

UNITED NATIONS

FINANCIAL REPORT AND ACCOUNTS
for the biennium 1976-1977 ended
31 December 1977

and

REPORT OF THE BOARD OF AUDITORS

Volume I

GENERAL ASSEMBLY
OFFICIAL RECORDS: THIRTY - THIRD SESSION
SUPPLEMENT No. 5 (A/33/5)



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New York, 1978

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 accounts for the biennium 1976-1977 ended 31 December 1975 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.

CONTENTS

	<u>Page</u>
ABBREVIATIONS	ix
LETTERS OF TRANSMITTAL	x
I. FINANCIAL REPORT FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977	1
II. AUDIT OPINION	24
III. ACCOUNTS FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977	25
<u>Statement I.</u> United Nations General Fund: budget appropriations for the biennium 1976-1977, expenditures and unencumbered balances by budget section for the period 1 January 1976 to 31 December 1977	26
Schedule 1.1 United Nations General Fund: original and revised budget appropriations for the biennium 1976-1977, supplementary appropriations 1976 and 1977 and transfers between sections	29
Schedule 1.2 United Nations General Fund: budget appropriations for the biennium 1976-1977, expenditures by programme and unencumbered balances for the period 1 January 1976 to 31 December 1977	32
Schedule 1.3 United Nations General Fund: obligations incurred by major object of expenditure summarized by budget section for the period 1 January 1976 to 31 December 1977	44
Schedule 1.4 United Nations General Fund: obligations incurred by major object of expenditure summarized by programme for the period 1 January 1976 to 31 December 1977	47
<u>Statement II.</u> United Nations General Fund: income, obligations incurred and surplus account for the biennium 1976-1977 ended 31 December 1977	59
Schedule 2.1 United Nations revised approved estimates of income and actual income for the biennium 1976-1977 ended 31 December 1977	60
Schedule 2.2 United Nations revenue-producing activities: revised approved estimates and actual income and obligations incurred for the biennium 1976-1977 ended 31 December 1977	61

CONTENTS (continued)

	<u>Page</u>
<u>Statement III.</u> United Nations General Fund: statement of assets, liabilities and unencumbered fund balance as at 31 December 1975 and 1977	62
Schedule 3.1 United Nations General Fund: assessed contributions unpaid as at 31 December 1977	63
Schedule 3.2 United Nations General Fund - Tax Equalization Fund: status of Fund as at 31 December 1977	68
<u>Statement IV.</u> United Nations Capital Assets Fund: assets and liabilities as at 31 December 1977 and 1975	69
<u>Statement V.</u> United Nations - Construction-in-progress fund: statement of assets, liabilities and unencumbered fund balance and resources and commitments as at 31 December 1977	70
<u>Statement VI.</u> United Nations Working Capital Fund: assets and principal of Fund as at 31 December 1977 and 1975	71
Schedule 6.1 United Nations Working Capital Fund: advances to finance miscellaneous self-liquidating purchases and activities for the biennium 1976-1977 ended 31 December 1977	72
Schedule 6.2 United Nations Working Capital Fund: advances from Member States as at 31 December 1977	73
<u>Statement VII.</u> United Nations Special Account: assets, principal of fund and income as at 31 December 1977 and 1975	77
Schedule 7.1 United Nations Special Account: voluntary contributions as at 31 December 1977 and 1975	78
Schedule 7.2 United Nations Special Account: interest-bearing bank deposits as at 31 December 1977	79
<u>Statement VIII.</u> Special account for the sale of United Nations bonds: assets and liabilities as at 31 December 1977 and 1975	80
Schedule 8.1 Special account for the proceeds from the sale of United Nations bonds: United Nations bonds outstanding and repayments as at 31 December 1977	81
<u>Statement IX.</u> Special account of the United Nations Emergency Force (1956): status of fund as at 31 December 1977	84
Schedule 9.1 Special account of the United Nations Emergency Force (1956): assessed contributions unpaid as at 31 December 1977	86

CONTENTS (continued)

	<u>Page</u>
<u>Statement X.</u>	
United Nations Emergency Force (1973) and United Nations Disengagement Observer Force: consolidated status of fund as at 31 December 1977	89
Schedule 10.1	
United Nations Emergency Force (1973) (including the United Nations Disengagement Observer Force): assessed contributions unpaid as at 31 December 1977	90
Schedule 10.2	
United Nations Emergency Force (1973) and United Nations Disengagement Observer Force: obligations incurred for the period from 25 October 1975 to 24 October 1976 as at 31 December 1977	94
Schedule 10.3	
United Nations Emergency Force (1973) and United Nations Disengagement Observer Force: obligations incurred for the period from 25 October 1976 to 24 October 1977 as at 31 December 1977	95
Schedule 10.4	
United Nations Emergency Force (1973) and United Nations Disengagement Observer Force: obligations incurred for the period from 25 October 1977 to 24 October 1978 as at 31 December 1977	96
<u>Statement XI.</u>	
<u>Ad Hoc Account</u> for the United Nations Operation in the Congo: status of fund as at 31 December 1977	97
Schedule 11.1	
<u>Ad Hoc Account</u> for the United Nations Operation in the Congo: assessed contributions unpaid as at 31 December 1977	99
<u>Statement XII.</u>	
United Nations Peace-keeping Force in Cyprus: status of fund as at 31 December 1977	101
Schedule 12.1	
United Nations Peace-keeping Force in Cyprus: pledged contributions unpaid as at 31 December 1977	102
Schedule 12.2	
United Nations Peace-keeping Force in Cyprus: obligations incurred for the period from inception 27 March 1964 to 31 December 1977	103
<u>Statement XIII.</u>	
Technical co-operation activities executed by the United Nations, the United Nations Industrial Development Organization, the United Nations Conference on Trade and Development and the United Nations regional commissions: combined status of funds as at 31 December 1977	104
Schedule 13.1	
Technical co-operation activities executed by the United Nations: combined status of funds as at 31 December 1977	106

CONTENTS (continued)

	<u>Page</u>	
13.1.1	Technical co-operation activities financed by the United Nations Development Programme - executed by the United Nations: expenditure incurred for the biennium 1976-1977 ended 31 December 1977	108
Schedule 13.2	Technical co-operation activities executed by the United Nations Industrial Development Organization: combined status of funds as at 31 December 1977	112
13.2.1	Technical co-operation activities financed by the United Nations Development Programme - executed by the United Nations Industrial Development Organization: expenditure incurred for the biennium 1976-1977 ended 31 December 1977	114
13.2.2	Technical co-operation activities financed by Governments' cash counterpart contributions to the United Nations Industrial Development Organization: status of funds as at 31 December 1977	118
Schedule 13.3	Technical co-operation activities executed by the United Nations Conference on Trade and Development: combined status of funds as at 31 December 1977	119
13.3.1	Technical co-operation activities financed by the United Nations Development Programme - executed by the United Nations Conference on Trade and Development: expenditure incurred for the biennium 1976-1977 ended 31 December 1977	120
Schedule 13.4	Technical co-operation activities executed by the Economic Commission for Africa: combined status of funds as at 31 December 1977	122
13.4.1	Technical co-operation activities financed by the United Nations Development Programme - executed by the Economic Commission for Africa: expenditure incurred for the biennium 1976-1977 ended 31 December 1977	123
Schedule 13.5	Technical co-operation activities executed by the Economic and Social Commission for Asia and the Pacific: combined status of funds as at 31 December 1977	124
13.5.1	Technical co-operation activities financed by the United Nations Development Programme - executed by the Economic and Social Commission for Asia and the Pacific: expenditure incurred for the biennium 1976-1977 ended 31 December 1977	125
Schedule 13.6	Technical co-operation activities executed by the Economic Commission for Latin America: combined status of funds as at 31 December 1977	126

CONTENTS (continued)

	<u>Page</u>	
Schedule 13.7	Technical co-operation activities executed by the Economic Commission for Western Asia: combined status of funds as at 31 December 1977	127
13.7.1	Technical co-operation activities financed by the United Nations Development Programme - executed by the Economic Commission for Western Asia: expenditure incurred for the biennium 1976-1977 ended 31 December 1977	128
Schedule 13.8	Summary of technical co-operation income and expenditure for the biennium 1976-1977 ended 31 December 1977	129
Schedule 13.9.1	Technical co-operation activities financed by the United Nations regular budget: expenditure incurred for the biennium 1976-1977 ended 31 December 1977	131
13.9.2	Technical co-operation activities financed by trust funds: combined status of funds as at 31 December 1977	134
<u>Statement XIV.*</u>	United Nations trust funds: combined statement of assets, liabilities and unencumbered fund balances, income and expenditure as at 31 December 1977	141
<u>Statement XV.</u>	Special accounts for programme support costs: combined status of funds as at 31 December 1977	143
Schedule 15.1	United Nations, United Nations Industrial Development Organization, United Nations Conference on Trade and Development and United Nations regional commissions - Programme support costs relating to projects of the United Nations Development Programme, the United Nations Fund for Population Activities and United Nations technical co-operation trust funds: combined status of funds as at 31 December 1977	145
15.1.1	United Nations regional commissions - Programme support costs relating to projects of the United Nations Development Programme and United Nations technical co-operation trust funds: combined status of funds as at 31 December 1977	146
Schedule 15.2	United Nations and United Nations Industrial Development Organization - Programme support costs relating to other trust fund projects: combined status of funds as at 31 December 1977	147
<u>Annex I.</u>	Notes to the financial statements	148
<u>Annex II.</u>	Analysis of the short-term deficit of the United Nations as at 31 December 1977	160

* For the schedules of individual trust funds, see vol. II.

CONTENTS (continued)

	<u>Page</u>
<u>Annex III.</u> Explanatory notes on assessed contributions receivable . . .	161
<u>Annex IV.</u> Combined schedule of United Nations financial position as at 31 December 1977	163
<u>Annex V.</u> United Nations General Fund, Capital Assets Fund, Working Capital Fund and special accounts: statement of changes in financial position for the periods ended 31 December 1977 and 1976	164
<u>Annex VI.</u> Combined statement of post exchange and other self- liquidating commercial activities: status of funds as at 31 December 1977	165
<u>Annex VII.</u> United Nations regular budget and extrabudgetary activities for the biennium 1976-1977, allotments, expenditures and unencumbered balances for the period 1 January 1976 to 31 December 1977	166
<u>Annex VIII.</u> Titles of parts, sections and programmes of the United Nations regular budget appropriations	181
IV. REPORT OF THE BOARD OF AUDITORS	189
<u>Annex.</u> Special report of the Board of Auditors on the financial management and control review of the United Nations Headquarters and Office at Geneva incorporating the responses and comments of the Administration	208
<u>Appendix.</u> Changed audit emphasis by the United Nations Board of Auditors: administrative instruction dated 8 October 1976	243

ABBREVIATIONS

CELADE	Latin American Demographic Centre
ECA	Economic Commission for Africa
EDP	Electronic data processing
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
IBRD	International Bank for Reconstruction and Development
ICJ	International Court of Justice
IDB	Industrial Development Board
ILO	International Labour Organisation
IOV	Inter-office voucher
IPF	Indicative planning figure
OTC	Office of Technical Co-operation
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
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
WHO	World Health Organization
WMO	World Meteorological Organization

LETTERS OF TRANSMITTAL

31 March 1978

Sir,

Pursuant to financial regulation 11.4, I have the honour to submit the accounts of the United Nations for the biennium 1976-1977 ended 31 December 1977, which I hereby approve. The financial statements have been prepared and certified as correct by the Controller.

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

26 June 1978

Sir,

I have the honour to transmit to you the financial statements of the United Nations as at 31 December 1977, 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 United Nations accounts for the biennium 1976-1977 ended 31 December 1977.

Accept, Sir, the assurances of my highest consideration.

(Signed) Ahenkora OSEI
Auditor General of Ghana
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 1976-1977 ENDED
31 DECEMBER 1977

Introduction

1. The Secretary-General has the honour to submit his financial report on the accounts for the biennium 1976-1977 ended 31 December 1977. The present volume (vol. I) also contains 15 statements supported by 41 schedules and 8 annexes. In addition, 78 supporting schedules to the United Nations trust funds are presented separately as volume II. These accounts were transmitted to the Board of Auditors on 31 March 1978 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. The Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions agreed, with the approval of the General Assembly, at its twenty-ninth session, 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 first year interim accounts reveal situations which should be brought to the attention of Member States, the Board would report them to the Advisory Committee which, if need be, would bring them to the attention of the Assembly. 1/
3. For management purposes, quarterly interim financial statements are issued by the Controller, copies of which are sent to the Board of Auditors and to the Advisory Committee on Administrative and Budgetary Questions.
4. The General Assembly's most recent consideration of the financial report and accounts of the United Nations was during its thirty-first session, when it acted upon the accounts for the biennium 1974-1975.
5. The financial report has been organized so as to reflect the highlights, changes or additions in the accounts. The significant accounting policies are outlined in volume I, annex I, as notes to the financial statements.
6. In order to provide uniformity, all of the Organization's statements are now presented in the report-form type of statement presentation. Also the descriptive captions of the Organization's assets and liabilities have been simplified and standardized. A number of items previously presented separately in the statements have been consolidated and, where further clarification was considered necessary, the notes to the financial statements provide an analysis of items which are combined on the balance sheets and income and expenditure statements.
7. The Advisory Committee on Administrative and Budgetary Questions, in paragraph 7 of its first report on the proposed programme budget for the biennium

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

1978-1979, 2/ stated that, in its opinion, there was a need for up-to-date information on expenditures in the current biennium, by object of expenditure, in offices away from Headquarters and on receipts of extrabudgetary resources. In order to provide this information, field offices were instructed to submit, for integration in the Headquarters data base, a monthly breakdown of regular budget expenditures to the lowest level of expenditure as well as a similar breakdown of extrabudgetary expenditures by source of funds. This information was first presented in the interim financial statements for the 21-month period ended 30 September 1977.

8. A decimal system for the numbering of statements and schedules has been adopted in order to provide greater flexibility and to improve the referencing of schedules so that they may be readily identifiable with the statements to which they pertain.

9. The following paragraphs summarize and highlight the significant items which are reflected in the statements, schedules and annexes. These paragraphs are intended to provide the reader with clear and concise explanations of the items reflected in the statements in the interest of full disclosure. This financial report is to be considered as an integral part of the financial statements.

Statement I

United Nations General Fund: budget appropriations, expenditures and unencumbered balances by budget section

10. As shown in statement I, the expenditures charged against the appropriations for the biennium 1976-1977 totalled \$785,030,659 which comprised \$342,547,083 for 1976 and \$415,413,297 for 1977 as well as unliquidated obligations of \$27,070,279 as at 31 December 1977. The unencumbered balance for the biennium 1976-1977 ended 31 December 1977 was \$4,458,241. This balance is in respect of the final revised appropriation of \$789,488,900 which comprises the original appropriation of \$745,813,800 3/ plus the supplementary appropriations of \$38,119,100 4/ and \$5,556,000, 5/ respectively.

Obligations incurred by major object of expenditure

11. The obligations incurred by major object of expenditure for the biennium 1976-1977 as shown in schedule 1.3 and in annex I, note 6, are:

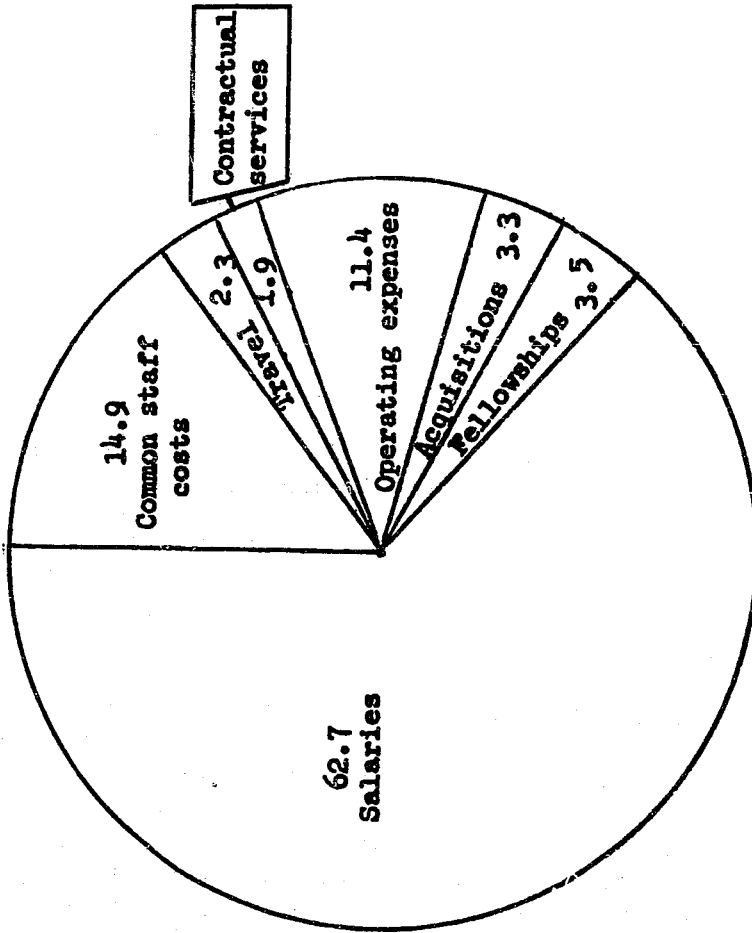
2/ Ibid., Thirty-second Session, Supplement No. 8 (A/32/8 and Corr.1).

3/ General Assembly resolution 3539 A (XXX) of 17 December 1975.

4/ General Assembly resolution 31/207 A of 22 December 1976.

5/ General Assembly resolution 32/202 A of 21 December 1977.

Percentage of total expenditure



Millions of
United States
dollars

Salaries	492.2
Common staff costs	116.7
Travel	17.8
Contractual services	14.9
Operating expenses	89.7
Acquisitions	25.9
Fellowships, grants, other	27.8
Total	<u><u>785.0</u></u>

Loss on exchange

12. The net loss on currency exchange amounting to \$1,433,288 for the biennium 1976-1977 is included in the \$3,191,015 miscellaneous expenses appearing in schedule 1.2, section 22, programme 89. This amount is compared with \$1,208,703 for the biennium 1974-1975.

Statement II

United Nations General Fund: income, obligations incurred
and surplus account

13. The total actual income for the biennium 1976-1977 shown in statement II amounted to \$791,700,304. The revised estimated general income and income from revenue-producing activities, shown in schedule 2.1 in the amount of \$17,348,000, includes an increase of \$610,500 to the estimated income, other than staff assessment, of \$16,737,500 previously taken into account in the assessment of Member States in accordance with financial regulation 5.2 (b). The amount of \$18,948,904 for actual income other than staff assessment is analysed in schedule 2.1. The revenue-producing income of \$7,578,575 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, \$791,700,304, over obligations incurred, \$785,030,659, amounted to \$6,669,645. This amount comprises the unencumbered balance of the 1976-1977 appropriations, \$4,458,241, and the amount of the excess of actual income over the estimated income, \$2,211,404.

14. The balance of the surplus account as at 31 December 1977 was \$12,353,486. Subsequent to 31 December 1977, in accordance with General Assembly resolution 32/213 C of 21 December 1977 (paras. 1 (b) and 1 (c)), \$834,651 was distributed from the surplus account to finance the appropriations for the year 1978. The \$834,651 consisted of \$610,500 of revised income other than staff assessment and \$224,151 in respect of contributions of new Member States for 1976-1977.

Statement III

United Nations General Fund: statement of assets, liabilities
and unencumbered fund balance

15. Statement III previously comprised the United Nations General Fund, Capital Assets Fund, Working Capital Fund and special accounts. The statement format has been revised from the account form to the report form and separate statements have been prepared for each fund.

16. The total United Nations General Fund assets increased from \$133 million as at 31 December 1975 to \$165.9 million as at 31 December 1977. This increase is mainly attributed to the rise in the unpaid assessed contributions and cash balances. The Organization's liabilities increased from \$122.8 million as at 31 December 1975 to \$149.6 million as at 31 December 1977. This increment is primarily accounted for in the borrowings from the Special Account and the Tax Equalization Fund. The surplus available for credit to Member States and the unencumbered balance increased by \$3.4 million and \$2.7 million respectively. 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 1977, the status of unpaid contributions to the regular budget for the biennium 1976-1977 and prior years was as follows:

	<u>1977</u>	<u>1976</u>	<u>1975</u>	<u>1974/1973</u>	<u>Total</u>
	(United States dollars)				
Assessed in respect of appropriations for year, supplementary appropriations for prior years and contributions of new Member States	397,588,829	369,829,776	325,448,691	269,562,500	1,362,429,796
<u>Less:</u>					
Credits and cash payments received	331,941,609	364,225,876	323,280,007	267,867,336	1,287,314,828
Unpaid balance at 31 December 1977	<u>65,647,220</u>	<u>5,603,900</u>	<u>2,168,684</u>	<u>1,695,164</u>	<u>75,114,968</u>

18. As reported in annex III, some Member States have indicated 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 has been empowered by General Assembly resolutions 3062 (XXVIII) of 9 November 1973 and 31/95 B of 14 December 1976 to accept a portion of the contributions of Member States for the calendar years 1976 and 1977 in currencies other than United States dollars. Accordingly, taking into consideration actual United Nations requirements in various currencies, the following payments for the biennium 1976-1977 were accepted from Member States which availed themselves of this alternative:

1977 1976
(United States dollar equivalent)

CFA francs	55,102	-
Canadian dollars	-	296,781
Guyanese dollars	64,706	-
Egyptian pounds	135,704	369,578
Dominican pesos	-	77,125
Ethiopian birrs	57,439	53,660
Indian rupees	260,000	63,576
Kenyan shillings	131,595	-
Czechoslovak korunas	39,000	20,000
Pakistani rupees	435,821	400,000
Peruvian soles	159,275	223,955
United Kingdom pounds sterling	570,000	500,000
USSR roubles	1,400,000	2,600,000
	<hr/>	<hr/>
Total	3,308,642	4,804,675
	<hr/> <hr/>	<hr/> <hr/>

Tax Equalization Fund

20. In accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955, the revenue derived from the Staff Assessment Plan is not reported as income for the current biennium in statement II, but as credits to the 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. The revenue from staff assessment amounted to \$51.7 million in 1976 and to \$66.6 million in 1977. The total actual revenue from staff assessment for the biennium 1976-1977 of \$118.3 million is \$466,693 in excess of the revised estimate of \$117,810,000 approved by Assembly resolution 32/202 B of 21 December 1977. Credits received from Member States for tax reimbursements made in 1974 and 1975 and an adjustment in the staff assessment income for the biennium 1974-1975 amounting to \$1.2 million added to the 1 January 1976 balance of \$18.4 million brought the total available in the Fund to \$137.9 million. The credits given to other Member States and the tax payments made to staff members and charged to the United States of America amounted to \$123.8 million. The Fund balance as at 31 December 1977 shown on schedule 3.2 amounted to \$14.1 million. Included in the balance of the Fund as at 31 December 1977 is the amount of \$7,660,200 which, in accordance with Assembly resolution 32/213 C of 21 December 1977, has been credited to Member States' assessments for the 1978 budget appropriations.

Statement IV

United Nations Capital Assets Fund

21. As reflected in statement IV, the total value of the capital assets increased from \$101,906,974 as at 31 December 1975 to \$172,970,604 as at 31 December 1977 as a result of the capitalization of the major maintenance and the extension to the Palais des Nations at Geneva, the construction of headquarters buildings of the

regional commissions at Addis Ababa and Bangkok and the Documents Research Centre at Santiago. It should be noted that the balance of the loan from the Government of Switzerland, \$19,677,419, and the unliquidated obligation - extension to the Palais des Nations at Geneva, \$54,866 - are shown for the first time on the Capital Assets Fund statement due to the capitalization of the extension to the Palais. Heretofore the loan balance and the unliquidated obligations were reflected in the liabilities of the construction-in-progress fund statement.

Statement V

United Nations construction-in-progress fund

22. This statement reflects the construction in progress at the various locations. The net cost of the major maintenance and the extension to the Palais at Geneva, the regional headquarters at Addis Ababa and Bangkok and the Documents Research Centre at Santiago was transferred to the Capital Assets Fund during the biennium 1976-1977. Remaining projects will be capitalized upon completion and the accounts closed as soon thereafter as practical.

Statement VI

United Nations Working Capital Fund

23. In accordance with General Assembly resolution 3541 (XXX) of 17 December 1975, paragraph 1, the Working Capital Fund was established in the amount of \$40 million for the biennium 1976-1977. 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 income as at 31 December 1977 amounted to \$52.1 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 \$14.4 million represented interest earned on deposits. Out of this total of \$52.1 million, \$3.9 million was appropriated by General Assembly resolution 2115 (XX) of 21 December 1965 for the operation of the United Nations Emergency Force (UNEF) (1956), leaving a balance of \$48.2 million. Accordingly, as at 31 December 1977 the Special Account shows total assets of \$48.2 million, of which \$0.1 million has been pledged but not received and \$3.6 million represents advances made to UNEF (1956) and to the United Nations Operation in the Congo (ONUC). Furthermore, an amount of \$10 million out of the contributions received in

response to resolution 3049 A (XXVII) represents a contribution made by one Member State with a view to inducing other Member States to make voluntary contributions of sufficient amounts to arrive at a total solution of the financial problems of the Organization. The 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 allow the United Nations to discharge its responsibilities and to implement its 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 in the regular budget of the Organization annually, 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 \$169,905,678. Interest earned on investments from inception to 31 December 1965, amounting to \$3,188,418, increased the funds available to \$173,094,096.

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 1977, amounts had been disbursed from the bond account as follows:

	<u>United States dollars</u>
(a) To finance the non-assessment period (1 July 1962 to 30 June 1963):	
ONUC	109,971,480
UNEF (1956)	<u>19,074,592</u>
Total	<u>129,046,072</u>
(b) Advances for the years 1964 through 1970:	
ONUC	35,931,462
UNEF (1956)	<u>8,116,562</u>
Total	<u>44,048,024</u>
Total application of bond proceeds	<u><u>173,094,096</u></u>

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 1977 as 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 as at 31 December 1975 remained unchanged during the biennium 1976-1977 ended 31 December 1977. However, the accounts payable to Member States were reduced by \$521,744 resulting from the currency conversion of the outstanding claims at the exchange rates applicable as at 31 December 1977. The unencumbered 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), which established the United Nations Emergency Force (1973). The Force was originally established for a period of six months, but has been extended on the basis of subsequent resolutions. The most recent is resolution 416 (1977) of 21 October 1977 by which the mandate of UNEF was renewed until 24 October 1978.

30. On 31 May 1974, the Security Council adopted resolution 350 (1974) which established the United Nations Disengagement Observer Force (UNDOF). The Force was originally established for a period of six months, but has been extended on the basis of subsequent resolutions. The most recent is resolution 420 (1977) of 30 November 1977 by which the mandate of UNDOF was renewed until 31 May 1978.

31. As requested by the General Assembly in resolution 3101 (XXVIII) of 11 December 1973, a special account for UNEF (1973) was established by the Secretary-General. In resolution 3211 B (XXIX) of 29 November 1974, the Assembly requested the Secretary-General to continue to maintain a special account for the UNEF/UNDOF Force. A breakdown of that account by main category of expenditure is given in schedules 10.2, 10.3 and 10.4. This presentation, which has been maintained on the basis of the special financial year of 25 October to 24 October inclusive, offers both a reasonable and meaningful base of information. The special financial year has, accordingly, been adopted for accounting statement purposes as well. This coincides with the periods for which appropriations and authorizations were made by the General Assembly.

32. In resolution 3374 B (XXX) of 28 November 1975, the General Assembly appropriated \$94,275,000 for the operation of UNEF for the period from 25 October 1975 to 24 October 1976. In resolution 3374 C (XXX) of 2 December 1975, the Assembly appropriated \$9,331,818 for the operation of UNDOF for the period from 25 October 1975 to 31 May 1976 and, in resolution 31/5 D of 22 December 1976,

appropriated \$6,152,182 for the operation of UNDOF for the period from 1 June 1976 to 24 October 1976. Therefore, the appropriations for the operation of UNEF/UNDOF for the period from 25 October 1975 to 24 October 1976 inclusive totalled \$109,759,000.

33. In resolution 31/5 C of 22 December 1976, the Assembly appropriated \$76,276,000 for the operation of UNEF (1973) for the period from 25 October 1976 to 24 October 1977. In resolution 31/5 D of 22 December 1976, the Assembly appropriated \$9,824,086 for the operation of UNDOF for the period from 25 October 1976 to 31 May 1977.

34. In resolution 32/4 C of 2 December 1977, the Assembly appropriated \$6,490,912 for the operation of UNDOF for the period from 1 June to 24 October 1977 inclusive. Therefore, the appropriations for the operation of UNEF/UNDOF for the period from 25 October 1976 to 24 October 1977 inclusive totalled \$92,590,998.

35. In resolution 32/4 B of 2 December 1977, the Assembly appropriated \$76,321,000 for the operation of UNEF (1973) for the period from 25 October 1977 to 24 October 1978 inclusive. In resolution 32/4 C of 2 December 1977, the Assembly appropriated \$11,611,871 for the operation of UNDOF for the period from 25 October 1977 to 31 May 1978 inclusive, and authorized the Secretary-General to enter into commitments for UNDOF at a rate not to exceed \$1,607,000 per month for the period from 1 June to 24 October 1978 inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 420 (1977) of 30 November 1977.

36. The financing of the appropriations, totalling \$87,932,871 for UNEF (1973) for the period from 25 October 1977 to 24 October 1978 and UNDOF for the period from 25 October 1977 to 31 May 1978, consisted of \$84,233,444 assessed against Member States, \$5,235 miscellaneous income resulting from contributions of new Member States and \$3,694,192 representing the estimated balance as at 24 October 1976 of the surplus account. The \$87,805,284 unencumbered fund balance available shown on the statement of assets and liabilities as at 31 December 1977 includes the \$70,112,219 unencumbered balance of the appropriation for the period 1 January to 24 October 1978.

37. It should be noted that as at 31 March 1978, \$55,550,640 of the \$132,049,669 of assessed contributions unpaid as at 31 December 1977 has been collected. Between 1 January 1978 and 31 March 1978, additional payments totalling \$12,143,901 have been made to troop-contributing Governments for troop costs and depreciation of contingent-owned equipment and supplies. These material events which occurred after 31 December 1977 are reported in the interest of full disclosure.

Statement XI

Ad Hoc Account for the United Nations Operation in the Congo

38. The United Nations Operation in the Congo was authorized by Security Council resolution 143 (1960) of 14 July 1960 and it 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 has been maintained through 31 December 1977, since

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. The assets and liabilities have remained basically the same since the previous biennium with minor changes resulting from currency conversions of the outstanding claims at the rate of exchange applicable as at 31 December 1977.

Statement XII

United Nations Peace-keeping Force in Cyprus

39. On 4 March 1964, the Security Council adopted resolution 186 (1964) recommending the creation, with the consent of the Government of Cyprus, of a United Nations Peace-keeping Force in Cyprus (UNFICYP). The Force was established on 27 March 1964, originally for a period of three months, but was extended on the basis of subsequent resolutions, the latest of which, Security Council resolution 422 (1977) adopted on 15 December 1977, extended the Force until 15 June 1978. The voluntary contributions made to the United Nations and the expenditures from these contributions are shown in schedules 12.1 and 12.2 respectively.

40. In addition to these recorded amounts, on the basis of reports to the Secretary-General from Governments providing contingents, the cumulative extra and extraordinary costs which these Governments have absorbed or will absorb total an estimated \$83.4 million for the period 27 March 1964 to 15 December 1977. 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. 6/ 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.

Statement XIII

Technical co-operation activities executed by the United Nations, the United Nations Industrial Development Organization, the United Nations Conference on Trade and Development and the United Nations regional commissions

41. Statement XIII is a combined status of funds statement for the technical co-operation programmes (regular budget, trust funds, the United Nations Fund for Population Activities (UNFPA), the United Nations Development Programme (UNDP) and Government cash counterpart contributions) of the United Nations, the United Nations Industrial Development Organization (UNIDO), the United Nations Conference on Trade and Development (UNCTAD) and the regional commissions. Following the designation of the regional commissions as executing agencies, effective 1 January 1977, the format of technical co-operation activities, statement XIII and the supporting schedules, was revised and 12 new schedules introduced.

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

42. Statement XIII shows a receivable for the excess of expenditure over funds provided in the amount of \$16.9 million. This is a reflection of the fact that in accordance with UNDP policy unliquidated obligations are accrued and included as part of expenditure. Funds required to liquidate these obligations are requested from UNDP/UNFPA only as payments become due.

43. The funds allocated by UNDP for the biennium 1976-1977 as shown in schedules 13.1, 13.2 and 13.3 of statement XIII are made up as follows:

	<u>United Nations</u>	<u>UNIDO</u>	<u>UNCTAD</u>
	(millions of United States dollars)		
Indicative planning figures and cost sharing	116.0	47.2	11.9
Programme reserve	2.1	(6.5)	0.1
Special measures for least developed countries	1.4	0.7	1.1
Special Industrial Services	-	9.2	-
Government cash counterpart contributions	0.1	0.8	-
Programme support costs	16.9	10.1	2.8
Total	<u>136.5</u>	<u>61.5</u>	<u>15.9</u>

44. The decrease in expenditure for UNDP projects executed by the United Nations from \$70.2 million in 1976 to \$58.9 million in 1977 as shown in schedule 13.8 is a reflection of the transfer of executing agency status to the regional commissions as well as a continuation of the impact of the earlier UNDP financial crisis.

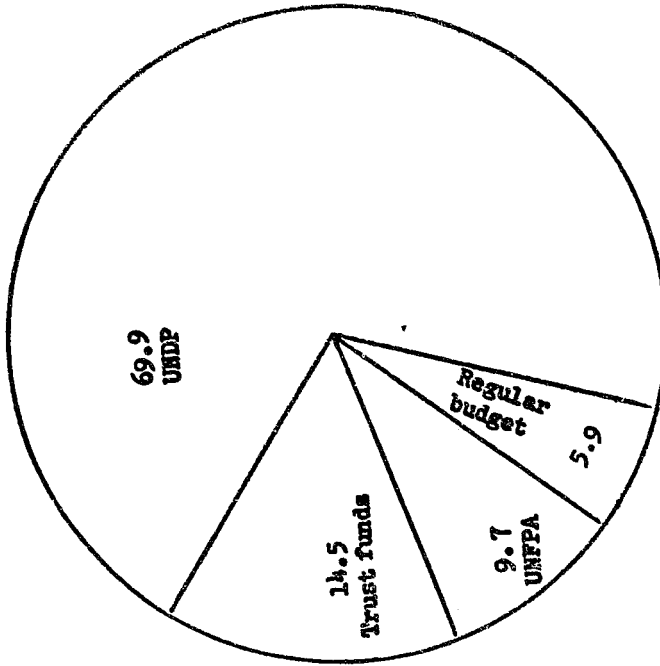
Funds received and expended

45. The income amounting to \$320.9 million received from various sources of funds and expenditures amounting to \$325.2 million for the biennium 1976-1977 shown in statement XIII are as follows:

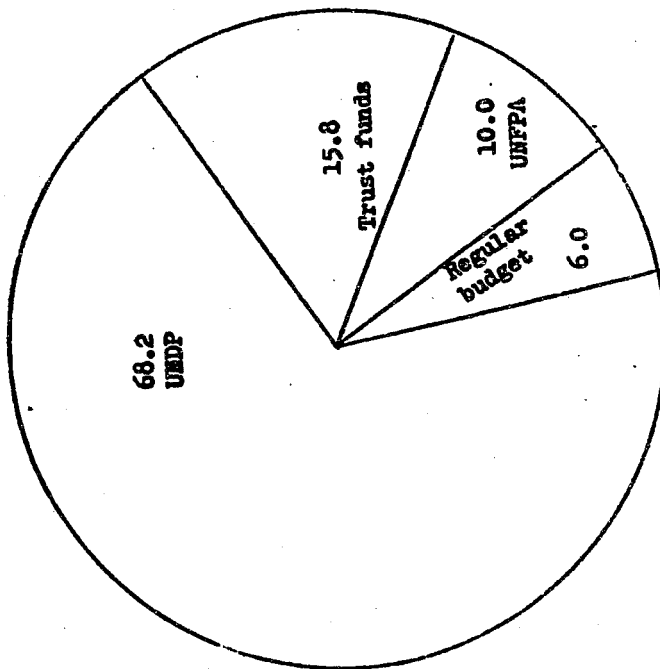
Millions of
United States
dollars

219.0	UNDP	227.3
50.8	Trust funds	47.1
32.0	UNFPA	31.7
19.1	Regular budget	19.1
<u>320.9</u>		<u>325.2</u>

Expenditure
(percentage of total)



Income
(percentage of total)

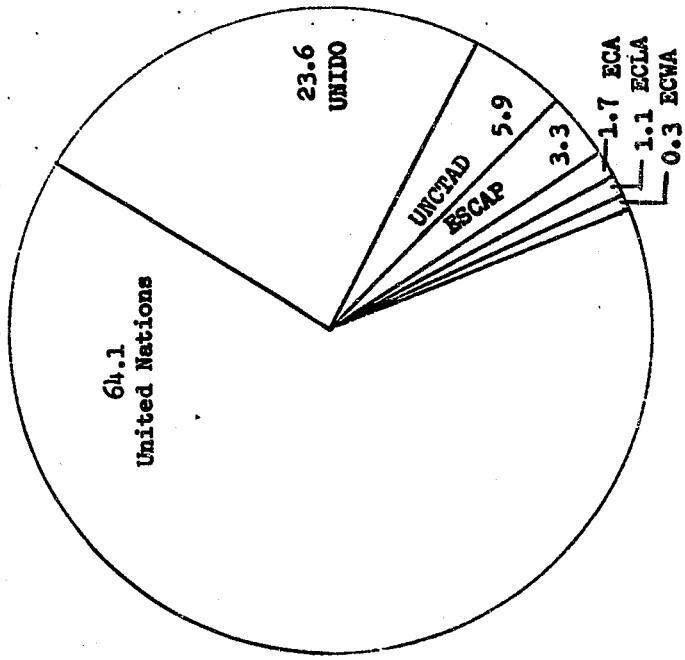


46. The income received by the United Nations, UNIDO, UNCTAD and the United Nations regional commissions from the various sources of funds and the expenditures thereof mentioned in paragraph 45 above are as follows:

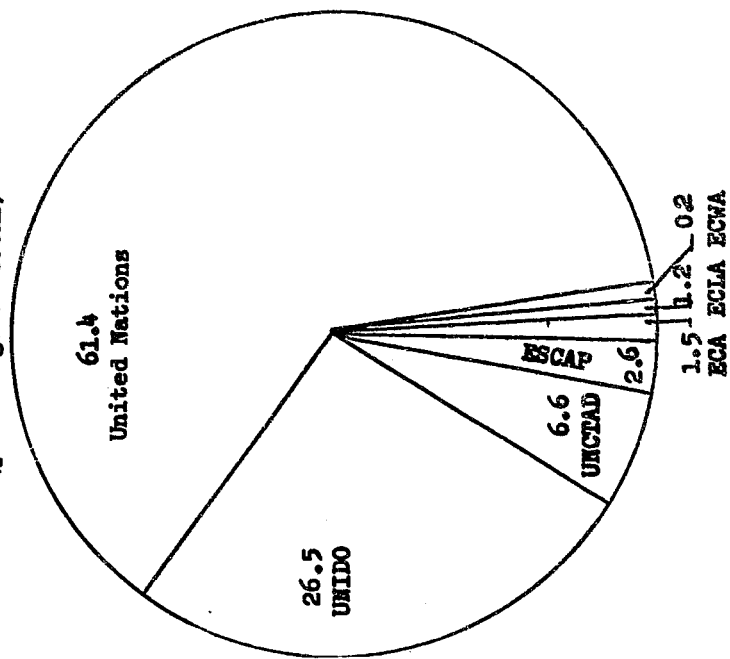
Millions of United States dollars

United Nations	199.8
UNIDO	86.0
UNCTAD	21.6
ESCAP	8.3
ECA	4.8
ECLA	3.9
ECWA	0.8
Total	325.2

Income (percentage of total)



Expenditure (percentage of total)



Statement XIV

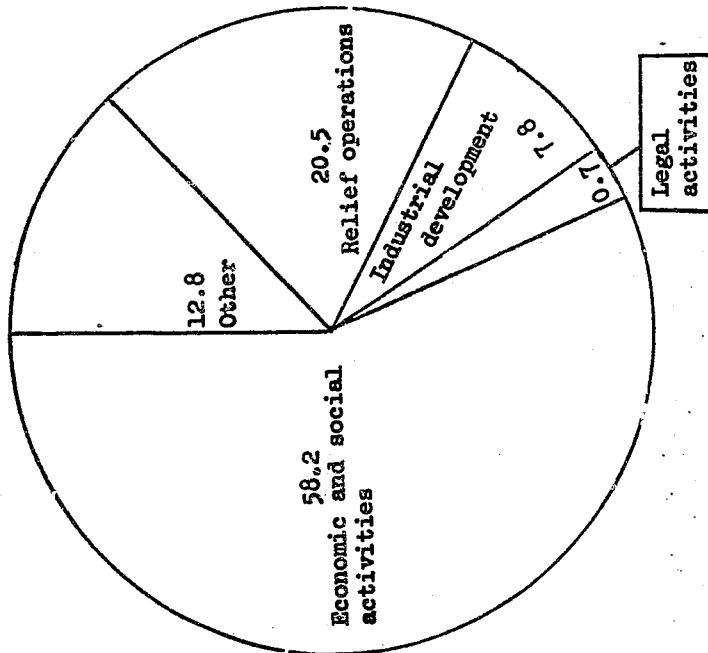
United Nations trust funds

47. Statement XIV, United Nations trust funds, is a consolidated statement of assets, liabilities and unencumbered fund balances, income and expenditure as at 31 December 1977 of the various trust funds.

48. The increase in the number of trust funds made it necessary to present them separately as volume II, Schedules of Individual Trust Funds. Annex I to volume II provides the authority under which each trust fund has been established and a short description of its goals and objectives.

49. The total trust fund income and expenditure for the biennium 1976-1977 amounted to \$98.8 million and \$159.3 million respectively. The trust fund income for 1976-1977 was supplemented from the appropriate unencumbered balances brought forward amounting to \$97.5 million as at 1 January 1976. The income received and expended by activity for 1976-1977 is as follows:

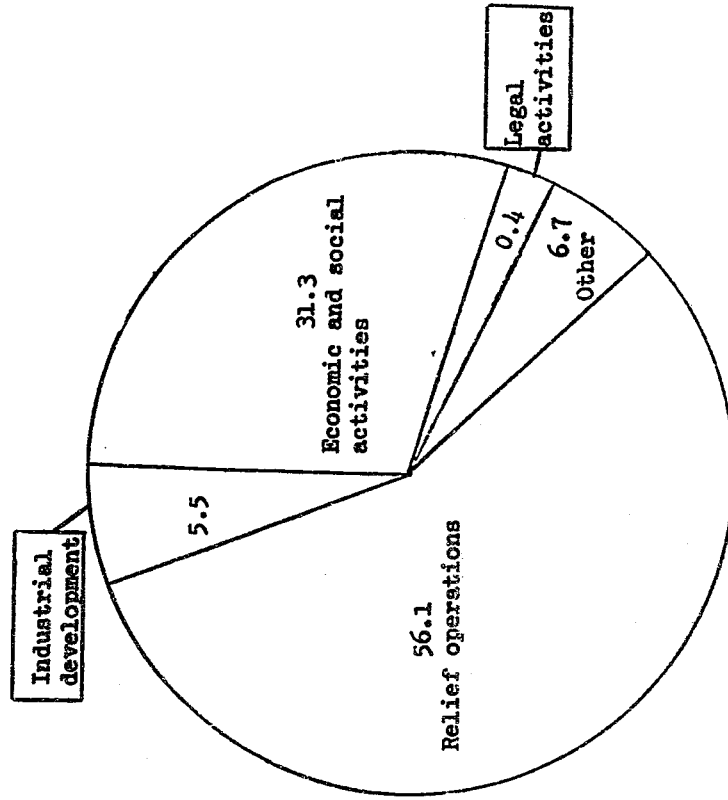
Income
(percentage of total)



Millions of United States dollars

Relief operations	89.4
Industrial development	8.7
Economic and social activities	49.9
Legal activities	0.7
Other	10.6
	<u>159.3</u>

Expenditure
(percentage of total)



Statement XV

Special accounts for programme support costs

50. This statement was introduced in order to consolidate the total income received and expenditure incurred for the various programme support costs. This information was included in the accounts for the biennium 1974-1975 in the statement for United Nations trust funds and other special accounts. The total income for the biennium 1976-1977 was \$39,237,521 and the expenditure was \$38,728,598, which resulted in a gross excess of income over expenditure of \$508,923 for the continuing operations. This amount was reduced by \$18,496 for an adjustment for the prior period. Further, in accordance with the all-inclusive income statement presentation (the "clean surplus" theory), the establishment of the reserves for termination entitlements and indemnities, compensation claims and other unforeseen liabilities amounting to \$2,331,374 were treated as material extraordinary transactions and are classified separately. The net excess of expenditures over income of \$1,840,947 for the biennium reduced the surplus fund balance of \$7,876,665 as at 1 January 1976 to \$6,035,718 as at 31 December 1977.

Write-offs, property losses and ex-gratia payments

Write-off of cash, receivables and inventories

51. In accordance with financial rule 110.14, the Assistant Secretary-General (Controller), Office of Financial Services, or where required, the Secretary-General, after full investigation, approved the write-offs on a case-by-case basis of balances in amounts ranging from \$1.00 to \$250,000 for a total of \$415,463. In each individual 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 in the biennium 1976-1977 consisted of:

	<u>1976</u>	<u>1977</u>	<u>Total</u>
	(United States dollars)		
United Nations Special Account	-	250,000	250,000
General Fund	45,381	8,915	54,296
Technical co-operation	13,129	11,107	24,236
Trust funds	333	-	333
Special accounts for programme support costs	22,568	8,806	31,374
United Nations Postal Administration	2,370	27,636	30,006
Sale of publications	5,769	9,233	15,002
Radio and visual services	-	8,881	8,881
Catering services	-	1,335	1,335
Total	<u>89,550</u>	<u>325,913</u>	<u>415,463</u>

52. A sum of \$9,053 was recovered after 31 December 1977 from an amount previously written off for the year 1976. This amount will be credited in 1978 to the appropriate account (see para. 65 below).

Property losses at Headquarters

53. A total of property losses at Headquarters amounting to \$70,517 was written off during the period by the Controller in accordance with financial rule 110.15. This brought the balance of the property shown by the records into conformity with the actual quantities. These amounts were reported to the Board of Auditors in accordance with the provisions of financial rule 111.13 (b).

Ex-gratia payments

54. Three ex-gratia payments totalling \$8,078 were made in accordance with financial regulation 10.3 during the biennium 1976-1977:

	<u>United States dollars</u>
Hospital expenses for the late Secretary-General	3,940
Hospital expenses for a representative to the sixth session of the Third United Nations Conference on the Law of the Sea	3,138
Award by the Administrative Tribunal to a consultant	1,000
Total	<u>8,078</u>

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 report to the General Assembly on the United Nations accounts for the biennium 1974-1975

55. This section of the United Nations financial report sets forth the action taken as a result of the comments contained in the report of the Board of Auditors for the biennium 1974-1975 ended 31 December 1975. 7/

56. The Administration prepared an informal report on these observations and recommendations, which was made available in September 1976 to the Board of Auditors and to the Advisory Committee on Administrative and Budgetary Questions. Additionally, the Advisory Committee's comments on the audit observations for the biennium 1974-1975 were contained in its report to the General Assembly. This report and the report of the Board of Auditors (A/31/140) on the financial report and accounts of the United Nations were discussed at the 26th meeting of the Fifth Committee held on 9 November 1976 (A/C.5/31/SR.26). It should also be noted that,

7/ Official Records of the General Assembly, Thirty-first Session, Supplement No. 7 (A/31/7), chap. IV.

in accordance with a new policy adopted by the Board of Auditors, the audit observations resulting from its findings during the conduct of its audit of the United Nations for the biennium 1976-1977 will also reflect the response given to these observations by the Administration. Furthermore, under the terms of General Assembly resolution 32/16 of 11 November 1977, the Board of Auditors has been requested to include in all future audit reports to the Assembly a chapter drawing attention to any failures by the organizations concerned to take the necessary measures to rectify inadequate financial management practices already commented on by the Board of Auditors to the extent that the comments have been endorsed by the Assembly. Consequently, the Board of Auditors in its current audit report on the accounts for the biennium 1976-1977 will make mention of its previous recommendations which, in its opinion, remain unimplemented.

57. The purpose of the following paragraphs is to update the status of the implementation of the observations and recommendations made by the Board of Auditors. The recommendations made by the Board of Auditors following its review of the financial statements for the biennium 1974-1975 were taken note of and have been implemented, except as noted below where the recommendation requires further action on the part of the Administration or the recommendation needs further explanation. The paragraph references are those used in the auditors' report.

Cash management (para. 19)

58. The auditors stated that cash balances of \$4.3 million were found to be in excess of average monthly needs in 1975, and thus the Organization could have earned substantial interest had the money been more fully invested. The \$4.3 million cash balances referred to by the auditors represented average imprest bank account balances and were not balances in excess of requirements and because of this were not available for investment. These amounts were considered necessary to provide operating cash to a number of offices away from Headquarters including the regional commissions. In this regard, it should be noted that financial rule 108.7 provides that cash balances may be maintained at a level not to exceed 2 1/2 times the average monthly expenditures for the office. The \$4.3 million average balances were in fact within the maximum levels permitted in accordance with the financial rule. The Advisory Committee on Administrative and Budgetary Questions in its report on the subject (A/31/140), acknowledged its understanding that the \$4.3 million in question represented cash balances in the imprest bank accounts in field offices and that these balances are not available for investment since they are kept in accounts which, of practical necessity, are controlled by the field offices. The Administration's efforts are directed at keeping imprest cash balances as low as possible. Accordingly, the Organization has taken steps to reduce the imprest levels of the commissions by remitting funds as and when actually required by the regional commissions. In some instances the commissions request cash remittances more than once a month therefore permitting the bank balance to be kept at a lower level. Additionally, the Organization established for its Headquarters bank accounts a "zero balance" arrangement with the bank. Under this arrangement it is not required to keep large balances in operating bank accounts. Deposits are made to the account only when the cheques are presented to the bank for payment. Furthermore, the Organization has attempted to speed up the replenishment of imprest accounts for its offices away from Headquarters through the adoption of a "central bank replenishment system". At present this replenishment system, which enables the field office to replenish its own imprest account within prescribed limitations, is in effect on a pilot project basis for five technical co-operation projects.

Internal controls (para. 20)

59. The Board of Auditors observed some internal control weaknesses in the computerized general ledger accounts system and suggested that immediate corrective action was warranted. In this regard the Office of Financial Services, working together with the Electronic Data Processing and Information Systems Service, has taken steps to improve the computer security and the control over access to financial data files. Substantial progress has also been made in the preparation of systems documentation files.

Report on Trust Funds of the United Nations by the Joint Inspection Unit (para. 24)

60. The Board of Auditors considered that the proposed study by the Consultative Committee on Administrative Questions requested by the Board of Auditors is overdue and suggested that the work on the study be undertaken as a matter of priority. In this regard, the Consultative Committee has recently presented definitions for trust funds and special accounts. The Consultative Committee also reviewed and agreed on the rates of overhead to be charged to trust funds. A draft revision of the Secretary-General's bulletin (ST/SGB/146) governing the operation and administration of trust funds, which is designed to clarify trust fund policies, is in the course of preparation by the Office of Financial Services. It is intended to issue a detailed administrative instruction during 1978.

Fund for the Committee on the Elimination of Racial Discrimination (paras. 34-36)

61. The Board of Auditors observed that the operating expenses for the Committee on the Elimination of Racial Discrimination exceeded the income for the last three consecutive years and suggested that corrective action was needed to improve the cash position of this fund and to eliminate the annual operation deficit. With respect to the annual deficit in this fund, it should be noted that the budget of the Committee is made up of advance assessments based on an estimate of the expenditures for the current financial year. For the past three years, the net assessment was determined by subtracting the surplus remaining from the preceding year from the gross estimated expenditure. Thus the decline in the surplus balance of the fund is according to the adopted assessment policy which, in effect, distributes the surplus back to the contributing State Party.

United Nations Staff Mutual Insurance Society Against Sickness and Accident (paras. 45-46)

62. The Board of Auditors noted that reserves for this fund had increased to over \$1.1 million and recommended that consideration be given to requesting the Society to again accept the responsibility for the cost of two full-time staff members, the cost of which are absorbed by the Geneva office. Following the Board of Auditors' recommendation, new arrangements were made with the Executive Committee of the Society which further extended the financing of the Society's administrative expenses to other participating organizations thus reducing the share of the United Nations from 44.9 to 38.4 per cent. These arrangements will be further reviewed in the context of the programme budget for the next biennium.

Internal Audit Service (para. 51)

63. The Board of Auditors noted that the increase of one Professional staff member in the Geneva Section of the Internal Audit Service over the past two years had not been sufficient to keep up with the increased workload. In light of the Board's observation, the staffing of the Internal Audit Service, both at Headquarters and Geneva, was reviewed. The need to strengthen the Internal Audit Service is recognized although this need cannot necessarily be achieved through the mere addition of posts. Strengthening of the Service must also be achieved through upgrading of the professional skills of staff, careful and forward-looking recruitment policies and the provision of the means to obtain specialized advice and assistance on a short-term basis. Efforts are continuing along these lines to improve the over-all efficiency of the Internal Audit Service.

Overhead accounts (para. 56)

64. The Board of Auditors referred to the study of overhead costs undertaken by the United Nations and a number of specialized agencies in 1973 which disclosed that overhead costs were in excess of the 14 per cent received for the execution of the projects. The Board of Auditors recommended that this shortfall in the overhead recovery must be made up from the United Nations regular budget. The question of overhead recovery has long been of concern to the United Nations and to the specialized agencies. However, as stated in paragraph 10 of the Advisory Committee report (A/31/140), in response to the Board of Auditors' recommendation, "over the years it has become clear that actual overheads for technical assistance operations are higher than reimbursements obtained; the difference has been charged to the regular budget of the organization carrying out the operation". The Advisory Committee continued that in its opinion "the level of reimbursement for overhead is a matter for policy decision by the legislative bodies concerned". The General Assembly and the Governing Council of UNDP have been pursuing the matter.

Fraud (para. 63)

65. The Board of Auditors, in accordance with paragraph 6 of the annex to the Financial Regulations of the United Nations, reported one case of fraud which had come to its attention during the biennium 1974-1975. The Board noted that of the \$41,021 defalcation the Organization had recovered \$6,133 from the sale of the officer's personal automobile. Subsequent to the issuance of the audit report, the Organization recovered an additional \$12,320 and the remaining balance of \$22,568 was submitted to the Secretary-General who approved the write-off in accordance with the provisions of financial rule 110.14 (a). The write-off was approved on the basis of the investigation which was conducted by the Internal Audit Service and the expectations of recovery at the time. Following receipt of the General Release and the negotiated settlement between the United Nations and the former staff member, an additional recovery in the amount of \$9,053 was obtained from the proceeds of the sale of the officer's personal effects. This amount was credited to the account which had been charged with the write-off.

Advances for trust fund expenditures (UNIDO) (para. 67)

66. The auditors noted that UNIDO had advanced a total of \$285,950 out of balances held in other trust funds in order to finance deficits in 23 industrial development projects. The Board recommended that where such advances had been made these should be reviewed and action taken to collect contributions in the arrears. Considerable

progress has been made in settling advances in respect of trust fund expenditures which were outstanding at 31 December 1975. Of the 23 accounts outstanding at the time, all but 9 had been settled through cash collections. The nine remaining unsettled accounts totalled only \$45,686 and continuing efforts are being made to recover these amounts. However, there were new deficits for UNIDO during the biennium 1976-1977 and this balance of advances to trust funds amounted to \$189,647 as at 31 December 1977. (See note 17 of the notes to the financial statements, annex I.)

Computer system (ECLA) (para. 73)

67. The Board of Auditors commented that, although there had been some progress in the computerization of the accounting system of the Economic Commission for Latin America (ECLA), it appeared that little effort had been made to improve the payroll system. Following this observation, some steps were taken in an attempt to improve the ECLA payroll system. Consultants were engaged to review and design a payroll system for use in ECLA. Although this has been accomplished, the review of the findings of the consultants indicated a number of potential difficulties with the implementation and maintenance of the proposed system. Consequently, it was decided that the best alternative available to ECLA was to adopt the Headquarters payroll system. Based on the experience gained through the implementation of the Headquarters payroll system for the United Nations Office at Geneva, efforts will be made, with the assistance of the Headquarters staff, to facilitate the adoption of the Headquarters payroll system to meet the needs of ECLA. It is hoped that this can be accomplished during the current biennium.

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to XV, properly identified, and the relevant schedules and annexes of the United Nations for the biennium 1976-1977 ended 31 December 1977. 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 1977, subject to the observations contained in paragraphs 57 and 58 of our report.

