

UNITED NATIONS

FINANCIAL REPORT

and

AUDITED FINANCIAL STATEMENTS

for the biennium ended 31 December 1987

and

REPORT OF THE BOARD OF AUDITORS

Volume I

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-THIRD SESSION

SUPPLEMENT No. 5 (A/43/5)



UNITED NATIONS

New York, 1988

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 financial report and audited financial statements for the biennium ended 31 December 1987 and the report of the Board of Auditors regarding the International Trade Centre and the United Nations University are being issued as volume II and volume III, respectively.

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ABBREVIATIONS

ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCWA	Economic and Social Commission for Western Asia
ESCAP	Economic and Social Commission for Asia and the Pacific
IAEA	International Atomic Energy Agency
ICSC	International Civil Service Commission
IDB	Inter-American Development Bank
ONUC	United Nations Operation in the Congo
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDOF	United Nations Disengagement Observer Force
UNDP	United Nations Development Programme
UNDRO	Office of the United Nations Disaster Relief Co-ordinator
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 Population Fund
UNHHSF	United Nations Habitat and Human Settlements Foundation
UNIC	United Nations Information Centre
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNIFIL	United Nations Interim Force in Lebanon
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
UNPA	United Nations Postal Administration
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNTSO	United Nations Truce Supervision Organization

LETTERS OF TRANSMITTAL

31 March 1988

Sir,

In accordance with Financial Regulation 11.4, I have the honour to submit the accounts of the United Nations for the biennium 1986-1987 ended 31 December 1987, which I hereby approve. The financial statements have been drawn up and certified 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) Javier PEREZ DE CUELLAR

The Chairman of the Board of Auditors
United Nations
New York, N.Y.

Sir,

I have the honour to transmit to you the financial statements of the United Nations for the biennium 1986-1987 ended 31 December 1987, which were submitted by the Secretary-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) André CHANDERNAGOR
Senior President of the Court of
Accounts of France and Chairman of the
United Nations Board of Auditors

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

Introduction

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations for the biennium 1986-1987 ended 31 December 1987. The accounts consist of 17 statements supported by 32 schedules, 14 notes which form an integral part of the financial statements, and 4 annexes. The significant accounting policies are described in note 1 to the financial statements. The accounts were transmitted to the Board of Auditors on 31 March 1988 in accordance with financial regulation 11.4.
2. The biennium 1986-1987 was marked by a profound financial crisis for the Organization, which continues at the time of writing. Three special reports have been presented to the General Assembly on this subject, in documents A/40/1102 of 12 April 1986, A/41/850 of 18 November 1986, and A/42/841 of 1 December 1987, together with related addenda. Other reports have outlined the measures taken by the Secretary-General to mitigate the effects of the crisis, and General Assembly decisions 40/472 A of 9 May 1986 and 41/466 of 11 December 1986, together with resolution 42/212 of 21 December 1987 have addressed the situation.
3. During the biennium 1986-1987, it has been necessary for the Organization to respond to a severe shortfall in regular budget funding, as well as to a continuation of shortfalls in the funding of certain peace-keeping operations. Assessed contributions unpaid in respect of the regular budget have risen from \$242.3 million as at 31 December 1985 to \$353.2 million as at 31 December 1987, while the unpaid assessed contributions for the United Nations Interim Force in Lebanon (UNIFIL) have risen from \$296.9 million to \$311.7 million. The other assessed peace-keeping operation, the United Nations Disengagement Observer Force (UNDOF), has experienced a reduction in unpaid assessed contributions during the biennium, from \$54.2 million to \$50.8 million.
4. In the case of the regular budget, the Working Capital Fund and the Special Account have been used to bridge the gap caused by the non-payment of assessed contributions, and many Member States have made significant efforts to reduce past arrears. In addition, the economy measures introduced by the Secretary-General during 1986 and 1987 led to an unobligated balance of \$129.1 million, which constitutes 7.5 per cent of the appropriation for the biennium of \$1,727.8 million.
5. In the case of peace-keeping operations, shortfalls in the receipt of assessed contributions have necessarily had to be met by a continuation of the past practice of delaying reimbursements to troop-contributing States of amounts due to them in respect of their participation in the operations.
6. The following paragraphs summarize and draw attention to significant items reflected in the statements, schedules and annexes. These paragraphs are intended to provide the reader with brief but clear explanations, where it is considered appropriate, of the items contained in the statements.
7. Pursuant to General Assembly resolution 38/32 E of 25 November 1983 on the control and limitation of documentation, efforts have been made to reduce the size of the present report while retaining all essential information in accordance with the policy of full disclosure. As a result, certain schedules pertaining to trust funds and to technical co-operation activities executed by the United Nations, the

United Nations Conference on Trade and Development (UNCTAD), the United Nations Centre for Human Settlements (UNCHS) and the regional commissions have been excluded. However, these have been provided to the Advisory Committee on Administrative and Budgetary Questions and to the Board of Auditors under separate cover.

