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FOR INFORMATION

INTERIM FINANCIAL REPORT AND STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 1996, THE FIRST YEAR OF THE BIENNIUM 1996-1997

SUMMARY

The present document, submitted for information to the Executive Board, contains the financial report on the accounts of UNICEF for the year ended 31 December 1996, the first year of the biennium 1996-1997. The document, comprised of the financial report and 11 statements supported by 1 schedule, summarizes the financial results of transactions made in 1996. In line with General Assembly resolution 50/204 of 23 December 1995, and the formats agreed upon by the Administrative Committee on Coordination, the document is prepared to achieve the harmonization of the presentation of the accounts of the agencies in the United Nations system. A summary of significant accounting policies and other information are included in the notes to the financial statements.

* E/ICEF/1997/20.

CONTENTS

	<u>Page</u>
ABBREVIATIONS	3
I. INTERIM FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1996	4
II. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1996	6
<u>Statement I.</u> Statement of income and expenditures and changes in reserves and fund balances for the year ended 31 December 1996.....	6
<u>Statement II.</u> Statement of assets, liabilities and reserves and fund balances as at 31 December 1996.....	7
<u>Statement III.</u> Statement of cash flows for the year ended 31 December 1996	8
<u>Statement IV.</u> Statement of liquidity position as at 31 December 1996	9
<u>Statement V.</u> Status of funding for approved general resources supplementary funds and emergency relief and rehabilitation as at 31 December 1996	10
<u>Statement VI.</u> Programme cooperation: statement of approved programmes, expenditures and unspent balances for general resources, supplementary funds and emergency relief and rehabilitation for the year ended 31 December 1996	11
<u>Statement VI-1.</u> Programme cooperation: statement of approved programmes, expenditures and unspent balances for general resources for the year ended 31 December 1996	16
<u>Statement VI-2.</u> Programme cooperation: statement of approved programmes, expenditures and unspent balances for supplementary funds for the year ended 31 December 1996	21
Statement VI-3. Programme cooperation: statement of approved programmes, expenditures and unspent balances for emergency relief and rehabilitation for the year ended 31 December 1996	25
<u>Statement VII.</u> Statement of appropriations for the 1996-1997 biennium as at 31 December 1996 ./.....	28
<u>Statement VIII.</u> Capital assets fund: statement of assets, liabilities and fund balance as at 31 December 1996	29
Notes to the financial statements	30
Schedule to the financial statements: contributions received or pledged for the year ended 31 December 1996	37

ABBREVIATIONS

ACC	Administrative Committee on Coordination
DHA	Department of Humanitarian Affairs (United Nations)
GCO	Greeting Card and related Operations
IFAD	International Fund for Agricultural Development
NGOs	non-governmental organizations
OPEC	Organization of Petroleum Exporting Countries
UN	United Nations
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
WFP	World Food Programme

I. INTERIM FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1996

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the financial report of the accounts of UNICEF for the year ended 31 December 1996, the first year of the biennium 1996-1997, comprising 11 statements and 1 schedule. Of those, statements I, II, III and VII are now presented in line with the formats agreed upon by the Administrative Committee on Coordination (ACC) as a step towards the harmonization of the accounts of agencies in the United Nations system. The financial report provides the details of the financial results of UNICEF activities in 1996. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in the year 1996 totalled \$944 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in 1996. Income comprised \$551 million for general resources, \$287 million for supplementary funds and \$106 million in emergency contributions. The breakdown of UNICEF income by source is: 64 per cent (\$607 million) from Governments; 32 per cent (\$300 million) from fund-raising campaigns, greeting card income and individual donations; and 4 per cent (\$34 million) from miscellaneous sources, including interest net of exchange rate revaluation of assets and liabilities. The amount of \$3 million was contributed by the United Nations system.

Expenditures

3. UNICEF expenditures in the year 1996 were \$921 million. This amount consisted of \$428 million for programme cooperation from general resources, \$272 million for programme cooperation from supplementary funds and \$124 million for emergency relief and rehabilitation. The remaining expenditures of \$97 million were for administrative services.

Donations-in-kind

4. Donations-in-kind valued by donors at \$33 million were delivered by UNICEF to projects during 1996. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Special accounts

5. Special accounts not related to programmes approved by the UNICEF Executive Board and are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and non-governmental organizations (NGOs). In 1996, UNICEF received cash or pledges of \$105 million for these special accounts. Disbursements and obligations totaled \$117 million, and \$21 million were either returned to donors or approved by donors for other services.

Cash holdings

6. UNICEF has total cash of \$436 million (which includes the unspent balances from special accounts in the amount of \$57 million). An amount of \$435 million is held in first-class banks, comprising \$404 million in interest-bearing time deposit accounts and \$31 million in current bank accounts. Cash-on-hand accounts amount to less than \$1 million. The total cash holdings of UNICEF included \$15.5 million in currencies restricted for use in the donor countries for purchases and other local expenditures.

Approved programmes

7. During 1996, the Executive Board approved the amount of \$1,133 million for new programmes for children in countries with which UNICEF cooperates, as well as for regional and interregional projects. This total includes \$769 million in programmes to be funded from UNICEF general resources and \$252 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 1996. The total also includes \$112 million for projects financed by pledges for emergency relief and rehabilitation.

(Signed) Carol Bellamy
Executive Director
UNITED NATIONS CHILDREN'S FUND

II FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1996
STATEMENT I
STATEMENT OF INCOME AND EXPENDITURES AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE YEAR ENDED 31 DECEMBER 1996

(Thousands of United States dollars)

	1996			Total
	General resources	Supplementary funds	Emergency relief & rehabilitation	
INCOME				1995
Voluntary contributions				
Governments				
(schedule 1)	364,354	161,945	80,593	606,892
Non-governments	429	125,864	23,537	149,830
(schedule 1)		1,160	2,345	3,505
(schedule 1)				150,421
(note 3)				
Other income	150,421			
Interest income	22,175			22,175
Miscellaneous income	24,079			24,079
Currency exchange adjustment	(10,135)	(1,754)	(894)	(12,783)
TOTAL INCOME	551,323	287,215	105,581	1,010,589
EXPENDITURES				
Programme cooperation	288,132	271,672	123,942	683,746
Programme support services	140,315			140,315
(statement VII)				
Total programme cooperation	428,447	271,672	123,942	824,061
Administrative services	97,047			97,047
(statement VII)				
TOTAL EXPENDITURES	525,494	271,672	123,942	921,108
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES	25,829	15,543	(18,361)	23,011
Write-offs/prior periods' adjustments	1,815	8,120	4,808	14,743
(note 6)				
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES	24,014	7,423	(23,169)	8,268
Reserve balances, 1 January ^{a/}	28,703			28,703
Increase in reserves ^{a/}	68			68
Fund balances, 1 January	131,910	288,548	132,491	552,949
RESERVES AND FUND BALANCES, 31 DECEMBER	184,695	295,971	109,322	589,988

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

^{a/} In line with the practice in the United Nations system, the medical insurance plan previously included as part of the reserves is now included under liabilities. The comparative figures for 1995 have been modified accordingly.

(Signed) Ellen YAFFE
Comptroller

(Signed) Carol BELLAMY
Executive Director

STATEMENT II

STATEMENT OF ASSETS, LIABILITIES AND RESERVES
AND FUND BALANCES AS AT 31 DECEMBER 1996

(Thousands of United States dollars)

	1996	1995
ASSETS		
Cash and term deposits		410,604
Convertible currencies	420,003	13,289
Non-convertible currencies	15,533	
Accounts receivable		195,235
Contributions receivable	156,986	159,471
Other	149,604	46,043
Inventories	36,876	12,912
Buildings and equipment	13,796	
TOTAL ASSETS	792,798	837,554
LIABILITIES		
Contributions received in advance	486	5,528
Unliquidated obligations	99,939	105,342
Accounts payable	31,920	36,428
Other funds and special accounts	57,259	97,732
Medical insurance plans ^{a/}	12,979	10,872
Other income received in advance	227	
TOTAL LIABILITIES	202,810	255,902
RESERVES AND FUND BALANCES		
Reserves		
For procurement services - staff and related cost	2,000	2,000
For insurance	131	131
For capital assets	26,640	26,572
Total reserves	28,771	28,703
Fund balances		
General resources	155,924	131,910
Supplementary funds	295,971	288,548
Emergency relief and rehabilitation	109,322	132,491
Total fund balances	561,217	552,949
TOTAL RESERVES AND FUND BALANCES	589,988	581,652
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	792,798	837,554

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

^{a/} In line with the practice in the United Nations system, the medical insurance plan previously shown under reserves is now shown under liabilities. The comparative figures for 1995 have been modified accordingly.

(Signed) Ellen YAFFE
Comptroller

(Signed) Carol BELLAMY
Executive Director

STATEMENT III

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 1996

(Thousands of United States dollars)

	1996	1995
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net excess (shortfall) of income over expenditure	8,268	(11,966)
Decrease in contributions receivable	38,249	3,879
Decrease in other accounts receivable	9,867	2,758
Decrease in other assets	9,167	6,422
Decrease in contributions received in advance	(5,042)	(68,826)
Increase (decrease) in accounts payable	(4,483)	4,147
Increase (decrease) in unliquidated obligations	(5,403)	10,819
Increase (decrease) in other liabilities	2,309	(3,549)
Increase (decrease) in balances on funds and special accounts	(40,473)	16,442
NET CASH FROM OPERATING ACTIVITIES	12,459	(39,874)
CASH FLOWS FROM OTHER SOURCES:		
(Increase) decrease in land and buildings	(884)	376
Increase (decrease) in reserves/other funds	68	(49)
NET CASH FROM OTHER SOURCES	(816)	327
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	11,643	(39,547)
CASH AND TERM DEPOSITS, 1 JANUARY	423,893	463,440
CASH AND TERM DEPOSITS, 31 DECEMBER	435,536	423,893

STATEMENT IV

STATEMENT OF LIQUIDITY POSITION AS AT 31 DECEMBER 1996

(Thousands of United States dollars)

	1996	1995
1. The computation of the UNICEF liquidity position takes into consideration the following short-term assets and liabilities: <i>a/</i>		
Short-term assets		
Cash holdings <i>b/</i>	376276	326161
Contributions receivable for current and prior years	156986	195235
Accounts receivable advances and deposits	149604	159471
Inventories	36876	46042
Total short-term assets	721742	726909
Short-term liabilities		
Contributions for following years received in advance	486	5528
Accounts payable and other unliquidated obligations	132086	141770
Medical insurance plan <i>c/</i>	12979	10872
Supplementary fund commitments	145551	158170
Emergency fund commitments	285971	288548
	109322	132491
Total short-term liabilities	550844	579209
2. Change in UNICEF liquidity between 31 December 1996 and 31 December 1995		
Short-term assets	721742	726909
Short-term liabilities	550844	579209
Increase in liquidity as at 31 December 1996	170898	147700
	23198	
3. Liquidity ratio		
Short-term assets	721742	726909
Short-term liabilities	550844	579209
Ratio	1.31:1	1.25:1

a/ UNICEF liquidity policy recommends a year-end general resources convertible cash balance at least equal to 10 per cent of projected general resources income.

b/ Excludes cash held in special accounts of \$57,259,019 in 1996.

c/ In line with the practice in the United Nations system, the medical insurance plan previously shown under reserves is now shown under liabilities. The comparative figures for 1995 have been modified accordingly.

