
Income b/						
General Assembly appropriation	95 605 000	78 252 998	18 202 000	14 640 827	14 640 827	206 700 825
Interest income	1 634 658	1 423 131	-	-	-	3 057 789
Miscellaneous income	392 383	550 756	-	-	-	943 139
Total income	97 632 041	80 226 885	18 202 000	14 640 827	14 640 827	210 701 753
Less: Expenditure (Schedules 10.4, 10.5, 10.6 and 10.7)	93 504 728	76 961 748	10 036 906	4 834 622	4 834 622	185 338 004
Excess of income over expenditure	4 127 313	3 265 137	8 165 094	9 806 205	9 806 205	25 363 749
Savings effected in liquidating prior years' obligations	2 306 619	2 387 350	-	-	-	4 693 969
Net excess of income over expenditure b/	6 433 932 c/	5 652 487	8 165 094	9 806 205	9 806 205	30 057 718 c/

a/ UNEF (1973) to 24 July 1979.

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Includes \$5,260,420 held in a suspense account until a further decision by the General Assembly pursuant to its resolution 34/7 D of 17 December 1979.

## UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISARMAMENT OBSERVER FORCE

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1977 d/</u>
<u>Assets</u>		
Cash	11 169 303	8 524 840
Assessed contributions unpaid: e/		
UNEP (1973) to 24 July 1979 and UNDOF to 24 October 1979 (Schedule 10.1)	66 036 502	
UNEP (1973) Liquidation Account from 25 July 1979 (Schedule 10.2)	12 738 701	
UNDOF for the period 25 October 1979 to 31 May 1980 (Schedule 10.3)	<u>13 367 302</u>	
Accounts receivable		
Other assets	614 061	-
Due from United Nations General Fund	<u>300 825</u>	<u>(655 289)</u>
Total assets	<u>108 411 773</u>	<u>142 433 157</u>
<u>Liabilities</u>		
Accounts payable to Member States	16 632 894	-
Accounts payable - other	114 478	501 983
Unliquidated obligations - prior periods		
Unliquidated obligations for the period 25 October 1977	14 189 007	
to 24 October 1978 (Schedule 10.4)	6 060 469	
Unliquidated obligations for the period 25 October 1978	14 805 065	
to 24 October 1979 (Schedule 10.5)		
Unliquidated obligations for the period from 25 July 1979		
(UNEP (1973) (Liquidation Account)) (Schedule 10.6)	5 696 412	
Unliquidated obligations for the period 25 October 1979		
to 31 May 1980 (UNDOF) (Schedule 10.7)	<u>3 132 853</u>	
Total unliquidated obligations	43 883 806	54 005 413
Due to United Nations Emergency Force (1973) Post Exchange (Annex V)	<u>29 812</u>	<u>120 477</u>
Total liabilities	<u>60 660 990</u>	<u>54 627 873</u>
<u>Fund balance</u>		
Fund balance as at 31 December 1977	87 805 284	
Less: Reversal of excess of income over expenditure for the period		
25 October 1977 to 24 October 1978 as at 31 December 1977	<u>70 112 219</u>	
Fund balance as at 31 December 1977 relating to the period		
25 October 1973 to 24 October 1977 held in a suspense account		
pursuant to General Assembly resolution 33/13 E of 14 December 1978	17 693 065 f/	
Fund balance as at 31 December 1978 relating to the period		
25 October 1977 to 24 October 1978 held in a suspense account	<u>5 260 420</u>	
pursuant to General Assembly resolution 34/7 D of 17 December 1979		
Total held in a suspense account (Schedule 10.8)	22 953 485	
Add: Net excess of income over expenditure for the period		
25 October 1977 to 31 December 1979	30 057 718	
Amount held in a suspense account pursuant to General		
Assembly resolution 34/7 D of 17 December 1979	<u>(5 260 420)</u>	
Fund balance as at 31 December 1979	24 797 298	87 805 284
Total liabilities and fund balance	<u>47 750 783</u>	<u>87 805 284</u>
	<u>108 411 773</u>	<u>142 433 157</u>

d/ Comparative figures reclassified to conform to current presentation.  
e/ See annexes II and III.

f/ The General Assembly by its resolution 34/7 D of 17 December 1979 decided that the provisions of its resolution 33/13 E should remain in force until a further decision of the Assembly.

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services.  
31 March 1980

SCHEDULE 10.1

UNITED NATIONS EMERGENCY FORCE (1973)  
AND UNITED NATIONS DISARMAMENT OBSERVER FORCE  
SCHEDULE OF ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	ASSESSMENTS FOR THE PERIOD 25 OCTOBER 1976 TO 24 OCTOBER 1977		ASSESSMENTS FOR THE PERIOD 25 OCTOBER 1977 TO 24 OCTOBER 1978		ASSESSMENTS FOR THE PERIOD 25 OCTOBER 1978 TO 31 DECEMBER 1979	
	10 803	51	1 071	720	1 842	18 237
ALBANIA	-	3 710	2 181	1 543	17 852	139
ALGERIA	-	-	2 422	1 729	1 561	8 945
ANGOLA	-	-	-	18	720	10 209
AUSTRIA	-	-	-	-	75	16 514
BAHARAS	5 320	1 834	1 071	1 543	21 603	79 736
BERIA	2 835	3 710	2 181	720	1 071	8 945
BOLIVIA	-	-	-	-	316 937	644 059
BURUNDI	8 253	24 459	25 421	1 543	18 237	8 945
BELORUSSIAN SOVIET SOCIALIST REPUBLIC	5 320	1 834	327 122	720	3 625	34 024 585
CAPE VERDE	-	1 834	1 071	720	18 237	8 945
CENTRAL AFRICAN REPUBLIC	10 803	3 710	2 181	720	4 965 869	3 625
CHAD	5 320	1 834	1 071	720	18 237	8 945
CHINA	17 146 393	5 995 425	5 916 898	720	34 024 585	3 625
COMOROS	-	1 834	1 071	720	18 237	8 945
CONGO	10 803	3 710	2 181	720	18 237	8 945
COSTA RICA	-	-	-	810	35 445	276 396
CUBA	-	-	18 472	16 973	18 237	8 945
CZECHOSLOVAKIA	-	-	-	276 396	35 445	276 396
DEMOCRATIC CAMEROON	10 803	3 710	2 181	1 543	18 237	8 945
DEMOCRATIC YEMEN	400	1 834	1 071	720	4 025	4 025
DOMINICAN REPUBLIC	5 601	3 710	3 681	3 086	20 078	30 071
EGYPT	-	3 006	14 720	12 345	30 071	30 071
EL SALVADOR	-	-	2 027	1 543	3 570	3 570
EQUATORIAL GUINEA	5 200	3 710	2 181	1 543	12 034	12 034
ETHIOPIA	-	-	-	73	73	73
FIJI	-	-	-	158	158	158
FRANCE	-	-	-	516 630	516 630	516 630
GABON	-	231	2 181	1 543	3 955	3 955
GERMAN DEMOCRATIC REPUBLIC	-	-	72 911	1 028 111	1 101 022	1 101 022
GHANA	-	-	-	318	318	318
GRENADA	2 124	1 834	1 071	720	5 749	5 749
GUATEMALA	-	-	-	3 075	3 075	3 075
GUINEA	125	1 834	1 071	720	3 750	3 750
GUINEA-BISSAU	-	-	1 071	720	1 791	1 791

SCHEDULE 10.1 (CONTINUED)

MEMBER STATES	ASSESSMENTS FOR THE PERIOD 25 OCTOBER 1973 TO 24 OCTOBER 1976		ASSESSMENTS FOR THE PERIOD 25 OCTOBER 1976 TO 24 OCTOBER 1977		ASSESSMENTS FOR THE PERIOD 25 OCTOBER 1977 TO 24 OCTOBER 1979		ASSESSMENTS UNPAID AS AT 31 DECEMBER 1979	
GUYANA	-	5 172	-	-	1 543	1 543	-	1 543
HAITI	-	-	1 834	1 071	720	720	8 797	8 797
HONDURAS	-	-	-	-	158	158	-	158
HUNGARY	-	-	62 535	61 065	50 924	50 924	174 524	174 524
INDIA	-	-	-	-	10 799	10 799	-	10 799
IRAN	-	-	-	-	6 353	6 353	-	6 353
IRAQ	24 000	-	16 825	15 400	12 345	12 345	68 574	68 574
ISRAEL	-	-	-	-	6 404	6 404	-	6 404
IVORY COAST	244	-	3 710	3 681	3 086	3 086	10 761	10 761
JORDAN	-	-	-	638	1 543	1 543	2 181	2 181
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-	-	-	73	720	720	-	720
LEBANON	14 403	-	5 564	5 520	4 629	4 629	30 116	30 116
LESOTHO	-	-	-	-	75	75	-	75
LIBERIA	8 245	-	3 710	2 181	1 543	1 543	15 679	15 679
LIBYAN ARAB JAMAHIRIYA	54 916	-	29 470	29 762	24 689	24 689	143 357	143 357
MADAGASCAR	-	-	-	-	140	140	-	140
MALAWI	-	-	-	-	720	720	-	720
MALI	2 149	-	1 834	1 071	720	720	5 774	5 774
MAURITANIA	1 070	-	3 710	2 181	1 543	1 543	8 504	8 504
MAURITIUS	-	-	2 570	2 181	1 543	1 543	6 234	6 234
MONGOLIA	-	-	3 563	2 181	1 543	1 543	7 307	7 307
MOZAMBIQUE	-	-	1 834	1 790	1 430	1 430	5 054	5 054
NEPAL	-	-	-	-	75	75	-	75
NICARAGUA	-	-	-	-	1 543	1 543	-	1 543
NIGERIA	-	-	-	-	20 060	20 060	20 060	20 060
PAKISTAN	-	-	-	-	10 802	10 802	-	10 802
PANAMA	4 398	-	3 710	3 681	3 086	3 086	14 875	14 875
PARAGUAY	10 803	-	3 710	2 181	1 543	1 543	18 237	18 237
PERU	-	-	671	11 040	9 257	9 257	20 968	20 968
PHILIPPINES	-	-	3 700	18 401	15 430	15 430	37 531	37 531
POLAND	-	-	-	-	1 074 495	1 074 495	-	1 074 495
PORTUGAL	-	-	29 026	35 303	29 319	29 319	93 650	93 650
QATAR	-	-	-	-	2 768	2 768	-	2 768
ROMANIA	-	-	-	3 686	37 034	37 034	40 720	40 720
RWANDA	-	-	-	-	718	718	-	718
SAO TOME AND PRINCIPE	-	-	-	-	645	645	-	645
SENEGAL	-	-	-	-	75	75	-	75
SIERRA LEONE	2 240	-	3 710	2 181	461	461	9 674	9 674
SOMALIA	-	-	-	-	1 543	1 543	720	720
SOUTH AFRICA	1 197 751	-	367 490	362 607	324 668	324 668	2 292 576	2 292 576
SPAIN	207 731	-	265 234	261 542	236 099	236 099	590 606	590 606
SUDAN	1 861	-	1 834	1 071	720	720	5 506	5 506

SCHEDULE 10.1 (CONCLUDED)

MEMBER STATES	ASSESSMENTS FOR THE PERIOD		ASSESSMENTS FOR THE PERIOD		ASSESSMENTS FOR THE PERIOD		ASSESSMENTS UNPAID AS AT 31 DECEMBER 1979
	25 OCTOBER 1973 TO 24 OCTOBER 1976	25 OCTOBER 1976 TO 24 OCTOBER 1977	25 OCTOBER 1977 TO 24 OCTOBER 1978	25 OCTOBER 1978 TO 24 OCTOBER 1979	25 OCTOBER 1979		
SURINAME	-	-	-	75	75		
SWAZILAND	10 803	3 710	2 161	1 543	16 237		
SYRIAN ARAB REPUBLIC	10 803	3 681	3 681	3 086	21 280		
TOGO	-	-	2 056	1 543	3 599		
TUNISIA	-	-	307	3 086	3 393		
TURKEY	-	-	-	29 300	29 300		
UGANDA	2 394	1 834	1 071	720	6 019		
UKRAINIAN SOVIET SOCIALIST REPUBLIC	-	-	1 222 224	1 162 716	2 404 940		
UNION OF SOVIET SOCIALIST REPUBLICS	-	-	10 788 184	10 473 469	21 261 653		
UNITED ARAB EMIRATES	-	-	1 075	10 802	11 877		
UNITED REPUBLIC OF TANZANIA	2 524	1 634	1 071	720	6 149		
UPPER VOLTA	-	-	1 071	720	1 791		
URUGUAY	-	-	-	623	636		
VENEZUELA	-	-	38 395	60 183	98 578		
VIET NAM	-	-	-	4 629	4 629		
YEMEN	5 320	1 071	1 071	720	8 945		
YUGOSLAVIA	-	-	-	60 183	60 183		
ZAMBIA	-	509	3 681	3 086	7 366		
TOTAL MEMBER STATES	18 805 450	6 913 505	19 346 245	20 958 806	66 024 046		

ASSESSMENTS FOR NEW MEMBER STATES

CAPE VERDE	-	1 046	-	-	1 846
COMOROS	-	1 919	-	-	1 919
GRENADA	-	1 479	-	-	1 479
MOZAMBIQUE	-	1 919	-	-	1 919
VIET NAM	-	-	-	5 293	5 293
TOTAL NEW MEMBER STATES	-	7 163	-	5 293	12 456
GRAND TOTAL	18 805 490	6 920 668	19 346 245	20 964 099	66 036 502

UNITED NATIONS EMERGENCY FORCE (1975) - LIQUIDATION ACCOUNT  
 SCHEDULE OF ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979

MEMBER STATES	GROSS ASSESSMENTS FOR THE PERIOD FROM		ESTIMATED CREDIT FROM		COLLECTIONS	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979
	25 JULY 1979	MISCELLANEOUS INCOME	STAFF ASSESSMENT INCOME AND	MISCELLANEOUS INCOME		
AFGHANISTAN	183		44		-	139
ALBANIA	363		90		-	273
ALGERIA	3 933		962		-	2 951
ANGOLA	277		56		-	221
ARGENTINA	29 582		7 386		-	22 196
AUSTRALIA	302 385		75 341		-	227 044
AUSTRIA	121 821		30 351		-	91 470
BAHAMAS	363		90		-	273
BAHRAIN	363		90		-	273
BANGLADESH	717		113		-	604
BARBADOS	363		90		-	273
BELGIUM	207 238		51 634		-	155 604
BENIN	183		44		-	139
BHUTAN	183		44		-	139
BOLIVIA	363		90		-	273
BOTSWANA	183		44		-	139
BRAZIL	41 258		10 300		-	30 958
BULGARIA	5 385		1 343		-	4 042
BURMA	363		90		-	273
BURUNDI	183		44		-	139
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	73 106		16 216		-	54 890
CANADA	571 609		142 418		-	429 191
CAPE VERDE	183		44		-	139
CENTRAL AFRICAN REPUBLIC	363		90		-	273
CHAD	183		44		-	139
CHILE	2 964		759		-	2 225
CHINA	628 756		206 486		-	622 270
COLOMBIA	3 593		596		-	2 997
COMOROS	183		44		-	139
CONGO	363		90		-	273
COSTA RICA	726		182		-	544
CUBA	3 993		996		-	2 997
CYPRUS	363		90		-	273
CZECHOSLOVAKIA	152 135		37 905		-	114 230
DEMOCRATIC KAMPUCHEA	363		90		-	273
DEMOCRATIC YEMEN	183		44		-	139
DENMARK	124 105		30 920		-	93 185
DJIBOUTI	183		44		-	139
DOMINICA	183		44		-	139



SCHEDULE 10-2 CONTINUED

MEMBER STATES	GROSS ASSESSMENTS FOR THE PERIOD FROM		ESTIMATED CREDIT FROM		COLLECTIONS	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979
	25 JULY 1979	MISCELLANEOUS INCOME	STAFF ASSESSMENT INCOME AND			
DOMINICAN REPUBLIC	878		218		-	660
ECUADOR	726		182		-	544
EGYPT	2 752		687		-	2 065
EL SALVADOR	363		90		-	273
EQUATORIAL GUINEA	363		90		-	273
ETHIOPIA	183		44		-	139
FIJI	363		90		-	273
FINLAND	63 133		20 713		-	62 420
FRANCE	1 293 486		322 274		-	971 212
GABON	514		129		-	385
GAMBIA	363		90		-	273
GERMAN DEMOCRATIC REPUBLIC	246 653		61 454		-	185 199
GERMANY, FEDERAL REPUBLIC OF	1 447 986		360 771	1 067 215	-	-
GHANA	876		218		-	660
GREECE	12 704		3 171		-	9 533
GRENADA	183		44		-	139
GUATEMALA	726		182		-	544
GUINEA	183		44		-	139
GUINEA-BISSAU	183		44		-	139
GUYANA	363		90		-	273
HAITI	183		44		-	139
HONDURAS	363		90		-	273
HUNGARY	11 979		2 991		-	8 988
ICELAND	4 401		1 096		-	3 305
INDIA	23 471		5 861		-	17 610
INDONESIA	5 385		1 343		-	4 042
IRAN	18 309		4 574		-	13 735
IRAQ	3 510		876		-	2 634
IRELAND	28 064		6 992		-	21 072
ISRAEL	8 651		2 161		-	6 490
ITALY	620 556		154 613		-	465 943
IVORY COAST	876		218		-	660
JAMAICA	726		182		-	544
JAPAN	1 644 203		409 659		-	1 234 544
JORDAN	363		90		-	273
KENYA	363		90		-	273
KUWAIT	6 203		1 550		-	4 653
LAD PEOPLE'S DEMOCRATIC REPUBLIC	183		44		-	139
LEBANON	1 089		271		-	818
LESOTHO	183		44		-	139
LIBERIA	363		90		-	273
LIBYAN ARAB JAMAHIRIYA	6 869		1 714		-	5 155
LUXEMBOURG	8 042		2 003		-	6 039

MEMBER STATES	GROSS ASSESSMENTS FOR THE PERIOD FROM 25 JULY 1979	ESTIMATED CREDIT FROM STAFF ASSESSMENT INCOME AND MISCELLANEOUS INCOME	COLLECTIONS	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979
MADAGASCAR	363	90	-	273
MALAWI	183	44	-	139
MALAYSIA	3 267	815	-	2 452
MALDIVES	163	44	-	139
MALI	183	44	-	139
MALTA	363	90	-	273
MAURITANIA	363	90	-	273
MAURITIUS	363	90	-	273
MEXICO	26 222	7 047	-	21 175
MONGOLIA	363	90	-	273
MOROCCO	1 815	452	-	1 363
MOZAMBIQUE	2 277	56	-	2 221
NEPAL	183	44	-	139
NETHERLANDS	274 453	68 380	-	206 073
NEW ZEALAND	48 087	11 981	-	36 106
NICARAGUA	363	90	-	273
NIGER	183	44	-	139
NIGERIA	5 173	1 292	-	3 881
NORWAY	85 715	21 357	-	64 358
OMAN	363	90	-	273
PAKISTAN	2 541	633	-	1 908
PANAMA	726	182	-	544
PAPUA NEW GUINEA	183	44	-	139
PARAGUAY	363	90	-	273
PERU	2 178	544	-	1 634
PHILIPPINES	3 630	907	-	2 723
POLAND	241 591	60 194	-	181 397
PORTUGAL	6 897	1 725	-	5 174
QATAR	878	218	-	660
ROMANIA	8 258	2 062	-	6 196
RWANDA	183	44	-	139
SAMOA	183	44	-	139
SAO TOME AND PRINCIPE	183	44	-	139
SAUDI ARABIA	13 653	3 412	-	10 241
SENEGAL	183	44	-	139
SEYCHELLES	183	44	-	139
SIERRA LEONE	363	90	-	273
SINGAPORE	2 904	725	-	2 179
SOLOMON ISLANDS	183	44	-	139
SOMALIA	183	44	-	139
SOUTH AFRICA	76 448	19 048	-	57 400
SPAIN	56 117	14 510	-	43 607
SRI LANKA	726	182	-	544

SCHEDULE 10.2 (CONTINUED)

MEMBER STATES	GROSS ASSESSMENTS FOR THE PERIOD FROM		ESTIMATED CREDIT FROM		ASSESSED CONTRIBUTIONS UNPAID AS AT	
	25 JULY 1979	MISCELLANEOUS INCOME	STAFF ASSESSMENT INCOME AND	COLLECTIONS	31 DECEMBER 1979	
SUDAN	183		44	-	139	
SURINAME	183		44	-	139	
SWAZILAND	363		90	-	273	
SWEDEH	231 033		57 563	-	173 470	
SYRIAN ARAB REPUBLIC	878		218	-	660	
THAILAND	3 630		907	-	2 723	
TOGO	363		90	-	273	
TRINIDAD AND TOBAGO	1 089		271	-	818	
TUNISIA	878		218	-	660	
TURKEY	10 890		2 719	-	8 171	
UGANDA	183		44	-	139	
UKRAINIAN SOVIET SOCIALIST REPUBLIC	273 162		68 060	-	205 102	
UNION OF SOVIET SOCIALIST REPUBLICS	2 451 913		610 895	-	1 841 018	
UNITED ARAB EMIRATES	2 996		747	-	2 249	
UNITED KINGDOM OF GR. BRITAIN AND NO. IRELAND	967 754		241 119	-	726 635	
UNITED REPUBLIC OF CAMEROON	363		90	-	273	
UNITED REPUBLIC OF TANZANIA	183		44	-	139	
UNITED STATES OF AMERICA	5 383 032		1 183 257	-	4 199 775	
UPPER VOLTA	183		44	-	139	
URUGUAY	1 452		364	-	1 088	
VENEZUELA	15 825		3 951	-	11 874	
VLET NAM	1 089		271	-	818	
YEMEN	183		44	-	139	
YUGOSLAVIA	14 612		3 647	-	10 965	
ZAIRE	726		182	-	544	
ZAMBIA	726		182	-	544	
TOTAL MEMBER STATES	18 202 000		4 377 176	1 087 215	12 737 609	
ASSESSMENTS FOR NEW MEMBER STATES						
DOMINICA	546		-	-	546	
SOLOMON ISLANDS	546		-	-	546	
TOTAL NEW MEMBER STATES	1 092		-	-	1 092	
GRAND TOTAL	18 203 092		4 377 176	1 087 215	12 738 701	

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE  
 SCHEDULE OF ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979

(EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	GROSS ASSESSMENTS FOR THE PERIOD		ESTIMATED CREDIT FROM		COLLECTIONS	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979
	25 OCTOBER 1979	TO 31 MAY 1980	STAFF ASSESSMENT INCOME AND MISCELLANEOUS INCOME	STAFF ASSESSMENT INCOME AND MISCELLANEOUS INCOME		
AFGHANISTAN	158		1		-	157
ALBANIA	292		3		-	289
ALGERIA	3 334		31		-	3 303
ANGOLA	193		1		-	192
ARGENTINA	23 261		219		-	23 042
AUSTRALIA	255 766		2 389		-	253 377
AUSTRIA	101 015		945		-	100 070
BAHAMAS	292		3		-	289
BAHRAIN	292		3		-	289
BANGLADESH	667		9		-	658
BARBADOS	292		3		-	289
BELGIUM	172 747		1 614		-	171 133
BENIN	158		1		-	157
BHUTAN	158		1		-	157
BOLIVIA	292		3		-	289
BOTSWANA	158		1		-	157
BRAZIL	35 130		328		-	34 802
BULGARIA	4 501		42		-	4 459
BURMA	292		3		-	289
BURUNDI	158		1		-	157
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	57 937		542		-	57 395
CANADA	470 155		4 395		-	465 760
CAPE VERDE	158		1		-	157
CENTRAL AFRICAN REPUBLIC	292		3		-	289
CHAD	158		1		-	157
CHILE	2 209		20		-	2 189
CHINA	473 123		4 479		-	468 644
COLOMBIA	3 210		30		-	3 180
COMOROS	158		1		-	157
CONGO	292		3		-	289
COSTA RICA	583		6		-	577
CUBA	3 210		30		-	3 180
CYPRUS	292		3		-	289
CZECHOSLOVAKIA	121 939		1 141		-	120 798
DEMOCRATIC KAMPUCHEA	292		3		-	289
DEMOCRATIC YEMEN	158		1		-	157
DENMARK	104 149		974		-	103 175
DJIBOUTI	158		1		-	157
DOMINICA	158		1		-	157

SCHEDULE 10.3 (CONTINUED)

MEMBER STATES	GROSS ASSESSMENTS FOR THE PERIOD 25 OCTOBER 1979 TO 31 MAY 1980	ESTIMATED CREDIT FROM STAFF ASSESSMENT INCOME AND MISCELLANEOUS INCOME	COLLECTIONS	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979
DOMINICAN REPUBLIC	791	8	-	783
ECUADOR	583	6	-	577
EGYPT	2 126	20	-	2 106
EL SALVADOR	292	3	-	289
EQUATORIAL GUINEA	292	3	-	289
ETHIOPIA	158	1	-	157
FIJI	292	3	-	289
FIJILAND	68 599	639	-	67 960
FRANCE	1 072 324	10 024	-	1 062 300
GABON	500	5	-	495
GAMBIA	292	3	-	289
GERMAN DEMOCRATIC REPUBLIC	200 991	1 879	-	199 112
GERMANY, FEDERAL REPUBLIC OF	1 191 072	11 136	1 177 686	2 290
GHANA	791	8	-	783
GREECE	10 212	95	-	10 117
GUENADA	158	1	-	157
GUATEMALA	583	6	-	577
GUINEA	158	1	-	157
GUINEA-BISSAU	158	1	-	157
GUYANA	292	3	-	289
HAITI	158	1	-	157
HONDURAS	292	3	-	289
HUNGARY	9 628	90	-	9 538
HUNGARY	3 973	37	-	3 936
ICELAND	18 177	171	-	18 006
INDIA	4 501	42	-	4 459
INDONESIA	16 874	158	-	16 716
IRAN	3 167	30	-	3 137
IRAQ	23 006	214	-	22 792
IRELAND	7 127	66	-	7 061
ISRAEL	502 173	4 697	-	497 476
ITALY	791	8	-	783
IVORY COAST	583	6	-	577
JAMAICA	1 363 171	12 742	-	1 350 429
JAPAN	292	3	-	289
JORDAN	292	3	-	289
KENYA	292	3	-	289
KUWAIT	5 417	50	-	5 367
LAO PEOPLE'S DEMOCRATIC REPUBLIC	158	1	-	157
LEBANON	875	8	-	867
LESOTHO	158	1	-	157
LIBERIA	292	3	-	289
LIBYAN ARAB JAMAHIRIYA	6 124	57	-	6 067
LUXEMBOURG	6 901	64	-	6 837

MEMBER STATES	GROSS ASSESSMENTS FOR THE PERIOD 25 OCTOBER 1979 TO 31 MAY 1980	ESTIMATED CREDIT FROM STAFF ASSESSMENT INCOME AND MISCELLANEOUS INCOME	COLLECTIONS	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979
MADAGASCAR	292	3	-	289
MALAWI	158	1	-	157
MALAYSIA	2 626	23	-	2 603
MALDIVES	158	1	-	157
MALI	158	1	-	157
MALTA	292	3	-	289
MAURITANIA	292	3	-	289
MAURITIUS	292	3	-	289
MEXICO	22 426	211	-	22 215
MONGOLIA	292	3	-	289
MOROCCO	1 459	14	-	1 445
MOZAMBIQUE	193	1	-	192
NEPAL	158	1	-	157
NETHERLANDS	229 839	2 149	-	227 690
NEW ZEALAND	39 111	366	-	38 745
NICARAGUA	292	3	-	289
NIGER	158	1	-	157
NIGERIA	4 417	42	-	4 375
NORWAY	71 108	664	-	70 444
NORWAY	292	3	-	289
OHAN	2 042	19	-	2 023
PAKISTAN	583	6	-	577
PANAMA	158	1	-	157
PAPUA NEW GUINEA	292	3	-	289
PARAGUAY	1 750	17	-	1 733
PERU	2 918	27	-	2 891
PHILIPPINES	187 837	1 760	-	186 077
POLAND	5 544	52	-	5 492
PORTUGAL	791	8	-	783
QATAR	6 378	60	-	6 318
ROMANIA	158	1	-	157
RWANDA	158	1	-	157
SANOA	158	1	-	157
SAO TOME AND PRINCIPE	158	1	-	157
SAUDI ARABIA	13 993	129	-	13 864
SENEGAL	158	1	-	157
SEYHELLES	158	1	-	157
SIERRA LEONE	292	3	-	289
SINGAPORE	2 335	22	-	2 313
SINGAPORE	158	1	-	157
SOLOMON ISLANDS	158	1	-	157
SOMALIA	61 492	575	-	60 917
SOUTH AFRICA	48 180	452	-	47 728
SPAIN	583	6	-	577
SRI LANKA			-	

SCHEDULE 10.3 (CONCLUDED):