(Signed) Ahenkora OSEI
Auditor General of Ghana

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

(Signed) A. MARTINEZ ZULETA
Controller General of Colombia

23 June 1978

III. ACCOUNTS FOR THE BIENNIUM 1976-1977 ENDED
31 DECEMBER 1977

UNITED NATIONS GENERAL FUND

BUDGET APPROPRIATIONS FOR THE BIENNIIUM 1976 - 1977
EXPENDITURES AND UNENCUMBERED BALANCES BY BUDGET SECTION
FOR THE PERIOD 1 JANUARY 1976 TO 31 DECEMBER 1977

(EXPRESSED IN UNITED STATES DOLLARS)

APPROPRIATION PART AND SECTION	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	1/1/77 TO 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART I. OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION						
SECTION 01 OVERALL POLICY-MAKING, DIRECTION AND COORDINATION						
TOTAL PART I	21 806 700	8 122 758	11 357 212	2 079 312	21 559 282	247 418
	21 806 700	8 122 758	11 357 212	2 079 312	21 559 282	247 418
PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES						
SECTION 02 POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING						
TOTAL PART II	46 592 500	19 616 203	25 062 737	1 603 155	46 282 095	310 405
	46 592 500	19 616 203	25 062 737	1 603 155	46 282 095	310 405
PART III. POLITICAL, TRUSTEESHIP AND DECOLONIZATION ACTIVITIES						
SECTION 03 POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION						
TOTAL PART III	7 328 000	3 218 667	3 777 765	206 236	7 202 668	125 332
	7 328 000	3 218 667	3 777 765	206 236	7 202 668	125 332
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 04 POLICY-MAKING ORGANS 05A DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS	3 383 600	545 705	2 024 414	732 530	3 302 649	80 951
05B TRANSNATIONAL CORPORATIONS	40 346 300	18 331 407	20 486 604	843 197	39 661 208	655 092
06 ECONOMIC COMMISSION FOR EUROPE	2 638 700	620 271	1 639 181	282 835	2 542 287	96 413
07 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC	16 693 600	7 773 487	8 589 297	249 187	16 611 971	81 629
	15 433 000	7 106 495	7 721 165	472 585	15 300 245	132 755

STATEMENT I (CONTINUED)

APPROPRIATION PART AND SECTION	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	DISBURSEMENTS 1/1/77 TO 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 08 ECONOMIC COMMISSION FOR LATIN AMERICA						
09 ECONOMIC COMMISSION FOR AFRICA	18 998 546	8 181 866	10 431 239	385 441	18 998 546	
10 ECONOMIC COMMISSION FOR WESTERN ASIA	17 872 200	7 117 133	9 143 867	1 414 914	17 675 914	196 286
11 UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT	9 514 180	3 905 728	4 813 246	271 029	8 990 003	524 177
12 UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	45 916 615	18 218 526	26 223 164	944 018	45 385 708	530 907
13 UNITED NATIONS ENVIRONMENT PROGRAMME	46 013 400	20 125 747	24 139 113	1 730 285	45 995 145	18 255
14 INTERNATIONAL NARCOTICS CONTROL	7 101 400	3 642 674	3 108 952	290 605	7 042 231	59 169
15 REGULAR PROGRAMME OF TECHNICAL CO-OPERATION	4 539 800	2 059 676	2 250 136	116 174	4 425 986	113 812
16 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	19 249 900	6 343 872	8 211 488	4 449 626	19 004 986	244 914
17 OFFICE OF THE U.N. DISASTER RELIEF COORDINATOR	16 277 500	7 298 171	8 590 407	359 341	16 247 919	29 581
TOTAL PART IV	1 536 374	668 507	790 235	77 632	1 536 374	
	265 515 115	111 939 267	138 162 508	12 619 399	262 721 174	2 793 941
PART V. HUMAN RIGHTS						
SECTION 18 HUMAN RIGHTS						
TOTAL PART V	6 373 500	2 767 277	3 312 750	130 455	6 230 482	143 018
	6 373 500	2 767 277	3 312 750	130 455	6 230 482	143 018
PART VI. INTERNATIONAL COURT OF JUSTICE						
SECTION 19 INTERNATIONAL COURT OF JUSTICE						
TOTAL PART VI	5 221 200	2 399 611	2 789 018	1 900	5 190 529	30 671
	5 221 200	2 399 611	2 789 018	1 900	5 190 529	30 671
PART VII. LEGAL ACTIVITIES						
SECTION 20 LEGAL ACTIVITIES						
TOTAL PART VII	7 610 400	2 969 149	3 473 208	360 980	6 803 337	807 063
	7 610 400	2 969 149	3 473 208	360 980	6 803 337	807 063

STATEMENT I (CONCLUDED)

APPROPRIATION PART AND SECTION	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	DISBURSEMENTS 1/1/77 TO 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART VII. COMMON SERVICES						
SECTION 21 PUBLIC INFORMATION AND ADMINISTRATION, MANAGEMENT AND GENERAL SERVICES						
22	30 842 006	13 920 941	16 309 032	612 033	30 842 006	-
23	136 004 846	59 601 167	72 077 961	5 125 696	136 864 846	-
CONFERENCE AND LIBRARY SERVICES	109 001 494	51 707 413	55 194 323	2 099 758	109 801 494	-
TOTAL PART VIII	<u>276 648 346</u>	<u>125 229 521</u>	<u>143 581 336</u>	<u>7 837 489</u>	<u>276 648 346</u>	-
PART IX. SPECIAL EXPENSES						
SECTION 24 UNITED NATIONS BOND ISSUE						
TOTAL PART IX	<u>17 024 000</u>	<u>8 489 008</u>	<u>8 534 599</u>	-	<u>17 023 607</u>	<u>393</u>
PART X. STAFF ASSESSMENT						
SECTION 25 STAFF ASSESSMENT						
TOTAL PART X	<u>116 256 397</u>	<u>50 788 911</u>	<u>65 467 486</u>	-	<u>116 256 397</u>	-
PART XI. CAPITAL EXPENDITURE						
SECTION 26 CONST. ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE						
TOTAL PART XI	<u>19 112 742</u>	<u>6 986 711</u>	<u>9 894 678</u>	<u>2 231 353</u>	<u>19 112 742</u>	-
GRAND TOTAL	<u>789 488 900</u>	<u>342 547 083</u>	<u>415 413 297</u>	<u>27 070 279</u>	<u>785 030 659</u>	<u>4 458 241</u>

CERTIFIED CORRECT

(Signed) Helmut DEBATTIN
 Assistant Secretary-General (Controller)
 Office of Financial Services

SCHEDULE 1.1

UNITED NATIONS GENERAL FUND

ORIGINAL AND REVISED BUDGET APPROPRIATIONS FOR THE BIENNIUM 1976 - 1977,
 SUPPLEMENTARY APPROPRIATIONS 1976 AND 1977 AND TRANSFERS BETWEEN SECTIONS

(EXPRESSED IN UNITED STATES DOLLARS)

APPROPRIATION PART AND SECTION	ORIGINAL APPROPRIATION	SUPPLEMENTARY APPROPRIATION 1976	SUPPLEMENTARY APPROPRIATION 1977	TRANSFERS BETWEEN SECTIONS	REVISED APPROPRIATION
PART I. OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION					
SECTION 01 OVERALL POLICY-MAKING, DIRECTION AND COORDINATION	20 674 800	514 100	617 800	-	21 806 700
TOTAL PART I	20 674 800	514 100	617 800	-	21 806 700
PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES					
SECTION 02 POLITICAL AND SECURITY COUNCIL AFFAIRS, PEACE-KEEPING	41 730 600	5 355 800	(493 900)	-	46 592 500
TOTAL PART II	41 730 600	5 355 800	(493 900)	-	46 592 500
PART III. POLITICAL, TRUSTEESHIP AND DECOLONIZATION ACTIVITIES					
SECTION 03 POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION	8 057 000	103 000	(832 000)	-	7 328 000
TOTAL PART III	8 057 000	103 000	(832 000)	-	7 328 000
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES					
SECTION 04 POLICY-MAKING ORGANS	1 816 200	1 647 900	(80 500)	-	3 383 600
05A DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS	41 728 100	(213 600)	(1 168 200)	-	40 346 300
05B TRANSNATIONAL CORPORATIONS	1 215 500	1 778 300	(355 100)	-	2 638 700
06 ECONOMIC COMMISSION FOR EUROPE	14 855 800	346 300	1 491 500	-	16 693 600
07 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC	15 478 900	(240 400)	194 500	-	15 433 000

SCHEDULE 1.1 (CONTINUED)

APPROPRIATION PART AND SECTION	ORIGINAL APPROPRIATION	SUPPLEMENTARY APPROPRIATION 1976	SUPPLEMENTARY APPROPRIATION 1977	TRANSFERS BETWEEN SECTIONS	REVISED APPROPRIATION
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES					
SECTION 08 ECONOMIC COMMISSION FOR LATIN AMERICA	17 979 300	356 900	543 200	119 146	18 998 546
09 ECONOMIC COMMISSION FOR AFRICA	18 243 000	732 500	(1 103 300)	-	17 872 200
10 ECONOMIC COMMISSION FOR WESTERN ASIA	8 674 800	1 151 400	(188 300)	(123 720)	9 514 180
11 UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT	45 211 900	3 237 400	(653 400)	(1 879 285)	45 916 615
12 UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	45 157 000	930 100	(73 700)	-	46 013 400
13 UNITED NATIONS ENVIRONMENT PROGRAMME	7 080 500	(76 000)	96 900	-	7 101 400
14 INTERNATIONAL NARCOTICS CONTROL REGULAR PROGRAMME OF TECHNICAL CO-OPERATION	4 317 100	44 800	177 900	-	4 539 800
15 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	20 092 900	-	(843 000)	-	19 249 900
16 OFFICE OF THE U.N. DISASTER RELIEF COORDINATOR	15 509 100	436 300	332 100	-	16 277 500
TOTAL PART IV	1 563 000	(12 000)	119 200	4 574	1 536 374
	258 923 100	10 119 900	(1 648 600)	(1 879 285)	265 515 115
PART V. HUMAN RIGHTS					
SECTION 18 HUMAN RIGHTS	5 943 600	478 400	(48 500)	-	6 373 500
TOTAL PART V	5 943 600	478 400	(48 500)	-	6 373 500
PART VI. INTERNATIONAL COURT OF JUSTICE					
SECTION 19 INTERNATIONAL COURT OF JUSTICE	5 229 100	(49 400)	41 500	-	5 221 200
TOTAL PART VI	5 229 100	(49 400)	41 500	-	5 221 200
PART VII. LEGAL ACTIVITIES					
SECTION 20 LEGAL ACTIVITIES	7 866 500	164 500	(420 600)	-	7 610 400
TOTAL PART VII	7 866 500	164 500	(420 600)	-	7 610 400

SCHEDULE 1-1 (CONCLUDED)

APPROPRIATION PART AND SECTION	ORIGINAL APPROPRIATION	SUPPLEMENTARY APPROPRIATION 1976	SUPPLEMENTARY APPROPRIATION 1977	TRANSFERS BETWEEN SECTIONS	REVISED APPROPRIATION
PART VIII. COMMON SERVICES					
SECTION 21 PUBLIC INFORMATION	30 619 400	(378 300)	171 800	429 106	30 842 006
22 ADMINISTRATION, MANAGEMENT AND GENERAL SERVICES	128 534 400	7 694 700	2 017 900	(1 442 154)	136 804 846
23 CONFERENCE AND LIBRARY SERVICES	107 247 700	1 286 900	(1 386 500)	1 853 394	109 001 494
TOTAL PART VIII	266 401 500	8 603 300	803 200	840 346	276 648 346
PART IX. SPECIAL EXPENSES					
SECTION 24 UNITED NATIONS BOND ISSUE	17 297 000	(98 000)	(175 000)	-	17 024 000
TOTAL PART IX	17 297 000	(98 000)	(175 000)	-	17 024 000
PART X. STAFF ASSESSMENT					
SECTION 25 STAFF ASSESSMENT	99 973 100	8 597 800	7 229 100	456 397	116 256 397
TOTAL PART X	99 973 100	8 597 800	7 229 100	456 397	116 256 397
PART XI. CAPITAL EXPENDITURE					
SECTION 26 CONST, ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE	13 717 500	4 329 700	483 000	582 542	19 112 742
TOTAL PART XI	13 717 500	4 329 700	483 000	582 542	19 112 742
GRAND TOTAL	745 813 600	38 119 100	5 556 000	-	789 488 900

UNITED NATIONS GENERAL FUND

BUDGET APPROPRIATIONS FOR THE BIENNIUM 1976 - 1977
EXPENDITURES BY PROGRAMME AND UNENCUMBERED BALANCES
FOR THE PERIOD 1 JANUARY 1976 TO 31 DECEMBER 1977

(EXPRESSED IN UNITED STATES DOLLARS)

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	1/1/77 TO 31/12/77 TO 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART I. OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION						
SECTION 01 OVERALL POLICY-MAKING, DIRECTION AND COORDINATION						
PROGRAMME 01 POLICY-MAKING ORGANS						
05 REGULAR SESSIONS, GEN. ASSEMBLY	2 191 421	3 133 524		1 019 616	6 344 561	
11 EXEC. DIRECTION AND MANAGEMENT	1 785 081	3 247 568		855 957	5 886 606	
	4 148 256	4 976 120		203 739	9 228 115	
TOTAL SECTION 01	21 806 700	8 122 758	11 357 212	2 079 312	21 559 282	247 418
TOTAL PART I	21 806 700	8 122 758	11 357 212	2 079 312	21 559 282	247 418
PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES						
SECTION 02 POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING						
PROGRAMME 01 POLICY-MAKING ORGANS						
03 SPECIAL MEETINGS AND CONFERENCES	258 222	485 756		43 482	787 462	
11 EXEC. DIRECTION AND MANAGEMENT	1 677 241	2 309 449		265 852	4 252 542	
12 DEPT. OF POLITICAL AND SECURITY COUNCIL AFFAIRS	461 662	517 248		16 822	995 932	
13 SPECIAL MISSIONS	2 703 527	3 433 397		189 177	6 326 101	
14 DECOLONIZATION - SP. MISSIONS	10 649 082	13 337 512		1 034 724	25 021 318	
22 ASSISTANCE TO REFUGEES (UNRWA)	-	124 926		53 098	178 024	
	3 866 269	4 854 447		-	8 720 716	
TOTAL SECTION 02	46 592 500	19 616 203	25 062 737	1 603 155	46 282 095	310 405
TOTAL PART II	46 592 500	19 616 203	25 062 737	1 603 155	46 282 095	310 405

SCHEDULE 1.2 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	DISBURSEMENTS 1/1/77 TO 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART III. POLITICAL, TRUSTEESHIP AND DECOLONIZATION ACTIVITIES						
SECTION 03 POLITICAL AFFAIRS,						
TRUSTEESHIP AND DECOLONIZATION						
PROGRAMME 01 POLICY-MAKING ORGANS		204 556	300 086	53 192	557 834	
11 EXEC. DIRECTION AND MANAGEMENT		452 808	507 025	9 705	969 538	
14 DEPT. OF POLITICAL AFFAIRS,						
TRUSTEESHIP AND DECOLONIZATION		1 149 681	1 249 316	30 314	2 429 311	
15 NAMIBIA		653 924	1 152 536	96 370	2 102 860	
16 OTHER SPECIAL AFRICAN QUESTIONS		557 668	568 802	16 655	1 143 125	
TOTAL SECTION 03	7 328 000	3 218 667	3 777 765	206 236	7 202 668	125 332
TOTAL PART III	7 328 000	3 218 667	3 777 765	206 236	7 202 668	125 332
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 04 POLICY-MAKING ORGANS						
PROGRAMME 01 GENERAL POLICY-MAKING ORGANS						
03 SPECIAL MEETINGS AND CONFERENCES		125 519	313 251	17 155	455 925	
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES		169 984	442 335	26 267	638 586	
27 ENVIRONMENT		69 855	129 232	432 291	631 378	
28 HUMAN RIGHTS		-	326 841	33 657	360 498	
46 NATURAL RESOURCES		37 728	7 129	23 191	66 048	
48 POPULATION		6 304	24 656	4 417	35 377	
49 TRANSNATIONAL CORPORATIONS		-	28 539	2 330	30 869	
52 SCIENCE AND TECHNOLOGY		19 502	40 986	148	60 636	
53 SOCIAL DEVELOPMENT		75 021	665 287	180 958	921 266	
54 STATISTICS		28 553	37 608	5 903	72 064	
TOTAL SECTION 04	3 383 600	13 239	8 550	6 213	28 002	80 951
		545 705	2 024 414	732 530	3 302 649	

SCHEDULE 1.2 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	DISBURSEMENTS 1/1/77 TO 31/12/77 AS AT 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 05A DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS						
PROGRAMME 11 EXEC. DIRECTION AND MANAGEMENT		586 704	713 107	23 413	1 323 224	
24 PROJECTIONS AND POLICIES		2 542 521	2 892 030	87 587	5 522 138	
29 HUMAN SETTLEMENTS		1 200 015	1 391 129	84 870	2 676 014	
46 NATURAL RESOURCES, ENERGY AND TRANSPORT		1 523 154	1 695 913	87 590	3 306 657	
47 OCEAN ECONOMICS AND TECHNOLOGY		320 401	323 371	10 083	653 855	
48 POPULATION		1 187 940	1 378 319	127 628	2 693 887	
50 PUBLIC ADMN. AND FINANCE		941 979	1 075 744	54 440	2 072 163	
52 SCIENCE AND TECHNOLOGY		605 719	724 922	52 030	1 382 671	
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS		2 445 021	2 793 645	64 530	5 303 196	
54 STATISTICS		3 473 425	3 851 581	235 630	7 560 636	
79 TECHNICAL COOPERATION		1 684 239	1 852 958	6 854	3 544 051	
80 ADMIN. AND COMMON SERVICES		1 820 289	1 793 885	6 542	3 622 716	
TOTAL SECTION 05A	40 346 300	18 331 407	20 486 604	843 197	39 661 208	685 092
SECTION 05B TRANSNATIONAL CORPORATIONS						
PROGRAMME 49 TRANSNATIONAL CORPORATIONS		620 271	1 639 181	282 835	2 542 287	
TOTAL SECTION 05B	2 638 700	620 271	1 639 181	282 835	2 542 287	96 413
SECTION 06 ECONOMIC COMMISSION FOR EUROPE						
PROGRAMME 11 EXEC. DIRECTION AND MANAGEMENT		559 348	557 414	17 654	1 134 416	
21 AGRIC. AND FOREST PRODUCTS		410 688	465 658	11 328	887 674	
24 PROJECTIONS AND POLICIES		1 592 382	1 787 124	103 754	3 483 260	
27 ENVIRONMENT		512 788	536 979	3 476	1 053 243	
29 HUMAN SETTLEMENTS		368 089	411 784	15 365	795 238	
33 INDUSTRIAL DEVELOPMENT		741 439	786 435	11 829	1 539 703	
34 INTERNATIONAL TRADE		594 402	432 699	6 190	853 291	
46 NATURAL RESOURCES		694 402	825 777	1 176	1 521 355	
52 SCIENCE AND TECHNOLOGY		286 765	389 171	3 677	679 613	
54 STATISTICS		1 068 265	1 157 793	7 542	2 233 600	
55 TRANSPORT		749 042	805 105	64 600	1 618 747	
65 ENERGY		5 453	(5 453)	-	-	
80 ADMIN. AND COMMON SERVICES		390 444	438 791	2 596	831 831	
TOTAL SECTION 06	16 693 600	7 773 487	8 589 297	249 187	16 611 971	81 629

SCHEDULE 1.2 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS 1976 - 1977		DISBURSEMENTS		UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
	1/1/76 TO 31/12/76	1/1/77 TO 31/12/77	1/1/76 TO 31/12/76	1/1/77 TO 31/12/77			
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES							
SECTION 07 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC							
PROGRAMME 01 POLICY-MAKING ORGANS							
11 EXEC. DIRECTION AND MANAGEMENT	86 244	97 589	506 301	652 708	1 949	1 85 782	
21 AGRICULTURE	123 714	196 401			13 259	1 172 266	
24 DEVELOPMENT PLANNING					10 307	330 422	
PROJECTIONS AND POLICIES							
27 ENVIRONMENT	561 460	670 089			28 609	1 260 158	
29 HUMAN SETTLEMENTS	4 147	5 572			1 010	10 729	
33 INDUSTRIAL DEVELOPMENT	129 808	131 187			13 724	274 719	
34 INTERNATIONAL TRADE	406 898	455 679			7 037	529 614	
46 NATURAL RESOURCES	452 670	494 985			19 025	966 680	
48 POPULATION	700 946	679 095			30 396	1 410 437	
50 PUBLIC ADMINISTRATION	160 677	188 639			7 839	357 155	
52 SCIENCE AND TECHNOLOGY	38 390	3 056			-	41 446	
53 SOCIAL DEVELOPMENT	39 229	59 408			7 487	106 124	
54 STATISTICS	338 104	256 764			7 633	602 501	
55 TRANSPORT AND COMMUNICATIONS	480 263	593 028			30 968	1 104 259	
70 INFORMATION SERVICES	379 337	283 810			10 112	673 259	
71 CONFERENCE SERVICES	85 446	78 350			814	164 610	
78 LIBRARY	723 565	798 849			23 919	1 546 333	
79 MGMT. OF TECHNICAL COOPERATION	88 679	96 169			1 829	186 677	
80 ADMIN. AND COMMON SERVICES	116 406	119 981			2 040	238 427	
83 FINANCIAL SERVICES	1 246 022	1 433 331			239 702	2 921 055	
84 PERSONNEL SERVICES	183 433	208 419			7 684	399 536	
	192 756	218 056			7 242	418 054	
TOTAL SECTION 07	7 106 495	7 721 165			472 585	15 300 245	132 755
SECTION 08 ECONOMIC COMMISSION FOR LATIN AMERICA							
PROGRAMME 01 POLICY-MAKING ORGANS							
11 EXEC. DIRECTION AND MANAGEMENT	490	210 429	498 357	717 941	590	211 509	
21 AGRIC. FORESTRY AND FISHERIES			235 398	230 508	13 142	1 229 440	
24 GENERAL ECONOMIC DEVELOPMENT			1 220 503	1 653 527	12 908	478 814	
27 ENVIRONMENT			95 227	112 235	49 941	2 923 971	
33 INDUSTRIAL DEVELOPMENT			295 156	395 002	5 817	213 279	
34 INTERNATIONAL TRADE			863 002	816 591	970	691 128	
46 NATURAL RESOURCES			219 977	255 807	38 164	1 717 757	
52 SCIENCE AND TECHNOLOGY			-	54 987	26 241	502 025	
53 SOCIAL DEVELOPMENT			345 731	361 938	19 866	74 853	
54 STATISTICS			662 523	867 557	9 101	716 770	
55 TRANSPORT			164 334	213 772	13 891	1 543 971	
70 INFORMATION SERVICES			54 638	65 028	8 519	406 625	
					818	120 684	

APPROPRIATION PART, SECTION AND PROGRAMME

	REVISED APPROPRIATIONS 1976 - 1977		DISBURSEMENTS 1/1/76 TO 31/12/76		1/1/77 TO 31/12/77 AS AT 31/12/77		UNLIQUIDATED OBLIGATIONS		TOTAL EXPENDITURE 1/1/76 TO 31/12/77		UNENCUMBERED BALANCE

PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES											
SECTION 08 ECONOMIC COMMISSION FOR LATIN AMERICA											
PROGRAMME 71 CONFERENCE SERVICES											
71	LIBRARY		748 631	1 085 391	14 641	1 848 663					
79	MGMT. OF TECHNICAL COOPERATION		143 645	49 616	8 091	201 552					
80	ADMIN. AND COMMON SERVICES		127 568	170 235	11 577	309 680					
82	ELECTRONIC DATA PROCESSING		1 320 849	1 614 772	132 473	3 068 094					
83	FINANCIAL SERVICES		94 266	160 751	6 906	261 923					
84	PERSONNEL SERVICES		159 170	185 101	3 195	347 466					
87	GENERAL SERVICES		140 853	184 802	4 481	330 136					
			771 348	1 024 749	4 109	1 800 206					
TOTAL SECTION 08			8 161 666	10 431 239	385 441	18 998 546					

SECTION 09 ECONOMIC COMMISSION FOR AFRICA											
PROGRAMME 01 POLICY-MAKING ORGANS											
11	EXEC. DIRECTION AND MANAGEMENT		30 282	100 295	44 102	174 679					
21	AGRIC. FORESTRY AND FISHERIES		354 309	567 532	39 282	961 123					
24	GENERAL ECONOMIC DEVELOPMENT		290 152	308 873	26 303	625 328					
26	EDUCATION AND TRAINING		676 122	881 521	69 968	1 627 603					
27	ENVIRONMENT		175 252	178 728	10 045	364 025					
29	HUMAN SETTLEMENTS		42 572	40 884	-	83 426					
33	INDUSTRIAL DEVELOPMENT		123 390	92 599	4 974	220 963					
34	INTERNATIONAL TRADE		361 576	326 912	27 229	735 717					
44	LABOURY MGMT. AND EMPLOYMENT		519 737	447 250	22 065	789 072					
46	NATURAL RESOURCES		12 212	13 150	-	25 402					
48	POPULATION		354 373	385 564	21 340	741 277					
50	PUBLIC ADMINISTRATION		67 702	99 605	12 103	179 410					
51	PUBLIC FINANCE		107 213	164 352	34 847	306 592					
52	SCIENCE AND TECHNOLOGY		172 747	199 977	9 810	382 534					
53	SOCIAL DEVELOPMENT		113 638	130 572	10 598	254 808					
54	STATISTICS		415 079	396 689	33 402	845 170					
55	TRANSPORT AND COMMUNICATIONS		596 924	643 105	76 522	1 316 551					
65	ENERGY		240 570	308 160	43 076	591 806					
66	TOURISM		49 406	(49 406)	-	-					
70	INFORMATION SERVICES		43 692	(43 692)	-	-					
71	CONFERENCE SERVICES		92 493	100 106	130 150	192 599					
78	LIBRARY		700 903	700 031	-	1 531 064					
79	MGMT. OF TECHNICAL COOPERATION		165 235	114 567	-	279 622					
80	ADMIN. AND COMMON SERVICES		166 278	169 367	2 097	337 742					
83	FINANCIAL SERVICES		120 745	384 296	224 639	729 680					
84	PERSONNEL SERVICES		248 814	250 714	8 280	507 808					
87	GENERAL SERVICES		207 595	385 283	25 493	618 371					
			668 122	1 846 793	538 577	3 253 492					
TOTAL SECTION 09			7 117 133	9 143 867	1 414 914	17 675 914					196 280

SCHEDULE 1-2 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	1/1/77 TO 31/12/77 AS AT 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 10 ECONOMIC COMMISSION FOR WESTERN ASIA						
PROGRAMME 01 POLICY-MAKING ORGANS						
11 EXEC. DIRECTION AND MANAGEMENT	2 509	58 180				
21 AGRIC, FORESTRY AND FISHERIES	411 254	432 385		4 384	65 073	
24 GENERAL ECONOMIC AND SOCIAL POLICY AND PLANNING	198 447	257 917		3 492	847 131	
29 HUMAN SETTLEMENTS			411 852		461 219	
33 INDUSTRIAL DEVELOPMENT	396 728	165 400	180 337	42 534	851 114	
34 INTERNATIONAL TRADE	141 661	219 850	49 014	4 333	350 070	
46 NATURAL RESOURCES	354 911	415 704	118 846	11 400	372 911	
48 POPULATION	87 340	53 589	88 131	7 742	98 227	
52 SCIENCE AND TECHNOLOGY	220 920	211 723			758 357	
53 SOCIAL DEVELOPMENT				32 000	206 186	
55 TRANSPORT, COMMUNICATIONS AND TOURISM				4 586	173 720	
70 INFORMATION SERVICES	144 055	197 572			437 229	
71 CONFERENCE SERVICES	94 170	98 829		11 948	353 575	
78 LIBRARY	279 693	446 928			192 999	
79 MGMT. OF TECHNICAL COOPERATION	64 478	73 856		3 788	730 409	
80 ADMIN. AND COMMON SERVICES	75 199	89 658			138 334	
83 FINANCIAL SERVICES	287 831	577 611			164 857	
84 PERSONNEL SERVICES	262 342	233 550		127 801	993 243	
87 GENERAL SERVICES	173 252	192 570		1 172	497 064	
	462 935	458 534		41	365 863	
				10 953	932 422	
TOTAL SECTION 10	9 514 180	4 813 246	271 029	8 990 003	524 177	
SECTION 11 UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT						
PROGRAMME 01 POLICY-MAKING ORGANS						
11 EXEC. DIRECTION AND MANAGEMENT	848 042	1 276 013		25 501	2 149 556	
35 ECONOMIC RESEARCH AND STATISTICAL ANALYSIS	1 049 190	1 059 800		12 659	2 121 649	
36 TRADE EXPANSION AND ECONOMIC INTEGRATION	1 488 168	1 629 373		55 982	3 173 523	
37 TRADE IN COMMODITIES	666 386	795 321		10 656	1 472 363	
38 TRADE IN MANUFACTURES	1 851 250	2 975 066		122 313	4 948 649	
39 TRADE WITH SOCIALIST COUNTRIES	1 284 399	1 474 250		102 568	2 861 217	
40 FINANCING RELATING TO TRADE - INCL. NEW YORK LIAISON OFFICE	425 703	460 329		10 656	896 688	
41 INSURANCE	1 246 764	1 551 447		187 894	2 986 105	
42 TRANSFER OF TECHNOLOGY	246 906	269 520		469	516 895	
43 SHIPPING	617 804	874 020		108 282	1 600 106	
	1 133 277	1 216 649		96 406	2 446 332	

SCHEDULE 1-2 (CONTINUED)

	REVISED APPROPRIATIONS 1976 - 1977		DISBURSEMENTS 1/1/76 TO 31/12/76		UNLIQUIDATED OBLIGATIONS 1/1/77 TO 31/12/77 AS AT 31/12/77		TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
	1976	1977	1976	1977	1977	1977		

APPROPRIATION PART, SECTION AND PROGRAMME

PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES								
SECTION 11 UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT								
PROGRAMME 64 TRADE PROMOTION (UNCTAD SHARE IN INTNL TRADE CENTRE)	2 534 721		2 680 179		-	5 214 900		
PROGRAMME 70 INFORMATION SERVICES	220 125		267 630		1 352	489 107		
PROGRAMME 71 CONFERENCE SERVICES	2 844 063		7 736 228		32 377	10 613 268		
PROGRAMME 78 LIBRARY	317 906		337 785		3 095	658 786		
PROGRAMME 79 MGNT. OF TECHNICAL COOPERATION	57 364		67 452		1 229	126 045		
PROGRAMME 80 ADMIN. AND COMMON SERVICES	583 072		741 106		3 553	1 327 731		
PROGRAMME 87 GENERAL SERVICES	802 786		810 976		169 026	1 782 786		
TOTAL SECTION 11	18 218 526	45 916 615	26 223 164	944 018	45 385 708	530 907		

SECTION 12 UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION								
PROGRAMME 01 POLICY-MAKING ORGANS	397 968		587 951		63 892	1 049 811		
PROGRAMME 03 SPECIAL MEETINGS AND CONFERENCES	541 313		13 246		5 075	559 634		
PROGRAMME 11 EXEC. DIRECTION AND MGMT.	263 216		328 194		11 662	603 072		
PROGRAMME 30 POLICY COORDINATION, UNIDO	2 487 233		3 171 995		258 147	5 917 375		
PROGRAMME 31 INDUSTRIAL OPERATIONS	4 889 562		5 336 708		191 707	10 417 977		
PROGRAMME 62 INDUSTRIAL STUDIES	3 321 059		3 997 948		705 516	8 024 523		
PROGRAMME 70 IDB SEC., INTER-GOVT. ORG., AND PUBLIC INF.	650 210		871 043		6 872	1 528 125		
PROGRAMME 71 CONFERENCE SERVICES	3 354 520		4 030 498		103 499	7 488 517		
PROGRAMME 80 ADMINISTRATIVE SERVICES	4 220 666		5 801 530		383 915	10 406 111		
TOTAL SECTION 12	20 125 747	46 013 400	24 139 113	1 730 285	45 995 145	18 255		

SCHEDULE 1.2 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	1/1/77 TO 31/12/77 AS AT 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 13 UNITED NATIONS ENVIRONMENT PROGRAMME						
PROGRAMME 01 POLICY-MAKING ORGANS		354 861	301 289		662 308	
03 SPECIAL MEETINGS AND CONFERENCES				6 158		
11 EXEC. DIRECTION AND MANAGEMENT		918 509	120 477	4 617	1 043 603	
27 ENVIRONMENT		374 858	443 118	26 037	844 013	
70 INFORMATION SERVICES		731 102	708 630	27 629	1 467 361	
71 CONFERENCE SERVICES		62 397	8 618	187	71 202	
78 LIBRARY SERVICES		359 356	331 493	37 185	728 034	
80 ADMIN. AND COMMON SERVICES		2 492	(2 338)		154	
83 FINANCIAL SERVICES		392 887	526 293	138 086	1 057 266	
84 PERSONNEL SERVICES		111 634	162 829	12 652	287 115	
87 GENERAL SERVICES		67 759	76 965	440	145 164	
91 CONSTRUCTION		219 040	325 245	1 032	545 317	
		47 779	106 333	36 562	190 694	
TOTAL SECTION 13	7 101 400	3 642 674	3 108 952	290 605	7 042 231	59 169
SECTION 14 INTERNATIONAL NARCOTICS CONTROL PROGRAMME						
PROGRAMME 01 POLICY-MAKING ORGANS		673 784	964 540	65 454	1 903 778	
11 EXEC. DIRECTION AND MANAGEMENT		326 832	317 277	4 531	648 640	
45 NARCOTIC DRUG CONTROL		859 062	968 319	46 189	1 873 570	
TOTAL SECTION 14	4 539 800	2 059 678	2 250 136	116 174	4 425 988	113 812
SECTION 15 REGULAR PROGRAMME OF TECHNICAL COOPERATION						
PROGRAMME 24 GENERAL ECONOMIC DEVELOPMENT						
28 HUMAN RIGHTS		1 509 120	1 523 450	762 813	3 795 383	
29 HUMAN SETTLEMENTS		33 078	196 980	135 686	365 744	
33 INDUSTRIAL DEVELOPMENT		258 862	223 640	137 702	620 204	
34 TRADE PROMOTION		1 291 623	2 037 452	1 051 292	4 380 367	
45 NARCOTIC DRUG CONTROL		331 496	250 225	69 834	651 555	
46 NATURAL RESOURCES		9 391	5 365	3 100	17 856	
50 PUBLIC ADMINISTRATION		618 837	1 253 365	808 585	2 680 787	
51 FINANCIAL INSTITUTIONS		801 476	769 336	209 512	1 800 324	
53 SOCIAL DEVELOPMENT		78 905	92 665	55 523	227 113	
54 STATISTICS		933 938	1 140 787	988 475	3 063 200	
55 TRANSPORT		228 502	403 098	108 248	739 848	
66 TOURISM		96 768	214 024	110 525	421 317	
80 ADMIN. AND COMMON SERVICES		97 271	45 233	204	142 708	
		54 605	35 848	8 127	98 580	
TOTAL SECTION 15	19 249 900	6 343 872	8 211 486	4 449 626	19 004 986	244 914

SCHEDULE 1.2 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	1/1/77 TO 31/12/77 AS AT 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 16 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES						
PROGRAMME 01 POLICY-MAKING ORGANS		9 373	8 956	118	18 447	
11 EXEC. DIRECTION AND MANAGEMENT		488 351	519 392	16 214	1 023 957	
56 PROTECTION AND ASSISTANCE TO REFUGEES						
70 INFORMATION SERVICES		5 120 656	6 035 581	239 175	11 395 412	
80 ADMIN. AND COMMON SERVICES		712 756	880 027	96 683	1 689 466	
		967 035	1 146 451	7 151	2 120 637	
TOTAL SECTION 16	16 277 500	7 298 171	8 590 407	359 341	16 247 919	29 581
SECTION 17 OFFICE OF THE UN DISASTER RELIEF COORDINATOR						
PROGRAMME 11 EXEC. DIRECTION AND MANAGEMENT						
25 DISASTER RELIEF		122 525	116 389	300	239 214	
80 ADMIN. AND COMMON SERVICES		454 269	569 171	77 332	1 100 772	
		91 713	104 675	-	196 388	
TOTAL SECTION 17	1 536 374	668 507	790 235	77 632	1 536 374	-
TOTAL PART IV	265 515 115	111 939 267	138 162 508	12 619 399	262 721 174	2 793 941
PART V. HUMAN RIGHTS						
SECTION 18 HUMAN RIGHTS						
PROGRAMME 01 POLICY-MAKING ORGANS						
11 EXEC. DIRECTION AND MANAGEMENT		422 357	598 872	32 044	1 053 273	
28 HUMAN RIGHTS ACTIVITIES		197 222	296 561	51	493 834	
80 ADMIN. AND COMMON SERVICES		1 999 085	2 203 443	98 360	4 500 888	
		168 613	213 874	-	382 467	
TOTAL SECTION 18	6 373 500	2 787 277	3 312 750	130 455	6 230 482	143 018
TOTAL PART V	6 373 500	2 787 277	3 312 750	130 455	6 230 482	143 018

SCHEDULE 1.2 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	DISBURSEMENTS 1/1/77 TO 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART VI. INTERNATIONAL COURT OF JUSTICE						
SECTION 19 INTERNATIONAL COURT OF JUSTICE						
PROGRAMME 18 INTERNATIONAL COURT OF JUSTICE		2 153 662	2 476 324	-	4 629 986	
80 ADMIN. AND COMMON SERVICES		245 949	312 694	1 900	560 543	
TOTAL SECTION 19	5 221 200	2 399 611	2 789 018	1 900	5 190 529	30 671
TOTAL PART VI	5 221 200	2 399 611	2 789 018	1 900	5 190 529	30 671
PART VII. LEGAL ACTIVITIES						
SECTION 20 LEGAL ACTIVITIES						
PROGRAMME 01 POLICY-MAKING ORGANS		403 093	511 568	142 073	1 056 734	
03 SPECIAL MTGS. AND CONFERENCES		96 968	31 616	44 300	172 884	
11 EXEC. DIRECTION AND MANAGEMENT		416 827	396 636	4 837	818 302	
19 OFFICE OF LEGAL AFFAIRS		2 052 261	2 533 386	169 770	4 755 417	
TOTAL SECTION 20	7 610 400	2 969 149	3 473 208	360 980	6 803 337	807 063
TOTAL PART VII	7 610 400	2 969 149	3 473 208	360 980	6 803 337	807 063
PART VIII COMMON SERVICES						
SECTION 21 PUBLIC INFORMATION						
PROGRAMME 11 EXEC. DIRECTION AND MANAGEMENT		240 944	295 426	16 174	552 544	
70 INFORMATION SERVICES		12 898 110	14 890 722	588 626	28 377 458	
80 ADMIN. AND COMMON SERVICES		781 887	1 122 884	7 233	1 912 004	
TOTAL SECTION 21	30 842 006	13 920 941	16 309 032	612 033	30 842 006	

SCHEDULE 1.2 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	DISBURSEMENTS 1/1/77 TO 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART VIII. COMMON SERVICES						
SECTION 22 ADMINISTRATION, MANAGEMENT AND GENERAL SERVICES						
PROGRAMME 11 EXEC. DIRECTION AND MANAGEMENT FELLOWSHIPS UNIT		210 552	237 489	-	448 041	
79 ADMIN. MGMT. AND GENERAL SVCS. ELECTRONIC DATA PROCESSING AND INFORMATION SYSTEMS SERVICES		435 530	494 160	2 108	931 798	
81 FINANCIAL SERVICES		3 374 213	4 756 860	684 061	8 615 154	
82 PERSONNEL SERVICES - EXCL. TC RECRUITMENT SERVICES		2 439 193	4 073 797	377 408	6 890 398	
83 STAFF TRAINING ACTIVITIES		4 413 656	4 875 002	43 635	9 332 293	
84 TC RECRUITMENT SERVICES		4 688 975	5 217 217	388 429	10 294 621	
85 TC RECRUITMENT SERVICES		1 541 529	1 907 721	141 366	3 590 616	
86 GENERAL SERVICES		947 302	961 679	21 307	1 930 288	
87 MISCELLANEOUS EXPENSES		40 064 584	47 892 119	3 423 919	91 380 622	
89 TOTAL SECTION 22	136 804 846	59 601 167	72 077 981	5 125 698	136 804 846	-
SECTION 23 CONFERENCE AND LIBRARY SERVICES						
PROGRAMME 11 EXEC. DIRECTION AND MANAGEMENT TRANSLATION SERVICES		677 481	898 014	51 205	1 626 700	
72 INTERPRETATION & MTGS SVCS EDITORIAL & OFFICIAL RECOURS SERVICES		17 017 029	18 610 630	747 587	36 575 246	
73 PUBLISHING SERVICES		7 498 584	9 107 551	185 250	16 791 365	
74 LIBRARY SERVICES		10 939 134	9 114 494	194 977	20 248 605	
75 DEPT. ADMN. (EXEC. OFFICE)		10 839 969	11 925 142	683 221	23 448 332	
76 TOTAL SECTION 23	109 001 494	4 316 087	4 828 825	235 108	9 380 020	
80		419 129	509 667	2 430	931 226	
TOTAL SECTION 23	109 001 494	51 707 413	55 194 323	2 099 758	109 001 494	-
TOTAL PART VIII	276 648 346	125 229 521	143 581 336	7 637 489	276 648 346	-
PART IX. SPECIAL EXPENSES						
SECTION 24 UNITED NATIONS BOND ISSUE						
PROGRAMME 94 UN BOND ISSUE		6 489 008	6 534 599	-	17 023 607	393
TOTAL SECTION 24	17 024 000	6 489 008	6 534 599	-	17 023 607	393
TOTAL PART IX	17 024 000	6 489 008	6 534 599	-	17 023 607	393

SCHEDULE 1.2 (CONCLUDED)

APPROPRIATION PART, SECTION AND PROGRAMME	REVISED APPROPRIATIONS 1976 - 1977	DISBURSEMENTS 1/1/76 TO 31/12/76	DISBURSEMENTS 1/1/77 TO 31/12/77	UNLIQUIDATED OBLIGATIONS AS AT 31/12/77	TOTAL EXPENDITURE 1/1/76 TO 31/12/77	UNENCUMBERED BALANCE
PART X. STAFF ASSESSMENT						
SECTION 25 STAFF ASSESSMENT						
PROGRAMME 95 STAFF ASSESSMENT						
TOTAL SECTION 25	116 256 397	50 788 911	65 467 486	-	116 256 397	-
TOTAL PART X	116 256 397	50 788 911	65 467 486	-	116 256 397	-
PART XI. CAPITAL EXPENDITURE						
SECTION 26 CONST, ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE						
PROGRAMME 91 CONSTRUCTION						
92 ALTERATION AND IMPROVEMENT						
93 MAJOR MAINTENANCE						
TOTAL SECTION 26	19 112 742	6 085 518 482 607 418 586	5 327 133 3 272 812 1 294 733	- 1 634 986 596 367	11 412 651 5 390 405 2 309 686	-
TOTAL PART XI	19 112 742	6 986 711	9 894 678	2 231 353	19 112 742	-
GRAND TOTAL	789 488 900	342 547 083	415 413 297	27 070 279	785 030 659	4 458 241

UNITED NATIONS GENERAL FUND

OBLIGATIONS INCURRED BY MAJOR OBJECT OF EXPENDITURE SUMMARIZED BY BUDGET SECTION
FOR THE PERIOD 1 JANUARY 1976 TO 31 DECEMBER 1977

(EXPRESSED IN UNITED STATES DOLLARS)

APPROPRIATION PART AND SECTION	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART I.							
OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION SECTION							
01 OVERALL POLICY-MAKING, DIRECTION AND COORDINATION	14 374 569	4 132 465	1 819 119	315 655	65 513	851 961	21 559 282
TOTAL PART I	14 374 569	4 132 465	1 819 119	315 655	65 513	851 961	21 559 282
PART II.							
POLITICAL AND PEACE-KEEPING ACTIVITIES SECTION							
02 POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING	36 860 987	2 400 522	623 760	5 232 258	1 012 775	151 793	46 282 095
TOTAL PART II	36 860 987	2 400 522	623 760	5 232 258	1 012 775	151 793	46 282 095
PART III.							
POLITICAL, TRUSTEESHIP AND DECOLONIZATION ACTIVITIES SECTION							
03 POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION	5 219 991	848 133	95 014	343 101	47 192	649 237	7 202 668
TOTAL PART III	5 219 991	848 133	95 014	343 101	47 192	649 237	7 202 668
PART IV.							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES SECTION							
04 POLICY-MAKING ORGANS 05 DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS	1 317 863	1 387 316	346 721	204 480	46 269	-	3 302 649
05 TRANSNATIONAL CORPORATIONS	37 968 442	549 993	1 024 410	4 363	-	114 000	39 661 208
06 ECONOMIC COMMISSION FOR EUROPE	2 342 715	118 194	57 596	23 782	-	-	2 542 267
	16 131 934	157 184	317 800	5 053	-	-	16 611 971

SCHEDULE 1.3 (CONTINUED)

APPROPRIATION PART AND SECTION	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES							
07 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC	13 097 569	353 979	151 995	1 587 608	109 094	-	15 300 245
08 ECONOMIC COMMISSION FOR LATIN AMERICA	16 439 166	406 699	204 611	1 778 357	169 713	-	18 996 546
09 ECONOMIC COMMISSION FOR AFRICA	14 278 267	708 943	89 357	1 790 247	809 100	-	17 675 914
10 ECONOMIC COMMISSION FOR WESTERN ASIA	8 094 958	138 410	1 123	601 616	153 896	-	8 990 003
11 UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT	36 842 537	864 098	432 428	1 938 613	62 703	5 245 329	45 565 708
12 UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	39 059 813	1 238 004	1 306 262	3 289 036	119 226	982 804	45 995 145
13 UNITED NATIONS ENVIRONMENT PROGRAMME	5 353 256	246 434	144 149	913 611	384 779	-	7 042 231
14 INTERNATIONAL NARCOTICS CONTROL REGULATORY PROGRAMME OF TECHNICAL COOPERATION	3 882 185	297 630	193 329	52 242	602	-	4 425 986
15 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	2 991 731	354 082	-	34 077	-	15 625 096	19 004 986
16 OFFICE OF THE UN DISASTER RELIEF COORDINATOR	14 032 757	658 973	277 723	1 120 427	128 039	30 000	16 247 919
TOTAL PART IV	1 094 365	41 060	500	500	-	399 949	1 536 374
	212 927 560	7 520 999	4 548 004	13 344 012	1 983 421	22 397 176	262 721 174
PART V. HUMAN RIGHTS SECTION							
18 HUMAN RIGHTS	5 255 543	748 822	135 113	90 004	-	1 000	6 230 482
TOTAL PART V	5 255 543	748 822	135 113	90 004	-	1 000	6 230 482
PART VI. INTERNATIONAL COURT OF JUSTICE SECTION							
19 INTERNATIONAL COURT OF JUSTICE	4 596 837	31 965	160 404	386 203	15 120	-	5 190 529
TOTAL PART VI	4 596 837	31 965	160 404	386 203	15 120	-	5 190 529
PART VII. LEGAL ACTIVITIES SECTION							
20 LEGAL ACTIVITIES	4 982 064	491 624	1 152 620	6 541	-	170 488	6 803 337
TOTAL PART VII	4 982 064	491 624	1 152 620	6 541	-	170 488	6 803 337

SCHEDULE 1.3 (CONCLUDED)

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	22 384 796	485 617	4 126 204	3 140 143	644 399	60 847	30 842 006
22 ADMINISTRATION, MANAGEMENT AND GENERAL SERVICES	84 388 178	735 662	957 957	44 665 577	2 552 097	3 505 375	136 804 846
23 CONFERENCE AND LIBRARY SERVICES	101 614 983	437 554	1 046 382	5 107 550	795 025	-	109 001 494
TOTAL PART VIII	208 387 957	1 658 833	6 130 543	52 913 270	3 991 521	3 566 222	276 648 346
PART IX. SPECIAL EXPENSES SECTION							
24 UNITED NATIONS BOND ISSUE	-	-	-	17 023 607	-	-	17 023 607
TOTAL PART IX	-	-	-	17 023 607	-	-	17 023 607
PART X. STAFF ASSESSMENT SECTION							
25 STAFF ASSESSMENT	116 256 397	-	-	-	-	-	116 256 397
TOTAL PART X	116 256 397	-	-	-	-	-	116 256 397
PART XI. CAPITAL EXPENDITURE SECTION							
26 CONST, ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE	404	130	253 630	13 284	18 845 294	-	19 112 742
TOTAL PART XI	404	130	253 630	13 284	18 845 294	-	19 112 742
GRAND TOTAL	608 862 309	17 833 493	14 918 207	89 667 935	25 960 836	27 787 879	785 030 659
PERCENTAGE OF OBLIGATIONS INCURRED	77.6	2.3	1.9	11.4	3.3	3.5	100

UNITED NATIONS GENERAL FUND

OBLIGATIONS INCURRED BY MAJOR OBJECT OF EXPENDITURE SUMMARIZED BY PROGRAMME FOR THE PERIOD 1 JANUARY 1976 TO 31 DECEMBER 1977

		(EXPRESSED IN UNITED STATES DOLLARS)						
APPROPRIATION PART, SECTION AND PROGRAMME		SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART I.								
OVER-ALL POLICY-MAKING DIRECTION AND CO-ORDINATION SECTION 01								
OVER-ALL POLICY-MAKING, DIRECTION AND COORDINATION PROGRAMME								
01 POLICY-MAKING ORGANS		2 948 059	682 322	1 767 958	89 839	4 422	851 961	6 344 561
05 REGULAR SESSIONS, GEN-ASSEMBLY		2 849 829	2 962 222	23 105	51 450	-	-	5 886 606
11 EXEC. DIRECTION AND MANAGEMENT		8 576 681	487 921	28 056	174 366	61 091	-	9 328 115
TOTAL SECTION 01		14 374 569	4 132 465	1 819 119	315 655	65 513	851 961	21 559 282
TOTAL PART I		14 374 569	4 132 465	1 819 119	315 655	65 513	851 961	21 559 282
PART II.								
POLITICAL AND PEACE-KEEPING ACTIVITIES SECTION 02								
POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING PROGRAMME								
01 POLICY-MAKING ORGANS		364 254	169 808	169 756	83 644	-	-	787 462
03 SPECIAL MEETINGS AND CONFERENCES		3 028 920	545 999	317 728	314 728	45 167	-	4 252 542
11 EXEC. DIRECTION AND MANAGEMENT		974 664	18 181	3 000	87	-	-	995 932
12 DEPT. OF POLITICAL AND SECURITY COUNCIL AFFAIRS		5 948 647	96 411	128 230	270	750	151 793	6 326 101
13 SPECIAL MISSIONS		17 782 152	1 455 315	3 561	4 818 745	961 545	-	25 021 318
14 DECOLONIZATION - SP. MISSIONS		41 634	114 808	1 485	14 784	5 313	-	178 024
22 ASSISTANCE TO REFUGEES (UNRWA)		8 720 716	-	-	-	-	-	8 720 716
TOTAL SECTION 02		36 860 987	2 400 522	623 760	5 232 256	1 012 775	151 793	46 282 095
TOTAL PART II		36 860 987	2 400 522	623 760	5 232 258	1 012 775	151 793	46 282 095

SCHEDULE 1.4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART III.							
POLITICAL, TRUSTEESHIP AND DECOLONIZATION ACTIVITIES							
SECTION 03							
POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION PROGRAMME							
01 POLICY-MAKING ORGANS	24 681	481 428	7 167	43 558	-	1 000	557 834
11 EXEC. DIRECTION AND MANAGEMENT	921 469	14 509	18 223	15 337	-	-	969 538
14 DEPT. OF POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION	2 429 311	-	-	-	-	-	2 429 311
15 NAMIBIA	843 704	348 516	31 874	283 337	47 192	548 237	2 102 860
16 OTHER SPECIAL AFRICAN QUESTIONS	1 000 826	3 680	37 750	869	-	100 000	1 143 125
TOTAL SECTION 03	5 219 991	848 133	95 014	343 101	47 192	649 237	7 202 668
TOTAL PART III	5 219 991	848 133	95 014	343 101	47 192	649 237	7 202 668
PART IV.							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES							
SECTION 04							
POLICY-MAKING ORGANS PROGRAMME							
01 GENERAL POLICY-MAKING ORGANS	27 738	210 064	210 874	7 249	-	-	455 925
03 SPECIAL MEETINGS AND CONFERENCES	361 137	194 058	19 247	59 197	4 947	-	638 586
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	248 461	248 317	116 600	8 000	10 000	-	631 378
27 ENVIRONMENT	76 436	196 697	-	87 365	-	-	360 498
28 HUMAN RIGHTS	157	67 891	-	-	-	-	68 048
46 NATURAL RESOURCES	-	35 377	-	-	-	-	35 377
48 POPULATION	-	30 869	-	-	-	-	30 869
49 TRANSNATIONAL CORPORATIONS	19 502	32 223	-	8 911	-	-	60 636
52 SCIENCE AND TECHNOLOGY	584 432	272 129	-	33 383	31 322	-	921 266
53 SOCIAL DEVELOPMENT	-	71 689	-	375	-	-	72 064
54 STATISTICS	-	28 002	-	-	-	-	28 002
TOTAL SECTION 04	1 317 863	1 387 316	346 721	204 480	46 269	-	3 302 649

SCHEDULE 1.4 (CONTINUED)

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 05A DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS							
PROGRAMME							
11 EXEC. DIRECTION AND MANAGEMENT	1 241 551	80 783	552	338	-	-	1 323 224
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	5 350 597	57 760	113 781	-	-	-	5 522 138
29 HUMAN SETTLEMENTS, ENERGY AND TRANSPORT	2 601 362	45 342	29 310	-	-	-	2 676 014
46 NATURAL RESOURCES, OCEAN ECONOMICS AND TECHNOLOGY	3 233 042	51 886	21 729	-	-	-	3 306 657
48 POPULATION	631 755	22 100	-	-	-	-	653 855
50 PUBLIC ADMN. AND FINANCE	2 556 131	26 806	110 646	304	-	-	2 693 887
52 SCIENCE AND TECHNOLOGY	2 011 171	57 983	3 009	-	-	-	2 072 163
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	1 266 445	49 226	-	-	-	67 000	1 362 671
54 STATISTICS	5 144 849	67 262	44 085	-	-	47 000	5 303 196
79 TECHNICAL COOPERATION	6 812 607	43 344	701 296	3 387	-	-	7 560 636
80 ADMIN. AND COMMON SERVICES	3 520 740	23 272	-	39	-	-	3 544 051
	3 598 192	24 229	-	295	-	-	3 622 716
TOTAL SECTION 05A	37 966 442	549 993	1 024 410	4 363	-	114 000	39 661 208
SECTION 05B. TRANSNATIONAL CORPORATIONS							
PROGRAMME							
49 TRANSNATIONAL CORPORATIONS	2 342 715	118 194	57 596	23 782	-	-	2 542 287
TOTAL SECTION 05B	2 342 715	118 194	57 596	23 782	-	-	2 542 287
SECTION 06 ECONOMIC COMMISSION FOR EUROPE							
PROGRAMME							
11 EXEC. DIRECTION AND MANAGEMENT	1 094 107	39 836	-	473	-	-	1 134 416
21 AGRIC. AND FOREST PRODUCTS	883 516	4 058	-	100	-	-	887 674
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	3 326 754	11 728	144 445	333	-	-	3 483 260
27 ENVIRONMENT	1 010 788	18 969	22 777	709	-	-	1 053 243
29 HUMAN SETTLEMENTS	757 156	5 040	32 617	425	-	-	795 238
33 INDUSTRIAL DEVELOPMENT	1 531 431	7 145	517	610	-	-	1 539 703
34 INTERNATIONAL TRADE	818 130	14 722	-	439	-	-	833 291
46 NATURAL RESOURCES	1 499 231	15 609	5 904	611	-	-	1 521 355
52 SCIENCE AND TECHNOLOGY	674 247	4 943	-	423	-	-	679 613
54 STATISTICS	2 202 234	7 072	23 653	641	-	-	2 233 600
55 TRANSPORT	1 502 509	28 062	67 887	289	-	-	1 618 747
80 ADMIN. AND COMMON SERVICES	831 831	-	-	-	-	-	831 831
TOTAL SECTION 06	16 131 934	157 184	317 800	5 053	-	-	16 611 971

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 07							
ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC PROGRAMME							
01 POLICY-MAKING ORGANS	31 625	100 247	-	46 778	7 132	-	185 762
11 EXEC. DIRECTION AND MANAGEMENT	1 078 673	93 095	500	-	-	-	1 172 268
21 AGRICULTURE	319 744	10 678	-	-	-	-	330 422
24 DEVELOPMENT PLANNING	-	-	30 963	-	-	-	30 963
27 PROJECTIONS AND POLICIES	1 209 738	19 457	-	-	-	-	1 260 158
27 ENVIRONMENT	8 390	2 339	-	-	-	-	10 729
29 HUMAN SETTLEMENTS	269 667	5 052	-	-	-	-	274 719
33 INDUSTRIAL DEVELOPMENT	923 055	2 943	3 616	-	-	-	929 614
34 INTERNATIONAL TRADE	947 538	15 242	3 900	-	-	-	966 680
46 NATURAL RESOURCES	1 329 692	43 966	36 779	-	-	-	1 410 437
48 POPULATION	357 155	-	-	-	-	-	357 155
50 PUBLIC ADMINISTRATION	41 446	-	-	-	-	-	41 446
52 SCIENCE AND TECHNOLOGY	100 652	4 722	750	-	-	-	106 124
53 SOCIAL DEVELOPMENT	590 471	10 530	1 500	-	-	-	602 501
54 STATISTICS	1 031 384	15 527	57 348	-	-	-	1 104 259
55 TRANSPORT AND COMMUNICATIONS	654 578	11 891	6 790	-	-	-	673 259
70 INFORMATION SERVICES	164 603	7	-	-	-	-	164 610
71 CONFERENCE SERVICES	1 534 766	1 718	9 849	-	-	-	1 546 333
78 LIBRARY	186 572	105	-	-	-	-	186 677
79 NGMT. OF TECHNICAL COOPERATION	237 896	531	-	-	-	-	238 427
80 ADMIN. AND COMMON SERVICES	1 262 670	15 593	-	1 540 830	101 962	-	2 921 055
83 FINANCIAL SERVICES	399 536	-	-	-	-	-	399 536
84 PERSONNEL SERVICES	417 718	336	-	-	-	-	418 054
TOTAL SECTION 07	13 097 569	353 979	151 995	1 587 608	109 094	-	15 300 245
SECTION 08							
ECONOMIC COMMISSION FOR LATIN AMERICA PROGRAMME							
01 POLICY-MAKING ORGANS	62 485	118 478	-	30 546	-	-	211 509
11 EXEC. DIRECTION AND MANAGEMENT	1 152 166	76 171	1 103	-	-	-	1 229 440
21 AGRIC. FORESTRY AND FISHERIES	469 835	8 979	-	-	-	-	478 814
24 GENERAL ECONOMIC DEVELOPMENT	2 858 009	65 962	-	-	-	-	2 923 971
27 ENVIRONMENT	210 854	2 425	-	-	-	-	213 279
33 INDUSTRIAL DEVELOPMENT	679 327	11 801	-	-	-	-	691 128
34 INTERNATIONAL TRADE	1 680 015	37 742	-	-	-	-	1 717 757
46 NATURAL RESOURCES	480 551	21 291	-	183	-	-	502 025
52 SCIENCE AND TECHNOLOGY	71 354	1 300	-	2 199	-	-	74 853
53 SOCIAL DEVELOPMENT	703 791	12 979	-	-	-	-	716 770
54 STATISTICS	1 530 658	13 313	-	-	-	-	1 543 971
55 TRANSPORT	395 605	11 020	-	-	-	-	406 625

SCHEDULE 1.4 (CONTINUED)