STATEMENT V

STATUS OF FUNDING FOR APPROVED GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION
 AS AT 31 DECEMBER 1996

(Thousands of United States dollars)

	General resources	Supplementary funds	Emergency relief and rehabilitation	Total
Unspent balances of programmes as at 1 January 1996	1,349,538	404,512	132,933	1,886,983
Approved at the Executive Board sessions ^{a/}				
New programmes	756,623			756,623
Made between Executive Board sessions ^{b/}	12,951	252,345	111,516	376,812
Write-off of pledges		(8,120)	(4,808)	(12,928)
Programme cancellations ^{c/}	(193,403)	(2)		(193,405)
Expenditures	1,925,709	648,735	239,641	2,814,085
	525,494	271,672	123,942	921,108
Unspent balances of programmes as at 31 December 1996	1,400,215	377,063	115,699	1,892,977
Fund balance as at 31 December 1996	155,924	295,971	109,322	561,217
Translation adjustment, 1987-1993		1,999	(159)	1,840
Subtotal	155,924	297,970	109,163	563,057
To be financed from future income	1,244,291	79,096	6,536	1,329,920

^{a/} E/ICEF/1996/P/L.43, E/ICEF/1996/P/L.43/Add.2, E/ICEF/1995/9/Rev.1 and E/ICEF/1996/AB/L.5.

^{b/} 1996 GCO programme budget allotments arising from GCO income.

^{c/} E/ICEF/1996/P/L.43/Add.1 (Notes). Programme cancellations of \$193,403 million represent unspent balances in the amounts approved by the Executive Board for various programme recommendations which expired in 1995 and 1996.

STATEMENT VI

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES
FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION
FOR THE YEAR ENDED 31 DECEMBER 1996

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
AFRICA					
Angola	14,262,359	20,959,698	35,222,057	15,324,866	19,897,191
Benin	5,977,475	3,085,603	9,063,078	2,062,788	7,000,290
Botswana	4,346,059	1,304,114	5,650,173	862,323	4,787,850
Burkina Faso	18,885,491	2,997,392	21,882,883	4,016,289	17,866,594
Burundi	5,865,463	5,195,224	11,060,687	6,475,781	4,584,906
Cameroon	4,590,195	582,149	5,172,344	1,295,301	3,877,043
Cape Verde	3,291,476	880,596	4,172,072	781,924	3,390,148
Central African Republic	2,693,074	5,242,604	7,935,678	1,410,829	6,524,849
Chad	11,459,744	2,153,871	13,613,615	3,264,072	10,349,543
Comoros	745,506	3,860,859	4,606,365	610,892	3,995,473
Congo	1,704,453	1,510,539	3,214,992	1,034,366	2,180,626
Cote D'Ivoire	1,942,807	10,560,175	12,502,982	1,849,441	10,653,541
Equatorial Guinea	2,753,033	405,590	3,158,623	924,759	2,233,864
Eritrea	24,113,510	2,781,086	26,894,596	8,672,758	18,221,838
Ethiopia	66,476,461	5,518,957	71,995,418	17,328,577	54,666,841
Gabon	1,820,297	2,834,002	4,654,299	714,471	3,939,828
Gambia	2,137,984	1,729,227	3,867,211	1,328,571	2,538,640
Ghana	20,146,514	1,033,428	21,179,942	5,409,670	15,770,272
Guinea	3,786,328	9,263,176	13,049,504	3,134,855	9,914,549
Guinea-Bissau	4,328,021	1,144,867	5,472,888	1,784,519	3,688,369
Kenya	19,003,992	688,305	19,692,297	5,707,747	13,984,550
Lesotho	2,172,679	5,034,749	7,207,428	1,158,729	6,048,699
Liberia	8,903,700	5,267,682	14,171,382	4,717,566	9,453,816
Madagascar	17,622,505	1,981,709	19,604,214	4,567,021	15,037,193
Malawi	7,984,080	19,151,035	27,135,115	7,090,862	20,044,253
Mali	10,802,334	5,700,494	16,502,828	5,605,805	10,897,023
Mauritania	4,132,385	1,560,071	5,692,456	2,733,691	2,958,765
Mauritius	3,858,431	(58,849)	3,799,582	590,047	3,209,535
Mozambique	43,851,139	2,897,396	46,748,535	14,287,708	32,460,827
Namibia	5,000,615	6,209,018	11,209,633	3,626,147	7,583,486
Niger	15,125,342	1,411,799	16,537,141	4,534,107	12,003,034
Nigeria	24,442,891	60,580,520	85,023,411	14,016,143	71,007,268
Rwanda	31,830,312	15,189,063	47,019,375	22,084,449	24,934,926
Sao Tome and Principe	1,255,320	3,393,137	4,648,457	888,305	3,760,152
Senegal	8,072,908	6,349,915	14,422,823	5,012,554	9,410,269

STATEMENT VI (continued)

Area and country assistance	Approved programmes	New	Total	Total	Approved programmes
	unspent balances as at 1 January 1996	programmes and cancellations	programmes	expenditures	unspent balances as at 31 December 1996
Sierra Leone	5,588,146	1,707,134	7,295,280	3,136,087	4,159,193
Somalia	17,952,869	10,994,562	28,947,431	13,662,691	14,954,740
South Africa	2,689,133	7,323,717	10,012,850	2,035,675	7,977,175
Swaziland	4,078,742	704,665	4,783,407	783,031	4,000,376
Togo	2,249,691	4,851,570	7,101,461	11,424,772	5,676,689
Uganda	44,754,248	11,134,338	55,888,586	11,863,511	44,025,075
United Republic of Tanzania	13,287,065	35,325,516	48,612,581	9,175,552	39,437,029
Zaire	15,635,937	4,454,611	20,090,548	9,647,062	10,443,486
Zambia	10,322,364	14,944,146	25,266,512	8,076,030	17,190,482
Zimbabwe	18,635,798	3,653,810	22,289,608	5,364,314	16,925,294
Regional	1,102,053	11,805,003	12,907,056	908,954	11,998,102
Area total	541,681,129	325,298,275	866,979,404	241,315,712	625,663,692
THE AMERICAS AND THE CARIBBEAN					
Argentina	3,122,967	6,872,653	9,995,620	2,501,132	7,494,488
Belize	688,056	3,750,000	4,438,056	586,553	3,851,503
Bolivia	8,582,280	3,314,172	11,896,452	6,024,865	5,871,587
Brazil	21,128,912	21,018,797	42,147,709	20,957,391	21,190,318
Chile	981,720	5,024,351	6,006,071	504,168	5,201,873
Colombia	4,508,101	694,450	5,202,551	2,368,820	2,832,731
Costa Rica	818,694	3,826,308	4,645,002	680,917	3,954,085
Cuba	2,763,502	5,916,624	8,680,126	2,984,289	5,695,837
Dominica	7,590		7,590		7,590
Dominican Republic	848,589	5,574,005	6,422,594	1,083,661	5,328,933
Ecuador	6,826,691	1,318,643	8,145,334	3,058,537	5,086,797
El Salvador	1,995,628	5,000,000	6,995,628	1,077,397	5,518,231
Guatemala	1,611,618	6,140,999	7,752,617	1,481,347	6,271,270
Guyana	3,401,726	86,923	3,488,649	897,090	2,591,559
Haiti	10,850,917	3,495,152	14,346,069	8,883,523	5,462,546
Honduras	1,410,888	5,081,284	6,492,172	1,476,852	5,015,320
Jamaica	1,682,264	4,256,620	5,938,884	1,382,861	4,556,023
Mexico	5,302,167	8,333,472	13,635,639	4,545,217	9,090,422
Nicaragua	2,525,500	8,504,251	11,029,751	1,652,129	9,377,622
Panama	649,236	3,750,000	4,399,236	628,775	3,770,461
Paraguay	4,503,836	161,359	4,665,195	1,077,087	3,588,108
Peru	2,429,230	10,055,451	12,484,681	5,936,894	6,547,787
Uruguay	1,354,500	4,126,990	5,481,490	713,603	4,767,887
Venezuela	620,966	1,612,286	2,233,252	1,119,208	1,114,044
Regional	16,821,405	1,757,919	18,579,324	11,416,019	7,163,305
Area total	105,036,863	119,672,709	224,709,692	83,359,365	141,350,327

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STATEMENT VI (continued)