MEMBER STATES	GROSS ASSESSMENTS FOR THE PERIOD		ESTIMATED CREDIT FROM		ASSESSED CONTRIBUTIONS	
	25 OCTOBER 1979	TO 31 MAY 1980	STAFF ASSESSEMENT INCOME AND MISCELLANEOUS INCOME	COLLECTIONS	UNPAID AS AT 31 DECEMBER 1979	
SUDAN	158		1	-	157	
SURINAME	158		1	-	157	
SWAZILAND	292		3	-	289	
SWEDEN	188 860		1 766	-	187 094	
SYRIAN ARAB REPUBLIC	791		8	-	783	
THAILAND	2 918		27	-	2 891	
TOGO	292		3	-	289	
TRINIDAD AND TOBAGO	875		8	-	867	
TUNISIA	791		8	-	783	
TURKEY	8 753		83	-	8 670	
UGANDA	158		1	-	157	
UKRAINIAN SOVIET SOCIALIST REPUBLIC	216 692		2 028	-	214 664	
UNION OF SOVIET SOCIALIST REPUBLICS	1 964 111		18 377	-	1 945 734	
UNITED ARAB EMIRATES	2 667		25	-	2 642	
UNITED KINGDOM OF GR. BRITAIN AND NO. IRELAND	782 282		7 318	-	774 964	
UNITED REPUBLIC OF CAMEROON	292		3	-	289	
UNITED REPUBLIC OF TANZANIA	158		1	-	157	
UNITED STATES OF AMERICA	4 368 515		97	-	4 368 418	
UPPER VOLTA	158		1	-	157	
URUGUAY	1 167		11	-	1 156	
VENEZUELA	13 668		126	-	13 542	
VIET NAM	875		8	-	867	
YEMEN	158		1	-	157	
YUGOSLAVIA	12 004		111	-	11 893	
ZAIRE	583		6	-	577	
ZAMBIA	583		6	-	577	
TOTAL MEMBER STATES	14 640 827		96 207	1 177 646	13 366 974	
ASSESSMENTS FOR NEW MEMBER STATES						
DOMINICA	164		-	-	164	
SOLOMON ISLANDS	164		-	-	164	
TOTAL NEW MEMBER STATES	328		-	-	328	
GRAND TOTAL	14 641 155		96 207	1 177 646	13 367 302	

UNITED NATIONS EMERGENCY FORCE (1973)  
AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

SCHEDULE OF EXPENDITURE FOR THE PERIOD 25 OCTOBER 1977  
TO 24 OCTOBER 1978 AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	For the period 25 October 1977 to 24 October 1978			
	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
<b>LOCAL AREA AND BACKSTOPPING COSTS</b>				
United Nations daily allowance to troops	2 512 026	2 512 026	-	2 512 026
Salaries and related costs of staff	7 178 948	7 178 948	-	7 178 948
Travel and subsistence of military personnel	365 671	365 671	-	365 671
Rations	4 339 689	4 316 308	23 381	4 339 689
Rental, maintenance and con- struction of premises	2 999 833	2 975 183	24 650	2 999 833
Rental of aircraft	2 779 301	2 774 555	4 746	2 779 301
Communications	58 360	58 360	-	58 360
<b>FORCE-WIDE EQUIPMENT AND SUPPLIES</b>				
Purchase of transportation equipment	1 222 405	1 194 934	27 471	1 222 405
Purchase of other equipment	974 797	934 197	40 600	974 797
Maintenance and operation of motor transport	5 303 552	4 670 458	633 094	5 303 552
Supplies and services	3 815 805	3 596 608	219 197	3 815 805
Freight, cartage and express	1 937 816	1 766 750	171 066	1 937 816
Reimbursement for cost of depreciation for contingent- owned heavy equipment and reimbursement for supplies	4 852 540	870 218	3 982 322	4 852 540
ROTATION OF CONTINGENTS	3 249 371	3 230 995	18 376	3 249 371
DEATH AND DISABILITY AWARDS	600 000	25 900	574 100	600 000
WELFARE	905 114	905 114	-	905 114
<b>PAYMENT FOR TROOP COSTS</b>				
Pay and allowances for troops	45 896 040	45 554 574	341 466	45 896 040
Usage factor for personal clothing, gear and equipment	<u>4 513 460</u>	<u>4 513 460</u>	<u>-</u>	<u>4 513 460</u>
Total	<u><u>93 504 728</u></u>	<u><u>87 444 259</u></u>	<u><u>6 060 469</u></u>	<u><u>93 504 728</u></u>



UNITED NATIONS EMERGENCY FORCE (1973)  
AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

SCHEDULE OF EXPENDITURE FOR THE PERIOD 25 OCTOBER 1978  
TO 24 OCTOBER 1979 AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	For the period 25 October 1978 to 24 October 1979 <u>a/</u>			
	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
<b>LOCAL AREA AND BACKSTOPPING COSTS</b>				
United Nations daily allowance to troops	1 990 955	1 949 452	41 503	1 990 955
Salaries and related costs of staff	7 877 385	7 596 844	280 541	7 877 385
Travel and subsistence of military personnel	310 710	310 368	342	310 710
Rations	3 769 725	3 135 209	634 516	3 769 725
Rental, maintenance and construction of premises	2 039 355	1 538 483	500 872	2 039 355
Rental of aircraft	2 477 127	1 790 655	686 472	2 477 127
Communications	54 462	51 452	3 010	54 462
<b>FORCE-WIDE EQUIPMENT AND SUPPLIES</b>				
Purchase of transportation equipment	690 884	604 610	86 274	690 884
Purchase of other equipment	992 793	530 059	462 734	992 793
Maintenance and operation of motor transport	4 304 493	3 021 865	1 282 628	4 304 493
Supplies and services	4 145 671	2 520 280	1 625 391	4 145 671
Freight, cartage and express	1 362 154	1 113 008	249 146	1 362 154
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	2 300 000	352 673	1 947 327	2 300 000
<b>ROTATION OF CONTINGENTS</b>	3 828 529	3 391 048	437 881	3 828 929
<b>DEATH AND DISABILITY AWARDS</b>	481 000	42 372	438 628	481 000
<b>WELFARE</b>	738 055	584 339	153 716	738 055
<b>PAYMENT FOR TROOP COSTS</b>				
Pay and allowances for troops	36 052 200	30 862 706	5 189 494	36 052 200
Usage factor for personal clothing, gear and equipment	<u>3 545 850</u>	<u>2 761 260</u>	<u>784 590</u>	<u>3 545 850</u>
<b>Total</b>	<u><u>76 961 748</u></u>	<u><u>62 156 683</u></u>	<u><u>14 805 065</u></u>	<u><u>76 961 748</u></u>

a/ United Nations Emergency Force (1973) to 24 July 1979.

## UNITED NATIONS EMERGENCY FORCE (1973) LIQUIDATION ACCOUNT

SCHEDULE OF EXPENDITURE FOR THE PERIOD  
 FROM 25 JULY 1979 AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	For the period from 25 July 1979			
	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
<b>LOCAL AREA AND BACKSTOPPING COSTS</b>				
United Nations daily allowance to troops	359 000	333 921	-	333 921
Salaries and related costs of staff	5 840 000	2 529 301	74 389	2 603 690
Travel and subsistence of military personnel	60 000	72 055	-	72 055
Rations	120 000	155 294	1 311	156 605
Rental, maintenance and construction of premises	331 000	179 771	14 108	193 879
Rental of aircraft	617 000	107 554	620 152	727 706
Communications	50 000	14 881	2 880	17 761
<b>FORCE-WIDE EQUIPMENT AND SUPPLIES</b>				
Purchase of transportation equipment	-	-	-	-
Purchase of other equipment	-	1 221	-	1 221
Maintenance and operation of motor transport	380 000	215 449	54 424	269 873
Supplies and services	334 000	175 201	63 415	238 616
Freight, cartage and express	750 000	60 747	12 687	73 434
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	350 000	-	350 000	350 000
<b>ROTATION OF CONTINGENTS</b>	1 800 000	437 119	703 046	1 140 165
<b>DEATH AND DISABILITY AWARDS</b>	-	-	-	-
<b>WELFARE</b>	-	57 980	-	57 980
<b>PAYMENT FOR TROOP COSTS</b>				
Pay and allowances for troops	6 569 000	-	3 500 000	3 500 000
Usage factor for personal clothing, gear and equipment	642 000	-	300 000	300 000
<b>Total</b>	<u>18 202 000</u>	<u>4 340 494</u>	<u>5 696 412</u>	<u>10 036 906</u>

## UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

SCHEDULE OF EXPENDITURE FOR THE PERIOD 25 OCTOBER 1979  
 TO 31 MAY 1980 AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
For the period 25 October 1979 to 31 May 1980				
<b>LOCAL AREA AND BACKSTOPPING COSTS</b>				
United Nations daily allowance to troops	375 500	62 482	46 100	108 582
Salaries and related costs of staff	1 170 500	302 856	8 614	311 470
Travel and subsistence of military personnel	52 000	10 333	-	10 333
Rations	796 000	222 094	230 616	452 710
Rental, maintenance and construction of premises	772 500	349 386	93 634	443 020
Rental of aircraft	41 000	-	-	-
Communications	5 500	1 325	800	2 125
<b>FORCE-WIDE EQUIPMENT AND SUPPLIES</b>				
Purchase of transportation equipment	263 000	3 800	29 865	33 665
Purchase of other equipment	381 000	301 535	2 635	304 170
Maintenance and operation of motor transport	1 365 000	202 582	149 047	351 629
Supplies and services	638 327	196 715	89 334	286 049
Freight, cartage and express	163 000	20 976	25	21 001
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	276 000	-	90 000	90 000
<b>ROTATION OF CONTINGENTS</b>	576 000	-	155 183	155 183
<b>DEATH AND DISABILITY AWARDS</b>	75 500	-	25 000	25 000
<b>WELFARE</b>	149 000	27 685	-	27 685
<b>PAYMENT FOR TROOP COSTS</b>				
Pay and allowances for troops	6 864 000	-	2 012 000	2 012 000
Usage factor for personal clothing, gear and equipment	677 000	-	200 000	200 000
Total	<u>14 640 827</u>	<u>1 701 769</u>	<u>3 132 853</u>	<u>4 834 622</u>

UNITED NATIONS EMERGENCY FORCE (1973) AND  
UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

SCHEDULE OF AMOUNT HELD IN A SUSPENSE ACCOUNT PURSUANT TO  
GENERAL ASSEMBLY RESOLUTION 33/13 E OF 14 DECEMBER 1978  
AS AT 31 DECEMBER 1979

(EXPRESSED IN UNITED STATES DOLLARS)

Savings in liquidation of obligations		
for the period:		
25 October 1973 to 24 October 1974	481 272	
25 October 1974 to 24 October 1975	604 156	
25 October 1975 to 24 October 1976	12 243 329	
25 October 1976 to 24 October 1977	<u>2 618 993</u>	15 947 750
Interest income earned during the period		
25 October 1976 to 24 October 1977		1 610 585
Miscellaneous income realized during the		
period 25 October 1976 to 24 October 1977		<u>134 730</u>
Total amount held in a suspense account pursuant		
to General Assembly resolution 33/13 E		
of 14 December 1978		<u>17 693 065</u>
Savings in liquidation of obligations for the period:		
25 October 1975 to 24 October 1976	1 415 695	
25 October 1976 to 24 October 1977	<u>890 924</u>	2 306 619
Interest income earned during the period		
25 October 1977 to 24 October 1978		1 634 658
Miscellaneous income realized during the period		
25 October 1977 to 24 October 1978		392 383
Unencumbered balance of appropriations for the		
period 25 October 1977 to 24 October 1978		<u>926 760</u>
Total amount held in a suspense account		
pursuant to General Assembly resolution		
34/7 D of 17 December 1979		<u>5 260 420</u>
Total		<u><u>22 953 485</u></u>

## UNITED NATIONS INTERIM FORCE IN LEBANON

## I. STATEMENT OF CUMULATIVE INCOME AND EXPENDITURE FOR THE PERIOD 19 MARCH 1978 TO 31 DECEMBER 1979 (EXPRESSED IN UNITED STATES DOLLARS)

	19 March 1978 to 18 September 1978	19 September 1978 to 18 January 1979	19 January 1979 to 18 June 1979	19 June 1979 to 18 December 1979	19 December 1979 to 18 June 1980	Total
<u>Income a/</u>						
General Assembly appropriation and authorization	60 900 000	44 568 000	51 906 000	61 032 000	64 602 996	283 008 996
Interest income	74 505	72 399	303 007	948 943	35 919	1 434 773
Miscellaneous income	3 135	167	82 366	122 834	-	208 502
Total income	<u>60 977 640</u>	<u>44 640 566</u>	<u>52 291 373</u>	<u>62 103 777</u>	<u>64 638 915</u>	<u>284 652 271</u>
<u>Less:</u>						
Expenditure (Schedules 11.2, 11.3, 11.4 11.5 and 11.6)	<u>60 211 751</u>	<u>44 568 000</u>	<u>51 906 000</u>	<u>61 032 000</u>	<u>6 205 980</u>	<u>223 923 731</u>
<u>Excess of income over expenditure a/</u>	<u>765 889 b/</u>	<u>72 566</u>	<u>385 373</u>	<u>1 071 777</u>	<u>58 432 935</u>	<u>60 728 540 b/</u>

a/ Includes assessed contributions unpaid irrespective of collectibility.

b/ Includes \$122 492 held in a suspense account pending a further decision by the General Assembly pursuant to its resolution 34/9 E of 17 December 1979 (see statement of assets and liabilities as at 31 December 1979 that follows).

## UNITED NATIONS INTERIM FORCE IN LEBANON

II. STATEMENT OF ASSETS AND LIABILITIES  
 AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

<u>Assets</u>		
Cash	12 071 700	
Assessed contributions unpaid (Schedule 11.1)		148 984 224 <u>c/</u>
Accounts receivable		<u>1 966 832</u>
Total assets		<u>163 022 756</u>
<u>Liabilities</u>		
Accounts payable to Member States		42 907 395
Accounts payable - other		2 669 093
Unliquidated obligations for the period 19 March 1978 to 18 September 1978 (Schedule 11.2)		11 472 000
Unliquidated obligations for the period 19 September 1978 to 18 January 1979 (Schedule 11.3)		9 403 032
Unliquidated obligations for the period 19 January 1979 to 18 June 1979 (Schedule 11.4)		11 664 539
Unliquidated obligations for the period 19 June 1979 to 18 December 1979 (Schedule 11.5)		19 873 610
Unliquidated obligations for the period 19 December 1979 to 18 June 1980 (Schedule 11.6)		3 873 080
Due to United Nations General Fund		<u>431 467</u>
Total liabilities		<u>102 294 216</u>
<u>Fund balance</u>		
Balance 19 March 1978		-
Add: Excess of income over expenditure	60 728 540	
Amount held in a suspense account pursuant to General Assembly resolution 34/9 E of 17 December 1979	<u>(122 492)</u>	60 606 048
Fund balance as at 31 December 1978 relating to the period 19 March to 18 September 1978 held in a suspense account pursuant to General Assembly resolution 34/9 E of 17 December 1979		<u>122 492</u>
Balance 31 December 1979		<u>60 728 540</u>
Total liabilities and fund balance		<u>163 022 756</u>

c/ See annexes II and III.

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
 Assistant Secretary-General  
 for Financial Services  
 31 March 1980

SCHEDULE 11.1

UNITED NATIONS INTERIM FORCE IN LEBANON  
 SCHEDULE OF ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	ASSESSMENT FOR THE PERIOD			ASSESSMENT FOR THE PERIOD			ASSESSMENT FOR THE PERIOD			ASSESSED CONTRIBUTION UNPAID AS AT 31 DECEMBER 1979
	19 MARCH 1976 TO 18 JANUARY 1979	19 JANUARY 1979 TO 18 JUNE 1979	19 JUNE 1979 TO 18 DEC 1979	19 JUNE 1979 TO 18 DEC 1979	19 DEC 1979 TO 18 JUNE 1980	19 DEC 1979 TO 18 JUNE 1980				
AFGHANISTAN	-	479	555	555	592	1 626				
ALBANIA	2 098	1 027	1 207	1 207	1 281	5 613				
ALGERIA	20 978	10 275	12 078	12 078	15 191	58 522				
ANGOLA	-	-	1 115	1 115	633	1 748				
ARGENTINA	-	-	27 057	27 057	100 450	127 507				
AUSTRALIA	-	15 697	931 810	931 810	1 159 224	2 106 731				
AUSTRIA	-	-	103 265	103 265	451 657	554 922				
BAHAMAS	-	-	1 207	1 207	1 281	2 488				
BAHRAIN	-	-	322	322	1 281	1 603				
BANGLADESH	-	1 902	2 261	2 261	2 377	6 540				
BARBADOS	1 071	1 027	1 207	1 207	1 281	4 586				
BELGIUM	-	-	653 475	653 475	775 203	1 428 678				
BENIN	988	479	555	555	592	2 614				
BHUTAN	-	65	555	555	592	1 212				
BOLIVIA	2 098	1 027	1 207	1 207	1 281	5 613				
BOTSWANA	-	-	555	555	592	1 147				
BRAZIL	-	106 651	125 618	125 618	160 628	393 097				
BULGARIA	29 368	14 384	16 909	16 909	20 315	80 976				
BURMA	-	-	322	322	1 281	1 603				
BURUNDI	988	479	555	555	592	2 614				
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	430 230	211 019	248 078	248 078	250 710	1 140 037				
CANADA	-	215 725	1 639 413	1 639 413	2 090 260	4 145 398				
CAPE VERDE	-	479	555	555	592	1 626				
CENTRAL AFRICAN REPUBLIC	2 098	1 027	1 207	1 207	1 281	5 613				
CHAD	988	479	555	555	592	2 614				
CHILE	1 662	9 246	10 871	10 871	9 145	30 524				
CHINA	6 740 986	3 306 309	3 886 975	3 886 975	1 449 426	15 383 656				
COLOMBIA	23 074	11 302	13 286	13 286	14 089	61 751				
CONGORU	988	479	555	555	592	2 614				
CONGO	2 098	1 027	1 207	1 207	1 281	5 613				
COSTA RICA	4 195	2 056	2 416	2 416	2 562	11 229				
CUBA	23 074	11 302	13 286	13 286	14 089	61 751				
CYPRUS	-	-	322	322	1 281	1 603				
CZECHOSLOVAKIA	881 448	432 331	508 259	508 259	532 104	2 354 142				
DEMOCRATIC KAMPUCHEA	2 098	1 027	1 207	1 207	1 281	5 613				
DEMOCRATIC YEMEN	988	479	555	555	592	2 614				
DENMARK	-	-	103 265	103 265	469 531	572 796				
DJIBOUTI	-	-	143	143	592	735				
DOMINICA	-	-	143	143	592	735				

SCHEDULE 11.1 (CONTINUED)

MEMBER STATES	ASSESSMENT FOR THE PERIOD 19 MARCH 1978 TO 18 JANUARY 1979		ASSESSMENT FOR THE PERIOD 19 JANUARY 1979 TO 18 JUNE 1979		ASSESSMENT FOR THE PERIOD 19 JUNE 1979 TO 18 DEC 1979		ASSESSMENT FOR THE PERIOD 19 DEC 1979 TO 18 JUNE 1980		ASSESSED CONTRIBUTION PAID AS AT 31 DECEMBER 1979
DOMINICAN REPUBLIC	4 195		2 056		2 416		3 753		12 420
ECUADOR	2 135		2 050		2 416		2 562		9 169
EGYPT	-		8 176		9 664		9 056		26 896
EL SALVADOR	1 071		1 027		1 207		1 261		4 586
EQUATORIAL GUINEA	2 096		1 027		1 207		1 261		5 613
ETHIOPIA	-		346		555		592		1 493
FIJI	-		-		1 207		1 261		2 488
FINLAND	-		-		70 995		305 673		376 668
FRANCE	-		454 996		4 113 126		4 793 857		9 371 979
GABON	2 098		1 027		1 207		2 473		6 805
GAMBIA	2 098		1 027		1 207		1 261		5 613
GERMAN DEMOCRATIC REPUBLIC	1 395 626		684 525		604 742		887 679		3 772 572
GERMANY, FEDERAL REPUBLIC OF	-		-		1 242 410		5 295 662		6 538 072
GHANA	-		-		2 416		3 753		6 169
GREECE	-		-		11 274		44 836		56 110
GUENADA	988		479		555		592		2 614
GUATEMALA	4 195		2 056		2 416		2 562		11 229
GUINEA	988		479		555		592		2 614
GUINEA-BISSAU	988		479		555		592		2 614
GUYANA	1 023		1 027		1 207		1 261		4 538
HAITI	988		479		555		592		2 614
HONDURAS	-		-		1 207		1 261		2 488
HUNGARY	69 226		33 904		39 861		42 273		185 264
ICELAND	-		-		3 227		18 768		21 995
INDIA	-		-		21 902		77 574		99 476
INDONESIA	29 368		14 384		16 909		20 315		80 976
IRAN	40 893		41 096		48 318		81 030		211 337
IRAQ	16 783		8 219		9 664		15 013		49 679
IRELAND	-		-		24 203		102 040		126 243
ISRAEL	-		-		11 748		31 845		43 593
ITALY	-		-		2 045 138		2 206 765		4 251 903
IVORY COAST	4 195		2 056		2 416		3 753		12 420
JAMAICA	-		-		644		2 562		3 206
JAPAN	-		-		5 227 805		6 094 392		11 322 197
JORDAN	138		1 027		1 207		1 261		3 653
KENYA	-		142		1 207		1 261		2 650
KUWAIT	-		-		18 118		25 171		43 289
LAO PEOPLE'S DEMOCRATIC REPUBLIC	988		479		555		592		2 614
LEBANON	392		3 662		3 624		3 843		10 941
LESOTHO	65		479		555		592		1 691
LIBERIA	2 096		1 027		1 207		1 261		5 613
LIBYAN ARAB JAMAHIRIYA	33 563		16 438		19 325		28 836		98 162
LUXEMBOURG	-		-		6 454		31 580		36 034



SCHEDULE 11.1 (CONTINUED)

MEMBER STATES	ASSESSMENT FOR THE PERIOD		ASSESSMENT FOR THE PERIOD		ASSESSMENT FOR THE PERIOD		ASSESSMENT CONTRIBUTION UNPAID AS AT 31 DECEMBER 1979
	19 MARCH 1978 TO 18 JANUARY 1979	19 JANUARY 1979 TO 18 JUNE 1979	19 JUNE 1979 TO 18 DEC 1979	19 DEC 1979 TO 18 JUNE 1980	1980		
MADAGASCAR	-	1 013	1 207	1 281	3 501		
MALAWI	-	67	555	592	1 214		
MALAYSIA	-	-	2 899	11 539	14 438		
MALDIVES	576	479	555	592	2 202		
MALI	988	479	555	592	2 614		
MALTA	-	-	322	1 281	1 603		
MAURITANIA	2 098	1 027	1 207	1 281	5 613		
MAURITIUS	1 023	1 027	1 207	1 281	4 538		
MEXICO	-	10 785	95 422	97 621	203 828		
MONGOLIA	2 098	1 027	1 207	1 281	5 613		
MOROCCO	5 112	5 137	6 039	6 405	22 693		
MOZAMBIQUE	1 975	956	1 115	633	4 679		
NEPAL	-	-	555	592	1 147		
NETHERLANDS	-	-	229 120	1 034 696	1 263 816		
NEW ZEALAND	-	-	41 952	172 501	214 453		
NICARAGUA	2 098	1 027	1 207	1 281	5 613		
NIGER	-	99	555	592	1 246		
NIGERIA	13 269	13 356	15 703	20 226	62 574		
NORWAY	-	-	72 608	316 037	390 645		
OMAN	-	-	322	1 281	1 603		
PAKISTAN	-	-	8 454	8 967	17 421		
PANAMA	2 044	2 056	2 416	2 562	9 078		
PAPUA NEW GUINEA	-	479	555	592	1 626		
PARAGUAY	-	1 027	1 207	1 281	5 613		
PERU	2 098	6 165	7 247	7 686	33 684		
PHILIPPINES	1 366	10 275	12 078	12 808	36 527		
POLAND	1 456 586	715 405	841 047	800 997	3 816 035		
PORTUGAL	-	19 521	22 950	24 337	66 808		
QATAR	-	272	2 416	3 753	6 441		
ROMANIA	24 535	24 658	28 991	27 167	105 351		
RWANDA	576	479	555	592	1 147		
SARAWA	-	-	555	592	1 147		
SAO TOME AND PRINCIPLE	-	-	555	592	1 147		
SAUDI ARABIA	-	-	7 408	71 167	78 575		
SENEGAL	396	479	555	592	2 022		
SEYCHELLES	-	-	143	592	735		
SIERRA LEONE	-	-	1 207	1 281	5 613		
SINGAPORE	2 098	1 027	2 577	10 248	12 825		
SOLOMON ISLANDS	-	-	143	592	735		
SOMALIA	511	479	555	592	2 137		
SOUTH AFRICA	440 724	216 165	254 150	269 131	1 180 950		
SPAIN	156 412	157 193	184 803	216 243	714 651		
SRI LANKA	-	-	644	2 562	3 206		

SCHEDULE 11.1 (CONCLUDED)

MEMBER STATES	ASSESSMENT FOR THE PERIOD		ASSESSMENT FOR THE PERIOD		ASSESSMENT FOR THE PERIOD		ASSESSED CONTRIBUTION UNPAID AS AT 31 DECEMBER 1979
	19 MARCH 1978 TO 18 JANUARY 1979	19 JANUARY 1979 TO 18 JUNE 1979	19 JUNE 1979 TO 18 DEC 1979	19 JUNE 1979 TO 18 DEC 1979	19 DEC 1979 TO 18 JUNE 1980	31 DECEMBER 1979	
SUDAN	-	-	555	552	552	1 147	
SURINAME	-	-	143	592	592	735	
SWAZILAND	2 098	1 027	1 207	1 281	1 281	5 813	
SWEDEN	4 195	2 056	200 076	835 988	835 988	1 036 084	
SYRIAN ARAB REPUBLIC	-	-	2 476	3 753	3 753	12 420	
THAILAND	-	-	3 227	12 808	12 808	16 029	
TOGO	913	1 027	1 207	1 281	1 281	4 428	
TRINIDAD AND TOBAGO	-	-	3 824	3 843	3 843	7 467	
TUNISIA	4 195	2 056	2 416	3 753	3 753	12 420	
TURKEY	32 495	30 823	30 237	38 355	38 355	137 954	
UGANDA	509	479	555	592	592	2 135	
UKRAINIAN SOVIET SOCIALIST REPUBLIC	1 805 494	787 460	925 757	938 336	938 336	4 257 049	
UNION OF SOVIET SOCIALIST REPUBLICS	14 217 353	6 973 305	8 197 983	8 567 234	8 567 234	37 955 875	
UNITED ARAB EMIRATES	7 156	7 192	8 454	12 572	12 572	35 374	
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	576 212	3 194 387	3 434 961	3 434 961	7 207 560	
UNITED REPUBLIC OF CAMEROON	2 098	1 027	1 207	1 281	1 281	5 813	
UNITED REPUBLIC OF TANZANIA	988	479	555	592	592	2 614	
UNITED STATES OF AMERICA	-	-	4 752 365	19 399 759	19 399 759	24 152 124	
UPPER VOLTA	988	479	555	592	592	2 614	
URUGUAY	-	4 089	4 832	5 125	5 125	14 046	
VENEZUELA	-	5 325	47 106	63 065	63 065	115 496	
VIET NAM	3 067	3 062	3 843	3 843	3 843	13 816	
YEMEN	988	479	555	592	592	2 614	
YUGOSLAVIA	81 813	40 069	47 106	53 535	53 535	222 523	
ZAIKE	-	-	644	2 562	2 562	3 206	
ZAMBIA	4 195	2 056	2 416	2 562	2 562	11 229	
TOTAL MEMBER STATES	27 887 450	15 284 455	41 586 025	64 218 121	64 218 121	148 976 051	

ASSESSMENTS FOR NEW MEMBER STATES

DOMINICA	-	-	-	2 473	2 473	2 473
SOLOMON ISLANDS	-	-	-	2 473	2 473	2 473
VIET NAM	3 227	-	-	-	-	3 227
TOTAL NEW MEMBER STATES	3 227	-	-	4 946	4 946	8 173
GRAND TOTAL	27 850 677	15 284 455	41 586 025	64 223 067	64 223 067	148 984 224

## UNITED NATIONS INTERIM FORCE IN LEBANON

SCHEDULE OF EXPENDITURE FOR THE PERIOD  
19 MARCH 1978 TO 18 SEPTEMBER 1978 AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	For the period 19 March 1978 to 18 September 1978			
	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
<b>LOCAL AREA AND BACKSTOPPING COSTS</b>				
United Nations daily allowance to troops	1 067 648	1 067 648	-	1 067 648
Salaries and related costs of staff	1 932 919	1 932 919	-	1 932 919
Travel and subsistence of military personnel	83 536	83 536	-	83 536
Rations	3 131 517	3 081 517	50 000	3 131 517
Rental, maintenance and construction of premises	5 115 054	5 115 054	-	5 115 054
Rental of aircraft	2 122 819	701 562	1 421 257	2 122 819
Communications	16 642	16 642	-	16 642
<b>FORCE-WIDE EQUIPMENT AND SUPPLIES</b>				
Purchase of transportation equipment	4 213 138	4 088 236	124 902	4 213 138
Purchase of other equipment	6 074 746	5 378 084	696 662	6 074 746
Maintenance and operation of motor transport	1 882 574	1 322 752	559 822	1 882 574
Supplies and services	2 804 340	2 464 789	339 551	2 804 340
Freight, cartage and express	1 027 821	473 239	554 582	1 027 821
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	6 147 412	-	6 147 412	6 147 412
ROTATION OF CONTINGENTS	1 498 761	1 261 729	237 032	1 498 761
DEATH AND DISABILITY AWARDS	700 000	50 420	649 580	700 000
WELFARE	468 524	468 524	-	468 524
<b>PAYMENT FOR TROOP COSTS</b>				
Pay and allowances for troops	19 943 160	19 251 960	691 200	19 943 160
Usage factor for personal clothing, gear and equipment	<u>1 981 140</u>	<u>1 981 140</u>	<u>-</u>	<u>1 981 140</u>
Total	<u><u>60 211 751</u></u>	<u><u>48 739 751</u></u>	<u><u>11 472 000</u></u>	<u><u>60 211 751</u></u>