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 08 ECONOMIC COMMISSION FOR LATIN AMERICA							
PROGRAMME							
70 INFORMATION SERVICES	120 479	205	-	-	-	-	120 684
71 CONFERENCE SERVICES	1 541 785	1 013	5 865	-	-	-	1 848 663
78 LIBRARY	170 487	1 428	-	29 637	-	-	201 552
79 MGMT. OF TECHNICAL COOPERATION	306 717	2 963	-	-	-	-	309 680
80 ADMIN. AND COMMON SERVICES	1 065 175	16 549	111 770	1 705 329	169 271	-	3 068 094
82 ELECTRONIC DATA PROCESSING	169 221	826	85 873	6 003	-	-	261 923
83 FINANCIAL SERVICES	346 816	650	-	-	-	-	347 466
84 PERSONNEL SERVICES	329 013	472	-	392	259	-	330 136
87 GENERAL SERVICES	1 794 823	1 132	-	4 068	183	-	1 800 206
TOTAL SECTION 08	16 439 166	406 699	204 611	1 778 357	169 713	-	18 998 546
SECTION 09 ECONOMIC COMMISSION FOR AFRICA							
PROGRAMME							
01 POLICY-MAKING ORGANS	42 533	132 146	-	-	-	-	174 679
11 EXEC. DIRECTION AND MANAGEMENT	852 352	108 771	-	-	-	-	961 123
21 AGRIC. FORESTRY AND FISHERIES	604 811	20 517	-	-	-	-	625 328
24 GENERAL ECONOMIC DEVELOPMENT	1 573 296	43 540	10 767	-	-	-	1 627 603
26 EDUCATION AND TRAINING	351 857	12 168	-	-	-	-	364 025
27 ENVIRONMENT	83 092	364	-	-	-	-	83 456
29 HUMAN SETTLEMENTS	212 904	8 059	-	-	-	-	220 963
33 INDUSTRIAL DEVELOPMENT	727 689	8 028	-	-	-	-	735 717
34 INTERNATIONAL TRADE	741 897	47 175	-	-	-	-	789 072
44 LABOUR, MGMT. AND EMPLOYMENT	25 402	-	-	-	-	-	25 402
46 NATURAL RESOURCES	668 858	72 419	-	-	-	-	741 277
48 POPULATION	178 186	1 224	-	-	-	-	179 410
50 PUBLIC ADMINISTRATION	293 829	12 563	-	-	-	-	306 392
51 PUBLIC FINANCE	379 403	3 131	-	-	-	-	382 534
52 SCIENCE AND TECHNOLOGY	250 249	4 559	-	-	-	-	254 808
53 SOCIAL DEVELOPMENT	819 467	18 903	6 800	-	-	-	845 170
54 STATISTICS	1 218 975	25 786	71 790	-	-	-	1 316 551
55 TRANSPORT AND COMMUNICATIONS	547 246	44 560	-	-	-	-	591 806
70 INFORMATION SERVICES	187 480	5 119	-	-	-	-	192 599
71 CONFERENCE SERVICES	1 410 317	120 767	-	-	-	-	1 531 084
78 LIBRARY	279 710	112	-	-	-	-	279 822
79 MGMT. OF TECHNICAL COOPERATION	329 221	8 521	-	-	-	-	337 742
80 ADMIN. AND COMMON SERVICES	447 767	6 159	-	146 812	129 092	-	729 680
83 FINANCIAL SERVICES	507 380	-	-	825	-	-	507 808
84 PERSONNEL SERVICES	614 779	3 144	-	448	-	-	618 371
87 GENERAL SERVICES	929 567	1 208	-	1 642 709	680 008	-	3 253 492
TOTAL SECTION 09	14 278 267	708 943	89 357	1 790 247	809 100	-	17 675 914

SCHEDULE 1.4 (CONTINUED)

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 10							
ECONOMIC COMMISSION FOR WESTERN ASIA PROGRAMME							
01 POLICY-MAKING ORGANS	35 111	5 293	-	24 669	-	-	65 073
11 EXEC. DIRECTION AND MANAGEMENT	809 247	37 884	-	-	-	-	847 131
21 AGRIC, FORESTRY AND FISHERIES	458 438	2 761	-	-	-	-	461 219
24 GENERAL ECONOMIC AND SOCIAL POLICY AND PLANNING							
29 HUMAN SETTLEMENTS	829 151	21 963	-	-	-	-	851 114
33 INDUSTRIAL DEVELOPMENT	345 618	4 452	-	-	-	-	350 070
34 INTERNATIONAL TRADE	364 737	8 174	-	-	-	-	372 911
46 NATURAL RESOURCES	97 997	230	-	-	-	-	98 227
48 POPULATION	739 862	18 495	-	-	-	-	758 357
52 SCIENCE AND TECHNOLOGY	206 186	-	-	-	-	-	206 186
53 SOCIAL DEVELOPMENT	169 463	4 257	-	-	-	-	173 720
55 TRANSPORT, COMMUNICATIONS AND TOURISM	432 061	5 168	-	-	-	-	437 229
70 INFORMATION SERVICES	344 037	9 538	-	-	-	-	353 575
71 CONFERENCE SERVICES	192 031	968	-	-	-	-	192 999
78 LIBRARY	729 123	1 286	-	-	-	-	730 409
79 MGMT. OF TECHNICAL COOPERATION	136 834	1 500	-	-	-	-	138 334
80 ADMIN. AND COMMON SERVICES	161 282	3 575	-	-	-	-	164 857
83 FINANCIAL SERVICES	252 390	8 907	1 123	576 927	153 896	-	995 243
84 PERSONNEL SERVICES	495 932	1 132	-	-	-	-	497 064
87 GENERAL SERVICES	365 612	231	-	20	-	-	365 863
	929 846	2 576	-	-	-	-	932 422
TOTAL SECTION 10	8 094 958	138 410	1 123	601 616	153 896	-	8 990 003
SECTION 11							
UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT PROGRAMME							
01 POLICY-MAKING ORGANS	1 717 703	159 631	116 913	155 309	-	-	2 149 556
11 EXEC. DIRECTION AND MANAGEMENT	1 980 815	140 834	-	-	-	-	2 121 649
35 ECONOMIC RESEARCH AND STATISTICAL ANALYSIS	3 038 057	49 735	85 731	-	-	-	3 173 523
36 TRADE EXPANSION AND ECONOMIC INTEGRATION	1 431 280	41 083	-	-	-	-	1 472 363
37 TRADE IN COMMODITIES	4 757 626	180 845	10 178	-	-	-	4 948 649
38 TRADE IN MANUFACTURES	2 703 030	54 954	103 233	-	-	-	2 861 217
39 TRADE WITH SOCIALIST COUNTRIES	881 615	11 851	3 222	-	-	-	896 688
40 FINANCING RELATING TO TRADE - INCL. NEW YORK LIAISON OFFICE	2 635 395	97 054	1 129	252 527	-	-	2 986 105
41 INSURANCE	504 167	12 728	-	-	-	-	516 895
42 TRANSFER OF TECHNOLOGY	1 542 752	47 016	10 338	-	-	-	1 600 106

SCHEDULE 1.4 (CONTINUED)

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 11							
UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT PROGRAMME							
43 SHIPPING	2 335 842	49 229	61 261	-	-	-	2 446 332
64 TRADE PROMOTION (UNCTAD SHARE IN INTN'L TRADE CENTRE)	-	-	-	-	-	5 214 900	5 214 900
70 INFORMATION SERVICES	486 646	2 461	-	-	-	-	489 107
71 CONFERENCE SERVICES	10 541 411	2 509	38 919	-	-	30 429	10 613 268
76 LIBRARY	658 786	-	-	-	-	-	658 786
79 MGMT. OF TECHNICAL COOPERATION	122 422	3 623	-	-	-	-	126 045
80 ADMIN. AND COMMON SERVICES	1 319 256	8 296	-	179	-	-	1 327 731
87 GENERAL SERVICES	85 734	2 249	1 504	1 530 596	62 703	-	1 782 788
TOTAL SECTION 11	36 842 537	864 098	432 428	1 938 613	62 703	5 245 329	45 385 708
SECTION 12							
UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION PROGRAMME							
01 POLICY-MAKING ORGANS	931 638	11 209	17 154	89 810	-	-	1 049 811
03 SPECIAL MEETINGS AND CONFERENCES	537 235	6 532	5 790	10 077	-	-	559 634
11 EXEC. DIRECTION AND MGMT.	502 976	78 723	-	20 701	-	-	603 072
30 POLICY COORDINATION, UNIDO	5 331 380	474 720	91 573	19 702	672	-	5 917 375
31 INDUSTRIAL OPERATIONS	10 071 918	317 382	26 735	1 942	-	-	10 417 977
62 INDUSTRIAL STUDIES	6 843 319	224 839	834 138	117 711	-	4 516	8 024 523
70 IDB SEC., INTER-GOVT. ORG., AND PUBLIC INF.	1 475 107	52 110	-	908	-	-	1 528 125
71 CONFERENCE SERVICES	6 409 016	8 618	320 053	489 066	33 178	228 586	7 488 517
80 ADMINISTRATIVE SERVICES	6 957 224	63 871	10 819	2 539 119	85 376	749 702	10 406 111
TOTAL SECTION 12	39 059 813	1 238 004	1 306 262	3 289 036	119 226	982 804	45 995 145

SCHEDULE 1.4 (CONTINUED)

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 13							
UNITED NATIONS ENVIRONMENT PROGRAMME							
01 POLICY-MAKING ORGANS	450 593	41 564	19 424	150 727	-	-	662 308
03 SPECIAL MEETINGS AND CONFERENCES	745 368	61 912	95 584	140 739	-	-	1 043 603
11 EXEC. DIRECTION AND MANAGEMENT	785 532	56 689	-	1 792	-	-	844 013
27 ENVIRONMENT	1 360 037	53 238	-	53 061	1 025	-	1 467 361
70 INFORMATION SERVICES	69 197	2 005	-	-	-	-	71 202
71 CONFERENCE SERVICES	725 585	2	-	2 447	-	-	728 034
78 LIBRARY SERVICES	-	-	-	154	-	-	154
80 ADMIN. AND COMMON SERVICES	223 232	13 510	20 572	506 812	293 140	-	1 057 266
83 FINANCIAL SERVICES	227 365	5 412	4 676	49 660	-	-	267 115
86 PERSONNEL SERVICES	144 941	96	-	127	-	-	145 164
87 GENERAL SERVICES	537 395	6	891	7 025	-	-	545 317
91 CONSTRUCTION	84 073	12 000	3 000	1 067	90 614	-	190 694
TOTAL SECTION 13	5 353 258	246 434	144 149	913 611	384 779	-	7 042 231
SECTION 14							
INTERNATIONAL NARCOTICS CONTROL PROGRAMME							
01 POLICY-MAKING ORGANS	1 552 914	238 493	111 671	700	-	-	1 903 778
11 EXEC. DIRECTION AND MANAGEMENT	630 699	17 023	-	918	-	-	648 640
45 NARCOTIC DRUG CONTROL	1 698 572	42 114	81 658	50 624	602	-	1 873 570
TOTAL SECTION 14	3 882 185	297 630	193 329	52 242	602	-	4 425 988
SECTION 15							
REGULAR PROGRAMME OF TECHNICAL CO-OPERATION PROGRAMME							
24 GENERAL ECONOMIC DEVELOPMENT	1 186 312	137 244	-	9 296	-	2 462 531	3 795 383
28 HUMAN RIGHTS	-	-	-	-	-	365 744	365 744
29 HUMAN SETTLEMENTS	150 077	23 879	-	-	-	446 248	620 204
33 INDUSTRIAL DEVELOPMENT	42 657	10 000	-	-	-	4 327 710	4 380 367
34 TRADE PROMOTION	106 293	6 376	-	-	-	538 886	651 555
45 NARCOTIC DRUG CONTROL	-	-	-	-	-	17 856	17 856
46 NATURAL RESOURCES	109 837	16 578	-	18	-	2 554 354	2 680 787
50 PUBLIC ADMINISTRATION	189 045	16 948	-	-	-	1 594 331	1 800 324
51 PUBLIC FINANCE AND FINANCIAL INSTITUTIONS	206 099	21 009	-	5	-	-	227 113
53 SOCIAL DEVELOPMENT	257 750	27 720	-	3	-	2 777 727	3 063 200
54 STATISTICS	152 654	47 485	-	-	-	539 709	739 848

SCHEDULE 1.4 (CONTINUED)

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 15							
REGULAR PROGRAMME OF TECHNICAL COOPERATION PROGRAMME							
55 TRANSPORT	382 734	38 565	-	18	-	-	421 317
66 TOURISM	134 465	6 243	-	-	-	-	142 708
80 ADMIN. AND COMMON SERVICES	73 808	35	-	24 737	-	-	98 560
TOTAL SECTION 15	2 991 731	354 082	-	34 077	-	15 625 096	19 004 986
SECTION 16							
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES PROGRAMME							
01 POLICY-MAKING ORGANS	6 172	10 924	-	1 351	-	-	18 447
11 EXEC. DIRECTION AND MANAGEMENT	909 451	47 234	754	6 518	-	-	1 023 957
56 PROTECTION AND ASSISTANCE TO REFUGEES	9 599 080	563 936	15 584	1 060 493	126 319	30 000	11 395 412
70 INFORMATION SERVICES	1 369 483	28 085	256 263	34 231	1 404	-	1 689 466
80 ADMIN. AND COMMON SERVICES	2 088 571	8 794	5 122	17 834	316	-	2 120 637
TOTAL SECTION 16	14 032 757	656 979	277 723	1 120 427	128 039	30 000	16 247 919
SECTION 17							
OFFICE OF THE UN DEBASTER RELIEF COORDINATOR PROGRAMME							
11 EXEC. DIRECTION AND MANAGEMENT	226 955	11 759	-	500	-	-	239 214
25 DISASTER RELIEF	671 022	29 301	500	-	-	399 949	1 100 772
80 ADMIN. AND COMMON SERVICES	196 308	-	-	-	-	-	196 308
TOTAL SECTION 17	1 094 365	41 060	500	500	-	399 949	1 536 374
TOTAL PART IV	212 927 560	7 520 999	4 546 004	13 344 012	1 983 421	22 397 178	262 721 174

SCHEDULE 1-4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART V.							
HUMAN RIGHTS SECTION 18							
HUMAN RIGHTS PROGRAMME							
01 POLICY-MAKING ORGANS	227 568	701 233	37 132	87 340	-	-	1 053 273
11 EXEC. DIRECTION AND MANAGEMENT	482 496	10 505	-	833	-	-	493 834
28 HUMAN RIGHTS ACTIVITIES	4 162 992	37 084	97 981	1 831	-	1 000	4 300 888
80 ADMIN. AND COMMON SERVICES	382 487	-	-	-	-	-	382 487
TOTAL SECTION 18	5 255 543	748 822	135 113	90 004	-	1 000	6 230 482
TOTAL PART V	5 255 543	748 822	135 113	90 004	-	1 000	6 230 482
PART VI.							
INTERNATIONAL COURT OF JUSTICE SECTION 19							
INTERNATIONAL COURT OF JUSTICE PROGRAMME							
18 INTERNATIONAL COURT OF JUSTICE	4 596 837	31 965	160 404	1 164	15 120	-	4 629 986
80 ADMIN. AND COMMON SERVICES	-	-	-	385 019	-	-	385 019
TOTAL SECTION 19	4 596 837	31 965	160 404	386 203	15 120	-	5 190 529
TOTAL PART VI	4 596 837	31 965	160 404	386 203	15 120	-	5 190 529
PART VII.							
LEGAL ACTIVITIES SECTION 20							
LEGAL ACTIVITIES PROGRAMME							
01 POLICY-MAKING ORGANS	127 323	431 344	497 026	1 041	-	-	1 056 734
03. SPECIAL MTGS. AND CONFERENCES	23 503	25 974	122 407	1 000	-	-	172 884
11 EXEC. DIRECTION AND MANAGEMENT	812 479	5 823	-	-	-	-	818 302
19 OFFICE OF LEGAL AFFAIRS	4 018 759	28 483	533 187	4 500	-	170 488	4 755 417
TOTAL SECTION 20	4 982 064	491 624	1 152 620	6 541	-	170 488	6 803 337
TOTAL PART VII	4 982 064	491 624	1 152 620	6 541	-	170 488	6 803 337

SCHEDULE 1.4 (CONTINUED)

APPROPRIATION PART, SECTION AND PROGRAMME	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	525 681	26 456	-	407	-	-	552 544
70 INFORMATION SERVICES	21 090 583	452 462	4 121 570	2 007 297	644 399	60 847	28 377 458
80 ADMIN. AND COMMON SERVICES	768 232	6 699	4 634	1 132 439	-	-	1 912 004
TOTAL SECTION 21	22 384 796	485 617	4 126 204	3 140 143	644 399	60 847	30 842 006
SECTION 22							
ADMINISTRATION, MANAGEMENT AND COMMON SERVICES							
PROGRAMME							
11 EXEC. DIRECTION AND MANAGEMENT	439 063	8 479	-	499	-	-	448 041
79 FELLOWSHIPS UNIT	926 890	4 908	-	-	-	-	931 798
81 ADMIN. MGMT. AND GENERAL SVCS.	6 816 663	336 299	187 008	334 720	11 757	1 128 707	8 815 154
82 ELECTRONIC DATA PROCESSING AND INFORMATION SYSTEMS SERVICES	2 329 268	14 599	194 729	2 111 408	2 190	2 238 204	6 890 398
83 FINANCIAL SERVICES	9 216 563	64 783	27 496	5 912	17 539	-	9 332 293
84 PERSONNEL SERVICES - EXCL.	10 029 663	135 716	72 975	44 302	11 965	-	10 294 621
85 STAFF TRAINING ACTIVITIES	2 957 963	51 099	344 248	44 007	54 835	138 464	3 590 616
86 TC RECRUITMENT SERVICES	1 845 746	81 831	1 660	1 061	-	-	1 930 288
87 GENERAL SERVICES	48 383 859	37 948	129 744	40 375 260	2 453 811	-	91 380 622
89 MISCELLANEOUS EXPENSES	1 442 510	-	97	1 748 408	-	-	3 191 015
TOTAL SECTION 22	84 368 178	735 662	957 957	44 665 577	2 552 097	3 505 375	136 804 846
SECTION 23							
CONFERENCE AND LIBRARY SERVICES							
PROGRAMME							
11 EXEC. DIRECTION AND MANAGEMENT	1 358 192	150 726	114 157	3 625	-	-	1 626 700
72 TRANSLATION SERVICES	35 856 839	58 435	658 428	574	970	-	36 575 240
73 INTERPRETATION & MTGS SVCS	16 574 939	213 969	2 457	-	-	-	16 791 365
74 EDITORIAL & OFFICIAL RECORDS SERVICES	20 213 642	-	-	34 904	59	-	20 248 605
75 PUBLISHING SERVICES	18 253 499	8 447	25 671	4 513 980	646 735	-	23 448 332
78 LIBRARY SERVICES	8 429 616	3 007	245 669	554 467	147 261	-	9 380 020
80 DEPT. ADMIN. (EXEC. OFFICE)	928 256	2 970	-	-	-	-	931 226
TOTAL SECTION 23	101 614 983	437 554	1 046 382	5 107 550	795 025	-	109 001 494
TOTAL PART VIII	208 387 957	1 658 833	6 130 543	52 913 270	3 991 521	3 566 222	270 648 346

SCHEDULE 1.4 (CONCLUDED)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, COMMON STAFF COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART IX.							
SPECIAL EXPENSES							
SECTION 24							
UNITED NATIONS BOND ISSUE PROGRAMME							
94 UN BOND ISSUE							
TOTAL SECTION 24				17 023 607			17 023 607
TOTAL PART IX				17 023 607			17 023 607
PART X.							
STAFF ASSESSMENT							
SECTION 25							
STAFF ASSESSMENT PROGRAMME							
95 STAFF ASSESSMENT	116 256 397						116 256 397
TOTAL SECTION 25	116 256 397						116 256 397
TOTAL PART X	116 256 397						116 256 397
PART XI.							
CAPITAL EXPENDITURE							
SECTION 26							
CONST, ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE PROGRAMME							
91 CONSTRUCTION					11 412 651		11 412 651
92 ALTERATION AND IMPROVEMENT				13 284	5 123 491		5 390 405
93 MAJOR MAINTENANCE	404	130	253 630		2 309 152		2 309 686
TOTAL SECTION 26	404	130	253 630	13 284	18 845 294		19 112 742
TOTAL PART XI	404	130	253 630	13 284	18 845 294		19 112 742
GRAND TOTAL	608 862 309	17 833 493	14 918 207	89 667 935	25 960 836	27 787 879	785 030 659

UNITED NATIONS GENERAL FUND: INCOME, OBLIGATIONS INCURRED
AND SURPLUS ACCOUNT FOR THE BIENNIUM
1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Revised estimates for 1976-1977	1976 Actual	1977 Actual	1976-1977 Actual	Percentage
<u>Financing of appropriations</u>					
Gross contributions assessed to Member States (Schedule 3.1)	767 034 677	369 445 848	397 588 829	767 034 677	96.88
Less: Prior year's supplementary appropriation	6 517 000	6 517 000	-	6 517 000	(0.82)
Current year's assessment credited to income	760 517 677	362 928 848	397 588 829	760 517 677	96.06
Add: Contributions of new Member States	421 284	365 902	421 284	787 186	0.10
Transfer from surplus	6 256 439	-	4 648 537	4 648 537	0.59
Prior year's revised income	-	1 242 000	-	1 242 000	0.16
Income other than staff assessment (Schedule 2.1)	16 737 500	9 119 641	9 829 263	18 940 904	2.39
Total income before supplementary appropriations	783 932 900	373 656 391	412 487 913	786 144 304	99.30
Add: Assessable in connexion with revised appropriations	5 556 000	-	-	5 556 000	0.70
Income available for financing of biennium 1976-1977 appropriations	789 488 900	-	-	791 700 304	100.00
Less: Obligations incurred (Statement I)					
Excess of actual income and biennium 1976-1977 unencumbered appropriations				6 669 645	
Balance as at 1 January 1976				6 256 439	
Add: Contributions by new Member States				787 186	
Subtotal				7 043 625	
Less: Amount applied as credits toward the financing of contributions for 1976 (resolution 3539 A (XXX))		365 902	1 607 902		
Contributions of new Member States for 1974-1975		421 284	787 186		
Contributions of new Member States for 1975-1976					
Amount applied as credits toward the financing of contributions for 1977 (resolution 31/207 A)			4 648 537	7 043 625	
The balance available in the surplus account				-	
Add: Contributions by new Member States				224 151	
Savings effected in liquidating prior years' obligations				5 459 690	
Unencumbered balance of 1976-1977 appropriations:					
Unencumbered balance as per Statement I			4 458 241		
Excess of actual income over estimate			2 211 404	6 669 645	
Surplus as at 31 December 1977				12 353 486	

SURPLUS ACCOUNT

s/ See General Assembly resolutions 3539 A (XXX) of 17 December 1975, 31/207 A of 22 December 1976 and 32/202 A of 21 December 1977.

CERTIFIED CORRECT

(Signed) Helmut DEBATIN
Assistant Secretary-General (Controller)
Office of Financial Services
30 March 1978

UNITED NATIONS REVISED APPROVED ESTIMATES OF INCOME AND ACTUAL INCOME FOR THE
BIENNIIUM 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Revised ^{a/} estimates for 1976-1977	Actual as at 31 December 1976	Actual as at 31 December 1977	Total for the biennium 1976-1977	Percentage
Income Section					
General income:	1 082 000	588 008	624 110	1 212 118	6.40
Income from rental					
Reimbursement for staff services furnished to specialized agencies and others	2 174 600	946 648	1 293 070	2 239 718	11.82
Bank interest	325 000	161 414	170 291	331 705	1.75
Sale of used equipment	195 000	115 789	132 645	248 434	1.31
Refund of prior years' expenditures	640 000	468 214	70 589	538 803	2.84
Contributions from non-Member States	1 523 200	712 455	812 680	1 525 135	8.05
Television and similar services	950 000	560 438	369 078	929 516	4.91
Reimbursement for part of the construction costs of the United Nations building in Santiago, Chile	172 700	172 745	-	172 746	0.91
Refund of the Organizations's contribution to the United Nations Joint Staff Pension Fund in respect of participants' withdrawals	1 200 000	550 121	802 604	1 352 725	7.14
International Civil Service Commission	1 511 200	462 961	1 668 577	2 131 538	11.25
Miscellaneous	350 000	153 300	534 591	687 891	3.63
Subtotal	10 123 700	4 892 094	6 478 235	11 370 329	60.01
Revenue-producing activities (Schedule 2.2)	7 224 300	4 227 547	3 351 028	7 578 575	39.99
Grand total (Statement II)	17 348 000	9 119 641	9 829 263	18 948 904	100.00

^{a/} See General Assembly resolutions 3539 B (XXX) of 17 December 1975, 31/207 B of 22 December 1976 and 32/202 B of 21 December 1977.

UNITED NATIONS GENERAL FUND
STATEMENT OF ASSETS, LIABILITIES AND UNENCUMBERED FUND BALANCE
AS AT 31 DECEMBER 1977 AND 1975
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1977</u>	<u>1975</u>
I. <u>Statement of assets, liabilities and unencumbered fund balance</u>		
<u>Assets</u>		
Cash	35 494 906	10 696 869
Assessed contributions unpaid (Schedule 3.1)	75 114 968	60 735 005
Unassessed appropriations	5 556 000	6 517 000
Accounts receivable	17 020 027	20 415 809
Due from other United Nations funds	12 302 241	14 346 781
Deferred charges	3 802 789	3 667 157
Total current assets	<u>149 290 931</u>	<u>116 378 621</u>
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>165 927 777</u></u>	<u><u>133 015 467</u></u>
<u>Liabilities and unencumbered fund balance</u>		
<u>Liabilities</u>		
Accounts payable	22 506 161	24 398 762
Due to Tax Equalization Fund (Schedule 3.2)	14 074 558	6 629 626
Unliquidated obligations (Statement I)	27 070 279	20 567 017
Due to Working Capital Fund	39 529 017	39 627 247
Due to Special Account	23 534 673	15 844 368
Due to other United Nations funds	20 617 907	14 181 608
Deferred income	2 303 736	1 572 440
Total current liabilities	<u>149 636 331</u>	<u>122 821 068</u>
<u>Unencumbered fund balance</u>		
Unappropriated budget surplus held in suspense pursuant to General Assembly resolution 2947 B (XXVII)	3 937 960	3 937 960
Surplus available for credit to Member States	7 895 245	4 494 848
Unencumbered balance (Statement I)	<u>4 458 241</u>	<u>1 761 591</u>
Total liabilities and unencumbered fund balance	<u><u>165 927 777</u></u>	<u><u>133 015 467</u></u>

CERTIFIED CORRECT

(Signed) Helmut DEBATIN
Assistant Secretary-General (Controller)
Office of Financial Services

30 March 1978

UNITED NATIONS GENERAL FUND
 ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1977
 (EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1977 ^a	GROSS CONTRIBUTIONS FOR 1977 RES. 31/207 C	ESTIMATED CREDIT FROM STAFF ASSESSMENTS AND ADJUSTMENTS TO WORKING CAPITAL	COLLECTIONS DURING 1977	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1977
AFGHANISTAN	63 988	79 518	11 911	131 595	-
ALBANIA	101 033	79 518	11 911	67 607	101 033
ALGERIA	-	397 588	59 553	338 035	-
ARGENTINA	9 343	3 299 987	494 296	2 664 820	150 214
AUSTRALIA	175 713	6 043 350	905 216	5 310 818	3 029
AUSTRIA	-	2 504 809	375 188	2 129 621	-
BAHAMAS	-	79 518	11 911	67 607	-
BAHRAIN	-	79 518	11 911	67 607	-
BANGLADESH	499 883	159 055	23 821	655 097	-
BARBADOS	-	79 518	11 911	67 607	-
BELGIUM	310 178	4 254 200	637 224	3 927 154	-
BENIN	81 726	79 518	11 911	149 335	-
BHUTAN	-	79 518	11 911	67 607	-
BOLIVIA	107 898	79 518	11 911	175 505	-
BOTSWANA	69 572	79 518	11 911	84 000	53 179
BRAZIL	463 542	4 134 923	619 358	3 185 175	793 932
BULGARIA	836 133	516 865	81 419	300 000	971 579
BURMA	-	79 518	15 911	63 607	-
BURUNDI	75 196	79 518	11 911	110 558	32 245
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	1 201 028	1 590 355	262 215	1 253 752	1 275 416
CAPE VERDE	-	11 768 629	1 842 725	9 925 904	-
CANADA ^b	-	79 518	11 911	48 980	137 821
CENTRAL AFRICAN REPUBLIC	70 214	79 518	11 911	-	200 488
CHAD	181 861	79 518	11 911	-	185 443
CHILE	117 836	79 518	11 911	-	-
CHINA	840 420	357 830	73 598	1 124 352	2 762 595
COLOMBIA ^b	2 289 622	21 867 386	3 275 455	18 118 958	501 943
COMOROS	810 686	437 347	85 153	660 937	137 821
CONGO	70 214	79 518	11 911	55 102	194 371
COSTA RICA	181 866	79 518	11 911	67 607	-
CUBA	-	79 518	77 419	-	729 151
CYPRUS	289 705	516 865	11 911	67 607	-
CZECHOSLOVAKIA	1 330 356	79 518	11 911	67 607	-
DEMOCRATIC KAMPUCHEA	174 351	3 459 022	526 117	2 858 089	1 405 172
DEMOCRATIC YEMEN	-	79 518	11 911	37 000	204 958
DENMARK	-	79 518	11 911	67 607	-
DOMINICAN REPUBLIC	-	2 504 809	375 188	2 129 621	-
ECUADOR	183 068	79 518	11 911	44 499	206 176
EGYPT	68 265	79 518	11 911	135 872	-
EL SALVADOR	120 010	318 071	63 643	149 826	104 602
		79 518	11 911	187 625	-

SCHEDULE 3.1 (CONTINUED)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1977	GRASS CONTRIBUTIONS FOR 1977 RES. 31/207-C	ESTIMATED CREDIT FROM STAFF ASSESSMENTS AND ADJUSTMENTS TO WORKING CAPITAL	COLLECTIONS DURING 1977	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1977
EQUATORIAL GUINEA	-	79 518	11 911	-	67 607
ETHIOPIA	-	79 518	11 911	67 607	-
FIJI	-	79 518	11 911	67 607	-
FINLAND	-	1 630 114	248 170	1 381 944	-
FRANCE	10 753 240	22 503 528	3 450 740	25 438 521	4 367 507
GABON	-	79 518	11 911	67 607	-
GAMBIA	135 321	79 518	11 911	202 928	-
GERMAN DEMOCRATIC REPUBLIC	709 119	5 367 449	803 975	4 312 352	960 241
GERMANY, FEDERAL REPUBLIC OF	-	30 773 375	4 609 458	26 163 917	-
GHANA	-	79 518	19 911	59 607	-
GREECE	10	1 550 596	232 259	1 318 347	-
GUATEMALA	124 972	79 518	11 911	-	192 579
GUINEA	-	79 518	15 911	63 607	-
GUINEA-BISSAU	141 170	79 518	11 911	140 611	68 166
GUYANA	124 972	79 518	11 911	192 579	-
HAITI	-	79 518	11 911	54 706	-
HONDURAS	181 866	79 518	11 911	75 551	2 901
HUNGARY	137 188	79 518	11 911	93 981	173 922
HUNGARY	1 094 067	1 351 802	202 482	794 712	110 614
ICELAND	-	79 518	11 911	67 607	1 448 675
INDIA	193 969	2 783 121	616 876	2 172 669	187 545
INDONESIA	293 772	556 624	103 375	582 492	164 529
IRAN	-	1 709 631	256 081	1 453 550	-
IRAQ	-	397 588	59 553	338 035	-
IRELAND	-	596 383	89 330	507 053	-
ISRAEL	1 211 761	954 213	142 929	627 894	1 395 151
ITALY	-	13 120 431	2 085 273	11 035 158	-
IVORY COAST	-	79 518	11 911	67 607	-
JAMAICA	-	79 518	11 911	67 607	-
JAPAN	-	34 431 193	5 157 323	29 273 840	-
JORDAN	-	79 518	11 911	67 607	-
KENYA	-	79 518	11 911	131 595	-
KUWAIT	63 988	636 142	95 286	540 856	-
LAO PEOPLES DEMOCRATIC REPUBLIC	-	79 518	11 911	67 607	-
LEBANON	180 025	119 276	17 866	-	281 435
LESOTHO	120 916	79 518	11 911	187 625	-
LIBERIA	9 498	79 518	11 911	74 316	2 789
LIBYAN ARAB JAMAHIRIYA	-	675 901	101 241	574 660	-
LUXEMBOURG	-	159 035	23 821	135 214	-
MADAGASCAR ^{b/}	2 968	79 518	11 541	-	70 945

SCHEDULE 3-A (CONTINUED)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1977	GROSS CONTRIBUTIONS FOR 1977 RES. 31/207 C	ESTIMATED CREDIT FROM STAFF ASSESSMENT AND ADJUSTMENTS TO WORKING CAPITAL	COLLECTIONS DURING 1977	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1977
MALAWI	-	79 518	11 911	67 607	-
MALAYSIA	-	357 830	53 598	17 724	286 508
MALDIVES	63 988	79 518	11 911	63 988	67 607
MALTA	78 541	79 518	11 911	63 736	82 412
MAURITANIA	-	79 518	11 911	67 607	-
MAURITIUS	119 470	79 518	11 911	70 575	116 502
MEXICO	-	79 516	11 911	44 000	23 607
MONGOLIA	-	3 101 193	496 519	2 604 674	-
MOROCCO	48 258	79 516	11 911	65 887	49 978
MOZAMBIQUE	70 214	198 794	33 776	165 018	-
NEPAL	-	79 516	11 911	137 821	-
NETHERLANDS	-	79 518	11 911	67 607	-
NEW ZEALAND	-	5 486 726	821 841	4 664 885	-
NICARAGUA	-	1 113 248	166 750	946 498	-
NIGER	156 666	79 518	11 911	35 316	188 957
NIGERIA	1 295	79 518	11 911	68 902	-
NORWAY	252 921	516 865	77 419	52 040	640 327
OMAN	-	1 709 631	256 081	1 453 550	-
PAKISTAN	-	79 516	11 911	67 607	-
PANAMA	-	238 553	67 732	170 821	-
PAPUA NEW GUINEA	5 988	79 518	11 911	64 845	8 750
PARAGUAY	70 214	79 518	11 911	137 821	-
PERU	181 866	79 518	11 911	45 000	204 473
PHILIPPINES	-	238 553	39 732	162 680	36 141
POLAND	-	397 586	91 553	306 035	-
PORTUGAL	1 884 406	5 566 244	833 752	1 944 000	4 672 898
QATAR	638 711	795 178	219 107	1 143 003	171 779
ROMANIA	-	79 516	11 911	67 607	-
RWANDA	1 654 719	1 033 731	170 839	885 619	1 631 992
SAO TOME AND PRINCIPE	-	79 518	11 911	67 607	-
SAUDI ARABIA	70 214	79 516	11 911	67 607	137 821
SENEGAL	-	954 213	142 929	811 284	-
SIERRA LEONE	-	79 518	11 911	67 607	-
SINGAPORE	-	79 518	11 911	67 607	-
SOMALIA	-	318 071	47 643	-	270 428
SOUTH AFRICA	80 678	79 518	11 911	148 285	-
SPAIN b/	4 616 969	1 590 355	278 215	2 478 351	5 929 109
SRI LANKA	-	6 083 109	910 410	15 911	2 694 348
SUDAN	63 988	79 518	11 911	63 607	131 595

SCHEDULE 3-1 (CONTINUED)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1977	GROSS CONTRIBUTIONS FOR 1977 RES. 31/207 C	ESTIMATED CREDIT FROM STAFF ASSESSMENT AND ADJUSTMENTS TO WORKING CAPITAL	COLLECTIONS DURING 1977	ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1977
SURINAM	70 214	79 518	11 911	137 821	-
SWAZILAND	-	79 518	11 911	67 007	600
SWEDEN	-	4 771 066	754 644	4 016 422	-
SYRIAN ARAB REPUBLIC	120 018	79 518	11 911	187 625	-
THAILAND	-	397 588	63 553	334 035	-
TOGO	114 813	79 518	11 911	-	182 420
TRINIDAD AND TOBAGO	-	79 518	11 911	67 607	-
TUNISIA	-	79 518	11 911	67 607	-
TURKEY ^{b/}	-	1 192 766	172 815	-	1 019 951
UGANDA ^{b/}	-	79 518	10 135	69 383	-
UKRAINIAN SOVIET SOCIALIST REPUBLIC	3 641 841	5 963 832	977 306	4 868 071	3 760 296
UNION OF SOVIET SOCIALIST REPUBLICS	31 654 633	45 046 814	7 403 437	36 775 842	32 522 168
UNITED ARAB EMIRATES	63 988	318 071	47 643	-	334 416
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	17 652 944	2 992 185	14 660 759	-
UNITED REPUBLIC OF CAMEROON	-	79 518	11 911	67 607	-
UNITED REPUBLIC OF TANZANIA ^{b/}	-	79 518	7 791	-	71 727
UNITED STATES OF AMERICA	-	99 397 207	-	99 397 207	-
UPPER VOLTA	101 770	79 518	11 911	-	169 377
URUGUAY	61	159 035	31 821	127 275	-
VENEZUELA	-	1 590 355	238 215	1 352 140	-
YEMEN	156 602	79 518	11 911	224 209	-
YUGOSLAVIA	-	1 510 836	226 304	1 284 534	-
ZAIRE ^{b/}	120 545	79 518	6 975	130 281	62 807
ZAMBIA	5 074	79 518	11 911	72 661	-
TOTAL	72 310 006	397 588 829	46 563 064	348 220 803	75 114 968

Comparative financing of appropriations for the biennia 1976-1977 and 1974-1975: c/

	<u>1976</u>	<u>1977</u>	<u>Total</u>	<u>Total</u>
	1976-1977	1974-1975	1974-1975	1974-1975
Budget appropriations	372 906 900	372 906 900	745 813 800	540 473 000
Add: Prior year's supplementary appropriation	6 517 000	-	6 517 000	7 899 954
Additional appropriations for the biennium	-	38 119 100	38 119 100	65 560 000
Total budget appropriations	<u>379 423 900</u>	<u>411 026 000</u>	<u>790 449 900</u>	<u>613 932 954</u>
Add: The estimated decrease in income other than staff assessment approved for the biennium 1976-1977	-	2 800	2 800	-
Total	<u>379 423 900</u>	<u>411 028 800</u>	<u>790 452 700</u>	<u>613 932 954</u>
Less: Half of the estimated income other than staff assessment approved for the biennium	8 370 150	8 370 150	16 740 300	14 436 000
Prior year revised income	1 242 000	-	1 242 000	176 000
The estimated additional income other than staff assessment approved for the biennium 1974-1975	-	-	-	980 000
Transfers from surplus	-	4 648 537	4 648 537	3 733 021
Contributions of new Member States	<u>365 902</u>	<u>421 284</u>	<u>787 186</u>	<u>5 211 062</u>
Gross amount assessed for the biennia 1976-1977 and 1974-1975	<u>369 445 848</u>	<u>397 588 829</u>	<u>767 034 677</u>	<u>589 396 871</u>

e/ Included in this amount is \$421,284 assessed on the following Member States for 1975 and 1976 under General Assembly resolution 31/207 C of 22 December 1976:

Member States	Assessed for 1975	Assessed for 1976	Total assessed for 1975 and 1976
Cape Verde	6 226	63 988	70 214
Comoros	6 226	63 988	70 214
Mozambique	6 226	63 988	70 214
Papua New Guinea	6 226	63 988	70 214
Sao Tome and Principe	6 226	63 988	70 214
Surinam	6 226	63 988	70 214
Total	<u>37 356</u>	<u>383 928</u>	<u>421 284</u>

b/ Amounts charged against the credits of the following Member States for 1977: Canada, \$8,065; Colombia, \$356; Madagascar, \$370; Spain, \$762; Turkey, \$5,846; Uganda, \$1,776; United Republic of Tanzania, \$4,120; and Zaire, \$4,936.

c/ See General Assembly resolutions 31/207 C of 22 December 1976, 3539 C (XXX) of 17 December 1975, 3559 C (XXIX) of 18 December 1974 and 3195 C (XXVIII) of 18 December 1973.

UNITED NATIONS GENERAL FUND
TAX EQUALIZATION FUND
STATUS OF FUND AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	United States of America	Other Member States	Total
Balance (net) as at 1 January 1976	7 837 907	(1 208 281)	6 629 626
Add:			
Reinstatement of tax advances outstanding at the end of the previous period and adjustments	11 741 478	-	11 741 478
Credit balance (gross) as at 1 January 1976	19 579 385	(1 208 281)	18 371 104
Less:			
Adjustment 1972-1973 resulting from change in rate of assessment	(78 746)	78 746	-
Adjustment 1974-1975 resulting from change in rate of assessment	496	(496)	-
Subtotal	19 501 135	(1 130 031)	18 371 104
Add:			
Actual staff assessment income for the 1976-1977 biennium	25 372 785	76 179 215	101 552 000
United Nations regular budget:	2 149 450	6 448 350	8 597 800
Original estimate approved by resolution 3539 B. (XXX)	1 915 050	5 745 150	7 660 200
Increase approved by resolution 31/207 B	29 437 285	88 372 715	117 810 000
Increase approved by resolution 32/202 B	116 382	350 311	466 693
Excess of actual income over the revised estimate	29 553 667	88 723 026	118 276 693
Actual staff assessment income	-	26 231	26 231
Credits received from other Member States for tax reimbursements made in 1974 and 1975	29 553 667	1 238 745	1 238 745
Adjustment of the reduction in the revised staff assessment income for the biennium 1974-1975 (\$1,651,000)	49 054 802	89 988 002	119 541 669
Subtotal	88 857 971	88 857 971	137 912 771
Total available	88 857 971	88 857 971	137 912 771
Less:			
Credits given to other Member States based on the estimate approved by resolutions 3539 B (XXX) and 31/207 B for staff assessment income for the biennium 1976-1977	-	82 627 565	82 627 565
Credits given to other Member States for the excess of actual staff assessment income for 1974-1975 over the original estimate (total excess \$179,927)	-	134 945	134 945
Refunds made to staff members subject to United States income tax for the 1975 and 1976 taxable years refunded in the biennium 1976-1977:			
Federal income tax	19 397 706	-	19 397 706
State income tax	5 136 300	-	5 136 300
City income tax	1 195 275	-	1 195 275
Social Security tax	801 460	-	801 460
For other prior years (net after rebates)	159 996	-	159 996
Refunds to staff members of States other than the United States	29 204 a/	-	29 204
Subtotal	26 690 737	82 791 714	109 482 451
Outstanding advances for estimated taxes	14 355 764	-	14 355 764
Total disbursed	41 046 501	82 791 714	123 838 215
Balance (net) as at 31 December 1977	8 008 301	6 066 257	14 074 558

a/ The amount of \$29,204 will be charged against the credits of the following Member States for 1978: Turkey, \$5,309; United Republic of Tanzania, \$1,727; and Zaire, \$2,579; and for 1979: Canada, \$2,277; Turkey, \$9,736; United Republic of Tanzania, \$3,323; and Zaire, \$4,253.

STATEMENT IV

UNITED NATIONS CAPITAL ASSETS FUND
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1977 AND 1975
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1977</u>	<u>1975</u>
Assets		
Capital assets:		
Land and buildings - Original cost	103 557 259	103 557 259
<u>Add:</u> Major maintenance - Geneva (Statement V)	6 727 328	-
Extension Palais - Geneva		
(Statement V)	47 706 306	-
Regional Headquarters - Addis Ababa		
(Statement V)	7 099 206	-
Regional Headquarters - Bangkok		
(Statement V)	8 533 849	-
Documents Research Centre - Santiago		
(Statement V)	<u>996 941</u>	<u>-</u>
	174 620 889	103 557 259
<u>Less:</u> Cost of building demolished in 1960	<u>1 650 285</u>	<u>1 650 285</u>
Total assets	<u>172 970 604</u>	<u>101 906 974</u>
Liabilities		
Current liabilities:		
Unliquidated obligations - Extension Palais - Geneva	<u>54 866</u>	<u>-</u>
Long-term liabilities:		
Balance of loan of \$65,000,000 from the Government of the United States of America for the construction of Headquarters buildings under agreement dated 11 August 1948	7 000 000	10 000 000
Balance of loan of 42,700,000 Swiss francs from the Government of Switzerland for the construction of extension of the conference facilities under agreement dated 30 January 1969	<u>19 677 419</u>	<u>-</u>
Total long-term liabilities	<u>26 677 419</u>	<u>10 000 000</u>
Capital assets fund balance:		
Donated funds	20 241 979	18 533 457
Regular budget appropriations	<u>125 996 340</u>	<u>73 373 517</u>
Total capital assets fund balance	<u>146 238 319</u>	<u>91 906 974</u>
Total liabilities and fund balance	<u>172 970 604</u>	<u>101 906 974</u>

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(Signed) Helmut DEBATIN

Assistant Secretary-General (Controller)
Office of Financial Services

30 March 1978

UNITED NATIONS
CONSTRUCTION-IN-PROGRESS FUND
STATEMENTS OF ASSETS, LIABILITIES AND UNENCUMBERED FUND BALANCE
AND RESOURCES AND COMMITMENTS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Improvement Palais	Construction ECLA	Extension Palais	Construction ECA	Construction ESCAP	Construction Headquarters	Total
Assets							
Cash	-	-	314 792	4 113	-	-	318 905
Letters of credit	-	-	-	123 306	-	-	123 306
Accounts receivable	-	-	-	142 099	18 102	-	160 201
Due from General Fund	-	226 581	236 253	476 533	-	1 544 284	2 483 651
Construction-in-progress fund	-	-	-	541 078	-	2 572 591	3 113 669
Total assets	-	226 581	551 045	1 287 129	18 102	4 116 875	6 199 732
Liabilities							
Accounts payable	-	-	17 655	307 784	18 102	-	343 541
Unliquidated obligations	-	-	-	541 077	-	1 551 875	2 092 952
Regular budget appropriations	-	-	-	-	-	-	-
Total liabilities and reserves	-	-	17 655	848 861	18 102	1 551 875	2 436 493
Fund balance							
Opening balance 1 January 1976	7 240 282	1 214 399	24 402 174	6 809 710	8 250 310	-	47 916 875
Addition to construction-in-progress fund for the period 1 January 1976 to 31 December 1977	754 695 (6 727 328)	9 123 (996 941)	4 105 236 (27 974 020)	727 764 (7 099 206)	283 539 (8 533 849)	2 565 000	8 445 357 (51 331 344)
Net transfer to Capital Assets Fund Transfer to construction, alteration and major improvement	(1 226 448)	-	-	-	-	-	(1 226 448)
Transfer to miscellaneous income	(41 201)	-	-	-	-	-	(41 201)
Fund balance as at 31 December 1977	-	226 581	533 390	438 268	-	2 565 000	3 763 239
Total liabilities and fund balance	-	226 581	551 045	1 287 129	18 102	4 116 875	6 199 732

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(Signed) Helmut DEBAUW
Assistant Secretary-General (Controller)
Office of Financial Services

30 March 1978

STATEMENT VI

UNITED NATIONS WORKING CAPITAL FUND
ASSETS AND PRINCIPAL OF FUND AS AT 31 DECEMBER 1977 AND 1975
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1977</u>	<u>1975</u>
<u>Assets:</u>		
Current assets:		
Assessed contributions unpaid	104 000	-
Advances to finance miscellaneous self-liquidating purchases and activities (Schedule 6.1)	<u>366 983</u>	<u>372 753</u>
Total current assets	470 983	372 753
Due from United Nations General Fund	<u>39 529 017</u>	<u>39 627 247</u>
Total assets	<u><u>40 000 000</u></u>	<u><u>40 000 000</u></u>
<u>Principal of fund (Schedule 6.2)</u>	<u>40 000 000</u>	<u>40 000 000</u>
Total of fund	<u><u>40 000 000</u></u>	<u><u>40 000 000</u></u>

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(Signed) Helmut DEBATIN
Assistant Secretary-General (Controller)
Office of Financial Services

30 March 1978

UNITED NATIONS WORKING CAPITAL FUND
 ADVANCES TO FINANCE MISCELLANEOUS SELF-LIQUIDATING PURCHASES AND ACTIVITIES
 FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977
 (EXPRESSED IN UNITED STATES DOLLARS)

	Allotments issued <u>1976-1977</u>	Balance 1 January 1976	For the biennium ended 31 December 1977 <u>Advances</u> <u>Repayments</u>	Balance 31 December 1977
<u>With prior concurrence of the Advisory Committee</u>				
<u>on Administrative and Budgetary Questions</u>				
Paper purchases	150 000	67 635	70 457	65 572
Catering and related services (operating capital)	75 000	75 000	-	75 000
Gift Centre (operating capital)	<u>200 000</u>	<u>200 000</u>	-	<u>200 000</u>
Subtotal	425 000	342 635	70 457	340 572
Within the limit of the \$200,000 revolving fund for other self-liquidating purchases and activities				
	<u>180 000</u>	<u>30 118</u>	<u>667 661</u>	<u>26 411</u>
Total - Miscellaneous self-liquidating purchases and activities	<u>605 000</u>	<u>372 753</u>	<u>738 118</u>	<u>366 983</u>

UNITED NATIONS WORKING CAPITAL FUND
ADVANCES FROM MEMBER STATES AS AT 31 DECEMBER 1977
(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	8 000	648	7 352	-
Albania	8 000	431	7 569	-
Algeria	40 000	-	40 000	-
Argentina	332 000	11 979	320 021	-
Australia	608 000	19 317	588 683	-
Austria	252 000	4 640	247 360	-
Bahamas	8 000	-	8 000	-
Bahrain	8 000	-	8 000	-
Bangladesh	16 000	-	16 000	-
Barbados	8 000	-	8 000	-
Belgium	428 000	14 029	413 971	-
Benin	8 000	-	8 000	-
Bhutan	8 000	-	8 000	-
Bolivia	8 000	431	7 569	-
Botswana	8 000	-	8 000	-
Brazil	416 000	11 007	404 993	-
Bulgaria	52 000	1 727	50 273	-
Burma	8 000	863	7 137	-
Burundi	8 000	-	8 000	-
Byelorussian Soviet Socialist Republic	160 000	5 073	154 927	-
Canada	1 184 000	33 561	1 150 439	-
Cape Verde	8 000	-	-	8 000
Central African Empire	8 000	-	8 000	-
Chad	8 000	-	8 000	-
Chile	36 000	2 914	33 086	-
China	2 200 000	-	2 200 000	-
Colombia	44 000	3 346	40 654	-
Comoros	8 000	-	-	8 000
Congo	8 000	-	8 000	-
Costa Rica	8 000	431	7 569	-
Cuba	52 000	2 698	41 302	8 000
Cyprus	8 000	-	8 000	-
Czechoslovakia	348 000	9 388	338 612	-
Democratic Kampuchea	8 000	431	7 569	-
Democratic Yemen	8 000	-	8 000	-
Denmark	252 000	6 475	245 525	-
Dominican Republic	8 000	540	7 460	-
Ecuador	8 000	648	7 352	-
Egypt	32 000	2 878	29 122	-
El Salvador	8 000	540	7 460	-
Equatorial Guinea	8 000	-	8 000	-

SCHEDULE 6.2 (CONTINUED)

<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	8 000	648	7 352	-
Fiji	8 000	-	8 000	-
Finland	164 000	3 885	160 115	-
France	2 264 000	69 066	2 194 934	-
Gabon	8 000	-	8 000	-
Gambia	8 000	-	8 000	-
German Democratic Republic	540 000	-	540 000	-
Germany, Federal Republic of	3 096 000	-	3 096 000	-
Ghana	8 000	756	7 244	-
Greece	156 000	2 482	153 518	-
Grenada	8 000	-	-	8 000
Guatemala	8 000	540	7 460	-
Guinea	8 000	-	8 000	-
Guinea-Bissau	8 000	-	8 000	-
Guyana	8 000	-	8 000	-
Haiti	8 000	431	7 569	-
Honduras	8 000	431	7 569	-
Hungary	136 000	4 533	131 467	-
Iceland	8 000	431	7 569	-
India	280 000	26 547	253 453	-
Indonesia	56 000	5 073	50 927	-
Iran	172 000	2 267	169 733	-
Iraq	40 000	971	39 029	-
Ireland	60 000	1 727	58 273	-
Israel	96 000	1 511	94 489	-
Italy	1 320 000	24 281	1 295 719	-
Ivory Coast	8 000	-	8 000	-
Jamaica	8 000	-	8 000	-
Japan	3 464 000	23 634	3 440 366	-
Jordan	8 000	431	7 569	-
Kenya	8 000	-	8 000	-
Kuwait	64 000	-	64 000	-
Lao People's Democratic Republic	8 000	431	7 569	-
Lebanon	12 000	540	11 460	-
Lesotho	8 000	-	8 000	-
Liberia	8 000	431	7 569	-
Libyan Arab Jamahiriya	68 000	431	67 569	-
Luxembourg	16 000	648	15 352	-
Madagascar	8 000	-	8 000	-
Malawi	8 000	-	8 000	-
Malaysia	36 000	1 835	26 165	8 000
Maldives	8 000	-	8 000	-
Mali	8 000	-	8 000	-
Malta	8 000	-	8 000	-

SCHEDULE 6.2 (CONTINUED)

<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	8 000	-	8 000	-
Mauritius	8 000	-	8 000	-
Mexico	312 000	7 662	304 338	-
Mongolia	8 000	-	8 000	-
Morocco	20 000	1 511	18 489	-
Mozambique	8 000	-	8 000	-
Nepal	8 000	431	7 569	-
Netherlands	552 000	10 900	541 100	-
New Zealand	112 000	4 533	107 467	-
Nicaragua	8 000	431	7 569	-
Niger	8 000	-	8 000	-
Nigeria	52 000	-	40 000	12 000
Norway	172 000	5 288	166 712	-
Oman	8 000	-	8 000	-
Pakistan	24 000	4 317	19 683	-
Panama	8 000	431	7 569	-
Papua New Guinea	8 000	-	8 000	-
Paraguay	8 000	431	7 569	-
Peru	24 000	1 187	22 813	-
Philippines	40 000	4 640	35 360	-
Poland	560 000	14 784	545 216	-
Portugal	80 000	2 158	77 842	-
Qatar	8 000	-	8 000	-
Romania	104 000	3 669	100 331	-
Rwanda	8 000	-	8 000	-
Sao Tome and Principe	8 000	-	-	8 000
Saudi Arabia	96 000	648	95 352	-
Senegal	8 000	-	8 000	-
Sierra Leone	8 000	-	8 000	-
Singapore	32 000	-	16 000	16 000
Somalia	8 000	-	8 000	-
South Africa	160 000	6 044	153 956	-
Spain	612 000	10 036	601 964	-
Sri Lanka	8 000	1 079	6 921	-
Sudan	8 000	648	7 352	-
Surinam	8 000	-	8 000	-
Swaziland	8 000	-	8 000	-
Sweden	480 000	15 000	465 000	-
Syrian Arab Republic	8 000	576	7 424	-
Thailand	40 000	1 727	38 273	-
Togo	8 000	-	8 000	-
Trinidad and Tobago	8 000	-	8 000	-
Tunisia	8 000	540	7 460	-
Turkey	120 000	6 367	109 633	4 000
Uganda	8 000	-	8 000	-
Ukrainian Soviet Socialist Republic	600 000	19 425	580 575	-

SCHEDULE 6.2 (CONCLUDED)

<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	4 532 000	146 981	4 385 019	-
United Arab Emirates	32 000	-	8 000	24 000
United Kingdom of Great Britain and Northern Ireland	1 776 000	83 958	1 692 042	-
United Republic of Cameroon	8 000	-	8 000	-
United Republic of Tanzania	8 000	-	8 000	-
United States of America	10 000 000	350 834	9 649 166	-
Upper Volta	8 000	-	8 000	-
Uruguay	16 000	1 296	14 704	-
Venezuela	160 000	5 396	154 604	-
Yemen	8 000	431	7 569	-
Yugoslavia	152 000	3 777	148 223	-
Zaire	8 000	-	8 000	-
Zambia	8 000	-	8 000	-
	<u>40 000 000</u>	<u>1 025 092</u>	<u>38 870 908</u>	<u>104 000</u>

UNITED NATIONS SPECIAL ACCOUNT
ASSETS, PRINCIPAL OF FUND AND INCOME
AS AT 31 DECEMBER 1977 AND 1975
(EXPRESSED IN UNITED STATES DOLLARS)

<u>Assets:</u>	<u>1977</u>	<u>1975</u>
Current assets:		
Interest-bearing bank deposits (Schedule 7.2)	20 786 357	22 415 952
Accrued interest receivable	126 343	28 181
Member States' pledges unpaid	<u>120 000</u>	<u>370 000</u>
Total current assets	21 032 700	22 814 133
Due from United Nations General Fund	23 534 673	15 844 368
Advances to the Special Account of the United Nations Emergency Force (1956) (Statement IX)	2 234 472	2 234 263
Advances to the Ad Hoc Account for the United Nations Operation in the Congo (Statement XI)	<u>1 396 536</u>	<u>1 380 791</u>
Total assets	<u><u>48 198 381</u></u>	<u><u>42 273 555</u></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
Less: 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	33 652 224	33 652 224
<u>Income:</u>		
Public contributions	69 168	58 498
Other income	28 257	28 257
Interest earned on deposits:		
Through 31 December 1975 and 1973	8 534 576	4 940 351
During period 1 January 1976 - 31 December 1977 and 1 January 1974 - 31 December 1975	<u>5 914 156</u>	<u>3 594 225</u>
Total principal of fund and income	<u><u>48 198 381</u></u>	<u><u>42 273 555</u></u>

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(Signed) Helmut DEBATIN
Assistant Secretary-General (Controller)
Office of Financial Services

30 March 1978

UNITED NATIONS SPECIAL ACCOUNT
VOLUNTARY CONTRIBUTIONS AS AT 31 DECEMBER 1977 AND 1975
 (EXPRESSED IN UNITED STATES DOLLARS)

	Received pursuant to resolution 2053 A (XX)	Received pursuant to resolution 3049 A (XXVII)	1977 Total	1975 Total
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 ^{a/}	20 000 ^{a/}
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 ^{b/}	500 000 ^{b/}
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	-
Sudan	100 000	-	100 000 ^{a/}	100 000 ^{a/}
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)	<u>26 313 224</u>	<u>11 250 000</u>	<u>37 563 224</u>	<u>37 563 224</u>

a/ Represents pledges made in 1965 which are still outstanding: Ghana (\$20,000) and Sudan (\$100,000).

b/ See sect. I above, para. 51.