Area and country assistance	Approved programmes		New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
	unspent balances as at 1 January 1996	programmes				
EAST ASIA AND THE PACIFIC						
Cambodia	6,240,839	20,127,002	26,367,841	8,669,463	17,668,378	
China	105,106,978	(884,128)	104,222,850	17,297,031	86,925,819	
Democratic People's Republic of Korea	4,184,747	1,909,000	6,093,747	3,111,624	2,982,123	
Indonesia	73,555,519	761,391	74,316,910	11,022,325	63,294,585	
Lao People's Democratic Republic	5,502,822	2,123,271	7,626,093	3,767,169	3,858,924	
Malaysia	806,787	2,949,773	3,756,560	750,828	3,005,732	
Mongolia	1,117,191	3,648,816	4,766,007	843,773	3,922,234	
Myanmar	34,485,739	2,145,982	36,631,721	7,116,797	29,514,924	
Pacific Island countries	2,699,935	7,739,936	10,439,871	1,906,521	8,533,350	
Papua New Guinea	2,099,186	(6,099)	2,093,087	918,938	1,174,149	
Philippines	27,514,406	2,492,815	30,007,221	7,397,990	22,609,231	
Republic of Korea	23,430		23,430		23,430	
Thailand	6,880,543	1,899,643	8,780,186	2,004,225	6,775,961	
Viet Nam	49,054,789	2,471,838	51,526,627	11,645,479	39,881,148	
Area total	319,272,911	47,379,240	366,652,151	76,482,163	290,169,988	
SOUTH ASIA						
Afghanistan	26,853,437	4,761,996	31,615,333	8,965,936	22,649,397	
Bangladesh	107,995,545	4,780,655	112,776,200	22,412,341	90,363,859	
Bhutan	2,510,895	5,049,536	7,560,421	1,840,131	5,720,290	
India	97,412,044	47,724,800	145,136,844	60,465,474	84,641,370	
Maldives	2,391,430		2,391,430	710,126	1,681,304	
Nepal	11,584,416	22,760,561	34,344,977	7,774,964	26,570,013	
Pakistan	25,366,568	12,044,648	37,401,206	10,177,880	27,223,326	
Sri Lanka	4,684,887	7,087,673	11,772,560	4,651,672	7,120,888	
Area total	278,789,202	104,209,769	382,998,971	117,028,524	265,970,447	
MIDDLE EAST AND NORTH AFRICA						
Algeria	3,670,542	(895,197)	2,775,345	984,124	1,791,221	
Djibouti	2,411,392	749,235	3,160,627	968,073	2,204,554	
Egypt	27,176,867	4,418,671	31,595,738	5,245,173	26,350,565	
Iran (Islamic Republic of)	2,370,733	21,384	2,392,117	1,145,509	1,246,608	

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STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Iraq	19,414,021	16,609,033	36,023,054	15,918,251	20,104,803
Jordan	3,054,961	37,411	3,092,372	1,304,386	1,787,986
Kuwait	102,147	(60,075)	42,072		42,072
Lebanon	1,327,617	6,387,071	7,714,688	1,760,531	5,954,157
Morocco	3,277,770	8,254,614	11,532,384	2,343,076	9,189,308
Oman	1,381,835	3,346,454	4,728,289	726,357	4,001,932
Palestinian children and mothers	8,678,274	1,386,570	10,064,844	3,898,787	6,165,057
Sudan	25,420,903	37,712,815	63,133,718	28,345,499	34,788,219
Syrian Arab Republic	5,199,283	(144,545)	5,054,738	675,201	4,379,537
Tunisia	1,028,291	5,634,392	6,663,683	965,647	5,698,036
Yemen	8,834,209	290,713	9,224,922	3,119,850	6,105,072
Regional	18,460	(18,084)	396		396
Area total	113,468,305	83,730,682	197,198,987	67,389,464	128,809,523

CENTRAL AND EASTERN EUROPE,
THE COMMONWEALTH OF INDEPENDENT STATES
AND THE BALTIC STATES

Albania	2,033,654	5,297,465	7,331,139	1,853,006	5,478,133
Armenia	5,317,724	671,500	5,989,224	1,873,104	4,116,120
Azerbaijan	5,322,805	1,225,005	6,547,810	2,603,480	3,944,330
Belarus	62,428		62,428	53,580	8,848
Bosnia and Herzegovina	7,280,200	15,458,609	22,738,809	11,465,206	11,273,603
Bulgaria	548		548		548
Croatia	2,400,203	2,882,812	5,283,015	3,468,340	1,816,675
Federal Republic of Yugoslavia	2,169,086	3,161,732	5,330,818	2,698,126	2,632,692
Georgia	1,205,816	6,370,922	7,576,738	1,996,501	5,580,237
Kazakhstan	5,689,239	429,629	6,118,868	1,833,375	4,285,493
Kyrgyzstan	4,621,413	169,137	4,790,550	1,149,907	3,640,643
Latvia	16,546		16,546	15,304	1,242
Republic of Moldova	1,024,958	3,750,443	4,775,401	684,192	4,111,209
Romania	5,570,331	442,860	6,013,191	2,028,027	3,985,164
Russian Federation	132,885	(140,167)	(7,282)	49,864	(57,146)
Tajikistan	6,465,650	2,054,430	8,520,080	2,608,748	5,910,332
The former Yugoslav Republic of Macedonia	1,358,399	2,891,902	4,250,301	1,358,391	2,891,910
Turkey	3,681,253	3,961,869	7,643,122	2,173,572	5,469,550
Turkmenistan	4,887,284	371,112	5,258,396	1,388,622	3,869,774
Ukraine	653,899		653,899	422,956	230,943
Union of Soviet Socialist Republics (former)	28,099		28,099	47,714	(19,615)
Uzbekistan	7,590,902	542,475	8,133,377	2,845,889	5,287,488

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STATEMENT VI (concluded)

Area and country assistance	Approved programmes	New	Total programmes	Total expenditures	Approved programmes
	unspent balances as at 1 January 1996	programmes and cancellations			programmes
Yugoslavia (former)	3,138,679	(591,934)	2,546,745	2,177,198	369,547
Yugoslavia, (former) (new area programme from 1994)	(451,633)	162,272	(289,361)	(456,062)	166,701
Regional	3,950,994		3,950,994	770,765	3,180,229.00
Area total	<u>74,151,362</u>	<u>49,112,093</u>	<u>123,263,455</u>	<u>45,088,805</u>	<u>78,174,650</u>
GLOBAL ASSISTANCE					
Interregional Fund for Programme Preparation, Promotion and Evaluation	11,366,400	(11,746,815)	(380,415)	(380,415)	18,190,898
Regional funds	36,203,837	(5,430,871)	30,772,966	12,582,068	27,046,088
Programme Funds for the 1990s Goals	72,334,874	(6,835,483)	65,499,391	38,453,303	23,839,833
Emergency Programme Fund ^{a/}	29,818,451	(5,343,834)	24,474,617	634,784	
International Child Development Centre	3,186,661	7,168,654	10,355,315	1,767,378	8,587,937
Maurice Pate Memorial Fund		25,000	25,000	25,000	
Total global assistance	<u>152,910,223</u>	<u>(22,163,349)</u>	<u>130,746,874</u>	<u>53,082,118</u>	<u>77,664,756</u>
TOTAL PROGRAMME ASSISTANCE	<u>1,585,310,115</u>	<u>707,239,419</u>	<u>2,292,549,534</u>	<u>683,746,151</u>	<u>1,608,803,383</u>
Programme support services	162,924,550	118,704,999	281,629,549	140,315,243	141,314,306
Administrative services	138,748,343	101,158,309	239,906,652	97,047,015	142,859,637
TOTAL BUDGET	<u>301,672,893</u>	<u>219,863,308</u>	<u>521,536,201</u>	<u>237,362,258</u>	<u>284,173,943</u>
TOTAL ASSISTANCE	<u>1,886,983,008</u>	<u>927,102,727</u>	<u>2,814,085,735</u>	<u>921,108,409</u>	<u>1,892,977,326</u>

^{a/} In 1996, the Executive Director made a total allocation of \$1,548,893.88 from the Emergency Programme Fund as follows: \$40,291.26 to Guyana; \$843,309.11 to Burundi; \$158,500.00 to Iraq; \$350,000.00 to the Niger; \$129,793.51 to Nigeria and \$27,000.00 to Zimbabwe.

STATEMENT VI - 1

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES
FOR GENERAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1996

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
AFRICA					
Angola	3,959,366	4,741,635	8,700,000	2,895,768	5,814,232
Benin	3,375,098	(576)	3,374,522	971,084	2,403,438
Botswana	4,346,059	(7,010)	4,339,049	739,735	3,599,314
Burkina Faso	14,616,495	(616,495)	14,000,000	1,850,714	12,149,286
Burundi	2,808,385	(110)	2,808,275	1,419,741	1,388,534
Cameroon	3,350,149	(528,317)	2,821,832	846,018	1,975,814
Cape Verde	2,988,517	(1)	2,988,516	511,727	2,476,789
Central African Republic	2,284,748	3,744,100	6,028,848	1,028,848	5,000,000
Chad	8,740,121	(237,138)	8,502,983	1,530,563	6,972,420
Comoros	735,322	3,747,480	4,482,802	590,328	3,892,474
Congo	1,546,499	1,254,587	2,801,086	801,086	2,000,000
Cote d'Ivoire	1,762,702	10,263,198	12,025,900	1,743,376	10,282,524
Equatorial Guinea	2,398,777	(1,206)	2,397,571	675,812	1,721,759
Eritrea	8,826,973	(1,452,826)	7,374,147	882,796	6,491,351
Ethiopia	54,562,444	(28,252)	54,534,192	10,464,613	44,069,579
Gabon	1,658,408	2,635,943	4,294,351	564,292	3,730,059
Gambia	792,608	1,498,991	2,292,599	654,117	1,638,482
Ghana	15,665,596	(665,596)	15,000,000	2,495,325	12,504,675
Guinea	1,896,365	7,399,250	9,295,615	1,597,270	7,698,345
Guinea-Bissau	1,829,130		1,829,130	941,653	987,477
Kenya	14,483,261	(20,649)	14,462,612	4,762,575	9,700,037
Lesotho	1,136,958	4,999,433	6,136,291	694,574	5,440,717
Liberia	1,155,202	2,000,000	3,155,202	1,021,969	2,133,233
Madagascar	16,032,584	(169,367)	15,863,217	2,381,800	13,481,417
Malawi	3,947,103	14,750,000	18,697,103	3,130,592	15,566,521
Mali	8,893,777	(11,041)	8,882,736	3,302,114	5,580,622
Mauritania	2,366,018	(4,772)	2,361,246	933,308	1,427,938
Mauritius	3,858,431	(61,974)	3,796,457	586,922	3,209,535
Mozambique	27,878,364	138,514	28,016,878	7,312,137	20,704,741
Namibia	1,357,786	5,000,000	6,357,786	821,238	5,536,548
Niger	9,591,011		9,591,011	2,422,642	7,168,369
Nigeria	22,605,689	60,849,583	83,455,272	13,729,289	69,725,983
Rwanda	3,512,422		3,512,422	1,044,935	2,467,487
Sao Tome and Principe	1,107,096	3,392,904	4,500,000	750,862	3,749,138