## UNITED NATIONS INTERIM FORCE IN LEBANON

SCHEDULE OF EXPENDITURE FOR THE PERIOD  
19 SEPTEMBER 1978 TO 18 JANUARY 1979 AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	For the period from 19 September 1978 to 18 January 1979			
	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
<b>LOCAL AREA AND BACKSTOPPING COSTS</b>				
United Nations daily allowance to troops	931 494	914 154	17 340	931 494
Salaries and related costs of staff	2 507 779	2 495 741	12 038	2 507 779
Travel and subsistence of military personnel	93 448	93 448		93 448
Rations	1 561 391	1 558 015	3 376	1 561 391
Rental, maintenance and con- struction of premises	2 823 211	2 640 206	183 005	2 823 211
Rental of aircraft	878 728	876 575	2 153	878 728
Communications	59 836	34 347	25 489	59 836
<b>FORCE-WIDE EQUIPMENT AND SUPPLIES</b>				
Purchase of transportation equipment	1 163 009	306 561	856 448	1 163 009
Purchase of other equipment	3 079 403	2 686 436	392 967	3 079 403
Maintenance and operation of motor transport	1 841 818	888 360	953 458	1 841 818
Supplies and services	2 411 743	1 999 979	417 764	2 411 743
Freight, cartage and express	817 894	502 547	315 347	817 894
Reimbursement for cost of depreciation for contingent- owned heavy equipment and reimbursement for supplies	5 081 667	-	5 081 667	5 081 667
ROTATION OF CONTINGENTS	2 023 062	1 977 222	45 840	2 023 065
DEATH AND DISABILITY AWARDS	500 000	-	500 000	500 000
WELFARE	306 517	302 377	4 140	306 517
<b>PAYMENT FOR TROOP COSTS</b>				
Pay and allowances for troops	16 816 800	16 224 800	592 000	16 816 800
Usage factor for personal clothing, gear and equipment	<u>1 670 200</u>	<u>1 670 200</u>		<u>1 670 200</u>
Total	<u><u>44 568 000</u></u>	<u><u>35 164 968</u></u>	<u><u>9 403 032</u></u>	<u><u>44 568 000</u></u>

## UNITED NATIONS INTERIM FORCE IN LEBANON

SCHEDULE OF EXPENDITURE FOR THE PERIOD  
19 JANUARY 1979 TO 18 JUNE 1979 AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	For the period 19 January 1979 to 18 June 1979			
	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
<b>LOCAL AREA AND BACKSTOPPING COSTS</b>				
United Nations daily allowance to troops	1 121 797	1 115 568	6 229	1 121 797
Salaries and related costs of staff	3 435 724	3 334 761	100 963	3 435 724
Travel and subsistence of military personnel	146 895	146 895	-	146 895
Rations	3 549 075	2 377 495	1 171 580	3 549 075
Rental, maintenance and con- struction of premises	2 954 462	2 644 021	310 441	2 954 462
Rental of aircraft	862 668	780 375	82 293	862 668
Communications	36 370	36 370	-	36 370
<b>FORCE-WIDE EQUIPMENT AND SUPPLIES</b>				
Purchase of transportation equipment	596 538	434 154	162 384	596 538
Purchase of other equipment	1 308 923	1 004 724	304 199	1 308 923
Maintenance and operation of motor transport	2 469 914	1 040 519	1 429 395	2 469 914
Supplies and services	2 068 339	1 662 979	405 360	2 068 339
Freight, cartage and express	910 997	801 555	109 442	910 997
Reimbursement for cost of depreciation for contingent- owned heavy equipment and reimbursement for supplies	5 634 171	-	5 634 171	5 634 171
ROTATION OF CONTINGENTS	3 380 783	2 555 603	825 180	3 380 783
DEATH AND DISABILITY AWARDS	500 000	134 726	365 274	500 000
WELFARE	444 144	406 716	37 428	444 144
<b>PAYMENT FOR TROOP COSTS</b>				
Pay and allowances for troops	20 453 800	19 733 600	720 200	20 453 800
Usage factor for personal clothing, gear and equipment	<u>2 031 400</u>	<u>2 031 400</u>	<u>                    </u>	<u>2 031 400</u>
Total	<u><u>51 906 000</u></u>	<u><u>40 241 461</u></u>	<u><u>11 664 539</u></u>	<u><u>51 906 000</u></u>

UNITED NATIONS INTERIM FORCE IN LEBANON

SCHEDULE OF EXPENDITURE FOR THE PERIOD  
19 JUNE 1979 TO 18 DECEMBER 1979 AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	For the period 19 June 1979 to 18 December 1979			
	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
<b>LOCAL AREA AND BACKSTOPPING COSTS</b>				
United Nations daily allowance to troops	1 399 390	1 340 799	58 591	1 399 390
Salaries and related costs of staff	4 565 055	4 357 053	208 002	4 565 055
Travel and subsistence of military personnel	199 116	192 439	6 677	199 116
Rations	3 459 170	1 132 287	2 326 883	3 459 170
Rental, maintenance and construction of premises	3 928 844	1 622 577	2 306 267	3 928 844
Rental of aircraft	601 546	146 256	455 290	601 546
Communications	40 775	12 790	27 985	40 775
<b>FORCE-WIDE EQUIPMENT AND SUPPLIES</b>				
Purchase of transportation equipment	204 387	62 910	141 477	204 387
Purchase of other equipment	1 324 601	307 398	1 017 203	1 324 601
Maintenance and operation of motor transport	3 742 124	1 305 452	2 436 672	3 742 124
Supplies and services	2 067 818	1 161 736	906 082	2 067 818
Freight, cartage and express	266 309	116 318	149 991	266 309
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	6 750 000	-	6 750 000	6 750 000
ROTATION OF CONTINGENTS	3 621 010	2 250 997	1 370 013	3 621 010
DEATH AND DISABILITY AWARDS	500 000	-	500 000	500 000
WELFARE	594 505	265 628	328 877	594 505
<b>PAYMENT FOR TROOP COSTS</b>				
Pay and allowances for troops	25 258 200	24 374 600	883 600	25 258 200
Usage factor for personal clothing, gear and equipment	2 509 150	2 509 150	-	2 509 150
Total	<u>61 032 000</u>	<u>41 158 390</u>	<u>19 873 610</u>	<u>61 032 000</u>

## UNITED NATIONS INTERIM FORCE IN LEBANON

SCHEDULE OF EXPENDITURE FOR THE PERIOD  
19 DECEMBER 1979 TO 18 JUNE 1980 AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	For the period 19 December 1979 to 18 June 1980			
	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
<b>LOCAL AREA AND BACKSTOPPING COSTS</b>				
United Nations daily allowance to troops	1 358 000	52 927	-	52 927
Salaries and related costs of staff	5 043 000	277 605	19 602	297 207
Travel and subsistence of military personnel	169 000	286	-	286
Rations	3 185 000	564 077	44 000	608 077
Rental, maintenance and cons- truction of premises	3 154 000	148 711	342 125	490 836
Rental of aircraft	600 000	-	-	-
Communications	45 996	-	-	-
<b>FORCE-WIDE EQUIPMENT AND SUPPLIES</b>				
Purchase of transportation equipment	569 000	500 500	-	500 500
Purchase of other equipment	1 492 000	327 410	18 330	345 740
Maintenance and operation of motor transport	4 445 000	100 280	83 558	183 838
Supplies and services	2 000 000	342 405	101 420	443 825
Freight, cartage and express	1 160 000	8 569	7	8 576
Reimbursement for cost of depreciation for contingent- owned heavy equipment and reimbursement for supplies	7 300 000	-	520 000	520 000
ROTATION OF CONTINGENTS	5 025 000	9 130	706 166	715 296
DEATH AND DISABILITY AWARDS	500 000	-	40 000	40 000
WELFARE	535 000	1 000	6 872	7 872
<b>PAYMENT FOR TROOP COSTS</b>				
Pay and allowances for troops	25 489 000	-	1 811 000	1 811 000
Usage factor for personal clothing, gear and equipment	<u>2 533 000</u>	<u>-</u>	<u>180 000</u>	<u>180 000</u>
Total	<u>64 602 996</u>	<u>2 332 900</u>	<u>3 873 080</u>	<u>6 205 980</u>

## AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

I. STATEMENT OF CUMULATIVE INCOME AND EXPENDITURE FOR THE  
 PERIOD 14 JULY 1960 TO 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	1960 through <u>1977</u>	For the biennium 1978-1979 ended <u>31 December 1979</u>	Total 31 December <u>1979</u>
<u>Income:</u>			
Contributions from Member States	159 465 976	10	159 465 986
Assessed contributions received	82 083 014	<u>(10)</u>	<u>82 083 004</u>
Assessed contributions not received	241 548 990	-	241 548 990
Total			
Voluntary contributions	36 192 702	-	36 192 702
Proceeds from sale of United Nations Bonds	110 725 800	-	110 725 800
Miscellaneous, savings in liquidating obligations and adjustments	45 263 728	-	45 263 728
Total income	<u>433 731 220</u>	<u>-</u>	<u>433 731 220</u>
1960 through 1977 <u>Disbursement</u>	<u>Total</u>	For the biennium 1978-1979 ended <u>31 December 1979</u>	Total 31 December <u>1979</u>
Personnel services	116 990 641	-	116 990 641
Equipment and supplies	270 577 026	-	281 502 501
Other	1 943 296	<u>17 191</u>	<u>1 637 651</u>
Total expenditure	<u>389 510 963</u>	<u>17 191</u>	<u>400 130 793</u>
Excess of income over <u>expenditure</u>	<u>33 617 618</u>	<u>(17 191)</u>	<u>33 600 427</u>



## AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

II. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>Assets</u>		
Assessed contributions unpaid		75 395 797
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)		6 687 207
Total assessed contributions unpaid (Schedule 12.1)		<u>82 083 004</u>
Excess of authorized expenditures over assessments and applied voluntary contributions:		
For 1961	268 455	
For second half 1963	1 118 712	
For first half 1964	585 899	
Total assets		<u>1 973 066</u>
		<u>84 056 070</u>
<u>Liabilities</u>		
Accounts payable to Member States	10 619 830	
Unliquidated obligations	92 348	
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)	855 163	
Special account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States:		
For second half 1963	1 017 844	
For first half 1964	542 470	
Due to United Nations Bond Account (Statement VIII)		1 560 314
Due to United Nations Special Account (Statement VII)		35 931 462
Total liabilities		<u>1 396 526</u>
		<u>50 455 643</u>
Unencumbered fund balance		33 617 618
Balance available 1 January 1978		17 191
Less: Excess of expenditure over income		33 600 427
Balance available 31 December 1979		<u>84 056 070</u>
Total liabilities and unencumbered fund balance		

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
 Assistant Secretary-General  
 for Financial Services  
 31 March 1980

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO  
 ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1970	COLLECTIONS DURING 1970-1979	UNPAID AS AT 31 DECEMBER 1979
<b>A. REMAINING ARREARS</b>			
AFGHANISTAN	37 603	-	37 603
BERIN	6 994	-	6 994
BOLIVIA	34 833	-	34 833
BRAZIL	248 838	-	248 838
CENTRAL AFRICAN REPUBLIC	6 589	-	6 589
CHAD	9 832	-	9 832
CONGO	9 938	-	9 938
ECUADOR	4 120	-	4 120
EGYPT	48 387	-	48 387
EL SALVADOR	10	10	-
GUATEMALA	38 209	-	38 209
GUINEA	9 938	-	9 938
IRAQ	22 362	-	22 362
LEBANON	12 108	-	12 108
MALI	24 259	-	24 259
PARAGUAY	24 229	-	24 229
SENEGAL	20 418	-	20 418
SOMALIA	17 445	-	17 445
SUDAN	5 860	-	5 860
UPPER VOLTA	14 145	-	14 145
YUGOSLAVIA	333 269	-	333 269
<b>SUBTOTAL</b>	<b>929 386</b>	<b>10</b>	<b>929 376</b>
<b>B. OTHER MEMBERS THAT HAVE MADE NO PAYMENTS</b>			
BURUNDI	10 471	-	10 471
CHILE	224 847	-	224 847
DOMINICAN REPUBLIC	54 503	-	54 503
HAITI	33 916	-	33 916
MAURITANIA	17 215	-	17 215
MEXICO	786 193	-	786 193
NICARAGUA	33 916	-	33 916
PANAMA	33 916	-	33 916
PERU	89 183	-	89 183
PORTUGAL	201 673	-	201 673
RWANDA	10 471	-	10 471
SAUDI ARABIA	69 487	-	69 487
SOUTH AFRICA	1 503 337	-	1 503 337
SPAIN	985 159	-	985 159
SYRIAN ARAB REPUBLIC	20 379	-	20 379
TOGO	25 324	-	25 324
UGANDA	10 471	-	10 471
URUGUAY	97 602	-	97 602
YEMEN	43 602	-	43 602
<b>SUBTOTAL</b>	<b>4 251 725</b>	-	<b>4 251 725</b>

SCHEDULE 12.1 (CONCLUDED)

MEMBER STATES  
 UNPAID AS AT 1 JANUARY 1978 DURING 1978-1979 COLLECTIONS UNPAID AS AT 31 DECEMBER 1979

C. MEMBERS THAT HAVE INDICATED THEY WILL NOT CONTRIBUTE

ALBANIA	43 602	-	43 602
BULGARIA	190 746	-	190 746
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	1 357 881	-	1 357 881
CUBA	260 259	-	260 259
CZECHOSLOVAKIA	2 759 408	-	2 759 408
FRANCE	17 031 152	-	17 031 152
HUNGARY	595 024	-	595 024
JORDAN	43 602	-	43 602
MONGOLIA	17 215	-	17 215
POLAND	2 466 070	-	2 466 070
ROMANIA	641 015	-	641 015
UKRAINIAN SOVIET SOCIALIST REPUBLIC	5 185 697	-	5 185 697
UNION OF SOVIET SOCIALIST REPUBLICS	39 223 085	-	39 223 085
<b>SUBTOTAL</b>	<b>70 214 696</b>	<b>-</b>	<b>70 214 696</b>

D. SPECIAL ACCOUNT FOR UNPAID ASSESSED CONTRIBUTIONS  
 PURSUANT TO GENERAL ASSEMBLY RESOLUTION 3049 C (XXVII)

<b>SUBTOTAL</b>	<b>6 687 207</b>	<b>-</b>	<b>6 687 207</b>
<b>GRAND TOTAL</b>	<b>6 687 207</b>	<b>10</b>	<b>6 687 207</b>
	<b>62 083 014</b>		<b>62 083 004</b>

## UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

I. STATEMENT OF CUMULATIVE INCOME AND EXPENDITURE FOR THE PERIOD  
 27 MARCH 1964 TO 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	1964 through 31 December 1977	For the biennium 1978-1979 ended 31 December 1979	Total 31 December 1979
<b>Income: a/</b>			
Income from pledged contributions	214 432 205	34 348 614	248 780 819
Public donations	15 542	60	15 602
Interest income	3 411 064	784 549	4 195 613
Miscellaneous income	<u>2 276 881</u>	<u>278 010</u>	<u>2 554 891</u>
Total income	<u>220 135 692</u>	<u>35 411 233</u>	<u>255 546 925</u>
<b>Expenditure:</b>			
Personnel services	18 872 834	5 179 474	24 052 308
Equipment and supplies	40 818 663	6 887 408	47 706 071
Other	13 033 683	2 436 195	15 469 878
Extra and extraordinary costs of Governments providing contingents	<u>145 274 328</u>	<u>21 596 100</u>	<u>166 870 428</u>
Total expenditure (Schedule 13.2)	<u>217 999 508</u>	<u>36 099 177</u>	<u>254 098 685</u>
<u>Excess of income over expenditure a/</u>	<u>2 136 184</u>	<u>(687 944)</u>	<u>1 448 240</u>

a/ Includes pledged contributions unpaid irrespective of collectibility.

## UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

II. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1977</u>
<u>Assets</u>		
Cash	4 398 662	4 556 923
Pledged contributions unpaid (Schedule 13.1)	8 724 317	4 809 511
Accounts receivable	<u>1 671 498</u>	<u>1 187 624</u>
Total assets	<u><u>14 794 477</u></u>	<u><u>10 554 058</u></u>
<u>Liabilities</u>		
Accounts payable	1 538 859	244 066
Unliquidated obligations - prior period	7 786 040	4 296 819
Unliquidated obligations - current period (Schedule 13.2)	3 989 592	3 776 829
Due to United Nations General Fund	<u>31 746</u>	<u>100 160</u>
Total liabilities	<u><u>13 346 237</u></u>	<u><u>8 417 874</u></u>
<u>Fund balance</u>		
Balance available 1 January 1978	2 136 184	3 277 251
Add: Net excess of income over expenditure	<u>(687 944)</u>	<u>(1 141 067)</u>
Balance available 31 December 1979	<u>1 448 240</u>	<u>2 136 184</u>
Total liabilities and fund balance	<u><u>14 794 477</u></u>	<u><u>10 554 058</u></u>

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1980

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS  
SCHEDULE OF PLEDGED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979

(EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	PLEDGED CONTRIBUTIONS UNPAID AS AT		PLEDGES MADE		COLLECTIONS		PLEDGED CONTRIBUTIONS UNPAID AS AT	
	1 JANUARY 1978	31 DECEMBER 1978	DURING 1978-1979	DURING 1978-1979	DURING 1978-1979	31 DECEMBER 1979	31 DECEMBER 1979	31 DECEMBER 1979
AUSTRALIA	-	198 608	-	198 608	198 608	-	-	-
AUSTRIA	720 000	500 000	500 000	250 000	250 000	970 000 a/	-	970 000 a/
BELGIUM	-	780 146	780 146	600 000	780 146	-	-	-
CYPRUS	600 000	600 000	600 000	600 000	600 000	720 000 b/	-	720 000 b/
DEMARK	600 000	560 000	560 000	240 000	240 000	75 000	-	75 000 a/
FINLAND	150 000	-	-	2 000 000	2 000 000	-	-	-
GERMANY, FEDERAL REPUBLIC OF	-	11 310	11 310	1 600 000	1 600 000	-	-	-
GHANA	-	11 310	11 310	1 600 000	1 600 000	-	-	-
GREECE	-	11 500	11 500	11 500	11 500	-	-	-
ICELAND	-	20 000	20 000	30 000	30 000	-	-	-
INDIA	10 000	55 500	55 500	5 500	5 500	50 000	-	50 000
IRAN	-	20 000	20 000	10 000	10 000	10 000	-	10 000
IRAQ	-	800 000	800 000	974 367	974 367	34 517	-	34 517
ITALY	208 884	1 896	1 896	700 000	700 000	-	-	-
JAMAICA	-	70 000	70 000	70 000	70 000	-	-	-
JAPAN	-	70 000	70 000	300	300	-	-	-
KUWAIT	-	300	300	1 500	1 500	1 500	-	1 500
LIBERIA	1 500	-	-	19 590	19 590	-	-	-
LUXEMBOURG	-	400	400	400	400	-	-	-
NEPAL	-	439 802	439 802	9 697	9 697	-	-	-
NETHERLANDS	-	9 697	9 697	9 697	9 697	-	-	-
NEW ZEALAND	-	1 237 524	1 237 524	3 000	3 000	-	-	-
NORWAY	-	3 000	3 000	1 500	1 500	-	-	-
PAKISTAN	-	7 000	7 000	7 000	7 000	-	-	-
PHILIPPINES	-	4 000	4 000	4 000	4 000	-	-	4 000
QATAR	-	1 000	1 000	1 000	1 000	-	-	-
SENEGAL	-	800 000	800 000	400 000	400 000	1 400 000 a/	-	1 400 000 a/
SINGAPORE	1 000 000	1 060 435	1 060 435	1 060 435	1 060 435	-	-	-
SWEDEN	-	-	-	-	-	-	-	-
SWITZERLAND	-	1 020	1 020	-	-	1 020	-	1 020
TOGO	-	-	-	-	-	-	-	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	2 103 807	5 206 246	5 206 246	6 211 773	6 211 773	1 098 280 a/	-	1 098 280 a/
UNITED REPUBLIC OF CAMEROON	-	3 460	3 460	3 460	3 460	-	-	-
UNITED STATES OF AMERICA	3 178 823	17 800 000	17 800 000	13 450 000	13 450 000	7 528 823	-	7 528 823
VENEZUELA	-	10 000	10 000	10 000	10 000	-	-	-
YUGOSLAVIA	-	20 000	20 000	20 000	20 000	-	-	-
ZAMBIA	10 000	-	-	-	-	10 000	-	10 000
TOTAL	7 988 334	34 348 614	34 348 614	30 433 808	30 433 808	11 903 140	-	11 903 140
LESS:	3 178 823	-	-	-	-	3 178 823 b/	-	3 178 823 b/
UNITED STATES OF AMERICA	4 609 511	34 348 614	34 348 614	30 433 808	30 433 808	6 724 317	-	6 724 317
TOTAL PLEDGED CONTRIBUTIONS (STATEMENT XIII)	4 609 511	34 348 614	34 348 614	30 433 808	30 433 808	6 724 317	-	6 724 317

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

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

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

SCHEDULE OF CUMULATIVE EXPENDITURE FOR THE PERIOD 27 MARCH 1964 TO 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Expenditure during the				Inception to date
	biennium 1978-1979 Allotments issued	1978-1979 ended 31 December 1979 Disbursements	Unliquidated obligations <sup>a/</sup>	Total	
<u>Personnel services</u>					
Salaries and wages	1 626 250	1 626 250	-	1 626 250	7 582 951
Payroll of local staff	2 190 778	1 322 981	867 797	2 190 778	9 292 251
Common staff costs	763 038	711 243	51 795	763 038	3 065 437
Travel and subsistence of staff	599 408	575 881	23 527	599 408	4 111 669
Total personnel services	5 179 474	4 236 355	943 119	5 179 474	24 052 308
<u>Equipment and supplies</u>					
Rations	2 783 242	1 650 137	1 133 105	2 783 242	16 947 587
Maintenance and operation of transportation equipment	2 294 734	1 473 372	821 362	2 294 734	9 703 107
Freight and cartage	39 676	35 725	3 951	39 676	482 266
Miscellaneous supplies and services	1 714 364	1 195 732	518 632	1 714 364	12 641 222
Stationery and office supplies	48 688	39 921	8 767	48 688	210 801
Purchase of motor transport and heavy mobile equipment	-	-	-	-	137 557
Purchase of miscellaneous operational equipment	6 704	6 107	597	6 704	702 827
Total equipment and supplies	6 887 408	4 400 994	2 486 414	6 887 408	47 706 071
<u>Other</u>					
Rental of premises	1 529 876	1 110 939	418 937	1 529 876	5 933 210
Communications	295 543	222 083	73 460	295 543	1 972 821
Rotation of contingents	609 943	542 365	67 578	609 943	7 459 598
Personal mail and postage	833	749	84	833	104 249
Total other	2 436 195	1 876 136	560 059	2 436 195	15 469 878
Extra and extraordinary costs of Governments providing Contingents - for prior years	21 596 100	14 431 007	7 165 093	21 596 100	166 870 428
Total obligations (Statement XIII) <sup>b/</sup>	36 099 177	24 944 492	11 154 685	36 099 177	254 098 685

<sup>a/</sup> Consists of \$3,989,592 for the period ended 31 December 1979 and \$7,165,093 obligated during 1978 and 1979 for prior years.

<sup>b/</sup> Obligations recorded in the United Nations Peace-keeping Force in Cyprus Special Account are limited to the funds available to the Secretary-General through voluntary contributions pledged or paid to the Account to meet the costs of the Organization pertaining to the Force. For the biennium 1978-1979 ended 31 December 1979, the estimated costs of the Organization pertaining to the Force amounted to \$51,703,000 of which \$37,200,000 was not recorded in the accounts for lack of the required funding. Similarly, obligations totalling \$38,400,000 were not recorded in the accounts for prior years, resulting in a cumulative unrecorded obligation total of \$75,600,000 as at 31 December 1979.

## TECHNICAL CO-OPERATION ACTIVITIES

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	United Nations a/	UNIDO	UNCTAD	UNCHS	Africa	Regional commissions				Total	
						Asia and the Pacific	Europe	Latin America	Western Asia		
<u>Income</u>											
Funds allocated	295 579 459	147 418 643	37 508 250	28 954 860	12 162 957	23 371 074	b/ 647 418	14 828 902	1 951 390	562 422 953	
<u>Expenditure</u>											
Salaries and common staff costs	107 934 949	51 935 128	17 517 855	5 794 396	7 267 343	9 709 756	275 785	7 916 785	1 540 700	209 882 697	
Travel	3 668 662	964 885	2 112 665	425 143	1 483 986	1 214 210	52 018	1 430 786	165 005	11 517 360	
Contractual services	9 958 107	16 435 281	591 656	2 155 606	120 684	179 639	20 937	889 188	-	30 351 098	
Operating expenses	7 277 177	1 833 839	850 213	290 041	694 433	470 814	22 567	619 165	18 656	12 076 905	
Acquisitions	40 083 211	28 790 566	1 245 025	4 680 789	297 716	576 105	-	236 728	-	75 910 140	
Fellowships	25 488 084	8 777 509	4 094 509	628 770	495 974	4 015 902	-	833 983	61 046	44 395 777	
Administrative overhead	24 140 966	13 527 847	3 739 233	1 820 106	1 011 186	2 069 700	70 665	1 551 469	139 538	48 070 710	
Total expenditure	218 551 156	122 265 055	30 151 156	15 784 851	11 371 322	18 236 126	441 972	13 478 104	1 924 945	432 204 687	
Excess of income over expenditure	77 028 303	25 153 588	7 357 094	13 170 009	791 635	5 134 948	205 446	1 350 798	26 445	130 218 266	

a/ Includes 1978 UNCHS allocations and expenditure.

b/ Adjusted for 31 December 1977 unspent allocations of \$797 760 included in 1978-1979 income from funds allocated.



## TECHNICAL CO-OPERATION ACTIVITIES

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	United Nations	UNIDO	UNCTAD	UNCHS	Africa	Regional commissions				Total	
						Asia and the Pacific	Europe	Latin America	Western Asia		
<b>Assets</b>											
Cash	10 812 456	8 800 196	2 700 956	-	506 366	9 438 234	-	1 267 153	181 078	33 706 439	
Accounts receivable	1 308 920	3 426 108	1 245 938	1 572 407	-	876 956	30 007	11 162	-	8 471 498	
Receivable for excess of expenditure over funds provided	18 728 305	13 054 091	2 230 137	7 688 078	1 896 932	408 085	-	297 078	4 937	44 307 643	
Deferred charges and other assets	2 943 428	617 416	166 956	-	-	-	-	-	5 021	3 732 821	
Unspent allocations	210 294 198	90 805 747	19 824 599	13 168 268	2 169 978	1 625 294	195 913	519 335	111 591	338 714 923	
Interfund balances receivable	1 364 785	176 708	-	-	-	-	-	-	-	1 541 493	
Due from United Nations General Fund	762 470	-	-	-	-	-	-	-	70 739	1 019 588	
<b>Total assets</b>	<u>246 214 562</u>	<u>116 880 266</u>	<u>26 168 586</u>	<u>22 428 753</u>	<u>4 573 276</u>	<u>12 348 569</u>	<u>225 920</u>	<u>2 281 107</u>	<u>373 366</u>	<u>431 494 405</u>	
<b>Liabilities</b>											
Accounts payable	9 769 170	2 789 490	869 353	2 229 782	1 297 192	2 298 789	3 171	-	10 484	19 267 431	
Unliquidated obligations	19 451 478	19 182 374	2 750 577	7 025 604	1 182 184	2 382 701	11 235	320 187	86 557	52 392 897	
Interfund balances payable	1 364 785	176 708	-	-	-	-	-	-	-	1 541 493	
Due to United Nations General Fund	-	27 993	1 346 284	-	168 570	-	-	197 217	48 177	1 788 241	
Operating fund	-	-	-	3 358	-	22 226	6 068	-	-	31 652	
<b>Total liabilities</b>	<u>30 585 433</u>	<u>22 176 565</u>	<u>4 966 214</u>	<u>9 258 744</u>	<u>2 647 946</u>	<u>4 703 716</u>	<u>20 474</u>	<u>517 404</u>	<u>145 218</u>	<u>75 021 714</u>	
<b>Fund balance</b>											
Balance available 1 January 1978	138 600 826	69 550 113	13 845 278	-	1 133 695	2 509 905 b/	-	412 905	201 703	226 254 425	
Add: Excess of income over expenditure	77 028 303	25 153 588	7 357 094	13 170 009	791 635	5 134 948	205 446	1 350 798	26 445	130 218 266	
Balance available 31 December 1979 c/	<u>215 629 129</u>	<u>94 703 701</u>	<u>21 202 372</u>	<u>13 170 009</u>	<u>1 925 330</u>	<u>7 644 853</u>	<u>205 446</u>	<u>1 763 703</u>	<u>228 148</u>	<u>356 472 691</u>	
<b>Total liabilities and fund balance</b>	<u>246 214 562</u>	<u>116 880 266</u>	<u>26 168 586</u>	<u>22 428 753</u>	<u>4 573 276</u>	<u>12 348 569</u>	<u>225 920</u>	<u>2 281 107</u>	<u>373 366</u>	<u>431 494 405</u>	
	14.1)	(Schedule 14.2)	(Schedule 14.3)	(Schedule 14.4)	(Schedule 14.5)	(Schedule 14.6)	(Schedule 14.7)	(Schedule 14.8)	(Schedule 14.9)		

c/ This amount represents funds available for unimplemented approved projects.