SCHEDULE 7.2

UNITED NATIONS SPECIAL ACCOUNT
INTEREST-BEARING BANK DEPOSITS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

Chemical Bank, New York 5 per cent savings account	7 138 995
Irving Trust Company, Grand Cayman 5 per cent savings account	156 766
European American Banking Corporation, Grand Cayman 7 1/16 per cent, due 5 January 1978	2 000 000
Fuji Bank, New York 7 1/8 per cent, due 9 January 1978	300 000
Bank of Tokyo, New York 5 per cent savings account	90 596
Bank of Tokyo, New York 7 1/10 per cent, due 15 February 1978	10 000 000
Bank of Tokyo, Nassau 7 1/4 per cent, due 27 February 1978	<u>1 100 000</u>
Total (Statement VII)	<u><u>20 786 357</u></u>

**SPECIAL ACCOUNT FOR THE SALE OF UNITED NATIONS BONDS
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1977 AND 1975
(EXPRESSED IN UNITED STATES DOLLARS)**

<u>Assets:</u>	<u>1977</u>	<u>1975</u>
Advances to the <u>Ad Hoc</u> Account for the United Nations Operation in the Congo (Statement XI)	35 931 462	35 931 462
Advances to the Special Account of the United Nations Emergency Force (1956) (Statement IX)	<u>8 116 562</u>	<u>8 116 562</u>
Total assets	<u><u>44 048 024</u></u>	<u><u>44 048 024</u></u>
 <u>Liabilities:</u>		
Total bonds sold	169 905 678	169 905 678
<u>Less:</u>		
Amortized to 31 December (Schedule 8.1)	87 988 859	74 531 862
Net exchange gain (Schedule 8.1)	<u>3 087 866</u>	<u>2 527 527</u>
United Nations bonds outstanding	<u>78 828 953</u>	<u>92 846 289</u>
 <u>Fund balance:</u>		
Appropriations	87 988 859	74 531 862
Net exchange gain	3 087 866	2 527 527
Interest earned on investments through 31 December 1965, \$3,188,418 and no interest thereafter	<u>3 188 418</u>	<u>3 188 418</u>
	<u>94 265 143</u>	<u>80 247 807</u>
 <u>Less:</u>		
Unassessed authorizations for the period 1 July 1962 to 30 June 1963:		
<u>Ad Hoc</u> Account for the United Nations Operation in the Congo		
Authorized expenses	110 725 800	
<u>Less:</u> Staff assessment income	<u>754 320</u>	
	109 971 480	109 971 480
Special Account of the United Nations Emergency Force (1956)		
Authorized expenses	19 206 880	
<u>Less:</u> Staff assessment income	<u>132 288</u>	
	<u>19 074 592</u>	<u>19 074 592</u>
	<u>129 046 072</u>	<u>129 046 072</u>
Excess of liabilities over assets	<u>(34 780 929)</u>	<u>(48 798 265)</u>
Total liabilities and fund balance	<u><u>44 048 024</u></u>	<u><u>44 048 024</u></u>

CERTIFIED CORRECT

(Signed) Helmut DEBATIN
Assistant Secretary-General (Controller)
Office of Financial Services

30 March 1978

SPECIAL ACCOUNT FOR THE PROCEEDS FROM THE SALE OF UNITED NATIONS BONDS
 UNITED NATIONS BONDS OUTSTANDING AND REPAYMENTS AS AT 31 DECEMBER 1977
 (EXPRESSED IN U.S. DOLLARS)

A. MEMBER STATES		BOND NO.	UNAMORTIZED	AMORTIZED	TOTAL BONDS SOLD
AFGHANISTAN		026	11 500	13 500	25 000
AUSTRALIA		011	1 840 000	2 160 000	4 000 000
AUSTRIA		060	451 800	448 200	900 000
BELGIUM		099	698 400	501 600	1 200 000
BURMA		038	46 000	54 000	100 000
CANADA		027	2 870 400	3 369 600	6 240 000
CHINA		041	230 000	270 000	500 000
CYPRUS		069	13 140	13 035	26 175
DEMOCRATIC KAMPUCHEA		080	2 510	2 490	5 000
DENMARK		083	1 150 000	1 350 000	2 500 000
DENMARK		094	1 815 700	1 534 300	3 350 000
ETHIOPIA	(54,565,392)	084	77 951	128 859	206 810
FINLAND		096	100 400	99 600	200 000
GERMANY, FEDERAL REPUBLIC OF		002	680 800	799 200	1 480 000
GERMANY, FEDERAL REPUBLIC OF		028	4 600 000	5 400 000	10 000 000
GERMANY, FEDERAL REPUBLIC OF		077	1 004 000	996 000	2 000 000
GHANA		074	50 200	49 800	100 000
GREECE		022	4 600	5 400	10 000
HONDURAS		045	4 600	5 400	10 000
ICELAND		004	36 800	43 200	80 000
INDIA		049	1 004 000	996 000	2 000 000
INDONESIA		021	92 000	108 000	200 000
IRAN		055	125 500	124 500	250 000
IRAN		086	135 500	114 500	250 000
IRAQ		075	50 200	49 800	100 000
IRELAND		012	138 000	162 000	300 000
ISRAEL		005	92 000	108 000	200 000
ITALY		006	4 121 600	4 838 400	8 960 000
IVORY COAST		024	27 600	32 400	60 000
JAMAICA		068	10 040	9 960	20 000
JAPAN		052	2 510 000	2 490 000	5 000 000
JORDAN		015	11 500	13 500	25 000
JORDAN		070	25 100	24 900	50 000
KUWAIT		019	460 000	540 000	1 000 000
LEBANON		037	3 805	4 444	8 271
LIBERIA		087	30 151	25 478	55 629
LIBERIA		090	78 249	66 122	144 371
LIBYAN ARAB JAMAHIRIYA		067	12 550	12 450	25 000
LUXEMBOURG		044	46 000	54 000	100 000
LUXEMBOURG		100	156 400	183 600	340 000
MALAYSIA		066	10 040	9 960	20 000
MALI		051	1 901	2 183	4 084
MAURITANIA (CFA FRANCS 460,000)		039	128 800	151 200	280 000
MOROCCO		091	65 040	54 960	120 000
MOROCCO		029	316 020	370 980	687 000
NETHERLANDS					

SCHEDULE 8.1 (CONTINUED)

MEMBER STATES	BOND NO.	UNAMORTIZED	AMORTIZED	TOTAL BONDS SOLD
NETHERLANDS	048	669 146	663 834	1 333 000
NEW ZEALAND (L STERLING 81,879.67)	013	148 872	233 802	382 674
NEW ZEALAND (L STERLING 35,857.14)	054	65 197	85 755	150 950
NEW ZEALAND (L STERLING 17,919.61)	058	32 581	42 855	75 436
NEW ZEALAND (L STERLING 17,928.57)	062	32 597	42 877	75 474
NEW ZEALAND (L STERLING 17,928.57)	063	32 597	42 877	75 474
NIGERIA	042	460 000	540 000	1 000 000
NORWAY	001	828 000	972 000	1 800 000
NORWAY	001	828 000	972 000	1 800 000
PAKISTAN	093	2 113 800	1 786 200	3 900 000
PHILIPPINES	050	251 000	249 000	500 000
SAUDI ARABIA	071	376 500	373 500	750 000
SIERRA LEONE (L STERLING 4,600.00)	065	10 040	9 960	20 000
SRI LANKA (RUPEES 55,200.00)	023	8 365	13 135	21 500
SUDAN	008	3 450	11 000	14 450
SWEDEN	008	23 000	27 000	50 000
SWEDEN	007	2 668 000	3 132 000	5 800 000
THAILAND	092	4 699 140	3 970 860	8 670 000
THAILAND	057	73 600	96 400	1 000 000
TOGO	009	4 600	5 400	10 000
TRINIDAD AND TOBAGO	079	4 392	4 350	8 750
TUNISIA	014	223 100	261 900	485 000
TURKEY	078	50 200	49 800	1 000 000
TURKEY	076	3 258	4 285	7 543
UGANDA (L STERLING 1,791.99)	032	3 582 816	5 626 760	9 209 576
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (L STERLING 1,970,548.06)	034	4 402	5 167	9 569
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (L STERLING 1,970,548.06)	072	1 406	1 394	2 800
UNITED REPUBLIC OF TANZANIA	033	20 287 380	23 815 620	44 103 000
UNITED STATES OF AMERICA	043	7 162 126	8 407 714	15 569 840
UNITED STATES OF AMERICA	053	2 782 586	2 760 414	5 543 000
UNITED STATES OF AMERICA	064	3 440 749	3 413 333	6 854 082
UNITED STATES OF AMERICA	082	1 718 835	1 705 140	3 423 975
UNITED STATES OF AMERICA	088	417 003	352 376	769 379
VENEZUELA	059	150 600	149 400	308 000
VIET NAM	018	4 600	5 400	10 000
YUGOSLAVIA	047	46 000	54 000	100 000
YUGOSLAVIA	056	50 200	49 800	100 000
		<u>77 770 953</u>	<u>86 746 859</u>	<u>164 517 812</u>
SUBTOTAL				
6. NON-MEMBER STATES				
REPUBLIC OF KOREA	040	184 000	216 000	400 000
SWITZERLAND	036	874 000	1 026 000	1 900 000
		<u>1 058 000</u>	<u>1 242 000</u>	<u>2 300 000</u>
		<u>78 828 953</u>	<u>87 988 859</u>	<u>166 817 812</u>

SCHEDULE 8.1 (CONCLUDED)

Add:		
Exchange gain on the unamortized portion of bonds payable in currencies which were devalued in November 1967, and in August 1969:		
On bonds payable in pounds sterling	1 564 549	
On bonds payable in Sri Lanka rupees	4 216	
On bonds payable in CFA francs	<u>372</u>	1 569 137
Exchange gain (or loss) on the unamortized portion of bonds payable in currencies which were revalued during 1972:		
On bonds payable in pounds sterling	135 020	
On bonds payable in Sri Lanka rupees	1 488	
On bonds payable in CFA francs	<u>(274)</u>	136 234
Exchange gain (or loss) on the unamortized portion of bonds payable in currencies which were revalued during 1973:		
On bonds payable in pounds sterling	(48 231)	
On bonds payable in Sri Lanka rupees	(378)	
On bonds payable in CFA francs	(273)	
On bonds payable in Egyptian pounds	<u>(18 314)</u>	(67 196)
Exchange gain (or loss) on the unamortized portion of bonds payable in currencies which were revalued during 1974:		
On bonds payable in pounds sterling	129 066	
On bonds payable in CFA francs	95	
On bonds payable in Sri Lanka rupees	<u>430</u>	129 591
Exchange gain (or loss) on the unamortized portion of bonds payable in currencies which were revalued during 1975:		
On bonds payable in pounds sterling	758 872	
On bonds payable in CFA francs	(144)	
On bonds payable in Sri Lanka rupees	<u>1 033</u>	759 761
Exchange gain (or loss) on the unamortized portion of bonds payable in currencies which were revalued during 1976:		
On bonds payable in pounds sterling	728 378	
On bonds payable in CFA francs	276	
On bonds payable in Sri Lanka rupees	<u>1 193</u>	729 847
Exchange gain (or loss) on the unamortized portion of bonds payable in currencies which were revalued during 1977:		
On bonds payable in pounds sterling	(233 709)	
On bonds payable in CFA francs	(61)	
On bonds payable in Sri Lanka rupees	2 766	
On bonds payable in Egyptian pounds	<u>61 496</u>	(169 508)
		<u>3 087 866</u>
		<u>169 905 678</u>

^{a/} The amount of the unamortized portion of the bonds payable in currencies other than United States dollars is shown in parentheses.

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)
STATUS OF FUND AS AT 31 DECEMBER 1977
 (EXPRESSED IN UNITED STATES DOLLARS)

I. Statement of assets, liabilities and unencumbered fund balance

Assets:

Assessed contributions unpaid		43 054 041
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)		<u>5 274 570</u>
Total assessed contributions unpaid (Schedule 9.1)		48 328 611
Excess of authorized expenditures over assessments and applied voluntary contributions:		
For second half 1963	105 048	
For 1964	<u>771 303</u>	876 351
Accounts receivable ^{a/}		<u>54 074</u>
Total assets		<u><u>49 259 036</u></u>

Liabilities:

Accounts payable to Member States		24 439 657
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)		465 138
Special Account for voluntary contributions received in order to finance unassessed appropriations—balance reverted to the credit of contributing Member States:		
For the second half 1963	108 587	
For 1964	<u>505 441</u>	614 028
Assessed on economically developed countries in order to meet reserve requirements ^{b/}		10 415 000
Due to United Nations Bond Account (Statement VIII)		8 116 562
Due to United Nations Special Account (Statement VII)		<u>2 234 472</u>
Total liabilities		<u><u>46 284 857</u></u>

Unencumbered fund balance:

Balance available 1 January 1976		2 452 644
Add: Excess of income over expenditure		<u>521 535</u>
Balance available 31 December 1977		<u>2 974 179</u>
Total liabilities and unencumbered fund balance		<u><u>49 259 036</u></u>

^{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).

STATEMENT IX (CONCLUDED)

	1956 through 1975	Biennium 1976-1977 ended 31 December 1977	Total 31 December 1977
II. Statement of income and expenditures			
<u>Income:</u>			
Contributions from Member States			
Assessed contributions received	118 046 808	-	118 046 808
Assessed contributions not received	<u>48 328 611</u>	-	<u>48 328 611</u>
Total	166 375 419	-	166 375 419
Voluntary contributions			
Proceeds from sale of United Nations bonds	28 086 176	-	28 086 176
Advance from United Nations Special Account	19 206 880	-	19 206 880
Miscellaneous, savings in liquidating obligations and adjustments	3 911 090	-	3 911 000
Total	<u>3 545 672</u>	-	<u>3 545 672</u>
Total	<u>221 125 147</u>	-	<u>221 125 147</u>
	<u>1956 through 1975</u>	<u>Biennium 1976-1977</u>	<u>Total</u>
	<u>Disbursement</u>	<u>ended 31 December</u>	<u>31 December</u>
	<u>Unpaid</u>	<u>1977</u>	<u>1977</u>
<u>Less: Expenditure</u>			
Personnel services	57 114 450	-	57 114 450
Equipment and supplies	136 197 085	21 901 932	158 099 017
Other	<u>399 567</u>	<u>3 059 469</u>	<u>3 459 036</u>
Total expenditure	<u>193 711 102</u>	<u>24 961 401</u>	<u>218 672 503</u>
		209	57 114 659
		-	158 099 017
		<u>(521 744)</u>	<u>2 937 292</u>
		<u>(521 535)</u>	<u>218 150 968</u>
<u>Excess of income over expenditure</u>	<u>2 452 644</u>	<u>521 535</u>	<u>2 974 179</u>

CERTIFIED CORRECT

(Signed) Helmut DEBATIN
Assistant Secretary-General (Controller)
Office of Financial Services

30 March 1978

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)
 ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1977

(EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1976	COLLECTIONS DURING 1976-1977	UNPAID AS AT 31 DECEMBER 1977
A. REMAINING ARREARS			
AFGHANISTAN	29 499	-	29 499
ALGERIA	8 932	-	8 932
BENIN	5 530	-	5 530
BOLIVIA	41 905	-	41 905
CENTRAL AFRICAN EMPIRE	2 256	-	2 256
CHAD	8 386	-	8 386
CHILE	165 903	-	165 903
COMO	9 249	-	9 249
CONGO	1 689	-	1 689
DEMOCRATIC KAMPUCHEA	22 898	-	22 898
DOMINICAN REPUBLIC	10 129	-	10 129
ECUADOR	7 411	-	7 411
EL SALVADOR	19 410	-	19 410
GUINEA	25 661	-	25 661
HAITI	100 407	-	100 407
IRAQ	1 689	-	1 689
IVORY COAST	19 850	-	19 850
LEBANON	1 689	-	1 689
LIBYAN ARAB JAMAHIRIYA	5 469	-	5 469
MALI	679 491	-	679 491
MEXICO	1 906	-	1 906
NIGER	15 648	-	15 648
PANAMA	31 661	-	31 661
PARAGUAY	77 441	-	77 441
PERU	15 631	-	15 631
PHILIPPINES	9 814	-	9 814
SENEGAL	2 469	-	2 469
SIERRA LEONE	11 191	-	11 191
SONALIA	15 485	-	15 485
SOUTH AFRICA	9 026	-	9 026
THAILAND	9 589	-	9 589
UGANDA	1 689	-	1 689
UNITED REPUBLIC OF CAMEROON	54 388	-	54 388
URUGUAY	32 298	-	32 298
VENEZUELA	7 598	-	7 598
YUGOSLAVIA	-	-	-
SUBTOTAL	1 463 287	-	1 463 287
B. OTHER MEMBERS THAT HAVE MADE NO PAYMENTS			
BURUNDI	11 278	-	11 278
EGYPT	351 946	-	351 946
RWANDA	11 278	-	11 278
SPAIN	1 089 981	-	1 089 981
SUDAN	89 332	-	89 332
SYRIAN ARAB REPUBLIC	46 654	-	46 654

SCHEDULE 9.1 (CONTINUED)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1976	COLLECTIONS DURING 1976-1977	UNPAID AS AT 31 DECEMBER 1977
B. OTHER MEMBERS THAT HAVE MADE NO PAYMENTS			
TOGO	16 174	-	16 174
UPPER VOLTA	19 936	-	19 936
YEMEN	45 299	-	45 299
SUBTOTAL	1 681 878	-	1 681 878

C. OTHER MEMBERS WITH UNPAID BALANCES REPRESENTING
ADDITIONAL 25 PER CENT ASSESSMENTS FOR
RESERVE REQUIREMENT

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	-	1 038 842

D. OTHER MEMBERS WITH UNPAID BALANCES REPRESENTING
DIFFERENCE BETWEEN ASSESSMENT AND CONTRIBUTION
CALCULATED ON REVISED COST ESTIMATES FOR 1967
(GENERAL ASSEMBLY RESOLUTION 2304 (XXII))

UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	283 299	-	283 299
SUBTOTAL	283 299	-	283 299

E. MEMBERS THAT HAVE INDICATED THEY WILL NOT CONTRIBUTE

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

MEMBER STATES

SCHEDULE 9.1 (CONCLUDED)

UNPAID AS AT 1 JANUARY 1976 DURING 1976-1977 UNPAID AS AT 31 DECEMBER 1977

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

	UNPAID AS AT 1 JANUARY 1976	COLLECTIONS DURING 1976-1977	UNPAID AS AT 31 DECEMBER 1977
TOTAL	5 274 570	-	5 274 570
GRAND TOTAL	5 274 570	-	5 274 570
	48 328 611	-	48 328 611

UNITED NATIONS EMERGENCY FORCE (1973) AND
UNITED NATIONS DISARMAMENT OBSERVER FORCE
CONSOLIDATED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

I. Statement of assets, liabilities and unencumbered fund balance

<u>Current assets</u>	
Cash	8 524 860
Assessed contributions unpaid (Schedule 10.1)	132 049 669
Accounts receivable	2 513 937
Total current assets	<u>143 088 466</u>
<u>Liabilities and unencumbered fund balance</u>	
<u>Current liabilities</u>	
Accounts payable	501 983
Unliquidated obligations for the period from 25 October 1973 to 24 October 1974	3 028 851
Unliquidated obligations for the period from 25 October 1974 to 24 October 1975	3 119 992
Unliquidated obligations for the period from 25 October 1975 to 24 October 1976 (Schedule 10.2)	10 471 337
Unliquidated obligations for the period from 25 October 1976 to 24 October 1977 (Schedule 10.3)	25 861 861
Unliquidated obligations for the period from 25 October 1977 to 24 October 1978 (Schedule 10.4)	11 523 372
Due to United Nations Emergency Force (1973) PX accounts (Annex VI)	120 477
Due to United Nations General Fund	655 289
Total current liabilities	<u>78 283 162</u>
Unencumbered fund balance	-
Balance available 25 October 1973	87 805 284
ADD: Excess of income over expenditure (see below)	
Balance available 31 December 1977	<u>87 805 284</u>
Total liabilities and unencumbered fund balance	<u>143 088 466</u>

<u>Income</u>					
General Assembly appropriations	159 800 000	109 759 000	92 590 998	87 932 871	456 082 869
Specific purpose voluntary contributions	333 111	-	-	-	333 111
Voluntary contributions in kind	-	10 000 000	-	-	10 000 000
Interest income	-	-	1 610 585	174 595	1 785 170
Miscellaneous income	-	-	134 730	-	134 730
Total income	<u>160 133 111</u>	<u>119 759 000</u>	<u>94 336 313</u>	<u>88 107 456</u>	<u>462 395 880</u>
<u>Less: Expenditure</u>					
Financed by General Assembly appropriations (Schedules 10.2, 10.3 and 10.4)	158 714 572	97 515 671	89 972 005	17 995 237	364 197 485
Financed by specific purpose voluntary contributions	333 111	10 000 000	-	-	10 333 111
Total expenditure	<u>159 047 683</u>	<u>107 515 671</u>	<u>89 972 005</u>	<u>17 995 237</u>	<u>374 530 596</u>
Excess of income over expenditure	<u>1 085 428</u>	<u>12 243 329</u>	<u>4 364 308</u>	<u>70 112 219</u>	<u>87 805 284</u>

II. Statement of income and expenditure for the period from inception to 24 October 1977

	For the period from 25 October 1973 to 24 October 1975	For the period from 25 October 1975 to 24 October 1976	For the period from 25 October 1976 to 24 October 1977	For the period from 25 October 1977 to 24 October 1978	Total
<u>Income</u>					
General Assembly appropriations	159 800 000	109 759 000	92 590 998	87 932 871	456 082 869
Specific purpose voluntary contributions	333 111	-	-	-	333 111
Voluntary contributions in kind	-	10 000 000	-	-	10 000 000
Interest income	-	-	1 610 585	174 595	1 785 170
Miscellaneous income	-	-	134 730	-	134 730
Total income	<u>160 133 111</u>	<u>119 759 000</u>	<u>94 336 313</u>	<u>88 107 456</u>	<u>462 395 880</u>
<u>Less: Expenditure</u>					
Financed by General Assembly appropriations (Schedules 10.2, 10.3 and 10.4)	158 714 572	97 515 671	89 972 005	17 995 237	364 197 485
Financed by specific purpose voluntary contributions	333 111	10 000 000	-	-	10 333 111
Total expenditure	<u>159 047 683</u>	<u>107 515 671</u>	<u>89 972 005</u>	<u>17 995 237</u>	<u>374 530 596</u>
Excess of income over expenditure	<u>1 085 428</u>	<u>12 243 329</u>	<u>4 364 308</u>	<u>70 112 219</u>	<u>87 805 284</u>

8/ This amount represents funds available for the period from 25 October 1977 to 24 October 1978 for the United Nations Emergency Force (1973) and from 25 October 1977 to 31 May 1978 for the United Nations Disarmament Observer Force.

CERTIFIED CORRECT

(Signed) Helmut EBERTH
Assistant Secretary-General (Controller)
Office of Financial Services

30 March 1978

UNITED NATIONS EMERGENCY FORCE (1973)
(INCLUDING THE UNITED NATIONS DISENGAGEMENT OBSERVER FORCE)
ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1977

(EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	ASSESMENTS FOR THE PERIOD 25 OCTOBER 1975 TO 24 OCTOBER 1976		ASSESMENTS FOR THE PERIOD 25 OCTOBER 1976 TO 24 OCTOBER 1977		ASSESMENTS FOR THE PERIOD 25 OCTOBER 1977 TO 24 OCTOBER 1978		ASSESMENTS UNPAID AS AT 31 DECEMBER 1977
AFGHANISTAN	-	-	124	998	2 027	998	1 122
ALBANIA	6 405	4 398	3 710	3 710	16 865	16 865	16 540
ALGERIA	-	-	2 287	-	1 643	1 643	19 152
ANGOLA	-	-	-	-	141 350	141 350	1 643
ARGENTINA	-	-	78	-	1 293 797	1 293 797	141 406
AUSTRALIA	-	-	485	-	537 395	537 395	1 294 282
AUSTRIA	-	-	-	-	2 027	2 027	537 395
BAHREIN	-	-	260	-	2 027	2 027	2 287
BANGLADESH	-	-	-	-	2 027	2 027	2 027
BARBADOS	-	-	-	-	3 271	3 271	3 271
BELGIUM	-	-	3 698	-	2 027	2 027	5 725
BENIN	3 196	2 124	69 453	-	908 022	908 022	977 475
BHUTAN	-	-	1 834	-	998	998	8 152
BOLIVIA	-	2 635	3 710	-	2 027	2 027	8 152
BOTSWANA	-	-	-	-	2 027	2 027	8 596
BRAZIL	-	-	8 992	-	998	998	996
BULGARIA	-	8 253	24 459	-	175 402	175 402	164 394
BURMA	-	-	-	-	23 271	23 271	55 983
BURUNDI	3 196	2 124	1 834	-	2 027	2 027	4 027
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	-	134 245	380 622	-	343 659	343 659	858 526
CANADA	-	-	-	-	2 547 107	2 547 107	2 547 107
CAPE VERDE	-	-	1 834	-	998	998	4 832
CENTRAL AFRICAN EMPIRE	6 405	4 398	3 710	-	2 027	2 027	16 540
CHAD	3 196	2 124	1 834	-	998	998	8 152
CHILE	-	-	-	-	15 179	15 179	15 179
CHINA	10 157 827	6 988 536	5 995 425	5	424 040	424 040	28 565 828
COLOMBIA	20 389	35 189	22 125	-	18 552	18 552	96 255
COMOROS	-	-	1 834	-	998	998	2 832
CONGO	6 405	4 398	3 710	-	2 027	2 027	16 540
COSTA RICA	-	551	3 710	-	3 374	3 374	7 635
CUBA	8 710	24 192	23 426	-	19 232	19 232	75 560
CYPRUS	-	-	-	-	2 027	2 027	2 027
CZECHOSLOVAKIA	-	-	100 267	-	712 627	712 627	812 924
DEMOCRATIC KAMPUCHEA	6 405	4 398	3 710	-	2 027	2 027	16 540
DEMOCRATIC YEMEN	-	400	1 834	-	998	998	3 252
DENMARK	-	-	-	-	537 395	537 395	537 395
DOMINICAN REPUBLIC	5 203	4 398	3 710	-	3 374	3 374	16 685

SCHEDULE 10.1 (CONTINUED)

MEMBER STATES	ASSESSMENTS FOR THE PERIOD		ASSESSMENTS FOR THE PERIOD		ASSESSMENTS FOR THE PERIOD		ASSESSMENTS UNPAID AS AT
	25 OCTOBER 1975	TO 24 OCTOBER 1975	25 OCTOBER 1976	TO 24 OCTOBER 1976	25 OCTOBER 1977	TO 24 OCTOBER 1977	
EQUADOR	-	12 182	904	3 374	4 276		
EGYPT	-	-	16 216	13 492	41 890		
EL SALVADOR	-	-	248	2 027	2 275		
EQUATORIAL GUINEA	802	4 398	3 710	2 027	10 937		
ETHIOPIA	-	119	1 834	998	2 951		
FIJI	-	-	3 698	2 027	5 725		
FINLAND	-	-	-	365 531	365 531		
FRANCE	-	-	516 630	5 707 500	6 224 130		
GABON	-	-	231	2 027	2 256		
GAMBIA	-	-	25	2 027	2 052		
GERMAN DEMOCRATIC REPUBLIC	-	-	434 350	4 125 702	1 558 052		
GERMANY, FEDERAL REPUBLIC OF	-	-	-	5 282 770	5 282 770		
GHANA	-	-	-	3 374	3 374		
GREECE	-	-	-	60 391	60 391		
GRENADA	-	2 124	1 834	998	4 956		
GUATEMALA	-	-	-	3 374	3 374		
GUINEA	-	125	1 834	998	2 957		
GUINEA-BISSAU	-	-	-	998	998		
GUYANA	-	-	-	2 027	2 027		
HAITI	3 196	2 124	1 834	998	8 152		
HONDURAS	-	-	-	2 027	2 027		
HUNGARY	-	-	62 535	55 997	118 532		
ICELAND	-	-	-	16 846	16 846		
INDIA	-	-	-	115 367	115 367		
INDONESIA	-	-	1 710	25 612	25 322		
IRAN	-	-	-	68 483	68 483		
IRAQ	13 003	10 997	16 829	14 172	55 001		
IRELAND	-	-	-	126 351	126 351		
ISRAEL	-	-	1 243	39 131	40 374		
ITALY	-	-	-	2 833 500	2 833 500		
IVORY COAST	-	284	3 710	3 374	7 368		
JAMAICA	-	246	3 710	3 374	7 330		
JAPAN	-	-	562 113	7 281 167	7 843 280		
JORDAN	-	-	-	2 027	2 027		
KENYA	-	-	-	2 027	2 027		
KUWAIT	-	-	-	25 638	25 638		
LAO PEOPLE'S DEMOCRATIC REPUBLIC	2 052	2 124	1 834	998	7 006		
LEBANON	7 803	6 600	5 564	3 059	25 026		
LESOTHO	-	-	-	998	998		
LIBERIA	4 001	4 398	3 710	2 027	14 136		
LIBYAN ARAB JAMAHIRIYA	35 224	24 192	29 470	27 325	116 211		
LUXEMBOURG	-	-	-	33 694	33 694		
MADAGASCAR	-	-	-	2 027	2 027		
MALAWI	-	-	130	2 998	1 128		
MALAYSIA	-	604	16 007	15 179	32 050		

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 1978		ASSESSMENTS UNPAID AS AT 31 DECEMBER 1977	
MALDIVES	-	-	-	-	-	-	-	-
MALI	25	2 124	1 834	1 834	998	2 832	998	4 981
MALTA	-	-	-	-	2 027	2 027	998	2 027
MAURITANIA	-	4 178	3 710	3 710	2 027	2 027	998	9 915
MAURITIUS	-	-	2 510	2 510	2 027	2 027	998	4 537
MEXICO	-	-	10 144	10 144	132 897	132 897	998	145 041
MONGOLIA	-	1 040	3 710	3 710	2 027	2 027	998	6 777
MOROCCO	-	-	650	650	8 432	8 432	998	9 082
MOZAMBIQUE	-	-	1 834	1 834	1 643	1 643	998	3 477
NEPAL	-	-	130	130	998	998	998	3 477
NETHERLANDS	-	-	-	-	1 189 320	1 189 320	998	1 128
NEW ZEALAND	-	-	-	-	222 404	222 404	998	1 189 320
NICARAGUA	-	-	-	-	2 027	2 027	998	222 404
NIGER	-	-	-	-	2 027	2 027	998	2 027
NIGERIA	2 270	21 993	23 082	23 082	998	998	998	998
NORWAY	-	-	27 911	27 911	21 925	21 925	998	69 270
OMAN	-	-	-	-	375 653	375 653	998	403 564
PAKISTAN	-	-	-	-	2 027	2 027	998	2 027
PANAMA	542	1 727	13 882	13 882	11 465	11 465	998	27 074
PAPUA NEW GUINEA	-	4 398	5 710	5 710	3 374	3 374	998	12 024
PARAGUAY	6 405	4 398	1 834	1 834	998	998	998	2 832
PERU	-	-	3 710	3 710	2 027	2 027	998	16 540
PHILIPPINES	-	-	11 324	11 324	10 119	10 119	998	21 443
POLAND	-	36 796	21 302	21 302	16 865	16 865	998	74 965
PORTUGAL	-	(3 667)	1 272 072	1 272 072	1 172 544	1 172 544	998	2 440 949
QATAR	147 107	32 990	35 385	35 385	32 385	32 385	998	247 862
ROMANIA	-	-	260	260	3 374	3 374	998	3 634
RWANDA	-	12 023	49 607	49 607	41 158	41 158	998	102 788
SAMOA	-	-	-	-	998	998	998	998
SAO TOME AND PRINCIPE	-	-	-	-	998	998	998	998
SAUDI ARABIA	-	-	1 834	1 834	998	998	998	2 832
SENEGAL	-	-	732	732	39 131	39 131	998	49 865
SEYCHELLES	256	2 124	1 834	1 834	998	998	998	5 212
SIERRA LEONE	-	-	-	-	998	998	998	998
SINGAPORE	-	2 240	3 710	3 710	2 027	2 027	998	7 977
SOMALIA	-	(23)	13 463	13 463	13 492	13 492	998	26 932
SOUTH AFRICA	1 191	2 124	1 834	1 834	998	998	998	6 147
SPAIN	649 000	548 751	367 490	367 490	350 384	350 384	998	1 935 625
SRI LANKA	-	217 751	265 234	265 234	258 043	258 043	998	741 008
SUDAN	-	-	-	-	3 374	3 374	998	3 374
SURINAM	475	2 124	1 834	1 834	998	998	998	5 431
SWAZILAND	-	-	-	-	998	998	998	998
SWEDEN	6 405	4 398	3 710	3 710	2 027	2 027	998	10 540
SYRIAN ARAB REPUBLIC	-	-	-	-	1 037 700	1 037 700	998	1 037 700
THAILAND	6 405	4 398	3 710	3 710	3 374	3 374	998	17 887
TOGO	-	-	-	-	16 865	16 865	998	16 865
	-	898	3 710	3 710	2 027	2 027	998	6 635

SCHEDULE 10.1 (CONCLUDED)

MEMBER STATES	ASSESSMENTS FOR THE PERIOD 25 OCTOBER 1973 TO 24 OCTOBER 1975		ASSESSMENTS FOR THE PERIOD 25 OCTOBER 1976 TO 24 OCTOBER 1977		ASSESSMENTS FOR THE PERIOD 25 OCTOBER 1977 TO 24 OCTOBER 1978		ASSESSMENTS UNPAID AS AT 31 DECEMBER 1977	
TRINIDAD AND TOBAGO	-	-	-	-	4 719	4 719	-	4 719
TUNISIA	-	-	-	-	3 374	3 374	-	3 374
TURKEY	-	-	-	51 235	50 596	101 831	-	101 831
UGANDA	270	2 124	1 834	1 424 753	998	5 226	-	5 226
UKRAINIAN SOVIET SOCIALIST REPUBLIC	-	499 045	1 424 753	1 283 676	11 385 589	3 207 474	-	3 207 474
UNION OF SOVIET SOCIALIST REPUBLICS	-	4 382 268	12 676 570	1 041	12 146	26 444 427	-	26 444 427
UNITED ARAB EMIRATES	-	-	-	-	-	13 187	-	13 187
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	-	-	-	4 441 514	4 441 514	-	4 441 514
UNITED REPUBLIC OF CAMEROON	-	-	-	-	2 027	2 027	-	2 027
UNITED REPUBLIC OF TANZANIA	400	2 124	1 834	1 834	998	5 350	-	5 350
UNITED STATES OF AMERICA	-	-	-	-	24 654 726	24 654 726	-	24 654 726
UPPER VOLT	3 196	2 124	1 834	1 834	998	6 152	-	6 152
URUGUAY	-	-	-	-	6 746	7 266	-	7 266
VENEZUELA	-	20 937	71 447	66 116	158 500	8 152	-	8 152
YEMEN	3 196	2 124	1 834	4 942	65 435	70 377	-	70 377
YUGOSLAVIA	-	-	-	3 716	3 374	7 330	-	7 330
ZAIRE	-	246	559	-	3 374	3 933	-	3 933
ZAMBIA	-	-	-	-	-	-	-	-
TOTAL MEMBER STATES	11 120 591	13 107 099	24 782 226	83 023 444	132 033 360			

ASSESSMENTS FOR NEW MEMBER STATES

ANGOLA	-	-	-	1 745	1 745	-	1 745
BANGLADESH	-	-	-	-	-	-	-
CAPE VERDE	-	-	1 919	-	-	1 919	1 919
COMOROS	-	-	1 919	-	-	1 919	1 919
GRENADA	-	1 479	-	-	-	1 479	1 479
GUINEA-BISSAU	-	-	-	-	-	-	-
MOZAMBIQUE	-	-	1 919	-	-	1 919	1 919
PAPUA NEW GUINEA	-	-	1 919	-	-	1 919	1 919
SANOA	-	-	-	-	-	-	-
SAO TOME AND PRINCIPE	-	-	1 919	-	-	1 919	1 919
SEYHELLES	-	-	-	-	-	-	-
SURINAM	-	-	-	-	-	-	-
TOTAL NEW MEMBER STATES	1 479	9 595	5 235	16 309			
GRAND TOTAL	13 108 578	24 791 821	83 028 679	132 049 669			

e/ For the period from 25 October 1977 to 24 October 1978 for the United Nations Emergency Force (1975) and from 25 October 1977 to 31 May 1978 for the United Nations Disengagement Observer Force.

**UNITED NATIONS EMERGENCY FORCE (1973)
AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE
OBLIGATIONS INCURRED FOR THE PERIOD
FROM 25 OCTOBER 1975 TO 24 OCTOBER 1976
AS AT 31 DECEMBER 1977**

(EXPRESSED IN UNITED STATES DOLLARS)

For the period from 25 October 1975
to 24 October 1976

	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	2 502 908	2 501 744	1 164	2 502 908
Salaries and related costs of staff	6 271 721	6 237 729	33 992	6 271 721
Travel and subsistence of military personnel	349 934	345 038	4 896	349 934
Rations	5 054 093	5 004 304	49 789	5 054 093
Rental, maintenance and construction of premises	2 402 992	2 158 079	244 913	2 402 992
Rental of aircraft	2 138 140	1 347 162	790 978	2 138 140
Communications	58 406	53 379	5 027	58 406
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	1 400 816	1 247 244	153 572	1 400 816
Purchase of other equipment	3 622 282	2 590 703	1 031 579	3 622 282
Maintenance and operation of motor transport	6 954 168	5 684 498	1 269 670	6 954 168
Supplies and services	5 081 043	4 508 706	572 337	5 081 043
Freight, cartage and express	4 402 735	3 658 794	743 941	4 402 735
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	7 000 000	3 902 868	3 097 132	7 000 000
ROTATION OF CONTINGENTS	3 849 883	3 529 333	320 550	3 849 883
DEATH AND DISABILITY AWARDS	1 200 000	326 583	673 417	1 200 000
WELFARE	1 050 650	1 030 867	19 783	1 050 650
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	34 144 900	33 727 000	417 900	34 144 900
Usage factor for personal clothing, gear and equipment	9 131 000	9 131 000	-	9 131 000
COSTS OF RELOCATING UNEF HEADQUARTERS				
	<u>900 000</u>	<u>59 303</u>	<u>840 697</u>	<u>900 000</u>
Total	<u><u>97 515 671</u></u>	<u><u>87 044 334</u></u>	<u><u>10 471 337</u></u>	<u><u>97 515 671</u></u>

UNITED NATIONS EMERGENCY FORCE (1973)
AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE
OBLIGATIONS INCURRED FOR THE PERIOD
FROM 25 OCTOBER 1976 TO 24 OCTOBER 1977
AS AT 31 DECEMBER 1977

(EXPRESSED IN UNITED STATES DOLLARS)

For the period from 25 October 1976
to 24 October 1977

	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	2 528 502	2 509 851	18 651	2 528 502
Salaries and related costs of staff	7 619 325	7 393 400	225 925	7 619 325
Travel and subsistence of military personnel	411 986	408 588	3 398	411 986
Rations	5 041 744	3 764 575	1 277 169	5 041 744
Rental, maintenance and construction of premises	5 323 984	1 715 523	3 608 461	5 323 984
Rental of aircraft	3 079 941	729 143	2 350 798	3 079 941
Communications	94 592	54 899	39 693	94 592
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	1 041 829	314 484	727 345	1 041 829
Purchase of other equipment	2 353 734	610 043	1 743 691	2 353 734
Maintenance and operation of motor transport	5 521 212	2 905 887	2 615 325	5 521 212
Supplies and services	4 178 151	2 653 632	1 524 519	4 178 151
Freight, cartage and express	1 732 660	872 596	860 064	1 732 660
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	6 600 000	2 453 460	4 146 540	6 600 000
ROTATION OF CONTINGENTS	3 652 685	1 927 338	1 725 347	3 652 685
DEATH AND DISABILITY AWARDS	950 000	55 390	894 610	950 000
WELFARE	1 033 240	928 215	105 025	1 033 240
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	34 232 100	33 505 600	726 500	34 232 100
Usage factor for personal clothing, gear and equipment	<u>4 576 320</u>	<u>1 307 520</u>	<u>3 268 800</u>	<u>4 576 320</u>
Total	<u><u>89 972 005</u></u>	<u><u>64 110 144</u></u>	<u><u>25 861 861</u></u>	<u><u>89 972 005</u></u>

UNITED NATIONS EMERGENCY FORCE (1973)
AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE
OBLIGATIONS INCURRED FOR THE PERIOD
FROM 25 OCTOBER 1977 TO 24 OCTOBER 1978
AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

For the period from 25 October 1977
to 24 October 1978

	<u>Allotment^{a/}</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	2 296 365	280 090	182 854	462 944
Salaries and related costs of staff	7 145 430	1 207 579	167 648	1 375 227
Travel and subsistence of military personnel	365 053	57 427	228	57 655
Rations	4 642 473	131 704	1 457 033	1 588 737
Rental, maintenance and construction of premises	2 955 753	168 980	539 939	708 919
Rental of aircraft	2 955 828	15 540	900 654	916 194
Communications	119 817	5 714	5 303	11 017
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	1 338 075	-	-	-
Purchase of other equipment	852 096	34 720	24 764	59 484
Maintenance and operation of motor transport	4 366 452	177 039	348 549	525 588
Supplies and services	3 330 032	157 022	726 491	883 513
Freight, cartage and express	1 790 322	36 166	89 976	126 142
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	4 909 570	125 287	904 980	1 030 267
ROTATION OF CONTINGENTS	3 082 097	82 315	6 903	89 218
DEATH AND DISABILITY AWARDS	550 268	-	118 333	118 333
WELFARE	891 473	43 649	10 402	54 051
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	42 193 660	3 837 493	5 255 922	9 093 415
Usage factor for personal clothing, gear and equipment	4 148 107	111 140	783 393	894 533
Total	<u>87 932 871</u>	<u>6 471 865</u>	<u>11 523 372</u>	<u>17 995 237</u>

a/ For the period from 25 October 1977 to 24 October 1978 for the United Nations Emergency Force (1973) and from 25 October 1977 to 31 May 1978 for the United Nations Disengagement Observer Force.

STATEMENT XI

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO
STATUS OF FUND AS AT 31 DECEMBER 1977
 (EXPRESSED IN UNITED STATES DOLLARS)

I. <u>Statement of assets, liabilities and unencumbered fund balance</u>		
<u>Assets:</u>		
Assessed contributions unpaid		75 395 807
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)		<u>6 687 207</u>
Total assessed contributions unpaid (Schedule 11.1)		82 083 014
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	<u>585 899</u>	<u>1 973 066</u>
Total assets		<u>84 056 080</u>
<u>Liabilities:</u>		
Accounts payable to Member States		10 602 639
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 the second half 1963	1 017 844	
For the first half 1964	<u>542 470</u>	1 560 314
Due to United Nations Bond Account (Statement VIII)		35 931 462
Due to United Nations Special Account (Statement VII)		<u>1 396 536</u>
Total liabilities		<u>50 438 462</u>
<u>Unencumbered fund balance</u>		
Balance available 1 January 1976		33 568 581
Add: Excess of income over expenditure		<u>49 037</u>
Balance available 31 December 1977		<u>33 617 618</u>
Total liabilities and unencumbered fund balance		<u>84 056 080</u>

STATEMENT XI (CONCLUDED)

	1960 through 1975	Biennium 1976-1977 ended 31 December 1977	Total 31 December 1977
II. Statement of income and expenditures			
Income:			
Contributions from Member States			
Assessed contributions received	159 462 637	3 339	159 465 976
Assessed contributions not received	<u>82 086 353</u>	<u>(3 339)</u>	<u>82 083 014</u>
Total	241 548 990	-	241 548 990
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	<u>45 263 728</u>	-	<u>45 263 728</u>
Total income	<u>433 731 220</u>	-	<u>433 731 220</u>
		Biennium 1976-1977 ended 31 December 1977	Total 31 December 1977
	1960 through 1975 <u>Disbursement</u> <u>Unpaid</u>	<u>Total</u>	
Less: Expenditure			
Personnel services	116 987 088	-	116 987 088
Equipment and supplies	270 577 026	10 925 475	281 502 501
Other	<u>1 943 296</u>	<u>(270 246)</u>	<u>1 673 050</u>
Total expenditure	<u>389 507 410</u>	<u>10 655 229</u>	<u>400 162 639</u>
Excess of income over expenditure		<u>33 568 581</u>	<u>33 617 618</u>

CERTIFIED CORRECT

(Signed) Helmut DEBATIN
Assistant Secretary-General (Controller)
Office of Financial Services

30 March 1978

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO
 ASSESSED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1977

(EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	UNPAID AS AT		COLLECTIONS		UNPAID AS AT	
	1 JANUARY 1976	1976	DURING 1976-1977	31 DECEMBER	1977	1977
A. REMAINING ARREARS						
AFGHANISTAN	37 603	-	-	37 603		
BENIN	6 994	-	-	6 994		
BOLIVIA	34 833	-	-	34 833		
BRAZIL	248 838	-	-	248 838		
CENTRAL AFRICAN EMPIRE	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	3 349	-	3 339	10		
GUATEMALA	38 209	-	-	38 209		
GUINEA	9 938	-	-	9 938		
IRAQ	22 362	-	-	22 362		
LEBANON	12 108	-	-	12 108		
LIBY	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		
TOTAL	932 725		3 339		929 386	

B. OTHER MEMBERS THAT HAVE MADE NO PAYMENTS

BURUNDI	10 471	-	-	10 471		
CHILE	224 847	-	-	224 847		
DOMINICAN REPUBLIC	54 503	-	-	54 503		
HAITI	33 916	-	-	33 916		
HAUTITANIA	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	97 662	-	-	97 662		
YEMEN	43 602	-	-	43 602		
TOTAL	4 251 725				4 251 725	

SCHEDULE 11.1 (CONCLUDED)

UNPAID AS AT 1 JANUARY 1976 DURING 1976-1977 COLLECTIONS UNPAID AS AT 31 DECEMBER 1977

C. MEMBERS THAT HAVE INDICATED THEY WILL NOT CONTRIBUTE

MEMBER STATES	UNPAID AS AT 1 JANUARY 1976	DURING 1976-1977	UNPAID AS AT 31 DECEMBER 1977
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	995 024	-	995 024
JORDAN	43 602	-	43 602
MONGOLIA	17 215	-	17 215
POLAND	2 466 010	-	2 466 010
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
TOTAL	70 214 696	-	70 214 696

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

SUBTOTAL	6 687 207	-	6 687 207
GRAND TOTAL	6 687 207	-	6 687 207
	82 086 353	3 339	82 083 014

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS
STATUS OF FUND AS AT 31 DECEMBER 1977
 (EXPRESSED IN UNITED STATES DOLLARS)

I. Statement of assets, liabilities and unencumbered fund balance

Assets:

Cash	4 556 923
Pledged contributions unpaid (Schedule 12.1)	4 809 511
Accounts receivable	<u>1 187 624</u>
Total assets	<u><u>10 554 058</u></u>

Liabilities and unencumbered fund balance

Liabilities:

Accounts payable	244 066
Unliquidated obligations - prior period	4 296 819
Unliquidated obligations - current period (Schedule 12.2)	3 776 829
Due to United Nations General Fund	<u>100 160</u>
Total liabilities	<u><u>8 417 874</u></u>

Unencumbered fund balance:

Balance available 1 January 1976	3 277 251
<u>Add:</u> Net excess of income over expenditure	<u>(1 141 067)</u>
Balance available 31 December 1977	<u><u>2 136 184</u></u>
Total liabilities and unencumbered fund balance	<u><u><u>10 554 058</u></u></u>

II. Statement of income and expenditure

Income:

	1964 through 31 December 1975	For the biennium 1976-1977 ended 31 December 1977	Total 31 December 1977
Income from pledged contributions	177 272 268	37 159 937	214 432 205
Public donations	15 422	120	15 542
Interest income	2 840 801	570 263	3 411 064
Miscellaneous income	<u>710 990</u>	<u>1 565 891</u>	<u>2 276 881</u>
Total income	<u><u>180 839 481</u></u>	<u><u>39 296 211</u></u>	<u><u>220 135 692</u></u>

Expenditure:

Personnel services	14 707 061	4 165 773	18 872 834
Equipment and supplies	33 867 729	6 950 934	40 818 663
Other	10 760 390	2 273 293	13 033 683
Extra and extraordinary costs of Governments providing contingents	<u>118 227 050</u>	<u>27 047 278</u>	<u>145 274 328</u>
Total expenditure (Schedule 12.2)	<u><u>177 562 230</u></u>	<u><u>40 437 278</u></u>	<u><u>217 999 508</u></u>
Excess of income over expenditure	<u><u>3 277 251</u></u>	<u><u>(1 141 067)</u></u>	<u><u>2 136 184</u></u>

CERTIFIED CORRECT

(Signed) Helmut DEBATIN
 Assistant Secretary-General (Controller)
 Office of Financial Services

30 March 1978

(EXPRESSED IN UNITED STATES DOLLARS)

MEMBER STATES	PLEDGED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1976	PLEDGES MADE DURING 1976 - 1977	COLLECTIONS DURING 1976 - 1977	PLEDGED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1977
AUSTRALIA	-	206 256	206 256	-
AUSTRIA	550 000	470 000	300 000	720 000 ^{a/}
BELGIUM	-	127 405	127 405	-
CYPRUS	-	700 693	700 693	-
DENMARK	840 000	360 000	600 000	600 000 ^{a/}
FINLAND	-	300 000	150 000	150 000 ^{a/}
GERMANY, FEDERAL REPUBLIC OF	-	2 000 000	2 000 000	-
GHANA	-	22 620	22 620	-
GREECE	-	1 600 000	1 600 000	-
ICELAND	-	10 000	10 000	-
INDIA	-	20 000	10 000	10 000
IRAN	-	22 000	22 000	-
IRAQ	-	10 000	10 000	-
ITALY	388 884	980 000	1 160 000	208 884
JAMAICA	-	5 502	5 502	-
JAPAN	-	600 000	600 000	-
KUWAIT	-	20 000	20 000	-
LEBANON	300	-	-	300
LIBERIA	1 500	3 166	3 166	1 500
LIBYAN ARAB JAMAHIRIYA	-	20 000	20 000	-
LUXEMBOURG	-	14 121	14 121	-
NEPAL	400	-	400	-
NETHERLANDS	-	657 623	657 623	-
NORWAY	-	1 430 507	1 430 507	-
OMAN	-	3 000	3 000	-
PAKISTAN	-	6 000	6 000	-
PHILIPPINES	-	1 000	1 000	-
QATAR	-	14 000	14 000	-
SENEGAL	4 000	-	-	4 000
SINGAPORE	-	500	500	-
SWEDEN	1 360 000	600 000	960 000	1 000 000 ^{a/}
SWITZERLAND	-	694 343	694 343	-
TUGO	-	1 020	-	1 020
UNITED ARAB EMIRATES	-	10 000	10 000	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	1 609 005	7 047 181	6 552 379	2 105 807 ^{a/}
UNITED REPUBLIC OF CAMEROON	-	3 000	3 000	-
UNITED STATES OF AMERICA	7 978 823	19 200 000	24 000 000	3 178 823
ZAMBIA	10 000	-	-	10 000
TOTAL	12 742 912	37 159 937	41 914 515	7 986 334
LESS: UNITED STATES OF AMERICA	3 178 823	-	-	3 178 823 ^{b/}
TOTAL PLEDGED CONTRIBUTIONS (STATEMENT XII)	9 564 089	37 159 937	41 914 515	4 807 511

^{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 INCURRED BY THE FORCE IN CYPRUS. ^{b/} PAYMENT OF CONTRIBUTIONS PLEDGED WILL BE MADE IN WHOLE OR IN PART BY MEANS OF AN OFFSET AGAINST GOVERNMENT CLAIMS FOR REIMBURSEMENT OF COSTS INCURRED BY THE FORCE IN CYPRUS. THESE PLEDGES HAVE NOT BEEN RECORDED AS AN

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS
OBLIGATIONS INCURRED FOR THE PERIOD FROM INCEPTION 27 MARCH 1964 TO 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Obligations incurred during the biennium 1976-1977 ended 31 December 1977			Prior years	Inception to date
	Allo- tments issued	Disbursements	Unliquidated obligations/ Total		
Personnel services					
Salaries and wages	1 422 203	1 418 433	3 770	4 534 498	5 956 701
Payroll of local staff	1 695 356	1 122 256	573 100	5 406 117	7 101 473
Common staff costs	575 094	554 199	20 896	1 727 304	2 302 399
Travel and subsistence of staff	473 117	427 120	45 999	3 039 142	3 512 261
Total personnel services	4 165 770	3 522 008	643 765	14 707 061	18 872 834
Equipment and supplies					
Rations	2 852 506	1 806 739	1 045 766	14 095 082	16 947 587
Maintenance and operation of transportation equipment	2 156 252	1 322 700	833 553	7 546 854	9 703 107
Freight and cartage	27 504	21 535	5 970	454 761	482 266
Miscellaneous supplies and services	1 849 763	946 628	902 512	10 792 082	12 641 222
Stationery and office supplies	30 977	27 928	3 670	179 203	210 801
Purchase of motor transport and heavy mobile equipment	-	-	-	137 557	137 557
Purchase of miscellaneous operational equipment	33 933	33 283	650	662 190	696 123
Total equipment and supplies	6 950 935	4 158 813	2 792 121	33 867 729	40 818 663
Other					
Rental of premises	1 312 904	1 028 135	284 768	3 090 431	4 403 334
Communications	178 397	157 654	20 742	1 498 882	1 677 278
Rotation of contingents	781 633	746 220	35 413	6 068 022	6 849 655
Personal mail and postage	361	341	20	103 055	103 416
Total other	2 273 295	1 932 350	340 943	10 760 390	13 033 683
Extra and extraordinary costs of Governments providing Contingents - for prior years	27 047 278	22 877 278	4 170 000	118 227 050	145 274 328
Total obligations (Statement XII) b/	40 437 278	32 490 449	7 946 829	177 562 230	217 999 508

a/ Consists of \$3,776,829 for the period ended 31 December 1977 and \$4,170,000 obligated during 1977 for prior years.

b/ 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 1976-1977 ended 31 December 1977, the estimated costs of the Organization pertaining to the Force amounted to \$51,390,000 of which \$38,000,000 was not recorded in the accounts for lack of the required funding. Similarly, obligations totalling \$19,850,000 were not recorded in the accounts for prior years, resulting in a cumulative unrecorded obligation total of \$57,850,000 as at 31 December 1977.

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS, THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION,
THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT AND THE UNITED NATIONS REGIONAL COMMISSIONS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	United Nations	UNIDO	UNCTAD	Regional commissions				Total
				Africa	Asia and the Pacific	Latin America	Western Asia	
I. Statement of assets, liabilities and unencumbered fund balance								
Assets								
Cash	11 878 768	6 805 005	50 288	-	180 898	-	-	18 914 959
Accounts receivable	1 480 495	1 657 026	211 021	234 924	20 817	-	-	3 604 283
Receivable for excess of expenditure over funds provided	8 252 941	6 154 501	2 177 865	146 025	39 596	-	153 075	16 924 003
Deferred charges and other assets	1 002 628	141 827	31 165	-	-	-	-	1 175 620
Unspent allocations	135 826 847	64 928 199	12 583 652	354 485	797 760	-	38 417	214 529 360
Interfund balances receivable	11 121	1 088	-	-	-	-	-	12 209
Due from United Nations General Fund	632 664	174 754	1 359 921	866 786	3 405 217	502 561	163 286	7 105 189
Total assets	<u>159 085 464</u>	<u>79 862 400</u>	<u>16 413 912</u>	<u>1 602 220</u>	<u>4 444 288</u>	<u>502 561</u>	<u>354 778</u>	<u>262 265 623</u>
Liabilities and unencumbered fund balance								
Liabilities								
Accounts payable	3 393 568	1 475 302	768 240	121 531	154 853	-	2 355	5 915 849
Unliquidated obligations	17 079 950	8 042 280	1 053 998	346 994	981 770	89 656	16 814	27 611 462
Interfund balances payable	11 121	1 088	-	-	-	-	-	12 209
Due to United Nations General Fund	-	793 617	746 396	-	-	-	133 906	1 673 919
Total liabilities	<u>20 484 639</u>	<u>10 312 287</u>	<u>2 568 634</u>	<u>468 525</u>	<u>1 136 623</u>	<u>89 656</u>	<u>153 075</u>	<u>35 213 439</u>
Unencumbered fund balance								
Balance available 1 January 1976	132 857 274 a/	79 891 825	16 454 877	416 796 b/	1 126 282	577 303	-	231 324 357
Add: Excess of income over expenditure (see below)	5 743 551	(10 341 712)	(2 609 599)	716 899	2 181 383	(164 398)	201 703	(4 272 173)
Balance available 31 December 1977 c/	<u>138 600 825</u>	<u>69 550 113</u>	<u>13 845 278</u>	<u>1 133 695</u>	<u>3 307 665</u>	<u>412 905</u>	<u>201 703</u>	<u>227 052 184</u>
Total liabilities and unencumbered fund balance	<u>159 085 464</u>	<u>79 862 400</u>	<u>16 413 912</u>	<u>1 602 220</u>	<u>4 444 288</u>	<u>502 561</u>	<u>354 778</u>	<u>262 265 623</u>

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS, THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION,
THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT AND THE UNITED NATIONS REGIONAL COMMISSIONS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	United Nations ¹	UNIDO	UNCTAD	Regional Commissions			Total
				Africa	Asia and the Pacific	Latin America	
II. Statement of income and expenditure for the biennium 1976-1977 ended 31 December 1977							
Income: Funds allocated	205 550 133	75 672 821	18 971 853	5 555 727	10 519 860	3 615 739	320 896 411
Expenditure:							
Salaries and common staff costs	112 743 060	43 253 352	13 222 196	3 044 830	4 693 797	2 703 162	180 336 682
Travel	2 482 598	577 895	703 975	622 816	557 630	325 743	5 365 626
Contractual services	9 622 394	8 537 748	437 979	15 481	-	78 103	18 691 705
Operating expenses	7 103 787	1 219 155	395 754	283 461	-	254 398	9 505 154
Acquisitions	25 266 650	14 410 823	1 475 209	78 689	245 933	80 206	41 567 799
Fellowships	20 583 820	8 003 865	2 439 056	499 708	1 860 674	80 505	33 477 624
Administrative overhead	22 004 273	10 011 695	2 907 283	293 843	724 221	258 020	36 223 994
Total expenditure	199 806 582	86 014 533	21 581 452	4 838 828	8 338 477	3 780 137	325 168 584
Excess of income over expenditure	5 743 551	(10 341 712)	(2 609 599)	716 899	2 181 383	(164 398)	(4 272 173)
	(Schedule 13.1)	(Schedule 13.2)	(Schedule 13.3)	(Schedule 13.4)	(Schedule 13.5)	(Schedule 13.6)	(Schedule 13.7)

- a/ Excluding \$2,197,924 for regional commissions reported separately from 1 January 1977.
- b/ Excluding \$10,217 and \$66,626 transferred to Trust Fund for Development Planning and Projections and Trust Fund for Africa respectively.
- c/ This amount represents funds available for unimplemented approved projects.

CERTIFIED CORRECT

(Signed) Helmut DEBATIN
Assistant Secretary-General (Controller)
Office of Financial Services

30 March 1978

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS
 COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
 (EXPRESSED IN UNITED STATES DOLLARS)

	Regular budget a/	Trust funds	UNFPA	UNDP	Total
I. Statement of assets, liabilities and unencumbered fund balance					
Assets					
Cash	147 453	8 943 133	-	2 788 182	11 878 768
Accounts receivable	86 195	333 037	71 362	989 901	1 480 495
Receivable for excess of expenditure over funds provided	-	373 906 b/	1 003 473	6 875 562	8 252 941
Deferred charges and other assets	889	9 914	13 346	978 479	1 002 628
Unspent allocations	-	122 030	17 419 711	118 285 106	135 826 847
Interfund balances receivable	-	-	11 121	-	11 121
Due from United Nations General Fund	440 061	-	-	192 603	632 664
Total assets	674 598	9 782 020	18 519 013	130 109 833	159 085 464
Liabilities and unencumbered fund balance					
Liabilities					
Accounts payable	394 056	729 343	53 323	2 216 846	3 393 568
Unliquidated obligations	280 542	6 156 669	1 045 979	9 596 760	17 079 950
Interfund balances payable	-	-	-	11 121	11 121
Total liabilities	674 598	6 886 012	1 099 302	11 824 727	20 484 639
Unencumbered fund balance					
Balance available 1 January 1976	-	4 754 844 c/	17 187 016	110 915 414	132 857 274
Add: Excess of income over expenditure (see below)	-	(1 858 836)	232 695	7 369 692	5 743 551
Balance available 31 December 1977 d/	-	2 896 008	17 419 711	118 285 106	138 600 825
Total liabilities and unencumbered fund balance	674 598	9 782 020	18 519 013	130 109 833	159 085 464

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>Regular budget a/</u>	<u>Trust funds</u>	<u>UNFPA</u>	<u>UNDP</u>	<u>Total</u>
II. <u>Statement of income and expenditure for the biennium 1976-1977 ended 31 December 1977</u>					
<u>Income: Funds allocated</u>	11 397 394	25 680 243	31 974 698	136 497 798	205 550 133
<u>Expenditure</u>					
Salaries and common staff costs	7 652 585	14 432 456	16 461 348	74 196 671	112 743 060
Travel	296 234	128 605	211 198	1 846 561	2 482 598
Contractual services	45 200	2 377 319	402 279	5 797 596	9 622 394
Operating expenses	338 614	536 337	1 634 534	4 594 302	7 103 787
Acquisitions	1 318 922	1 709 795	5 230 454	17 007 479	25 266 650
Fellowships	1 745 839	6 025 702	3 170 357	9 641 922	20 583 820
Administrative overhead	-	2 328 865	4 631 833	15 043 575	22 004 273
Total expenditure	<u>11 397 394</u>	<u>27 539 079</u>	<u>31 742 003</u>	<u>129 128 106</u>	<u>199 806 582</u>
Excess of income over expenditure	<u>-</u>	<u>(1 858 836)</u>	<u>232 695</u>	<u>7 369 692</u>	<u>5 743 551</u>
	(Schedule 13.9.1)	(Schedule 13.9.2)	(Schedule 13.1.1)	(Schedule 13.1.1)	

a/ Comprises United Nations (Office of Technical Co-operation) portion of section 15 and \$100,000 from section 3 of the United Nations regular budget.
b/ Pertains to UNDP-administered trust funds and UNEP projects executed by the United Nations.
c/ Excluding \$2,197,924 for regional commissions reported in schedules 13.4, 13.5 and 13.6
d/ This amount represents funds available for unimplemented approved projects.
e/ Administrative overhead costs relating to the regular budget are included in the appropriate programmes of the regular budget expenditures shown in Statement I.

f/ See technical co-operation section of summary of significant accounting policies in the notes to the financial statements for details of changes in UNDP and UNFPA accounting policy on reporting of unliquidated obligations.