United Nations - All funds: statement of income and expenditure for the biennium 1986-1987 ended 31 December 1987 and statement of assets and liabilities as at 31 December 1987

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

9. In addition to providing an overview of all funds, the statement distinguishes between the different funds or classes of funds reported on in statements I through XVII. Because of the considerations set out above, there is no "total" column containing the aggregate balance of each corresponding amount in all of the funds. Such a column would be misleading as it might erroneously imply that discretion exists in using the assets of any one of the funds to meet the liabilities of another one. The Secretary-General is, however, currently authorized in General Assembly resolution 42/228 of 21 December 1987 to utilize cash from special funds and accounts in his custody under the conditions approved in General Assembly resolution 1341 (XIII) of 13 December 1958, should the Working Capital Fund prove inadequate to meet the purposes normally related to it. The conditions are: (a) that special accounts would be drawn on only as a last resort; (b) that such funds would be used only if they were not immediately required for the normal programmes for which they were designed and without prejudice to those programmes; (c) that borrowing shall be subject to payment of normal rates of interest; and (d) that repayment of any such advances would be a first charge on contributions received.

UNITED NATIONS - ALL FUNDS a/

I. Statement of income and expenditure for the biennium 1986-1987 ended 31 December 1987

(Millions of United States dollars)

	General Fund	Other General Fund-related activities b/	Construction-in-progress fund	Peace-keeping missions c/	Technical co-operation activities	General trust funds	Special accounts for programme support costs	Funds held in trust
<u>Income</u>								
Appropriations	1 727.8 d/	-	-	418.5 d/	-	-	-	-
Pledged contributions	-	10.2	-	32.5	109.1	156.2	-	-
Allocations and subventions	-	-	-	-	392.2	13.2	63.5	0.1
Other income	9.9 e/	12.0	18.6 f/	16.0	6.2	35.5	4.8	33.3
Total income	1 737.7	22.2	18.6	467.0	507.5 g/	204.9	68.3	33.4
<u>Expenditure</u>	1 598.7	-	-	431.7	508.2	179.6	57.8	28.1
Excess of income over expenditure for the above period	139.0	22.2	18.6	35.3	(0.7)	25.3	10.5	5.3
Add: Adjustments for prior period	-	-	-	-	-	(0.1)	-	-
<u>Net excess of income over expenditure</u>	139.0 d/	22.2	18.6	35.3 d/	(0.7)	25.2	10.5	5.3

II. Statement of assets and liabilities as at 31 December 1987

(Millions of United States dollars)

	Assets	Liabilities
Cash and investments	1.3	90.1
Contributions unpaid	353.2 d/	487.7 d/
Unassessed appropriations	-	-
Accounts receivable	49.4	2.9
Unspent allocations	-	-
Due from other funds	8.3	2.5
Capital assets	-	70.4 i/
Other assets	26.3 h/	653.6
Total assets	438.5	482.4
		24.4
		-
		-
		-
		131.7
		229.6
		55.5
		29.3
		68.9
		13.5
		0.8
		29.9
		231.5
		104.9
		103.3
		-
		2.3
		-
		4.9
		-
		0.5
		-
		0.3
		-
		32.7

	General Fund	Other General Fund-related activities b/	Construction-in-progress fund	Peace-keeping missions c/	Technical co-operation activities	General trust funds	Special accounts for programme support costs	Funds held in trust
Liabilities								
Accounts payable	21.4	-	-	295.6	15.4	1.0	1.0	1.8
Unliquidated obligations	48.4	-	0.1	113.9	64.9	23.1	1.6	-
Commitments for future years	3.2	-	-	-	18.9	-	-	-
Due to other funds	146.8	-	-	0.1	7.4	0.7	0.5	1.1
Reserves	-	-	-	-	-	3.4	7.8	-
Bonds outstanding	-	3.4	-	-	-	-	-	-
Other liabilities	16.6	-	-	61.6	294.4	84.5	-	-
Total liabilities	236.4	3.4	0.1	471.2	401.0	112.7	10.9	2.9
Fund balance								
Balance available 1 January 1986	53.6 j/	440.8	35.0	169.4	24.7 l/	95.9	13.2 l/	25.3
Add: Net excess of income over expenditure	139.0 d/	22.2	18.6	35.3 d/	(0.7)	25.2	10.5	5.3
Net transfer from reserves	-	-	-	-	-	(1.7)	(4.7)	-
Other credits (debits) to fund balance	9.5 m/	16.0 n/	-	(22.3) o/	-	(0.6)	-	-
Balance available 31 December 1987	202.1 d/ j/	479.0	53.6	182.4 d/ k/	24.0	118.8	19.0	30.6
Total liabilities and fund balance	438.5	482.4	53.7	653.6	425.0	231.5	29.9	33.5
Statements	I-III	IV VI VII VIII	V	IX-XIII	XIV	XV	XVI	XVII

(Footnotes on following page)

(Footnotes to table)

a/ Comprising all funds covered by this financial report.

b/ Comprising Capital Assets Fund, Working Capital Fund, Special Account and Bonds Account.

c/ Comprising United Nations Emergency Force (UNEF) 1956 and 1973, United Nations Disengagement Observer Force (UNDOF), United Nations Interim Force in Lebanon (UNIFIL), United Nations Operation in the Congo (ONUC) and United Nations Peace-keeping Force in Cyprus (UNFICYP).