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
Office of Financial Services  
31 March 1980

TECHNICAL CO-OPERATION ACTIVITIES

III. SUMMARIZED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1977</u>
<u>Income</u>		
Funds allocated	562 422 953	320 896 411
<u>Expenditure</u>		
Salaries and common staff costs	209 882 697	180 336 682
Travel	11 517 360	5 365 626
Contractual services	30 351 098	18 691 705
Operating expenses	12 076 905	9 505 154
Acquisitions	75 910 140	41 567 799
Fellowships	44 395 777	33 477 624
Administrative overhead	<u>48 070 710</u>	<u>36 223 994</u>
Total expenditures	<u>432 204 697</u>	<u>325 168 584</u>
<u>Excess of income over expenditure</u>	<u>130 218 266</u>	<u>(4,272 173)</u>

IV. SUMMARIZED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1977</u>
<u>Assets</u>		
Cash	33 706 439	18 914 959
Accounts receivable	8 471 498	3 604 283
Receivable for excess of expenditure over funds provided	44 307 643	16 924 003
Deferred charges and other assets	3 732 821	1 175 620
Unspent allocations	338 714 923	214 529 360
Interfund balances receivable	1 541 493	12 209
Due from United Nations General Fund	<u>1 019 588</u>	<u>7 105 189</u>
Total assets	<u>431 494 405</u>	<u>262 265 623</u>
<u>Liabilities</u>		
Accounts payable	19 267 431	5 915 849
Unliquidated obligations	52 392 897	27 611 462
Interfund balances payable	1 541 493	12 209
Due to United Nations General Fund	1 788 241	1 673 919
Operating fund	<u>31 652</u>	<u>-</u>
Total liabilities	<u>75 021 714</u>	<u>35 213 439</u>
<u>Fund balance</u>		
Balance available 1 January 1978	226 254 425	231 324 357
Add: Excess of income over expenditure	<u>130 218 266</u>	<u>(4 272 173)</u>
Balance available 31 December 1979	<u>356 472 691</u>	<u>227 052 184</u>
Total liabilities and fund balance	<u>431 494 405</u>	<u>262 265 623</u>

## TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Regular budget a/	Project trust funds	UNFPA	UNDP	Total
<b>Income</b>					
Funds allocated	11 954 628	30 371 968	48 333 399	204 919 464	295 579 459
<b>Expenditure</b>					
Salaries and common staff costs	7 741 129	13 647 091	15 733 418	70 813 311	107 934 949
Travel	563 299	310 158	580 220	2 214 985	3 668 662
Contractual services	406 096	1 708 280	161 834	7 681 897	9 958 107
Operating expenses	330 156	1 019 217	1 731 861	4 195 943	7 277 177
Acquisitions	192 940	216 785	5 460 988	34 212 498	40 083 211
Fellowships	2 721 008	7 242 892	3 968 400	11 555 784	25 488 084
Administrative overhead	-	b/ 2 371 690	3 857 869	17 911 407	24 140 966
Total expenditure	11 954 628	26 516 113	31 494 590	148 585 825	218 551 156
<b>Excess of income over expenditure</b>	-	3 855 855	16 838 809	56 333 639	77 028 303

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<b>Assets</b>					
Cash	-	10 669 901	-	142 555	10 812 456
Accounts receivable	185 182	343 438	122 125	658 175	1 308 920
Receivable for excess of expenditure over funds provided	-	47 760 c/	3 517 554	15 162 991	18 728 305
Deferred charges and other assets	278 798	733 252	22 115	1 909 263	2 943 428
Unspent allocations	-	1 416 933	34 258 520	174 618 745	210 294 198
Interfund balances receivable	-	-	-	1 364 785	1 364 785
Due from United Nations General Fund	172 058	-	-	590 412	762 470
Total assets	636 038	13 211 284	37 920 314	194 446 926	246 214 562
<b>Liabilities</b>					
Accounts payable	491 191	1 628 622	222 000	7 427 357	9 769 170
Unliquidated obligations	144 847	4 830 798	2 075 009	12 400 824	19 451 478
Interfund balances payable	-	-	1 364 785	-	1 364 785
Total liabilities	636 038	6 459 420	3 661 794	19 828 181	30 585 433
<b>Fund balance</b>					
Balance available 1 January 1978	-	2 896 009	17 419 711	118 285 106	138 600 826
Add: Excess of income over expenditure	-	3 855 855	16 838 809	56 333 639	77 028 303
Balance available 31 December 1979 d/	-	6 751 864	34 258 520	174 618 745	215 629 129
Total liabilities and fund balance	636 038	13 211 284	37 920 314	194 446 926	246 214 562

a/ Comprises portion of section 15 of the United Nations regular budget.

b/ Administrative overhead costs relating to the regular budget are included in the appropriate programmes of the regular budget expenditures shown in statement I.

c/ Pertains to UNDP-administered trust funds and UNEP projects executed by the United Nations.

d/ This amount represents funds available for unimplemented approved projects.

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME  
AND EXECUTED BY THE UNITED NATIONS

EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	IPF and cost sharing	Programme reserve	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Total
<b>I. YEAR ENDED 31 DECEMBER 1979</b>					
<u>Country projects</u>					
Afghanistan	1 619 581	-	(9 804)	-	1 609 777
Albania	19 095	-	-	-	19 095
Angola	168 860	-	-	-	168 860
Antigua	146 084	-	-	-	146 084
Argentina	477 543	-	-	222 138	699 681
Bahamas	121 659	-	-	-	121 659
Bahrain	125 286	-	-	-	125 286
Bangladesh	1 121 969	-	-	-	1 121 969
Barbados	88 361	-	-	-	88 361
Belize	5 652	-	-	-	5 652
Benin	706 061	-	-	-	706 061
Bermuda	314	-	-	-	314
Bhutan	23 238	-	15 107	-	38 345
Bolivia	2 177 286	-	-	-	2 177 286
Botswana	48 908	-	-	-	48 908
Brazil	88 464	-	-	-	88 464
British Virgin Islands	47 797	-	-	-	47 797
Brunei	32 157	-	-	-	32 157
Bulgaria	43 720	-	-	-	43 720
Burma	417 024	-	-	-	417 024
Burundi	1 380 989	-	-	(166 901)	1 214 088
Cape Verde	152 060	-	-	-	152 060
Caribbean	454 048	-	-	-	454 048
Cayman Islands	1 936	-	-	-	1 936
Central African Republic	239 896	-	129 128	-	369 024
Chad	437 920	-	-	-	437 920
Chile	531 954	-	-	129 984	661 938
China	3 410	-	-	-	3 410
Colombia	827 342	-	-	-	827 342
Comoros	72 312	-	-	-	72 312
Cook Islands	84 383	-	-	-	84 383
Costa Rica	195 650	-	-	-	195 650
Cuba	813 753	-	-	-	813 753
Cyprus	86 925	-	-	-	86 925
Czechoslovakia	5 206	-	-	-	5 206
Democratic Yemen	(5 067)	-	-	-	(5 067)
Djibouti	11 706	-	-	-	11 706
Dominica	179 227	-	-	-	179 227
Dominican Republic	464 471	-	-	-	464 471
Ecuador	646 083	-	-	54	646 137
Egypt	(3 890)	-	-	6 536	2 646
El Salvador	343 145	-	-	-	343 145
Ethiopia	1 182 764	-	-	-	1 182 764
Fiji	226 094	-	-	-	226 094
Gabon	225 679	-	-	-	225 679
Gambia	313 709	-	194 703	-	508 412
Ghana	302 414	-	-	-	302 414
Greece	270 591	-	-	-	270 591
Grenada	50 283	-	-	-	50 283
Guatemala	748 511	183 323	-	-	931 834
Guinea	564 121	-	1 094	-	565 215
Guinea-Bissau	410 537	-	-	-	410 537
Guyana	421 711	-	-	-	421 711
Haiti	1 064 853	-	-	-	1 064 853
Honduras	899 592	-	-	-	899 592
Hungary	56 335	-	-	-	56 335
India	4 018 221	-	-	49 893	4 068 114
Indonesia	1 160 223	-	-	-	1 160 223
Iran	517 000	-	-	90 164	607 164
Iraq	114 053	-	-	-	114 053
Ivory Coast	217 251	-	-	-	217 251
Jamaica	399 134	-	-	-	399 134
Jordan	1 004 873	-	-	-	1 004 873
Kenya	89 205	-	-	-	89 205
Kuwait	172 472	-	-	-	172 472
Lao People's Democratic Republic	213 486	-	-	-	213 486
Lebanon	1 653	-	-	-	1 653
Lesotho	518 043	-	203 008	-	721 051
Liberia	434 301	-	-	-	434 301
Libyan Arab Jamahiriya	602 210	-	-	-	602 210

<u>Country projects</u>	<u>IPF and cost sharing</u>	<u>Programme reserve</u>	<u>Special Measures Fund for the Least Developed Countries</u>	<u>Government cash counterpart contributions</u>	<u>Total</u>
Madagascar	259 844	-	-	-	259 844
Malawi	20 717	-	41 621	-	62 338
Malaysia	188 286	-	-	-	188 286
Maldives	13 327	-	-	-	13 327
Mali	1 650 852	-	11 578	-	1 662 430
Malta	37 092	-	-	-	37 092
Mauritania	187 289	-	-	-	187 289
Mauritius	5 617	-	-	-	5 617
Mexico	1 173 393	-	-	-	1 173 393
Mongolia	1 029 250	-	-	-	1 029 250
Morocco	(848)	-	-	-	(848)
Mozambique	93 461	-	-	-	93 461
Namibia	9 859	-	-	-	9 859
Nepal	1 792 867	-	-	-	1 792 867
New Hebrides	1 264	-	-	-	1 264
Nicaragua	33 693	-	-	-	33 693
Niger	1 289 198	-	(50 125)	(67 906)	1 171 167
Nigeria	481 374	-	-	-	481 374
Oman	131 248	-	-	-	131 248
Pakistan	886 397	-	-	-	886 397
Panama	248 142	-	-	-	248 142
Papua New Guinea	336 577	-	-	-	336 577
Paraguay	120 293	-	-	2 659	122 952
Peru	341 025	-	-	-	341 025
Philippines	707 219	40 836	-	-	748 055
Poland	87 793	-	-	-	87 793
Republic of Korea	(4 140)	-	-	-	(4 140)
Romania	147 469	-	-	-	147 469
Rwanda	936 640	-	-	-	936 640
St. Kitts-Nevis-Anguilla	16 983	-	-	-	16 983
Saint Lucia	(40 704)	-	-	-	(40 704)
Saint Vincent	66 582	-	-	-	66 582
Samoa	145 260	-	89 470	-	234 730
Sao Tome and Principe	48 743	-	-	-	48 743
Saudi Arabia	1 256 559	-	-	59 822	1 316 381
Senegal	420 988	-	-	(2 417)	418 571
Seychelles	16 170	-	-	-	16 170
Sierra Leone	499 166	-	-	-	499 166
Solomon Islands	76 698	-	-	-	76 698
Somalia	1 053 395	(16 939)	13 080	-	1 049 536
Southern Rhodesia	-	7 043	-	-	7 043
Sri Lanka	229 773	-	-	-	229 773
Sudan	499 524	-	4 150	-	503 674
Suriname	61 854	-	-	-	61 854
Swaziland	175 992	-	-	-	175 992
Syrian Arab Republic	468 857	-	-	-	468 857
Thailand	217 242	-	-	-	217 242
Togo	350 565	-	-	-	350 565
Tonga	88 487	-	-	-	88 487
Trinidad and Tobago	290 131	-	-	-	290 131
Trust Territory of the Pacific Islands	198 600	-	-	-	198 600
Tunisia	311 617	-	-	-	311 617
Turkey	1 675 721	-	-	-	1 675 721
Turks and Caicos Islands	15 446	-	-	-	15 446
Tuvalu	40 253	-	-	-	40 253
Uganda	445 762	-	(45 125)	-	400 637
United Arab Emirates	99 717	-	-	-	99 717
United Republic of Cameroon	441 056	-	-	150 470	591 526
United Republic of Tanzania	1 181 537	-	725 560	-	1 907 097
Upper Volta	1 127 978	-	-	128 411	1 256 389
Venezuela	805 796	-	-	-	805 796
Viet Nam	2 651 749	-	-	-	2 651 749
Yemen	252 920	-	-	-	252 920
Yugoslavia	12 188	3 743	-	-	15 931
Zaire	263 708	-	-	-	263 708
Zambia	315 824	-	-	-	315 824
Zimbabwe	9 056	-	-	-	9 056
Subtotal	<u>58 598 228</u>	<u>218 006</u>	<u>1 323 445</u>	<u>602 907</u>	<u>60 742 586</u>

	IPF and cost sharing	Programme reserve	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Total
<u>Regional projects</u>					
Africa	946 359	-	19 924	-	966 283
Arab States	132 573	-	-	356 573	489 146
Asia and the Pacific	1 677 613	-	-	(2 268)	1 675 345
Middle East and North Africa	65 804	-	-	-	65 804
Latin America	<u>1 702 189</u>	-	-	<u>(51 105)</u>	<u>1 651 084</u>
Subtotal	<u>4 524 538</u>	-	<u>19 924</u>	<u>303 200</u>	<u>4 847 662</u>
<u>Interregional projects</u>	<u>402 496</u>	<u>24 249</u>	-	-	<u>426 745</u>
Total project expenditure	<u>63 525 262</u>	<u>242 255</u>	<u>1 343 369</u>	<u>906 107</u>	<u>66 016 993</u>
<u>Overhead expenditures</u>					
IPF and cost sharing, Programme Reserve, Special Measures Fund for the Least Developed Countries					9 115 524
Government cash counterpart contributions					2 094
Miscellaneous items refunded to UNDP					<u>(16 284)</u>
Total overhead expenditure					<u>9 101 334</u>
Total expenditure for 1979					<u>75 118 327</u>
<u>II. YEAR ENDED 31 DECEMBER 1978</u>					
Total expenditure for 1978					<u>73 467 498</u>
<u>GRAND TOTAL FOR THE BIENNIUM 1978-1979</u>					<u>148 585 825</u>

## TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION (UNIDO)

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Regular budget a/	Project trust funds b/	UNDP	Total
<u>Income</u>				
Funds allocated	6 067 434	8 265 887	133 085 322	147 418 643
<u>Expenditure</u>				
Salaries and common staff costs	2 717 669	5 827 115	43 390 344	51 935 128
Travel	68 814	95 754	800 317	964 885
Contractual services	135 169	1 942 132	14 357 980	16 435 281
Operating expenses	228 934	30 865	1 574 040	1 833 839
Acquisitions	341 135	438 741	28 010 690	28 790 566
Fellowships	2 575 713	247 465	5 954 331	8 777 509
Administrative overhead	- c/	407 775	13 120 072	13 527 847
Total expenditure	6 067 434	8 989 847	107 207 774	122 265 055
<u>Excess of income over expenditure</u>	-	(723 960)	25 877 548	25 153 588

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>Assets</u>				
Cash	481 950	5 057 749	3 260 497	8 800 196
Accounts receivable	82 782	389 687	2 953 639	3 426 108
Receivable for excess of expenditure over funds provided	-	-	13 054 091	13 054 091
Deferred charges and other assets	4 274	2 936	610 206	617 416
Unspent allocations	-	-	90 805 747	90 805 747
Interfund balances receivable	-	176 708	-	176 708
Total assets	569 006	5 627 080	110 684 180	116 880 266
<u>Liabilities</u>				
Accounts payable	489 504	94 815	2 205 171	2 789 490
Unliquidated obligations	51 509	1 633 223	17 497 642	19 182 374
Interfund balances payable	-	1 088	175 620	176 708
Due to United Nations General Fund	27 993	-	-	27 993
Total liabilities	569 006	1 729 126	19 878 433	22 176 565
<u>Fund balance</u>				
Balance available 1 January 1978	-	4 621 914	64 928 199	69 550 113
Add: Excess of income over expenditure	-	(723 960)	25 877 548	25 153 588
Balance available 31 December 1979 d/	-	3 897 954	90 805 747	94 703 701
Total liabilities and fund balance	569 006	5 627 080	110 684 180	116 880 266
	(Schedule 14.10.1)	(Schedule 14.10.2)	(Schedule 14.2.1)	

a/ Comprises UNIDO portion of section 15 of the United Nations regular budget.

b/ Also includes those technical co-operation projects financed from the UNIDO General Trust Fund, the United Nations Fund for Special Industrial Services and direct Government cash counterpart contributions.

c/ Administrative overhead costs relating to the regular budget are included in the appropriate programmes of the regular budget expenditures shown in statement I.

d/ This amount represents funds available for unimplemented approved projects.

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME  
AND EXECUTED BY THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION (UNIDO)

EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	IPF and cost <u>sharing</u>	Programme <u>reserve</u>	Special Measures Fund for the Least Developed Countries	Government cash counterpart <u>contributions</u>	Special Industrial <u>Services</u>	<u>Total</u>
<b>I. YEAR ENDED 31 DECEMBER 1979</b>						
<u>Country projects</u>						
Afghanistan	39 015	-	-	-	77 849	116 864
Algeria	540 339	-	-	-	59 194	599 533
Angola	229 856	-	-	-	32 816	262 672
Antigua	10 394	-	-	-	-	10 394
Argentina	1 099 340	-	-	-	27 185	1 126 525
Bahrain	145 750	-	-	-	3 213	148 963
Bangladesh	1 655 519	-	62 435	-	446	1 718 400
Barbados	83 465	-	-	-	10 662	94 127
Belize	-	-	-	-	60 034	60 034
Benin	226 118	-	-	-	117 147	343 265
Bhutan	208 384	-	(24 361)	-	-	184 023
Bolivia	-	-	-	-	43 992	43 992
Botswana	133 691	-	-	-	78 567	212 258
Brazil	361 370	-	-	76 560	2 550	440 480
British Virgin Islands	561	-	-	-	-	561
Bulgaria	289 430	-	-	-	11 278	300 708
Burma	1 242 916	-	-	-	386	1 243 302
Burundi	332 386	-	-	-	53 710	386 096
Cape Verde	-	-	-	-	4 982	4 982
Caribbean	219 746	-	-	-	-	219 746
Central African Republic	72 853	-	-	-	-	72 853
Chad	170 005	-	-	-	(69)	169 936
Chile	88 626	-	-	-	29 063	117 689
Colombia	275 574	-	-	-	114 166	389 740
Comoros	-	-	-	-	2 355	2 355
Congo	-	-	-	-	191	191
Cook Islands	-	-	-	-	1 500	1 500
Costa Rica	218 193	-	-	-	2 392	220 585
Cuba	882 587	36 266	-	-	29 116	947 969
Cyprus	365 946	-	-	-	44 982	410 928
Czechoslovakia	964 131	-	-	-	-	964 131
Democratic Yemen	152 000	-	45 578	-	75 625	273 203
Djibouti	-	-	-	-	2 019	2 019
Dominican Republic	80 825	-	-	-	-	80 825
Ecuador	517 584	-	-	-	44 944	562 528
Egypt	2 227 163	-	-	33 403	37 675	2 298 241
El Salvador	68 604	-	-	-	-	68 604
Ethiopia	641 511	-	-	-	47 505	689 016
Fiji	202 249	-	-	-	9 269	211 518
Gabon	74 761	-	-	-	-	74 761
Gambia	-	-	-	-	66 245	66 245
Ghana	74 003	-	-	-	(4 053)	69 950
Gilbert Islands	-	-	-	-	4 707	4 707
Greece	105 396	-	-	-	-	105 396
Guatemala	329 088	-	-	-	-	329 088
Guinea	445 454	-	-	-	44 238	489 692
Guinea-Bissau	-	-	-	-	174	174
Guyana	24	-	-	-	3 511	3 535
Haiti	214 944	-	-	-	199 075	414 019
Honduras	69 445	-	-	-	16 098	85 543
Hong Kong	111 961	-	-	-	-	111 961
Hungary	46 062	-	-	-	46 238	92 300
India	7 229 509	-	-	-	-	7 229 509
Indonesia	1 463 887	-	-	-	55 585	1 519 472
Iran	65 055	-	-	8 404	(542)	72 917
Iraq	392 461	-	-	-	50 867	443 328
Ivory Coast	762 383	-	-	-	28 173	790 556
Jamaica	239 011	-	-	-	-	239 011
Jordan	61 032	-	-	-	97 978	159 010
Kenya	1 280 735	-	-	-	16 925	1 297 660
Kuwait	54 390	-	-	-	(1)	54 389
Lao People's Democratic Republic	313 057	-	-	-	-	313 057
Lesotho	50 961	-	-	-	24 657	75 618
Liberia	9 786	-	-	-	27 129	36 915
Libyan Arab Jamahiriya	559 661	-	-	-	-	559 661
Madagascar	54 992	-	-	-	-	54 992
Malawi	120 956	-	57 171	-	112 517	290 644
Malaysia	164 037	-	-	-	1 295	165 332
Mali	231 174	-	-	-	7 859	359 033



	IPF and cost sharing	Programme reserve	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Special Industrial Services	Total
<u>Country projects</u>						
Malta	-	-	-	-	5 826	5 826
Mauritania	14 894	-	-	-	5 968	20 862
Mauritius	117 991	-	-	-	4 692	122 683
Mexico	1 435 225	-	-	-	70 315	1 505 540
Mongolia	296 800	-	-	52 782	169 654	519 236
Montserrat	-	-	-	-	8 333	8 333
Morocco	487 877	-	-	-	18 642	506 519
Nepal	75 040	-	(663)	-	33 793	108 170
New Hebrides	19 599	-	-	-	-	19 599
Nicaragua	40 168	-	-	-	-	40 168
Niger	18 088	-	-	-	5 892	23 980
Nigeria	1 022 987	-	-	-	34 030	1 057 017
Oman	124 160	-	-	-	-	124 160
Pakistan	740 775	-	-	-	95 451	836 226
Panama	-	-	-	-	43 226	43 226
Papua New Guinea	120 957	-	-	-	43 213	164 170
Paraguay	-	-	-	-	413	413
Peru	408 553	-	-	-	30 550	439 103
Philippines	358 727	-	-	-	97 685	456 412
Poland	800 216	-	-	-	80 960	881 176
Portugal	71 525	-	-	-	119 355	190 880
Republic of Korea	807 052	-	-	-	-	807 052
Romania	516 265	54 874	-	-	136 296	707 435
Rwanda	1 196 262	-	77 910	2 000	17 976	1 294 148
St. Kitts-Nevis-Anguilla	146 684	-	-	-	13 087	159 771
Saint Vincent	24 497	-	-	-	-	24 497
Samoa	28 713	-	-	-	72 776	101 489
Sao Tome and Principe	-	-	-	-	2 617	2 617
Saudi Arabia	212 252	-	-	-	-	212 252
Senegal	309 538	6 932	-	-	78 358	394 828
Seychelles	-	-	-	-	71 796	71 796
Sierra Leone	144 850	-	-	-	50	144 900
Somalia	228 909	-	-	-	145 684	374 593
Sri Lanka	162 340	-	-	-	19	162 359
Sudan	351 184	-	-	-	65 750	416 934
Swaziland	-	-	-	-	35 274	35 274
Syrian Arab Republic	559 734	-	-	-	43 449	603 183
Thailand	387 977	-	-	-	1 678	389 655
Togo	192 320	-	-	-	15 277	207 597
Tonga	-	-	-	-	11 350	11 350
Trinidad and Tobago	343 408	-	-	-	-	343 408
Trust Territory of the Pacific Islands	-	-	-	-	6 191	6 191
Tunisia	378 849	-	-	-	105 526	484 375
Turkey	1 452 393	-	-	-	13 009	1 465 402
Uganda	277 614	-	88 994	-	-	366 608
United Arab Emirates	70 367	-	-	-	206	70 573
United Republic of Cameroon	67 462	-	-	-	19 091	86 553
United Republic of Tanzania	736 160	-	-	-	141 894	878 054
Upper Volta	389 822	-	-	-	182 683	572 505
Uruguay	420 621	-	-	-	44 504	465 125
Venezuela	35 762	-	-	-	-	35 762
Viet Nam	92 364	-	-	-	74 099	166 463
Yemen	166 139	-	-	-	50 064	216 203
Yugoslavia	697 642	80 126	-	-	134 812	912 580
Zaire	683 412	-	-	-	38 189	721 601
Zambia	221 418	-	-	-	57 755	279 173
Subtotal	<u>45 725 948</u>	<u>178 198</u>	<u>307 064</u>	<u>173 149</u>	<u>4 390 877</u>	<u>50 775 236</u>
<u>Regional projects</u>						
Africa	172 999	-	-	-	126 715	299 714
Arab States	(5 029)	-	-	-	19 015	13 986
Asia and the Pacific	187 325	-	-	-	68 374	255 699
Europe, Mediterranean and the Middle East	521	-	-	-	21 944	22 465
Latin America	223 127	-	-	-	24 219	247 346
Subtotal	<u>578 943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>260 267</u>	<u>839 210</u>

	<u>IPF and cost sharing</u>	<u>Programme reserve</u>	<u>Special Measures Fund for the Least Developed Countries</u>	<u>Government cash counterpart contributions</u>	<u>Special Industrial Services</u>	<u>Total</u>
<u>Interregional projects</u>	-	-	-	-	10 487	10 487
<u>Global projects</u>	(3 770)	-	-	-	-	(3 770)
Total project expenditure	<u>46 301 121</u>	<u>178 198</u>	<u>307 064</u>	<u>173 149</u>	<u>4 661 631</u>	<u>51 621 163</u>
<u>Overhead expenditures</u>						
IPF and cost sharing, Programme Reserve, Special Measures Fund for the Least Developed Countries, Special Industrial Services, co-operation between developing countries						7 202 722
Miscellaneous items refunded to UNDP						(149)
Total overhead expenditure						<u>7 202 573</u>
Total expenditure for 1979						58 823 736
 <u>II. YEAR ENDED 31 DECEMBER 1978</u>						
Total expenditure for 1978						<u>48 384 038</u>
<u>GRAND TOTAL FOR THE BIENNIUM 1978-1979</u>						<u>107 207 774</u>

## TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD)

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Project trust funds	UNDP	Total
<u>Income</u>			
Funds allocated	<u>4 241 062</u>	<u>33 267 188</u>	<u>37 508 250</u>
<u>Expenditure</u>			
Salaries and common staff costs	2 397 635	15 120 220	17 517 855
Travel	330 648	1 782 017	2 112 665
Contractual services	97 576	494 080	591 656
Operating expenses	132 325	717 888	850 213
Acquisitions	619	1 244 406	1 245 025
Fellowships	786 079	3 308 430	4 094 509
Administrative overhead	<u>380 033</u>	<u>3 359 200</u>	<u>3 739 233</u>
Total expenditure	<u>4 124 915</u>	<u>26 026 241</u>	<u>30 151 156</u>
Excess of income over expenditure	<u>116 147</u>	<u>7 240 947</u>	<u>7 357 094</u>

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>Assets</u>			
Cash	2 285 418	415 538	2 700 956
Accounts receivable	208 098	1 037 840	1 245 938
Receivable for excess of expenditure over funds provided	-	2 230 137	2 230 137
Deferred charges	-	166 956	166 956
Unspent allocations	-	<u>19 824 599</u>	<u>19 824 599</u>
Total assets	<u>2 493 516</u>	<u>23 675 070</u>	<u>26 168 586</u>
<u>Liabilities</u>			
Accounts payable	223 789	645 564	869 353
Unliquidated obligations	270 766	2 479 811	2 750 577
Due to United Nations General Fund	<u>621 188</u>	<u>725 096</u>	<u>1 346 284</u>
Total liabilities	<u>1 115 743</u>	<u>3 850 471</u>	<u>4 966 214</u>
<u>Fund balance</u>			
Balance available 1 January 1978	1 261 626	12 583 652	13 845 278
Add: Excess of income over expenditure	<u>116 147</u>	<u>7 240 947</u>	<u>7 357 094</u>
Balance available 31 December 1979 a/	<u>1 377 773</u>	<u>19 824 599</u>	<u>21 202 372</u>
Total liabilities and fund balance	<u>2 493 516</u>	<u>23 675 070</u>	<u>26 168 586</u>
	(Schedule 14.10.2)	(Schedule 14.3.1)	

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

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME  
AND EXECUTED BY THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD)

EXPENDITURE INCURRED FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>YEAR ENDED 31 DECEMBER 1979</u>	<u>IPF and cost sharing</u>	<u>Special Measures Fund for Least Developed Countries</u>	<u>Government cash counterpart contributions</u>	<u>Total</u>
<u>Country projects</u>				
Afghanistan	340 964	-	-	340 964
Algeria	223 047	-	-	223 047
Bahrain	6 630	-	-	6 630
Bangladesh	11 455	2 568	-	14 023
Belize	71 798	-	-	71 798
Bolivia	12 282	-	-	12 282
Botswana	4 685	-	-	4 685
Brazil	53 796	-	-	53 796
Burma	41 101	-	-	41 101
Burundi	47 003	-	-	47 003
Cape Verde	24 910	-	-	24 910
Caribbean	44 542	-	-	44 542
Chad	7 657	-	-	7 657
China	9 484	-	-	9 484
Cook Islands	32 572	-	-	32 572
Costa Rica	65 709	-	-	65 709
Cuba	197 980	-	-	197 980
Dominican Republic	157 731	-	-	157 731
El Salvador	125 457	-	-	125 457
Ethiopia	59 103	-	-	59 103
Gabon	81 287	-	-	81 287
Greece	131 348	-	-	131 348
Guatemala	1 311	-	-	1 311
Guinea	244 415	-	-	244 415
Guinea-Bissau	7 588	-	-	7 588
Haiti	153 110	-	-	153 110
Honduras	73 556	-	-	73 556
India	25 794	-	-	25 794
Indonesia	14 863	-	2 930	17 793
Ivory Coast	264 198	-	-	264 198
Jamaica	35 669	-	-	35 669
Liberia	66 293	-	-	66 293
Malaysia	48 574	-	-	48 574
Maldives	7 873	-	-	7 873
Mali	17 771	-	-	17 771
Nicaragua	8 254	-	-	8 254
Niger	148 239	-	-	148 239
Nigeria	74 961	-	-	74 961
Pakistan	198 774	-	-	198 774
Panama	240 595	-	-	240 595
Papua New Guinea	14 464	-	-	14 464
Peru	196 424	-	-	196 424
Philippines	167 867	-	-	167 867
Portugal	26 896	-	-	26 896
Romania	268 811	-	-	268 811
Senegal	145 581	-	-	145 581
Seychelles	12 666	-	-	12 666
Singapore	49 420	-	-	49 420
Sudan	27 341	-	-	27 341
Thailand	2 555	-	-	2 555
Tonga	8 220	-	-	8 220
Turkey	85 532	-	-	85 532
United Republic of Cameroon	18 000	-	-	18 000
Upper Volta	44 005	-	-	44 005
Uruguay	79 246	-	-	79 246
Venezuela	86 398	-	-	86 398
Zimbabwe	454 382	-	-	454 382
Subtotal	<u>5 070 187</u>	<u>2 568</u>	<u>2 930</u>	<u>5 075 685</u>