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
 EXECUTED BY THE UNITED NATIONS
 EXPENDITURE INCURRED FOR THE BIENNIAL 1976-1977 ENDED 31 DECEMBER 1977
 (EXPRESSED IN UNITED STATES DOLLARS)

Country projects	IPF and cost sharing	Programme Reserve	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Total
Afghanistan	1 154 432	-	103 348	-	1 257 780
Angola	2 819	-	-	-	2 819
Antigua	10 776	-	-	-	10 776
Argentina	1 039 101	-	-	92 924	1 132 025
Bahamas	183 604	-	-	-	183 604
Bahrain	31 275	-	-	-	31 275
Bangladesh	560 002	-	-	-	560 002
Barbados	12 436	-	-	-	12 436
Belize	38 015	-	-	-	38 015
Benin	545 448	-	-	-	545 448
Bolivia	729 060	-	-	-	729 060
Botswana	93 482	-	9 633	-	103 115
Brazil	3 074	-	-	-	3 074
British Virgin Islands	9 159	-	-	-	9 159
Brunei	31 611	-	-	-	31 611
Burma	1 651 313	-	-	78 793	1 730 106
Burundi	1 326 313	-	-	7 499	1 333 812
Cape Verde	103 914	-	-	-	103 914
Caribbean	361 217	-	-	11 397	372 614
Cayman Islands	14 260	-	-	-	14 260
Central African Empire	199 993	-	(575)	-	199 418
Chad	1 046 189	-	200 789	-	1 246 978
Chile	723 692	-	-	372 954	1 096 646
Colombia	541 187	-	-	-	541 187
Comoros	31 942	-	-	-	31 942
Congo	(647)	-	-	-	(647)
Cook Islands	53 043	-	-	-	53 043
Costa Rica	155 608	-	-	-	155 608
Cuba	3 000	-	-	-	3 000
Cyprus	6 068	-	-	-	6 068
Czechoslovakia	25 535	-	-	-	25 535
Democratic Yemen	56 341	-	-	-	56 341
Dominica	24 833	-	-	-	24 833
Dominican Republic	184 424	-	-	-	184 424
Ecuador	364 304	-	-	108	364 412
Egypt	233 734	-	-	14 490	248 224
El Salvador	132 923	-	-	-	132 923
Equatorial Guinea	226	-	-	-	226
Ethiopia	941 054	27 319	-	-	968 373
Fiji	102 984	-	-	-	102 984
Gabon	3 309	-	-	-	3 309
Gambia	295 753	-	-	-	295 753
Ghana	699 850	-	-	-	699 850
Gilbert Islands	7 589	-	-	-	7 589
Greece	5 910	-	-	-	5 910
Grenada	13 588	-	-	-	13 588
Guatemala	473 181	256 227	-	-	729 408

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
EXECUTED BY THE UNITED NATIONS
EXPENDITURE INCURRED FOR THE BIENNIAL 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

Country Projects	IPF and cost sharing	Programme Reserve	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Total
Guinea	203 612	-	-	-	203 612
Guinea-Bissau	415 121	-	-	-	415 121
Guyana	303 702	-	-	-	303 702
Haiti	731 067	-	(852)	-	730 215
Honduras	184 486	-	-	-	184 486
Hungary	334 520	-	-	-	334 520
India	2 860 312	-	-	113	2 860 425
Indonesia	1 072 256	-	-	-	1 072 256
Iran	1 809 125	-	-	230 993	2 040 118
Iraq	77 435	-	-	-	77 435
Israel	71 358	-	-	-	71 358
Ivory Coast	621 356	-	-	-	621 356
Jamaica	60 783	-	-	-	60 783
Jordan	89 920	-	-	-	89 920
Kenya	177 079	-	-	-	177 079
Kuwait	(35 851)	-	-	-	(35 851)
Lao People's Democratic Republic	633 063	-	-	-	633 063
Lesotho	418 145	-	26 588	-	444 733
Liberia	176 846	-	-	-	176 846
Libyan Arab Jamahiriya	269 707	-	-	-	269 707
Madagascar	19 487	-	-	-	19 487
Malawi	16 146	-	-	-	16 146
Malaysia	33 971	-	-	-	33 971
Mali	1 136 331	-	(12 854)	-	1 123 477
Malta	3 684	-	-	-	3 684
Mauritania	141 247	222	-	-	141 469
Mauritius	(481)	-	-	-	(481)
Mexico	704 661	-	-	-	704 661
Mongolia	(1 585)	-	-	-	(1 585)
Morocco	20 873	-	-	-	20 873
Mozambique	165 526	-	-	-	165 526
Nepal	1 007 415	-	66 456	-	1 073 871
Nether Lands Antilles	750	-	-	-	750
New Hebrides	4 313	-	-	-	4 313
Nicaragua	21 528	1 407	-	-	22 935
Niger	912 481	-	71 721	-	984 202
Nigeria	866 926	-	-	-	866 926
Niue	2 404	-	-	-	2 404
Oman	97 800	-	-	-	97 800
Pakistan	1 062 386	-	-	-	1 062 386
Panama	210 080	-	-	-	210 080
Papua New Guinea	46 231	-	-	-	46 231
Paraguay	178 539	-	-	17 503	196 042
Peru	263 587	-	-	-	263 587
Philippines	153 489	219 432	-	-	372 921
Poland	8 085	-	-	-	8 085
Republic of Korea	94 094	-	-	-	94 094

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
EXECUTED BY THE UNITED NATIONS
EXPENDITURE INCURRED FOR THE BIENNIAL 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

Country projects	IPF and cost sharing	Programme Reserve	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Total
Romania	201 017	-	-	-	201 017
Rwanda	606 811	-	-	-	606 811
St. Kitts-Nevis-Anguilla	2 952	-	-	-	2 952
St. Lucia	14 086	-	-	-	14 086
St. Vincent	97 056	-	-	-	97 056
Samoa	99 689	-	58 425	-	158 114
Sao Tome and Principe	34 616	(11 400)	-	-	23 216
Saudi Arabia	1 706 085	-	-	63 221	1 769 306
Senegal	486 651	11 850	-	-	498 501
Sierra Leone	489 825	-	-	-	489 825
Singapore	36 708	-	-	-	36 708
Solomon Islands	99 833	-	-	-	99 833
Somalia	172 034	603 891	41 162	-	817 087
Southern Rhodesia	-	(1 763)	-	-	(1 763)
Sri Lanka	822 052	-	-	-	822 052
Sudan	476 220	-	-	-	476 220
Surinam	14 461	-	103 154	-	117 615
Swaziland	157 161	-	-	-	157 161
Syrian Arab Republic	126 420	-	-	-	126 420
Thailand	135 179	-	-	-	135 179
Togo	98 523	-	-	-	98 523
Tonga	2 814	-	-	-	2 814
Trinidad and Tobago	173 169	-	-	-	173 169
Trust Territory of the Pacific Islands	150 354	(400)	-	-	149 954
Turkey	623 879	-	-	-	623 879
Turks and Caicos Islands	3 583	-	-	-	3 583
Uganda	328 660	-	187 498	-	516 158
United Arab Emirates	205 317	-	-	-	205 317
United Republic of Cameroon	672 094	-	-	88 600	760 694
United Republic of Tanzania	744 796	-	-	-	744 796
Upper Volta	839 554	-	187 936	-	1 027 490
Uruguay	(2 364)	-	181 372	66 993	1 087 919
Venezuela	330 660	-	-	-	330 660
Viet-Nam	74 569	-	-	-	74 569
Yemen	523 967	-	1 018	-	524 985
Yugoslavia	244 283	-	-	-	244 283
Zaire	17 182	-	-	-	17 182
Zambia	570 139	-	-	-	570 139
Subtotal	43 250 969	1 106 785	1 224 819	1 045 588	46 628 161

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
EXECUTED BY THE UNITED NATIONS
EXPENDITURE INCURRED FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977
(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>Regional projects</u>					
Africa	2 044 395	(241)	878	838	2 045 870
Asia and the Pacific	1 457 693	-	-	63 928	1 521 621
Europe, Mediterranean and the Middle East	1 168 993	-	-	-	1 168 993
Latin America	731 718	-	-	-	731 718
Subtotal	5 402 799	(241)	878	64 766	5 468 202
<u>Interregional projects</u>	65 278	-	-	-	65 278
Total project expenditure	48 719 046	1 106 544	1 225 697	1 110 354	52 161 641
<u>Overhead expenditures</u>					
IPF and cost sharing, Programme Reserve, Special Measures Fund for the Least Developed Countries					7 147 180
Government cash counterpart contributions					2 213
Miscellaneous items refunded to UNDP					(381 240)
Total overhead expenditure					6 768 153
Total expenditure for 1977					58 929 794
II. YEAR ENDED 31 DECEMBER 1976					70 198 312
Total expenditure for 1976					129 128 106 ^{a/}
<u>GRAND TOTAL EXPENDITURE FOR THE 1976-1977 BIENNIUM</u>					

^{a/} See technical co-operation section of the notes to the financial statements for details of forward commitments and also approximate increases in 1977 expenditures due to changes in UNDP accounting policy for unliquidated obligations.

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS
INDUSTRIAL DEVELOPMENT ORGANIZATION
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Regular budget a/	Trust funds b/	UNDP	Government cash counterpart	Total
I. Statement of assets, liabilities and unencumbered fund balance					
Assets					
Cash	147 689	4 820 347	1 836 969	-	6 805 005
Accounts receivable	245 419	225 720	1 185 887	-	1 657 026
Receivable for excess of expenditure over funds provided	-	-	6 154 501	-	6 154 501
Deferred charges and other assets	-	-	141 827	-	141 827
Unspent allocations	-	-	64 928 199	-	64 928 199
Interfund balances receivable	-	-	1 088	-	1 088
Due from United Nations General Fund	<u>174 754</u>	-	-	-	<u>174 754</u>
Total assets	<u>567 862</u>	<u>5 046 067</u>	<u>74 248 471</u>	-	<u>79 862 400</u>
Liabilities and unencumbered fund balance					
Liabilities					
Accounts payable	286 417	46 534	1 142 351	-	1 475 302
Unliquidated obligations	281 445	376 531	7 384 304	-	8 042 280
Interfund balances payable	-	-	-	1 088	1 088
Due to United Nations General Fund	-	-	793 617	-	793 617
Total liabilities	<u>567 862</u>	<u>423 065</u>	<u>9 320 272</u>	<u>1 088</u>	<u>10 312 287</u>
Unencumbered fund balance					
Balance available 1 January 1976	-	1 629 863	78 217 742	44 220	79 891 825
Add: Excess of income over expenditure (see below)	-	2 993 139	(13 289 543)	(45 308)	(10 341 712)
Balance available 31 December 1977 c/	-	4 623 002	64 928 199	(1 088)	69 550 113
Total liabilities and unencumbered fund balance	<u>567 862</u>	<u>5 046 067</u>	<u>74 248 471</u>	-	<u>79 862 400</u>

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS
INDUSTRIAL DEVELOPMENT ORGANIZATION
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Regular budget <u>a/</u>	Trust funds <u>b/</u>	UNDP	Government cash counterpart	Total
	4 327 710	9 803 211	61 541 900	-	<u>75 672 821</u>
Income: Funds allocated					
Expenditure					
Salaries and common staff costs	2 452 551	3 560 180	37 240 621	-	43 253 352
Travel	2 802	88 939	486 154	-	577 895
Contractual services	126 759	498 529	7 912 460	-	8 537 748
Operating expenses	181 879	95 133	942 140	3	1 219 155
Acquisitions	10 157	295 007	14 060 354	45 305	14 410 823
Fellowships	1 553 562	1 349 219	5 101 084	-	8 003 865
Administrative overhead	-	923 065	9 088 630	-	10 011 695
Total expenditure	<u>4 327 710</u>	<u>6 810 072</u>	<u>74 831 443 e/</u>	<u>45 308</u>	<u>86 014 533</u>
Excess of income over expenditure	-	2 993 139	(13 289 543)	(45 308)	(10 341 712)
	(Schedule 13.9.1)	(Schedule 13.9.2)	(Schedule 13.2.1)	(Schedule 13.2.2)	

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 and the United Nations Fund for Special Industrial Services.

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

d/ Administrative overhead costs relating to the Regular Budget are included in the appropriate programmes of the regular budget expenditures shown in Statement I.

e/ See technical co-operation section of summary of significant accounting policies in the notes to the financial statements for details of changes in UNDP accounting policy on reporting of unliquidated obligations.

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
 EXECUTED BY THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION
 EXPENDITURE INCURRED FOR THE BIENNium 1976-1977 ENDED 31 DECEMBER 1977
 (EXPRESSED IN UNITED STATES DOLLARS)

Country projects	IPF and cost sharing	Programme Reserve	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Special Industrial Services	Co-Operation between developing countries	Total
Afghanistan	177 941	-	-	-	39 752	-	217 693
Algeria	65 690	-	-	-	36 989	-	102 679
Argentina	520 932	-	-	5 562	-	-	526 494
Bahrain	63 361	-	-	-	-	-	63 361
Bangladesh	509 024	-	-	-	47 255	-	556 279
Barbados	17 636	-	-	-	-	-	17 636
Belize	35	-	-	-	-	-	35
Benin	96 708	-	-	-	89 363	-	89 398
Bhutan	572 774	-	226 794	-	39 920	-	135 628
Bolivia	3 008	-	-	-	77 066	-	799 568
Botswana	176 596	-	33 000	-	-	-	80 074
Brazil	460 537	-	-	22 431	58 389	-	209 596
Bulgaria	26 983	-	-	-	7 381	-	541 357
Burma	274 063	-	-	-	11 649	-	34 364
Burundi	96 880	-	-	-	9 076	-	285 712
Cape Verde	-	-	-	-	48 026	-	105 956
Caribbean	184 092	-	-	-	-	-	48 026
Central African Empire	72 112	-	-	-	22 842	-	184 092
Chad	178 722	-	-	-	4 576	-	94 954
Chile	433 919	-	-	-	-	-	183 298
Colombia	58 703	-	-	-	71 609	-	433 919
Congo	-	-	-	-	-	-	130 312
Costa Rica	54 362	-	-	-	9 443	-	9 443
Cuba	7 335	824 984	-	-	32 184	-	86 546
Cyprus	397 524	-	-	-	62	-	832 381
Czechoslovakia	71 770	-	-	-	90 630	-	488 154
Democratic Yemen	109 638	-	-	-	-	-	71 770
Dominican Republic	64 249	-	54 438	-	156 370	-	320 446
Ecuador	5 423	-	-	-	-	-	64 249
Egypt	1 422 929	-	-	170 075	41 999	(755)	46 667
El Salvador	56 059	-	-	-	13 670	-	1 606 674
Equatorial Guinea	-	-	-	-	16 769	-	72 828
Ethiopia	253 364	-	-	-	8 566	-	8 566
Fiji	139 590	-	-	-	29 496	-	282 860
Gabon	176 692	-	-	-	14 035	-	153 625
Gambia	9 508	-	-	-	-	-	176 692
Ghana	387 083	-	-	-	31 498	-	41 006
Greece	190 856	-	-	-	35 291	-	422 374
Guatemala	196 031	-	-	-	-	-	190 856
Guinea	159 900	-	515	-	250	-	196 281
Guinea-Bissau	-	-	-	-	16 408	-	176 823
Guyana	1 741	-	-	-	24 048	-	24 048
Haiti	-	-	4 593	-	22 659	-	24 400
	-	-	-	-	16 151	-	20 744

I. YEAR ENDED 31 DECEMBER 1977

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
EXECUTED BY THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION
EXPENDITURE INCURRED FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

Country projects	IPF and cost sharing	Programme Reserve	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Special Industrial Services	Co-operation between developing countries	Total
Honduras	77 161	-	-	-	3 486	-	80 647
Hong Kong	839	-	-	-	-	-	839
Hungary	219 698	-	-	-	108 309	-	328 007
Iceland	16 599	-	-	-	-	-	16 599
India	5 509 570	-	-	-	-	-	5 509 570
Indonesia	1 019 540	-	-	-	106 471	-	1 126 011
Iran	449 474	-	-	55 282	48 394	-	553 150
Iraq	14 131	-	-	-	30 364	-	44 495
Israel	42 213	-	-	-	-	-	42 213
Ivory Coast	530 724	-	-	-	-	-	530 724
Jamaica	50 659	-	-	-	-	-	50 659
Jordan	87 297	-	-	-	11 688	-	98 985
Kenya	239 868	-	-	-	48 282	-	288 110
Kuwait	7 320	-	-	-	26 401	-	33 721
Lao People's Democratic Republic	232 171	-	42 779	-	39 354	-	314 304
Lesotho	52 574	-	-	-	8 228	-	60 802
Liberia	213 995	-	-	-	28 141	-	242 136
Libyan Arab Jamahiriya	258 982	-	-	-	-	-	258 982
Madagascar	272 692	-	-	-	14 987	-	287 679
Malawi	65 245	-	-	-	-	-	65 245
Malaysia	65 465	-	-	-	-	-	65 465
Mali	-	-	138 444	-	13 001	-	151 445
Malta	44 186	-	-	-	118 514	-	162 700
Mauritania	-	-	-	-	19 009	-	19 009
Mauritius	164 649	-	-	-	6 611	-	171 260
Mexico	353 748	-	-	-	-	-	353 748
Mongolia	1 568 420	-	-	-	16 655	-	1 585 075
Montserrat	-	-	-	-	125 271	-	125 271
Morocco	242 151	-	-	-	24 924	-	267 075
Nepal	33 719	-	34 341	-	114 772	-	182 830
Netherlands Antilles	39 103	-	-	-	20 494	-	59 597
Nicaragua	56 473	17 076	-	-	-	-	73 549
Niger	16 604	-	-	-	4 006	-	20 610
Nigeria	528 800	-	-	-	5 100	-	533 900
Oman	27 767	-	-	-	-	-	27 767
Pakistan	621 070	-	-	-	9 517	-	630 587
Panama	16 410	-	-	-	44 113	-	60 523
Papua New Guinea	54 131	-	-	-	2 682	-	56 813
Paraguay	92	-	-	-	29 304	-	29 396
Peru	166 570	-	-	-	24 528	-	191 098
Philippines	64 562	-	-	-	-	-	64 562
Poland	43 114	-	-	-	119 049	-	162 163
Portugal	735	-	-	-	1 924	-	2 659

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
EXECUTED BY THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION
EXPENDITURE INCURRED FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

Country/Projects	IPF and cost sharing	Programme Reserve	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Special Industrial Services	Co-operation between developing countries	Total
Qatar	45 050	-	-	-	-	-	45 050
Republic of Korea	241 603	-	-	22 870	(141)	-	264 332
Romania	300 184	-	-	-	316 425	-	316 110
Rwanda	9 605	-	28 137	-	63 309	-	391 630
St. Kitts-Nevis-Anguilla	-	-	-	-	-	-	9 605
Samoa	-	-	-	-	20 953	-	20 953
Sao Tome and Principe	-	-	-	-	4 828	-	4 828
Saudi Arabia	596 044	-	-	-	-	-	596 044
Senegal	295 763	-	-	-	59 780	-	355 543
Sierra Leone	-	-	-	-	29 934	-	29 934
Somalia	107 731	-	80 965	-	17 959	-	206 655
Sri Lanka	39 617	-	-	-	16 848	-	56 465
Sudan	166 263	-	9 478	-	12 420	-	188 161
Swaziland	30 274	-	-	-	22 743	-	53 017
Syrian Arab Republic	319 473	-	-	-	(38 137)	-	281 336
Thailand	529 641	-	-	-	354	-	529 995
Togo	153 968	-	-	-	9 105	-	163 073
Trinidad and Tobago	618 307	-	-	-	-	-	618 307
Tunisia	70 034	-	-	-	7 041	-	77 075
Turkey	1 077 648	-	-	-	32 758	-	1 110 406
Uganda	99 966	-	104 656	-	16 800	-	221 422
United Republic of Cameroon	58	-	-	-	14 924	-	14 982
United Republic of Tanzania	508 786	-	39 322	-	74 942	-	623 050
Upper Volta	81 448	-	-	-	86 167	-	167 615
Uruguay	274 236	-	-	-	67 450	-	341 686
Venezuela	-	-	-	-	7 932	-	7 932
Yemen	143 377	-	-	-	24 228	-	167 605
Yugoslavia	410 604	-	-	-	114 493	-	525 097
Zaire	432 976	-	-	-	-	-	432 976
Zambia	78 957	-	-	-	59 044	-	138 001
Subtotal	27 793 589	842 060	797 462	276 220	3 339 120	(755)	33 047 696
Regional Projects							
Africa	32 319	-	-	-	88 951	-	121 270
Asia and the Pacific	89 737	-	-	-	3 792	-	93 529
Europe, Mediterranean and the Middle East	236 881	-	-	-	20 776	-	257 657
Latin America	191 184	-	-	-	-	-	191 184
Subtotal	550 121	-	-	-	113 519	-	663 640
Interregional projects	249 695	-	-	-	-	-	249 695
Total project expenditure	28 593 405	842 060	797 462	276 220	3 452 639	(755)	33 961 031

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
EXECUTED BY THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION
EXPENDITURE INCURRED FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

Overhead expenditures		<u>Total</u>
IPF and cost sharing, Programme Reserve, Special Measures Fund for the Least Developed Countries,	4 715 874	
Special Industrial Services, co-operation between developing countries	<u>(64 448)</u>	
Miscellaneous items refunded to UNDP	4 651 426	
Total overhead expenditure		38 612 457
Total expenditure for 1977		
II. YEAR ENDED 31 DECEMBER 1976		
Total expenditure for 1976	36 218 986	
<u>GRAND TOTAL EXPENDITURE FOR THE 1976-1977 BIENNIUM</u>	<u>74 831 443</u>	a/

a/ See technical co-operation section of the notes to the financial statements for details of forward commitments and also approximate increases in 1977 expenditures due to changes in UNDP accounting policy for unliquidated obligations.

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY GOVERNMENTS' CASH COUNTERPART CONTRIBUTIONS
TO THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION
STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Contributions due		Contributions received		Exchange adjustments and miscellaneous income		Disbursements		Balance available 31.12.77
	Through 31.12.77	Prior periods	Prior periods	Biennium 1976-1977 ended 31.12.77	Prior periods	Biennium 1976-1977 ended 31.12.77	Prior periods	Biennium 1976-1977 ended 31.12.77	
Chile - Metalworking Industry Testing Centre	50 000	50 000	50 000	-	-	-	-	50 349	50 349 (349)
Colombia - Institute for Technological Research, Bogotá (Phase II)	20 000	20 000	20 000	-	20 000	-	17 011	-	17 011 2 989
Israel - Industrial Research Centre	1 025 245	1 025 245	1 025 245	-	1 025 245	(61)	1 034 078	(5 044)	1 029 034 (3 728)
Rwanda - Pilot Plant for Industrialization and Pyrethrum Production, Mukingo	111 908	111 900	111 900	-	111 900	-	111 897	-	111 897
	1 207 145	1 207 145	1 207 145	-	1 207 145	(61)	1 162 986	45 305	1 208 291 (1 088)

Note: No funds from Governments' cash counterpart contributions are held by the United Nations, UNCTAD or the regional commissions.

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS CONFERENCE
ON TRADE AND DEVELOPMENT
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Trust funds	UNDP	Total
I. Statement of assets, liabilities and unencumbered fund balance			
Assets			
Cash	-	50 288	50 288
Accounts receivable	-	211 021	211 021
Receivable for excess of expenditure over funds provided	-	2 177 865	2 177 865
Deferred charges	-	31 165	31 165
Unspent allocations	-	12 583 652	12 583 652
Due from United Nations General Fund	<u>1 359 921</u>	-	<u>1 359 921</u>
Total assets	<u><u>1 359 921</u></u>	<u><u>15 053 991</u></u>	<u><u>16 413 912</u></u>
Liabilities and unencumbered fund balance			
Liabilities			
Accounts payable	-	768 240	768 240
Unliquidated obligations	98 295	955 703	1 053 998
Due to United Nations General Fund	-	746 396	746 396
Total liabilities	<u>98 295</u>	<u>2 470 339</u>	<u>2 568 634</u>
Unencumbered fund balance			
Balance available 1 January 1976	395 175	16 059 702	16 454 877
Add: Excess of income over expenditure (see below)	<u>866 451</u>	<u>(3 476 050)</u>	<u>(2 609 599)</u>
Balance available 31 December 1977 a/	<u>1 261 626</u>	<u>12 583 652</u>	<u>13 845 278</u>
Total liabilities and unencumbered fund balance	<u><u>1 359 921</u></u>	<u><u>15 053 991</u></u>	<u><u>16 413 912</u></u>
II. Statement of income and expenditure for the biennium 1976-1977 ended 31 December 1977			
Income: Funds allocated	<u>3 072 091</u>	<u>15 899 762</u>	<u>18 971 853</u>
Expenditure			
Salaries and common staff costs	1 545 939	11 676 257	13 222 196
Travel	168 691	535 284	703 975
Contractual services	46 280	391 699	437 979
Operating expenses	54 850	340 904	395 754
Acquisitions	576	1 474 633	1 475 209
Fellowships	248 021	2 191 035	2 439 056
Administrative overhead	<u>141 283</u>	<u>2 766 000</u>	<u>2 907 283</u>
Total expenditure	<u>2 205 640</u>	<u>19 375 812 b/</u>	<u>21 581 452</u>
Excess of income over expenditure	<u>866 451</u>	<u>(3 476 050)</u>	<u>(2 609 599)</u>
	(Schedule 13.9.2)	(Schedule 13.3.1)	

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

b/ See technical co-operation section of summary of significant accounting policies in the notes to the financial statements for details of changes in UNDP accounting policy on reporting of unliquidated obligations.

**TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
EXECUTED BY THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT
EXPENDITURE INCURRED FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)**

	IPF and cost sharing	Special measures Fund for the Least Developed Countries	Government cash counterpart contributions	Total
I. YEAR ENDED 31 DECEMBER 1977				
Country projects				
Afghanistan	25 982	-	-	25 982
Algeria	17 953	-	-	17 953
Burundi	25 652	-	-	25 652
Bangladesh	10 258	-	-	10 258
Brazil	3 159	-	-	3 159
Burma	51 704	-	-	51 704
Caribbean	91 681	-	-	91 681
Chad	34 688	-	-	34 688
Congo	1 782	-	-	1 782
Costa Rica	47 269	-	-	47 269
Cuba	606 718	-	-	606 718
Cape Verde	10 219	-	-	10 219
Cyprus	14 925	-	-	14 925
Dominican Republic	56 488	-	-	56 488
Ethiopia	4 778	-	-	4 778
Gabon	51 324	-	-	51 324
Guinea-Bissau	96 583	-	-	96 583
Greece	24 487	-	-	24 487
Guinea	79 227	-	-	79 227
Haiti	27 845	-	-	27 845
India	57 616	-	-	57 616
Indonesia	171 629	-	-	171 629
Iran	174 634	-	18 727	190 356
Ivory Coast	252 481	-	38 270	212 904
Jamaica	149 846	-	-	149 846
Lebanon	63 511	-	-	63 511
Lesotho	38 667	-	-	38 667
Liberia	39 254	-	-	39 254
Nigeria	48 660	-	-	48 660
Oman	29 171	-	-	29 171
Pakistan	114 396	-	-	114 396
Papua New Guinea	7 669	-	-	7 669
Peru	254 581	-	-	254 581
Philippines	252 600	-	-	252 600
Portugal	1 328	-	-	1 328
Romania	3 237	-	-	3 237
Senegal	90 342	-	-	90 342
Singapore	70 212	-	-	70 212
Sri Lanka	36 070	-	-	36 070
Sudan	59 578	-	-	59 578
Swaziland	8 057	-	-	8 057
Togo	21 483	-	-	21 483
Tonga	49 922	-	-	49 922
Upper Volta	70 293	-	-	70 293
Zaire	90 517	-	-	90 517
Subtotal	3 438 476	-	56 997	3 495 473

**TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
EXECUTED BY THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT
EXPENDITURE INCURRED FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977**
(EXPRESSED IN UNITED STATES DOLLARS)

	IPF and cost sharing	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Total
<u>Regional projects</u>				
Africa	649 560	-	-	649 560
Asia and the Pacific	713 718	-	-	713 718
Europe, Mediterranean and the Middle East	170 022	-	-	170 022
Latin America	<u>1 398 427</u>	-	-	<u>1 398 427</u>
Subtotal	<u>2 931 727</u>	-	-	<u>2 931 727</u>
<u>Interregional projects</u>	<u>1 568 766</u>	<u>129 287</u>	-	<u>1 698 053</u>
Total project expenditure	<u>7 938 969</u>	<u>129 287</u>	<u>56 997</u>	<u>8 125 253</u>
Overhead expenditure				<u>1 400 000</u>
Total expenditure for 1977				<u>9 525 253</u>
II. YEAR ENDED 31 DECEMBER 1976				
Total expenditure for 1976				<u>9 850 559</u>
GRAND TOTAL EXPENDITURE FOR THE 1976-1977 BIENNIUM				
				<u>19 375 812 a/</u>

a/ See technical co-operation section of the notes to the financial statements for details of forward commitments and also approximate increases in 1977 expenditures due to changes in UNDP accounting policy for unliquidated obligations.

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE ECONOMIC COMMISSION FOR AFRICA
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Regular budget a/	Trust funds	UNDP	Total
I. Statement of assets, liabilities and unencumbered fund balance				
Assets				
Accounts receivable	-	228 636	6 288	234 924
Receivable for excess of expenditure over funds provided	-	-	146 025	146 025
Unspent allocations	-	-	354 485	354 485
Due from United Nations General Fund	-	799 238	67 548	866 786
Total assets	-	1 027 874	574 346	1 602 220
Liabilities and unencumbered fund balance				
Liabilities				
Accounts payable	-	-	121 531	121 531
Unliquidated obligations	-	248 664	98 330	346 994
Total liabilities	-	248 664	219 861	468 525
Unencumbered fund balance				
Balance available 1 January 1976	-	416 796 b/	-	416 796
Add: Excess of income over expenditure (see below)	-	362 414	354 485	716 899
Balance available 31 December 1977 c/	-	779 210	354 485	1 133 695
Total liabilities and unencumbered fund balance	-	1 027 874	574 346	1 602 220
II. Statement of income and expenditure for the biennium 1976-1977 ended 31 December 1977				
Income: Funds allocated	1 263 091	2 948 539	1 344 097	5 555 727
Expenditure				
Salaries and common staff costs	1 118 821	1 321 622	604 387	3 044 830
Travel	119 599	360 089	143 128	622 816
Contractual services	-	15 481	-	15 481
Operating expenses	24 671	169 341	89 449	283 461
Acquisitions	-	76 955	1 734	78 689
Fellowships	-	470 325	29 383	499 708
Administrative overhead	-	172 312	121 531	293 843
Total expenditure	1 263 091	2 586 125	989 612 e/	4 838 828
Excess of income over expenditure	-	362 414	354 485	716 899
	(Schedule 13.9.1)	(Schedule 13.9.2)	(Schedule 13.4.1)	

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

b/ Excluding \$10,917 and \$66,626 transferred to Trust Fund for Development Planning and Projections and Trust Fund for Africa respectively.

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

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

e/ See technical co-operation section of summary of significant accounting policies in the notes to the financial statements for details of changes in UNDP accounting policy on reporting of unliquidated obligations.

**TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
EXECUTED BY THE ECONOMIC COMMISSION FOR AFRICA
EXPENDITURE INCURRED FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)**

	<u>IPF and cost sharing</u>	<u>Special Measures Fund for the Least Developed Countries</u>	<u>Total</u>
I. YEAR ENDED 31 DECEMBER 1977			
<u>Country projects</u>	-	-	-
<u>Regional projects</u>			
Africa	<u>851 081</u>	<u>17 000</u>	<u>868 081</u>
Total project expenditure	<u>851 081</u>	<u>17 000</u>	<u>868 081</u>
<u>Overhead expenditures</u>			
IPF and cost sharing, Special Measures Fund for the Least Developed Countries			121 531
Miscellaneous items refunded to UNDP			-
Total overhead expenditure			<u>121 531</u>
Total expenditure for 1977			989 612
II. YEAR ENDED 31 DECEMBER 1976			
Total expenditure for 1976			-
<u>GRAND TOTAL EXPENDITURE FOR THE 1976-1977 BIENNIUM</u>			<u>989 612 a/</u>

a/ See technical co-operation section of the notes to the financial statements for details of forward commitments and also approximate increases in 1977 expenditures due to changes in UNDP accounting policy for unliquidated obligations.

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE ECONOMIC AND SOCIAL COMMISSION
FOR ASIA AND THE PACIFIC
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Regular budget a/	Trust funds	UNDP	Total
I. Statement of assets, liabilities and unencumbered fund balance				
Assets				
Cash	-	-	180 898	180 898
Accounts receivable	-	-	20 817	20 817
Receivable for excess of expenditure over funds provided	-	-	39 596	39 596
Unspent allocations	-	-	797 760	797 760
Due from United Nations General Fund	-	-	-	-
Total assets	<u> -</u>	<u>3 405 217</u>	<u> -</u>	<u>3 405 217</u>
	<u> -</u>	<u>3 405 217</u>	<u>1 039 071</u>	<u>4 444 288</u>
Liabilities and unencumbered fund balance				
Liabilities				
Accounts payable	-	-	154 853	154 853
Unliquidated obligations	-	895 312	86 458	981 770
Total liabilities	<u> -</u>	<u>895 312</u>	<u>241 311</u>	<u>1 136 623</u>
	<u> -</u>	<u>895 312</u>	<u>241 311</u>	<u>1 136 623</u>
Unencumbered fund balance				
Balance available 1 January 1976	-	1 126 282	-	1 126 282
Add: Excess of income over expenditure (see below)	-	1 383 623	797 760	2 181 383
Balance available 31 December 1977 b/	<u> -</u>	<u>2 509 905</u>	<u>797 760</u>	<u>3 307 665</u>
Total liabilities and unencumbered fund balance	<u> -</u>	<u>3 405 217</u>	<u>1 039 071</u>	<u>4 444 288</u>
	<u> -</u>	<u>3 405 217</u>	<u>1 039 071</u>	<u>4 444 288</u>
II. Statement of income and expenditure for the biennium 1976-1977 ended 31 December 1977				
Income: Funds allocated	737 022	6 262 136	3 520 702	10 519 860
Expenditure				
Salaries and common staff costs	656 380	2 234 600	1 802 817	4 693 797
Travel	71 422	390 994	95 214	557 630
Operating expenses	9 220	99 550	137 163	245 933
Acquisitions	-	123 608	132 614	256 222
Fellowships	-	1 558 799	301 875	1 860 674
Administrative overhead	-	470 962	253 259	724 221
Total expenditure	<u>737 022</u> c/	<u>4 878 513</u> d/	<u>2 722 942</u> e/	<u>8 338 477</u>
Excess of income over expenditure	<u> -</u>	<u>1 383 623</u>	<u>797 760</u>	<u>2 181 383</u>
	<u> -</u>	<u>1 383 623</u>	<u>797 760</u>	<u>2 181 383</u>
	(Schedule 13.0.3)	(Schedule 13.9.2)	(Schedule 13.5.1)	

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

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

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/ Comprising \$21,312 shown as balance available 1 January 1976 and \$449,650 shown as 1976-1977 income in schedule 15.1.1.

e/ See technical co-operation section of summary of significant accounting policies in the notes to the financial statements for details of changes in UNDP accounting policy on reporting of unliquidated obligations.

**TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
EXECUTED BY THE ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC
EXPENDITURE INCURRED FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977**
(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 1977</u>			
<u>Country projects</u>	-	-	-
<u>Regional projects</u>			
Asia and the Pacific	<u>1 808 992</u>	<u>660 691</u>	<u>2 469 683</u>
Total project expenditure	<u>1 808 992</u>	<u>660 691</u>	<u>2 469 683</u>
 <u>Overhead expenditures</u>			
IPF and cost sharing			253 259
Government cash counterpart contributions			-
Miscellaneous items refunded to UNDP			-
Total overhead expenditure			<u>253 259</u>
Total expenditure for 1977			2 722 942
 II. <u>YEAR ENDED 31 DECEMBER 1976</u>			
Total expenditure for 1976			-
 <u>GRAND TOTAL EXPENDITURE FOR THE 1976-1977 BIENNIUM</u>			<u>2 722 942</u> a/

a/ See technical co-operation section of the notes to the financial statements for details of forward commitments and also approximate increases in 1977 expenditures due to changes in UNDP accounting policy for unliquidated obligations.

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE ECONOMIC COMMISSION FOR LATIN AMERICA
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
 (EXPRESSED IN UNITED STATES DOLLARS)

	<u>Regular budget a/</u>	<u>Trust funds</u>	<u>Total</u>
I. <u>Statement of assets, liabilities and unencumbered fund balance</u>			
<u>Assets</u>			
Due from United Nations General Fund	-	502 561	502 561
Total assets	<u>-</u>	<u>502 561</u>	<u>502 561</u>
<u>Liabilities and unencumbered fund balance</u>			
<u>Liabilities</u>			
Unliquidated obligations	-	89 656	89 656
Total liabilities	<u>-</u>	<u>89 656</u>	<u>89 656</u>
<u>Unencumbered fund balance</u>			
Balance available 1 January 1976	-	577 303	577 303
Add: Excess of income over expenditure (see below)	<u>-</u>	<u>(164 398)</u>	<u>(164 398)</u>
Balance available 31 December 1977 b/	-	412 905	412 905
Total liabilities and unencumbered fund balance	<u>-</u>	<u>502 561</u>	<u>502 561</u>
II. <u>Statement of income and expenditure for the biennium 1976-1977 ended 31 December 1977</u>			
Income: Funds allocated	<u>771 991</u>	<u>2 843 748</u>	<u>3 615 739</u>
<u>Expenditure</u>			
Salaries and common staff costs	706 617	1 996 545	2 703 162
Travel	65 374	260 369	325 743
Contractual services	-	78 103	78 103
Operating expenses	-	254 398	254 398
Acquisitions	-	80 206	80 206
Fellowships	-	80 505	80 505
Administrative overhead	<u>- c/</u>	<u>258 020</u>	<u>258 020</u>
Total expenditure	<u>771 991</u>	<u>3 008 146</u>	<u>3 780 137</u>
Excess of income over expenditure	<u>-</u>	<u>(164 398)</u>	<u>(164 398)</u>
	(Schedule 13.9.1)	(Schedule 13.9.2)	

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

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

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

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE ECONOMIC COMMISSION FOR WESTERN ASIA
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
 (EXPRESSED IN UNITED STATES DOLLARS)

	<u>Regular budget a/</u>	<u>Trust funds</u>	<u>UNDP</u>	<u>Total</u>
I. Statement of assets, liabilities and unencumbered fund balance				
Assets				
Receivable for excess of expenditure over funds provided	-	-	153 075	153 075
Unspent allocations	-	-	38 417	38 417
Due from United Nations General Fund	-	<u>163 286</u>	-	<u>163 286</u>
Total assets	<u>-</u>	<u>163 286</u>	<u>191 492</u>	<u>354 778</u>
Liabilities and unencumbered fund balance				
Liabilities				
Accounts payable	-	-	2 355	2 355
Unliquidated obligations	-	-	16 814	16 814
Due to United Nations General Fund	-	-	<u>133 906</u>	<u>133 906</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>153 075</u>	<u>153 075</u>
Unencumbered fund balance				
Balance available 1 January 1976	-	-	-	-
Add: Excess of income over expenditure (see below)	-	<u>163 286</u>	<u>38 417</u>	<u>201 703</u>
Balance available 31 December 1977 b/	-	<u>163 286</u>	<u>38 417</u>	<u>201 703</u>
Total liabilities and unencumbered fund balance	<u>-</u>	<u>163 286</u>	<u>191 492</u>	<u>354 778</u>
II. Statement of income and expenditure for the biennium 1976-1977 ended 31 December 1977				
Income: Funds allocated	<u>607 778</u>	<u>191 008</u>	<u>211 492</u>	<u>1 010 278</u>
Expenditure				
Salaries and common staff costs	513 637	23 424	139 224	676 285
Travel	94 075	894	-	94 969
Operating expenses	66	-	2 600	2 666
Fellowships	-	-	9 996	9 996
Administrative overhead	-	<u>3 404</u>	<u>21 255</u>	<u>24 659</u>
Total expenditure	<u>607 778</u>	<u>27 722</u>	<u>173 075</u> d/	<u>808 575</u>
Excess of income over expenditure	<u>-</u>	<u>163 286</u>	<u>38 417</u>	<u>201 703</u>
	(Schedule 13.9.1)	(Schedule 13.9.2)	(Schedule 13.7.1)	

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

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

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/ See technical co-operation section of summary of significant accounting policies in the notes to the financial statements for details of changes in UNDP accounting policy on reporting of unliquidated obligations.

**TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME -
EXECUTED BY THE ECONOMIC COMMISSION FOR WESTERN ASIA
EXPENDITURE INCURRED FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)**

	<u>IPF and cost sharing</u>
I. <u>YEAR ENDED 31 DECEMBER 1977</u>	
<u>Country projects</u>	-
<u>Regional projects</u>	
Europe, Mediterranean and the Middle East	<u>151 820</u>
Total project expenditure	<u>151 820</u>
<u>Overhead expenditures</u>	
IPF and cost sharing	21 255
Miscellaneous items refunded to UNDP	-
Total overhead expenditure	<u>21 255</u>
Total expenditure for 1977	<u>173 075</u>
II. <u>YEAR ENDED 31 DECEMBER 1976</u>	
Total expenditure for 1976	-
<u>GRAND TOTAL EXPENDITURE FOR THE 1976-1977 BIENNIUM</u>	<u>173 075 a/</u>

a/ See technical co-operation section of the notes to the financial statements for details of forward commitments and also approximate increases in 1977 expenditures due to changes in UNDP accounting policy for unliquidated obligations.

SUMMARY OF TECHNICAL CO-OPERATION INCOME AND EXPENDITURE FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977 (EXPRESSED IN UNITED STATES DOLLARS)

	Income		Expenditure		Total
	1976	1977	1976	1977	
I. United Nations					
Regular budget		6 411 897	4 985 497 a/	6 411 897	11 397 394
Trust funds	10 734 751 a/	14 945 492	11 801 790 a/	15 737 289	27 539 079
UNFPA	19 188 956	12 785 742	18 475 680	13 266 323	31 742 003
UNDP	41 133 782	95 364 016	70 198 312	58 929 794	129 128 106
Total	76 042 986	129 507 147	105 461 279	94 345 303	199 806 582
II. UNIDO					
Regular budget	2 185 640	2 142 070	2 185 640	2 142 070	4 327 710
Trust funds	3 538 209	6 265 002	2 822 477	3 987 595	6 810 072
UNDP	17 973 970	43 567 930	36 218 986	38 612 457	74 831 443
Government cash counterpart	-	-	48 271	(2 963)	45 308
Total	23 697 819	51 975 002	41 275 374	44 739 159	86 014 533
III. UNCTAD					
Trust funds	853 956	2 218 135	975 443	1 230 197	2 205 640
UNDP	3 929 382	11 270 380	9 850 559	9 525 253	19 375 812
Total	4 783 338	14 188 515	10 826 002	10 755 450	21 581 452
IV. Economic Commission for Africa					
Regular budget	667 780	595 311	667 780	595 311	1 263 091
Trust funds	1 362 079	1 506 460	1 245 941	1 340 184	2 586 125
UNDP	-	1 344 097	-	989 612	989 612
Total	2 029 859	3 525 868	1 913 721	2 925 107	4 838 828

SUMMARY OF TECHNICAL CO-OPERATION INCOME AND EXPENDITURE FOR THE
BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Income		Expenditure	
	1976	1977	1976	1977
V. Economic and Social Commission for Asia and the Pacific				
Regular budget	290 567	446 455	290 567	446 455
Trust funds	2 123 596	4 138 540	2 260 253	2 618 260
UNDP	-	3 520 702	-	2 722 942
Total	<u>2 414 163</u>	<u>8 105 697</u>	<u>2 550 820</u>	<u>5 787 657</u>
		737 022		737 022
		6 262 136		4 878 513
		3 520 702		2 722 942
		<u>10 519 860</u>		<u>8 338 477</u>
VI. Economic Commission for Latin America				
Regular budget	268 501	503 490	268 501	503 490
Trust funds	1 027 715	1 816 033	1 287 301	1 720 845
Total	<u>1 296 216</u>	<u>2 319 523</u>	<u>1 555 802</u>	<u>2 224 335</u>
		771 991		771 991
		2 843 748		3 008 146
		<u>3 615 739</u>		<u>3 780 137</u>
VII. Economic Commission for Western Asia				
Regular budget	102 058	505 720	102 058	505 720
Trust funds	-	191 008	-	27 722
UNDP	-	211 492	-	173 075
Total	<u>102 058</u>	<u>908 220</u>	<u>102 058</u>	<u>706 517</u>
		607 778		607 778
		191 008		27 722
		211 492		173 075
		<u>1 010 278</u>		<u>808 575</u>

a/ Excluding regional commissions reported separately below.

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS REGULAR BUDGET 2/
EXPENDITURE INCURRED FOR THE BIENNIIUM 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

Country/Projects	United Nations	UNIDO	Regional commissions			Total
			Africa	Asia and the Pacific	Latin America	
Afghanistan	27 811	16 225	-	-	-	44 036
Algeria	-	8 020	-	-	-	8 020
Antigua	5 883	-	-	-	-	5 883
Bangladesh	-	14 138	-	-	-	14 138
Benin	268 988	18 469	-	-	-	287 457
Bhutan	6 053	20 043	-	-	-	26 096
Bolivia	-	8 500	-	-	-	8 500
Brazil	-	26 780	-	-	-	26 780
Bulgaria	-	10 028	-	-	-	10 028
Burundi	-	65 022	-	-	-	65 022
Cape Verde	68 838	3 750	-	-	-	72 588
Caribbean	-	-	-	-	65 644	65 644
Central African Empire	448 308	64 518	-	-	-	512 826
Chad	21 446	14 506	-	-	-	35 952
Costa Rica	-	10 873	-	-	-	10 873
Cuba	2 960	19 778	-	-	-	22 738
Cyprus	2 460	-	-	-	-	2 460
Democratic Yemen	1 311 302	37 302	-	-	-	1 348 604
Djibouti	10 894	-	-	-	-	10 894
Egypt	-	35 124	-	-	-	35 124
El Salvador	-	424	-	-	-	424
Ethiopia	5 606	4 401	-	-	-	10 007
Fiji	4 199	6 210	-	-	-	10 409
Gambia	-	59 823	-	-	-	59 823
Ghana	-	7 529	-	-	-	7 529
Greece	1 700	-	-	-	-	1 700
Guatemala	1 830	-	-	-	-	1 830
Guinea-Bissau	25 000	-	-	-	-	25 000
Guyana	-	3 575	-	-	-	3 575
Haiti	78 258	132 655	-	-	-	210 913
Honduras	11 720	3 511	-	-	-	15 231
Hong Kong	-	8 104	-	-	-	8 104
Iceland	2 500	-	-	-	-	2 500
India	79 987	30 283	-	-	-	110 270
Indonesia	-	13 871	-	-	-	13 871
Iran	-	3 445	-	-	-	3 445
Iraq	-	1 900	-	-	-	1 900
Ivory Coast	-	9 964	-	-	-	9 964
Jamaica	1 950	-	-	-	-	1 950
Jordan	1 500	-	-	-	-	1 500
Kenya	2 980	-	-	-	-	2 980
Lao People's Democratic Republic	5 499	-	-	-	-	5 499
Lebanon	-	21 267	-	-	-	21 267
	-	2 809	-	-	-	2 809

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS REGULAR BUDGET a/
EXPENDITURE INCURRED FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

Country Projects	United Nations	UNIDO	Regional commissions			Total
			Africa	Asia and the Pacific	Latin America	
Liberia	3 300	-	-	-	-	3 300
Malawi	-	5 177	-	-	-	5 177
Malaysia	3 833	12 185	-	-	-	16 018
Mali	2 900	10 819	-	-	-	13 719
Mauritius	-	9 634	-	-	-	9 634
Mongolia	7 041	12 550	-	-	-	19 591
Mozambique	3 000	-	-	-	-	3 000
Namibia	25 000	-	-	-	-	25 000
Nepal	65 995	17 706	-	-	-	83 701
Niger	2 016	-	-	-	-	2 016
Pakistan	-	9 705	-	-	-	9 705
Panama	2 260	-	-	-	-	2 260
Papua New Guinea	6 636	21 778	-	-	-	28 414
Peru	3 399	21 000	-	-	-	24 399
Philippines	-	9 757	-	-	-	9 757
Poland	3 100	18 022	-	-	-	21 122
Portugal	2 290	-	-	-	-	2 290
Republic of Korea	-	18 000	-	-	-	18 000
Rwanda	3 431	25 780	-	-	-	29 211
Samoa	-	4 509	-	-	-	4 509
Senegal	3 000	24 795	-	-	-	27 795
Singapore	5 413	4 605	-	-	-	10 018
Somalia	76 218	125 609	-	-	-	201 827
South Africa	25 000	-	-	-	-	25 000
Southern Rhodesia	25 000	-	-	-	-	25 000
Spain	1 788	-	-	-	-	1 788
Sri Lanka	5 015	154 967	-	-	-	159 982
Sudan	2 525	61 301	-	-	-	63 826
Swaziland	195 644	-	-	-	-	195 644
Syrian Arab Republic	-	60 491	-	-	-	60 491
Thailand	-	9 322	-	-	-	9 322
Togo	-	12 313	-	-	-	12 313
Tunisia	-	42 754	-	-	-	42 754
Turkey	12 251	77 645	-	-	-	89 896
Uganda	19 777	-	-	-	-	19 777
Union of Soviet Socialist Republics	16 659	2 400	-	-	-	19 059
United Republic of Cameroon	2 826	6 002	-	-	-	8 828
United Republic of Tanzania	6 181	3 798	-	-	-	9 979
Upper Volta	60 360	28 997	-	-	-	89 357
Uruguay	2 691	-	-	-	-	2 691
Yemen	96 923	26 960	-	-	-	123 883
Yugoslavia	-	5 890	-	-	-	5 890
Zaire	-	53 296	-	-	-	53 296
Zambia	-	1 320	-	-	-	1 320
Subtotal	3 076 974	1 597 284	-	65 644	-	4 739 902

SCHEDULE 13.9.1
(CONCLUDED)

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS REGULAR BUDGET ^{a/}
EXPENDITURE INCURRED FOR THE BIENNIUM 1976-1977 ENDED 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

Regional projects	United Nations	UNIDO	Regional commissions				Total
			Africa	Asia and the Pacific	Latin America	Western Asia	
Africa	943 250	483 883	1 263 091	-	-	-	2 690 224
Asia and the Pacific	607 785	327 938	-	737 022	-	-	1 672 745
Europe, Mediterranean and the Middle East	520 791	122 474	-	-	-	607 778	1 251 043
Latin America	31 336	289 311	-	-	706 347	-	1 026 994
Subtotal	<u>2 103 162</u>	<u>1 223 606</u>	<u>1 263 091</u>	<u>737 022</u>	<u>706 347</u>	<u>607 778</u>	<u>6 641 006</u>
Interregional projects	6 217 258	1 311 295	-	-	-	-	7 528 553
Global projects	-	195 525	-	-	-	-	195 525
Total	<u>11 397 394</u>	<u>4 327 710</u>	<u>1 263 091</u>	<u>737 022</u>	<u>771 991</u>	<u>607 778</u>	<u>19 104 986</u>

^{a/} Comprises section 15, regular programme of technical co-operation, and \$100,000 for United Nations Educational and Training Programme for Southern Africa from section 3 of the United Nations regular budget.