STATEMENT VI - 1 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Senegal	2,672,274	3,870,268	6,542,542	1,389,221	5,153,321
Sierra Leone	3,826,580	(158,525)	3,668,055	1,472,793	2,195,262
Somalia	3,646,874	4,494,680	8,141,554	3,041,789	5,099,765
South Africa	2,158,360	5,200,000	7,358,360	1,500,913	5,857,447
Swaziland	3,746,201	(8,140)	3,738,061	538,779	3,199,282
Togo	1,179,704	4,649,997	5,828,701	828,918	5,000,783
Uganda	28,739,342	31,361	28,770,703	4,615,865	24,154,838
United Republic of Tanzania	9,783,066	31,701,603	41,484,669	5,928,518	35,556,151
Zaire	14,603,184	(514,446)	14,088,738	5,915,660	8,173,078
Zambia	1,589,380	11,091,000	12,680,380	2,344,110	10,336,270
Zimbabwe	7,381,948	(109,326)	7,272,622	936,608	6,336,014
Area total	335,384,276	182,859,760	518,244,036	104,502,987	413,741,049
THE AMERICAS AND THE CARIBBEAN					
Argentina	1,191,511	5,117,756	6,309,267	1,041,464	5,267,803
Belize	688,056	3,750,000	4,438,056	586,553	3,851,503
Bolivia	2,479,436	39,090	2,518,526	1,110,663	1,407,863
Brazil	9,445,137	5,474,521	14,919,658	4,623,953	10,295,705
Chile	980,495	5,000,000	5,980,495	804,198	5,176,297
Colombia	3,365,268	522,066	3,887,334	1,342,699	2,544,635
Costa Rica	818,694	3,750,000	4,568,694	632,450	3,936,244
Cuba	1,118,952	4,758,540	5,877,492	775,411	5,102,081
Dominican Republic	848,589	5,174,005	6,022,594	912,495	5,110,099
Ecuador	3,030,010	315,205	3,345,215	1,015,623	2,329,592
El Salvador	1,363,512	5,000,000	6,363,512	847,364	5,516,148
Guatemala	886,396	5,019,200	5,905,596	829,482	5,076,114
Guyana	3,071,267		3,071,267	755,217	2,316,050
Haiti	3,603,900	(443)	3,603,457	1,452,157	2,151,300
Honduras	182,723	4,680,232	4,862,955	798,501	4,064,454
Jamaica	914,173	3,761,342	4,675,515	552,189	4,123,326
Mexico	50,871	6,587,226	6,638,097	1,387,622	5,250,475
Nicaragua	1,041,602	5,119,000	6,160,602	849,803	5,310,799
Panama	649,236	3,750,000	4,399,236	628,775	3,770,461
Paraguay	4,397,658	33,234	4,430,892	970,909	3,459,983
Peru	(85,131)	5,830,444	5,745,313	1,411,721	4,333,592
Uruguay	1,252,873	4,048,865	5,301,738	611,977	4,689,761
Venezuela	223,457	1,618,643	1,842,100	805,756	1,036,344
Regional	1,913,315	87,212	2,000,527	953,361	1,047,166
Area total	43,432,000	79,436,138	122,868,138	25,700,343	97,167,795

STATEMENT VI - 1 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
EAST ASIA AND THE PACIFIC					
Cambodia	834,971	10,638,796	11,573,767	2,261,861	9,311,906
China	103,538,976	40,328	103,580,304	18,350,949	85,229,355
Democratic People's Republic of Korea	3,371,551		3,371,551	852,041	2,519,510
Indonesia	61,942,544	368,229	62,310,773	8,014,482	54,296,291
Lao People's Democratic Republic	1,534,717	1,039,623	2,574,340	1,045,349	1,528,991
Malaysia	806,786	2,949,773	3,756,559	750,828	3,005,731
Mongolia	952,815	3,401,289	4,354,114	604,113	3,750,001
Myanmar	32,832,865	(97,510)	32,835,355	5,336,805	27,498,550
Papua New Guinea	2,017,537	(3,359)	2,014,178	868,914	1,145,264
Philippines	13,377,615	390,054	13,767,669	3,000,711	10,766,958
Thailand	6,302,339	272,761	6,575,100	1,401,504	5,173,596
Viet Nam	45,837,922	(1,846,714)	43,991,208	7,108,715	36,882,493
Pacific island countries	1,573,582	7,000,000	8,573,582	1,105,577	7,468,015
Area total	275,125,230	24,153,280	299,278,510	50,701,849	248,576,661
SOUTH ASIA					
Afghanistan	24,566,357	(566,357)	24,000,000	5,025,416	18,974,584
Bangladesh	83,145,532	(5,136,688)	88,008,864	14,063,879	73,944,985
Bhutan	1,260,616	5,000,000	6,260,616	1,245,069	5,015,547
India	24,737,748	48,723,163	71,460,911	33,542,710	37,918,201
Maldives	2,240,349		2,240,349	574,164	1,666,185
Nepal	6,069,501	18,400,000	24,469,501	4,051,192	20,418,309
Pakistan	22,483,481	11,633,282	34,126,743	9,688,965	24,457,778
Sri Lanka	1,052,352	5,091,671	6,144,023	1,121,150	5,022,873
Area total	175,565,916	81,145,091	256,711,007	68,292,545	188,418,462
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,076,480	(1,065,645)	2,010,835	570,728	1,440,107
Djibouti	2,316,983	(10,513)	2,306,480	657,194	1,649,286
Egypt	25,369,709	22,821	25,392,530	3,845,142	21,547,388
Iran (Islamic Republic of)	2,366,335	21,384	2,387,719	1,141,112	1,246,607
Iraq	1,639,834	1,987,770	3,627,604	797,324	2,830,280

STATEMENT VI - 1 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Jordan	2,230,255	40,522	2,270,777	690,420	1,580,357
Lebanon	756,889	5,339,842	6,096,741	978,834	5,117,907
Morocco	2,851,054	7,541,209	10,392,263	2,022,487	8,369,776
Oman	1,378,636	3,346,454	4,725,090	725,090	4,000,000
Palestinian children and mothers	3,971,584	(107,677)	3,863,907	1,649,440	2,214,467
Sudan	6,208,722	19,678,964	25,887,686	6,123,713	19,763,973
Syrian Arab Republic	5,199,283	(149,376)	5,049,907	673,482	4,376,425
Tunisia	1,009,571	5,033,158	6,042,729	916,659	5,126,070
Yemen	7,573,688	21,992	7,595,680	2,389,678	5,206,002
Area total	65,949,043	41,700,905	107,649,948	23,181,303	84,468,645
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	660,789	4,172,786	4,833,575	783,071	4,050,504
Armenia	4,078,207		4,078,207	742,684	3,335,513
Azerbaijan	3,998,479		3,998,479	764,406	3,234,073
Bosnia and Herzegovina		5,025,000	5,025,000	1,455,774	3,569,226
Georgia	91,285	4,758,715	4,850,000	687,421	4,162,579
Kazakhstan	3,912,039		3,912,039	737,693	3,174,346
Kyrgyzstan	3,893,067		3,893,067	687,088	3,205,979
Republic of Moldova	906,023	3,750,000	4,656,023	621,217	4,034,806
Romania	3,899,404		3,899,404	1,066,422	2,832,982
Russian Federation		(113)	(113)	(113)	
Tajikistan	4,806,977		4,806,977	729,000	4,077,977
The former Yugoslav Republic of Macedonia		2,175,000	2,175,000	548,432	1,626,568
Turkey	3,271,027	3,805,048	7,076,075	1,702,577	5,373,498
Turkmenistan	3,907,261		3,907,261	688,103	3,219,158
Uzbekistan	5,058,485		5,058,485	1,005,785	4,052,700
Yugoslavia (former) (new area programme from 1994)	(511,191)	(10,449)	(521,640)	(521,679)	39
Regional	3,873,699		3,873,699	689,731	3,183,968
Area total	41,845,551	23,675,987	65,521,538	12,387,622	53,133,916
GLOBAL ASSISTANCE					
Interregional Fund for Programme	11,366,400	(11,746,816)	(380,416)	(380,416)	
Preparation, Promotion and Evaluation	23,122,831	(12,309,992)	10,812,839	3,119,436	7,693,403
Regional funds					

STATEMENT VI - 1 (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Programme Funds for the 1990s Goals Emergency Programme Fund Maurice Pate Memorial Fund	46,254,964 29,818,451	(47,287,819) (5,343,834) 25,000	(1,032,855) 24,474,617 25,000	(1,033,858) 634,784 25,000	1,003 23,839,833
Total global assistance	110,562,646	(76,663,461)	33,899,185	2,364,946	31,534,239
TOTAL PROGRAMME ASSISTANCE	1,047,884,662	356,307,700	1,404,172,362	288,131,585	1,116,040,767
Programme support services	162,924,550	118,704,989	281,629,549	143,511,738	138,117,811
Administrative services	138,748,343	101,158,309	239,906,652	97,047,015	142,859,637
Recovery from pecking and assembly activities				(3,198,495)	3,196,495
TOTAL BUDGET	301,672,893	219,863,308	521,536,201	237,362,258	284,173,943
TOTAL ASSISTANCE	1,349,537,555	576,171,008	1,925,708,563	525,493,853	1,400,214,710

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STATEMENT VI - 2

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES
FOR SUPPLEMENTARY FUNDS FOR THE YEAR ENDED 31 DECEMBER 1996

(United States dollars)

Area and country assistance	Approved programmes		New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
	unspent balances as at 1 January 1996	programmes				
AFRICA						
Angola	1,783,228	7,141,825	8,925,053	2,882,233	6,042,820	
Benin	2,580,968	3,086,180	5,677,148	1,091,704	4,585,444	
Botswana		1,311,124	1,311,124	122,587	1,188,537	
Burkina Faso	4,268,967	3,613,889	7,882,856	2,165,546	5,717,310	
Burundi	788,343	234,529	1,020,872	672,766	348,106	
Cameroun	1,240,046	1,110,467	2,350,513	449,283	1,901,230	
Cape Verde	302,960	880,595	1,183,555	270,197	913,358	
Central African Republic	408,326	1,498,504	1,906,830	381,981	1,524,849	
Chad	2,712,915	2,189,458	4,902,373	1,621,818	3,280,555	
Comoros	10,184	113,379	123,563	20,563	103,000	
Congo	157,953	255,954	413,907	233,281	180,626	
Cote D'Ivoire	161,533	296,977	458,510	106,065	352,445	
Equatorial Guinea	354,256	408,796	761,052	248,948	512,104	
Eritrea	14,959,909	4,331,262	19,291,171	7,671,231	11,619,940	
Ethiopia	9,391,128	4,630,817	14,021,945	5,171,559	8,850,386	
Gabon	161,888	198,060	359,948	150,179	209,769	
Gambia	1,345,374	229,239	1,574,613	674,454	900,159	
Ghana	4,480,919	1,698,024	6,178,943	2,914,345	3,265,598	
Guinea	1,899,965	1,863,924	3,763,889	1,537,685	2,226,204	
Guinea-Bissau	2,488,889	1,144,869	3,643,758	942,867	2,700,891	
Kenya	681,131	1,099,819	1,780,950	407,395	1,373,555	
Lesotho	1,010,231	35,315	1,045,546	454,934	590,612	
Liberia	2,147,337	1,194,407	3,341,744	319,766	3,021,978	
Madagascar	1,434,837	2,151,075	3,585,912	2,033,107	1,552,805	
Malawi	3,944,107	4,440,101	8,384,208	3,895,139	4,489,069	
Mali	1,895,346	5,711,535	7,606,881	2,298,047	5,308,834	
Mauritania	1,766,366	1,564,844	3,331,210	1,800,383	1,530,827	
Mauritius		3,125	3,125	3,125		
Mozambique	13,904,161	3,501,289	17,405,450	6,177,823	11,227,627	
Namibia	3,581,659	1,209,018	4,790,677	2,773,662	2,017,015	
Niger	5,533,631	1,411,798	6,945,429	2,110,763	4,834,666	
Nigeria	1,837,201	(547,375)	1,289,826	16,151	1,273,675	
Rwanda	93,003		93,003	66,605	26,398	
Sao Tome and Principe	148,225	233	148,458	137,445	11,013	
Senegal	5,400,634	2,479,647	7,880,281	3,623,333	4,256,948	
Sierra Leone	173,092	399,612	572,704	108,670	464,034	