	IPF and cost sharing	Special Measures Fund for Least Developed Countries	Government cash counterpart contributions	Total
<u>Regional projects</u>				
Africa	2 042 864	-	-	2 042 864
Arab States	239 691	-	-	239 691
Asia and the Pacific	2 117 040	-	-	2 117 040
Europe, Mediterranean and the Middle East	13 940	-	-	13 940
Latin America	<u>2 119 282</u>	<u>-</u>	<u>-</u>	<u>2 119 282</u>
Subtotal	<u>6 532 817</u>	<u>-</u>	<u>-</u>	<u>6 532 817</u>
<u>Interregional projects</u>				
	<u>1 600 070</u>	<u>-</u>	<u>-</u>	<u>1 600 070</u>
Total project expenditure	<u>13 203 074</u>	<u>2 568</u>	<u>2 930</u>	13 208 572
Overhead expenditure				<u>3 849 200</u>
Total expenditure during 1979				<u>15 057 772</u>
 <u>II. YEAR ENDED 31 DECEMBER 1978</u>				
Total expenditure for 1978				<u>10 968 469</u>
<u>GRAND TOTAL FOR THE BIENNIUM 1978-1979</u>				<u>26 026 241</u>

## TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (HABITAT)

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>Project trust funds</u>	<u>UNDP</u>	<u>Total</u>
<u>Income</u>			
Funds allocated	1 942 375	27 012 485	28 954 860
<u>Expenditure</u>			
Salaries and common staff costs	1 433 239	4 351 157	5 784 396
Travel	12 028	413 115	425 143
Contractual services	-	2 155 606	2 155 606
Operating expenses	11 855	278 186	290 041
Acquisitions	26 025	4 654 764	4 680 789
Fellowships	174 303	454 467	628 770
Administrative overhead	98 305	1 721 801	1 820 106
Total expenditure	<u>1 755 755</u>	<u>14 029 096 a/</u>	<u>15 784 851</u>
Excess of income over expenditure	<u>186 620</u>	<u>12 983 389</u>	<u>13 170 009</u>

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>Assets</u>			
Accounts receivable	814 365	758 042	1 572 407
Receivable for excess of expenditure over funds provided	37 026 b/	7 651 052	7 688 078
Unspent allocations	<u>184 879</u>	<u>12 983 389</u>	<u>13 168 268</u>
Total assets	<u>1 036 270</u>	<u>21 392 483</u>	<u>22 428 753</u>
<u>Liabilities</u>			
Accounts payable	507 981	1 721 801	2 229 782
Unliquidated obligations	338 311	6 687 293	7 025 604
Operating fund	<u>3 358</u>	<u>-</u>	<u>3 358</u>
Total liabilities	<u>849 650</u>	<u>8 409 094</u>	<u>9 258 744</u>
<u>Fund balance</u>			
Balance available 1 January 1978	-	- c/	-
Add: Excess of income over expenditure	<u>186 620</u>	<u>12 983 389</u>	<u>13 170 009</u>
Balance available at 31 December 1979 d/	<u>186 620</u>	<u>12 983 389</u>	<u>13 170 009</u>
Total liabilities and fund balance	<u>1 036 270</u>	<u>21 392 483</u>	<u>22 428 753</u>
	(Schedule 14.10.2)	(Schedule 14.4.1)	

a/ This amount includes forward commitment of \$549,004.

b/ Pertains to UNDP-administered trust funds and UNEP projects executed by UNCHS.

c/ Designated as executing agency effective 1 January 1979.

d/ This amount represents funds available for unimplemented approved projects.

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME  
AND EXECUTED BY THE UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (HABITAT)

EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	IPF and cost sharing	Programme reserve	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Total
<u>Country projects</u>					
Algeria	2 580	-	-	-	2 580
Argentina	207 624	-	-	-	207 624
Bangladesh	399 625	-	-	-	399 625
Botswana	759	-	42	-	801
Burma	1 311	-	-	-	1 311
Burundi	136 163	-	-	-	136 163
Chad	238 906	-	23	-	238 929
Colombia	6 341	-	-	-	6 341
Comoros	462 279	-	-	-	462 279
Cook Islands	1 290	5 972	-	-	7 262
Fiji	8 089	-	-	-	8 089
Ghana	5 934	-	-	-	5 934
Guatemala	17 428	50 725	-	-	68 153
Guinea	135 261	-	-	-	135 261
Guyana	112 743	-	-	-	112 743
India	235 468	-	-	-	235 468
Indonesia	44 599	-	-	-	44 599
Ivory Coast	497 889	-	-	-	497 889
Lesotho	22 372	-	-	-	22 372
Madagascar	29 808	-	-	-	29 808
Mauritius	13 162	-	-	-	13 162
Morocco	4 334	-	-	-	4 334
Mozambique	219 530	-	-	-	219 530
Namibia	10 216	-	-	-	10 216
Nepal	9 584	-	-	-	9 584
Nigeria	1 765 790	-	-	8 715	1 774 505
Pakistan	13 820	-	-	-	13 820
Peru	3 055	-	-	-	3 055
Philippines	332	-	-	-	332
Poland	14 113	-	-	-	14 113
Republic of Korea	42 948	-	-	-	42 948
Romania	76 832	-	-	-	76 832
St. Kitts-Nevis-Anguilla	8 980	-	-	-	8 980
Senegal	199 580	-	-	-	199 580
Seychelles	10 947	-	-	-	10 947
Singapore	30 466	-	-	-	30 466
Solomon Islands	46 088	-	-	-	46 088
Somalia	-	-	67	-	67
Sri Lanka	486 695	-	-	-	486 695
Sudan	21 809	-	-	-	21 809
Swaziland	71 692	-	-	-	71 692
Tonga	22 211	-	-	-	22 211
United Arab Emirates	485 240	-	-	-	485 240
United Republic of Tanzania	1 089 669	-	-	-	1 089 669
Upper Volta	97 128	-	-	-	97 128
Viet Nam	3 932 179	-	-	-	3 932 179
Yemen	695 669	-	-	-	695 669
Yugoslavia	2 639	-	-	-	2 639
Zimbabwe	37 066	-	-	-	37 066
Subtotal	<u>11 978 243</u>	<u>56 697</u>	<u>132</u>	<u>8 715</u>	<u>12 043 787</u>
<u>Regional projects</u>					
Europe	2 093	-	-	-	2 093
Pan Africanist Congress of Azania	122 783	-	-	-	122 783
South West Africa People's Organization	89 428	-	-	-	89 428
Subtotal	<u>214 304</u>	-	-	-	<u>214 304</u>
<u>Interregional projects</u>					
	<u>49 204</u>	-	-	-	<u>49 204</u>
Total project expenditure	<u>12 241 751</u>	<u>56 697</u>	<u>132</u>	<u>8 715</u>	<u>12 307 295</u>

## TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE ECONOMIC COMMISSION FOR AFRICA (ECA)

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Regular budget a/	Project trust funds	UNDP	Total
<u>Income</u>				
Funds allocated	<u>1 309 034</u>	<u>1 368 700</u>	<u>9 485 223</u>	<u>12 162 957</u>
<u>Expenditure</u>				
Salaries and common staff costs	1 183 874	1 392 700	4 690 769	7 267 343
Travel	121 752	300 694	1 061 540	1 483 986
Contractual services	-	15 066	105 618	120 684
Operating expenses	468	288 476	405 489	694 433
Acquisitions	2 940	9 017	285 759	297 716
Fellowships	-	309 089	186 885	495 974
Administrative overhead	- b/	77 516	933 670	1 011 186
Total expenditure	<u>1 309 034</u>	<u>2 392 558</u>	<u>7 669 730</u>	<u>11 371 322</u>
<u>Excess of income over expenditure</u>	<u>-</u>	<u>(1 023 858)</u>	<u>1 815 493</u>	<u>791 635</u>
	(Schedule 14.10.1)			

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>Assets</u>				
Cash		506 366	-	506 366
Receivable for excess of expenditure over funds provided		-	1 896 932	1 896 932
Unspent allocations		-	<u>2 169 978</u>	<u>2 169 978</u>
Total assets		<u>506 366</u>	<u>4 066 910</u>	<u>4 573 276</u>
<u>Liabilities</u>				
Accounts payable		354 389	942 803	1 297 192
Unliquidated obligations		259 809	922 375	1 182 184
Due to United Nations General Fund		<u>136 816</u>	<u>31 754</u>	<u>168 570</u>
Total liabilities		<u>751 014</u>	<u>1 896 932</u>	<u>2 647 946</u>
<u>Fund balance</u>				
Balance available 1 January 1978		779 210	354 485	1 133 695
Add: Excess of income over expenditure		<u>(1 023 858)</u>	<u>1 815 493</u>	<u>791 635</u>
Balance available 31 December 1979 c/		<u>(244 648)</u>	<u>2 169 978</u>	<u>1 925 330</u>
Total liabilities and fund balance		<u>506 366</u>	<u>4 066 910</u>	<u>4 573 276</u>
		(Schedule 14.10.2)	(Schedule 14.5.1)	

a/ Comprises ECA portion of section 15 of the United Nations regular budget.

b/ Administrative overhead costs relating to the regular budget are included in the appropriate programmes of the regular budget expenditures shown in statement I.

c/ This amount represents funds available for unimplemented approved projects.



TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS  
DEVELOPMENT PROGRAMME AND EXECUTED BY THE ECONOMIC COMMISSION FOR AFRICA (ECA)

EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

I. YEAR ENDED 31 DECEMBER 1979

Country projects

Regional projects

Africa

Total project expenditure

Overhead expenditures

IPF, cost sharing, Special

Measures Fund for Least

Developed Countries

Miscellaneous items refunded to UNDP

Total overhead expenditure

Total expenditure during 1979

II. YEAR ENDED 31 DECEMBER 1978

Total expenditure for 1978

GRAND TOTAL FOR THE BIENNIUM 1978-1979

	IPF and cost sharing	Special Measures Fund for the Least Developed Countries	<u>Total</u>
	-	-	-
	4 310 131	44,466	4 354 597
	<u>4 310 131</u>	<u>44,466</u>	<u>4 354 597</u>
			600 265
			<u>600 265</u>
			<u>4 954 862</u>
			<u>2 714 868</u>
			<u>7 669 730</u>

## TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC (ESCAP)

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Regular budget a/	Project trust funds	UNFPA	UNDP	Total
<b>Income</b>					
Funds allocated	977 973	11 717 482	862 435	9 813 184 b/	23 371 074
<b>Expenditure</b>					
Salaries and common staff costs	866 045	4 102 571	364 364	4 356 776	9 709 756
Travel	80 505	792 540	27 556	313 609	1 214 210
Contractual services	-	-	-	179 639	179 639
Operating expenses	2 383	285 217	15 652	167 562	470 814
Acquisitions	9 040	220 399	14 385	332 281	576 105
Fellowships	-	1 728 052	256 708	2 031 142	4 015 902
Administrative overhead	- c/	1 079 049	95 014	895 637	2 069 700
Total expenditure	977 973	8 207 828	773 679	8 276 646	18 236 126
<b>Excess of income over expenditure</b>	-	3 509 654	88 756	1 536 538	5 134 948
	(Schedule 14.10.1)				

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<b>Assets</b>					
Cash		8 848 162	-	590 072	9 438 234
Accounts receivable		144 403	200 919	531 634	876 956
Receivable for excess of expenditure over funds provided		-	-	408 085	408 085
Unspent allocations		-	88 756	1 536 538	1 625 294
Total assets		8 992 565	289 675	3 066 329	12 348 569
<b>Liabilities</b>					
Accounts payable		1 747 187	-	551 602	2 298 789
Unliquidated obligations		1 225 819	178 693	978 189	2 382 701
Operating fund		-	22 226	-	22 226
Total liabilities		2 973 006	200 919	1 529 791	4 703 716
<b>Fund balance</b>					
Balance available 1 January 1978		2 509 905	- d/	- b/	2 509 905
Add: Excess of income over expenditure		3 509 654	88 756	1 536 538	5 134 948
Balance available 31 December 1979 e/		6 019 559	88 756	1 536 538	7 644 853
Total liabilities and fund balance		8 992 565	289 675	3 066 329	12 348 569
		(Schedule 14.10.2)		(Schedule 14.6.1)	

a/ Comprises ESCAP portion of section 15 of the United Nations regular budget.

b/ Adjusted for 31 December 1977 unspent allocations of \$797 760 included in 1978-1979 income from funds allocated.

c/ Administrative overhead costs relating to the regular budget are included in the appropriate programmes of the regular budget expenditures shown in statement I.

d/ Designated as executing agency effective 1 January 1979.

e/ This amount represents funds available for unimplemented approved projects.

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS  
DEVELOPMENT PROGRAMME AND EXECUTED BY THE ECONOMIC AND SOCIAL COMMISSION  
FOR ASIA AND THE PACIFIC (ESCAP)

EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>IPF and cost sharing</u>	<u>Government cash counterpart contributions</u>	<u>Total</u>
I. <u>YEAR ENDED 31 DECEMBER 1979</u>			
<u>Country projects</u>	-	-	-
<u>Regional projects</u>			
Asia and the Pacific	3 875 813	332 372	4 208 185
Total project expenditure	<u>3 875 813</u>	<u>332 372</u>	<u>4 208 185</u>
<u>Overhead expenditures</u>			
IPF, cost sharing			542 614
Government cash counterpart contributions			10 536
Miscellaneous items refunded to UNDP			-
Total overhead expenditure			<u>553 150</u>
Total expenditure during 1979			<u>4 761 335</u>
II. <u>YEAR ENDED 31 DECEMBER 1978</u>			
Total expenditure for 1978			<u>3 515 311</u>
<u>GRAND TOTAL FOR THE BIENNIUM 1978-1979</u>			<u>8 276 646</u>

## TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE ECONOMIC COMMISSION FOR EUROPE (ECE)

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Project trust funds	UNDP	Total
<u>Income</u>			
Funds allocated	285 000	362 418	647 418
<u>Expenditure</u>			
Salaries and common staff costs	222 696	53 089	275 785
Travel	11 281	40 737	52 018
Contractual services	20 937	-	20 937
Operating expenses	20 553	2 014	22 567
Administrative overhead	-	70 665	70 665
Total expenditure	<u>275 467</u>	<u>166 505</u>	<u>441 972</u>
<u>Excess of income over expenditure</u>	<u>9 533</u>	<u>195 913</u>	<u>205 446</u>

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>Assets</u>			
Accounts receivable	9 533	20 474	30 007
Unspent allocations	-	<u>195 913</u>	<u>195 913</u>
Total assets	<u>9 533</u>	<u>216 387</u>	<u>225 920</u>
<u>Liabilities</u>			
Accounts payable	-	3 171	3 171
Unliquidated obligations	-	11 235	11 235
Operating fund	-	<u>6 068</u>	<u>6 068</u>
Total liabilities	-	<u>20 474</u>	<u>20 474</u>
<u>Fund balance</u>			
Balance available 1 January 1978	-	-	-
Add: Excess of income over expenditure	<u>9 533</u>	<u>195 913</u>	<u>205 446</u>
Balance available at 31 December 1979 <u>a/</u>	<u>9 533</u>	<u>195 913</u>	<u>205 446</u>
Total liabilities and fund balance	<u>9 533</u>	<u>216 387</u>	<u>225 920</u>
	(Schedule 14.10.2)	(Schedule 14.7.1)	

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

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS  
DEVELOPMENT PROGRAMME AND EXECUTED BY THE  
ECONOMIC COMMISSION FOR EUROPE (ECE)

EXPENDITURE INCURRED FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>IPF and cost sharing</u>
<b>I. <u>YEAR ENDED 31 DECEMBER 1979</u></b>	
<u>Country projects</u>	
Greece	201
Romania	24
<u>Regional projects</u>	
Europe, Mediterranean and the Middle East	<u>76 862</u>
Total project expenditure	<u>77 087</u>
<u>Overhead expenditures</u>	
IPF and cost sharing	70 665
Miscellaneous items refunded to UNDP	<u>-</u>
Total overhead expenditure	<u>70 665</u>
Total expenditure during 1979	<u>147 752</u>
<b>II. <u>YEAR ENDED 31 DECEMBER 1978</u></b>	
Total expenditure for 1978	<u>18 753</u>
<u>GRAND TOTAL FOR THE BIENNIUM 1978-1979</u>	<u>166 505</u>

## TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE ECONOMIC COMMISSION FOR LATIN AMERICA (ECLA)

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Regular budget a/	Project trust funds	UNFPA	UNDP	Total
<u>Income</u>					
Funds allocated	921 254	7 236 139	3 173 243	3 498 266	14 828 902
<u>Expenditure</u>					
Salaries and common staff costs	864 010	3 072 624	2 086 776	1 893 375	7 916 785
Travel	57 244	1 154 852	70 052	148 638	1 430 786
Contractual services	-	706 812	19 566	162 810	889 188
Operating expenses	-	427 119	109 761	82 285	619 165
Acquisitions	-	57 985	173 518	5 225	236 728
Fellowships	-	189 345	274 205	370 433	833 983
Administrative overhead	-	b/ 795 939	382 743	372 787	1 551 469
Total expenditure	921 254	6 404 676	3 116 621	3 035 553	13 478 104
<u>Excess of income over expenditure</u>	-	831 463	56 622	462 713	1 350 798
		(Schedule 14.10.1)			

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>Assets</u>					
Cash		1 167 153	-	100 000	1 267 153
Accounts receivable		8 099	-	3 063	11 162
Receivable for excess of expenditure over funds provided		-	253 738	43 340	297 078
Unspent allocations		-	56 622	462 713	519 335
Due from United Nations General Fund		186 379	-	-	186 379
Total assets		1 361 631	310 360	609 116	2 281 107
<u>Liabilities</u>					
Unliquidated obligations		117 263	83 112	119 812	320 187
Due to United Nations General Fund		-	170 626	26 591	197 217
Total liabilities		117 263	253 738	146 403	517 404
<u>Fund balance</u>					
Balance available 1 January 1978		412 905	- c/	- c/	412 905
Add: Excess of income over expenditure		831 463	56 622	462 713	1 350 798
Balance available 31 December 1979		1 244 368	56 622	462 713	1 763 703
Total liabilities and fund balance		1 361 631	310 360	609 116	2 281 107
		(Schedule 14.10.2)		(Schedule 14.8.1)	

a/ Comprises ECLA portion of section 15 of the United Nations regular budget.

b/ Administrative overhead costs relating to the regular budget are included in the appropriate programmes of the regular budget expenditures shown in statement I.

c/ Designated as executing agency effective 1 January 1979.

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS  
DEVELOPMENT PROGRAMME AND EXECUTED BY THE  
ECONOMIC COMMISSION FOR LATIN AMERICA (ECLA)

EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>IPF and cost sharing</u>
I. <u>YEAR ENDED 31 DECEMBER 1979</u>	
<u>Country projects</u>	-
<u>Regional projects</u>	
Latin America	1 562 687
Total project expenditure	<u>1 562 687</u>
<u>Overhead expenditures</u>	
IPF and cost sharing	218 776
Miscellaneous items refunded to UNDP	-
Total overhead expenditure	<u>218 776</u>
Total expenditure during 1979	<u>1 781 463</u>
II. <u>YEAR ENDED 31 DECEMBER 1978</u>	
Total expenditure for 1978	<u>1 254 090</u>
<u>GRAND TOTAL FOR THE BIENNIUM 1978-1979</u>	<u>3 035 553</u>

## TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE ECONOMIC COMMISSION FOR WESTERN ASIA (ECWA)

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Regular budget a/	Project trust funds	UNDP	Total
<u>Income</u>				
Funds allocated	788 697	357 740	804 953	1 951 390
<u>Expenditure</u>				
Salaries and common staff costs	697 910	289 396	553 394	1 540 700
Travel	90 787	59 875	14 343	165 005
Operating expenses	-	5 527	13 129	18 656
Fellowships	-	-	61 046	61 046
Administrative overhead	- b/	49 671	89 867	139 538
Total expenditure	<u>788 697</u>	<u>404 469</u>	<u>731 779</u>	<u>1 924 946</u>
<u>Excess of income over expenditure</u>	<u>-</u>	<u>(46 729)</u>	<u>73 174</u>	<u>26 445</u>
	(Schedule 14.10.1)			

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>Assets</u>				
Cash		178 878	2 200	181 078
Receivable for excess of expenditure over funds provided		-	4 937	4 937
Deferred charges and other assets		5 021	-	5 021
Unspent allocations		-	111 591	111 591
Due from United Nations General Fund		-	70 739	70 739
Total assets		<u>183 899</u>	<u>189 467</u>	<u>373 366</u>
<u>Liabilities</u>				
Accounts payable		-	10 484	10 484
Unliquidated obligations		19 165	67 392	86 557
Due to the United Nations General Fund		<u>48 177</u>	-	<u>48 177</u>
Total liabilities		<u>67 342</u>	<u>77 876</u>	<u>145 218</u>
<u>Fund balance</u>				
Balance available 1 January 1978		163 286	38 417	201 703
Add: Excess of income over expenditure		(46 729)	73 174	26 445
Balance available 31 December 1979 c/		<u>116 557</u>	<u>111 591</u>	<u>228 148</u>
Total liabilities and fund balance		<u>183 899</u>	<u>189 467</u>	<u>373 366</u>
		(Schedule 14.10.2)	(Schedule 14.9.1)	

a/ Comprises ECWA portion of section 15 of the United Nations regular budget.

b/ Administrative overhead costs relating to the regular budget are included in the appropriate programmes of the regular budget expenditures shown in statement I.

c/ This amount represents funds available for unimplemented approved projects.



TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS  
DEVELOPMENT PROGRAMME AND EXECUTED BY THE  
ECONOMIC COMMISSION FOR WESTERN ASIA (ECWA)

EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>IPF and cost sharing</u>
<b>I. <u>YEAR ENDED 31 DECEMBER 1979</u></b>	
<u>Country projects</u>	-
<u>Regional projects</u>	
Europe, Mediterranean and the Middle East	299 502
Total project expenditure	<u>299 502</u>
<u>Overhead expenditures</u>	
IPF and cost sharing	41 930
Miscellaneous items refunded to UNDP	-
Total overhead expenditure	<u>41 930</u>
Total expenditure during 1979	<u>341 432</u>
<b>II. <u>YEAR ENDED 31 DECEMBER 1978</u></b>	
Total expenditure for 1978	<u>390 347</u>
<b><u>GRAND TOTAL FOR THE BIENNIUM 1978-1979</u></b>	<u>731 779</u>

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS REGULAR BUDGET a/EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	United Nations	UNIDO	Regional commissions				Total
			Africa	Asia and the Pacific	Latin America	Western Asia	
<u>Country projects</u>							
Afghanistan	-	112 043	-	-	-	-	112 043
Albania	-	40 189	-	-	-	-	40 189
Algeria	-	11 107	-	-	-	-	11 107
Angola	-	6 495	-	-	-	-	6 495
Argentina	-	1 950	-	-	-	-	1 950
Bangladesh	4 579	101 401	-	-	-	-	105 980
Benin	6 111	3 152	-	-	-	-	9 263
Botswana	-	23 769	-	-	-	-	23 769
Brazil	-	2 385	-	-	-	-	2 385
Bulgaria	-	4 100	-	-	-	-	4 100
Burma	-	2 004	-	-	-	-	2 004
Burundi	-	82 224	-	-	-	-	82 224
Cape Verde	14 686	73 509	-	-	-	-	88 195
Caribbean	36 765	-	-	-	-	-	36 765
Central African Republic	55 216	112 713	-	-	-	-	167 929
Chad	-	6 888	-	-	-	-	6 888
Chile	-	2 088	-	-	-	-	2 088
China	26 732	13 483	-	-	-	-	40 215
Comoros	-	2 208	-	-	-	-	2 208
Costa Rica	-	719	-	-	-	-	719
Cuba	-	16 825	-	-	-	-	16 825
Cyprus	4 822	13 390	-	-	-	-	18 212
Democratic Yemen	468 161	184 491	-	-	-	-	652 652
Djibouti	4 540	-	-	-	-	-	4 540
Dominican Republic	2 598	-	-	-	-	-	2 598
Ecuador	-	6 801	-	-	-	-	6 801
Egypt	-	14 681	-	-	-	-	14 681
Ethiopia	-	4 344	-	-	-	-	4 344
Fiji	-	21 237	-	-	-	-	21 237
Gambia	-	9 504	-	-	-	-	9 504
Ghana	-	3 592	-	-	-	-	3 592
Guinea	-	2 107	-	-	-	-	2 107
Haiti	-	136 168	-	-	-	-	136 168
Hungary	-	457	-	-	-	-	457
India	-	100 030	-	-	-	-	100 030
Indonesia	-	4 184	-	-	-	-	4 184
Iraq	-	1 023	-	-	-	-	1 023
Ireland	3 342	-	-	-	-	-	3 342
Israel	3 717	-	-	-	-	-	3 717
Kenya	-	22 874	-	-	-	-	22 874
Lao People's Democratic Republic	8 433	-	-	-	-	-	8 433
Lesotho	4 462	29 393	-	-	-	-	33 855
Liberia	35 164	-	-	-	-	-	35 164
Malaysia	4 840	-	-	-	-	-	4 840
Maldives	-	7 103	-	-	-	-	7 103
Mali	-	56 279	-	-	-	-	56 279
Malta	-	532	-	-	-	-	532
Mauritius	-	106	-	-	-	-	106
Mexico	-	2 002	-	-	-	-	2 002
Morocco	3 014	7 224	-	-	-	-	10 238
Nepal	4 000	27 028	-	-	-	-	31 028
Niger	-	17 962	-	-	-	-	17 962

a/ Comprises section 15, regular programme of technical co-operation.