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY TRUST FUNDS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Unencumbered fund balance 1 January 1976	Add: Income	Less: Expenditure	Unencumbered fund balance 31 December 1977
I. PROJECTS ADMINISTERED BY THE UNITED NATIONS				
Projects financed by recipient Governments				
Argentina	184	-	-	184
Burma	4 630	-	4 513	117
Denmark	-	3 470	3 470	-
Dominican Republic	-	-	657	(657) a/
Ecuador	(886)	71 520	47 188	23 446
Greece	1 805	(1 805)	-	-
Haiti	(1 740)	1 740	-	-
Honduras	-	-	5 047	(5 047) a/
Indonesia	-	206 790	148 136	58 654
Iran	(4 901)	1 382 720	1 235 058	142 761
Iraq	-	231 610	90 771	140 839
Israel	3 480	(3 480)	-	-
Ivory Coast	-	17 443	23 967	(6 524) a/
Jamaica	45 468	100	40 412	5 156
Japan	753 115	2 663 974	2 343 142	1 073 947
Kuwait	43 943	347 224	436 247	(45 080) a/
Lebanon	45 645	(45 645)	-	-
Libyan Arab Jamahiriya	54 328	1 760 862	751 820	1 063 370
Netherlands	7 255	17 492	25 943	(1 196) a/
Saudi Arabia	77 242	2 402 164	2 799 536	(320 130) a/
Trinidad and Tobago	-	59 178	110 375	(51 197) a/
Turkey	4 577	84	-	4 661
United Republic of Cameroon	1 685	(1 685)	-	-
Subtotal	1 035 830	9 113 756	8 066 282	2 083 304
Associate experts				
Belgium	186 575	1 675 271	1 600 371	261 475
Denmark	132 733	1 451 777	1 498 721	85 789
Finland	27 107	295 727	358 679	(35 845) a/
France	23 438	311 925	310 456	24 907
Germany, Federal Republic of	51 369	974 135	946 487	79 017
Iran	62 043	9 317	58 699	12 661
Italy	-	111 228	124 828	(13 600) a/
Japan	20 000	34 955	57 938	(2 983) a/
Netherlands	(57 451)	2 053 388	3 061 890	(1 065 953) a/
Norway	34 919	244 229	219 041	60 107
Sweden	197 162	930 047	991 183	136 026
Switzerland	-	168 030	145 275	22 755
Subtotal	677 895	8 260 029	9 373 568	(435 644)
Other projects financed by donor Governments				
Bahamas	-	30 112	3 725	26 387
Canada	-	2 534	2 534	-
Denmark	67 844	52 674	61 366	59 152

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY TRUST FUNDS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Unencumbered fund balance 1 January 1976	Add: Income	Less: Expenditure	Unencumbered fund balance 31 December 1977
Other projects financed by donor Governments				
Germany, Federal Republic of	17 212	32 911	32 800	17 323
Italy	-	2 574	-	-
Japan	-	15 279	15 279	-
Netherlands	(10 866)	490 174	468 258	11 050
Norway	-	2 534	2 534	-
Saudi Arabia	-	20 351	2 456	17 895
Sweden	81 032	109 349	115 772	74 609
Switzerland	-	160 000	144 919	15 081
Turkey	-	11 780	123 665	(47 122) a/
Union of Soviet Socialist Republics	(32 546)	109 089	-	(3 181) a/ 220
United Kingdom of Great Britain and Northern Ireland	-	13 647	16 828	-
United States of America	4 720	43 363	43 143	-
Zambia	-	(4 720)	-	-
Subtotal	<u>127 396</u>	<u>1 091 651</u>	<u>1 047 633</u>	<u>171 414</u>
UNDP-administered trust funds				
Fund of the United Nations for the Development of West Irian	223 118	26 251	262 473	(13 104) a/
Swedish trust fund for operational assistance to Lesotho	234 350	49 283	357 226	(73 593) a/
Swedish trust fund for operational assistance to Swaziland	140 497	147 983	266 511	21 969
Trust Fund for Assistance to Colonial Countries and Peoples	165 598	(3 841)	181 580	(19 823) a/
Trust Fund for Sudano-Sahelian Activities	35 588	624 097	463 506	196 179
Trust Fund Programme for Zaire	(7 107)	668 877	744 792	(83 022) a/
United Nations Capital Development Fund	-	598 724	604 848	(6 124) a/
United Nations Korean Reconstruction Agency	6 988	6 514	6 175	7 327
Subtotal	<u>799 032</u>	<u>2 117 888</u>	<u>2 887 111</u>	<u>29 809</u>
Other trust funds				
El Colegio de Mexico	18 679	13 081	31 972	(212) a/
Ford Foundation	(2 920)	97 933	91 898	3 115
Group of Non-Aligned Countries (Netherlands/ Sweden Contribution)	283 034	482 006	266 503	498 531
International Development Research Centre (Canada)	62 640	84	58 830	3 894
United Nations Children's Fund	(1 614)	7 129	(844)	6 359
United Nations Educational and Training Programme for Southern Africa	1 696 948	3 600 017 b/	4 848 230 b/	448 735
United Nations Fund for Namibia	57 924	519 672	583 114	(5 518) a/
UNEP	-	377 003	284 782	92 221
Subtotal	<u>2 114 691</u>	<u>5 096 919</u>	<u>6 164 485</u>	<u>1 047 125</u>
Total United Nations projects	<u>4 754 844</u>	<u>25 680 243</u>	<u>27 539 079</u>	<u>2 896 008</u>

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY TRUST FUNDS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Unencumbered fund balance 1 January 1976	Add: Income	Less: Expenditure	Unencumbered fund balance 31 December 1977
II. PROJECTS ADMINISTERED BY THE UNITED NATIONS				
INDUSTRIAL DEVELOPMENT ORGANIZATION				
Projects financed by recipient Governments				
Arab Company for Drug Industries and Medical Appliances				
Arab Fund for Economic and Social Development	-	40 000	31 997	8 003
Burundi	2 587	2 969	5 556	-
Costa Rica	-	56 946	34 461	22 485
Ecuador	(5 321)	3 420	2 153	(4 054) a/
Greece	-	96 468	86 654	9 814
Hungary	-	4 000	3 826	174
Iceland	-	43 000	10 176	32 824
Iraq	-	66 950	70 934	(3 984) a/
Jamaica	1 284	1 412 957	272 036	1 142 205
Kuwait	2 100	-	-	2 100
Liberia	18 329	583 457	386 016	215 770
Libyan Arab Jamahiriya	-	15 489	5 370	10 119
Mexico	58 780	174 561	170 013	63 328
Netherlands Antilles	13 780	(13 780)	-	-
Qatar	-	196 133	35 246	160 887
Saudi Arabia	(6 333)	204 000	25 053	172 614
Surinam	4 884	75 000	125 316	(45 432) a/
Thailand	-	85 138	10 455	74 683
Trinidad and Tobago	1 522	125	629	1 018
Yugoslavia	(774)	774	(440)	440
Subtotal	90 838	114 002	85 144	28 858
		<u>3 161 609</u>	<u>1 360 595</u>	<u>1 891 852</u>
Associate experts				
Belgium	151 805	477 342	444 978	184 169
Denmark	81 102	305 768	246 339	140 531
Finland	38 218	26 254	64 320	152
Germany, Federal Republic of	42 007	289 003	187 056	143 954
Italy	-	37 160	25 811	11 349
Japan	-	229 246	98 215	131 031
Netherlands	64 720	525 720	457 749	132 691
Sweden	38 506	160 973	89 873	109 606
Subtotal	416 358	2 051 466	1 614 341	853 483
Junior Professional Officers				
Belgium	9 027	81 441	65 227	25 241
Japan	58 303	35 004	78 907	14 400
Sweden	(29 087)	41 494	8 793	3 614
Subtotal	38 243	157 939	152 927	43 255

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY TRUST FUNDS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Unencumbered fund balance 1 January 1976	Add: Income	Less: Expenditure	Unencumbered fund balance 31 December 1977
<u>Other trust funds</u>				
Austria	986			
Canada		(986)		
Deutsche Messe A.G.		32 000	37 715	(5 715) a/
Finland		6 031	5 573	458
Germany, Federal Republic of	373	(373)		
Industrial Development Centre for Arab States	494 764	722 136	503 739	713 161
Japan	9 252			
Netherlands		139 000	18 875	(9 623) a/
Société Tunisienne de Banque		100 000	20 810	118 190
Sveriges Pappers Industriforbund	22 124	24 634	73 951	26 049
Sweden	(742)	742	31 413	15 345
Switzerland	250 868	1 554 993		
UNESCO		100 000	1 458 611	347 250
UNRWA	20 947	5 024	114 968	(14 968) a/
Union of Soviet Socialist Republics interpreters	(15 477)	40 732	23 342	2 629
United Nations Fund for Special Industrial Services	(89 378)	63 281	27 001	(53 098) a/
Venezuela		407 983	407 983	
Subtotal	99	(99)	2 724 018	1 164 896
UNDP-administered trust fund	693 816	3 195 098		
Swedish trust fund for operational assistance to Swaziland	25 239	21 678	50 059	(3 142) a/
<u>Projects financed from voluntary contributions for specific purposes to UNIDO General Trust Fund</u>				
Austria				
China	(6 752)	195 188	154 519	33 917
India	248 635	568 662	326 271	491 026
Italy	2 750		14 305	(11 555) a/
Japan		149 525	38 076	(38 076) a/
Switzerland	120 736	302 046	225 973	44 288
Subtotal	365 369	1 215 421	148 988	153 058
Total UNIDO Projects	1 629 863	9 803 211	908 132	672 658
			6 810 072	4 623 002
<u>III. PROJECTS ADMINISTERED BY THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD)</u>				
Belgium				
Burundi	24 369	46 375	43 984	26 760
Canada		38 648	38 648	
Finland		40 932	25 944	14 988
Iraq			27 785	
International Trade Centre		17 200	17 200	
		116 842	118 682	(1 840) a/

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY TRUST FUNDS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Unencumbered fund balance 1 January 1976	Add: Income	Less: Expenditure	Unencumbered fund balance 31 December 1977
PROJECTS ADMINISTERED BY THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD)				
Mauritania	-	113 927	10 658	103 269
Netherlands	6 924	-	6 924	-
Netherlands/Sweden	-	80 238	95 278	(15 040) a/
Oman	-	52 706	34 924	23 782
Organization of Petroleum Exporting Countries Ports Project Trust Fund	-	10 000	10 000	-
Sweden	11 836	355 013	303 722	63 127
UNEP	136 317	1 470 576	613 714	993 179
	187 944	723 634	858 177	53 401
Total UNCTAD projects	395 175	3 072 091	2 205 640	1 261 626
IV. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR AFRICA (ECA)				
Economic Commission for Africa				
Belgium	8 578	-	5 188	3 390
Canada	(10 951)	82 721	94 437	(22 667) a/
Finland	473	17 668	17 614	527
Germany, Federal Republic of	121 158	142 000	176 359	86 799
International Development Research Centre (Canada)	7 266	225 135	174 484	57 917
Netherlands	131 912	476 279	453 507	154 684
Nigeria	-	108 328	85 796	22 532
Sweden	147 152	237 239	247 750	136 701
Switzerland	-	95 204	86 663	8 541
United Nations Centre on Transnational Corporations	-	25 000	23 942	1 058
UNSP	-	114 585	50 621	63 964
United States of America	38 995	34 285	36 152	37 128
Subtotal	444 583	1 558 504	1 452 513	550 574
African Institute for Economic Development and Planning				
Commonwealth Fund for Technical Co-operation				
Sweden	-	40 048	28 957	11 091
Switzerland	-	286 820	85 620	201 000
UNEP	(27 787)	138 996	107 645	31 351
UNITAR	-	854 171	841 190	(14 806) a/
Subtotal	(27 787)	70 000	70 000	-
Total ECA projects	416 796	1 390 035	1 133 612	228 636
		2 948 539	2 586 125	779 210

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY TRUST FUNDS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Unencumbered fund balance 1 January 1976	Add: Income	Less: Expenditure	Unencumbered fund balance 31 December 1977
V. <u>PROJECTS ADMINISTERED BY THE ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC (ESCAP)</u>				
Asian Development Bank	16 231	15 673	31 904	290 881
Australia	5 113	360 604	74 836	13 039
Australia/New Zealand/Solomon Islands	-	73 878	60 839	10 206
Canada	25 692	-	15 486	-
Ford Foundation	2 768	-	2 768	120 054
France/India/Australia	-	123 127	3 073	146 709
Germany, Federal Republic of	243 642	547 222	644 155	2 771
India	2 087	40 000	39 316	2 103
Indonesia	-	12 000	9 897	528 827
Iran/Netherlands/New Zealand	-	686 485	157 658	669 095
Japan	372 532	812 796	516 233	-
Japan/Netherlands/Indonesia	46 584	(16 302)	30 282	23 433
Konrad Adenauer Foundation	-	172 850	149 417	9
Lee Foundation	12 790	7 197	19 978	-
Netherlands	5 689	-	5 689	477 324
Norway	290 553	2 325 612	2 138 841	153 513
Shaw Foundation	45 380	918 900	810 767	-
Sweden	5 432	-	5 432	1 729
UNEP	6 778	-	5 049	10 226
United States of America	-	70 000	59 774	25 206
World Council of Churches	14 767	50 000	39 561	27 637
WMO	-	30 030	2 393	7 143
	30 244	32 064	55 165	2 509 905
Total ESCAP projects	<u>1 126 282</u>	<u>6 262 136</u>	<u>4 878 513</u>	<u>2 509 905</u>

VI. PROJECTS ADMINISTERED BY THE ECONOMIC
COMMISSION FOR LATIN AMERICA (ECLA)

	Unencumbered fund balance 1 January 1976	Add: Income	Less: Expenditure	Unencumbered fund balance 31 December 1977
Economic Commission for Latin America				
Argentina	4 957	456 239	464 170	(2 974) a/
Brazil	19 528	107 961	124 288	3 201
Canada	174 576	265 500	376 435	63 641
Carleton University	1 954	-	1 954	-
Colombia	(17 682)	33 079	17 740	(2 343) a/
Consejo nacional de ciencia y tecnologia	-	42 887	11 894	30 993
Corporacion Andina de Fomento	23 653	10 000	33 653	-
Germany, Federal Republic of	6 505	53 500	19 471	40 534
IBRD	-	39 750	32 248	7 502
International Development Research Centre (Canada)	73 004	75 567	167 332	(18 761) a/
Italy	-	118 261	50 440	67 821
Jamaica	30 584	22 627	39 494	13 717
Netherlands	292	143 035	126 827	16 500

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY TRUST FUNDS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Unencumbered fund balance 1 January 1976	Add: Income	Less: Expenditure	Unencumbered fund balance 31 December 1977
<u>Economic Commission for Latin America</u>				
Sweden	-	66 136	60 241	5 895
Trinidad and Tobago	(3 045)	26 377	29 669	(6 337) a/
United Nations Centre on Transnational Corporations	-	50 000	45 309	4 691
UNCTAD	-	6 433	6 433	-
UNEP	79 214	159 602	219 676	19 140
Venezuela	-	8 014	3 053	4 961
Subtotal	393 540	1 684 968	1 830 327	248 181
<u>Latin American Institute for Economic and Social Planning</u>				
Canada	24 257	-	10 386	13 871
Canada/Sweden	20 910	-	14 580	6 330
Centro Internacional de Formación en Ciencias Ambientales	-	30 800	28 342	2 458
Germany, Federal Republic of	-	58 540	34 144	24 396
Institutional Development and Popular Participation	724	-	-	724
Netherlands	134 747	78 850	144 903	68 694
Resources for the Future, Inc.	3 125	9 375	12 500	-
UNESCO	-	188 000	213 373	(25 373) a/
Subtotal	183 763	365 565	458 228	91 100
<u>CELADE</u>				
Canadian International Development Agency	-	350 031	279 242	70 789
Ford Foundation	-	33 905	20 344	13 561
Inter-American Development Bank	-	7 256	7 256	-
International Development Research Centre	-	266 220	290 199	(23 979) a/
Netherlands	-	117 088	91 410	25 678
El Colegio de Mexico	-	18 715	31 140	(12 425) a/
Subtotal	-	793 215	719 591	73 624
Total ECLA projects	577 303	2 843 748	3 008 146	412 905
<u>VII. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR WESTERN ASIA (ECAW)</u>				
General Study of the Palestinian Arab People Netherlands	-	142 758	-	142 758
Total ECAW projects	-	48 250	27 722	20 528
GRAND TOTAL	8 900 263	191 008	27 722	163 286
		50 800 976	47 055 297	12 645 942

a/ See technical co-operation section of the notes to the financial statements for summary of technical co-operation trust fund deficit balances.
b/ Exc' sive of transfer of \$100,000 from section 3 of the United Nations budget appropriations.

UNITED NATIONS TRUST FUNDS

COMBINED STATEMENT OF ASSETS, LIABILITIES AND UNENCUMBERED
FUND BALANCES, INCOME AND EXPENDITURE AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Relief operations	Industrial development	Economic and social activities	Legal activities	Others	Total
I. Statement of assets, liabilities and unencumbered fund balance						
Assets						
Cash	40 221 573	10 335 980	22 120 077	214 367	7 152 638	80 044 635
Letters of credit	-	-	10 635 000	-	-	10 635 000
Investments	-	-	-	-	662 932	662 932
Pledged contributions unpaid	135 171	1 490 166	10 504 255	258 002	1 399 885	13 787 479
Accounts receivable	835 897	116 178	317 004	1 573	250 636	1 521 288
Remittances to executing agencies	3 134 796	-	861 177	-	18	3 995 991
Deferred charges and other assets	799	-	18 850	-	231 226	250 875
Due from United Nations General Fund (Statement III)	83 252	-	1 113 687	10 302	370 461	1 577 702
Total assets	<u>44 411 488</u>	<u>11 942 324</u>	<u>45 570 050</u>	<u>484 244</u>	<u>10 067 796</u>	<u>112 475 902</u>
Liabilities and unencumbered fund balance						
Liabilities						
Accounts payable	41 513	241 792	10 002 481	-	194 256	10 480 042
Unliquidated obligations	751 399	1 677 725	1 201 676	-	128 190	3 758 990
Deferred income	-	2 093	7 894 595	253 502	903 451	9 053 641
Reserve for repatriation grant and other reserves	-	693	571 933	-	-	572 626
Reserve for allocations	19 067 126	-	874 438	-	1 445	19 943 009
Due to United Nations General Fund (Statement III)	45 380	3 009 839	1 165 211	16 977	116 584	4 353 991
Total liabilities	<u>19 905 418</u>	<u>4 932 142</u>	<u>21 710 334</u>	<u>270 479</u>	<u>1 343 926</u>	<u>48 162 299</u>
Unencumbered fund balance						
Balance available 1 January 1976	83 117 680	7 992 050	17 436 668	193 692	14 558 998	123 299 088
Add: Transfers of Funds	(18 048 828) ^{a/}	(174) ^{b/}	(119) ^{b/}	-	(7 737 249) ^{c/}	(25 786 370)
Balance available 1 January 1976 (after transfers)	65 068 852	7 991 876	17 436 549	193 692	6 821 749	97 512 718
Add: Net excess of income over expenditure (see below)	(29 628 441)	(981 694)	7 272 071	20 073	1 902 139	(21 415 852)
Less: Allocations outstanding	(10 934 341)	-	(848 904)	-	(18)	(11 783 263)
Balance available 31 December 1977	<u>24 506 070</u>	<u>7 010 182</u>	<u>23 859 716</u>	<u>213 765</u>	<u>8 723 870</u>	<u>64 313 603</u>
Total liabilities and unencumbered fund balance	<u>44 411 488</u>	<u>11 942 324</u>	<u>45 570 050</u>	<u>484 244</u>	<u>10 067 796</u>	<u>112 475 902</u>

II. Statement of income and expenditure for the biennium 1976-1977 ended 31 December 1977

	Relief operations	Industrial development	Economic and social activities	Legal activities	Others	Total
<u>Income</u>						
Income from pledged contributions	13 417 725	6 010 641	51 142 226	688 226	4 353 960	75 612 778
Public donations	252 936	-	218 914	-	32 834	504 684
Subventions	5 926	-	2 140 013	-	-	2 145 939
Interest income	6 433 067	492 949	2 926 548	29 263	933 198	10 815 025
Miscellaneous	231 437	1 159 807	1 062 995	21 031	7 216 914	9 692 184
<u>Total income</u>	<u>20 341 091</u>	<u>7 663 397</u>	<u>57 490 696</u>	<u>738 520</u>	<u>12 536 906</u>	<u>98 770 610</u>
<u>Expenditure</u>						
Salaries and common staff costs	2 396 196	1 082 369	11 899 770	557 110	3 005 737	18 941 182
Travel	181 083	117 622	1 388 192	29 428	337 890	2 054 215
Contractual services	139 414	644 653	1 957 668	20 416	5 709 668	8 471 819
Operating expenses	11 093 194	1 849 606	1 168 370	78 535	588 751	14 778 456
Acquisitions	72 206 437	600 894	4 008 055	-	118 576	76 933 962
Fellowships, grants, other	3 328 819	4 349 947	29 521 423	50 645	861 893	38 112 727
<u>Total expenditure</u>	<u>89 345 143</u>	<u>8 645 091</u>	<u>49 943 478</u>	<u>736 134</u>	<u>10 622 515</u>	<u>159 292 361</u>
Excess of income over expenditure for the above period	(69 004 052)	(981 694)	7 547 218	2 386	1 914 391	(60 521 751)
Add: Adjustment for prior period	39 375 611	-	(275 147)	17 687	(12 252)	39 105 899
<u>Net excess of income over expenditure</u>	<u>(29 628 441)</u>	<u>(981 694)</u>	<u>7 272 071</u>	<u>20 073</u>	<u>1 902 139</u>	<u>(21 415 852)</u>
	(Schedule 14.1) d/	(Schedule 14.2) d/	(Schedule 14.3) d/	(Schedule 14.4) d/	(Schedule 14.5) d/	

a/ Effective 1 October 1976, the United Nations Trust Fund for Sudano-Sahelian Activities (\$18,048,826) was transferred to UNDP in accordance with SP/SCB/153 of 7 October 1976.

b/ Transferred to "Others".

c/ The previous Overhead schedules (47-49) have been converted into Statement XV - Special Accounts for Programme Support Costs (\$7,737,542) plus transfers.

d/ For these schedules, see volume II.

CERTIFIED CORRECT

(Signed) Helmut DEBATTIN
Assistant Secretary-General (Controller)
Office of Financial Services

30 March 1978

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	United Nations, UNIDO, UNCTAD and regional commissions - Programme support costs relating to projects of UNDP, UNEFA and United Nations technical co-operation trust funds	United Nations and UNIDO - Programme support costs relating to other trust fund projects	<u>Total</u>
I. Statement of assets, liabilities and unencumbered fund balance			
Assets			
Accounts receivable	1 284 733	34 571	1 319 304
Deferred charges and other assets Due from United Nations General Fund (Statement III)	74 188	2 835	77 023
Total assets	<u>7 899 421</u>	<u>-</u>	<u>7 899 421</u>
	<u>9 258 342</u>	<u>37 406</u>	<u>9 295 748</u>
Liabilities and unencumbered fund balance			
Liabilities			
Accounts payable	17 140	-	17 140
Unliquidated obligations	831 145	5 487	836 632
Deferred income	33 034	-	33 034
Reserve for termination entitlements and indemnities, compensation claims and other unforeseen liabilities	2 300 000	-	2 300 000
Reserve for repatriation grant Due to United Nations General Fund (Statement III)	26 418	-	26 418
Total liabilities	<u>-</u>	<u>46 806</u>	<u>46 806</u>
	<u>3 207 737</u>	<u>52 293</u>	<u>3 260 030</u>
Unencumbered fund balance			
Balance available 1 January 1976	7 876 665	-	7 876 665
Add: Net excess of income over expenditure (see below)	<u>(1 826 060)</u>	<u>(14 887)</u>	<u>(1 840 947)</u>
Balance available 31 December 1977	<u>6 050 605</u>	<u>(14 887)</u>	<u>6 035 719</u>
Total liabilities and unencumbered fund balance	<u>9 258 342</u>	<u>37 406</u>	<u>9 295 748</u>

United Nations,
UNIDO, UNCTAD and
regional commissions -
Programme support costs
relating to projects of
UNDP, UNFPA and United
Nations technical
co-operation trust funds

United Nations and
UNIDO - Programme
support costs
relating to other
trust fund
projects

Total

1. Statement of income and expenditure for the
biennium 1976-1977 ended 31 December 1977
Income

United Nations Development Programme		
Project costs	27 294 250	27 294 250
Variance	608 106	608 106
United Nations Fund for Population Activities	4 631 833	4 631 833
Technical co-operation project trust funds	4 276 599	4 276 599
Associated agency projects	327 138	327 138
UNIDO General Trust Fund	901 494	901 494
Other general trust funds	277 688	277 688
World Food Programme	-	523 369
Special Industrial Services	-	132 083
Miscellaneous	260 983	264 961
<u>Total income</u>	<u>38 578 091</u>	<u>39 237 521</u>

Expenditure

Salaries and common staff costs	34 731 767	35 277 297
Travel	687 020	732 584
Contractual services	31 735	31 735
Operating expenses	1 059 617	1 142 840
Acquisitions	255 539	255 539
Fellowships, grants, other	1 288 603	1 288 603
<u>Total expenditure</u>	<u>38 054 281</u>	<u>38 728 598</u>

Excess of income over expenditure for the
above period

Less: Adjustment for prior period

Less: Establishment of reserve for termination
entitlements and indemnities, compensation
claims and other unforeseen liabilities

Net excess of income over expenditure

	523 810	508 923
	(18 496)	(18 496)
	(2 331 374)	(2 331 374)
	(1 826 060)	(1 840 947)
	(Schedule 15.1)	(Schedule 15.2)

CERTIFIED CORRECT

(Signed) Helmut DEBAYN
Assistant Secretary-General (Controller)
Office of Financial Services

UNITED NATIONS, UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION, UNITED
NATIONS CONFERENCE ON TRADE AND DEVELOPMENT AND UNITED NATIONS
REGIONAL COMMISSIONS - PROGRAMME SUPPORT COSTS RELATING TO PROJECTS OF THE
UNITED NATIONS DEVELOPMENT PROGRAMME, THE UNITED NATIONS FUND FOR POPULATION
ACTIVITIES AND UNITED NATIONS TECHNICAL CO-OPERATION TRUST FUNDS

SCHEDULE 15.1

COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	United Nations	UNIDO	UNCTAD	Regional commissions	Total
I. Statement of assets, liabilities and unencumbered fund balance					
Assets					
Accounts receivable	814 832	1 980	-	467 921	1 284 733
Deferred charges and other assets	74 188	-	-	-	74 188
Due from United Nations General Fund (Statement XV)	3 203 079	3 620 736	314 640	760 966	7 899 421
Total assets	4 092 099	3 622 716	314 640	1 228 887	9 258 342
Liabilities and unencumbered fund balance					
Liabilities					
Accounts payable	17 140	-	-	-	17 140
Unliquidated obligations	266 664	408 606	105 523	50 352	831 145
Deferred income	-	-	-	33 034	33 034
Reserve for termination entitlements and indemnities, compensation claims and other unforeseen liabilities	1 500 000	660 000	140 000	-	2 300 000
Reserve for repatriation grant	-	-	-	26 418	26 418
Total liabilities	1 783 804	1 068 606	245 523	109 804	3 207 737
Unencumbered fund balance					
Balance available 1 January 1976	5 766 697	1 666 762	304 083	139 123	7 876 665
Add: Net excess of income over expenditure (see below)	(3 458 402)	987 348	(234 966)	979 960	(1 826 060)
Balance available 31 December 1977	2 308 295	2 554 110	69 117	1 119 083	6 050 605
Total liabilities and unencumbered fund balance	4 092 099	3 622 716	314 640	1 228 887	9 258 342
II. Statement of income and expenditure for the biennium 1976-1977 ended 31 December 1977					
Income					
United Nations Development Programme					
Project costs	15 043 575	9 088 630	2 766 000	396 045	27 294 250
Variance	386 582	221 524	-	-	608 106
United Nations Fund for Population					
Activities	4 631 833	-	-	-	4 631 833
Technical co-operation project trust funds	2 328 865	923 065	141 283	883 386	4 276 599
Associated agency projects	56 894	153 740	62 875	53 629	327 138
UNIDO General Trust Fund	-	901 494	-	-	901 494
Other general trust funds	-	-	85 469	192 219	277 688
Miscellaneous	149 688	598	11 497	99 200	260 983
Total income	22 597 437	11 289 051	3 067 124	1 624 479	38 578 091
Expenditure					
Salaries and common staff costs	22 988 088	9 009 427	2 324 307	409 945	34 731 767
Travel	461 477	62 789	90 174	72 580	687 020
Contractual services	29 600	-	-	2 135	31 735
Operating expenses	415 722	529 686	32 127	82 082	1 059 617
Acquisitions	130 569	47 193	-	77 777	255 539
Fellowships, grants, other	499 009	92 608	696 986	-	1 288 603
Total expenditure	24 524 465	9 741 703	3 143 594	644 519	38 054 281
Excess of income over expenditure for the above period	(1 927 028)	1 547 348	(76 470)	979 960	523 810
Less: Adjustment for prior period	-	-	(18 496)	-	(18 496)
Less: Establishment of reserve for termination entitlements and indemnities, compensation claims and other unforeseen liabilities	(1 531 374)	(660 000)	(140 000)	-	(2 331 374)
Net excess of income over expenditure	(3 458 402)	887 348	(234 966)	979 960	(1 826 060)
				(Schedule 15.1.1)	(Statement XV)

UNITED NATIONS REGIONAL COMMISSIONS -
PROGRAMME SUPPORT COSTS RELATING TO PROJECTS
OF THE UNITED NATIONS DEVELOPMENT PROGRAMME
AND UNITED NATIONS TECHNICAL CO-OPERATION TRUST FUNDS
COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	Regional commissions				Total
	Africa	Asia and the Pacific	Latin America	Western Asia	
I. <u>Statement of assets, liabilities and unencumbered fund balance</u>					
<u>Assets</u>					
Accounts receivable	121 531	277 762	66 273	2 355	467 921
Due from United Nations General Fund (Statement XV)	334 651	165 080	210 314	50 921	760 966
Total assets	456 182	442 842	276 587	53 276	1 228 887
<u>Liabilities and unencumbered fund balance</u>					
<u>Liabilities</u>					
Unliquidated obligations	17 463	32 549	340	-	50 352
Deferred income	-	-	33 034	-	33 034
Reserve for repatriation grant	-	-	26 418	-	26 418
Total liabilities	17 463	32 549	59 792	-	109 804
<u>Unencumbered fund balance</u>					
Balance available 1 January 1976	52 988	21 312	64 823	-	139 123
Add: Excess of income over expenditure (see below)	385 731	388 981	151 972	53 276	979 960
Balance available 31 December 1977	438 719	410 293	216 795	53 276	1 119 083
Total liabilities and unencumbered fund balance	456 182	442 842	276 587	53 276	1 228 887
II. <u>Statement of income and expenditure for the biennium 1976-1977 ended 31 December 1977</u>					
<u>Income</u>					
United Nations Development Programme					
Project costs	121 531	253 259	-	21 255	396 045
Technical co-operation project trust funds	172 312	449 650	258 020	3 404	883 386
Associated agency projects	48 076	-	-	5 553	53 629
Other general trust funds	161 379	-	-	30 840	192 219
Miscellaneous	94 337	-	-	4 863	99 200
Total income	597 635	702 909	258 020	65 915	1 624 479
<u>Expenditure</u>					
Salaries and common staff costs	116 746	257 220	35 823	156	409 945
Travel	61 873	8 411	1 439	857	72 580
Contractual services	2 135	-	-	-	2 135
Operating expenses	12 647	7 636	50 173	11 626	82 082
Acquisitions	18 503	40 661	18 613	-	77 777
Total expenditure	211 904	313 928	106 048	12 639	644 519
Excess of income over expenditure	385 731	388 981	151 972	53 276	979 960

(Schedule 15.1)

UNITED NATIONS AND UNITED NATIONS INDUSTRIAL
DEVELOPMENT ORGANIZATION - PROGRAMME SUPPORT COSTS
RELATING TO OTHER TRUST FUND PROJECTS

COMBINED STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>World Food Programme</u>	<u>Special Industrial Services</u>		
		<u>United Nations</u>	<u>UNIDO</u>	<u>Total</u>
I. <u>Statement of assets, liabilities and unencumbered fund balance</u>				
<u>Assets</u>				
Accounts receivable	32 591	1 980	-	34 571
Deferred charges and other assets	2 835		-	2 835
Total assets	<u>35 426</u>	<u>1 980</u>	<u>-</u>	<u>37 406</u>
<u>Liabilities and unencumbered fund balance</u>				
<u>Liabilities</u>				
Unliquidated obligations Due to United Nations General Fund (Statement XV)	5 487	-	-	5 487
	<u>29 939</u>	<u>16 867</u>	<u>-</u>	<u>46 806</u>
Total liabilities	<u>35 426</u>	<u>16 867</u>	<u>-</u>	<u>52 293</u>
<u>Unencumbered fund balance</u>				
Balance available 1 January 1976	-	-	-	-
Add: Excess of income over expenditure (see below)	<u>-</u>	<u>(14 887)</u>	<u>-</u>	<u>(14 887)</u>
Balance available 31 December 1977	<u>-</u>	<u>(14 887)</u>	<u>-</u>	<u>(14 887)</u>
Total liabilities and unencumbered fund balance	<u>35 426</u>	<u>1 980</u>	<u>-</u>	<u>37 406</u>
II. <u>Statement of income and expenditure for the biennium 1976-1977 ended 31 December 1977</u>				
<u>Income</u>				
Funds allocated	523 369	86 543	45 540	655 452
Miscellaneous	3 978	-	-	3 978
Total income	<u>527 347</u>	<u>86 543</u>	<u>45 540</u>	<u>659 430</u>
<u>Expenditure</u>				
Salaries and common staff costs	398 560	101 430	45 540	545 530
Travel	45 564	-	-	45 564
Operating expenses	83 223	-	-	83 223
Total expenditure	<u>527 347</u>	<u>101 430</u>	<u>45 540</u>	<u>674 317</u>
Excess of income over expenditure	<u>-</u>	<u>(14 887)</u>	<u>-</u>	<u>(14 887)</u>

(Statement XV)

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 and administrative instructions issued by the Controller and in conformance with generally accepted government accounting principles.
- (b) The financial period of the Organization is a biennium and consists of two consecutive calendar years.
- (c) The assets and liabilities and revenues and expenditures are recognized on the accrual basis of accounting.
- (d) 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 Controller of the United Nations. At year-end, cash, investments and unpaid pledges, other than pledges for future years, are retranslated at the applicable United Nations rates of exchange.
- (e) Deferred charges. For balance-sheet purposes only, that portion of the education grant advance which is assumed to pertain to the scholastic year completed as of the date of the financial statement is shown as 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.
- (f) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budget accounts in the year of purchase. A list showing the cost of furniture and equipment at Headquarters and the overseas locations, according to the inventory records of the United Nations, is provided from perpetual inventory records in a note to the financial statements.
- (g) 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.
- (h) 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.

(i) Miscellaneous income.

- (i) The net income realized from the revenue-producing activities is reported as miscellaneous income.
- (ii) The refund of expenditures which had been charged in the same financial period against the budgetary accounts is credited against the same accounts, but refunds of expenditures relating to the prior financial periods are credited to miscellaneous income.
- (iii) All moneys accepted for purposes specified by the donor have been treated as trust funds or special accounts. However, 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 miscellaneous income.
- (vi) The refunds in respect of pension contribution (14 per cent of pensionable remuneration) of participants entering the fund on or after 1 January 1967 but withdrawing within five years are being credited to miscellaneous income.

(j) Revenue-producing activities.

- (i) Notwithstanding the provisions of rule 111.8, income from credit sales for the sale of publications and services to visitors have been treated on a cash basis.
- (ii) In those activities handled by contractors, for example, the Souvenir Shop, Gift Centre and Catering Services, only the assets for which the Organization has ownership, that is, unremitted profits from 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 Service. Inventories are valued at cost or market value, whichever is lower, 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.

(k) 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. In this regard, however, the following special arrangements have been accepted by the General Assembly:

(i) Financial regulation 2.1:

The "special financial year" of 25 October to 24 October of the following year inclusive has been adopted by the General Assembly for UNEF/UNDOF and this financial year is used both for the presentation of information and for accounting purposes.

(ii) Financial regulations 4.3 and 4.4:

For these operations, only such balances of appropriations as are not required to defray obligations at any time are to be surrendered under regulation 4.3 or 4.4. The unliquidated obligations of UNEF/UNDOF are not surrendered in accordance with regulation 4.4 at the end of 12 months following the close of the financial period but are retained open in the accounts primarily to reimburse Governments for services and goods supplied.

(iii) Financial regulation 5.2:

Amounts in the surplus account are to be credited against the assessed contributions due from Member States on an annual basis. The credits in the surplus account to be distributed shall include:

- a. All miscellaneous income, including interest income, except:
 - i. Contributions from new Member States which have been credited to Member States;
 - ii. Amounts of miscellaneous income which were deducted as "estimated miscellaneous income" in arriving at the amounts appropriated, and then only to the extent that such income is, first, realized and, secondly, is required for the financing of these operations;
- b. All amounts surrendered due to the operation of regulation 4.3;
- c. All amounts surrendered due to the operation of regulation 4.4 where the obligation is no longer considered to be a valid charge.

- (iv) Financial regulation 5.2 and staff regulation 3.3:

The UNEF/UNDOF appropriations approved by the General Assembly for salary and related costs of staff are on a net basis and do not provide for staff assessment. Consequently, no adjustments are made to the assessments of Member States for staff assessment credits. National income taxation in respect of salaries and emoluments paid by UNEF/UNDOF shall be charged against the appropriate Member State.

- (v) Financial regulations 11.1 and 11.4:

The UNEF/UNDOF accounts are kept by mandate period and are formally reported and audited on a biennium basis in accordance with financial regulations 11.1 and 11.4.

- (1) Technical co-operation accounts.

- (i) Those sections of the regular budget of the United Nations which deal with technical co-operation are reflected also in the technical co-operation financial statements, in order to give an over-all view of technical co-operation activities.
- (ii) 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. In accordance with General Assembly resolution 3539 A of 17 December 1975, the appropriations 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 of obligations shall be subject to different procedures.
- (iii) Technical co-operation income includes funds allocated for approved projects extending beyond the current period, except for allocations for technical co-operation programmes of the regular budget which are for the current biennium only.
- (iv) In accordance with UNDP reporting requirements, 1977 allocation income for UNDP projects has been based on the project budgets recorded by the United Nations. Allocation income for UNDP projects was formerly based on the project budgets recorded in the UNDP management information system.
- (v) Unliquidated obligations for technical co-operation trust funds include commitments incurred against income received in respect of project budgets for future years.
- (vi) In conjunction with the UNDP decision to discontinue standard costing effective 1 January 1977, unliquidated obligations were reintroduced at 31 December 1976 as part of expenditure for technical co-operation financial statements. At 31 December 1976, unliquidated obligations which related to goods and services delivered in 1976 were accrued and included in accounts payable.

However, in accordance with accounting requirements established in 1977 by UNDP and UNFPA, project expenditures for 1977 include obligations raised in respect of goods and services provided for in project budgets for 1977, irrespective of the date of delivery of those goods and services. Unliquidated obligations at 31 December 1977 are reported as a separate liability item in the status-of-funds statements.

- (vii) As a further consequence of the decision 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.
 - (viii) 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.
 - (ix) Provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the United Nations for personnel financed by technical co-operation trust funds is calculated on the basis of 1 per cent of net base pay.
- (m) Trust fund accounts.
- (i) Pledges received for future years are recorded as deferred income.
 - (ii) Trust fund statements reflect the "clean surplus" theory by processing adjustments through the current income and expenditure account for which reserves had been established in the previous year. Material adjustments for prior periods are, however, shown in the financial statements below the results of the current period so as not to distort the presentation.
 - (iii) Provision for repatriation grant entitlements is established by the Controller whenever they are deemed necessary because of significant allotments for substantive staff.
 - (iv) Provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the United Nations for personnel financed under trust funds is calculated on the basis of 1 per cent of net base pay.

General Fund

Note 2. Accounts receivable

The following is an aged analysis of the accounts receivable included in statement III:

	<u>Less than one year</u>	<u>More than one year</u>	<u>Total</u>
<u>(Millions of United States dollars)</u>			
Staff members	4.7	0.2	4.9
Governments	2.0	0.8	2.8
Specialized agencies	4.3	0.2	4.5
Other	4.4	0.4	4.8
	<hr/>	<hr/>	<hr/>
Total accounts receivable	15.4	1.6	17.0
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The accounts receivable from staff members include advances for education grant, travel, termination and salaries.

Note 3. Interfund balances

The following is an analysis of the interfund balances appearing in statement III:

Millions of United States dollars

Due from other United Nations funds:

United Nations technical co-operation	1.7
UNITAR	0.1
UNFICYP	0.1
UNEF (1973) and UNDOF	0.7
UNFPA	1.1
UNEP	1.0
UNICEF	2.0
UNDP	1.2
United Nations trust funds	4.4
	<hr/>
Total	12.3
	<hr/> <hr/>

The amount of \$5.5 million has been received during the period January-March 1978 in settlement of the above interfund balances.

Millions of United States dollars

Due from other United Nations funds:

United Nations technical co-operation	7.1
Construction:	
Headquarters	1.6
ECLA	0.2
ECA	0.5
Geneva	0.2
United Nations trust funds	9.5
United Nations University	0.1
United Nations Joint Staff Pension Fund	1.4
	<hr/>
Total	20.6
	<hr/> <hr/>

Note 4. Deferred charges

The table below provides an analysis of the amount shown in statement III as deferred charges and other assets as at 31 December 1977.

<u>Millions of United States dollars</u>	
Education grant advances	1.1
Charges in transit from offices away from Headquarters (IOVs)	1.9
Others	0.8
	<hr/>
Total	3.8
	<hr/>

Note 5. Accounts payable

The following is an analysis of the accounts payable appearing in statement III:

<u>Millions of United States dollars</u>	
Staff members	2.9 a/
Vendors	0.3
Locally administered trust funds	0.1
Specialized agencies	0.8
Governments	3.6
Reserve provisions and other funds	4.1
Outstanding zero balance account and tax cheques	5.1
Other	5.6
	<hr/>
Total accounts payable	22.5
	<hr/>

a/ Includes accrued salaries of \$0.4 million for retroactive promotions, \$0.9 million for separation payments and \$0.5 million for field salary assignments.

Note 6. Salaries and common staff costs

The table on the following page reflects an analysis of the regular budget salary and common staff costs for the biennium 1976-1977 ended 31 December 1977. Schedules 1.3 and 1.4 of the financial statements show the total combined salary and common staff costs by budget section and programme. Salaries and common staff costs represent 77.6 per cent of the total obligations incurred for the United Nations regular budget (schedule 1.3).

	<u>Millions of United States dollars</u>	<u>Per- centage</u>
Established posts	434.8	71.4
Supplementary staff, general temporary assistance and consultants	50.2	8.2
Overtime and night differential	7.2	1.2
	<hr/>	<hr/>
Total salaries	492.2	
Common staff costs	116.7	19.2
	<hr/>	<hr/>
Total salaries and common staff costs	<u>608.9</u>	<u>100.0</u>

Capital Assets Fund

Note 7. Land and buildings

The capital assets of the Organization comprise land and buildings (at cost) at the following locations:

	<u>Millions of United States dollars</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 Hammarskjold 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>	69.8
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		8.5
		<hr/>
Total		<u>173.0</u>

Note 8. Non-expendable equipment

The following table shows the non-expendable equipment, at cost, at Headquarters and the overseas locations, according to the inventory records of the United Nations as at 31 December 1977. 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.

Millions of United States dollars

Headquarters, New York	12.1
ECA	0.5
ECLA, Santiago	1.2
ECLA, Mexico	0.2
ECWA	0.7
ESCAP	1.0
International Court of Justice	0.4
Office at Geneva	15.6
UNIC offices	0.7
UNIDO	1.0
UNMOGIP	1.2
United Nations Supply Depot, Pisa	0.8
UNTSO	4.4
Total	<u>39.8</u>

Construction-in-progress fund

Extension to the Palais des Nations, Geneva

Note 9. Litigation

The United Nations has filed a suit with the Tribunal de Commerce de Paris against a former contractor for the extension to the Palais des Nations, Geneva, for damages of Swiss francs 568,194.60 (\$US 261,840.83) resulting from a breach of contract. This defendant has proposed an out-of-court settlement amounting to French francs 250,000 (\$US 51,546.39). The Organization has not yet decided to accept the out-of-court settlement or press for the amount initially claimed.

Note 10. Contingent liability

One of the contractors for the extension to the Palais des Nations, Geneva, has submitted a claim to the United Nations for Swiss francs 800,000 (\$US 368,663.59) as further compensation for additional work performed. The Organization considers the claim to be without merit and is considering submitting it for arbitration in accordance with the provision of the contract with the firm. No provision for this amount has been made in the accounts for settlement of this claim pending its resolution.

Note 11. Transfer to Capital Assets Fund

The cost of the extension to the Palais des Nations, Geneva, amounting to \$47,706,306 as at 31 December 1977, has been capitalized. The original cost of

the extension to the Palais des Nations includes the loss on exchange of \$8,005,524 resulting from the revaluation of the balance of the loan from the Government of Switzerland at the rate of exchange established by the Controller as at 31 December 1977. The remaining balance of \$551,045 comprises \$361,510 miscellaneous income, \$171,880 excess of funds received over the cost of the extension and \$17,655 accounts payable. This balance will be cleared once the pending items have been resolved.

ESCAP headquarters at Bangkok

Note 12. Arbitration

The general contractor for the construction of ESCAP headquarters at Bangkok has submitted a claim against the Organization to the International Chamber of Commerce for \$1,000,000. The Organization is of the opinion that the claim has no sound basis; however, because of the uncertainty of the eventual outcome of the dispute there might be a contingent liability against the Organization. The total amount of the contingency including administrative charges and the projected arbitrator's fees is estimated at \$1,115,250.

Special Account of the United Nations Emergency
Force (1956) (statement IX, schedule 9.1)

Note 13. 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 1977, amounted to \$48,328,611. This includes \$5,274,570 in unpaid assessed contributions which has been recorded in a special account pursuant to resolution 3049 C (XXVII).

Note 14. Accounts payable to Member States

Claims due to Member States for goods and services rendered, for which bills in local currencies had been received and accepted by the Organization, have been revalued and, due to currency fluctuations, \$521,744 was deducted from these claims and recorded in the accounts for the biennium 1976-1977 ended 31 December 1977.

Ad Hoc Account for the United Nations Operations
in the Congo (statement XI, schedule 11.1)

Note 15. Unpaid assessments

The unpaid assessments, as at 31 December 1977 shown on schedule 11.1, amounting to \$82,083,014, are applicable to the following years:

United States dollars

1960	14,004,840
1961	25,065,769
1962	21,983,223
1963	9,895,044
1964	4,446,931
	<u>6,687,207 a/</u>
Total	<u><u>82,083,014</u></u>

a/ Amount transferred to a special account pursuant to General Assembly resolution 3049 C (XXVII).

Note 16. Accounts payable to Member States

Claims due to Member States for goods and services rendered, for which bills in local currencies had been received and accepted by the Organization, have been revalued and, due to currency fluctuations, \$52,590 was deducted from these claims and recorded in the accounts for the biennium 1976-1977 ended 31 December 1977.

Technical co-operation activities

Note 17. Technical co-operation (statement XIII, schedules 13.1 to 13.9.2)

(a) The change in accounting policy for unliquidated obligations referred to in the technical co-operation section of the summary of significant accounting policies (note 1 above) has had the effect of increasing project expenditures for 1977 by approximately \$11.9 million as set out below. Additionally, forward commitments against UNDP and UNFPA projects in respect of project budgets for 1978 and future years amount to \$21.7 million and \$1.7 million respectively as follows:

<u>Executing agency</u>	<u>Approximate increase in 1977 expenditure due to change in accounting policy for unliquidated obligations</u>		<u>Forward commitments</u>	
	<u>UNDP</u>	<u>UNDP</u>	<u>UNFPA</u>	
	(Millions of United States dollars)			
United Nations	5.2	9.3	1.7	
UNIDO	6.3	12.3	-	
UNCTAD	0.2	-	-	
ECA	0.1	-	-	
ESCAP	0.1	0.1	-	
ECTA	-	-	-	
Total	<u><u>11.9</u></u>	<u><u>21.7</u></u>	<u><u>1.7</u></u>	

(b) An amount of \$2.9 million has been credited back to UNDP by the United Nations at 31 December 1977 in respect of savings on the liquidation of obligations for experts and fellows which had been charged against the standard cost variance account at 31 December 1976.

(c) In some instances adequate funds have not been received in advance to cover expenditures incurred for specific purpose technical co-operation project trust funds. As a consequence deficit balances amounting to \$2.1 million at 31 December 1977 have been incurred as summarized below:

<u>Project trust funds deficit balances</u>		
(United States dollars)		
	<u>31 December 1975</u>	<u>31 December 1977</u>
United Nations	120,031	1,799,911
UNIDO	285,950	189,647
UNCTAD	-	16,880
ECA	38,738	37,473
ECLA	20,727	92,192
Total	<u>465,446</u>	<u>2,136,103</u>

Subsequent to 31 December 1977, an amount of \$0.6 million has been received in partial settlement of these deficit balances.

Note 18. Trust Fund - United Nations Industrial Development Organization

The United Nations Industrial Development Fund which became operational on 1 January 1978 received pledges in 1977 for future years amounting to \$3,427,218 as at 31 December 1977. These amounts are not reflected in the financial statements for the biennium 1976-1977. These pledges were recorded in the United Nations Industrial Development Fund as at 1 January 1978.

**ANALYSIS OF THE SHORT-TERM DEFICIT OF THE UNITED NATIONS
AS AT 31 DECEMBER 1977**
(EXPRESSED IN MILLIONS OF UNITED STATES DOLLARS)

	<u>"A" deficit</u>	<u>"B" deficit</u>
1. Regular budget and Working Capital Fund		
a. Amounts withheld by Member States which, because of positions of principle, have not participated in the financing of certain regular budget items	57.7	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>74.3</u>	<u>74.3</u>
2. United Nations Emergency Force (UNEF) (1973) and UNDOF		
Amount Member States have stated is being withheld	<u>35.6</u> ^{a/}	<u>35.6</u> ^{a/}
3. United Nations Emergency Force (UNEF) (1956)		
Conditional voluntary contributions received; repayable to Governments	0.6	0.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	<u>38.5</u> ^{b/, c/}	<u>38.5</u> ^{b/, c/}
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>27.1</u>	<u>27.1</u>
4. United Nations Operation in the Congo (ONUC)		
Conditional voluntary contributions received; repayable to Governments	1.6	1.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	<u>48.3</u> ^{b/, d/}	<u>48.3</u> ^{b/, d/}
Less: Financed from the United Nations bonds (Statement VIII)	(35.9)	(35.9)
Net obligations incurred in excess of available funds	<u>14.0</u>	<u>14.0</u>
5. Total gross deficit	151.0	151.0
6. Less: Voluntary contributions and pledges to the United Nations Special Account	<u>38.2</u> ^{e/, f/}	<u>38.2</u> ^{e/, f/}
7. Net "A" deficit	<u>112.8</u>	112.8
8. Add: Amounts to be repaid or credited to Member States from surplus accounts for contributions to:		
UNEP (1956)	1.1	1.1
ONUC	<u>15.6</u>	<u>15.6</u>
9. Net "B" deficit	<u>129.5</u>	<u>129.5</u>

a/ Announced withholding of contributions due for UNEF/UNDOF pro-rated through 31 December 1977.

b/ The amounts shown above include an allowance of \$2.2 million for currency translations.

c/ The above amounts for UNEF (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.

d/ 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.

e/ 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.

f/ Includes \$0.1 million pledged by two Member States for which payments have not yet been received.

ANNEX III

Explanatory notes on assessed contributions receivable

1. Assessed contributions receivable, as shown in the accounts for the biennium 1976-1977, 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 their positions (as stated by their delegations at successive sessions of the General Assembly), particularly with respect to the following:

(a) To the extent that the amounts relate to expenditures under the United Nations Emergency Force (1956) Special Account and the Congo Ad Hoc Account, 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 1963-1977 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 the United Nations Truce Supervision Organization in Palestine and the United Nations Field Service (prior to 1968);

(c) Certain Member States have also stated that they do not intend to participate in the financing of the United Nations Emergency Force (1973), and the United Nations Disengagement Observer Force; 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) 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. The amount of such deposits estimated to have been made available to the United Nations in such currencies by the Governments of Bulgaria, the Byelorussian Soviet Socialist Republic, the German Democratic Republic, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics represents the equivalent of \$189,966, \$557,258, \$491,063, \$2,095,652 and \$15,873,328, respectively. Of such deposits, the equivalent in roubles of \$1,040,500 and \$3,839,500 has been accepted from the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics, respectively for the financing of expenditures for the regular programme of technical co-operation.

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 1977 a cumulative total of \$57.7 million has been withheld from the payments of 18 Member States. This estimate, which consists of \$8.8 million for the biennium 1976-1977 and \$48.9 million for prior years, includes \$14.3 million in deposits in non-convertible national currencies. In the foregoing connexion, it should be noted that the estimate of \$57.7 million is included in the total of \$75.1 million in statement III under assessed contributions outstanding as at 31 December 1977.

3. Similarly, 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 \$35.6 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 to 24 October 1978 and from the inception of UNDOF in 1974 to 31 May 1978, and has been pro-rated to 31 December 1977 for the purpose of the financial statements for the biennium 1976-1977.

4. The assessed contributions receivable shown in statement III excludes \$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.

COMBINED SCHEDULE OF UNITED NATIONS FINANCIAL POSITION ^{a/}
AS AT 31 DECEMBER 1977
(EXPRESSED IN MILLIONS OF UNITED STATES DOLLARS)

	United Nations General Fund	United Nations Emergency Force (1956)	United Nations Operation in the Congo	United Nations Emergency Force (1973) and UNDOF	Construction-in-progress fund	Capital Assets Fund, Working Capital Fund, Bond Account and Special Account	Total	Total after elimination of reciprocal receivables and payables
Assets								
Cash	35.5	-	-	8.5	0.5	20.8 b/	65.3	65.3
Accounts receivable, interfund balances, deferred charges and advances	33.1	-	-	2.5	2.6	111.3	149.5	29.5
Assessed contributions unpaid	75.1	43.1	75.4	132.1	-	0.1	325.8	325.8
Special Account for assessed contributions c/	16.0	5.3	6.7	-	-	-	28.6	28.6
Unassessed contributions	5.6	0.9	2.0	-	-	-	8.5	8.5
Capital assets	-	-	-	-	3.1	173.0	173.0	173.0
Construction-in-progress fund	-	-	-	-	6.2	-	3.1	3.1
Total assets	165.9	49.3	84.1	143.1	6.2	305.2	753.8	633.8
Liabilities and surplus								
Accounts payable and deferred income	24.8	0.5	0.9	0.6	0.3	-	27.1	27.1
Unliquidated obligations	27.1	-	0.1	54.0	2.1	0.1	83.4	83.4
Due to internal accounts	74.2	-	-	0.7	-	-	74.9	74.9
Due to United Nations Special Account	23.5	2.2	1.4	-	-	-	27.1	26.0 d/
Due to United Nations Bond Account	-	8.1	35.9	-	-	-	44.0	-
Repayable voluntary contributions e/	-	0.6	1.6	-	-	-	2.2	2.2
Accounts payable to Governments f/	-	24.5	10.6	-	-	-	35.1	35.1
Held for reserve requirements	-	10.4	-	-	-	-	10.4	10.4
Loans from Governments	-	-	-	-	-	-	26.7	26.7
United Nations bonds outstanding	-	-	-	-	-	-	78.8	78.8
Surplus accounts and fund balances	16.3 g/	3.0	33.6	87.8	3.8	199.6	344.1	344.1
Total liabilities and surplus	165.9	49.3	84.1	143.1	6.2	305.2	753.8	633.8
	(Statement III)	(Statement IX)	(Statement XI)	(Statement X)	(Statement V)	(Statements IV, VI, VII and VIII)		

a/ Excludes United Nations Peace-keeping Force in Cyprus due to the fact that this account is financed solely by voluntary contributions not within the assessment structure of the United Nations.

b/ Includes \$10 million received from the Government of Japan pursuant to General Assembly resolution 3049 (XXVII).

c/ Amounts transferred to Special Account for net assessed contributions unpaid, pursuant to General Assembly resolution 3049 C (XXVII).

d/ Comprises \$14.1 million due to the Tax Equalization Fund, \$5.1 million due to trust funds, \$5.4 million due to technical co-operation activities and \$1.4 million due to the United Nations Joint Staff Pension Fund.

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

f/ Under accounts payable to Governments as at 31 December 1977, a total of \$35.1 million is listed for UNEF (1956) and ONUC, representing an accumulation of estimated amounts, and of invoices presented by Member States for goods and services rendered and accepted by the Organization, payment of which is being held up for lack of funds.

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

UNITED NATIONS GENERAL FUND, CAPITAL ASSETS FUND,
WORKING CAPITAL FUND AND SPECIAL ACCOUNTS:
STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE PERIODS ENDED 31 DECEMBER 1977 AND 1976
(EXPRESSED IN MILLIONS OF UNITED STATES DOLLARS)

	Biennium ended 31 December	
	<u>1977</u>	<u>1976</u>
Cash and investments beginning of year (Statements III and VII) ^{a/}	63.0	33.1
Sources of funds:		
Assessed contributions paid (Schedule 3.1)	348.2	321.8
Miscellaneous income (Statement II)	9.7	9.2
Other credits and adjustments	-	8.1
	<u>357.9</u>	<u>339.1</u>
Net increase (decrease) in cash borrowed and utilized:		
Internal accounts (Statement III)	3.9	(4.9)
Working Capital Fund (Statement VI)	5.1	(5.2)
United Nations Special Account (Statement VII)	22.9	(15.8)
Other accounts payable (Statement III)	(7.3)	7.4
	<u>382.5</u>	<u>320.6</u>
Uses of funds:		
Disbursements for current and prior year ^{b/}	365.6	315.8
Net Increase (decrease) in other assets:		
Accounts receivable and deferred charges (Statement III)	<u>23.6</u>	<u>(25.1)</u>
	<u>389.2</u>	<u>290.7</u>
Increase (decrease) in funds:		
Cash	<u>(6.7)</u>	<u>29.9</u>
Cash and investments end of period (Statements III and VII) ^{a/}	<u>56.3</u>	<u>63.0</u>

^{a/} Includes \$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.

^{b/} Disbursements (statement I)

	415.4	342.5
Less: 75.1 per cent staff assessment section 25	(49.8)	(38.8)
Add: Prior year's expenditures	-	12.1
	<u>365.6</u>	<u>315.8</u>

COMBINED STATEMENT OF POST EXCHANGE AND OTHER
SELF-LIQUIDATING COMMERCIAL ACTIVITIES
STATUS OF FUNDS AS AT 31 DECEMBER 1977
(EXPRESSED IN UNITED STATES DOLLARS)

ANNEX VI

	Geneva Cafeteria Redevance	UNIDO Commissary Parking Operation	UNTSO Post Exchange Operation	UNEP Post Exchange Operation
I. Statement of assets, liabilities and unencumbered balance				
<u>Assets:</u>				
Cash	-	-	-	-
Accounts receivable	-	132 324	189	224
Inventory	-	172 412	43 481	27 964
Equipment	-	278 275	153 968	397 813
Due from United Nations General Fund	-	31 148	1 175	24 323
Due from UNEP (Statement X)	172 988	6 524	29 240	-
Total assets	<u>172 988</u>	<u>620 683</u>	<u>228 053</u>	<u>120 477</u>
<u>Liabilities and unencumbered fund balance</u>				
<u>Liabilities:</u>				
Accounts payable	86 202	163 596	43 699	215 973
Reserve for staff welfare and allocations	111 927	50 098	129 545	86 596
Working capital provided	-	21 110	35 000	-
Unliquidated obligations	5 789	-	-	-
Due to United Nations General Fund	-	41 238	-	-
Total liabilities and unencumbered fund balance	<u>203 918</u>	<u>276 042</u>	<u>208 244</u>	<u>302 569</u>
<u>Unencumbered fund balance</u>				
Balance at 1 January 1976	18 635	180 582	10 536	118 964
Add: Excess of income over expenditure	(49 565)	164 059	74 627	206 239
Less: Allocations outstanding	-	-	65 354	56 971
Balance available at 31 December 1977	<u>(30 930)</u>	<u>344 641</u>	<u>19 809</u>	<u>268 2</u>
Total liabilities and unencumbered fund balance	<u>172 988</u>	<u>620 683</u>	<u>228 053</u>	<u>570 801</u>
II. Statement of income and expenditure for the biennium 1976-1977				
<u>ended 31 December 1977</u>				
<u>Income:</u>				
Gross sales	-	4 383 413	2 417 889	4 110 401
Less: Cost of goods sold	-	3 642 659	2 223 888	3 688 001
Net income from sales	-	740 754	194 001	422 400
Add: Miscellaneous	56 298	139 908 a/	37 053	2 448
Total income	<u>56 298</u>	<u>880 662</u>	<u>231 054</u>	<u>424 848</u>
<u>Expenditure</u>				
Personnel services	-	552 406	120 383	144 171
Other	105 863	164 197 b/	36 044	74 438
Total expenditure	<u>105 863</u>	<u>716 603</u>	<u>156 427</u>	<u>218 609</u>
Excess of income over expenditure	<u>(49 565)</u>	<u>164 059</u>	<u>74 627</u>	<u>206 239</u>

a/ Includes net proceeds of \$21,890 from Catering Operations.

b/ Includes \$10,000 transferred to reserve.