STATEMENT VI -2 (continued)

Area and country assistance	Approved programmes		New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
	unspent balances as at 1 January 1996	programmes				
Somalia	4,429,056	6,902,915		11,331,971	4,653,116	6,678,855
South Africa	530,772	2,123,718		2,654,490	534,762	2,119,728
Swaziland	332,542	712,804		1,045,346	244,252	801,094
Togo	1,070,187	201,572		1,271,759	595,854	675,905
Uganda	16,013,281	11,102,977		27,116,258	7,246,915	19,869,343
United Republic of Tanzania	3,503,998	3,179,567		6,683,565	3,062,850	3,620,715
Zaire	715,456	1,866,887		2,582,343	1,649,171	933,172
Zambia	8,089,950	3,420,339		11,510,289	4,774,628	6,735,661
Zimbabwe	7,494,635	4,039,504		11,534,139	2,959,321	8,674,818
Regional	1,066,088	489,201		1,555,289	561,102	994,187
Area total	136,312,677	94,930,789		231,243,476	81,737,601	149,505,875
THE AMERICAS AND THE CARIBBEAN						
Argentina	1,931,456	1,754,897		3,686,353	1,459,688	2,226,665
Bolivia	6,102,844	3,275,081		9,377,925	4,914,201	4,463,724
Brazil	11,683,776	15,544,276		27,228,052	16,333,439	10,894,613
Chile	1,225	24,351		25,576		25,576
Colombia	1,142,832	172,385		1,315,217	1,027,121	288,096
Cuba	1,644,551	1,158,083		2,802,634	2,208,879	593,755
Dominica	7,580			7,580		7,580
Dominican Republic		400,000		400,000	181,165	218,835
Ecuador	3,796,681	1,003,438		4,800,119	2,042,914	2,757,205
El Salvador	232,117			232,117	230,033	2,084
Guatemala	725,222	1,121,800		1,847,022	651,865	1,195,157
Guyana	330,459	76,923		407,382	132,051	275,331
Haiti	5,346,131	3,500,863		8,846,994	5,784,362	3,062,632
Honduras	1,228,165	401,052		1,629,217	678,351	950,866
Jamaica	768,091	495,277		1,263,368	830,671	432,697
Mexico	5,251,297	1,746,245		6,997,542	3,157,595	3,839,947
Nicaragua	1,483,899	3,385,251		4,869,150	802,327	4,066,823
Paraguay	106,178	128,125		234,303	105,178	128,125
Peru	2,514,361	4,225,006		6,739,367	4,525,172	2,214,195
Uruguay	101,626	78,125		179,751	101,626	78,125
Venezuela	397,508	(6,356)		391,152	313,452	77,700
Regional	14,908,089	1,670,707		16,578,796	10,462,658	6,116,138
Area total	59,704,098	40,155,529		99,859,627	55,943,728	43,915,899

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STATEMENT VI -2 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
EAST ASIA AND THE PACIFIC					
Cambodia	5,304,757	9,488,205	14,792,962	6,436,491	8,356,471
China	1,567,001	(1,182,989)	384,012	(1,311,838)	1,695,850
Indonesia	11,612,975	393,162	12,006,137	3,007,843	8,998,294
Lao People's Democratic Republic	3,968,104	1,083,647	5,051,751	2,721,819	2,329,932
Mongolia	164,376	247,518	411,894	239,660	172,234
Myanmar	1,552,873	2,243,493	3,796,366	1,779,992	2,016,374
Pacific Island countries	1,126,343	739,936	1,866,279	800,944	1,065,335
Papua New Guinea	81,649	(2,739)	78,910	50,024	28,886
Philippines	14,135,210	2,102,761	16,237,971	4,385,698	11,842,273
Republic of Korea	23,431		23,431		23,431
Thailand	577,645	1,626,882	2,204,527	602,160	1,602,367
Viet Nam	3,216,866	4,318,553	7,535,419	4,536,764	2,998,655
Area total	43,331,230	21,058,429	64,389,659	23,259,557	41,130,102
SOUTH ASIA					
Afghanistan	247,925	2,134,625	2,382,550	1,027,258	1,355,292
Bangladesh	14,773,460	9,947,536	24,720,996	8,314,726	16,406,270
Bhutan	1,250,270	49,536	1,299,806	595,062	704,744
India	72,518,915	1,001,635	73,520,550	26,917,713	46,602,837
Maldives	151,081		151,081	135,962	15,119
Nepal	5,520,269	4,360,562	9,880,831	3,721,608	6,159,223
Pakistan	2,835,469	414,206	3,249,675	508,209	2,741,466
Sri Lanka	3,618,207	2,009,789	5,627,996	3,530,011	2,097,985
Area total	100,915,596	19,917,889	120,833,485	44,750,549	76,082,936
MIDDLE EAST AND NORTH AFRICA					
Algeria	594,063	170,448	764,511	413,397	351,114
Djibouti	94,069	759,748	853,817	298,878	554,939
Egypt	1,807,158	4,396,049	6,203,207	1,400,031	4,803,176
Iraq	333,294	190,270	523,564	167,020	356,544
Jordan	807,756	(3,110)	804,646	607,627	197,019
Lebanon	547,282	287,293	834,575	490,031	344,544
Morocco	426,716	713,405	1,140,121	320,590	819,531
Oman	3,199		3,199	1,267	1,932
Palestinian children and mothers	4,706,689	1,494,248	6,200,937	2,250,348	3,950,589
Sudan	2,562,607	1,417,690	3,980,297	2,972,184	1,008,113
Syrian Arab Republic		4,831	4,831	1,719	3,112

STATEMENT VI -2 (concluded)

Area and country assistance	Approved programmes		New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
	unspent balances as at 1 January 1996	unspent balances as at 31 December 1996				
Tunisia	19,721	601,233	620,954	48,988	571,966	
Yemen	337,339	725,637	1,062,976	278,573	784,403	
Regional	18,459	(18,064)	395		395	
Area total	12,258,352	10,739,678	22,998,030	9,250,653	13,747,377	
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES						
Albania	1,372,268	661,772	2,034,040	947,595	1,086,445	
Armenia	102,052	384,740	486,792	142,781	344,011	
Azerbaijan	148,042	117,448	265,488	106,932	158,556	
Croatia	72		72		72	
Federal Republic of Yugoslavia	63,458		63,458	58,062	5,396	
Georgia	401,460	359,692	761,152	349,812	411,340	
Kazakhstan	1,283,604	136,129	1,419,733	429,768	989,967	
Kyrgyzstan	661,762	169,137	830,899	442,920	387,979	
Republic of Moldova		7,900	7,900		7,900	
Romania	1,637,853	443,648	2,081,501	963,086	1,088,415	
Tajikistan	672,992		672,992	348,360	324,632	
Turkey	401,656	156,821	558,477	470,072	88,405	
Turkmenistan	690,022	91,175	771,197	264,656	506,341	
Uzbekistan	2,232,416	392,476	2,624,892	1,460,458	1,164,434	
Area total	9,657,657	2,920,936	12,578,593	6,014,700	6,563,893	
GLOBAL ASSISTANCE						
Regional funds	13,077,605	6,879,121	19,956,726	9,462,632	10,494,094	
Programme Funds for the 1990s Goals	26,068,173	40,452,336	66,520,509	39,485,546	27,034,963	
International Child Development Centre	3,186,661	7,168,655	10,355,316	1,767,378	8,587,938	
Total global assistance	42,332,439	54,500,112	96,832,551	50,715,556	46,116,995	
TOTAL PROGRAMME ASSISTANCE	404,512,049	244,223,372	648,735,421	271,672,344	377,063,077	

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STATEMENT VI - 3

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES
FOR EMERGENCY RELIEF AND REHABILITATION FOR THE YEAR ENDED 31 DECEMBER 1996

(United States dollars)

Area and country assistance	Approved programmes		New		Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
	unspent balances as at 1 January 1996	programmes and cancellations	programmes	and cancellations			
AFRICA							
Angola	8,520,765	9,076,238	17,597,003		9,556,865	8,040,138	
Benin	11,408		11,408			11,408	
Burkina Faso	29		29		29		
Burundi	2,270,736	4,960,804	7,231,540		4,383,274	2,848,266	
Chad	(200,988)	201,550	562		111,692	(111,130)	
Cote d'Ivoire	18,573		18,573			18,573	
Eritrea	328,629	(97,352)	229,277		118,730	110,547	
Ethiopia	2,522,890	916,392	3,439,282		1,692,404	1,746,878	
Guinea	1	(1)					
Kenya	3,839,601	(390,865)	3,448,736		537,786	2,910,950	
Lesotho	26,590		26,590		9,221	17,369	
Liberia	5,601,161	2,073,275	7,674,436		3,375,831	4,298,605	
Madagascar	155,085		155,085		152,113	2,972	
Malawi	92,871	(38,067)	53,804		65,141	(11,337)	
Mali	13,211		13,211		5,644	7,567	
Mozambique	2,068,615	(742,408)	1,326,207		797,749	528,458	
Namibia	61,171		61,171		31,247	29,924	
Niger	702		702		702		
Nigeria		278,313	278,313		270,703	7,610	
Rwanda	28,224,885	15,189,063	43,413,948		20,972,908	22,441,040	
Sierra Leone	1,588,474	1,466,047	3,054,521		1,554,624	1,499,897	
Somalia	9,876,939	(403,032)	9,473,907		6,297,786	3,176,121	
Uganda	1,624		1,624		731	893	
United Republic of Tanzania		444,347	444,347		184,184	260,163	
Zaire	524,993	3,102,169	3,627,162		2,082,231	1,544,931	
Zambia	643,031	432,808	1,075,839		957,292	118,547	
Zimbabwe	3,759,215	(276,368)	3,482,847		1,568,395	1,914,462	
Regional	35,965	11,315,803	11,351,768		347,853	11,003,915	
Area total	69,984,176	47,507,716	117,491,892		55,075,125	62,416,767	