	United Nations	UNIDO	Regional commissions				Total
			Africa	Asia and the Pacific	Latin America	Western Asia	
Nigeria	-	15 000	-	-	-	-	15 000
Pakistan	-	914	-	-	-	-	914
Panama	1 779	-	-	-	-	-	1 779
Papua New Guinea	-	2 753	-	-	-	-	2 753
Peru	3 112	10 045	-	-	-	-	13 157
Philippines	-	38 682	-	-	-	-	38 682
Poland	-	1 368	-	-	-	-	1 368
Portugal	-	118 862	-	-	-	-	118 862
Republic of Korea	-	29 822	-	-	-	-	29 822
Romania	-	7 599	-	-	-	-	7 599
Rwanda	3 884	123 874	-	-	-	-	127 758
Samoa	-	44 512	-	-	-	-	44 512
Senegal	-	6 726	-	-	-	-	6 726
Seychelles	-	17 506	-	-	-	-	17 506
Sierra Leone	-	5 084	-	-	-	-	5 084
Singapore	-	7 667	-	-	-	-	7 667
Somalia	910	10 812	-	-	-	-	11 722
Sri Lanka	4 473	6 367	-	-	-	-	10 840
Sudan	-	48 983	-	-	-	-	48 983
Swaziland	229 660	-	-	-	-	-	229 660
Syrian Arab Republic	-	28 742	-	-	-	-	28 742
Thailand	-	16 414	-	-	-	-	16 414
Togo	-	61 522	-	-	-	-	61 522
Tunisia	-	3 793	-	-	-	-	3 793
Turkey	-	108 052	-	-	-	-	108 052
Uganda	-	20 908	-	-	-	-	20 908
Union of Soviet Socialist Republics	4 276	-	-	-	-	-	4 276
United Republic of Cameroon	-	3 980	-	-	-	-	3 980
United Republic of Tanzania	-	103 362	-	-	-	-	103 362
Upper Volta	11 655	76 729	-	-	-	-	88 384
Uruguay	-	6 912	-	-	-	-	6 912
Venezuela	-	268	-	-	-	-	268
Yemen	2 093	100 698	-	-	-	-	102 791
Zaire	2 893	22 230	-	-	-	-	25 123
Zambia	-	1 400	-	-	-	-	1 400
Subtotal	<u>955 917</u>	<u>2 343 350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3 299 267</u>
<u>Regional projects</u>							
Africa	954 141	646 195	1 309 034	-	-	-	2 909 370
Arab States	-	104 252	-	-	-	-	104 252
Asia and the Pacific	324 868	245 041	-	977 973	-	-	1 547 882
Europe, Mediterranean and the Middle East	148 709	-	-	-	-	788 697	937 406
Latin America	<u>127 554</u>	<u>161 899</u>	<u>-</u>	<u>-</u>	<u>921 254</u>	<u>-</u>	<u>1 210 707</u>
Subtotal	<u>1 555 272</u>	<u>1 157 387</u>	<u>1 309 034</u>	<u>977 973</u>	<u>921 254</u>	<u>788 697</u>	<u>6 709 617</u>
<u>Interregional projects</u>	<u>9 017 515</u>	<u>2 303 348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11 320 863</u>
<u>Global projects</u>	<u>425 924</u>	<u>263 349</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>689 273</u>
Total	<u>11 954 628</u>	<u>6 067 434</u>	<u>1 309 034</u>	<u>977 973</u>	<u>921 254</u>	<u>788 697</u>	<u>22 019 020</u>

## TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY PROJECT TRUST FUNDS

**COMBINED STATEMENT OF INCOME AND EXPENDITURE AND FUND BALANCE**  
**FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979**  
 (EXPRESSED IN UNITED STATES DOLLARS)

	Fund balance 1 January 1978	Add: Income	Less: Expenditure	Fund balance 31 December 1979
<b>I. PROJECTS ADMINISTERED BY THE UNITED NATIONS</b>				
<b>Projects financed by recipient Governments</b>				
Argentina	184	(218)	-	(34) a/
Brunei	-	-	488	(488) a/
Burma	117	(117)	-	-
Dominican Republic	(657)	785	-	-
Ecuador	23 446	(23 666)	(220)	-
Honduras	(5 047)	-	-	(5 047) a/
Indonesia	58 654	996 982	813 734	241 902
Iran	142 761	470 281	533 649	79 393
Iraq	140 839	(145 322)	(13 161)	8 678
Ivory Coast	(6 524)	159 408	74 141	78 743
Jamaica	5 156	-	4 852	304
Japan	1 073 947	3 765 181	3 724 313	1 114 815
Kuwait	(45 080)	767 895	611 165	111 650
Libyan Arab Jamahiriya	1 063 370	(289 718)	193 143	580 509
Mali	-	12 600	6 676	5 924
Netherlands	(1 196)	15 481	12 548	1 737
Saudi Arabia	(320 130)	3 731 277	3 278 826	132 321
Trinidad and Tobago	(51 197)	(59 178)	(110 375)	-
Turkey	4 661	(4 661)	-	-
United Arab Emirates	-	62 896	111 019	(48 123) a/
United Republic of Cameroon	-	137 383	149 619	(12 236) a/
Subtotal	<u>2 082 304</u>	<u>9 597 289</u>	<u>9 390 545</u>	<u>2 290 048</u>
<b>Associate experts</b>				
Austria	-	70 486	68 960	1 526
Belgium	261 475	2 633 578	2 090 168	804 885
Denmark	85 789	1 593 279	1 089 167	589 901
Finland	(35 845)	151 905	75 802	40 258
France	24 907	361 312	292 693	93 526
Germany, Federal Republic of	79 017	943 123	494 293	527 847
Iran	12 661	6 025	(58)	18 744
Italy	(13 600)	223 521	109 884	100 037
Japan	(2 983)	34 962	32 387	(408) a/
Netherlands	(1 065 953)	4 222 819	3 797 412	(640 546) a/
Norway	60 107	204 311	230 773	33 645
Sweden	136 026	428 399	172 657	391 768
Switzerland	22 755	230 151	244 425	8 481
Subtotal	<u>(435 644)</u>	<u>11 103 871</u>	<u>8 698 563</u>	<u>1 969 664</u>
<b>Other projects financed by donor Governments</b>				
Bahamas	26 387	(26 387)	-	-
Denmark	59 152	-	8 383	50 769
Germany, Federal Republic of	17 323	(111)	-	17 212
Italy	-	52 944	57 140	(4 196) a/
Netherlands	11 050	45 112	37 669	18 493
Saudi Arabia	17 895	(20 351)	(2 456)	-
Sweden	74 609	4 079	69 963	8 725
Switzerland	15 081	5 249	12 153	8 177
Union of Soviet Socialist Republics	(47 122)	69 269	3 907	18 240
United Kingdom of Great Britain and Northern Ireland	(3 181)	-	689	(3 870) a/
United States of America	220	-	(2 177)	2 397
Subtotal	<u>171 414</u>	<u>129 804</u>	<u>185 271</u>	<u>115 947</u>
<b>UNDP-administered trust funds</b>				
<b>Fund of the United Nations for the Development of West Irian</b>				
United Nations Trust Fund for Operational Programme in Lesotho	(13 104)	13 104	-	-
United Nations Trust Fund for the Provision of Operational Personnel in Swaziland	(73 593)	284 488	168 184	42 711
Trust Fund for Assistance to Colonial Countries and Peoples	21 969	(38 901)	(13 962)	(2 970) a/
United Nations Trust Fund for Sudano-Sahelian Activities	(19 823)	(23 432)	(43 255)	-
Trust Fund Programme for the Republic of Zaire	196 179	1 133 646	1 000 724	329 101
United Nations Capital Development Fund	(83 022)	87 890	(9 397)	14 265
United Nations Korean Reconstruction Agency - Residual Assets	(6 124)	-	-	(6 124) a/
UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia	7 327	(9 008)	(1 681)	-
Subtotal	<u>-</u>	<u>1 034 406</u>	<u>1 681</u>	<u>1 032 725</u>
Subtotal	<u>29 809</u>	<u>2 482 193</u>	<u>1 102 294</u>	<u>1 409 708</u>

	Fund balance 1 January 1978	Add: Income	Less: Expenditure	Fund balance 31 December 1979
<u>Other trust funds</u>				
El Colegio de Mexico	(212)	212	-	-
Expo Foundation (Japan)	-	2 500	307	2 193
Ford Foundation	3 115	(3 115)	-	-
Group of Non-Aligned Countries (Netherlands/ Sweden contribution)	498 531	596 053	603 037	491 547
International Development Research Centre (Canada)	3 894	(3 549)	345	-
Interregional Symposium on State Petroleum Enterprises (Austria)	-	92 513	41 494	51 019
UNICEF	6 359	(6 359)	-	-
United Nations Educational and Training Programme for Southern Africa	448 735	5 515 750	5 563 090	401 395
United Nations Fund for Namibia	(5 518)	919 958	909 643	4 797
UNEP	92 222	(63 124)	21 875	7 223
UNESCO	-	7 972	(351)	8 323
Subtotal	<u>1 047 126</u>	<u>7 058 811</u>	<u>7 139 440</u>	<u>966 497</u>
Total United Nations projects	<u>2 896 009</u>	<u>30 371 968</u>	<u>26 516 113</u>	<u>6 751 864</u>

II. PROJECTS ADMINISTERED BY THE UNITED NATIONS  
INDUSTRIAL DEVELOPMENT ORGANIZATION

<u>Projects financed by recipient Governments</u>				
Algeria	-	48 101	46 667	1 434
Arab Company for Drug Industries and Medical Appliances	8 003	-	8 975	(972) a/
Burundi	22 485	(22 485)	-	-
Costa Rica	(4 054)	-	568	(4 622) a/
Ecuador	9 814	-	18 455	(6 641) a/
Greece	174	-	174	-
Gulf Organization for Industrial Consulting	-	159 503	123 494	36 009
Hungary	32 824	156 982	101 003	88 803
Iceland	(3 984)	4 541	557	-
Iraq	1 142 205	960 937	752 990	1 350 152
Jamaica	2 100	(2 100)	-	-
Kuwait	215 770	274 951	437 438	53 283
Lebanon	-	8 916	7 064	1 852
Liberia	10 119	(11 535)	(1 416)	-
Libyan Arab Jamahiriya	63 328	3 006 039	1 447 877	1 621 490
Mauritania	-	166 386	154 193	12 193
Netherlands Antilles	160 887	18 305	97 766	81 426
Qatar	172 614	311 084	380 402	103 296
Saudi Arabia	(45 432)	247 433	162 247	39 754
Spain	-	15 000	15 581	(581) a/
Suriname	74 683	12 545	(4 467)	91 695
Thailand	1 018	(1 018)	-	-
Trinidad and Tobago	440	(440)	-	-
United Arab Emirates	-	130 195	90 567	39 628
Yugoslavia	28 858	16 567	42 505	2 920
Subtotal	<u>1 891 852</u>	<u>5 499 907</u>	<u>3 882 640</u>	<u>3 509 119</u>
<u>Associate experts</u>				
Belgium	184 169	346 090	334 327	195 932
Denmark	140 531	191 486	184 194	147 823
Finland	152	(8 479)	(8 327)	-
Germany, Federal Republic of	143 954	738 344	611 895	270 403
Italy	11 349	26 000	36 590	759
Japan	131 031	74 204	120 086	85 149
Netherlands	132 691	464 774	517 074	80 391
Norway	-	33 630	28 512	5 118
Sweden	109 606	209 641	137 618	181 629
Subtotal	<u>853 483</u>	<u>2 075 690</u>	<u>1 961 969</u>	<u>967 204</u>
<u>Junior Professional Officers</u>				
Belgium	25 241	33 705	12 292	46 654
Denmark	-	2 000	624	1 376
Germany, Federal Republic of	-	93 176	58 044	35 132
Japan	14 400	158 034	(4 671)	177 105
Netherlands	-	9 000	5 000	4 000
Sweden	3 614	2 691	1 363	4 942
Switzerland	-	6 497	1 581	4 916
Subtotal	<u>43 255</u>	<u>305 103</u>	<u>74 233</u>	<u>274 125</u>

	Fund balance <u>1 January 1978</u>	Add: <u>Income</u>	Less: <u>Expenditure</u>	Fund balance <u>31 December 1979</u>
<u>Other trust funds</u>				
Arab Fund for Economic and Social Development	-	7 000	8 787	(1 787) a/
Australia	-	25 000	24 326	674
Belgium	-	66 940	92 079	(25 139) a/
Canada	(5 715)	4 471	(1 244)	-
Deutsche Messe A.G.	458	8 050	382	8 126
Egypt	-	200	-	200
Finland	-	123 271	116 483	6 788
Germany, Federal Republic of	713 161	179 827	601 575	291 413
Industrial Development Centre for Arab States	(9 623)	13 295	3 277	395
International Development Association	-	59 125	77 602	(18 477) a/
International Trade Centre	-	(126 811)	(126 811)	-
Iraq	-	200	-	200
Japan	118 190	169 749	159 826	128 113
Mauritania	-	200	-	200
Netherlands	26 049	-	29 269	(3 220) a/
Overseas Private Investment Corporation	-	53 180	22 673	30 507
Société Tunisienne de Banque	15 345	2 681	(1 736)	19 762
Sudan	-	200	-	200
Sweden	347 250	194 679	133 722	408 207
Switzerland	(14 968)	3 878	(11 219)	129
United Nations Capital Development Fund	-	-	1 742 447	(1 742 447) a/
UNESCO	2 629	2 988	2 799	2 818
UNFPA	25 218	29 782	12 515	42 485
Union of Soviet Socialist Republics interpreters	(53 098)	21 757	13 712	(45 053) a/
United Nations Fund for Special Industrial Services	-	170 541	170 541	-
Subtotal	<u>1 164 896</u>	<u>1 010 203</u>	<u>3 071 005</u>	<u>(895 906)</u>
<u>UNDP-administered trust fund</u>				
Swedish trust fund for operational assistance to Swaziland	(3 142)	47 642	-	44 500
<u>Projects financed from voluntary contributions for specific purposes to UNIDO General Trust Fund</u>				
Austria	33 917	(33 917)	-	-
Chile/Colombia/Israel/Rwanda	(1 088)	-	-	(1 088) a/
China	491 026	(491 026)	-	-
India	(11 555)	11 555	-	-
Italy	(38 076)	38 076	-	-
Japan	44 288	(44 288)	-	-
Switzerland	153 058	(153 058)	-	-
Subtotal	<u>671 570</u>	<u>(672 658)</u>	<u>-</u>	<u>(1 088)</u>
Total UNIDO projects	<u>4 621 914</u>	<u>8 265 887</u>	<u>8 989 847</u>	<u>3 897 954</u>
<b>III. PROJECTS ADMINISTERED BY THE UNITED NATIONS</b>				
<u>CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD)</u>				
Belgium	26 760	(8 424)	18 336	-
Canada	14 988	(14 988)	-	-
Denmark	-	68 672	68 672	-
Elaboration of the new international development strategy - trust funds	-	158 936	156 129	2 807
Germany, Federal Republic of	-	75 375	72 680	2 695
Iraq	-	223	223	-
International Trade Centre	(1 840)	289 926	288 086	-
Mauritania	103 269	5 533	100 419	8 383
Netherlands	-	214 943	62 217	152 726
Netherlands/Sweden	(15 040)	94 681	79 641	-
Oman	23 782	97 640	121 422	-
Ports Project Trust Fund	63 127	480 679	472 014	71 792
Report on Financial Corporation Trust Funds	-	20 000	20 000	-
Sectoral Advisers Trust Fund	-	375 000	340 452	34 548
Sweden	993 179	1 924 022	1 900 030	1 017 171
UNEP	53 401	354 945	378 059	30 287
Etude d'une société communautaire de transports maritimes	-	103 899	46 535	57 364
Total UNCTAD projects	<u>1 261 626</u>	<u>4 241 062</u>	<u>4 124 915</u>	<u>1 377 773</u>

	Fund balance 1 January 1978	Add: Income	Less: Expenditure	Fund balance 31 December 1979
<b>IV. PROJECTS ADMINISTERED BY THE UNITED NATIONS</b>				
<u>CENTRE FOR HUMAN SETTLEMENTS (HABITAT)</u>				
<u>Projects financed by recipient and donor</u>				
<u>Governments</u>				
Belgium	-	15 017	179 332	(164 315) a/
Germany, Federal Republic of	-	(3)	24 976	(24 979) a/
Libyan Arab Jamahiriya	-	753 271	428 065	325 206
Netherlands	-	4 243	33 703	(29 460) a/
Various	-	(1 849)	3 806	(5 655) a/
Subtotal	-	770 679	669 882	100 797
<u>UNEP</u>	-	127 000	123 642	3 358
<u>UNDP-administered trust funds</u>	-	218 547	37 026	181 521
<u>Associate experts</u>				
Belgium	-	255 393	271 085	(15 692) a/
Denmark	-	53 402	118 100	(64 698) a/
France	-	34 509	46 274	(11 765) a/
Germany, Federal Republic of	-	75 806	73 796	2 010
Italy	-	64 131	64 461	(330) a/
Netherlands	-	259 508	275 288	(15 780) a/
Sweden	-	83 400	76 201	7 199
Subtotal	-	826 149	925 205	(99 056)
Total UNCHS projects	-	1 942 375	1 755 755	186 620
<b>V. PROJECTS ADMINISTERED BY THE ECONOMIC</b>				
<u>COMMISSION FOR AFRICA (ECA)</u>				
<u>Economic Commission for Africa</u>				
Belgium	3 390	629	4 100	(81) a/
Canada	(22 667)	67 419	88 786	(44 034) a/
Finland	527	657	2 788	(1 604) a/
Germany, Federal Republic of	86 799	43 699	107 295	23 203
International Development Research Centre (Canada)	57 917	150 705	183 849	24 773
Netherlands	154 684	(17 857)	249 342	(112 515) a/
Nigeria	22 532	89 227	62 576	49 183
Sweden	136 701	174 492	213 245	97 948
Switzerland	8 541	3 284	20 071	(8 246) a/
United Nations Centre on Transnational Corporations	1 058	1 284	784	1 558
UNEP	63 964	(52 282)	16 783	(5 101) a/
United States of America	37 128	39 337	67 473	8 992
Various	-	665 847	958 777	(292 930) a/
Subtotal	550 574	1 166 441	1 975 869	(258 854)
<u>African Institute for Economic Development and Planning</u>				
Commonwealth Fund for Technical Co-operation	11 091	27 259	31 620	6 730
Sweden	201 000	-	199 208	1 792
Switzerland	31 351	-	16 815	14 536
UNEP	(14 806)	175 000	169 046	(8 852) a/
Subtotal	228 636	202 259	416 689	14 206
Total ECA projects	779 210	1 368 700	2 392 558	(244 648)

	Fund balance 1 January 1978	Add: Income	Less: Expenditure	Fund balance 31 December 1979
<b>VI. PROJECTS ADMINISTERED BY THE ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC (ESCAP)</b>				
Australia	290 881	466 141	462 198	294 824
Australia/New Zealand/Solomon Islands	13 039	714 073	525 078	202 034
Canada	10 206	(7 197)	-	3 009
China	-	132 450	6 235	126 215
France	-	17 138	11 912	5 226
France/India/Australia	120 054	142 668	256 233	6 489
Germany, Federal Republic of	146 709	1 158 519	1 044 857	260 371
India	2 771	110 142	93 247	19 666
Indonesia	2 103	3 000	2 648	2 455
Iran/Netherlands/New Zealand	528 827	236 026	597 212	167 641
Japan	669 095	2 549 449	1 125 318	2 093 226
Japan/Netherlands/Indonesia	23 433	(23 433)	(1 536)	1 536
Konrad Adenauer Foundation	9	-	(1 713)	1 722
Netherlands	477 324	3 891 941	2 151 887	2 217 378
Norway	153 513	1 976 075	1 763 844	365 744
Sweden	1 729	252 142	64 496	189 375
Swedish International Development Authority	-	2 850	-	2 850
UNEP	10 226	-	10 063	163
United States of America	25 206	-	15 344	9 862
World Council of Churches	27 637	102 641	80 505	49 773
WHO	7 143	(7 143)	-	-
Total ESCAP projects	<u>2 509 905</u>	<u>11 717 482</u>	<u>8 207 828</u>	<u>6 019 559</u>
<b>VII. PROJECT ADMINISTERED BY THE ECONOMIC COMMISSION FOR EUROPE (ECE)</b>				
UNEP - Total ECE projects	-	<u>285 000</u>	<u>275 467</u>	<u>9 533</u>
<b>VIII. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR LATIN AMERICA (ECLA)</b>				
<u>Economic Commission for Latin America</u>				
Argentina	(2 974)	672 070	696 915	(27 819) a/
Brazil	3 201	114 304	61 331	56 174
Canada	63 641	720 720	742 818	41 543
Colombia	(2 343)	28 330	25 631	356
Consejo nacional de ciencia y tecnologia	30 993	8 595	31 960	7 628
Costa Rica	-	171 790	138 889	32 901
Germany, Federal Republic of	40 534	213 430	189 543	64 421
IBRD	7 502	22 891	23 983	6 410
International Development Research Centre (Canada)	(18 761)	300 552	241 698	40 093
Italy	67 821	265	63 358	4 728
Jamaica	13 717	9 929	16 444	7 202
Netherlands	16 500	460 895	310 562	166 833
Panama	-	21 784	27 768	(5 984) a/
Sweden	5 895	176 335	152 313	29 917
Trinidad and Tobago	(6 337)	37 500	38 429	(7 266) a/
United Nations Centre on Transnational Corporations	4 691	(4 661)	30	-
UNEP	19 140	(11 579)	7 561	-
Venezuela	4 961	901	2 092	3 770
Venezuela/Ecuador	-	30 150	16 184	13 966
Various	-	1 517 647	1 340 457	177 190
Subtotal	<u>248 181</u>	<u>4 491 848</u>	<u>4 127 966</u>	<u>612 063</u>
<u>Latin American Institute for Economic and Social Planning</u>				
Canada	13 871	873	-	14 744
Canada/Sweden	6 330	(6 330)	-	-
Centro Internacional de Formación en Ciencias Ambientales	2 458	52 525	52 435	2 548
Ecuador	-	211 970	211 765	205
Germany, Federal Republic of	24 396	78 074	101 898	572
Institutional Development and Popular Participation	724	(724)	-	-
Netherlands	68 694	26 966	95 660	-
UNESCO	(25 373)	333 926	308 553	-
Unrestricted Government contributions	-	413 991	191 084	222 907
Subtotal	<u>91 100</u>	<u>1 111 271</u>	<u>961 395</u>	<u>240 976</u>



	<u>Fund balance</u> <u>1 January 1978</u>	<u>Add:</u> <u>Income</u>	<u>Less:</u> <u>Expenditure</u>	<u>Fund balance</u> <u>31 December 1979</u>
<b>CELADE</b>				
Canadian International Development Agency	70 789	522 695	584 368	9 116
Ford Foundation	13 561	(10 355)	3 206	-
International Development Research Centre	(23 979)	387 910	337 296	26 635
Netherlands	25 678	53 428	79 106	-
El Colegio de Mexico	(12 425)	30 670	18 245	-
Subtotal	<u>73 624</u>	<u>984 348</u>	<u>1 022 221</u>	<u>35 751</u>
<b>ECLA, Mexico</b>				
Electrical Study (BCIE)	-	60 488	69 516	(9 028) a/
FAO/UNICEF	-	7 804	7 804	-
Nacional Financiera S.A.	-	21 000	9 867	11 133
Secretaria de Agricultura y Recursos Hidraulicos	-	559 380	205 907	353 473
Subtotal	<u>-</u>	<u>648 672</u>	<u>293 094</u>	<u>355 578</u>
Total ECLA projects	<u>412 905</u>	<u>7 236 139</u>	<u>6 404 676</u>	<u>1 244 368</u>
<b>IX. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR WESTERN ASIA (ECWA)</b>				
General Study of the Palestinian Arab People	142 758	6 084	143 960	4 882
Netherlands	20 528	239 428	166 237	93 719
Saudi Arabia	-	36 000	36 000	-
Yemen	-	76 228	58 272	17 956
Total ECWA projects	<u>163 286</u>	<u>357 740</u>	<u>404 469</u>	<u>116 557</u>
GRAND TOTAL	<u>12 644 855</u>	<u>65 786 353</u>	<u>59 071 628</u>	<u>19 359 580</u>

a/ See notes to the financial statements for summary of technical co-operation trust fund deficit balances (annex I, note 14, below).

**TECHNICAL CO-OPERATION ACTIVITIES: INCOME AND EXPENDITURE BY YEAR**  
**FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979**  
 (EXPRESSED IN UNITED STATES DOLLARS)

	Income			Expenditure		
	1978	1979	Total	1978	1979	Total
<b>I. United Nations</b>						
Regular budget	5 582 502	6 372 126	11 954 628	5 582 502	6 372 126	11 954 628
Trust funds	17 649 351	12 722 617	30 371 968	14 733 769	11 782 344	26 516 113
UNFPA	29 326 968	19 006 431	48 333 399	14 131 064	17 363 526	31 494 590
UNDP	145 902 085	59 017 379	204 919 464	73 467 998	75 118 327	148 585 825
Total	198 460 906	97 118 553	295 579 459	107 914 833	110 636 323	218 551 156
<b>II. UNIDO</b>						
Regular budget	2 294 045	3 773 389	6 067 434	2 294 045	3 773 389	6 067 434
Trust funds	4 410 524	3 855 363	8 265 867	3 217 998	5 771 849	8 989 847
UNDP	67 746 875	65 338 447	133 085 322	48 384 038	58 823 736	107 207 774
Total	74 451 444	72 967 199	147 418 643	53 896 081	68 368 974	122 265 055
<b>III. UNCTAD</b>						
Trust funds	1 996 058	2 245 004	4 241 062	1 918 786	2 206 129	4 124 915
UNDP	16 680 317	16 586 871	33 267 188	10 968 469	15 057 772	26 026 241
Total	18 676 375	18 831 875	37 508 250	12 887 255	17 263 901	30 151 156
<b>IV. UNCHS</b>						
Trust funds	-	1 942 375	1 942 375	-	1 755 755	1 755 755
UNDP	- a/	27 012 485	27 012 485	-	14 029 096	14 029 096
Total	-	28 954 860	28 954 860	-	15 784 851	15 784 851
<b>V. Economic Commission for Africa</b>						
Regular budget	622 608	686 426	1 309 034	622 608	686 426	1 309 034
Trust funds	598 268	770 432	1 368 700	1 048 774	1 343 784	2 392 558
UNDP	3 154 242	6 330 981	9 485 223	2 714 868	4 954 862	7 669 730
Total	4 375 118	7 787 839	12 162 957	4 386 250	6 985 072	11 371 322
<b>VI. Economic and Social Commission For Asia and the Pacific</b>						
Regular budget	462 290	515 683	977 973	462 290	515 683	977 973
Trust funds	4 495 894	7 221 588	11 717 482	3 946 409	4 261 419	8 207 828
UNFPA	- a/	862 435	862 435	-	773 679	773 679
UNDP	4 397 788	5 415 396	9 813 184	3 515 311	4 761 335	8 276 646
Total	9 355 972	14 015 102	23 371 074	7 924 010	10 312 116	18 236 126
<b>VII. Economic Commission for Europe</b>						
Trust funds	145 000	140 000	285 000	134 787	140 680	275 467
UNDP	75 000	287 418	362 418	18 753	147 752	166 505
Total	220 000	427 418	647 418	153 540	288 432	441 972
<b>VIII. Economic Commission for Latin America</b>						
Regular budget	461 630	459 624	921 254	461 630	459 624	921 254
Trust funds	2 199 790	5 036 349	7 236 139	2 538 251	3 866 425	6 404 676
UNFPA	- a/	3 173 243	3 173 243	-	3 116 621	3 116 621
UNDP	1 304 200	2 194 066	3 498 266	1 254 090	1 781 463	3 035 553
Total	3 965 620	10 863 282	14 828 902	4 253 971	9 224 133	13 478 104
<b>IX. Economic Commission for Western Asia</b>						
Regular budget	230 619	558 078	788 697	230 619	558 078	788 697
Trust funds	160 625	197 115	357 740	31 333	373 136	404 469
UNDP	466 097	338 856	804 953	390 347	341 432	731 779
Total	857 341	1 094 049	1 951 390	652 299	1 272 646	1 924 945

a/ Designated as executing agency effective 1 January 1979.

## UNITED NATIONS GENERAL AND SPECIAL PURPOSE TRUST FUNDS

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Relief operations	Industrial development activities	Economic and social activities	Legal activities	Others	1979	Total 1977 a/
<b>Income</b>							
Income from pledged contributions	3 034 851	21 553 892	50 164 249	537 937	10 771 432	86 062 361	75 612 778
Public donations	85 949	-	1 436 790	33 318	39 884	1 595 941	504 684
Subventions	179 000	-	4 057 978	-	198 599	4 435 577	2 145 939
Interest income	7 836 895	697 860	5 294 032	31 934	4 276 822	18 137 543	10 815 025
Miscellaneous income	556 004	1 941 827	7 116 287	9 736	12 360 587	21 984 441	9 692 184
Total income	11 692 699	24 193 579	68 069 336	612 925	27 647 324	132 215 863	98 770 610
<b>Expenditure</b>							
Salaries and common staff costs	1 631 575	3 644 430	21 311 178	593 682	3 113 538	30 294 403	18 941 182
Travel	90 589	280 456	3 140 820	21 190	379 461	3 912 516	2 054 215
Contractual services	13 546	3 323 696	3 155 907	10 998	725 604	7 229 751	8 471 819
Operating expenses	689 960	663 748	2 428 391	71 182	10 571 942	14 425 223	14 778 456
Acquisitions	12 256 586	1 130 090	3 385 848	-	246 684	17 019 208	76 933 962
Fellowships, grants, other	3 207 636	10 384 453	16 943 720	46 549	2 333 255	32 915 613	38 112 727
Total expenditure	17 889 892	19 426 873	50 365 864	743 601	17 370 484	105 796 714	159 292 361
Excess of income over expenditure for the above period	(6 197 193)	4 766 706	17 703 472	(130 676)	10 276 840	26 419 149	(60 521 751)
Add: Adjustments for prior period	(81 938)	672 658	(801 027)	-	97 309	(112 998)	(25 329 936)
Net excess of income over expenditure	(6 279 131)	5 439 364	16 902 445	(130 676)	10 374 149	26 306 151	(85 851 687)

## UNITED NATIONS GENERAL AND SPECIAL PURPOSE TRUST FUNDS

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Relief operations	Industrial development activities	Economic and social activities	Legal activities	Others	Total	1977 a/
<b>Assets</b>							
Cash	36 208 299	11 093 312	26 545 290	107 528	17 215 001	91 169 430	90 679 635
Investments	-	-	-	-	641 032	641 032	662 932
Pledged contributions unpaid	70 171	17 533 509	13 099 455	3 500	2 289 761	32 996 396	13 787 479
Accounts receivable	1 142 166	220 904	6 699 670	3 944	1 109 753	9 176 437	1 521 288
Remittances to executing agencies	371 986	-	3 851 594	-	20 000	4 243 580	3 995 991
Deferred charges and other assets	-	760	135 808	-	249 787	386 355	250 875
Due from United Nations General Fund (Statement III)	130 292	576 653	3 887 217	28 587	317 424	4 940 173	1 577 702
<b>Total assets</b>	<u>37 922 914</u>	<u>29 425 138</u>	<u>54 419 034</u>	<u>143 559</u>	<u>21 842 758</u>	<u>143 553 403</u>	<u>112 475 902</u>
<b>Liabilities</b>							
Accounts payable	9 135	92 887	352 874	9 296	408 642	872 834	10 480 042
Unliquidated obligations	597 033	5 127 140	3 478 377	782	1 142 304	10 345 636	3 758 990
Deferred income	-	11 741 878	7 521 791	-	852 995	20 116 664	9 053 641
Reserve for repatriation grant and other reserves	-	-	178 767	-	-	178 767	572 626
Reserve for allocations	7 906 610	-	3 825 454	-	20 000	11 752 064	19 943 009
Due to United Nations General Fund (Statement III)	832	13 687	676 160	50 392	340 798	1 081 869	4 353 991
<b>Total liabilities</b>	<u>8 513 610</u>	<u>16 975 592</u>	<u>16 033 423</u>	<u>60 470</u>	<u>2 764 739</u>	<u>44 347 834</u>	<u>48 162 299</u>
<b>Fund balance</b>							
Balance available 1 January 1978	24 506 070	7 010 182	23 859 716	213 765	8 723 870	64 313 603	97 512 718
Add: Transfer from reserve for allocations	11 247 532	-	1 235 935	-	-	12 483 467	64 435 835
Net excess of income over expenditure	(6 279 131)	5 439 364	16 902 445	(130 676)	10 374 149	26 306 151	(85 851 687)
Subtotal	29 474 471	12 449 546	41 998 096	83 089	19 098 019	103 103 221	72 096 866
Less: Net transfer to reserve for allocations for the current period	65 167	-	3 812 485	-	20 000	3 897 652	(11 783 263)
Balance available 31 December 1979	29 409 304	12 449 546	38 185 611	83 089	19 078 019	99 205 569	64 313 603
<b>Total liabilities and fund balance</b>	<u>37 922 914</u>	<u>29 425 138</u>	<u>54 219 034</u>	<u>143 559</u>	<u>21 842 758</u>	<u>143 553 403</u>	<u>112 475 902</u>
	(Schedule 15.1) b/	(Schedule 15.1) b/	(Schedules 15.1 and 15.2) b/	(Schedules 15.1 and 15.2) b/	(Schedules 15.1 and 15.2) b/		

a/ Comparative figures reclassified to conform to current presentation.

b/ For these schedules, see volume II.