UNITED NATIONS REGULAR BUDGET AND EXTRA-BUDGETARY ACTIVITIES
FOR THE BIENNIUM 1976 - 1977
ALLOTMENTS, EXPENDITURES AND UNENCUMBERED BALANCES
FOR THE PERIOD 1 JANUARY 1976 TO 31 DECEMBER 1977
(EXPRESSED IN THOUSANDS OF UNITED STATES DOLLARS)

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCES	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY
PART I. OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION						
SECTION 01 OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION						
PROGRAMME 01 POLICY-MAKING ORGANS	6 492	24	6 345	24	147	147
03 REGULAR SESSIONS, GEN. ASSEMBLY	5 924	518	5 887	573	37	(55)
11 EXEC. DIRECTION AND MANAGEMENT	9 390	-	9 328	-	62	-
TOTAL SECTION 01	21 806	542	21 560	597	246	(55)
TOTAL PART I	21 806	542	21 560	597	246	(55)
PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES						
SECTION 02 POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING						
PROGRAMME 01 POLICY-MAKING ORGANS	994	-	787	-	207	-
03 SPECIAL MEETINGS AND CONFERENCES	4 402	-	4 253	-	149	-
11 EXEC. DIRECTION AND MANAGEMENT	1 048	-	996	-	52	-
12 DEPT. OF POLITICAL AND SECURITY COUNCIL AFFAIRS	6 422	-	6 326	-	96	-
13 SPECIAL MISSIONS	25 007	-	25 021	-	(14)	-
14 DECOLONIZATION - SP. MISSIONS	208	-	178	-	30	-

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCES	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY
PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES						
SECTION 02 POLITICAL AND SECURITY COUNCIL AFFAIRS; PEACE-KEEPING						
PROGRAMME 22 ASSISTANCE TO REFUGEES (UNRWA)	8 510	-	8 721	-	(211)	-
TOTAL SECTION 02	46 592	-	46 282	-	310	-
TOTAL PART II	46 592	-	46 282	-	310	-
PART III. POLITICAL, TRUSTEESHIP AND DECOLONIZATION ACTIVITIES						
SECTION 03 POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION						
PROGRAMME 01 POLICY-MAKING ORGANS	545	-	558	-	(13)	-
11 EXEC. DIRECTION AND MANAGEMENT	1 060	-	970	-	90	-
14 DEPT. OF POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION	2 487	-	2 429	-	58	-
15 NAHIBIA	2 124	500	2 103	611	21	(111)
16 OTHER SPECIAL AFRICAN QUESTIONS	1 113	60	1 143	70	(50)	(10)
TOTAL SECTION 03	7 329	560	7 203	681	126	(121)
TOTAL PART III	7 329	560	7 203	681	126	(121)

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 04 POLICY-MAKING ORGANS						
PROGRAMME						
01 GENERAL POLICY-MAKING ORGANS	444	-	444	456	(12)	(12)
03 SPECIAL MEETINGS AND CONFERENCES	673	15	688	639	34	34
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	691	-	691	631	60	60
27 ENVIRONMENT	369	-	369	360	9	9
28 HUMAN RIGHTS	69	-	69	68	1	1
46 NATURAL RESOURCES	35	-	35	35	-	-
48 POPULATION	35	-	35	31	4	4
49 TRANSNATIONAL CORPORATIONS	120	-	120	61	59	59
52 SCIENCE AND TECHNOLOGY	841	-	841	921	(80)	(80)
53 SOCIAL DEVELOPMENT	76	-	76	72	4	4
54 STATISTICS	31	-	31	28	3	3
	3 384	15	3 399	3 302	82	82
TOTAL SECTION 04				3 317		82

PROGRAMME						
11 EXEC. DIRECTION AND MANAGEMENT	1 326	211	1 537	1 323	3	77
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	5 573	2 042	7 615	5 522	51	46
26 EDUCATION AND TRAINING	-	14	14	-	-	14
28 HUMAN RIGHTS	-	5	5	-	-	(16)
29 HUMAN SETTLEMENTS	2 803	1 348	4 151	2 676	127	22
46 NATURAL RESOURCES	3 426	4 189	7 615	3 307	119	55
47 OCEAN ECONOMICS AND TECHNOLOGY	659	-	659	654	5	5
48 POPULATION	2 701	786	3 487	2 694	7	(17)
50 PUBLIC ADMN. AND FINANCE	2 114	641	2 755	2 072	42	47
52 SCIENCE AND TECHNOLOGY	1 419	-	1 419	1 383	36	36
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	5 408	1 304	6 712	5 303	105	102
				8 202	105	207

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 05A DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS						
PROGRAMME						
11 EXEC. DIRECTION AND MANAGEMENT	1 326	211	1 537	1 323	3	77
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	5 573	2 042	7 615	5 522	51	46
26 EDUCATION AND TRAINING	-	14	14	-	-	14
28 HUMAN RIGHTS	-	5	5	-	-	(16)
29 HUMAN SETTLEMENTS	2 803	1 348	4 151	2 676	127	22
46 NATURAL RESOURCES	3 426	4 189	7 615	3 307	119	55
47 OCEAN ECONOMICS AND TECHNOLOGY	659	-	659	654	5	5
48 POPULATION	2 701	786	3 487	2 694	7	(17)
50 PUBLIC ADMN. AND FINANCE	2 114	641	2 755	2 072	42	47
52 SCIENCE AND TECHNOLOGY	1 419	-	1 419	1 383	36	36
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	5 408	1 304	6 712	5 303	105	102
				8 202	105	207

PROGRAMME						
11 EXEC. DIRECTION AND MANAGEMENT	1 326	211	1 537	1 323	3	77
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	5 573	2 042	7 615	5 522	51	46
26 EDUCATION AND TRAINING	-	14	14	-	-	14
28 HUMAN RIGHTS	-	5	5	-	-	(16)
29 HUMAN SETTLEMENTS	2 803	1 348	4 151	2 676	127	22
46 NATURAL RESOURCES	3 426	4 189	7 615	3 307	119	55
47 OCEAN ECONOMICS AND TECHNOLOGY	659	-	659	654	5	5
48 POPULATION	2 701	786	3 487	2 694	7	(17)
50 PUBLIC ADMN. AND FINANCE	2 114	641	2 755	2 072	42	47
52 SCIENCE AND TECHNOLOGY	1 419	-	1 419	1 383	36	36
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	5 408	1 304	6 712	5 303	105	102
				8 202	105	207

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 05A DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS						
PROGRAMME						
54 STATISTICS	7 740	1 863	9 603	1 779	179	84
79 TECHNICAL COOPERATION	3 515	6 184	9 699	6 758	(29)	(574)
80 ADMIN. AND COMMON SERVICES	3 661	1 075	4 736	276	38	799
89 OVERHEAD RE-PRDGC. RESERVE FUND	-	49	49	35	-	14
TOTAL SECTION 05A	40 345	19 711	60 056	19 100	683	611
SECTION 05B TRANSNATIONAL CORPORATIONS						
PROGRAMME						
49 TRANSNATIONAL CORPORATIONS	2 639	500	3 139	510	97	(10)
TOTAL SECTION 05B	2 639	500	3 139	510	97	(10)
SECTION 06 ECONOMIC COMMISSION FOR EUROPE						
PROGRAMME						
11 EXEC. DIRECTION AND MANAGEMENT	1 150	-	1 150	-	16	-
21 AGRIC. AND FOREST PRODUCTS	897	-	897	-	9	-
24 PROJECTIONS AND POLICIES	3 447	111	3 558	82	(36)	29
27 ENVIRONMENT	1 031	-	1 031	-	(22)	-
29 HUMAN SETTLEMENTS	808	161	969	215	13	(54)
33 INDUSTRIAL DEVELOPMENT	1 554	-	1 554	-	14	-
34 INTERNATIONAL TRADE	863	-	863	-	30	-
46 NATURAL RESOURCES	1 501	-	1 501	-	(20)	-
52 SCIENCE AND TECHNOLOGY	655	-	655	-	(25)	-
54 STATISTICS	2 243	-	2 243	-	9	-
55 TRANSPORT	1 699	-	1 699	-	80	-
60 ADMIN. AND COMMON SERVICES	844	-	844	-	12	-
TOTAL SECTION 06	16 692	272	16 964	297	80	(25)

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY
TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 07 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC						
PROGRAMME						
01	192	-	192	186	6	6
11	1 188	-	1 188	1 172	16	16
21	323	-	323	330	(7)	(7)
24	1 256	-	1 256	1 260	(4)	(4)
27	10	-	10	11	(1)	(1)
29	251	-	251	275	(24)	(24)
33	950	57	1 007	930	20	65
34	1 016	-	1 016	967	49	49
46	1 454	-	1 454	1 410	44	44
48	344	-	344	357	(13)	(13)
50	41	-	41	41	-	-
52	103	-	103	106	(3)	(3)
53	623	13	636	603	20	33
54	1 109	-	1 109	1 104	5	5
55	681	-	681	673	8	8
70	-	-	-	165	(165)	(165)
71	1 572	-	1 572	1 546	26	26
78	-	-	-	187	(187)	(187)
79	232	-	232	238	(6)	(6)
80	4 090	618	4 708	2 921	1 169	1 433
83	-	-	-	400	(400)	(400)
84	-	-	-	418	(418)	(418)
	15 435	688	16 123	15 300	135	322
				364		457
				15 664		
SECTION 08 ECONOMIC COMMISSION FOR LATIN AMERICA						
PROGRAMME						
00	-	97	97	-	-	97
01	199	-	199	212	(23)	(23)
11	1 173	29	1 202	1 229	(56)	(68)
				41		(12)

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 08 ECONOMIC COMMISSION FOR LATIN AMERICA						
PROGRAMME						
21 AGRIC. FORESTRY AND FISHERIES	443	-	479	-	(36)	(36)
24 GENERAL ECONOMIC DEVELOPMENT	2 927	25	2 924	29	3	(1)
33 ENVIRONMENT	193	-	213	-	(20)	(20)
34 INDUSTRIAL DEVELOPMENT	646	-	691	-	(45)	(45)
46 INTERNATIONAL TRADE	1 672	7	1 718	6	(46)	(45)
52 NATURAL RESOURCES	494	-	502	-	(8)	(8)
53 SCIENCE AND TECHNOLOGY	57	-	75	-	(18)	(18)
54 SOCIAL DEVELOPMENT	709	54	717	26	(8)	20
55 STATISTICS	1 475	-	1 544	9	(69)	(78)
70 TRANSPORT	393	-	407	-	(14)	(14)
71 INFORMATION SERVICES	133	-	121	-	12	12
78 CONFERENCE SERVICES	1 932	130	1 849	142	83	71
79 LIBRARY	212	8	202	9	10	9
80 MGMT. OF TECHNICAL COOPERATION	327	31	310	58	17	(10)
82 ADMIN. AND COMMON SERVICES	5 906	20	3 066	10	2 838	2 848
83 ELECTRONIC DATA PROCESSING	-	20	262	20	(262)	(262)
84 FINANCIAL SERVICES	-	62	347	55	(347)	(340)
87 PERSONNEL SERVICES	-	4	330	26	(330)	(352)
87 GENERAL SERVICES	-	45	1 800	43	(1 800)	(1 798)
TOTAL SECTION 08	16 881	532	19 413	474	(119)	(61)
SECTION 09 ECONOMIC COMMISSION FOR AFRICA						
PROGRAMME						
00 ALLOTMENT ISSUED ONLY	-	36	-	-	-	36
01 POLICY-MAKING ORGANS	306	-	175	-	131	131
11 EXEC. DIRECTION AND MANAGEMENT	905	-	961	-	(56)	(56)
21 AGRIC. FORESTRY AND FISHERIES	633	-	625	-	8	8
24 GENERAL ECONOMIC DEVELOPMENT	1 445	214	1 628	216	(183)	(187)
26 EDUCATION AND TRAINING	333	-	364	-	(31)	(31)
27 ENVIRONMENT	76	-	83	-	(7)	(7)
29 HUMAN SETTLEMENTS	270	-	221	-	49	49

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE		
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	TOTAL
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES							
SECTION 09 ECONOMIC COMMISSION FOR AFRICA							
PROGRAMME							
33 INDUSTRIAL DEVELOPMENT	749	-	736	-	736	-	13
34 INTERNATIONAL TRADE	686	-	789	-	789	-	(103)
44 LABOUR, MGMT. AND EMPLOYMENT	30	-	25	-	25	-	5
46 NATURAL RESOURCES	780	-	741	-	741	-	39
48 POPULATION	160	-	179	-	179	-	(19)
50 PUBLIC ADMINISTRATION	317	-	306	-	306	-	11
51 PUBLIC FINANCE	359	-	383	-	383	-	(24)
52 SCIENCE AND TECHNOLOGY	276	-	255	-	255	-	21
53 SOCIAL DEVELOPMENT	782	8	845	9	854	(1)	(64)
54 STATISTICS	1 231	-	1 317	-	1 317	-	(86)
55 TRANSPORT AND COMMUNICATIONS	580	-	592	-	592	-	(12)
66 TOURISM	50	-	-	-	-	-	50
70 INFORMATION SERVICES	180	-	193	-	193	-	(13)
71 CONFERENCE SERVICES	1 429	-	1 531	-	1 531	-	(102)
78 LIBRARY	279	-	280	-	280	-	(1)
79 MGMT. OF TECHNICAL COOPERATION	329	-	338	-	338	-	(9)
80 ADMIN. AND COMMON SERVICES	5 689	9	730	9	739	-	4 959
83 FINANCIAL SERVICES	-	-	508	32	540	(32)	(540)
84 PERSONNEL SERVICES	-	-	619	3	621	(3)	(621)
87 GENERAL SERVICES	-	-	3 253	-	3 253	-	(3 253)
TOTAL SECTION 09	17 874	267	17 676	271	17 947	(4)	194
SECTION 10 ECONOMIC COMMISSION FOR WESTERN ASIA							
PROGRAMME							
00 ALLOTMENT ISSUED ONLY	-	58	-	-	-	58	58
01 POLICY-MAKING ORGANS	68	-	65	-	65	-	3
11 EXEC. DIRECTION AND MANAGEMENT	870	-	847	13	860	(13)	10
21 AGRIC. FORESTRY AND FISHERIES	450	17	461	7	468	10	(1)
24 GENERAL ECONOMIC AND SOCIAL POLICY AND PLANNING	941	79	851	40	891	39	129
29 HUMAN SETTLEMENTS	361	-	350	3	353	(3)	8

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY TOTAL	REGULAR BUDGET	EXTRA-BUDGETARY TOTAL	REGULAR BUDGET	EXTRA-BUDGETARY TOTAL
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 10 ECONOMIC COMMISSION FOR WESTERN ASIA						
PROGRAMME						
33 INDUSTRIAL DEVELOPMENT	419	419	373	5	46	41
34 INTERNATIONAL TRADE	99	99	98	-	1	1
46 NATURAL RESOURCES	835	839	758	15	77	66
48 POPULATION	205	205	206	4	(4)	(5)
51 PUBLIC FINANCE	-	-	-	4	-	(4)
52 SCIENCE AND TECHNOLOGY	197	197	174	-	23	23
53 SOCIAL DEVELOPMENT	452	452	437	-	15	15
55 TRANSPORT, COMMUNICATIONS AND TOURISM	-	-	-	-	-	-
70 INFORMATION SERVICES	377	377	354	2	23	(2)
71 CONFERENCE SERVICES	-	-	193	4	(193)	(4)
78 LIBRARY	858	1 128	730	201	128	69
79 MGMT. OF TECHNICAL COOPERATION	-	-	138	-	(138)	-
80 ADMIN. AND COMMON SERVICES	176	176	165	5	11	(5)
83 FINANCIAL SERVICES	3 328	3 410	993	20	2 335	2 397
84 PERSONNEL SERVICES	-	-	497	2	(497)	(499)
87 GENERAL SERVICES	-	-	366	-	(366)	(366)
	-	-	932	8	(932)	(940)
TOTAL SECTION 10	9 636	10 146	8 988	333	648	177
						825
SECTION 11 UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT						
PROGRAMME						
01 POLICY-MAKING ORGANS	2 263	2 263	2 150	-	113	113
11 EXEC. DIRECTION AND MANAGEMENT	2 171	2 171	2 122	68	49	(19)
35 ECONOMIC RESEARCH AND STATISTICAL ANALYSIS	3 206	3 211	3 174	99	32	(62)
36 TRADE EXPANSION AND ECONOMIC INTEGRATION	1 506	1 713	1 472	208	34	(1)
37 TRADE IN COMMODITIES	4 982	4 982	4 949	-	33	33
38 TRADE IN MANUFACTURES	2 847	2 897	2 861	145	(14)	(109)
39 TRADE WITH SOCIALIST COUNTRIES	945	950	897	-	48	5

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 12 UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION						
PROGRAMME						
30 POLICY COORDINATION, UNIDO	6 130	-	5 917	561	213	(561)
31 INDUSTRIAL OPERATIONS	10 035	-	10 418	4 931	(383)	(4 931)
62 INDUSTRIAL STUDIES	8 007	-	8 025	520	(18)	(520)
70 IDB SEC., INTER-GOVT. ORG., AND PUBLIC INF.	-	-	1 528	45	(1 528)	(45)
71 CONFERENCE SERVICES	9 321	-	7 489	57	1 832	(57)
80 ADMIN. AND COMMON SERVICES	10 439	-	10 406	3 101	33	(3 101)
TOTAL SECTION 12	46 014	-	45 996	9 476	18	(9 476)

SECTION 13 UNITED NATIONS ENVIRONMENT PROGRAMME						
PROGRAMME						
01 POLICY-MAKING ORGANS	633	-	662	-	(29)	-
03 SPECIAL MEETINGS AND CONFERENCES	1 056	-	1 044	-	12	12
11 EXEC. DIRECTION AND MANAGEMENT ENVIRONMENT	915	-	844	-	71	71
27 INFORMATION SERVICES	1 488	-	1 467	-	21	21
70 CONFERENCE SERVICES	-	-	71	-	(71)	(71)
80 ADMIN. AND COMMON SERVICES	751	-	728	-	23	23
83 FINANCIAL SERVICES	2 061	-	1 057	-	1 004	1 004
84 PERSONNEL SERVICES	-	-	287	-	(287)	(287)
87 GENERAL SERVICES	-	-	145	-	(145)	(145)
91 CONSTRUCTION	199	-	545	-	(545)	(545)
TOTAL SECTION 13	7 103	-	7 041	-	62	62

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY

PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES

SECTION 14 INTERNATIONAL NARCOTICS CONTROL

PROGRAMME	REGULAR BUDGET	EXTRA-BUDGETARY	TOTAL	REGULAR BUDGET	EXTRA-BUDGETARY	TOTAL	REGULAR BUDGET	EXTRA-BUDGETARY	TOTAL
01 POLICY-MAKING ORGANS	1 973	-	1 973	1 904	-	1 904	69	-	69
11 EXEC. DIRECTION AND MANAGEMENT	-	-	-	649	-	649	(649)	-	(649)
45 NARCOTIC DRUG CONTROL	2 567	-	2 567	1 874	-	1 874	693	-	693
TOTAL SECTION 14	4 540	-	4 540	4 427	-	4 427	113	-	113

SECTION 15 REGULAR PROGRAMME OF TECHNICAL CO-OPERATION

PROGRAMME	REGULAR BUDGET	EXTRA-BUDGETARY	TOTAL	REGULAR BUDGET	EXTRA-BUDGETARY	TOTAL	REGULAR BUDGET	EXTRA-BUDGETARY	TOTAL
24 GENERAL ECONOMIC DEVELOPMENT	5 600	256	5 936	3 795	62	3 857	1 885	194	2 079
28 HUMAN RIGHTS	353	-	353	366	-	366	(13)	-	(13)
29 HUMAN SETTLEMENTS	600	-	600	620	-	620	60	-	60
33 INDUSTRIAL DEVELOPMENT	4 356	-	4 356	4 380	-	4 380	(24)	-	(24)
34 TRADE PROMOTION	632	-	632	652	-	652	(20)	-	(20)
45 NARCOTIC DRUG CONTROL	15	-	15	18	-	18	(3)	-	(3)
46 NATURAL RESOURCES	1 550	-	1 550	2 681	-	2 681	(1 131)	-	(1 131)
50 PUBLIC ADMINISTRATION	1 808	-	1 808	1 800	-	1 800	8	-	8
51 PUBLIC FINANCE AND FINANCIAL INSTITUTIONS	263	-	263	227	-	227	36	-	36
53 SOCIAL DEVELOPMENT	2 613	-	2 613	3 063	-	3 063	(450)	-	(450)
54 STATISTICS	681	-	681	740	-	740	(59)	-	(59)
55 TRANSPORT	360	-	360	421	-	421	(61)	-	(61)
66 TOURISM	149	-	149	143	-	143	6	-	6
80 ADMIN. AND COMMON SERVICES	110	-	110	99	-	99	11	-	11
TOTAL SECTION 15	19 250	256	19 506	19 005	62	19 067	245	194	439

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY TOTAL	REGULAR BUDGET	EXTRA-BUDGETARY TOTAL	REGULAR BUDGET	EXTRA-BUDGETARY TOTAL
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION 16 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES						
PROGRAMME						
01 POLICY-MAKING ORGANS	18	18	18	18	-	-
11 EXEC. DIRECTION AND MANAGEMENT	1 024	1 024	1 024	1 024	-	-
56 PROTECTION AND ASSISTANCE TO REFUGEES						
70 INFORMATION SERVICES	11 342	11 342	11 395	11 395	(53)	(53)
80 ADMIN. AND COMMON SERVICES	1 710	1 710	1 689	1 689	21	21
	2 183	2 183	2 121	2 121	62	62
TOTAL SECTION 16	16 277	16 277	16 247	16 247	30	30
SECTION 17 OFFICE OF THE U.N. DISASTER RELIEF COORDINATOR						
PROGRAMME						
11 EXEC. DIRECTION AND MANAGEMENT	243	243	239	289	4	(46)
25 DISASTER RELIEF	1 096	2 606	1 101	1 467	(5)	43
80 ADMIN. AND COMMON SERVICES	193	1 095	196	685	(3)	217
TOTAL SECTION 17	1 532	3 944	1 536	2 202	(4)	210
TOTAL PART IV	267 400	295 563	262 721	36 251	4 679	(8 088)
PART V. HUMAN RIGHTS						
SECTION 18 HUMAN RIGHTS						
PROGRAMME						
01 POLICY-MAKING ORGANS						
11 EXEC. DIRECTION AND MANAGEMENT	1 057	1 160	1 053	1 226	4	(70)
25 HUMAN RIGHTS ACTIVITIES	485	495	494	494	(9)	(9)
80 ADMIN. AND COMMON SERVICES	4 450	4 450	4 301	4 301	149	149
	382	382	382	382	-	-
TOTAL SECTION 18	6 374	6 477	6 230	173	144	(70)
TOTAL PART V	6 374	6 477	6 230	173	144	(70)

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
PART VI. INTERNATIONAL COURT OF JUSTICE						
SECTION 19 INTERNATIONAL COURT OF JUSTICE						
PROGRAMME						
28 INTERNATIONAL COURT OF JUSTICE	4 659	-	4 630	-	29	29
80 ADMIN. AND COMMON SERVICES	562	-	561	-	1	1
TOTAL SECTION 19	5 221	-	5 191	-	30	30
TOTAL PART VI	5 221	-	5 191	-	30	30

PART VII. LEGAL ACTIVITIES						
SECTION 20 LEGAL ACTIVITIES						
PROGRAMME						
01 POLICY-MAKING ORGANS	1 213	-	1 057	-	156	156
03 SPECIAL MTGS. AND CONFERENCES	188	-	173	-	15	15
11 EXEC. DIRECTION AND MANAGEMENT	850	-	818	-	32	32
19 OFFICE OF LEGAL AFFAIRS	5 359	93	4 755	128	604	569
TOTAL SECTION 20	7 610	93	6 803	128	807	772
TOTAL PART VII	7 610	93	6 803	128	807	772

PART VIII. COMMON SERVICES						
SECTION 21 PUBLIC INFORMATION						
PROGRAMME						
11 EXEC. DIRECTION AND MANAGEMENT	538	-	553	-	(15)	65
28 HUMAN RIGHTS	-	3	-	4	-	(1)
70 INFORMATION SERVICES	28 168	2 527	28 377	2 520	(209)	(202)
80 ADMIN. AND COMMON SERVICES	1 707	-	1 912	-	(205)	(205)
TOTAL SECTION 21	30 413	2 530	30 842	2 524	(429)	(423)

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
PART VIII. COMMON SERVICES						
SECTION 22 ADMINISTRATION, MANAGEMENT AND GENERAL SERVICES						
PROGRAMME						
11	447	--	447	448	(1)	(1)
79	937	22	959	932	5	(34)
81	8 741	466	9 207	8 815	(74)	24
82						
83	7 136	--	7 136	6 890	246	(23)
84	9 452	2 129	11 581	9 332	120	(104)
85	10 170	172	10 342	10 295	(125)	(146)
86	3 567	119	3 686	3 591	(24)	(26)
87	1 876	1 883	3 759	1 871	(56)	(42)
89	92 796	2 738	95 534	91 381	1 425	64
	3 120	--	3 120	3 191	(71)	--
TOTAL SECTION 22	138 242	7 529	145 771	136 805	1 437	(151)
				7 682		1 284
SECTION 23 CONFERENCE AND LIBRARY SERVICES						
PROGRAMME						
11	9 381	--	9 381	1 627	7 754	--
72	32 980	1 820	34 800	36 575	(3 595)	832
73	14 265	42	14 307	16 791	(2 526)	20
74						
75	18 595	360	18 955	20 249	(1 654)	19
76	21 663	459	22 122	23 448	(1 785)	174
78	9 359	466	9 825	9 380	(21)	88
80	905	9	914	931	(26)	(3)
TOTAL SECTION 23	107 148	3 156	110 304	109 001	(1 853)	1 130
				2 026		(723)
TOTAL PART VIII	275 803	13 215	289 018	276 648	(845)	983
				12 232		131

SOURCE OF FUND, PART, SECTION AND PROGRAMME	ALLOTMENTS		EXPENDITURES		UNENCUMBERED BALANCE	
	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY	REGULAR BUDGET	EXTRA-BUDGETARY
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
PART IX. SPECIAL EXPENSES						
SECTION 24 UNITED NATIONS BOND ISSUE						
PROGRAMME 94 UN BOND ISSUE	17 024	-	17 024	-	-	-
TOTAL SECTION 24	17 024	-	17 024	-	-	-
TOTAL PART IX	17 024	-	17 024	-	-	-
PART X. STAFF ASSESSMENT						
SECTION 25 STAFF ASSESSMENT						
PROGRAMME 95 STAFF ASSESSMENT	115 800	-	115 800	-	(456)	(456)
TOTAL SECTION 25	115 800	-	115 800	-	(456)	(456)
TOTAL PART X	115 800	-	115 800	-	(456)	(456)
PART XI. CAPITAL EXPENDITURE						
SECTION 26 CONST, ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE						
PROGRAMME 91 CONSTRUCTION	11 416	-	11 416	-	3	3
92 ALTERATION AND IMPROVEMENT	4 741	75	5 390	71	(649)	(645)
93 MAJOR MAINTENANCE	2 374	-	2 310	-	64	64
TOTAL SECTION 26	18 531	75	19 113	71	(582)	(578)
TOTAL PART XI	18 531	75	19 113	71	(582)	(578)
GRAND TOTAL	789 489	42 751	832 240	50 133	4 458	(7 382) (2 924)

ANNEX VIII

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 and annex VII)

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

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 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 Special meetings and conferences
- 24 Development planning, projections and policies:
 - Committee for Development Planning
 - Conference on Technical Co-operation among Developing Countries

- 27 Environment:
 - Conference on Desertification
- 28 Human rights:
 - Commission on the Status of Women
- 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
- 53 Social development:
 - Commission for Social Development
 - Committee on Crime Prevention and Control
- 54 Statistics:
 - Statistical Commission

Section 5A. Department of Economic and Social Affairs

- Programme 11 Executive direction and management
- 24 Development planning, projections and policies
- 26 Education and training
- 28 Human rights
- 29 Human settlements
- 46 Natural resources, energy and transport
- 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 Technical co-operation
- 80 Administration and common services
- 89 Overhead Re-programming Reserve Fund

Section 5B. Transnational corporations

- Programme 49 Transnational corporations

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

- 52 Science and technology
- 54 Statistics
- 55 Transport
- 65 Energy
- 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
- 46 Natural resources
- 48 Population
- 50 Public administration
- 52 Science and technology
- 53 Social development
- 54 Statistics
- 55 Transport communications
- 70 Information services
- 71 Conference services
- 78 Library
- 79 Management of technical co-operation
- 80 Administration and common services
- 83 Financial services
- 84 Personnel 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
- 52 Science and technology
- 53 Social development
- 54 Statistics
- 55 Transport
- 66 Tourism
- 70 Information services
- 71 Conference services
- 78 Library
- 79 Management of technical co-operation
- 80 Administration and common services
- 82 Electronic data processing
- 83 Financial services

- 84 Personnel services
- 87 General 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
 - 27 Environment
 - 29 Human settlements
 - 33 Industrial development
 - 34 International trade
 - 44 Labour, management and employment
 - 46 Natural resources
 - 48 Population
 - 50 Public administration
 - 51 Public finance
 - 52 Science and technology
 - 53 Social development
 - 54 Statistics
 - 55 Transport and communications
 - 65 Energy
 - 66 Tourism
 - 70 Information services
 - 71 Conference services
 - 78 Library
 - 79 Management of technical co-operation
 - 80 Administration and common services
 - 83 Financial services
 - 84 Personnel services
 - 87 General 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
 - 46 Natural resources
 - 48 Population
 - 51 Public finance
 - 52 Science and technology
 - 53 Social development
 - 55 Transport, communications and tourism
 - 70 Information services
 - 71 Conference services
 - 78 Library
 - 79 Management of technical co-operation

- 80 Administration and common services
- 83 Financial services
- 84 Personnel services
- 87 General services

Section 11. United Nations Conference on Trade and Development

- Programme
- 01 Policy-making organs
 - 11 Executive direction and management
 - 35 Economic research and statistical analysis
 - 36 Trade expansion and economic integration (including trade facilitation)
 - 37 Trade in commodities
 - 38 Trade in manufactures
 - 39 Trade with socialist countries
 - 40 Financing relating to trade (including New York Liaison Office)
 - 41 Insurance
 - 42 Transfer of technology
 - 43 Shipping
 - 64 Trade promotion (UNCTAD share in International Trade Centre)
 - 70 Information services
 - 71 Conference services
 - 78 Library
 - 79 Management of technical co-operation
 - 80 Administration and common services
 - 81 Administration, management and general services
 - 87 General services

Section 12. United Nations Industrial Development Organization

- Programme
- 01 Policy-making organs
 - 03 Special meetings and conferences
 - 11 Executive direction and management
 - 30 Policy co-ordination
 - 31 Industrial operations
 - 62 Industrial studies
 - 70 Industrial Development Board secretariat, intergovernmental organizations and public information
 - 71 Conference services
 - 80 Administrative services

Section 13. United Nations Environment Programme

- Programme
- 01 Sessions of the Governing Council
 - 03 Special meetings and conferences:
 - United Nations Conference on Human Settlements (HABITAT)
 - 11 Executive direction and management
 - 27 Environment
 - 70 Information services
 - 71 Conference services
 - 78 Library services
 - 80 Administration and common services
 - 83 Financial services

- 84 Personnel services
- 87 General services
- 91 Construction

Section 14. International Narcotics Control

- Programme 01 Policy-making organs
- 11 Executive direction and management
 - 45 Narcotic drug control - Division of Narcotic Drugs

Section 15. Regular programme of technical co-operation

- Programme 24 General economic development
- 28 Human rights
 - 29 Human settlements
 - 33 Industrial development
 - 34 Trade promotion
 - 45 Narcotic drug control
 - 46 Natural resources
 - 50 Public administration
 - 51 Public finance and financial institutions
 - 53 Social development
 - 54 Statistics
 - 55 Transport
 - 66 Tourism
 - 80 Administration and common services

Section 16. Office of the United Nations High Commissioner for Refugees

- Programme 01 Sessions of the Executive Committee
- 11 Executive direction and management
 - 56 Protection 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
 - 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
 - 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. Office of Public Information

- Programme 11 Executive direction and management
- 28 Human rights
- 70 Information services
- 80 Administration and common services

Section 22. Administration, management and general services

- Programme 11 Executive direction and management
- 79 Fellowship Unit, Geneva
- 81 Administration, management and general services
- 82 Electronic Data Processing and Information Systems Service
- 83 Financial services
- 84 Personnel services (excluding Technical Co-operation
Recruitment Service and staff training)
- 85 Staff training activities
- 86 Technical Co-operation Recruitment Service
- 87 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

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. CAPITAL EXPENDITURES

Section 26. Construction, alteration, improvement and major maintenance of premises

Programme 91 Construction
92 Alteration and improvement
93 Major maintenance

IV. 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 1976-1977 ended 31 December 1977.
2. The examination was made 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 and Specialized Agencies. The examination was conducted at United Nations Headquarters in New York and at the United Nations Office at Geneva. In addition, examinations were carried out at the headquarters of specific entities located in Santiago, Beirut, Bangkok, Addis Ababa, Vienna and The Hague; and at field offices located in Mexico City, Ismailia, Jerusalem, Damascus, Nicosia and Rawalpindi.
3. The Board adopted a number of procedures during the biennium to give more substance to the principle of joint and several responsibility as described in the Board's terms of reference in paragraph 1 of the annex to the Financial Regulations. Among these was the formation in 1976 of the Audit Operations Committee consisting of the Directors of External Audit from the three member countries under the chairmanship of a Director-General, made available by one member country with the full concurrence of the other members. This has made possible a fully integrated approach, both in terms of the joint development of audit plans and programmes and in the composition of audit teams from the three member countries.
4. The most significant development in the last two years has been the move away from a detailed checking of individual transactions to an evaluation of the relative strengths and weaknesses of the systems of financial control. This shift in emphasis from transaction-based to systems-based auditing is in accordance with generally accepted auditing standards adhered to by leading bodies of professional accountants. In essence, a systems-based audit involves examination of the principal elements comprising the financial management and control system, including:
 - (a) The organization of the financial control function, with particular reference to the most appropriate assignment and segregation of duties and responsibilities to ensure the integrity and accuracy of the transactions and the adequacy of measures to protect against potential fraud. The technical and other qualifications of the staff assigned to these responsibilities are also a consideration;
 - (b) The methods of recording and processing accounting transactions with particular reference to the means of ensuring their validity, as well as the degree of efficiency and economy with which the system is operated;

(c) The nature, timeliness, quality and appropriateness of the financial information produced by the system for incorporation in the periodic financial statements submitted to the governing body and for the use of management at all levels in directing the execution of approved programmes;

(d) The adequacy and appropriateness of guidelines concerning financial policies and practices, manuals of instruction concerning the operation of the system, the means by which such guidelines and instructions are promulgated throughout the Organization, and the degree of adherence to them.

5. In addition to examining financial systems to assess their adequacy, a systems-based audit involves testing them to determine the significance of any weaknesses, reporting to the Administration, and following up on actions taken to remedy any deficiencies. The Board plans to follow up on recommendations contained in this and future reports as an integral part of this new audit approach.

6. These developments have resulted in a revised method of reporting the results of specific audits, and in this connexion, over 50 management letters containing our specific observations and more detailed recommendations have been issued to the appropriate authorities. This has provided a continuous dialogue with the Administration on problems and concerns as they arose. We have also continued the development of an audit manual specifically for use in the United Nations system, and have provided for the training and development of audit staffs of the three members in the systems-based audit approach through seminars and on-the-job training.

7. The Board of Auditors considers that a good start has been made during the biennium 1976-1977 toward organizing its work more effectively, modernizing its procedures, and adapting its professional practices to the greatly expanded and more complex requirements of the United Nations. Although the concentration has been on the United Nations at Headquarters in New York and at the Office at Geneva, our audit work has been extended to more field offices than heretofore and will be extended in the future to the other areas for which the Board has audit responsibility. This is in keeping with the new audit approach which requires examination of the total system.

8. We have structured our report on the basis of issues rather than along organizational lines as in the past, and have incorporated the reaction of the Administration as appropriate.

Evaluation of financial management and control

9. During the biennium, the Board conducted an in-depth evaluation of the systems of financial management and control at United Nations Headquarters and the United Nations Office at Geneva. In July of 1977, the Board issued a special report to the Administration, obtained the Administration's responses to it, and incorporated them in the special report which was then distributed to the Advisory Committee on Administrative and Budgetary Questions. The responses of the Administration contained in the report were positive and constructive. A copy of the special report is attached as an annex. It is an integral part of this report.

10. On 11 October 1977, the Board, together with members of the Administration, met with the Advisory Committee so that Committee members could obtain further information on the findings, recommendations and administrative action plans set out in the report.

11. At this meeting, the Board emphasized 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 this decentralization and growth.
12. Four particular concerns, which led to many of the recommendations in the special report, were stressed by the Chairman of the Board in his opening remarks to the Advisory Committee. He said that:
- (a) There is lack of general acceptance of the Controller's responsibility to provide central leadership, guidance and direction to the financial function;
 - (b) Systems of financial reporting do not establish and maintain the accountability of managers;
 - (c) Accounting and internal control systems do not fully meet expanded service and control needs;
 - (d) The potential of the Internal Audit Service is not sufficiently utilized in monitoring the effectiveness of financial systems.
13. The Administration stated that the Board's diagnosis was valid, that a prescription was now needed to effect the necessary cures, and that it was up to the Administration to state what additional resources were needed for this purpose.
14. The Administration acted by submitting revised estimates to the proposed programme budget for the biennium 1978-1979 as reflected in document A/C.5/32/66. Regrettably, no decision regarding these revised estimates was taken at the thirty-second session of the General Assembly and the matter was deferred to the thirty-third session.
15. Prompt action is needed by the General Assembly for the Administration to act effectively on the principal recommendations contained in the special report. As reported below, action has already been taken on some of the recommendations but full implementation of the most important recommendations cannot be pursued at a satisfactory rate, or even at all in some cases, unless the Administration has the necessary resources. Based on our work during this biennium, we conclude that the present financial systems are no longer able to cope adequately with the continuing growth, complexity and diversity of the highly decentralized operations of the United Nations, and greater action to remedy deficiencies is urgently needed.
16. The initial evaluation of the systems of financial administration produced a total of 19 recommendations presented below in their entirety. These recommendations relate to six main areas, namely: the organization of the financial function; budgetary control; accounting systems; control of expenditures; control of assets and revenues; and internal audit. The paragraph numbers in parentheses relate to their position in the special report which forms the annex hereto:

Organization of the financial function

- (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 significant financial duties.

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

(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.

Budgetary control

(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.

(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.

(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.

(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.

Accounting systems

(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.

(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.

(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.

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

Control of expenditures

(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 transactions, 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.

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

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

(96.) 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.

Control of assets and revenues

(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.

(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.

(108.) United Nations Headquarters and the United Nations Development Programme could 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.

Internal audit

(113.) Financial audit should be improved by:

(a) Ensuring the audit scope satisfies management's 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.

Action by the Administration on recommendations

17. In addition to performing detailed audit procedures to confirm the findings described in the special report, the actions taken by the Administration on the recommendations were reviewed.

18. Progress was limited because of the lack of General Assembly action on the Administration's request for resources, but the following significant improvements were made:

(a) The 1978-1979 programme budget provides improved disclosure and better links with the medium-term plan.

(b) The payroll system has been better documented and controls over modifications to this and other computerized accounting systems have been improved.

(c) Some programme managers have been given greater financial authority, and the Financial Rules have been revised to clarify the responsibilities of those granted financial authority to approve or certify expenditures.

(d) Under its new leadership, steps have been taken to improve the skills of the Internal Audit staff and to better utilize them through improved planning of work to be done.

In accordance with our new practices, we will continue to report progress in implementing our recommendations.

Further audit observations

Regular budget activities

19. Since the presentation of these recommendations in the special report, the systems at United Nations Headquarters and the United Nations Office at Geneva, as well as at a number of other locations, were tested to further substantiate our findings and to determine the significance of weaknesses found. This detailed audit work revealed a number of instances where budgetary authority is unclear, allotment control is ineffective, and financial systems fail to establish and measure the accountability of managers.

20. In 1972, the General Assembly adopted the concept of an integrated system of planning, programming and budgeting to aid in the process of establishing priorities, allocating resources to approved activities, executing the activities as planned, and monitoring the results achieved and resources used. Monitoring is particularly important because it provides necessary information for improved future planning, for developing and assessing new plans and for measuring the performance of managers.

21. Major improvements have occurred in classifying financial information for planning purposes and developing detailed programme budgets to allocate available resources to the approved activities, thereby clearly reflecting the intent of the General Assembly. The planning and budget exercise has been most successful in allocating available resources from a central viewpoint and obtaining additional resources from a departmental viewpoint. Less success has been achieved in providing the foundation for managing and controlling the use of financial resources.

22. Our audit revealed numerous instances of significant differences between actual funds requested by programme managers and the final appropriations (including both overages and shortfalls) for which neither the programme managers nor the central authorities were able to provide explanations. Some examples are:

(a) Appropriations approved for the United Nations Truce Supervision Organization (UNTSO) were approximately \$900,000 more than should have resulted from the adjustments recommended by the Advisory Committee and the Fifth Committee. No explanation of this difference was provided to UNTSO and accordingly work programmes were not modified.

(b) The original budget request for established posts by the Department of Conference Services, United Nations Headquarters, was reduced by \$886,000 without any documented explanation. Work plans were not appropriately revised to accommodate the reduction.

(c) Unexplained increases from the amounts included in the proposed programme budget to the final budget appropriations were identified for two programmes of the Economic Commission for Latin America (ECLA). Although the amounts involved are not large, this is of particular concern considering the Advisory Committee's recommendation for reductions in the budget estimates of these ECLA programmes.

23. Allotment controls are intended to ensure that expenditures do not exceed approved appropriations and are spent for the purposes for which the relevant allotment was issued. Prior to the adoption of programme budgeting, control was

oriented towards objects of expenditure, that is, what the money was to be spent on, and there was little to indicate why resources were needed or what was to be achieved. Present financial control systems are still oriented along the lines of objects of expenditure, thereby not realizing the full benefits of programme budgeting.

24. Although a great deal of effort is devoted to the allotment system, and great emphasis is placed on its value, our audit identified numerous instances where allotments were exceeded, total appropriations to individual programmes were exceeded, and the total appropriations for individual sections of the regular budget were exceeded. We are concerned that the allotment system is not providing effective control because in most instances little, if any, follow-up action has been initiated. As a result, we were unable to obtain satisfactory explanations for the causes behind the variances. Many of these overexpenditures have been eliminated in the financial statements by ex post facto transfers of appropriations between sections and undocumented transfers between allotments. Our concern, however, is that these transfers have taken place after control had been broken in the first instance. The following are among the more significant findings:

(a) Expenditures amounted to approximately \$10.5 million for one UNIDO programme whereas allotments issued amounted to only \$9.4 million. An overexpenditure involving more than \$1.1 million in "established posts" was only partially covered by additional resources requested through the second performance report exercise (approximately \$600,000). Since total expenditures for UNIDO in the regular budget exceeded the total revised appropriations at the end of the biennium, the excess was arbitrarily charged to overhead.

(b) Expenditure at the Economic Commission for Africa (ECA) exceeded allotments by approximately \$900,000 for the biennium without the required prior written approval. At the time of our interim examination as of 31 July 1977, expenditures of approximately \$4 million had been charged to specific accounts other than those for which the related allotments had been issued.

(c) The accounts of UNCTAD, after reflecting additional funds and transfers approved in the final performance report, exceeded appropriations for 6 of its 19 programmes; further, allotments for UNCTAD in total were exceeded in 7 of 11 objects of expenditure.

(d) Allotments for the Office of Personnel Services were exceeded without the required written approvals and without satisfactory investigation of the causes. This occurred throughout the biennium, and amounted to an overexpenditure of approximately \$124,000 at 31 December 1977.

25. The following situations are symptomatic of financial systems which do not readily establish or maintain the accountability of programme managers:

(a) The Director of the Publishing Division of the Department of Conference Services at United Nations Headquarters is accountable for expenditures for printing supplies and materials and as such is required to certify the availability of funds for these items; nevertheless he is not provided with adequate monthly information to be used for the commitment of funds and the monitoring of actual performance. In April 1977, a contract to supply paper was negotiated which ultimately resulted in an overexpenditure of approximately \$290,000 and necessitated amending the contract in December, in order to reduce the

overexpenditure. This initial overexpenditure and the delay in taking corrective action are indicative of the fact that the financial system does not readily provide adequate accurate information on a sufficiently timely basis to hold managers accountable for their actions.

(b) Some expenditures for one UNCTAD programme were incurred in New York while others were incurred at Geneva. A misunderstanding of responsibilities for monitoring the total programme resulted in an overexpenditure of approximately \$340,000 of which \$250,000 had been charged to accounts for which no allotments had been issued.

(c) Differences in opinion between UNCTAD and the Division of Conference Services at Geneva on the manner of accounting for conference servicing costs resulted in an unencumbered balance of approximately \$2.4 million for one UNCTAD programme, and Conference Services exceeding its appropriation by a similar amount. Existing control systems are such that they have not clarified whether the appropriation approved for the UNCTAD programme was overbudgeted or undercharged, and thus it is not clear who should be held accountable.

26. These examples are by no means all-inclusive; but they serve to illustrate that present financial systems, and in particular, the present process of monitoring budget execution, are a cause for serious concern. There has been a continuing dialogue with the Administration on the specifics of these examples and we are satisfied that appropriate measures are being taken with respect to the individual cases. The significance and frequency of the examples, however, leads us to focus on the systems that allow them to occur rather than on the specific points identified.

General trust funds

27. An audit was conducted of eight general trust funds which included an in-depth examination of their administrative and financial controls.

28. The need to define extrabudgetary funds and to develop more precise guidelines and procedures for the administration and financial control of such funds has long been recognized by the Administration and other affiliated bodies within the United Nations system. After several years of study, the Consultative Committee on Administrative Questions approved in November 1977 a definition of trust funds and other special accounts. In addition, the Administration is in the process of reviewing, revising and expanding the present administrative arrangements for the management of trust funds.

29. Our audit revealed that the lack of clear and precise definitions, guidelines and procedures has created serious deficiencies in the management and control of general trust funds. This is borne out by:

(a) Inconsistencies in the administration and financial reporting of funds;

(b) Inadequacies in communication of information which resulted in the inaccurate recording of financial transactions;

(c) Inefficiencies in the exercise of financial controls, most notably the fact that periodic financial reviews of the funds are not being carried out on a systematic or timely basis.

30. The examples which are described in paragraphs 31 to 34 illustrate certain unsatisfactory administrative and financial reporting practices. Although the examples relate to findings from the in-depth review of the eight funds, we are concerned that they may be representative of similar situations prevailing in the other trust funds.

31. Contrary to financial regulation 7.3 which provides that voluntary contributions "accepted for purposes specified by the donor shall be treated as trust funds or special accounts", a number of funds were recorded as suspense accounts in the General Fund at 31 December 1977, rather than being established as specific trust funds. For example:

(a) An amount of \$238,625 representing the unexpended balance of voluntary contributions received by the Latin American Institute for Economic and Social Planning from Latin American Governments and other sources to subsidize its operations;

(b) An amount of \$1,108,425 representing voluntary contributions from Governments for the establishment of the International Research and Training Institute for the Advancement of Women;

(c) Amounts of \$237,824 and \$95,950 relating to voluntary contributions from host Governments for conferences held in their countries in 1977.

As a result of this accounting, investment income is being credited to the General Fund as miscellaneous income, rather than being credited to the trust fund concerned.

32. There are no formal procedures for the disposition of residual funds, except that in most instances the Office of Legal Affairs is consulted about the legal aspects before the funds are disbursed. However, there are no procedures which provide for consulting with donors, if appropriate, prior to their disposition, for reporting such matters to the Secretary-General and other appropriate authorities, or for establishing minimum time-frames for the disposition of such funds. For example:

(a) The United Nations Special Emergency Operation Trust Fund was established by the Secretary-General in May 1974 "to provide timely relief to the most seriously affected developing countries, ... with the aim of maintaining unimpaired essential imports for the duration of the coming twelve months". ^{8/} As a result of a time lag between the receipt of funds and their disbursement, some \$19 million of investment income has been earned on the Fund since 1974. In July 1976, an opinion was obtained from the Office of Legal Affairs concerning the purposes for which these funds could be used. As of 31 December 1977, approximately \$17 million of the investment income had not yet been disbursed or allocated. The Administration has said that, in accordance with the legal opinion obtained, the funds will be used for economic relief purposes, the specifics of which are yet to be determined.

(b) By General Assembly decision (31/413) of 16 December 1976, out of unutilized contributions to the United Nations Special Fund two amounts of \$10 million each were released to the donor Governments for contribution to a

^{8/} General Assembly resolution 3202 (S-VI), sect. 10, para. 2.

specialized agency. In the absence of specific agreements, interest earned of \$1.7 million on the investment of both of these contributions has remained in the Special Fund.

(c) The Trust Fund for Arabic Language Services was created for a three-year period which ended 31 December 1976. Procedures have not been initiated for the disposition of the unexpended balance of \$1.3 million.

(d) The United Nations Special Relief Office in Bangladesh which ceased operations in March 1974 has remained open because of pending legal claims. Our review indicated that little concerted action appeared to have been taken to clear many of the long-outstanding balances, and to reflect in the accounts the current actions and recommendations of the Office of Legal Affairs. For instance, prior to finalization of the 1977 accounts, unliquidated obligations included an amount of \$1.3 million representing possible pending legal claims. In September 1977, the Office of Legal Affairs advised that the reserve was no longer needed. As a direct result of our inquiries, appropriate action has been taken to liquidate the unrequired amounts.

33. Procedures for recognizing and recording pledges are inadequate. For example:

(a) In our 1975 report, we reported that subsequent to the closing of the accounts for the biennium 1974-1975, one Government notified the United Nations that, regarding its pledge of \$26,640,000 to the United Nations Special Emergency Operation, it would like to transfer \$16,640,000 of that pledge to the United Nations Special Fund; the transfer was properly made in the accounts in 1976. However, in the current biennium, it further evolved that of the \$16,640,000 pledged to the Special Fund (and contributed in May 1976) the Government requested that \$5 million of that amount be paid to another Member State. As further investigation by the Administration determined that the payment was to be for settlement of an obligation under a private agreement between the two countries, legal advice was requested concerning the disposition and recording of the funds. The Office of Legal Affairs advised that the \$5 million contribution was not acceptable under financial regulation 7.2 which provides that voluntary contributions "may be accepted ... provided that the purposes for which the contributions are made are consistent with the policies, aims and activities of the Organization". However, at the time of our examination, the Office of Financial Services had not taken account of the legal aspects of this transaction and hence had recognized the contribution and payment in the accounts of the United Nations Special Fund. As a result of the Board's inquiries appropriate corrective action has since been taken.

(b) The Economic Commission for Africa, which is responsible for administering the Trust Fund for Africa, incorrectly recorded a pledge for future years amounting to \$430,000 on the basis of an agreement bearing no evidence of being a firm commitment duly signed by the donor. As a result of the Board's inquiries, the entry was reversed in the final financial statements.

(c) Our review of files in the Contributions Section of the Treasury Division pertaining to the funds audited revealed that not all pledges for future years had been reported to the Accounts Division and as a result, they had not been properly recorded in the 1976-1977 accounts. Corrective entries in excess of \$500,000 had to be made in the accounts.

34. There are inconsistencies in financial reporting practices. For instance:

(a) Administrative support costs are charged to trust funds on the basis of actual expenditures incurred, on a percentage basis, and sometimes not at all.

(b) The United Nations Special Emergency Operation Trust Fund contained a contribution in kind from a donor country valued at \$3.2 million; a pledge to the UNIDO General Trust Fund for a contribution in kind of \$35,000 was not recorded.

35. There is an immediate need to implement clear and precise administrative guidelines and procedures for the establishment and management of general trust funds. Priority should be given to:

(a) Reviewing all existing funds to ensure that all funds are properly classified and recorded;

(b) Revising financial and administrative practices in accordance with current instructions or, if not, making appropriate amendments;

(c) Ensuring that all individuals involved in the administration and accounting for trust funds, including those in offices away from Headquarters, are made clearly aware of their specific responsibilities;

(d) Reviewing the adequacy of present procedures for initiation, processing and recording financial transactions;

(e) Developing written guidelines and, if appropriate, standard forms for the processing of such transactions.

Technical co-operation accounts

36. An audit was conducted of the technical co-operation accounts which included a review of the work carried out by the Internal Audit Service. We are concerned that the area of technical co-operation, which comprises such a large part of United Nations operations, is not subject to tighter control.

37. Our examination revealed that:

(a) There is a need to improve the financial systems in the field;

(b) Differences in allocations reported by UNDP and recorded as income in the accounts of the United Nations are not being investigated on a timely basis;

(c) The lack of timely processing of transactions and follow-up of differences is diminishing the effectiveness of the financial information systems;

(d) Control over cash procedures in the field needs to be improved;

(e) Certifying officers are not always fulfilling their responsibilities.

These matters are discussed in some detail in the following paragraphs.

38. Fifty of the 70 projects audited by the Internal Audit Service during the biennium indicated common problems in accounting for projects in the field. Even

though corrective action resulted once they were disclosed, the fact that they are continually occurring indicates that solutions are individual rather than system-wide. The frequency of these problems would suggest that a review be undertaken to strengthen the systems and procedures. Common problems identified were:

- (a) Expenditures in excess of authorized allotments;
- (b) Deficient procurement and supply procedures, including unauthorized or unnecessary local purchasing;
- (c) Inadequate maintenance of staff leave records;
- (d) Poor control over use of official vehicles and related expenditures;
- (e) Unauthorized travel expenses;
- (f) Inadequate maintenance of property and other inventory records;
- (g) Incorrect recording and late processing of accounting transactions.

39. Prior to 1977, allocations from UNDP were recorded in the accounts on the basis of information generated by the UNDP management information systems. Effective 1 January 1977 allocations were recorded on the basis of information generated by the financial information systems of the executing agencies because of what were considered to be deficiencies in the UNDP systems. However, procedures have not yet been established for the investigation of differences between amounts reported by UNDP and those recorded as income in technical co-operation accounts. For example, as of 31 December 1977, allocations recorded in the accounts of the United Nations Office of Technical Co-operation (UNOTC) exceeded amounts reported by UNDP by \$28 million. Of further concern is the fact that two financial information systems process information relative to the same project, yet report significantly different financial results.

40. Financial information systems have been developed to monitor projects. Although the systems have excellent features, our audit revealed certain areas where established procedures were not being enforced, thereby diminishing the effectiveness of the monitoring of project implementation:

- (a) Exceptions and variances highlighted by the systems were not being investigated and followed up on a timely basis, and in some cases, not at all;
- (b) A significant number of adjustments and revisions were made at year-end which could have been recorded on a recurring basis throughout the biennium;
- (c) Project files did not always contain documentation to support project approvals or subsequent revisions.

41. Our audit revealed that cash procedures in the field, and their subsequent review by Headquarters, do not always provide adequate control. For instance, we noted that bank accounts were not being closed out, and outstanding items on bank reconciliations were not being investigated on a timely basis. We also noted specific instances where local cash imprest balances exceeded fund levels

established by Headquarters and where financial rules relative to authorized signatures for bank account transactions were not being followed.

42. Several instances were noted where certifying officers were not properly discharging their responsibilities. For example, in UNOTC an obligating document was erroneously raised for an amount of \$357,575 for the purchase of four vehicles, instead of the \$38,688 requested, and signed by the certifying officer who had both neglected to assure the reasonableness of the expenditure and the ability of the allotment to meet it.

43. In our opinion there is a clear need for improved financial control over all technical co-operation accounts, and this should be a top priority for the Administration. Ideally the systems group recommended in paragraph 16 of this report should be entrusted with this task.

Other matters

Unliquidated obligations

44. Certain inconsistencies in the recording of unliquidated obligations came to the Board's attention during its year-end examination of the financial statements.

45. Contrary to financial regulation 4.2 which requires that "appropriations shall be available for obligation during the financial period to which they relate", we noted instances at the United Nations Office at Geneva, UNCTAD and United Nations Headquarters totalling in excess of \$1 million where obligations for goods and services to be received or performed in 1978 were raised against allotments at or near the end of the biennium to reduce available surplus funds.

46. The criteria for determining unliquidated obligations are unclear. For example, our audit of the accounts of UNEF (1973) and UNDOF revealed the following:

(a) Unliquidated obligations for \$3.5 million for construction projects and purchases of equipment were recorded after the end of the seventh mandate (24 October 1977) based on:

(i) Purchase orders, contracts and letters of assist issued subsequent to the seventh mandate;

(ii) Intended expenditures without apparent firm or legal commitment.

With the exception of \$140,000 which was raised because surplus funds were available, all projects had been included in the budgetary provisions of the seventh mandate period.

(b) Included in unliquidated obligations of UNEF (1973) and UNDOF at the end of the seventh mandate were amounts in excess of \$3 million for death and disability awards accumulated since the beginning of their operations. The Board was informed that these obligations reflect the Administration's best estimate of what future claims may result from deaths and injuries which have occurred during the mandate period; however, we were unable to obtain any documentation to support these "best estimates" or to determine that these estimates were reviewed in light

of actual experience. To date the Administration has merely obligated all funds which have been allotted to the operations.

47. It is recommended that the Administration review its present practices of recording unliquidated obligations to ensure conformity with the Financial Regulations. Furthermore, the Board is of the opinion that there is a need to clarify what criteria constitute an obligation in a financial period.

Staffing of electronic data processing units

48. During the Board's examination of the Economic Commission for Africa in Addis Ababa, it was noted that the necessary organization controls which should exist in electronic data processing units, such as the separation of duties and restriction of access to computer software, had not been introduced to ensure the accuracy and reliability of computer prepared reports. This was due principally to the unavailability of qualified staff, which was further aggravated by the recent installation of a more sophisticated computer and by a significant increase in the number and complexity of financial reports. To alleviate the situation, the Commission has undertaken to obtain the expertise from United Nations Headquarters and has proposed to increase the staff of the Unit.

49. The Board recommends that when computer facilities in the United Nations system are established or increased by the installation of more sophisticated equipment or by additional work loads, the Administration should ensure that qualified staff are available and that United Nations Headquarters capability is utilized.

Programme support costs

50. As part of the audit of programme support costs, we noted that administrative guidelines and procedures had not been fully developed. Moreover, funds were being used on an ad hoc basis for expenditures not financed from other sources or else were being reserved for future expenditures. Contrary to Headquarters instructions that all such expenditures are subject to allotment controls, we also noted instances in offices away from Headquarters where allotment control systems had not been established.

51. It is recommended that priority should be given to developing appropriate guidelines and procedures in the administration of programme support resources, including particularly the regular reporting of sources and uses of such funds at offices away from Headquarters.

Fraud

52. In accordance with paragraph 6 of the annex to the Financial Regulations, the Board has been informed of four cases of fraud involving amounts of \$22,945, \$6,869, \$3,830 and \$2,418. All are being actively pursued by the Administration with a view to recovery of the misappropriations.

53. With respect to two of the cases, it came to our attention that the staff members involved had also misappropriated funds from previous employers. Furthermore, we were informed that one of the individuals was subsequently employed by one of the United Nations specialized agencies.

54. In view of the personnel policy implications for the United Nations family of organizations, particularly those relating to reference checking, the Board suggests that such cases be drawn to the attention of the International Civil Service Commission for information purposes and whatever further action is deemed appropriate.

Catering operations at UNIDO

55. During the biennium 1976-1977, UNIDO arranged to have its catering requirements in Vienna managed by an outside contractor. Our examination revealed that procedures had not been established by UNIDO for the proper review and control of the financial results of the catering operations. Our specific comments for improvement have been provided to the Administration which has our recommendations under consideration.

56. As of 31 December 1977, the operation has resulted in an accumulated deficit of \$41,300 which is currently held in a suspense account in the General Fund. It is our view that should the operation not prove profitable in the near future, the existing contractual arrangements should be re-examined with the view to establishing the catering operation on a sound financial basis.

Assessed contributions unpaid

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

Millions of US dollars

(a) Assessed contributeons due from certain Member States who have indicated their unwillingness to participate in the financing because of their positions of principle	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
(c) Assessed contributions due from other Member States who are in arrears	9.6
	<u>240.3</u>

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

Comments on matters dealt with in 1975 report

59. The Administration has either provided satisfactory explanations or taken

appropriate actions on matters raised in the 1975 report except for certain comments relating to allotment control systems and technical co-operation accounts which have been discussed further in this year's report.

Other audit reports

60. 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 performed:

- United Nations Development Programme 9/
- United Nations Children's Fund 10/
- Voluntary Funds administered by the United Nations High Commissioner for Refugees 11/
- United Nations Fund for Population Activities 12/
- United Nations Environment Programme 13/
- International Trade Centre 14/
- United Nations Relief and Works Agency for Palestine Refugees in the Near East 15/
- United Nations Institute for Training and Research 16/
- United Nations University 17/
- United Nations Habitat and Human Settlements Foundation 18/

61. In addition, the accounts of the United Nations Joint Staff Pension Fund have been examined and our audit report thereon will be included in the annual report of the United Nations Joint Staff Pension Fund. 19/

Acknowledgement

62. The Board of Auditors wishes to express its appreciation for the co-operation

9/ Official Records of the General Assembly, Thirty-third Session, Supplement No. 5A (A/33/5/Add.1).

10/ Ibid., Supplement No. 5B (A/33/5/Add.2).

11/ Ibid., Supplement No. 5E (A/33/5/Add.5).

12/ Ibid., Supplement No. 5G (A/33/5/Add.7).

13/ Ibid., Supplement No. 5F (A/33/5/Add.6).

14/ Ibid., Supplement No. 5 (A/33/5), vol. III.

15/ Ibid., Supplement No. 5C (A/33/5/Add.3). Due to exceptional circumstances involving the relocation of the Agency's headquarters and the security situation in Beirut, the completion of the Agency's 1977 accounts has been delayed. The Board will submit its report at a later date.

16/ Ibid., Supplement No. 5D (A/33/5/Add.4).

17/ Ibid., Supplement No. 5 (A/33/5), vol. IV.

18/ Ibid., Supplement No. 5H (A/33/5/Add.8).

19/ Ibid., Supplement No. 9 (A/33/9).