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STATEMENT VI - 3 (continued)

Area and country assistance	Approved programmes	New	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
	unspent balances as at 1 January 1996	programmes and cancellations			
THE AMERICAS AND THE CARIBBEAN					
Bolivia	1	(1)			
Costa Rica		76,308	76,308	58,467	17,841
Guyana		10,000	10,000	9,821	179
Haiti		(5,267)	1,895,617	1,647,004	248,613
Area total	1,900,885	81,040	1,981,925	1,715,292	266,633
EAST ASIA AND THE PACIFIC					
Cambodia	1,112		1,112	1,112	
China		258,532	258,532	257,920	612
Democratic People's Republic of Korea	813,197	1,909,000	2,722,197	2,259,583	462,614
Philippines	1,581		1,581	1,581	
Thailand	561		561	561	
Area total	816,451	2,167,532	2,983,983	2,520,757	463,226
SOUTH ASIA					
Afghanistan	2,039,154	3,193,627	5,232,781	2,913,261	2,913,261
Bangladesh	76,554	(30,212)	46,342	33,736	12,606
India	155,381		155,381	35,050	120,331
Nepal	(5,354)		(5,354)	2,164	(7,518)
Pakistan	27,627	(2,839)	24,788	707	24,081
Sri Lanka	14,327	(13,787)	540	512	28
Area total	2,307,689	3,146,789	5,454,478	2,985,430	2,469,048
MIDDLE EAST AND NORTH AFRICA					
Djibouti	331		331		331
Iran (Islamic Republic of)	4,397		4,397	4,398	(1)
Iraq	17,440,894	14,430,992	31,871,886	14,953,907	16,917,979
Jordan	16,951		16,951	6,339	10,612
Kuwait	102,146	(60,074)	42,072		42,072
Lebanon	23,436	759,936	783,372	291,666	491,706
Sudan	16,649,572	16,616,160	33,265,732	19,249,600	14,016,132
Yemen	1,023,185	(456,917)	566,268	451,598	114,670
Area total	35,260,912	31,290,097	66,551,009	34,957,508	31,593,501

STATEMENT VI - 3 (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	597	462,927	463,524	122,340	341,184
Armenia	1,137,465	286,760	1,424,225	987,630	436,595
Azerbaijan	1,176,285	1,107,559	2,283,844	1,732,142	551,702
Belarus	62,427		62,427	53,580	8,847
Bosnia and Herzegovina	7,280,199	10,433,609	17,713,808	10,009,431	7,704,377
Bulgaria	548		548		548
Croatia	2,400,131	2,882,813	5,282,944	3,466,340	1,816,604
Federal Republic of Yugoslavia	2,105,629	3,161,732	5,267,361	2,640,063	2,627,298
Georgia	713,070	1,252,515	1,965,585	959,269	1,006,316
Kazakhstan	493,594	293,500	787,094	665,916	121,178
Kyrgyzstan	66,585		66,585	19,898	46,687
Latvia	16,547		16,547	15,304	1,243
Republic of Moldova	118,935	(7,457)	111,478	42,975	68,503
Romania	33,075	(789)	32,286	(31,481)	63,767
Russian Federation	132,885	(140,054)	(7,169)	49,977	(57,146)
Tajikistan	985,681	2,054,430	3,040,111	1,532,387	1,507,724
The former Yugoslav Republic of Macedonia	1,358,400	716,902	2,075,302	809,959	1,265,343
Turkey	8,571		8,571	924	7,647
Turkmenistan	300,000	279,938	579,938	435,663	144,275
Ukraine	653,901		653,901	422,956	230,945
Union of Soviet Socialist Republics (former)	28,099		28,099	47,714	(19,615)
Uzbekistan	300,000	150,000	450,000	379,646	70,354
Yugoslavia (former)	3,138,678	(591,934)	2,546,744	2,177,199	369,545
Yugoslavia (former) (new area programme from 1994)	59,557	172,722	232,279	65,617	166,662
Regional	77,294		77,294	81,034	(3,740)
Area total	22,648,153	22,515,173	45,163,326	26,686,483	18,476,843
GLOBAL ASSISTANCE					
Programme Funds for the 1990s Goals	15,138		15,138	1,617	13,521
Total global assistance	15,138		15,138	1,617	13,521
TOTAL PROGRAMME ASSISTANCE	132,933,404	106,708,347	239,641,751	123,942,212	115,689,539

STATEMENT VII
STATEMENT OF APPROPRIATIONS FOR THE 1996-1997 BIENNIUM AS AT 31 DECEMBER 1996
(Thousands of United States dollars)

	Appropriations			Expenditures ^{a/}				Unspent (over/short)
	Original	Transfer/ adjustments	Revised	Programme support services	Administrative services	Programme assistance	Total	
Field offices								
Budget categories								
Category 1 - Staff costs								
International staff costs	78,179	(132)	78,047	30,421	9,712		40,133	37,914
Local staff costs	60,697	(146)	60,551	20,324	6,489		26,813	33,738
Category 2 - General operating costs								
Total, all categories	35,944	994	36,938	14,508	4,632		19,140	17,798
Total, all categories	174,820	716	175,536	65,253	20,833		86,086	89,450
Headquarters and regional offices								
Part I - Programme assistance	5,707		5,707			1,411	1,411	4,296
Part II - Programme support	165,817	715	166,532	78,258			78,258	88,274
Part III - Management and administration	174,476	(715)	173,761		76,214		76,214	97,547
Total, parts I, II and III	345,000		345,000	78,258	76,214	1,411	155,883	190,117
Overall total field offices, headquarters and regional offices	520,820	716	521,536	143,511	97,047	1,411	241,969	279,567

^{a/} Expenditures were incurred as follows:

Programme support services	143,511
Administrative services (statement I)	97,047
Total	240,558
Programme support services	143,511
Less: Recovery from packing and assembly activities	3,196
Net programme support services (statement I)	140,315

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STATEMENT VIII

CAPITAL ASSETS FUND: STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1996

(United States dollars)

	1996		1995	
	31 December 1996	Additions	Disposals	31 December 1995
ASSETS				
Cash holdings	14,862,724			15,002,620
Office buildings				
Accra, Ghana	892,862	70,533		822,329
Bamako, Mali	1,175,000			1,175,000
Bissau, Guinea-Bissau	845,485	198,587		646,898
Dar es Salaam, United Republic of Tanzania	573,418			573,418
Harare, Zimbabwe	396,291	1,444		394,847
Lusaka, Zambia	780,000			780,000
Male, Maldives	320,089			320,089
Manila, Philippines	31,000			
New Delhi, India	1,812,848			1,812,848
Niamey, Niger	667,092	27,632		639,460
Port-au-Prince, Haiti	186,037			186,037
Prisla, Cape Verde	553,468	36,008		517,460
Sana'a, Yemen	268,277			268,277
Santo Fe de Bogota, Colombia	1,658,466			1,658,466
Santiago, Chile	32,143			32,143
Sao Tome and Principe	402,146	31,037	48,204	419,313
Tbilisi, Georgia	66,700	66,700		
Windhoek, Namibia	1,361			1,361
Subtotal	10,662,683 ^{a/}	462,941	48,204	10,247,945
UNICEF housing				
Brazilia, Brazil			146,477	146,477
Burundi, Bujumbura	240,000			240,000
Harare, Zimbabwe	212,106			212,106
Juba, Sudan	21,618			21,618
Kampala, Uganda	250,000			250,000
Lagos, Nigeria	65,206			65,206
Maputo, Mozambique	12,078			12,078
Windhoek, Namibia	313,272		60,827	374,099
Subtotal	1,114,280		207,304	1,321,584
TOTAL ASSETS	26,639,687	462,941	255,508	26,572,149
FUND BALANCE				
Balance brought forward	26,572,149			26,513,155
Current period income	67,538			58,994
TOTAL FUND BALANCE	26,639,687			26,572,149

^{a/} This does not include the amount of \$2,389,329 billed by the United Nations Development Programme to UNICEF in dispute.

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Notes to the financial statements

Note 1: Statement of the objectives and activities of UNICEF

1. UNICEF is mandated by the United Nations General Assembly to advocate for the protection of children's rights, to help meet their basic needs and to expand their opportunities to reach their full potential. The organization mobilizes political will and material resources to help countries, particularly developing countries, ensure a "first call for children" and build their capacity to form appropriate policies and deliver services for children and their families.

Note 2: Summary of significant accounting policies

2. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of the work of UNICEF. By its decision 1987/13 (E/ICEF/1987/11), the Executive Board adopted the UNICEF Financial Regulations and Rules in accordance with Economic and Social Council decision 1986/1981 of 23 July 1986, as approved by the General Assembly in its decision 41/461 of 11 December 1986.

3. In line with the goal of achieving harmonization of the presentation of the accounts by the agencies in the United Nations system, statements I, II, III and VII are now shown in line with the formats agreed upon by ACC.

Accounting period

4. By its decision 1987/2 (E/ICEF/1987/11), the Executive Board decided that effective 1 January 1988, UNICEF would commence its financial reporting on a biennial basis. Since 1 January 1988, the accounts have been maintained on a biennial basis in accordance with the UNICEF Financial Regulations and Rules.

Unit of account

5. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange.

Translation of currencies

6. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are completed are accounted for as gains or losses on exchange transactions.

7. Periodically, assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28 (E/ICEF/1990/13), differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

Income

8. Income consists of general resources, supplementary funds and emergency relief and rehabilitation. General resources include funds from the voluntary annual contributions of Governments, intergovernmental organizations, NGOs, the net income from Greeting Card and related Operations (GCO), unearmarked funds contributed by the public and other income. Supplementary funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and United Nations agencies for specific purposes within the programmes approved by the UNICEF Executive Board. Emergency relief and rehabilitation funds include those contributed for emergency operations.

9. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and recorded as "pledged and received in advance".

10. Contributions income received from National Committees for UNICEF and NGOs is accounted for on a cash basis of accounting, with the exception of contributions for supplementary funds and for emergency relief and rehabilitation, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.

11. All other income received by UNICEF is classified as miscellaneous income and is credited as general resources.

12. The statement of income and expenditure does not include funds received and expenditures made from special accounts. Those transactions which do not require commitments by the Executive Board are maintained as special accounts.

13. Donations-in-kind, which are recorded as memorandum entries in the books of accounts, are not part of UNICEF income.

Expenditure

14. All expenditure of UNICEF is accounted for on an accrual basis, except for that relating to staff entitlements, which is accounted for on the basis of cash disbursements only.

15. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period.

16. No provision is made for staff entitlements for repatriation, etc., that will take place in the future or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

Assets

17. All funds received are deposited into UNICEF bank accounts, including those under special account arrangements, and reflected as cash holdings.

18. All outstanding pledges for contributions are recorded as receivables (see para. 9 above).

19. Prior to 1989, certain buildings purchased by UNICEF and considered as capital assets were valued at cost less accumulated depreciation. In 1989, the unamortized value of UNICEF capital assets was expended against the 1988-1989 budget, resulting in a fully depreciated UNICEF capital asset account as of 31 December 1989. Future acquisitions of UNICEF capital assets will be included in the capital asset fund (see para. 24 below).

20. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. Goods in transit to the warehouse are valued at actual cost. Freight paid for supplies to the warehouse is considered part of the cost of supplies.

21. The GCO inventory of raw materials, products in process and finished goods are valued at standard cost.

22. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

Liabilities and reserves

23. The liabilities of UNICEF include contributions received in advance, special accounts, unliquidated obligations, other accounts payable, credit balances and accrued expenses. In line with the practice in the United Nations system, the medical insurance plan is now shown under liabilities.

24. By its decision 1990/26 (E/ICEF/1990/13), the Executive Board approved the establishment of a capital asset reserve fund to better control the future purchase of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field. At such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset reserve.

Consolidation of GCO accounts

25. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including the net operating income, assets and liabilities of GCO. The principles of consolidation reflect the accounting policies outlined below:

(a) The reporting period and accounts of GCO are maintained on a fiscal year basis, ending 30 April. However, for consolidation purposes only, the UNICEF financial statements include the GCO accounts on a calendar year basis, as at 31 December, based on the trial balance of the GCO accounts;

(b) The financial effect of consolidating the GCO accounts on a calendar basis is reflected, most notably, in the receivables and earnings of GCO. Inter-office transactions between UNICEF and GCO are eliminated for consolidation purposes.

Note 3: Income

26. Total income from contributions for the year ended 31 December 1996 was \$760,227,000, a decrease of \$76,420,000 compared to the year ended 31 December 1995. Contributions for the year ended 31 December 1996 consisted of \$364,783,000 for general resources, \$288,969,000 for supplementary funds and \$106,475,000 for emergency relief and rehabilitation.

27. Net income from GCO for the year ended 31 December 1996 was \$150,420,914:

	(In thousands of United States dollars)
Income:	
Gross proceeds from sales	167 871
Private sector fund-raising	86 947
Other income	<u>7 928</u>
Total	262 746
Expenditures	<u>112 325</u>
Net income	<u>150 421</u>

28. Income from other sources for the year ended 31 December 1996 was \$46,254,476. The major items are \$22,175,358 in interest on funds held in interest-bearing deposits and in current accounts with banks and \$11,653,178 in adjustments of payables related to the prior period's budgets.

29. Changes in the value of the United States dollar (the accounting unit) in relation to other currencies in which assets and liabilities were held resulted in a net decrease of \$12,783,000 in the accounting value of these assets and liabilities during the year ended 31 December 1996, composed of the following:

	(In thousands of United States dollars)
(a) Revaluation of contributions receivables	2 650
(b) Revaluation of the call and investment accounts	4 293
(c) Revaluation of current accounts, cash on hand and other accounts	<u>5 840</u>
Net decrease	<u>12 783</u>

Note 4: Donations-in-kind

30. Donations-in-kind valued by donors and accepted by the Executive Director at \$32,982,189 were delivered by UNICEF to projects during the year 1996. These are recorded as memorandum entries in the books of accounts and are not part of UNICEF income.

Note 5: Expenditures

31. Total expenditures for the year 1996 amounted to \$921,108,000, which is \$90,544,000 lower than the total expenditures of the preceding year. Expenditures for programme cooperation during the present year totalled \$824,061,000, or \$88,134,000 lower than that for the year 1995.

32. Expenditures for administrative services in 1996 were \$97,047,000. In the year 1995, the comparative amount was \$99,457,000.

Note 6: Write-offs

33. The amount of \$14,743,000 shown on statement I includes the write-off and adjustment of pledges for the year ended 31 December 1996 totalling \$13,163,000. Adjustments for write-offs of other assets and losses amounted to \$1,580,000. The write-off and adjustment of pledges consist of:

(In thousands of United States dollars)

	<u>General resources</u>	<u>Supplementary funds</u>	<u>Emergency relief and rehabilitation</u>	<u>Total</u>
Supplementary funds cancelled by donors	-	6 549	2 000	8 549
Supplementary funds cancelled on completion of projects	-	1 571	2 808	4 379
Unpaid pledges	<u>235</u>	<u>-</u>	<u>-</u>	<u>235</u>
Total write-off and adjustments	<u>235</u>	<u>8 120</u>	<u>4 808</u>	<u>13 163</u>

Note 7: Assets

34. As of 31 December 1996, cash totalled \$435,536,000 (statement II). Included in this amount are \$57,259,000 held on behalf of donors, mainly for the procurement of goods and services on a reimbursable basis. The amount also includes restricted currencies of \$15,533,382, consisting mostly of the following: \$3,811,808 in Brazilian reals; \$2,365,144 in Iraqi dinar; \$1,681,071 in Indian rupees; \$955,361 in Mexican nuevo pesos; \$875,724 in Myanmar kyats; and \$426,147 in Cuban pesos.

35. Contributions receivable for current and prior years totalled \$156,985,459 as of 31 December 1996. Included in contributions receivable are \$108,953,151 for supplementary funds and \$34,577,419 for emergency relief and rehabilitation, payment of which is normally related to the progress in implementing specific projects and occurs in accordance with payment schedules agreed upon with donors.

36. The aggregate of accounts receivable, advances and deposits as at 31 December 1996 totalled \$149,603,935, including the accounts of GCO, which total \$113,461,878.

37. The aggregate value of inventory as at 31 December 1996 totalled \$36,875,708, consisting mainly of programme supplies in stock at the UNICEF Supply Division warehouse at Copenhagen and GCO stock.

38. Capital assets reflected in the financial statements of 31 December 1996 consist of office buildings and staff housing presented at their acquisition cost of \$11,776,963, as well as GCO machinery and equipment that is depreciated over the estimated useful life of these assets. The depreciated value of the GCO capital assets is \$2,019,342. Details of UNICEF capital assets, except GCO, are given in statement VIII.

39. The cost of non-expendable property as at 31 December 1996 totalled \$49,953,501. Computer equipment acquired in 1996 has been charged against the administrative budget, a procedure consistently applied since 1986, and is not reflected in the statements.

40. As at 31 December 1996, the organization's call accounts and time deposits were valued at \$403,436,675. The application of the United Nations rates of exchange as of 1 January 1997 will result in a foreign exchange loss of \$1,764,439 and decrease the value of the call accounts and time deposits to \$401,672,236.

Note 8: Reserves

41. In 1950, the Executive Board authorized the establishment of a reserve for insurance of \$200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. Up to 1992, the reserve was restored to its authorized limit by a transfer from income. There were no movements in the reserve for the year 1996:

(In United States dollars)

Balance, 1 January 1996	104 010
Charges against the reserve in 1996	(-)
Balance, 31 December 1996	<u>104 010</u>

42. In 1987, UNICEF established a reserve of \$100,000 to self-insure for property losses. This reserve was funded equally from the biennium 1987-1988 and the biennium 1988-1989. Up to 1992, the reserve was restored to its original amount by a transfer from income. The procedure of replenishing the reserve accounts from income was discontinued in 1993. There were no movements in the reserve for the year 1996:

(In United States dollars)

Balance, 1 January 1996	26 399
Charges against the reserve in 1996	(-)
Balance, 31 December 1996	<u>26 399</u>

Note 9: Contingent liability - staff benefits

43. The net contingent liability for staff benefits as at 31 December 1996 is estimated at \$66,263 consisting of the following:

	(In thousands of United States dollars)
Accumulated leave	22 604
Repatriation grant	<u>43 659</u>
Total	<u>66 263</u>

44. There is no provision in the accounts for this amount. The expenditures will be charged against the budget appropriations of the periods when actual payments are made.

SCHEDULE TO THE FINANCIAL STATEMENTS
CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE YEAR ENDED 31 DECEMBER 1996

(United States dollars)

Donor	General resources			Supplementary funds			Emergency relief and rehabilitation			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
Algeria	25,000	47	25,047							25,047
Andorra	5,000		5,000							5,000
Argentina	3,609,023	5,852	3,614,875	341,355	47,629	47,629	1,286,373	5,258	5,258	5,787
Australia	1,984,742		1,984,742	8,409,654	7,862,498	16,272,152	1,813,095	1,813,095	1,813,095	1,627,728
Austria	30,101	64	30,165	1,494,700	415,954	1,910,654	1,813,095	417,089	417,089	21,700,122
Azerbaijan	30,101		30,101		19,790	19,790				4,312,485
Bangladesh	2,555,911	158	2,556,069	1,682,954	528,998	2,221,952	353,630	353,630	353,630	19,790
Barbados	10,000		10,000							77,494
Belgium	3,500		3,500							64
Belize	6,956		6,956							10,000
Berlin	300,000	2,697	300,000	47,222	10,537,318	10,537,318				3,500
Bhutan	160		160							6,956
Bolivia	10,480,960	166	10,481,156	9,828,343	7,865,250	17,513,593	8,488,340	438,906	8,927,146	49,919
Brazil	76,000		76,000	139,500	24,351	24,351				10,837,318
Bulgaria	1,112,077	312	1,112,389							160
Canada	449,922		449,922							36,921,895
Chad	26,761		26,761							139,500
China	24,817		24,817							100,351
Colombia	149,254		149,254							1,112,389
Cote d'Ivoire	31,484,314		31,484,314	99,858	227,413	327,271	1,192,504	1,192,504	1,192,504	456,592
Costa Rica	1,000		1,000							1,533
Cuba	38,576		38,576							1,533
Czech Republic	50,000		50,000							26,761
Democratic People's Republic of Korea	49,509		49,509							26,761
Denmark	3,453		3,453							37,763
Djibouti	12,616,107		12,616,107							149,254
Ecuador	9,615,365		9,615,365							9,662
Egypt	8,053,691		8,053,691							33,004,089
El Salvador	5,000		5,000							1,000
Ethiopia	220,000		220,000							43,593
Federal Republic of Yugoslavia	2,500		2,500							38,576
Fiji	1,474		1,474							36,576
Finland	2,000		2,000							50,000
France	46,019		46,019							50,000
Gabon	14,607		14,607							50,000
Germany	80,571		80,571							49,509
Ghana	2,500		2,500							16,004
Greece	220,000		220,000							16,004
Guatemala	2,500		2,500							16,004
Guinea	1,474		1,474							16,004
Guinea-Bissau	2,000		2,000							16,004
Haiti	46,019		46,019							16,004
Holy See	14,607		14,607							16,004
Honduras	11,217		11,217							16,004
Hong Kong	3,297		3,297							16,004
India	88,000		88,000							16,004
Indonesia										16,004
Iran (Islamic Republic of)										16,004