CERTIFIED CORRECT

(Signed) Patricia RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1980

## SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	United Nations, UNIDO, UNCTAD, UNCHS and regional commissions - Extrabudgetary technical co-operation reimbursement resources	United Nations - Support of extrabudgetary administrative structures	United Nations - Support of extrabudgetary substantive activities	1977 a/ 1979	1977 a/ 1979
<u>Income</u>					
UNDP	38 475 106	2 120 060	-	40 595 166	27 902 356
UNFPA	4 335 626	-	-	4 335 626	4 631 833
Technical co-operation project trust funds	5 259 978	-	-	5 259 978	4 276 599
Associated agency projects	489 986	-	-	489 986	327 138
General and special purpose trust funds	3 642 700	-	151 660	3 794 360	1 834 634
UNICEF	-	64 800	-	64 800	-
World Bank	-	78 300	-	78 300	-
Interest income	1 095 043	9 920	3 378	1 108 341	-
Miscellaneous income	447 262	447 620	50 738	945 620	264 961
Total income	53 745 701	2 720 700	205 776	56 672 177	39 237 521
<u>Expenditure</u>					
Salaries and common staff costs	46 726 201	1 665 119	-	48 391 320	35 277 297
Travel	1 183 818	3 176	-	1 186 994	732 584
Contractual services	29 009	-	-	29 009	31 735
Operating expenses	826 502	145 625	-	972 127	1 142 840
Acquisitions	467 603	-	-	467 603	255 539
Fellowships, grants, other	1 539 936	-	-	1 539 936	1 288 603
Total expenditure	50 773 069	1 813 920	-	52 586 989	38 728 598
Excess of income over expenditure for the above period	2 972 632	906 780	205 776	4 085 188	508 923
Less: Adjustments for prior period	(15 019)	-	-	(15 019)	(18 496)
Increase in reserve for termination entitlements and indemnities, compensation claims and other unforeseen liabilities	(663 000)	-	-	(663 000)	(2 331 374)
Net excess of income over expenditure	2 294 613	906 780	205 776	3 407 169	(1 840 947)

## SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	1979	1977 a/
<u>Assets</u>		
Cash		
Accounts receivable	1 240 539	2 351 996
Deferred charges and other assets	4 954 035	5 009 519
Due from United Nations General Fund (Statement III)	65 963	67 182
	7 066 290	7 899 421
Total assets	<u>13 326 827</u>	<u>14 494 987</u>
		<u>17 140</u>
		<u>836 632</u>
		<u>33 034</u>
<u>Liabilities</u>		
Accounts payable	19 949	19 949
Unliquidated obligations	1 467 313	1 467 313
Deferred income	100	100
Reserve for termination entitlements and indemnities, compensation claims and other unforeseen liabilities	2 963 000	2 963 000
Reserve for repatriation grant	67 895	67 895
Due to United Nations General Fund (Statement III)	478 239	533 843
Total liabilities	<u>4 996 496</u>	<u>5 052 100</u>
		<u>7 876 665</u>
		<u>14 987</u>
<u>Fund balance</u>		
Balance available 1 January 1978	6 050 605	6 050 605
Less: Transfer of funds	14 887	14 987
Balance available 1 January 1979	6 035 718	6 035 718
Add: Net excess of income over expenditure	2 294 613	3 407 169
Balance available 31 December 1979	<u>8 330 331</u>	<u>(1 840 947)</u>
		<u>6 035 718</u>
Total liabilities and fund balance	<u>13 326 827</u>	<u>14 494 987</u>
		<u>9 295 748</u>

a/ Comparative figures reclassified to conform to current presentation.

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1980

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS BY OFFICES

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	United Nations	UNIDO	UNCTAD	UNCHS a/	Regional commissions	Total
<u>Income</u>						
UNDP	17 911 407	13 120 072	3 359 200	1 721 801	2 362 626	38 475 106
UNFPA	3 857 869	-	-	-	477 757	4 335 626
Technical co-operation project trust funds	2 371 690	407 775	380 033	98 305	2 002 175	5 259 978
Associated agency projects	174 379	166 667	35 919	-	113 021	489 986
General and special purpose trust funds	767 528	2 248 324	28 120	-	598 728	3 642 700
Interest income	363 254	475 362	59 310	-	197 117	1 095 043
Miscellaneous income	69 586	308 318	4 916	-	64 442	447 262
Total income	25 515 713	16 726 518	3 867 498	1 820 106	5 815 866	53 745 701
<u>Expenditure</u>						
Salaries and common staff costs	24 314 652	16 020 724	2 837 760	552 686	3 000 379	46 726 201
Travel	449 960	220 105	67 712	15 581	430 460	1 183 818
Contractual services	1 510	-	-	-	27 499	29 009
Operating expenses	402 636	283 366	-	1 286	139 214	826 502
Acquisitions	43 616	-	-	-	423 987	467 603
Fellowships, grants, other	340 068	431 540	752 745	-	15 583	1 539 936
Total expenditure	25 552 442	16 955 735	3 658 217	569 553	4 037 122	50 773 069
Excess of income over expenditure for the above period	(36 729)	(229 217)	209 281	1 250 553	1 778 744	2 972 632
Less: Adjustments for prior period	(15 019)	-	-	-	-	(15 019)
Increase in reserve for termination entitlements and incemnities, compensation claims and other unforeseen liabilities	(121 500)	(511 500)	(30 000)	-	-	(663 000)
Net excess of income over expenditure	(173 248)	(740 717)	179 281	1 250 553	1 778 744	2 294 613

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS BY OFFICES

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979<sup>a</sup>  
(EXPRESSED IN UNITED STATES DOLLARS)

	United Nations	UNIDO	UNCTAD	UNCHS a/	Regional commissions	Total
<u>Assets</u>						
Cash	959 155	-	-	-	281 384	1 240 539
Accounts receivable	1 161 502	8 892	-	1 820 106	1 963 535	4 954 035
Deferred charges and other assets	65 963	-	-	-	-	65 963
Due from United Nations General Fund (Statement XVI)	1 805 198	3 452 865	508 087	-	1 300 140	7 066 290
Total assets	3 991 818	3 461 757	508 087	1 820 106	3 545 059	13 326 827
<u>Liabilities</u>						
Accounts payable	19 001	-	-	948	100	20 049
Unliquidated obligations	231 157	476 864	89 689	90 366	579 237	1 467 313
Reserve for termination entitlements and indemnities, compensation claims and other unforeseen liabilities	1 621 500	1 171 500	170 000	-	-	2 963 000
Reserve for repatriation grant	-	-	-	-	67 895	67 895
Due to United Nations General Fund (Statement XVI)	-	-	-	478 239	-	478 239
Total liabilities	1 871 658	1 648 364	259 689	569 553	647 232	4 996 496
<u>Fund balance</u>						
Balance available 1 January 1978	2 308 295	2 554 110	69 117	-	1 119 083	6 050 605
Less: Transfer of funds	14 887	-	-	-	-	14 887
Balance available 1 January 1979	2 293 408	2 554 110	69 117	-	1 119 083	6 035 718
Add: Net excess of income over expenditure	(173 248)	(740 717)	179 281	1 250 553	1 778 744	2 294 613
Balance available 31 December 1979	2 120 160	1 813 393	248 398	1 250 553	2 897 827	8 330 331
Total liabilities and fund balance	3 991 818	3 461 757	508 087	1 820 106	3 545 059	13 326 827
					(Schedule XVI)	(Statement 16.1.1)

a/ 1979 activities only.



SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS - REGIONAL COMMISSIONS

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Regional commissions					Total
	Africa	Asia and the Pacific	Europe	Latin America	Western Asia	
<u>Income</u>						
UNDP	933 670	895 637	70 665	372 787	89 867	2 362 626
UNPPA	-	95 014	-	382 743	-	477 757
Technical co-operation project trust funds	77 516	1 079 049	-	795 939	49 671	2 002 175
Associated agency projects	32 304	-	-	64 630	16 087	113 021
General trust fund	573 790	-	-	-	24 938	598 728
Interest income	124 753	3 808	-	58 398	10 158	197 117
Miscellaneous income	55 235	-	-	-	9 207	54 442
Total income	<u>1 797 268</u>	<u>2 073 508</u>	<u>70 665</u>	<u>1 674 497</u>	<u>199 928</u>	<u>5 815 866</u>
<u>Expenditure</u>						
Salaries and common staff costs	725 729	1 201 764	70 920	978 496	23 470	3 000 379
Travel	241 496	130 728	-	780	52 456	430 460
Contractual services	649	-	-	20 223	6 627	27 499
Operating expenses	7 532	76 299	-	55 383	-	139 214
Acquisitions	26 787	195 760	-	192 070	9 370	423 987
Fellowships, grants, other	1 642	13 941	-	-	-	15 583
Total expenditure	<u>1 008 835</u>	<u>1 618 492</u>	<u>70 920</u>	<u>1 246 952</u>	<u>91 923</u>	<u>4 037 122</u>
Excess of income over expenditure	<u>788 433</u>	<u>455 016</u>	<u>(255)</u>	<u>427 545</u>	<u>108 005</u>	<u>1 778 744</u>

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS - REGIONAL COMMISSIONS

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Regional commissions					Total
	Africa	Asia and the Pacific	Europe	Latin America	Western Asia	
<u>Assets</u>						
Cash	281 384	-	-	-	-	281 384
Accounts receivable	774 573	1 151 554	-	37 408	-	1 963 535
Due from United Nations General Fund (Statement XVI)	417 667	3 808	-	705 771	172 894	1 300 140
Total assets	<u>1 473 624</u>	<u>1 155 362</u>	<u>-</u>	<u>743 179</u>	<u>172 894</u>	<u>3 545 059</u>
<u>Liabilities</u>						
Accounts payable	-	-	-	100	-	100
Unliquidated obligations	234 517	290 053	255	42 799	11 613	579 237
Reserve for repatriation grant	11 955	-	-	55 940	-	67 895
Total liabilities	<u>246 472</u>	<u>290 053</u>	<u>255</u>	<u>98 839</u>	<u>11 613</u>	<u>647 232</u>
<u>Fund balance</u>						
Balance available 1 January 1978	438 719	410 293	-	216 795	53 276	1 119 083
Add: Excess of income over expenditure	788 433	455 016	(255)	427 545	108 005	1 778 744
Balance available 31 December 1979	<u>1 227 152</u>	<u>865 309</u>	<u>(255)</u>	<u>644 340</u>	<u>161 281</u>	<u>2 897 827</u>
Total liabilities and fund balance	<u>1 473 624</u>	<u>1 155 362</u>	<u>-</u>	<u>743 179</u>	<u>172 894</u>	<u>3 545 059</u>

(Schedule  
16.1)

ANNEX I

Notes to the financial statements

Note 1. Summary of significant accounting policies

The following are some of the significant accounting policies of the United Nations:

(a) The United Nations accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, administrative instructions issued by the Under-Secretary-General for Administration, Finance and Management or the Assistant Secretary-General for Financial Services, and in conformance with generally accepted government accounting principles.

(b) Fund accounting. The United Nations accounts are maintained on a "fund accounting basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) The financial period of the Organization is a biennium and consists of two consecutive calendar years.

(d) The income and expenditure and assets and liabilities are recognized on the accrual basis of accounting.

(e) Translation of currencies. The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Assistant Secretary-General for Financial Services. In respect of such currencies, the financial statements prepared at such intervals as may be prescribed by the Assistant Secretary-General for Financial Services under delegation of authority from the Under-Secretary-General for Administration, Finance and Management, shall reflect the cash, investments, unpaid pledges (other than pledges for future years) and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements.

(f) Assessed contributions. In accordance with financial regulation 5.6, payments made by a Member State are credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member State was assessed.

(g) Pledged contributions. Pledges are recorded as income on the basis of a written commitment by a prospective donor to pay a monetary contribution at a specified time or times. Pledges received for future years are recorded as deferred income.

(h) Investments. These comprise securities, stocks and bonds acquired by the Organization to produce income. Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash. Apart from changes in value arising from the retranslation of currencies as provided for in subparagraph (e) above, all investments are stated at cost. No provision is made for amortization of premiums or discounts, which are taken into account as part of the gain or loss when investments are sold.

(i) Deferred charges.

(i) Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in the subsequent financial period.

(ii) For balance-sheet statement purposes, only that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(j) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase.

(k) Capital assets. Land and buildings are reported at original cost. No depreciation of buildings is provided for. Major improvements and extensions to existing buildings are reflected in the construction-in-progress fund and are capitalized when the projects are completed. Maintenance and repairs are charged against the appropriate budgetary accounts.

(l) Construction accounts. Funds appropriated for new construction and/or major improvements and the resultant expenditures therefrom are recorded in separate construction accounts. Any unexpended balances are carried forward to the extent approved by the General Assembly into succeeding biennia until the projects are completed. Interest earned on construction accounts is credited to the construction accounts.

(m) No provision is made in the General Fund for repatriation grant entitlements or to meet contingencies under appendix D to the Staff Rules of the United Nations, as funds are provided for in the budget appropriations. However, provision to meet contingent liabilities for compensation payments under appendix D for personnel financed by technical co-operation, general and special purpose trust funds is calculated on the basis of 1 per cent of net base pay. This provision is maintained in the United Nations General Fund.

(n) Surplus account. The surplus account of the United Nations General Fund represents funds available for credit to Member States arising from unencumbered balances of appropriations, savings in the liquidation of obligations for prior periods, contributions from new Member States and miscellaneous income. The

balance of the surplus account is to be offset against future assessments in accordance with the provisions of financial regulation 5.2 unless the General Assembly decides otherwise.

(o) Miscellaneous income.

- (i) The net income realized from revenue-producing activities is reported as miscellaneous income.
- (ii) Refunds of expenditures charged to prior financial periods are credited to miscellaneous income.
- (iii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income.
- (iv) On the closing of the accounts at the end of each financial period, if the balance of the exchange accounts reflects a net loss on exchange, it is debited to the budgetary account. If there is a net gain, this is credited to miscellaneous income.
- (v) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds.
- (vi) The refunds from UNJSPF in respect of pension contributions (7 per cent of pensionable remuneration) of participants entering the fund on or after 1 January 1967 but withdrawing within five years are credited to miscellaneous income.

(p) Revenue-producing activities.

- (i) Income from credit sales for the sale of publications and activities of the Radio-Visual Services Division have previously been treated on a cash basis. Effective 1 January 1978, they have been accounted for on the accrual basis in accordance with the provision of rule 111.8.
- (ii) In those activities handled by contractors, e.g., the Souvenir Shop, Gift Centre and Catering Services, only the assets for which the Organization has ownership, i.e., unremitted profits and the Working Capital Fund advances to the contractors, are included in the balance sheet of the General Fund.
- (iii) Gain or loss on exchange is charged or credited to the activity experiencing the gain or loss.
- (iv) Actual income (net revenue less supervision and operation costs) of revenue-producing activities as a whole is credited to miscellaneous income in the General Fund.
- (v) Inventories:
  - a United Nations Postal Administration. Inventories of philatelic material are recorded at selling price in memorandum accounts for internal control purposes.

- b Souvenir Shop, Gift Shop and Catering Services. Inventories are valued at the lower of cost or market value for the computation of net revenue.
- c Publications. Inventory cards showing the quantity of publications on hand are maintained. The value of this inventory is not included in the assets. The cost of publications is charged to expenditure in the period incurred.

(q) UNEF/UNDOF accounts. The accounts for the UNEF/UNDOF operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations with due regard to the following:

(i) Financial regulation 2.1:

The "special financial year" of 25 October to 24 October of the following year inclusive has been adopted for UNEF/UNDOF and this financial year is used both for the presentation of information and for accounting purposes.

(ii) Financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4:

On 14 December 1978, the General Assembly adopted resolution 33/13 E, the operative paragraph of which reads as follows:

"Decides that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations shall be suspended temporarily in respect of the amount of \$17,693,065 which otherwise would have to be surrendered pursuant to these provisions, this amount to be entered in a separately identified account of the United Nations and held in suspense pending a further decision by the General Assembly at its thirty-fourth session."

Pursuant to General Assembly resolution 34/~ D of 17 December 1979 the \$17,693,065 held in suspense was increased by \$5,260,420. The operative paragraphs of the resolution read as follows:

"1. Decides that the provisions of its resolution 33/13 E shall remain in force until a further decision of the General Assembly;

"2. Decides further that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations shall be suspended in respect of the amount of \$5,260,420, which otherwise would have to be surrendered pursuant to these provisions, this amount to be entered in the account referred to in the operative part of General Assembly resolution 33/13 E and held in suspense until a further decision by the Assembly."

(iii) Article IV of the financial regulations:

On 14 December 1978, the General Assembly adopted resolution 33/13 F, the operative paragraph of which reads as follows:

"Approves the following special arrangements for the United Nations Emergency Force and the United Nations Disengagement Observer Force in regard to the application of article IV of the United Nations Financial Regulations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Forces shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:

"(a) At the end of the twelve-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

"(b) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided in regulation 4.3; claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate; at the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

(iv) Financial regulations 11.1 and 11.4:

The UNEF/UNDOF accounts are kept by the special financial year mentioned above and are formally reported and audited on a biennial basis in accordance with financial regulations 11.1 and 11.4.

(r) UNIFIL accounts. The accounts for the UNIFIL operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations, with due regard to the following:

(i) Financial regulation 2.1:

For the presentation of information and accounting purposes the UNIFIL accounts are maintained for the periods of its mandates.

(ii) Financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4:

On 17 December 1979, the General Assembly adopted resolution 34/9 E, the operative paragraph of which reads as follows:

"Decides that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations

shall be suspended temporarily in respect of the amount of \$122,492 which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered in a separately identified account of the United Nations and held in suspense pending a further decision by the General Assembly."

(iii) Article IV of the financial regulations:

On 17 December 1979 the General Assembly adopted resolution 34/9 C, the operative paragraph of which reads as follows:

"Approves the following special arrangements for the United Nations Interim Force in Lebanon in regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Force shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:

"(a) At the end of the twelve-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

"(b)(i) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided in regulation 4.3;

(ii) Claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate;

(iii) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

(iv) Financial regulations 11.1 and 11.4:

The UNIFIL accounts are kept by the mandate periods mentioned above and are formally reported and audited on a biennial basis in accordance with financial regulations 11.1 and 11.4.



(s) Technical co-operation accounts.

- (i) The total expenditures and a corresponding amount of income for projects executed under section 15 of the regular budget of the United Nations are also reflected in the technical co-operation financial statements, in order to give an over-all view of technical co-operation activities.
- (ii) The appropriation for technical co-operation programmes of the regular budget shall be administered in accordance with the Financial Regulations of the United Nations, except that the definition of obligations and the period of validity shall be subject to procedures indicated in the current General Assembly resolution on the programme budget for the biennium. Unliquidated obligations for the regular programme of technical co-operation which are outstanding at the end of a financial period are transferred from the United Nations General Fund accounts to the technical co-operation accounts in the following financial period.
- (iii) Allocation income. In accordance with UNDP reporting requirements, allocation income for UNDP-financed projects is based on the project budgets (Project Submission Details (PSDs)) issued by the Department of Technical Co-operation for Development (DTCD). Allocation income for UNFPA-financed projects is based on allocation advices issued by UNFPA. In the case of trust funds administered by UNDP, allocation income is based on the allocation advices issued by UNDP. For projects financed by UNEP the allocation income recorded by the United Nations is based on PSDs issued by DTCD. Income for project trust funds financed from extrabudgetary sources of funds is recorded upon receipt of the contribution from the donor.
- (iv) Technical co-operation income includes funds allocated for approved projects extending beyond the current period, except for technical co-operation programmes of the regular budget which are for the current biennium only.
- (v) Unliquidated obligations for technical co-operation trust funds include commitments incurred against income received in respect of project budgets for future years.
- (vi) As a consequence of the decision taken by UNDP to discontinue standard costing, effective 1 January 1977, a system of average costing has been introduced for UNDP/UNFPA projects whereby those elements of experts' actual costs which are unique to the individual expert are charged to UNDP/UNFPA projects at average cost, calculated by apportioning those costs over all UNDP or UNFPA projects in respect of which expert-months have been delivered in the current period.
- (vii) Provision for repatriation grant entitlements is calculated on the basis of 8 per cent of net base pay for all project personnel except those subject to average costing.

(t) Trust fund accounts.

(i) Trust fund statements reflect the "clean surplus" theory by processing adjustments through the current income and expenditure accounts. Material adjustments for prior periods are, however, shown in the financial statements below the results of the current period so as not to distort them.

(ii) Provision for repatriation grant entitlements is established by the Assistant Secretary-General for Financial Services whenever deemed necessary.

GENERAL FUND

Note 2. Salaries and common staff costs (schedules 1.3 and 1.4)

The following table reflects an analysis of the regular budget salary and common staff costs, expressed in millions of United States dollars, for the biennium 1978-1979 ended 31 December 1979. Schedules 1.3 and 1.4 of the financial statements show the total combined salary and common staff costs by budget section and programme. Net salaries and common staff costs represent 61.3 per cent and staff assessment 15.0 per cent of the total expenditure for the United Nations regular budget respectively as shown in schedule 1.3, which also includes comparative figures from the biennium 1976-1977.

	<u>1978-1979</u>				<u>1976-1977</u>	
	<u>Net</u>	<u>Staff assessment</u>	<u>Gross</u>	<u>Percentage</u>	<u>Gross</u>	<u>Percentage</u>
Established posts	436.3	136.3	572.6	69.6	434.8	71.4
Supplementary staff, general temporary assistance, consultants	66.0	17.2	83.2	10.1	50.2	8.2
Overtime and night differential	<u>8.1</u>	<u>2.5</u>	<u>10.6</u>	<u>1.3</u>	<u>7.2</u>	<u>1.2</u>
Total salaries	510.4	156.0	666.4	81.0	492.2	80.8
Common staff costs	<u>150.8</u>	<u>5.2</u>	<u>156.0</u>	<u>19.0</u>	<u>116.7</u>	<u>19.2</u>
Total salaries and common staff costs	<u>661.2</u>	<u>161.2</u>	<u>822.4</u>	<u>100.0</u>	<u>608.9</u>	<u>100.0</u>
Percentage	<u>80.4</u>	<u>19.6</u>	<u>100.0</u>			

Note 3. Accounts receivable

The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in statement III as at 31 December 1979 and 1977:

	<u>Less than one year</u>	<u>More than one year</u>	<u>1979 Total</u>	<u>1977</u>
Governments	2.9	0.7	3.6	2.8
Staff members	4.9	0.7	5.6	4.9
Specialized agencies	6.5	0.4	6.9	4.5
Other	<u>6.2</u>	<u>0.4</u>	<u>6.6</u>	<u>4.8</u>
Total accounts receivable	<u>20.5</u>	<u>2.2</u>	<u>22.7</u>	<u>17.0</u>

The accounts receivable from staff members include advances for education grant, travel, termination and salaries.

#### Note 4. Interfund balances

The following table is an analysis of the interfund balances, expressed in millions of United States dollars, appearing in statement III as at 31 December 1979 and 1977:

Due from other United Nations funds:	<u>1979</u>	<u>1977</u>
UNIFIL (statement XI)	0.4	-
UNEF and UNDOF	-	0.7
UNFICYP	-	0.1
United Nations technical co-operation activities (statement XIV)	1.8	1.7
United Nations general and special purpose trust funds (statement XV)	1.1	4.4
Special accounts for programme support costs (statement XVI)	0.5	-
UNICEF	2.2	2.0
UNDP	3.6	1.2
UNEP	0.9	1.0
UNFPA	0.3	1.1
UNITAR	0.1	0.1
United Nations Revolving Fund for Natural Resources Exploration	<u>0.1</u>	<u>-</u>
Total	<u>11.0</u>	<u>12.3</u>
Due to other United Nations funds:	<u>1979</u>	<u>1977</u>
Construction-in-progress fund (statement V):		
Headquarters	6.0	1.6
Nairobi and others	1.7	0.9

	<u>1979</u>	<u>1977</u>
UNEF 1973 and UNDOF (statement X)	0.3	-
United Nations technical co-operation activities (statement XIV)	1.0	7.1
United Nations general and special purpose trust funds (statement XV)	4.9	9.5
Special accounts for programme support costs (statement XVI)	7.1	-
UNHHSF	0.1	-
United Nations Joint Staff Pension Fund	0.6	1.4
United Nations University	<u>0.2</u>	<u>0.1</u>
Total	<u>21.9</u>	<u>20.6</u>

Note 5. Deferred charges

The table below provides an analysis of the amount shown on statement III as deferred charges, expressed in millions of United States dollars, as at 31 December 1979 and 1977.

	<u>1979</u>	<u>1977</u>
Education grant advances	1.8	1.1
Charges in transit from offices away from Headquarters (interoffice vouchers)	3.1	1.9
Commitments against future appropriations	2.3	- <u>a/</u>
Other	<u>0.6</u>	<u>0.8</u>
Total	<u>7.8</u>	<u>3.8</u>

a/ The commitments incurred against future appropriations in accordance with financial rule 110.6 were not recorded in the accounts at 31 December 1977. These commitments were a first charge against the relevant appropriations for 1978-1979.

Note 6. Accounts payable

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in statement III:

	<u>1979</u>	<u>1977</u>
Governments	1.0 <u>a/</u>	3.6
Staff members	5.6	2.9
Vendors	0.7	0.3
Specialized agencies	1.0	0.8

	<u>1979</u>	<u>1977</u>
Provisions	4.0 <u>b/</u>	4.1
Other - Headquarters	7.3	9.5
Other - offices away from Headquarters	<u>4.2</u>	<u>1.3</u>
Total accounts payable	<u>23.8</u>	<u>22.5</u>

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a/ Includes \$0.3 million for Headquarters accrued salary payments, \$1.7 million for Headquarters separation payments, \$0.1 million for Headquarters salary assignments, \$0.7 million for UNDP accrued salary assignments, \$0.4 million for insurance premium reserve, \$0.7 million for the Geneva Office, \$0.2 million for UNIDO, \$0.9 million for ECA and \$0.4 million for other regional offices and \$0.2 million, other.

b/ Includes \$0.8 million for central pool account to meet contingencies under appendix D of the Staff Rules of the United Nations for personnel financed under technical co-operation activities and general or special purpose trust funds, \$2.3 million commitments against future appropriations, \$0.2 million reserve for special indemnity and \$0.7 million reserve for rental subsidy.

CAPITAL ASSETS FUND

Note 7. Land and buildings (statement IV)

The capital assets of the Organization, expressed in millions of United States dollars, comprise land and buildings (at cost) at the following locations.

		<u>1979</u>
United Nations building, New York (original cost)	67.1	
Less: Cost of Library building demolished in 1960	<u>1.7</u>	65.4
Dag Hammarskjöld Library building, New York		6.7
Land for permanent Headquarters site, New York		9.6
Secretariat building and General Assembly Hall, Library building and villas, Geneva	12.3	
Modernization of Palais des Nations, Geneva	2.1	
Major maintenance, Geneva	6.7	
Extension of conference facilities, Geneva	<u>47.7</u>	68.8
Land and structures, Addis Ababa, Mogadiscio and Pusan		0.3
Regional headquarters, Addis Ababa		7.1
United Nations building, Santiago		5.4
Documents Research Centre, Santiago		1.0
New Netherlands building, Bangkok		0.2
Regional headquarters, Bangkok		<u>8.5</u>
Total		<u><u>173.0</u></u>

Gains or losses arising from currency translations in respect of the repayment of the loan in Swiss francs from the Government of Switzerland, subsequent to the capitalization of the construction-in-progress, are being taken into account in determining the dollar amount of the annual instalment repayment of the loan which will be charged to the appropriate budgetary account.

Note 8. Non-expendable equipment

The following table shows the non-expendable equipment, at cost, expressed in millions of United States dollars, at Headquarters and the overseas locations, according to the cumulative inventory records of the United Nations as at 31 December 1979. In accordance with our accounting policies, non-expendable equipment is not included in the fixed assets of the Organization but is charged against the current appropriations.