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) Ahenkora OSEI
Auditor General of Ghana

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

(Signed) A. MARTINEZ ZULETA
Controller General of Colombia

ANNEX

Special report of the Board of Auditors on the financial management and control review of the United Nations Headquarters and Office at Geneva incorporating the responses and comments of the Administration

8 August 1977

Contents

	<u>Paragraphs</u>
The financial management and control review	1 - 4
Scope of examination	5 - 6
General evaluation	7 - 12
Functional leadership, direction and guidance	13 - 22
Documentation and communication of financial management and control policies, responsibilities and procedures	23 - 29
The Office of Financial Services	30 - 37
Budget preparation and review	38 - 46
Performance reports	47 - 50
Allotment control	51 - 55
Budget execution	56 - 61
The central accounting system	62 - 68
Payroll	69 - 72
Offices away from Headquarters and interorganization transactions . .	73 - 76
Computer operations	77 - 79
Delegation of authorities	80 - 83
Principles of internal control	84 - 89
Purchased goods and services	90 - 92
Cheque issue	93 - 96
Cash and short-term investments	97 - 100
Expendable and non-expendable property	101 - 104
Contributions	105 - 108
Internal audit	109 - 113
<u>Appendix</u>	

The financial management and control review

1. This review of the United Nations Headquarters and United Nations Office at Geneva is part of a broader, in-depth evaluation of the adequacy of the systems of financial management and control in the United Nations and its principal organs. These reviews are the initial results of the introduction of a uniform systems-oriented audit approach by the Board of Auditors, that includes:

(a) Identifying the strengths and weaknesses in systems so that the scope and approach of future audit examinations can be more effectively directed;

(b) Communicating weaknesses in the system to the Administration with recommendations for appropriate corrective action;

(c) Reporting to the General Assembly our findings and recommendations in a summary report including the responses or corrective actions taken by the Administration.

2. The terms of reference, organization and reporting procedures of this review were communicated in the administrative instruction attached as an appendix. Our review consisted primarily of fact-finding interviews with key officials and staff, followed by more detailed documentation, investigation and analysis of systems, where appropriate.

3. This report includes a general evaluation of the financial management and control systems. The findings and recommendations focus attention on the problems to be remedied. It is designed to cause actions to remedy deficiencies that existed at the time of our review. As such, it does not give equal emphasis to the past and current achievements of the Administration.

4. Evaluating systems of financial management and control will be a continuing part of our systems-based audit approach.

Scope of examination

5. The review began with an orientation programme for the members of the staff of the Board of Auditors which featured contributions by the Under-Secretary-General, Administration and Management, the Controller and several senior financial officers.

6. The review team concentrated on the centralized systems of financial management and control operated by the Department of Administration and Management in New York and by the United Nations Office at Geneva. These centralized payroll, procurement, budgeting and accounting systems service several other United Nations organizations and funds. Where control of transactions has been decentralized, the detailed procedures in the field have not yet been reviewed.

General evaluation

7. Programme management in the United Nations is decentralized to units within Headquarters and to units away from Headquarters, including those located in the United Nations Office at Geneva, to the Economic Commissions, to other

organizational units such as UNEP and UNIDO, and to the managers of various peace-keeping, general and project trust funds. This high degree of decentralization of programme management has become essential because of the growth in activities and financial resources administered in recent years. However, modifications and adaptations of central procedures have not been sufficient to accommodate this decentralization and growth.

8. Present financial management and control responsibilities and procedures have not been stated with sufficient clarity to cope with the growing complexity and diversity of the United Nations. Responsibilities of programme managers, administrative officers and financial officers need clarification if they are not to be subject to differing interpretations. Instructions are not in all cases complete or up-to-date. Procedures were found to be difficult to understand and there were instances of omissions, duplications and inconsistencies. Above all, the need for strong central direction has not been given adequate emphasis in the decentralizations which have been made.

9. Significant efforts to improve the systems have been made by many persons and component organizations resulting in improved financial planning, budget preparation, accounting, payroll and asset control, and further improvements are planned. The procedures currently focus on and generally satisfy basic requirements for:

(a) Allocating new resources to substantive programmes;

(b) Accounting for obligations and disbursements by appropriations and allotments;

(c) Processing payrolls and other payments on a timely basis;

(d) Central approval of expenditures.

10. There is reason to be concerned that:

(a) There is a lack of general acceptance of the Controller's responsibility to provide central leadership, guidance and direction to the financial function;

(b) Systems of financial reporting do not establish and maintain the accountability of managers to their superiors and, in turn, of the top level administrators to the Secretary-General, in terms of operations performed and resources used in comparison to approved plans;

(c) Accounting and internal control systems do not fully meet expanded service and control needs;

(d) The potential of the Internal Audit Service is not sufficiently utilized in monitoring the effectiveness of financial systems.

11. The development and implementation of a more effective system of financial management and control requires strong central leadership, adequate manpower and resources, a clear perception of the objectives of the system and the needs of various participants, and support from all managers particularly at the executive level.

12. All of the recommendations in this report have either as their immediate or ultimate objective the further improvement of financial controls. Successful implementation of recommendations will no doubt require a number of years. To facilitate action there is need for a senior financial officer reporting to the Controller with "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." (para. 37 below). Without such an officer the Controller is unlikely to be able to provide the central guidance and direction that is so urgently required or to make major systems improvements.

Response of the Administration to the general evaluation

The Administration appreciates the opportunity provided for reviewing and commenting on the matters raised by the Auditors. These matters have been and still are of continuing concern to the Administration. It is in this spirit that detailed and thorough consideration has been given to the comments and recommendations contained in the report.

The Administration fundamentally agrees with the basic thrust of the report and will direct its efforts to the effective implementation of the recommendations, taking into consideration the observations below and the existing financial and staffing constraints placed on the Organization.

The improvement of the financial management and control systems and procedures of the Organization cannot be effected in one step, but must evolve from the base of the current systems and procedures as they have been developed over the years, subject to the continuing modifications and adaptations needed to better respond to changes in the Organization's structure, activities, and management and operational systems. The shift to programme budgeting, combined with the growth, complexity, and decentralization of the activities of the Organization, continues to tax the existing staff resources, systems and procedures in a way which limits the present capacity to effect other procedural improvements. In this regard, the Administration notes with appreciation the recognition by the Auditors that significant improvements in the system have been made and their observation that the report concentrates on areas where further improvements are desirable.

The Administration basically agrees with the need for increased monitoring of budget execution and for strengthening the control systems in respect of financial accountability and reporting. It also agrees that the task of overhauling and improving existing financial procedures is a complex one. The Administration does plan to utilize computer facilities to the extent that developments and resources permit to automate and integrate the various component features of the control and reporting systems.

The Administration concurs fully with the conclusions of the Auditors that improvements of the kind envisaged will require a number of years of effort and will require the addition to present staff resources of a senior finance officer with supporting staff who would devote their full time to the task of "developing, designing, installing and evaluating financial management and control systems". (para. 12).

Functional leadership, direction and guidance

13. The Financial Regulations provide a comprehensive set of principles for financial administration and establish the respective authorities and responsibilities of the Secretary-General, legislative bodies and Member States. By virtue of these Regulations, responsibility for United Nations financial administration rests with the Secretary-General who has in turn delegated much of this responsibility to the Under-Secretary-General for Administration and Management and more specifically to the Controller through the Financial Rules which include the following particularly important provisions:

"The estimates shall be reviewed by the Controller. In the light of his recommendations, the Secretary-General shall decide as to the estimates to be submitted to the General Assembly." /Rule 103.3/

"The Controller is responsible to the Secretary-General for ensuring that the expenditure of the Organization remains within the appropriations as voted and is incurred only for the purposes as approved by the General Assembly." /Rule 110.1/

"The Controller is responsible for maintaining the financial records of the Organization. In respect of offices away from Headquarters, he shall prescribe the nature and extent of the accounts to be maintained, and he shall designate the official responsible for maintaining them." /Rule 111.1/

"These rules may be amplified by administrative instructions issued by the Controller." /Rule 114.2/

14. The decentralized nature and complexity of the United Nations make it impractical for the Controller to control on a transaction-by-transaction basis. Decentralization brings with it the need for systems with which to control, including:

- (a) Effective central leadership, guidance and direction of the financial function;
- (b) A budgetary process wherein financial responsibilities of managers, staff officers and financial officers are defined clearly, recognizing both their operational responsibilities and the interests of the Organization as a whole;
- (c) Reliable systems to control transactions, keep accounts and provide financial information;
- (d) Financial information systems that provide a complete and continuing

analysis and comparison of actual costs with approved plans combined with central monitoring and reporting of exceptions and proposed corrective actions to higher levels of management.

15. The roles of persons with significant financial responsibilities need to be better defined, documented and communicated. For example, the role of programme managers is not defined; they have responsibility for programme implementation, but the present delegation of authority is not likely to make them feel responsible for financial management and control. The Controller needs improved systems and organizational arrangements with which to discharge effectively both his service and control responsibilities. Many, if not most, of the persons with significant financial responsibilities do not report directly to the Controller and therefore their functional relationship to him needs to be better defined. His authority under the Financial Rules is not always clear, as in rule 110.4 which states that: "One or more officers shall be designated by the Controller as certifying officers(s) for each department on the recommendation of the head of the department." The Controller is of course free to reject recommendations, but to avoid putting him in an adversary position, guidelines are needed as to the types of persons that would be acceptable to him.

16. There are several other organizations that operate in whole or in part under the United Nations Financial Regulations and Rules or are being serviced by the United Nations Headquarters or the United Nations Office at Geneva. For these organizations, the financial responsibilities reserved to the Controller have not been clearly documented and vary in each case. Rules are currently being revised, but until this is done, there will continue to be uncertainty.

17. The Controller is responsible for prescribing the financial management and control systems maintained by departments or offices away from Headquarters. To do this, the Controller needs an effective means of giving guidance to them and of monitoring the adequacy of existing systems. To meet perceived needs, departments and offices have tended to implement, without adequate involvement of the Controller, systems that may duplicate the central financial systems and may be inconsistent with or be deficient in meeting the needs of the Controller and the United Nations as a whole. The authority of the Controller should be clarified, guidelines provided and better liaison established with the Internal Audit Service so that the Controller can have confidence that all systems are periodically reviewed and are indeed effective.

18. The financial and administrative systems of the United Nations are highly interrelated. Most transactions must cross organizational lines. However, in many cases staff members do not have full understanding of their responsibilities vis-à-vis those of others and seem to be unduly conscious of organizational lines.

19. Few members of the staff have professional or equivalent specialized accounting or financial management qualifications and experience in designing budgeting, accounting, internal control and financial information systems. There is little planned job rotation among the budgeting, accounting and auditing functions and inadequate formal training programmes for persons with financial responsibilities.

20. The Controller is not always directly involved in the appointment, professional development and appraisal of all persons performing significant financial duties, such as the executive and administrative officers to whom most

financial authorities are now assigned. He should be. These individuals now clearly report within their own organizational unit and frequently have other important non-financial responsibilities, without any clearly understood functional reporting relationship to the Controller. Therefore, financial considerations may be subordinated to operational interests in preparing budget submissions or exercising delegated authorities. Nor is the Controller's assessment of how these individuals perform financial responsibilities necessarily sought when appointments, development needs and periodic appraisals are made within the organizational units concerned. This should not be taken to suggest that these officers or staff supporting them in performing financial duties should report directly to the Controller since the United Nations has decided to operate on a decentralized basis, but they should recognize his functional authority.

21. More effective leadership, guidance and direction should be given to heads of organizational units and programme managers in exercising financial functions. They should have a sense of functional responsibility to the Controller. Senior financial officers serving heads of organizational units should be required to look to the Controller for direction and guidance when they have difficulty in interpreting or applying financial policies and standards or when exceptional conditions arise. Heads of organizational units should seek the advice of the Controller on the quality and adequacy of the services they receive from their financial staff.

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 significant financial duties.

Response of the Administration

The Administration agrees with the recommendation contained in paragraph 22, subject to recognizing that the Controller's relationships with heads of organizational units and programme managers are quite different from those with supporting financial and administrative staff who are directly involved in exercising financial authorities and operating financial systems and controls.

The Administration agrees with the Auditors that the key to effective financial management and control systems lies in giving clear and appropriate recognition to the authority of the Controller to provide direction and guidance on all financial matters, not only in relation to the day-to-day duties of financial officers but also to the roles of other persons with significant financial responsibilities, such as programme managers. There can be no disagreement with the observation of the Auditors that the role of the programme managers

in the areas of financial management and control must be strengthened and more precisely defined. At the same time, it must be recognized that the delineation of financial responsibility and reporting procedures in respect of programme managers must be correlated with the established organizational arrangements and supervisory lines of authority within the organization. Therefore, the observations of the Auditors that "more effective leadership, guidance and direction should be given to heads of organizational units and programme managers in exercising financial functions", and that such persons "should have a sense of functional responsibility to the Controller" must be viewed in the context of the over-all accountability of these persons, under existing arrangements, to their departmental superiors. In this regard, the Administration agrees fully with the conclusion of the Auditors that there is a need for a "clearly understood functional reporting relationship to the Controller". However, it is to be noted that the Auditors, despite their recognition of the consideration just described, refrain from suggesting that programme managers and other persons with financial responsibilities should report directly to the Controller. While such a practice might seem to be the most direct way of achieving the objective of efficient and effective central financial control as envisaged by the Auditors, other considerations must also be taken into account such as the highly decentralized nature of the United Nations operations and the other considerations referred to earlier in this paragraph.

The Administration endorses fully the proposal contained in paragraph 22 (b) that the Controller should be directly involved in the appointments, training and appraisals of all financial officers and persons performing significant financial duties.

This must be achieved in full recognition of the jurisdiction of the Office of Personnel Services in all matters relating to recruitment, appointment, promotion and training of staff, not only in the financial field but in other fields as well.

The Administration acknowledges that several organizational units for which the Secretary-General has administrative responsibility have grown away from central direction by the basic Financial Rules of the United Nations (para. 16), but is glad to note that the Auditors are aware of the current major attempt to review and bring deviant sets of financial rules into a systematic relationship with the basic Financial Rules of the United Nations.

Documentation and communication of financial management and control policies, responsibilities and procedures

23. The principal means of communicating financial management and control policies, responsibilities and procedures in the United Nations, which may be further supplemented in departments and offices, include:

- (a) Financial Regulations and Rules of the United Nations;
- (b) Staff Regulations and Rules of the United Nations;

- (c) Secretary-General's bulletins;
- (d) Administrative instructions;
- (e) Financial and accounting instructions;
- (f) Glossary of terms;
- (g) Position descriptions;
- (h) Accounting Manual, chapter II;
- (i) Field Administration Handbook;
- (j) UNDP policies and Procedures Manual and Administrative Field Office Manual;
- (k) Manual of Procedures for the Purchase and Standards Section of the Purchase and Transportation Service;
- (l) Manual of Procedures for the Contracts Section of the Purchase and Transportation Service;
- (m) Payroll Coding Manual and the Payroll Documentation Manual;
- (n) Allotment Account Codes Handbook and the General Ledger Accounts Codes Handbook;
- (o) Proceedings, decisions and reports of specialist groups, committees and governing bodies;
- (p) Ad hoc correspondence from the Accounts, Budget and Treasury Divisions.

24. In spite of the number and variety of these issuances, there are, in fact, significant limitations in the form, purpose, content and distribution mechanism of each. For example, the Accounting Manual, developed in response to external audit recommendations in previous years, needs to be expanded, as planned, as it now simply documents existing procedures without explaining the reasons for them or covering the responsibilities of persons other than staff of the Accounts Division in the processes. In practice, communication of policies, procedures and responsibilities is left mainly to informal discussion and the acquired knowledge of employees.

25. As a consequence:

(a) It is unnecessarily difficult and in many ways impossible for managers, financial officers, auditors or representatives of governing bodies to comprehend, assess or make significant improvement to the financial management and control systems for the various subsystems and staff functions.

(b) Employees working in the system frequently do not know precisely where their responsibility begins and ends, or what responsibilities are assigned to others.

(c) Effective use of financial staff and their career development is impaired by difficulties in acquiring or transferring knowledge about the system.

(d) Duplications, inefficiencies, inconsistencies or serious omissions in specific staff functions or in entire systems result.

(e) Important objectives and principles of the system, such as the concepts of the segregation of duties or of programme budgeting techniques, are misinterpreted or overlooked.

(f) Important directives are not always distributed to or available for reference by all persons involved in the process and are not always up to date.

26. The most effective method of communicating financial management and control policies, responsibilities and procedures in as diverse and complex an organization as the United Nations is through a comprehensive financial manual updated continuously. It should provide a basis for evaluating the adequacy of the system and set the performance standards for persons with financial duties at all levels.

27. Such a manual should be designed to provide maximum clarity and comprehension, useful indices and cross references, effective control of distribution and amendments and the insertion of supplementary detailed procedures as appropriate to the needs of specific users. It should establish the financial authorities, policies and procedures of the United Nations, distinguishing between obligatory procedures and guidelines to be preferred. It should cover the principal areas of financial administration, including:

(a) The organizational responsibilities of all persons with significant financial management and control duties;

(b) Programme planning, budget preparation and review, and budget execution for both regular and extrabudgetary funds;

(c) Accounting and financial information systems;

(d) Control of expenditure and revenue transactions;

(e) Control of assets;

(f) Financial audit.

28. Preparation of such a manual may take two to three years. The first step should be to review existing systems to ensure their adequacy before documenting them in a language and style that will be easily understood by all participants in the systems. This may require the services of consultants to provide the necessary objectivity, experience and skills, as well as the ability to devote full-time effort to the project. Draft material should be exposed to senior officials for their approval and tested by a representative group of users as to its adequacy and clarity. Once written, the manual should be kept up to date by the Office of Financial Services.

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

Response of the Administration

The Administration agrees with the recommendation contained in paragraph 29 that a comprehensive financial manual should be developed. In the past, a set of manuals covering finance, administration and personnel matters as well as a 1966 document entitled "Budgetary and Financial Practices of the United Nations" a/ had been issued. Unfortunately, none of these issuances have been kept up to date, at least in so far as the financial area is concerned.

The Administration notes with appreciation the recognition by the Auditors that the preparation of the proposed manual will require several years and additional financial resources to permit the assignment of one or more persons to concentrate full-time on this task. The Administration would reserve its position at this time as regards the suggestion that the services of consultants should be sought for this purpose.

The existence of a manual should not however be expected to take the place of experienced staff nor substitute for the acquired knowledge of staff members. Moreover, experience in dealing with a specific directive on a specific issue can often substitute for broader knowledge, not yet acquired, by junior staff. Nor can the manual serve as a substitute for judgement and discretion which must necessarily be applied to specific cases.

The Office of Financial Services

30. The five components of the Office of Financial Services at Headquarters all have specialized functions, with the time of senior persons mainly directed to a constant flow of contributions, revenue, resource allocation, staffing, travel, expenditure approval and investment transactions and decisions, preparing budgets and reports, and in external communications. As a result, inadequate time and expertise is available to devote to systems development and review.

31. Currently, except for the Controller and Deputy Controller, there is no one group or individual in the Office with the responsibility for ensuring that systems of financial management and control in the United Nations are as effective, reliable and economical as feasible. Within the Budget Division, a computerized data base for budget preparation and control has been developed. The Systems Design and Computer Programming Section of the Accounts Division is fully occupied in programming and maintaining various computerized accounting and payroll systems. The United Nations Office at Geneva and the Economic Commission for Latin America are two other organizations which have expressed particular concern at the shortage of skilled resources to help them improve their systems. It is clear that the development of more effective systems of control as envisaged in this report requires major, sustained initiative and co-ordination of the efforts of all involved.

32. There is a need for a senior financial officer reporting to the Controller

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with the time, appropriate skills, knowledge, responsibility, authority and staff resources to devote to the development, design, installation and evaluation of financial management and control systems. This officer and his staff should:

(a) Be a small highly qualified group made up of officers with training and experience to provide leadership and co-ordination in areas such as budgeting, cost accounting, internal control, financial reporting and management information systems;

(b) Not have conflicting responsibilities involving approval of transactions, non-systems policy matters, systems operation or resource allocation decisions likely to take priority over matters of longer-term importance and requiring extended periods of time for systems analysis, design and implementation.

33. The proposed group should be responsible, on behalf of the Controller, for providing leadership in developing, installing and evaluating all systems of financial management and control in the United Nations. Some immediate matters to be addressed would be concerns raised in this review, namely, the need for improving financial information systems, and the need for a comprehensive set of financial policies and a financial manual. Reviews should be undertaken of the systems of financial management and control in Headquarters and in offices away from Headquarters.

34. The effectiveness of many of the transaction controls now performed centrally is diminished by the remoteness of the staff from the departments and offices concerned and these controls tend to duplicate controls performed elsewhere. Detailed reviews may indicate that it would be preferable to decentralize these controls and perform them reliably in departments and offices in the first instance, enabling these units to assume prime responsibility for the completeness of information in the system and enabling financial officers to place more emphasis on monitoring adherence to the prescribed system and the preparation of useful cost analyses and financial reports to senior managers.

35. Ultimately the group may contribute significantly to enhanced uniformity within the United Nations and also may be in a position to identify and document preferred practices and provide some leadership to other organizations within the United Nations systems.

36. This undoubtedly would be one of the most challenging and important financial positions in the United Nations.

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.

Response of the Administration

As indicated in our comments under "General Evaluation", the Administration agrees with the proposal to set up a senior financial officer, with supporting staff, to improve systems more rapidly and to provide a comprehensive financial manual more quickly. The procedures review and development group will have a full task to perform, even

after the initial thrust of several years of work has been completed. It will perform an important, ongoing role to assist the Controller in keeping procedures up-to-date and reflecting them in the comprehensive manual. Naturally, even this work cannot all be done centrally by this group; it will have to rely on expertise and assistance from the operating divisions and other offices.

Budget preparation and review

38. The medium-term plan, prepared in the first year of a biennium for the two following bienniums, is the main planning document of the United Nations. A "major programme", "programme", "subprogramme" and "programme element" presentation of substantive activities has been adopted which provides a useful form for evaluating plans across organizational lines while also preserving the identification of organizational responsibility at the programme and subprogramme levels. Narrative descriptions of planned activities focus on the subprogramme level in the medium-term plan.

39. The programme budget is prepared on a biennial basis in alternate years from those in which the medium-term plan is prepared. Financial information in the programme budget is expected to build on programme data contained in the medium-term plan. It is presented by programmes which are so defined that they generally correspond to organizational units. Within the organizational units there are substantive programmes that parallel those established in the medium-term plan and non-substantive activities that provide for policy-making organs, executive direction and management and support services. Programmes are analysed by objects of expenditure. Central support services are identified separately and their costs are allocated to substantive programmes. Extensive narrative information focuses on subprogrammes, including their estimated percentage of total programme resources.

40. Both programmes and subprogrammes can be correlated with organizational responsibility. The latter, being more detailed, and being the level at which narrative information and outputs are provided both in the medium-term plan and the programme budget, should be the level at which financial data are provided as well.

41. A listing of programme elements is provided but it does not always provide adequate indications of programme output. Identification of outputs is not always feasible, but where it is, outputs should be identified so that financial requirements can be compared with the operations it is expected will be performed.

42. Extensive planning and some costing is undertaken at the programme element level in the development of work plans. This extensive planning on a programme basis is used to support the budget but the budget submitted for each organization for which a programme has been delineated is submitted primarily by objects of expenditure. This process has been standardized by the introduction of a new computerized budget formulation system that automatically computes resources required to maintain existing activities using centrally-determined delayed recruitment factors, standard salary costs, inflation factors and exchange assumptions for each object of expenditure by each major duty station. For 1978 and 1979, managers were only required to compute increases attributable to real growth requirements. This central system facilitates the work of those responsible

for budget review and reduces the work of the responsible managers. However, this system may tend to make managers feel less accountable for the costs and content of their continuing activities.

43. Budget computations on the central computerized system are based on a number of standard factors. Standard salary costs had been determined from actual data at each duty station, but the systems for such calculations and subsequent monitoring are not as yet fully developed. The standards in some cases are not indicative of current expenditures. The accounting system does not separately account for standard costs so that variances are determinable from the accounting records. Therefore, it is important that actual and standard costs be compared at the time of the performance reports so that additional funds are provided or reserved only where actual expenditures differ from the standards computed when the programme budget was approved, and that budgets are not just revised to reflect whatever is spent, regardless of the cause.

44. The system for allocating resources from general trust funds involves the Budget Division approving allotment requests, but such allocations take place independently of the regular budgetary processes. There is little uniformity as to:

- (a) The degree and method of involvement of the Budget Division;
- (b) The form and content of submissions requesting an allotment of funds;
- (c) The extent to which allotments are derived from, or can be related to, operational plans or budgets.

Instructions should be improved to encourage greater uniformity although it is recognized that practices will vary among funds. Allotments are supposed to be issued only on the basis of funds actually received, although they may be issued based on firm pledges with the approval of the Controller. Allotment decisions are made on an ad hoc basis and often without an over-all view of how a particular project or allotment fits in with other activities financed by the same fund.

45. Improvements have been made in the information on extrabudgetary resources contained in the programme budget. The types of activities financed from extrabudgetary resources and the sources by fund are shown on a programme-by-programme basis as well as in a summary annex. Such information must be based on estimates of available funding but, as these extrabudgetary resources have an impact on the allocation of regular budget resources and represent significant funds for which managers are accountable, this greater disclosure is highly desirable.

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.

Response of the Administration

The Administration agrees, in general, with the approach of the Auditors on the subject of budget preparation and review. In particular, it concurs fully that proper implementation of programme budgeting requires the correlation of programmes and subprogrammes with the organizational responsibility for planning and programme implementation on the one hand and with financial accountability on the other.

The Administration also agrees that budget preparation should be based as much as possible on the experience of practical budget implementation. However, the preparation of a budget as sizable and complex as that of the United Nations requires reliance on a certain amount of standardization - if only to provide a needed basis of comparability. Managers should in no way feel that this approach lessens their financial responsibility.

The Administration also agrees that the cost estimates should reflect as closely as possible the actual expenditure patterns in the various offices and, to the extent practicable, differences in these patterns.

The Administration agrees that costs should also be stated in absolute terms at the subprogramme level, rather than only as percentages as was done in the present budget. At the same time, it is incumbent on the Administration to carefully examine the need for and the value of additions to narrative statements and tables so as to maintain a reasonable measure of control on the size and cost of the budget.

Moreover, considering that there is not a one-to-one correspondence between subprogrammes and the activities of the various organizational units, the costing of salaries and wages would have to be based on assumptions and estimates of the amount of time the staff in particular organizational units spent on various subprogrammes.

The Administration agrees with the observations of the Auditors as regards the information on extrabudgetary resources in the Budget. Expenditures from those sources should be projected and reported to the maximum extent possible to provide a clear picture of the resource consumption by the various programmes and subprogrammes. At the same time, it should be noted that the provision and use of voluntary funds are very often subject to the decisions of, and review by, governing bodies or individuals other than those responsible for the presentation and control of the regular budget. Moreover, it is often very hard to estimate the amount of voluntary contributions expected from donors,

either individually or collectively. Estimates will be required since accurate information is usually not available at the time the regular budget estimates are to be submitted.

Performance reports

47. Performance reports, presented to the General Assembly at the end of each calendar year of the biennium, follow the same form as the programme budget and focus on gaining approval for supplementary resource requirements. Programme increases (decreases) by objects of expenditure are analysed by cause - inflation, rates of exchange, decisions of policy-making organs and other - with narrative descriptions of subprogramme changes.
48. Performance reports, as a means of comparing actual with planned expenditures, have many advantages, except that the first performance report is based on only six months' experience. The time and effort spent on the first performance report tends to offset the savings brought about by introduction of the biennium and to weaken the discipline of a more rigorous programme budget preparation process when the budget is initially approved. The second performance report should become the primary means for reviewing the accountability of managers.
49. In spite of its deficiencies, the concept of performance reports represents a positive and potentially valuable tool for maintaining the accountability of the Administration to the governing bodies. With a system for preparing and monitoring budget execution by comparing actual costs with standards used in the programme budget, these reports could be more effective reviews of spending.
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.

Response of the Administration

The Administration agrees with the recommendation contained in paragraph 50. It has also noted that the suggestions of the Auditors, regarding the use of performance reports in monitoring budget execution, are similar to those contained in the instructions issued for the preparation of the second performance report for the biennium 1976-1977.

Allotment control

51. Approved requests for resources are subdivided by source of funds into allotments by object of expenditure for each programme of each organizational unit, with staffing tables determining the level and number of staff. The intent is that allotments should not be over-issued or over-spent. The Budget Division at Headquarters issues the allotments initially to cover only the first year of the

biennium, or in the case of extrabudgetary trust funds as appropriate in accordance with the flow of contributions into each fund. Separate accounts for each allotment issued record obligations, disbursements and the unobligated balance.

52. The allotment control system based on certification that funds are available before the processing of a transaction has inherent limitations because at the stage that it becomes apparent that sufficient funds are not available to enter into any new obligations, it may be too late to reduce costs or do anything but ratify what has taken place and provide supplementary funds. Frequent overstatements of available funds and over-expenditures of allotments are attributable to substantial delays in recording allotment transfer, obligation and disbursement transactions; to officers knowing that over-expenditures in one allotment may be offset by savings in another allotment for which they are responsible; and to the pooling of allotments and central management of resources.

53. Many officers charged with certifying that sufficient funds are available are not willing to rely on the central accounting system and keep their own allotment records. Transactions occurring since the last accounting report should be kept track of by the certifying officers, but it should not be necessary to duplicate records which can be kept more efficiently on a central basis. Additional object-of-expenditure controls are exercised through the use of staffing tables and other central procedures for approving expenditures for travel on official business, the hiring of consultants and the printing of publications. These controls apply even though adequate funds are available.

54. Allotment controls by object of expenditure have become more detailed with the introduction of programme budgeting. The economic commissions, for example, have almost as many allotments as the Department of Economic and Social Affairs, even though they are far smaller, because they have roughly the same number of programmes. Accounting and performance reports should compare actual expenditures with the detail submitted in the programme budget. This does not necessarily mean that allotments need to go to the same detail. Allotments should go down only to that level where the manager is to be denied any flexibility without prior approval of the Budget Division. To issue an allotment and to permit over-expenditures is to encourage the rules to be broken.

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.

Response of the Administration

The Administration agrees that the allotment procedure constitutes the crucial means of ensuring appropriate budget execution. For this reason it is essential that the allotments be continuously monitored and strictly observed by all officers. The Administration also agrees that delays in recording allotment transfers, obligation and disbursement

transactions must be avoided or minimized to the greatest extent possible. The Administration will direct its effort to refine and strengthen the allotment procedure.

While basically agreeing with the Auditors that, consistent with the programme budget concept, allotments "should go down only to that level where the manager is to be denied any flexibility without prior approval of the Budget Division", the Administration would reiterate the observation made earlier that the role and level of responsibility of managers in the area of financial matters would require more precise definition before any determination could be made as to the degree of flexibility which could be accorded to them in deploying resources.

The introduction of a system of decentralized control, such as has been recommended by the Auditors, would involve a shared responsibility, at all levels of management, to ensure that approved plans and budgets and agreed priorities among programmes are not departed from to any significant extent, unless such variances (a) can be clearly explained and justified and (b) will meet with agreement by the General Assembly when subsequently reported.

If the redeployment of resources among programmes at the direction of heads of organizational units were authorized, it would at the same time be necessary to ensure that the total appropriations - by main object of expenditure as approved by the General Assembly for each such unit - were not exceeded without prior approval of the Budget Division. The Assembly not only controls the total number of established posts, but restricts from time to time the use of other resources, such as official travel of staff and outside expertise.

Budget execution

56. United Nations managers lack an adequate financial information system. With the exception of the financial statements, the present financial reports both at Headquarters and in the field are essentially books of account for use by administrative officers familiar with accounting codes and interested in detail. They do not include:

- (a) Useful period-by-period results;
- (b) Cost information regarding programme elements or activities;
- (c) Quantitative data on operations performed;
- (d) Comparable budget information;
- (e) Consolidated and exception reports for higher levels of management;
- (f) All transactions for the periods they cover.

The Budget Division at Headquarters introduced a budget performance report which is initially derived from data in the central accounting system. It adds greater detail from offices away from Headquarters and includes a column on past obligation

trends as a first step towards monitoring performance. A technical assistance project costing system designed by the Department of Economic and Social Affairs identifies costs by projects through the central accounting system but the lack of summary reports may limit its usefulness to managers. Few other organizations have attempted to supplement allotment control reports with systems designed to monitor costs and performance of subordinates on a continuing basis.

57. Without an effective system for monitoring budget execution there is little assurance that individual transactions are within the limits approved for various purposes. Senior managers also need a system to monitor the actual costs and performance of subordinates in comparison with approved plans and to draw to their attention on an exception basis all situations where corrective action is required.

58. An effective system for monitoring budget execution will include:

(a) Timely financial reports that compare planned and actual financial expenditures and operations performed on a periodic basis;

(b) An accounting system that captures financial information for each reporting period by programme elements, detailed objects of expenditure, and such other means as are necessary to explain the summary detail contained in the financial reports;

(c) Budget preparation systems that provide details of the costs presented in the programme budget and apportion them by reporting periods;

(d) Analyses of financial reports by financial and administrative officers so that the causes of variances between the actual and planned operations performed and funds spent are made known to the responsible manager;

(e) Review by the Budget Division of such analyses so that the Controller is made aware of those variances that will have significant impact on programme delivery or financial needs, or where corrective action is required.

59. The present accounting system, the programme elements where they exist in the regular budget and the project control system in the Department of Economic and Social Affairs provide a useful basis from which to build a more comprehensive system. However, new methods will be required for identifying and allocating personnel and other costs and for analysing and reporting financial information.

60. The development and implementation of a comprehensive system of this type for monitoring budget execution requires strong central leadership, a clear perception of the objectives of the system and the needs of various users, and support from all managers particularly at the executive level. It should be viewed as one central system for the entire United Nations in which supplementary systems in Headquarters or in offices away from Headquarters are effectively integrated.

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.

Response of the Administration

The Auditors' observations in this section seem directed in the main to the need to provide and analyse cost information by programme elements. At this stage not enough experience has been gained with the programme budget to decide whether the present breakdown into programme elements is inadequate, and if it is, what other type of breakdown should be adopted. As desirable as it may seem to have financial reports detailed to the same levels as are shown in the budget estimates, the benefits of introducing such a procedure seem doubtful as long as it cannot be based on correspondingly refined cost measurement and cost accounting systems. Therefore, the Administration is not convinced that such a breakdown would be cost-effective under existing circumstances.

The United Nations has come a long way in a rather short period as far as planning and budgeting by programme is concerned. A period of consolidation is required during which the main emphasis should be placed on improving our programme formulation capabilities. Without prejudging the utility of the proposed monitoring system at a point well out in the future, there is a limit to the amount of analytical information which the programme managers can provide or assimilate, if they are to carry out effectively their task of managing projects and ensuring results.

Bearing in mind the foregoing observations, the Administration appreciates and agrees with the basic purpose and objectives of the approaches advanced by the Auditors and will endeavour to proceed in that direction, over time, as far as seems practical and feasible.

The central accounting system

62. Significant improvements have been made to the central accounting system in recent years in the coding of accounts, controlling input and preparing quarterly financial statements. Much remains to be done.
63. Coding and cut-off errors and extensive detail without analysed summary information for managers tend to limit the usefulness of the financial reports now produced. There is room for improvement in the design, control and use of forms to put financial information into the system and numerous technical weaknesses in the control of input and in error identification and correction.
64. The objectives of the system ought to be redefined to provide more useful information for monitoring budget execution and maintaining the accountability of managers throughout the biennium as discussed in the previous section. Some specific requirements would include: a code of accounts capable of accounting by programme elements as well as by detailed objects of expenditure; summary reports for appropriate levels of management reporting on the costs and performance of subordinates; and comparison of actual expenditures for a month to time-phased budgets or experience data so that monthly and biennium-to-date performance can be measured.
65. The technical features of the system, both manual and computerized, should continue to be reassessed to minimize errors, internal control weaknesses, cut-off problems and processing difficulties. The system might preferably be designed so that managers can have choices as to the form and content of their financial reports by adapting generalized reporting specifications and by permitting selected programme or functional offices to batch and record their accounting transactions directly without necessarily involving the Accounts Division. Simpler codes and more extensive use of computer validation routines may be advantageous.
66. The development of a more effective and responsive central accounting system will take time and will undoubtedly involve additional technical and computer programming effort. However, the more difficult task is to identify the needs of management, agree on the objectives for the system, establish the responsibilities of the participants and improve methods of controlling input and using output, and establish a comprehensive plan of implementation.
67. The system that is developed should make provision for effective integration with the systems in offices away from Headquarters. This does not mean that transactions need to be individually input to the central system. It should ultimately provide a model available to other United Nations organizations.
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.

Response of the Administration

With respect to the observation in paragraph 63, the Administration notes that the summary information for managers is provided in the monthly and quarterly financial statements but the same procedure has not thus far been applied to the allotment reports. The Administration has already introduced procedures during 1977 which are reducing the coding and cut-off errors which had existed. Improvement of forms and correction of the other matters identified is a continuing task.

With respect to paragraph 64, the Administration acknowledges that an accounting code could be developed which would be capable of going to any level of detail which might, in theory, be required. However, before the cost is incurred of coding transactions to more detailed levels, the Administration would have to satisfy itself that the information was likely to be used. Thus far, despite regularly soliciting the views of managers as to their needs, no such information has been requested nor has there been any indication it would be used if available.

With respect to paragraph 67 and recommendation 68 (c), we agree that decentralized accounting systems should, whenever possible, be integrated into central accounting systems. Our monthly and quarterly financial statements do integrate this data at the summary level. The report on the status of implementation of the allotment advice for field offices is being provided on a quarterly basis to the Budget Division at the same level of detail as the allotment advice. We are presently studying the means by which the monitoring of budget execution can be improved. The Budget Division's requirements are known and the means by which they can be best satisfied are being considered.

The Administration has and will continue to improve its central accounting system and will continue to improve its input and to eliminate errors. However, this is a continuing process and the objectives set forth by the Auditors are constantly kept in mind by the Administration.

Payroll

69. The payroll system in use at Headquarters has been adopted for use in Geneva. Basic controls are in place and payrolls are processed on a timely basis, but the system is insufficiently documented. The system is unusually complex and overly dependent on a few people for knowledge of the logic and detailed processes within the system. In addition, present controls over the completeness of processing, the accuracy of coding of allotment accounts, and the approval of documents which initiate payroll actions, and the informality of controls over computer operations are areas that need to be improved.

70. The Office of Financial Services is making significant efforts to strengthen the systems of internal control over payroll and to overcome the lack of adequate documentation.

71. The main Geneva payroll system was converted to an adaptation of the

Headquarters' system in early 1977. Inadequate EDP programming resources at Headquarters and the United Nations Office at Geneva have inhibited completion of desirable modifications.

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.

Response of the Administration

The Administration agrees with the essence of the recommendation in paragraph 72 and shares the Auditors' opinion that the main area needing improvement is in the "documentation" of the payroll system. This documentation requires fully adequate narrative descriptions of the computerized payroll processing system.

We have already considerably improved the documentation. Resources were diverted to the Systems Design and Computer Programming Unit of the Accounts Division during 1976 and major improvements resulted, including the completion of a manual of coding and correcting transactions. A manual was also prepared for the Geneva payroll system which thus far only covers the operation and implementation phases. The objective was to get the system in operation - standardized with New York - by 1 January 1977. It is also true that further progress has been slowed due to the limited expertise of the staff assigned to this function.

The system's complexity is due, in large part, to the Organization's payroll structure as established by the General Assembly, the need for effective control, and the procedures designed to save labour, which have been intentionally incorporated into the system.

Dependence on the knowledge of a limited number of staff for maintaining the system serves as a regulator over the number of people capable of manipulating the system and recognizes the small number of staff members available for this purpose. At present two computer programmers are fully trained in the system and a third is undergoing training. Other staff members within the Unit are familiar with particular aspects of the system, and three staff members in the Organization but outside the Unit, have had five or more years of experience with the payroll as well.

An additional programmer and a payroll control clerk at a senior level have been requested for the 1978-1979 financial period.

Steps are being taken to improve the controls over the completeness of processing. Also, consideration is being given to integrating certain procedures in both payroll and personnel systems to improve control over documents which initiate payroll actions.

Discipline over the computer operations is being strengthened by the formalization of: (i) requests for modification and their implementation; (ii) controls on authorizations for access to library tapes; (iii) storage of master files and libraries at remote sites; and (iv) controls on file integrity and access.

Offices away from Headquarters and interorganization transactions

73. The monthly accounts from offices away from Headquarters are recorded in the central accounts from a variety of forms and documents. A standard EDP input should be developed for reporting and recording these activities.
74. Interoffice and interorganization transactions are processed through interoffice vouchers which are recorded through a system of clearing accounts. A review of several of these clearing accounts by the Internal Audit Service has indicated that many amounts remained uncleared for several years because available information was not adequate for further follow-up. Subsequent efforts have improved the situation but the process of clearing IOVs outstanding between certain offices remains many months in arrears.
75. A specialized inter-fund clearing account system in operation at Geneva has not been integrated into the main IOV system of the United Nations. As a result there were major delays in clearing outstanding transactions between Headquarters and Geneva. Interim corrective action has now been taken.
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.

Response of the Administration

We agree with the comments made by the Auditors with respect to accounting matters for offices away from Headquarters and interorganization transactions. Their comments underscore the need for further improvement despite the sizable efforts which have been made and the improvements noted. Insufficient support documents and improper coding continue to hinder the prompt clearing of interoffice accounts.

The forms and documents presently in use have evolved over a number of years. The variety is attributable to the varying size of field offices and the modes of accounting and funding employed. Some offices are more autonomous than others and are provided with funds, in differing

fashions. Consequently, there are practical difficulties in arriving at a standard form for EDP input for reporting activities of field offices. However, the Auditors' suggestion will be further pursued.

Computer operations

77. A number of important procedures and internal control functions in the system of financial administration have been computerized, but the standards of control over computer operations in the New York Computing Centre are not as rigorous as they should be for important payroll and specialized financial applications. There are no formal procedures to ensure that system and programme documentation is complete, that operators do not have unauthorized access to important files or programmes, that back-up files are available at an offsite location and that systems amendments will be properly tested and authorized.

78. The Controller is responsible for the accounting records and this responsibility must include the integrity of controls over computer services provided by others. The Controller can meet this responsibility by establishing standards of control, by obtaining a formal agreement that such standards are being adhered to, and by conducting a periodic review of the operations.

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

Response of the Administration

Consultations are presently under way between the Office of Financial Services and the Electronic Data Processing and Information Systems Service so that procedures and standards will assure only authorized access to files and programmes. Once established, periodic meetings will be held with the Electronic Data Processing and Information Systems Service and other users to ensure that the procedures are adhered to.

Procedures are already in effect for the storage of back-up files at an offsite location. Procedures have likewise been established in the Accounts Division for controlling modifications to existing systems: all changes must be authorized; complete testing of changes must be made for the system as a whole; and users must acknowledge that the modifications have been properly implemented.

Delegation of authorities

80. The principal financial authorities are those granted to certifying and approving officers as provided for in the Financial Rules. There is an extensive number of more specialized authorities delegated for purely financial matters, such as for transfers between bank accounts, and for a variety of personnel matters, such as the approval of salary advances.

81. The segregation of authority between certifying and approving officers is the foundation of the system of financial control at the United Nations for it tends to ensure that no transaction can be processed without the authority of two officers.

82. Although this concept of segregating financial authorities is sound, the manner in which financial authorities are assigned and exercised can be improved:

(a) Programme managers are not generally assigned either financial authority and are not personally responsible for authorizing transactions. This is less serious when their executive or administrative officers exercise certifying authority than when certifying authority is assigned to individuals in service organizations such as personnel, general services and budget officers. Nevertheless, programme managers are relieved of some of the responsibilities that they should rightfully exercise. Programme managers, or senior administrative personnel reporting directly to them, should be assigned certifying authority wherever feasible. This should be accomplished through issuance of guidelines by the Controller to department heads as to the types of persons who should be recommended as certifying officers.

(b) The Controller delegates his authority to designate certifying officers to the heads of the offices concerned in the case of the United Nations Office at Geneva, UNIDO, UNCTAD, UNEP, UNRWA, UNHCR and the International Court of Justice. Assignment of this responsibility to the chief financial officers of these organizations would better recognize that functional authority flows down from the Controller, through the chief financial officers, to the certifying officers concerned.

(c) Where an executive or administrative officer is designated certifying officer, the alternate should generally be the programme manager.

(d) Approving officers did not all have specimen signatures available with which to check the authenticity of certifying officers. Corrective action has been taken in this respect.

(e) The responsibilities of certifying and approving officers are spelled out in the documentation appointing them and in other instructions. Despite this, interpretations of these responsibilities vary widely among them, indicating a need for improved methods of making them aware of what is expected of them.

(f) Finally, financial authorities over payroll transactions and advances to employees need to recognize and be consistent with authorities granted for personnel management.

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.

Response of the Administration

The Administration agrees with the recommendations contained in paragraph 83 in that it recognizes that the first line of financial control rests with the certifying and approving officers. Therefore, it exercises carefully the delegation of certifying authority and recognizes that it is essential to establish proper and clear guidelines as to the roles, responsibilities and reporting relationships of the persons to be designated certifying and approving officers. The Administration further agrees that the qualifications of these officers must be commensurate to the important and highly complex responsibilities entrusted to them. In order to achieve more clarity and understanding of the interrelationship of the functions of the certifying and approving officers, the Administration, in line with the recommendation of the Board, has proposed an amendment to the financial rules.

Principles of internal control

84. Internal control comprises the organizational arrangements and all the co-ordinate systems and detailed checking and balancing procedures for ensuring:

- (a) Orderly conduct of financial activities;
- (b) Reliability of accounting records;
- (c) Safeguarding of assets;
- (d) Compliance with regulations, rules and management directives;
- (e) Timely preparation of reliable financial information.

85. There are extensive internal control procedures throughout the present financial systems, but the effectiveness of these procedures depends too much on the integrity, competence, personal skills and concentration of individual employees, particularly when systems are strained by peaks of activity, when the environment changes and when staff is overworked.

86. There is no evidence that this has led to misappropriation of funds, but employees should not be placed in a position where they may be tempted to act improperly. Moreover, from an audit standpoint, it is important that the controls that are applied are properly documented since no amount of subsequent audit can safeguard the United Nations if controls are not effective in the first place.

87. The financial systems should attempt to ensure that necessary controls are operating without error or omission. Some observed weaknesses include:

- (a) Some important balancing and reconciliation procedures lack independence because they are performed by persons responsible for processing the related information in the first instance;
- (b) Supervisors do not always ensure that reconciliations are timely and action has been initiated to clear discrepancies;
- (c) Important control procedures are not clearly documented;
- (d) Evidence of the performance of important controls are not always clearly indicated on source documents for later reference;
- (e) Supporting working papers are often informal and unstructured;
- (f) Documents are not subject to reliable physical or sequential controls and are not designed for efficient handling and control of information.

88. Techniques of internal control vary. For implementation and continued operation of effective internal controls, action should be taken to ensure that both principles and techniques are understood, respected by, and are of concern to all officers with responsibility for financial and financially-related systems. Areas needing emphasis are:

- (a) Segregation of duties to ensure that, without necessary duplication, one person or one element of a system provides an independent check on another;
- (b) Supervision;
- (c) Permanent evidence that prescribed controls have been performed;
- (d) Improved forms design and documentation.

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.

Response of the Administration

The comments of the Auditors have been noted with respect to internal controls. Extensive internal controls presently exist throughout the Organization, which are subject to continuous review and changes as the need arises. The independent reviews by the Administrative and Management Service and by the Internal Audit Service are also taken into account as a part of the review. More formal steps will be taken to ensure that the importance of these controls is understood by all appropriate officers.

Purchased goods and services

90. The processing of obligations and expenditure transactions for purchased goods and services, travel, outside consultants and printing involves several organizational units including the originating departments and offices and, as applicable, the Office of General Services, the Committee on Contracts, the Office of Financial Services, the Office of Personnel Services and the Office of Conference Services at Headquarters and their counterpart units for transactions processed in Geneva. Generally, the procedures within each unit have been developed without due consideration of the real or potential role of other organizational units in the system of internal control.

91. Some specific concerns are:

(a) Numerical and batch controls are established only as a final step in the cheque preparation process and errors or unauthorized adjustments could occur earlier in the cycle;

(b) Signature checking procedures have certain deficiencies. For example, those responsible for recognizing signatures on purchase requisitions do not have specimen signatures readily available;

(c) Procedures for certifying some external printing costs, other than publications, are inconsistent with delegated authorities;

(d) Coding of accounts is not effectively checked.

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

Response of the Administration

In that the recommendation contained in paragraph 92 is to review these procedures, the Administration can concur in it. The Internal Audit Service will be asked to review and make recommendations on the internal controls exercised over purchased goods and services.

Cheque issue

93. The Treasury Division prepares and issues cheques based on payment vouchers signed by an approving officer. Although the payment voucher or supporting documentation received may include the signature of a certifying officer, it is not referred to or checked during the cheque issue process. The effect is that cheques could be issued on the sole authority of an approving officer. Although improper transactions could be detected by a review of the allotment report or by internal audit, a more effective control would be to establish batch controls before vouchers are forwarded for payment.

94. Every payment transaction is separately put into the mechanized cheque issue system of the Treasury Division and the EDP accounting system operated by the

Accounts Division. This duplication of procedures also exists at the United Nations Office at Geneva and leads to a need for manual balancing and reconciliation procedures that should be avoidable in a computerized system. Control is more difficult since cheques are prepared and issued before transactions have been recorded in the accounts. Consequently, the accounting records do not provide independent control over the cheque issue process and errors or improprieties in the process are less likely to be disclosed by routine accounting procedures. Preferably, source documents should need to be entered only once and computer input files should be used both for cheque issue and for accounting purposes. Many Treasury functions should be an integral part of the computerized accounting system but to date separate systems have been maintained.

95. Within the cheque issue system at Headquarters there are a number of internal control weaknesses:

- (a) Batch control data are forwarded to the EDP section along with the blank cheques for cheque preparation by the computer; totals by batches are not retained in the Cashier's Section to prevent unauthorized adjustments or errors occurring during the computerized cheque preparation procedures.
- (b) The independent cash records generated from the cheque issue system, which are used for the management of cash balances, are not formally reconciled to the central accounts to confirm their accuracy.
- (c) Persons involved in cheque issue at Headquarters also have responsibilities for the control of investments, cash funds, unused cheques, and the cheque-signing machine, without an appropriate segregation of duties.

96. 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.

Response of the Administration

With respect to the recommendation contained in paragraph 96, which deals with cheque preparation and issue, the Administration agrees with the recommendations of the Auditors.

The Administration has already improved its batch control procedures in line with their recommendation; will, to the greatest extent practicable, ensure an appropriate segregation of duties; and intends to integrate cheque issue with entries in the central accounting systems at the earliest possible date.

With respect to integrating cheque issue and entries in the central accounting systems - and the necessary duplication which presently exists, the Controller expects to have these operations

"on-line" before the end of 1977 and has been promised that the computer will be able to integrate these functions with central accounting during 1978. The necessary programmes to accomplish this were requested more than a year ago: the "on-line" programme has been developed and approved and considerable work has been done on the programme which, with adequate computer time, will result in integration.

Cash and short-term investments

97. Regular and extrabudgetary funds available for short-term investment at Headquarters range from \$300 to \$500 million. The Controller is responsible for cash management but in many cases depends on information from programme and trust fund managers.

98. Procedures for projecting cash requirements and making investment decisions would be improved by:

(a) More closely monitoring the adequacy of cash management in offices away from Headquarters;

(b) Ensuring that all organizations regularly report their anticipated cash requirements and balances to Headquarters;

(c) Cash forecasts which include information on interoffice charges and the effects of timing differences between cheque issue and bank clearance;

(d) Closer monitoring of the appropriateness of imprest account levels; the Financial Rules presently require these levels to be based on an estimate of expenditures for the following two and a half months;

(e) Making greater utilization of cash forecasts in the short-term investment programme.

99. Investment of funds in excess of immediate needs is handled by one investment officer in consultation with the Treasurer and his deputy. Periodically, there should be independent review of the use of cash and investment funds.

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.

Response of the Administration

While not disagreeing with the recommendation of the Auditors as contained in paragraph 100, dealing with integrated cash management and short-term investment, the Administration believes that it has an effective programme.

The process of ensuring that the actions set forth in paragraph 98, subparagraphs (a) to (c), are carried out is a continuing one which

adequate procedures alone will not cure. The procedures are in place (although they will be reviewed). The constant challenge is to make sure that the inputs are timely. We have made great progress on the monitoring of imprest accounts and are trying to get agreement with a major bank to a further "breakthrough" which would permit additional improvement. Independent reviews conducted on these operations, which basically vetted their good health, will continue to be utilized.

Expendable and non-expendable property

101. The Office of General Services and the General Services Division in Geneva maintain systems for the control of expendable and non-expendable property. Weaknesses in these systems include:

- (a) Subsidiary property records are not controlled through the main accounts;
- (b) Persons responsible for the custody of the assets are also responsible for maintenance of the records and physical stock-takings, without the involvement of independent officers.

102. The Office of General Services at Headquarters is developing a computerized system of property and supplies inventory records which will facilitate integration into the main accounts. An independent accounting control and the involvement of independent persons in physical stock-taking would ensure that errors and shortages would not pass undetected.

103. The Comité de Contrôle du Matériel in Geneva has produced a number of recommendations for improving control procedures over these assets with which we fully concur and would encourage implementation.

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.

Response of the Administration

The comments of the Auditors and the recommendation contained in paragraph 104, which deals with the control over expendable and non-expendable property, have been noted. As pointed out by the Auditors, the present computerized system being developed by the Office of General Services should facilitate integration into the main accounts. Its results are being awaited.

Contributions

105. The Contributions Section of the Treasury Division of the Office of Financial Services is responsible for recording, collecting and formally acknowledging receipt of assessed and voluntary contributions to the United Nations, including peace-keeping forces, trust funds and UNDP, from Member and non-member States.

106. Payments which do not relate to UNDP are normally made to specific banks designated by the Contributions Section although sometimes they are deposited by the paying Government into local UNDP field office bank accounts. In the latter case, methods of communication by UNDP to the United Nations to identify deposits made in other than the designated accounts do not always permit a timely accounting for their receipt and their reporting may therefore be delayed at United Nations Headquarters for several months, although steps are being taken to remedy this situation.

107. The Contributions Section monitors unpaid pledges, using data from its own manual systems which it reconciles to the computer-generated reports produced by the Accounts Division. The important control of reconciling the manual records to the computerized reports is presently performed on an informal basis. Procedures should be documented in formal instructions and reconciliations should be periodically reviewed by supervisors.

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.

Response of the Administration

The Administration concurs in the recommendation contained in paragraph 108 with respect to the handling of contributions and pledges.

The Auditors are familiar with the interim steps which have been taken to ensure reconciliation and with the fact that the Controller has been promised an "on-line" computer system during 1977 with further integration to occur in 1978.

Internal audit

109. The Internal Audit Service is mainly oriented towards examining samples of individual transactions. Because of the increasingly high volume and diversity of transactions processed in the United Nations the practicality of such an approach is limited because of the resources it would require to make reviews of individual transactions effective.

110. Internal audit is likely to be a more effective means of providing the Administration with independent, objective and constructive appraisals of financial administration if more emphasis is placed on understanding, evaluating and testing systems of financial management and control, identifying weaknesses, recommending corrective action and concentrating the examinations of transactions in those areas where weaknesses are identified.

111. The ability of the Service to discharge its mandate effectively and gradually shift its emphasis to a systems audit approach would be enhanced by:

(a) Programmes for professional development, training and career planning of its auditors;

(b) Stronger computer auditing skills;

(c) A comprehensive guide to ensure uniformity of policies, standards and practices;

(d) The development of audit practices which result in the evaluation of the strengths and weaknesses of systems which monitor budget execution and provide internal control and which test the continued operation of these systems;

(e) The further development of practices which review the economic use of resources.

The effectiveness of the internal audit is related directly to the quality and quantity of the professional resources available to the Service. It is essential that a decentralized organization such as the United Nations have an effective internal audit function.

112. The Internal Audit Service should develop its annual plans after consulting with senior financial managers. This is not to diminish the independence and objectivity of the auditors but to help ensure that the audit plans reflect particular concerns of managers.

113. Financial audit should be improved by:

(a) Ensuring the audit scope satisfies management's 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.

Response of the Administration

The Administration agrees, in essence, with the recommendation contained in paragraph 113 with respect to the audits to be conducted by the Internal Audit Service.

The Administration has noted the comment of the Auditors on the importance of both quality and quantity of professional resources available to that Service. The Administration has some reservations as to the wisdom of any substantial diminution in the sampling of individual transactions by the Service, at least for the present. In a far-flung organization like the United Nations, with varying degrees of trained personnel, the audit of transactions must be relied upon to a greater extent than in a more homogeneous national system. However, to the extent possible and without any immediate diminution of the scope of essential transaction auditing, the Administration will make every effort to strengthen the capacity of the Service in the directions recommended in the report. This may require the provision of additional resources to the Service.

APPENDIX

Changed audit emphasis by the United Nations Board of Auditors

Administrative instruction, dated 8 October 1976, a/ from the Assistant Secretary-General (Controller), Office of Financial Services, to all heads of departments and offices, executive and administrative officers

1. The purpose of this circular is to acquaint senior officials and others who will be involved in the audit process, including Executive and Administrative Officers and all accounting staff, with the changed audit emphasis which the United Nations Board of Auditors has decided to put into effect forthwith.
2. The Auditors advise that the principal innovations which they propose to implement during the course of the 1976-1977 audit are:
 - (a) The merging of the staffs assigned to the Board of Auditors by its three members to function as one integrated unit under the direction of a Director-General and three Directors of Audit Operations.
 - (b) The introduction of a systems audit approach which will shift the emphasis to a considerable degree from the present transactions audit.
3. In systems audit, tests of accounting records and transactions are still necessary, but the nature, extent and timing of these tests are planned largely on the effectiveness, integrity and reliability of the accounting and financial system being audited. In past years, the Board of Auditors has conducted internal control reviews as part of their programme. However, the Auditors advise that the introduction of the systems audit approach will require an in-depth study and evaluation of the existing system of financial management and control in the United Nations.
4. Such a study and evaluation will include the examination of:
 - (a) The financial direction, guidelines and policies issued by the United Nations Headquarters and the extent of compliance therewith in the various components of the Organization;
 - (b) The financial systems and control procedures in individual United Nations entities including budgetary controls, accounting and control of revenues, expenditures, assets, liabilities, and commitments;
 - (c) The extent to which financial systems and procedures are monitored and audited by internal audit or management advisory groups;

a/ Circulated as document ST/AI/241.

(d) The type, accuracy, timeliness, purpose and use of financial information and reports currently prepared;

(e) The duties, responsibilities and functions of financial and accounting managers and staff with special reference to the system of financial and accounting control as well as the relationships of their function with central financial and accounting units.

5. The Auditors advise that their study will be conducted at all major United Nations units by teams composed of members of the staff of the Board of Auditors. Upon completion of each review, they plan to report and discuss their findings and recommendations with senior officials of the United Nations entity concerned. They will also solicit comments and take them into consideration. Later, a follow-up will be initiated by the Auditors to monitor the progress of action plans developed by the Secretariat as a result of the recommendations of the Auditors or to determine the reasons why their recommendations have not been implemented. Findings and recommendations relating to more than one entity and those which require the consideration of United Nations senior officials will be submitted by the Auditors to these officials, as will findings and recommendations relating to central systems.

6. In order to facilitate the task of the Board of Auditors in the effective application of this programme it is essential that the Auditors have the full co-operation of all concerned. Executive Officers are therefore requested to ensure that copies of this circular are made available to all staff members in their respective departments/offices who may be involved in the audit process.

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