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SCHEDULE TO THE FINANCIAL STATEMENTS (continued)

Donor	General resources				Supplementary funds				Emergency relief and rehabilitation			
	Governments and inter-governmental agencies		Non-governmental sources		Governments and inter-governmental agencies		Non-governmental sources		Governments and inter-governmental agencies		Non-governmental sources	
	Governmental agencies	Non-governmental sources	Subtotal	Total	Governmental agencies	Non-governmental sources	Subtotal	Total	Governmental agencies	Non-governmental sources	Subtotal	Total
Ireland	1,657,335	31	1,657,366	781,469	781,469	903,379	903,379	3,342,214			3,342,214	
Israel	110,000		110,000	4,911,399	4,911,399	4,248,010	4,248,010	110,000			110,000	
Italy	475	28	503	1,000,000	1,000,000	8,226,305	8,226,305	14,105,936			14,105,936	
Jamaica	30,930,000	35,730	30,965,730			2,000	2,000	46,698,749			46,698,749	
Japan	14,124		14,124			2,000	2,000	16,124			16,124	
Jordan	200,000	100	200,100					200,100			200,100	
Kuwait	5,000		5,000					5,000			5,000	
Lao People's Democratic Republic	5,000		5,000					5,000			5,000	
Lebanon	5,000		5,000					5,000			5,000	
Libyan Arab Jamahiriya	447,223		447,223			12,801	12,801	17,601			17,601	
Luxembourg	319,489	338	319,827	150,000	150,000	213,725	213,725	447,223			447,223	
Madagascar								867,008			867,008	
Malawi	2,614		2,614					150,000			150,000	
Malaysia	84,000		84,000					2,614			2,614	
Maldives	5,051		5,051			2,551	2,551	84,000			84,000	
Mali								5,051			5,051	
Malta	4,139		4,139					2,551			2,551	
Mauritania	3,676		3,676					4,139			4,139	
Mauritius	6,452	239	6,691			55,018	55,018	3,676			3,676	
Mexico	210,750		210,750			83,553	83,553	61,709			61,709	
Monaco	17,908		17,908			59,289	59,289	294,303			294,303	
Monrovia	10,000	472	10,472					77,197			77,197	
Morocco	86,634		86,634					10,472			10,472	
Myanmar		800	800					86,634			86,634	
Namibia	4,000		4,000					800			800	
Netherlands	29,866,764	232,584	30,099,348	28,084,548	28,084,548	14,008,844	14,008,844	4,000			4,000	
New Zealand	600,000	1,530	601,530	330,342	330,342			93,738,455			93,738,455	
Nigeria		1,120	1,120					1,134,141			1,134,141	
Norway	39,802,370	7,012	39,809,382	12,436,586	12,436,586	18,074	18,074	14,791			14,791	
Oman	50,000	2,142	52,142					55,486,710			55,486,710	
Pacific island countries								52,142			52,142	
Pakistan	126,758		126,758			106,535	106,535					
Panama	25,000		25,000			16,298	16,298	106,535			106,535	
Paraguay	6,000		6,000					143,056			143,056	
Peru				986,611	986,611			25,000			25,000	
Philippines	213,966		213,966			46,625	46,625	6,000			6,000	
Poland	47,970		47,970			653,990	653,990	1,043,236			1,043,236	
Portugal	100,000		100,000			60,769	60,769	870,956			870,956	
Republic of Korea	1,200,000	500	1,200,500			600,468	600,468	47,970			47,970	
Republic of Moldova						7,900	7,900	261,715			261,715	
Romania	2,795		2,795					2,350,968			2,350,968	
Saint Lucia	2,586		2,586					7,900			7,900	
Saint Vincent and the Grenadines	1,500		1,500					2,795			2,795	
San Marino						61,329	61,329	2,586			2,586	
Saudi Arabia		90,169	2,080,169			106,500	106,500	1,500			1,500	
Senegal	2,000,000		2,000,000					81,329			81,329	
Singapore	20,000		20,000					2,080,169			2,080,169	
Slovenia	1,250		1,250					106,500			106,500	
South Africa	26,247	63	26,310	236,838	236,838	11,882,795	11,882,795	4,142			4,142	
Spain	2,097,169	25	2,097,194	844,595	844,595			26,310			26,310	
Sri Lanka	16,830		16,830					2,744,941			2,744,941	
Sudan	1,000	97	1,097					861,425			861,425	
Swaziland	1,967		1,967					7,488			7,488	
Sweden	42,544,956		42,544,956	41,442,619	41,442,619	41,206	41,206	7,712,658			7,712,658	
Switzerland	13,178,295	206,927	13,385,222	2,679,459	2,679,459	9,503,990	9,503,990	729,292			729,292	
								3,046,824			3,046,824	
								91,741,439			91,741,439	
								26,617,465			26,617,465	

SCHEDULE TO THE FINANCIAL STATEMENTS (continued)

Donor	General resources				Supplementary funds				Total
	Governments and inter-governmental agencies		Non-governmental sources		Governments and inter-governmental agencies		Non-governmental sources		
Syrian Arab Republic	24,060				4,832				28,892
Thailand	342,034				769,199				1,111,233
The former Yugoslav Republic of Macedonia							5,911		5,911
Trinidad and Tobago	1,679								1,679
Tunisia	37,229	364			6,821				37,593
Turkey	125,000								228,337
Uganda									1,400
United Arab Emirates	200,000				1,400				200,000
United Kingdom of Great Britain and Northern Ireland	13,076,923	180,643			4,065,020				35,738,150
United Republic of Tanzania	3,735				3,735				3,735
United States of America	100,000,000	24,682			100,024,682				155,616,906
Venezuela	12,179				12,179				12,179
Viet Nam	12,300				12,300				39,315
Yemen	16,720				16,720				16,720
Zambia	14,266				14,266				646,741
Zimbabwe	4,854	1,139			5,993				5,993
Subtotal Countries	362,879,663	1,054,999	363,934,382	163,743,798	110,202,731	273,946,529	73,032,977	22,537,646	733,451,534
INTERGOVERNMENTAL AGENCIES									
European Union									
OPEC Fund	1,474,644		1,474,644	2,974,656	150,000	2,974,656	9,155,282	9,155,282	12,129,938
Subtotal Intergovernmental agencies				3,124,656		3,124,656	9,155,282	9,155,282	12,279,938
Income adjustments to prior periods				(456,430)		(456,430)	181,067	181,067	1,199,281
Refund of contributions				(4,467,375)		(4,467,375)	(1,776,195)	(1,776,195)	(6,243,570)
TOTAL GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES	364,354,327	1,054,999	365,409,026	161,944,649	110,202,731	272,147,380	80,593,131	22,537,646	740,687,183
NON-GOVERNMENTAL ORGANIZATIONS									
Audrey Hepburn Tribute									17,427
Bernard Van Leer Foundation, Netherlands									92,796
Canadian Public Health Association									75,452
International Child Development Centre									6,426
International Development Research Centre									72,213
Lions Club									1,923
Nippon Foundation									2,544,100
Rädda Barnen, Sweden NGO									32,112
Redd Barna, Norway NGO									32,541
Rotary International									12,760,150
Tetsuko Kuroyanagi, Japan									20,135
The Rockefeller Foundation									2,000,000
UN Women's Guild									12,692
UN and UN agencies' staff									5,500
Subtotal Non-governmental organizations				15,687,967		15,687,967	1,000,000	1,000,000	17,673,467
Income adjustments to prior periods				(6,433)		(6,433)	(789)	(789)	(1,638,495)
TOTAL GOVERNMENTS, INTERGOVERNMENTAL AND NON-GOVERNMENTAL	364,354,327	428,926	364,783,253	161,944,649	125,864,265	287,808,914	80,593,131	23,536,857	756,722,155

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SCHEDULE TO THE FINANCIAL STATEMENTS (completed)

Donor	General resources			Supplementary funds			Emergency relief and rehabilitation			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
UNITED NATIONS SYSTEM										
IFAD, Rome			373,667			373,667			1,295,565	373,667
UNHCR									925,000	1,295,565
UN, Emergency Funds (DHA/Iraq)									90,435	925,000
UN Secretariat			511,898			511,898				90,435
UNCDF, New York			100,380			100,380				
UNDP, New York			4,000			4,000				
UNESCO, Paris			10,000			10,000				
UNFPA, New York									(1,000)	(1,000)
UNHCR, Geneva			154,583			154,583				154,583
WFP, Rome			4,500			4,500				4,500
Subtotal United Nations system			1,159,028			1,159,028			2,310,000	3,469,028
Income adjustments to prior periods			586			586			35,128	35,714
TOTAL UNITED NATIONS SYSTEM			1,159,614			1,159,614			2,345,128	3,504,742
GRAND TOTAL			364,783,253			364,783,253			25,881,985	780,226,897
SUMMARY										
Governments			362,732,527			362,732,527			71,437,849	592,990,369
Intergovernmental agencies			1,621,800			1,621,800			9,155,282	13,901,738
National Committees			(1,096,365)			(1,096,365)			21,784,282	111,516,309
Non-governmental organizations			1,525,291			1,525,291			1,772,575	38,311,739
United Nations system									2,345,128	3,504,742
GRAND TOTAL			364,783,253			364,783,253			106,475,116	780,226,897