	<u>1979</u>
Headquarters, New York	12.1
ECA	0.7
ECLA, Santiago	1.4
ECLA, Mexico	0.2
ECWA	0.6
ESCAP	1.3
International Court of Justice	0.6
Office at Geneva	12.5
UNCHS	0.2
UNIC Offices	1.1
UNIDO	6.7
UNMOGIP	1.3
United Nations Supply Depot, Pisa	0.9
UNTSO	4.6
UNEP	<u>1.5</u>
Total	<u>45.7</u>

CONSTRUCTION-IN-PROGRESS FUND (statement V)

Note 9. Litigation

The suit filed with the Tribunal de Commerce de Paris against a former contractor for the extension of the Palais des Nations, Geneva, for damages of SF 568,194.60 a/ (\$US 355,122) resulting from a breach of contract is in the process of being settled out of court for FF 300,000 b/ (\$US 73,171). During 1979 an amount of FF 86,842 (\$US 21,181) was collected. An additional amount of FF 29,974 (\$US 7,137) has been received in 1980.

a/ Operational exchange rate as at 31 December 1979: 1.60 Swiss francs per US dollar.

b/ Operational exchange rate as at 31 December 1979: 4.10 French francs per US dollar.

#### Note 10. Contingent liabilities

(a) Two of the three contractors' claims for the extension of the Palais des Nations, Geneva, in the total amount of SF 990,000 (\$US 618,750) as further compensation for additional work performed, have been settled for SF 544,000 (\$US 340,000). The amounts were paid in January 1979 and recorded in a suspense account at 31 December 1979. The third claim for SF 370,000 (\$US 231,250) remained outstanding and no provision for this amount has been made in the accounts pending its resolution.

(b) A contingent liability also exists relating to a cancellation fee of \$20,000 claimed by a contractor in respect of the United Nations termination of an aircraft charter for UNIFIL.

#### Note 11. Arbitration

The International Chamber of Commerce Court of Arbitration in Paris decided on 7 February 1979 that the request of the Union Development Corporation, Bangkok, for arbitration against the United Nations for a claim in an amount of \$1.0 million in connexion with the construction of the ESCAP headquarters be deemed to be withdrawn. There is therefore no longer a contingent liability against the Organization in respect of this claim.

#### Special Account of the United Nations Emergency Force (1956) (statement IX, schedule 9.1)

#### Note 12. Unpaid assessments

The status of the account is presented in statement IX, schedule 9.1, giving the breakdown of the unpaid assessments, which at 31 December 1979 amounted to \$48.3 million. This includes \$5.3 million in unpaid assessed contributions which has been recorded in a special account pursuant to resolution 3049 C (XXVII).

#### Ad Hoc Account for the United Nations Operation in the Congo (statement XII, schedule 12.1)

#### Note 13. Unpaid assessments

The unpaid assessments shown on schedule 12.1, amounting to \$82.1 million as at 31 December 1979, are applicable to the following years:

<u>Year</u>	<u>Amount</u> (millions of United States dollars)
1960	14.0
1961	25.1
1962	22.0
1963	9.9
1964	4.4
Various	<u>6.7 a/</u>
Total	<u>82.1</u>

a/ Amount transferred to a special account pursuant to General Assembly resolution 3049 C (XXVII).



Technical co-operation activities

Note 14. Technical co-operation activities (statement XIV, schedules 14.1 to 14.11)

(a) Forward commitments against UNDP and UNFPA projects relating to project budgets for 1980 and future years amount to \$27.2 million and \$3.3 million respectively as follows:

<u>Executing agency</u>	<u>Forward commitments</u>	
	<u>UNDP</u>	<u>UNFPA</u>
	(millions of United States dollars)	
United Nations	17.9	3.3
UNIDO	5.5	-
UNCTAD	2.9	-
ESCAP	0.6	-
ECWA	<u>0.3</u>	<u>-</u>
Total	<u>27.2</u>	<u>3.3</u>

(b) In some instances adequate funds have not been received in advance to cover expenditures incurred for special purpose technical co-operation project trust funds. As a consequence, deficit balances amounting to \$3.4 million as summarized below are reflected in schedule 14.10.2. However, it should be noted that these deficits include charges for unliquidated obligations as at 31 December 1979 in the amount of \$2,287,161. Thus the cash deficits for the technical co-operation programme amounts to \$1,145,042.

	<u>Project trust funds deficit balances</u>
	(United States dollars)
United Nations	724,042
UNIDO	1,852,027
UNCHS	332,674
ECA	473,363
ECLA	<u>50,097</u>
Total	<u>3,432,203</u>

Subsequent to 31 December 1979, an amount of \$1.1 million was received in partial settlement of these deficit balances.

(c) The funds allocated by UNDP for the biennium 1978-1979, as shown in schedules 14.1 through 14.9, were as follows:

A. United Nations and other offices:

	<u>United Nations</u>	<u>UNIDO</u>	<u>UNCTAD</u>	<u>UNCHS</u>
	(millions of United States dollars)			
Indicative planning figures and cost sharing	181.3	111.5	29.8	24.7
Programme reserve	0.2	0.1	-	0.6
Special Measures Fund for Least Developed Countries	1.0	(0.8)	0.1	-
Special Industrial Services	-	8.4	-	-
Government cash counterpart contributions	4.5	0.7	-	-
Programme support costs	<u>17.9</u>	<u>13.1</u>	<u>3.4</u>	<u>1.7</u>
Total	<u>204.9</u>	<u>133.0</u>	<u>33.3</u>	<u>27.0</u>

B. Regional commissions

	<u>Africa</u>	<u>Asia and the Pacific</u>	<u>Europe</u>	<u>Latin America</u>	<u>Western Asia</u>
	(millions of United States dollars)				
Indicative planning figures and cost sharing	8.5	7.6	0.3	3.1	0.7
Special Measures Fund for Least Developed Countries	0.1	-	-	-	-
Government cash counterpart contributions		1.3	-	-	-
Programme support costs	<u>0.9</u>	<u>0.9</u>	<u>0.1</u>	<u>0.4</u>	<u>0.1</u>
Total	<u>9.5</u>	<u>9.8</u>	<u>0.4</u>	<u>3.5</u>	<u>0.8</u>

(d) The significant decrease in allocation income represents the budgets included in 1978 for UNCHS and result from revision in 1979 for all technical co-operation projects to be made to conform to the anticipated delivery.

(e) United Nations technical co-operation project expenditures for UNDP activities increased in the current biennium by \$19.5 million over the \$129.1 million reported for 1976-1977. This increase reflects the return to a normally upward trend which had been disrupted by the UNDP financial crisis.

## TRUST FUNDS

### Note 15. Changes in general and special purpose trust funds (statement XV)

The following trust funds were established by the General Assembly or by the Secretary-General during the biennium 1978-1979 ended 31 December 1979:

Trust Fund for the United Nations Centre for Disarmament  
Special Account for the Joint Co-ordinator of Special Economic Assistance Programmes  
International Year of Disabled Persons  
Trust Fund for Special Economic Assistance Programmes  
Trust Fund for the Expert Meeting on Guidelines in Criminal Justice  
Trust Fund for Disarmament Projects  
United Nations Nationhood Programme for Namibia  
Trust Fund for the Shipping Statistics Project  
Trust Fund for Interest on the Japanese Contribution to the United Nations Special Account  
Ad Hoc Expert Group Meeting on Social and Legal Principles Concerning Adoption and Foster Placement of Children  
Trust Fund for Special Public Information Activities  
Public Information on the Fifth Session of UNCTAD  
Trust Fund for the International Comparison Project  
UNESCO Intergovernmental Oceanographic Commission Contribution - Workshop Mexico  
Transport and Communications Decade in Africa  
International Research and Training Institute for the Advancement of Women  
United Nations Workshop Seminar in Bangalore  
United Nations Symposium on the Interactions between Resources, Environment, Population and Development  
Programme on Mobilization of Personal Savings in Developing Countries  
Trust Fund for the Expert Group Meeting on Crime and the Abuse of Power  
United Nations Fund for Population Activities - United Nations Work Programme  
Trust Fund for the National Household Survey Capability Programme  
Trust Fund for the World Conference of the United Nations Decade for Women, 1980  
Trust Fund for the Restoration and Maintenance of the Peace Bell  
Austrian Trust Fund for German Language Courses  
Government of Mexico Contributions for Rental of United Nations Offices in Mexico

Ad Hoc Working Group on Social Aspects of the Development Activities of the United Nations

United Nations Trust Fund for Chile

The fund "World Food Programme - FAO Subvention" which was reflected in schedule 15.2 to statement XV of the accounts for the biennium 1976-1977 c/ has been transferred to "Other general trust funds - Headquarters" under statement XV.

Note 16. Changes in special accounts for programme support costs (statement XVI)

The following two special accounts for programme support costs were established by the Secretary-General during the current biennium:

Support of extrabudgetary administrative structures

Support of extrabudgetary substantive activities

Schedule 15.2 to statement XV of the accounts for the biennium 1976-1977 c/ has been deleted and "Special Industrial Services" is now shown under schedule 16.1. The "World Food Programme - FAO Subvention" is now shown under statement XV as stated above.

COMPARATIVE ANALYSIS OF THE SHORT-TERM DEFICIT OF THE UNITED NATIONS AS AT 31 DECEMBER 1979 AND 1977  
(EXPRESSED IN MILLIONS OF UNITED STATES DOLLARS)

	<u>1979</u>	<u>1977</u>
1. <u>Regular budget and Working Capital Fund</u>		
a. Amounts withheld by Member States which, because of positions of principle, have not participated in the financing of certain Regular Budget items	66.2	57.7
b. Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	<u>16.6</u>	<u>16.6</u>
Subtotal	<u>82.8</u>	<u>74.3</u>
2. <u>UNEP (1973) and UNDOF</u>		
Amounts Members States have stated are being withheld	<u>55.9 a/</u>	<u>35.6</u>
3. <u>UNIFIL</u>		
Amounts Member States have stated are being withheld	<u>57.8 b/</u>	<u>-</u>
4. <u>UNEP (1956)</u>		
Conditional voluntary contributions received; repayable to Governments	0.6	0.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	40.6 c/d/	38.5
Less: Financed from the United Nations bonds (Statement VIII)	(8.1)	(8.1)
Financed from the United Nations Special Account, General Assembly resolution 2115 (XX)	<u>(3.9)</u>	<u>(3.9)</u>
Net obligations incurred in excess of available funds	<u>29.2</u>	<u>27.1</u>
5. <u>ONUC</u>		
Conditional voluntary contributions received; repayable to Governments	1.6	1.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	48.0 c/e/	48.3
Less: Financed from the United Nations bonds (Statement VIII)	<u>(35.9)</u>	<u>(35.9)</u>
Net obligations incurred in excess of available funds	<u>13.7</u>	<u>14.0</u>
6. <u>Total gross deficit</u>	239.4	151.0
7. <u>Less: Voluntary contributions and pledges to the United Nations Special Account</u>	<u>(45.5) f/g/</u>	<u>(38.2)</u>
8. <u>Net "A" deficit</u>	193.9	112.8
9. <u>Add: Amounts to be repaid or credited to Member States from surplus accounts for contributions to:</u>		
UNEP (1956)	0.7	1.1
ONUC	<u>15.8</u>	<u>15.6</u>
10. <u>Net "B" deficit</u>	<u>210.4</u>	<u>129.5</u>

a/ Estimated cumulative withholdings pro-rated through 31 December 1979.

b/ Estimated cumulative withholdings pro-rated through 31 December 1979.

c/ The amounts shown include an allowance of \$4.2 million resulting from currency translations.

d/ The above amounts for UNEP (1956) have taken into consideration the claims received from Governments but not yet accepted by the United Nations and estimates for provisions in respect of reimbursable costs for which no claims have yet been received from Governments.

e/ Provision has been made in the above table for reimbursable costs for which claims have been received but not accepted and for the estimated claims for services supplied by Governments to ONUC.

f/ Excludes \$10 million received for the purposes of General Assembly resolution 3049 A (XXVII), which was contributed with the expectation of inducing other Member States to make voluntary contributions of sufficient amount to arrive at a total solution of the financial problems of the Organization.

g/ Includes \$0.1 million pledged by a Member State for which payment has not yet been received.

ANNEX III

Explanatory notes on assessed contributions receivable

1. Assessed contributions receivable, as shown in the accounts for the biennium 1978-1979, have been recorded in accordance with the Financial Regulations of the United Nations and the relevant resolutions of the General Assembly. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. In regard to the foregoing, a number of Member States have requested that attention be drawn to the positions (as stated by their delegations at successive sessions of the Assembly), particularly with respect to the following:

(a) To the extent that the amounts relate to expenditures under the UNEF (1956) Special Account and the Ad Hoc Account for ONUC which in their view were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter, to participate in those expenditures;

(b) A similar position has been taken by certain Member States for the years 1963-1979 in respect of the estimated share of certain expenditure items included in the United Nations regular budget, such as: the United Nations bond issue; the United Nations Commission for the Unification and Rehabilitation of Korea and the United Nations Memorial Cemetery in Korea (prior to 1975); and UNTSO and the United Nations Field Service (prior to 1968);

(c) Certain Member States have stated that they do not intend to participate in the financing of UNEF (1973) and UNDOF; other States have stated that they have excluded from their contributions to UNEF, their shares of the expenses which they attribute to the additional functions resulting from the agreement of 4 September 1975 between Egypt and Israel;

(d) Certain Member States have also stated that they do not intend to participate in the financing of UNIFIL;

(e) To the extent that amounts assessed under the regular budget relate to their dollar shares of appropriations for the regular programme of technical co-operation (as provided for in part V of the budget for the years 1963 to 1973, in sect. 19 for 1974-1975 and in sect. 15 thereafter), Bulgaria, the Byelorussian Soviet Socialist Republic, the German Democratic Republic, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics have formally offered to contribute equivalent amounts in their national currencies as follows:

<u>Country</u>	<u>Total of deposits</u> (\$US equivalent)	<u>Amount accepted</u> (\$US equivalent)
Bulgaria	125 789	36 988
German Democratic Republic	641 376	
Byelorussian Soviet Socialist Republic)		(
Ukrainian Soviet Socialist Republic )		( 1 040 500
Union of Soviet Socialist Republics )	16 623 607 <u>a/</u>	( 6 579 500

a/ Bank account was established by the Government of the Union of Soviet Socialist Republics jointly with the Governments of the Byelorussian Soviet Socialist Republic and the Ukrainian Soviet Socialist Republic. No breakdown is available.

2. As a result of the positions taken by some Member States in regard to the conditions under which contributions will be made or in regard to the financing of certain regular budget items, notably the bond issue, it is estimated that as at 31 December 1979 a cumulative total of \$66.2 million will have been withheld from the payments of 18 Member States. This estimate, which consists of \$5.9 million for the calendar year 1979 and \$60.3 million for prior years, includes \$9.7 million in deposits in non-convertible national currencies. It should be noted that the estimate of \$66.2 million is included in the total of \$93.7 million in statement III under assessed contributions outstanding as at 31 December 1979.

3. As a consequence of the position taken by certain Member States, as outlined above, these States have not participated in the financing of UNEF (1973) and of UNDOF to the extent of an estimated \$55.9 million. The estimate is based on the apportioned shares of the States concerned in respect of appropriations approved by the General Assembly from the inception of UNEF in 1973 through the completion of its liquidation and from the inception of UNDOF in 1974 to 31 May 1980, and has been pro-rated to 31 December 1979 for the purpose of the financial statements for the biennium 1978-1979.

4. Similarly, as a consequence of the position taken by certain Member States, as also outlined above, these States have not participated in the financing of UNIFIL to the extent of an estimated \$57.8 million. The estimate is based on the apportioned shares of the States concerned in respect of appropriations approved by the General Assembly from the inception of UNIFIL on 19 March 1978 to 31 June 1980, and has also been pro-rated to 31 December 1979 for the financial statements of the 1978-1979 biennium.

5. The assessed contributions receivable shown in statement III exclude \$16.6 million in unpaid assessed contributions for China that, under General Assembly resolution 3049 C (XXVII) of 19 December 1972, have been transferred to a special account.

## ANNEX IV

## UNITED NATIONS GENERAL FUND, WORKING CAPITAL FUND AND SPECIAL ACCOUNTS

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE BIENNIUM  
1978-1979 ENDED 31 DECEMBER 1979

(EXPRESSED IN MILLIONS OF UNITED STATES DOLLARS)

	<u>1979</u>	<u>1977 a/</u>
Cash and investments 1 January 1978 (Statements III, VI and VII) <u>b/</u>	56.3	33.1
<b>Sources of funds:</b>		
Assessed contributions collected (Schedules 3.1.1 and 3.1.2)	905.9	670.0
Miscellaneous income (Statement II)	<u>29.4</u>	<u>27.0</u>
Subtotal	935.3	697.0
<b>Net increase (decrease) in cash borrowed and utilized:</b>		
Internal accounts (Statement III)	(5.4)	(1.0)
Working Capital Fund (Statement VI)	0.1	(0.1)
United Nations Special Account (Statement VII)	7.3	7.1
Other accounts payable (Statement III)	<u>1.3</u>	<u>0.1</u>
Total funds received	<u>938.6</u>	<u>703.1</u>
<b>Uses of funds:</b>		
Disbursements for current and prior years <u>c/</u>		
Net increase (decrease) in other assets	<u>(0.1)</u>	<u>(1.5)</u>
Total funds used	<u>935.4</u>	<u>679.9</u>
Total net increase in funds	<u>3.2</u>	<u>23.2</u>
Cash and investments 31 December 1979 (Statements III, VI and VII) <u>b/</u>	<u>59.5</u>	<u>56.3</u>

a/ Comparative figures reclassified to conform with current presentation.

b/ Includes \$10.0 million received for the purposes of General Assembly resolution 3049 A (XXVII), which was contributed with the expectation of inducing other Member States to make voluntary contributions of sufficient amount to arrive at a total solution of the financial problems of the Organization.

<u>c/</u> Disbursements (Statement I)	1 036.5	757.9
<u>Less:</u> 75.0 per cent staff assessment, section 25	(121.0)	(88.6)
<u>Add:</u> Prior periods' expenditures	<u>20.0</u>	<u>12.1</u>
	<u>935.5</u>	<u>681.4</u>



## POST EXCHANGE AND OTHER SELF-LIQUIDATING COMMERCIAL ACTIVITIES

I. COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1978-1979 ENDED 31 DECEMBER 1979 a/  
(EXPRESSED IN UNITED STATES DOLLARS)

	UNIDO		UNEP	
	GENEVA Cafeteria Redevance	Commissary Parking Operation	UNFISO Post Exchange Operation	Post Exchange Operation
<u>Income</u>				
Gross income	-	5 696 034	3 610 224	5 641 977
Less: Cost of goods sold	-	4 761 135	3 327 959	5 127 566
Net income from sales	-	934 899	282 265	514 411
Other income	442 900	69 034	40 252	100 549
Total income	442 900	1 003 933	322 517	614 960
<u>Expenditure</u>				
Personnel services	-	634 261	129 124	131 063
Other	134 177	136 018	46 091	36 174
Total expenditure	134 177	770 279	175 215	167 237
Excess of income over expenditure	308 723	233 654	147 302	447 723

II. COMBINED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

<u>Assets</u>				
Cash	415 846	-	162	336
Interest receivable	132	-	-	-
Accounts receivable	-	50 803	70 710	299 175
Inventory	-	-	173 878	335 486
Equipment	-	-	2 055	26 029
Due from United Nations General Fund	4 211	25 321	18 107	29 812
Total assets	420 189	76 124	264 912	690 838
<u>Liabilities</u>				
Accounts payable	-	-	14 602	22 022
Unliquidated obligations	30 469	-	-	-
Reserves and contingencies for staff welfare	-	-	149 931	40 861
Working capital	-	-	35 000	-
Total liabilities	30 469	-	199 533	62 883
<u>Fund balance</u>				
Balance available 1 January 1978	(30 930)	344 641	19 809	268 232
Add: Excess of income over expenditure	308 723	233 654	147 302	447 723
Transfers from reserves	111 927	50 000	-	-
Less: Transfers of working capital to joint UNIDO/IAEA commissary	-	(552 171)	-	-
Allocations issued	-	-	(101 732)	(88 000)
Balance available 31 December 1979	389 720	76 124	65 379	627 955
Total liabilities and fund balance	420 189	76 124	264 912	690 838

a/ No data were received on UNMOGIP Post Exchange operations for inclusion in this annex. UNIFIL PX requirements are supplied directly from duty-free shop.

ANNEX VI

Titles of parts sections and programmes of the United Nations  
regular budget appropriations (Statement I and Schedules 1.1,  
1.2, 1.3, 1.4)

PART I. OVER-ALL POLICY-MAKING, DIRECTION AND CO-ORDINATION

Section 1. Over-all policy-making, direction and co-ordination

Programme 01 Policy-making organs  
05 Regular sessions of the General Assembly  
11 Executive direction and management  
12 Political and Security Council affairs  
17 International assistance programmes

PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES

Section 2. Political and Security Council Affairs; peace-keeping activities

Programme 01 Policy-making organs  
03 Special meetings and conferences  
11 Executive direction and management  
12 Department of Political and Security Council Affairs  
13 Special missions  
14 Political affairs, trusteeship and decolonization -  
special missions  
22 Assistance to refugees

PART III. POLITICAL, TRUSTEESHIP AND DECOLONIZATION ACTIVITIES

Section 3. Political affairs, trusteeship and decolonization activities

Programme 01 Policy-making organs  
11 Executive direction and management  
14 Department of Political Affairs, Trusteeship and Decolonization  
15 Namibia  
16 Other special African questions

PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES

Section 4. Policy-making organs (economic and social activities)

Programme 01 General policy-making organs:  
Economic and Social Council  
Committee for Programme and Co-ordination  
Committee on Review and Appraisal  
Administrative Committee on Co-ordination  
03, 04, 06, 07, 08 and 09 Special meetings and conferences  
24 Development planning, projections and policies:  
Committee for Development Planning

- 37 Environment
- 38 Human rights
- 46 Natural resources:
  - Committee on Natural Resources
- 48 Population:
  - Population Commission
- 49 Transnational corporations:
  - Commission on Transnational Corporations
- 52 Science and technology:
  - Advisory Committee on the Application of Science and Technology to Development
  - Committee on Science and Technology for Development
  - Conference on Science and Technology for Development
- 53 Social development:
  - Commission for Social Development
  - Committee on Crime Prevention and Control
  - Commission on the Status of Women
- 54 Statistics:
  - Statistical Commission

Section 5A. Department of Economic and Social Affairs

- Programme 11 Executive direction and management
- 24 Development planning, projections and policies
- 46 Natural resources and energy
- 47 Ocean economics and technology
- 48 Population
- 50 Public administration and finance
- 52 Science and technology
- 53 Social development and humanitarian affairs
- 54 Statistics
- 79 Management of technical co-operation
- 80 Administration and common services
- 89 Overhead Re-programming Reserve Fund

Section 5B. Transnational corporations

- Programme 49 Transnational corporations

Section 5C. Department of International Economic and Social Affairs

- Programme 11 Executive direction and management
- 24 Development planning, projections and policies
- 46 Natural resources and energy
- 47 Ocean economics and technology
- 48 Population
- 52 Science and Technology
- 53 Social development and humanitarian affairs
- 54 Statistics
- 69 Programme planning and co-ordination
- 80 Administration and common services
- 89 Overhead Re-programming Reserve Fund

Section 5D. Department of Technical Co-operation for Development

- Programme 11 Executive direction and management  
24 Development planning, projections and policies  
46 Natural resources and energy  
48 Population  
50 Public administration and finance  
79 Management of technical co-operation  
80 Administration and common services  
88 Administrative and financial support of technical co-operation activities  
89 Overhead Re-programming Reserve Fund

Section 5E. Office of Secretariat Services for Economic and Social Matters

- Programme 11 Executive direction and management  
68 Secretariat services for economic and social matters

Section 5F. Director-General for Development and International Co-operation

- Programme 11 Executive direction and management

Section 6. Economic Commission for Europe

- Programme 11 Executive direction and management  
21 Agriculture and forest products  
24 Development planning, projections and policies  
27 Environment  
29 Human settlements  
33 Industrial development  
34 International trade  
46 Natural resources and energy  
52 Science and technology  
54 Statistics  
55 Transport and communications  
80 Administration and common services

Section 7. Economic and Social Commission for Asia and the Pacific

- Programme 01 Sessions of the Commission  
11 Executive direction and management  
21 Agriculture  
24 Development planning, projections and policies  
27 Environment  
29 Human settlements  
33 Industrial development  
34 International trade  
43 Shipping, ports and inland waterways  
46 Natural resources and energy  
48 Population  
52 Science and technology  
53 Social development  
54 Statistics  
55 Transport and communications

- 71 Conference services
- 79 Management of technical co-operation
- 80 Administration and common services

Section 8. Economic Commission for Latin America

- Programme 01 Sessions of the Commission
- 11 Executive direction and management
- 21 Agriculture, forestry and fisheries
- 24 General economic development
- 27 Environment
- 33 Industrial development
- 34 International trade
- 46 Natural resources and energy
- 48 Population
- 52 Science and technology
- 53 Social development
- 54 Statistics
- 55 Transport and communications
- 70 Information services
- 71 Conference services
- 78 Library
- 79 Management of technical co-operation
- 80 Administration and common services

Section 9. Economic Commission for Africa

- Programme 01 Sessions of the Commission
- 11 Executive direction and management
- 21 Agriculture, forestry and fisheries
- 24 Development planning, projections and policies
- 26 Education and training
- 29 Human settlements
- 33 Industrial development
- 34 International trade
- 44 Labour, management and employment
- 46 Natural resources and energy
- 48 Population
- 50 Public administration
- 52 Science and technology
- 53 Social development
- 54 Statistics
- 55 Transport and communications
- 71 Conference services
- 79 Management of technical co-operation
- 80 Administration and common services

Section 10. Economic Commission for Western Asia

- Programme 01 Sessions of the Commission
- 11 Executive direction and management
- 21 Agriculture, forestry and fisheries
- 24 Development planning, projections and policies
- 29 Human settlements

- 33 Industrial activities
- 34 International trade
- 44 Labour, management and employment
- 46 Natural resources
- 48 Population
- 50 Public finance
- 52 Science and technology
- 53 Social development
- 54 Statistics
- 55 Transport, communications and tourism
- 70 Information services
- 71 Conference services
- 79 Management of technical co-operation
- 80 Administration and common services

Section 11A. United Nations Conference on Trade and Development

- Programme 01 Policy-making organs
- 11 Executive direction and management
- 35 Special programme for least developed, land-locked and island developing countries
- 36 Economic co-operation among developing countries
- 37 Trade in commodities
- 38 Trade in manufactures
- 39 Trade among countries having different economic and social systems
- 40 Money, finance and development
- 41 Special programmes on insurance and trade facilitation
- 42 Transfer of technology
- 43 Shipping and ports
- 71 Conference services
- 79 Management of technical co-operation
- 80 Administration and common services

Section 11B. International Trade Centre

- Programme 64 Trade promotion: United Nations share in International Trade Centre financing

Section 12. United Nations Industrial Development Organization

- Programme 01 Policy-making organs
- 11 Executive direction and management
- 30 Policy co-ordination, UNIDO
- 31 and 32 Industrial operations
- 62 Industrial studies
- 70 and 71 Conference services, public information and external relations
- 80 Administration and common services
- 87 General services

Section 13A. United Nations Environment Programme

- Programme 01 Policy-making organs
- 11 Executive direction and management
- 27 Environment

71 Conference services  
80 Administration and common services  
91 Construction

Section 13B. United Nations Centre for Human Settlements (Habitat)

Programme 01 Policy-making organs  
11 Executive direction and management  
29 Human settlements  
80 Administration and common services

Section 14. International Drug Control

Programme 01 Policy-making organs  
45 Drug control activities - Division of Narcotic Drugs

Section 15. Regular programme of technical co-operation

Programme 24 Development planning, projections and policies  
28 Human rights  
29 Human settlements  
33 Industrial development  
34 International trade  
43 Shipping and ports  
46 Natural resources  
50 Public administration and finance  
53 Social development  
54 Statistics  
55 Transport, communications and tourism  
80 Administration and common services

Section 16. Office of the United Nations High Commissioner for Refugees

Programme 01 Policy-making organs  
11 Executive direction and management  
56-61 and 66 International protection of and assistance to refugees  
70 Information services  
80 Administration and common services

Section 17. Office of the United Nations Disaster Relief Co-ordinator

Programme 11 Executive direction and management  
25 Disaster relief co-ordination  
80 Administration and common services

PART V. HUMAN RIGHTS

Section 18. Human rights

Programme 01 Policy-making organs  
11 Executive direction and management  
28 Human rights activities  
80 Administration and common services

PART VI. INTERNATIONAL COURT OF JUSTICE

Section 19. International Court of Justice

Programme 18 International Court of Justice  
80 Administration and common services

PART VII. LEGAL ACTIVITIES

Section 20. Legal activities

Programme 01 Policy-making organs  
03 Special meetings and conferences  
11 Executive direction and management  
19 Office of Legal Affairs

PART VIII. COMMON SERVICES

Section 21. Public information

Programme 08 Special meetings and conferences  
11 Executive direction and management  
70 Information services  
80 Administration and common services

Section 22. Administration, management and general services

Programme 11 Executive direction and management  
79 Management of technical co-operation  
81 Administration, management and general services  
82 Electronic Data Processing and Information Systems Division  
83 Financial services  
84 Personnel services (excluding Technical Co-operation  
Recruitment Service)  
85 Staff training activities  
86 Technical Co-operation Recruitment Service  
87 Office of General Services  
89 Miscellaneous expenses

Section 23. Conference and library services

Programme 11 Executive direction and management  
72 Translation services  
73 Interpretation and meetings services  
74 Editorial and official records services  
75 Publishing services  
78 Library services  
80 Departmental administration (Executive Office)

PART IX. SPECIAL EXPENSES

Section 24. United Nations bond issue

Programme 94 United Nations bond issue



PART X. STAFF ASSESSMENT

Section 25. Staff assessment

Programme 95 Staff assessment

PART XI. PREMISES

Section 26. Construction, alteration, improvement and major maintenance of premises

Programme 91 Construction  
92 Alteration  
93 Major maintenance

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