d/ Includes assessed contributions unpaid irrespective of collectibility.

e/ Represents the excess of actual income other than staff assessment of \$49.5 million over the approved estimated income of \$39.6 million for the biennium 1986-1987.

f/ Represents amount financed from section 32 of the regular budget. This amount is also included under the General Fund column.

g/ Includes \$24.6 million in respect of the regular programme of technical co-operation financed from section 24 of the regular budget. This amount is also included under the General Fund column.

h/ Includes \$16.6 million unpaid assessed contribution held in a special account pursuant to General Assembly resolution 3049 C (XXVII).

i/ Includes \$36.0 million in respect of UNEF (1973) and \$19.6 million in respect of UNIFIL unpaid assessed contribution held in a special account pursuant to General Assembly resolution 36/116 A.

j/ The balance of \$50.4 million reported at 31 December 1985 was adjusted to include the additional assessment of \$4.4 million on Member States for 1984-1985 pursuant to General Assembly resolution 40/253 C and (\$1.2) million of unrecorded 1984-1985 obligations.

k/ Includes \$56.5 million held in suspense for UNEF (1973) and \$44.1 million held in suspense for UNIFIL pursuant to several General Assembly resolutions.

l/ Excludes balance available as at 31 December 1985 for the United Nations Industrial Development Organization which became a specialized agency effective 1 January 1986.

m/ Represents savings in liquidating 1984-1985 obligations of \$10.7 million less \$1.2 million being additional expenditures resulting from Judgement No. 370 of the United Nations Administrative Tribunal, approved under General Assembly resolution 41/209 (VIII). Of this amount \$3.1 million will be credited to Member States pursuant to General Assembly resolution 40/239 A.

n/ Includes amortization of United Nations bonds in 1986 and 1987 of \$16.1 million, less \$0.1 million unpaid pledge to the United Nations Special Account which was cancelled in 1986.

(continued)

o/ Represents reversal of (\$26.4 million) which is excess of income over expenditures for continuing mandate periods as at 31 December 1985 comprising of (\$7.2) million for UNEF/UNDOF and (\$19.2) million for UNIFIL, and \$4.1 million savings arising from liquidation of obligations for prior periods.

10. The cash balances and investments shown in the table below as at 31 December 1987 represent operational cash both at Headquarters and at offices and projects away from Headquarters, as well as interest-bearing bank deposits (i.e., funds on deposit, certificates of deposit, time deposits and call accounts) and other investments:

	<u>Operational cash balances</u>	<u>Interest- bearing accounts</u>	<u>Investments</u>	<u>Total</u>
(Millions of United States dollars)				
General	(0.6)	1.9	-	1.3
Other General Fund- related funds	-	65.0	-	65.0
Construction-in-progress funds	0.1	24.3	-	24.4
Peace-keeping missions	1.0	89.1	-	90.1
Technical co-operation activities	16.1	56.9	-	73.0
General trust funds	-	104.1	0.8	104.9
Special accounts for programme support costs	-	21.9	-	21.9
Funds held-in-trust	0.5	27.7	4.5	32.7

11. It should be noted that the \$66.3 million operational cash balance of the General Fund and related funds is insufficient to meet the unliquidated obligations and accounts payable in those funds of \$69.8 million as at 31 December 1987. The technical co-operation activities' operational cash of \$73.0 million is also insufficient to meet related unliquidated obligations and accounts payable as at 31 December 1987. In the case of the peace-keeping missions, the operational cash of \$90.1 million is sufficient to cover only 22 per cent of the unliquidated obligations and accounts payable.

Statement I

United Nations General Fund: status of appropriations

12. As shown in statement I, the final appropriations amounted to \$1,727.8 million, which is comprised of an initial appropriation of \$1,687.3 million (General Assembly resolution 40/253 A of 18 December 1985), plus a supplementary appropriation increase of \$48.5 million (Assembly resolution 41/211 A of 11 December 1986), less a reduction of \$8.0 million (Assembly resolution 41/209 of 11 December 1986). The expenditure charged against the appropriations for the biennium 1986-1987 totalled \$1,598.7 million, comprising disbursements of \$1,550.3 million (\$746.3 million for 1986 and \$804.0 million for 1987), and unliquidated obligations of \$48.4 million as at 31 December 1987. The unobligated balance of appropriations for the biennium 1986-1987 ended 31 December 1987 was \$129.1 million. This balance is to be included in the amounts retained in the surplus account pursuant to General Assembly resolution 42/213 A of

21 December 1987. This is reflected in statement II and a more detailed explanation is contained in paragraph 15 of the present report. Statement I is supported by four schedules, which provide further information on the status of the appropriations by programme, details of expenditures by programme, budget section and major object of expenditure.

Expenditure by programme and major object of expenditure

13. Expenditures for the biennium for each part and section of the regular budget are shown by major object of expenditure in schedule 1.3. This schedule also shows the 1984-1985 expenditures with related percentages for comparison purposes. Figure 1 on the following page contains a summary of the expenditures for the 1986-1987 biennium by major object of expenditure.

Statement II

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

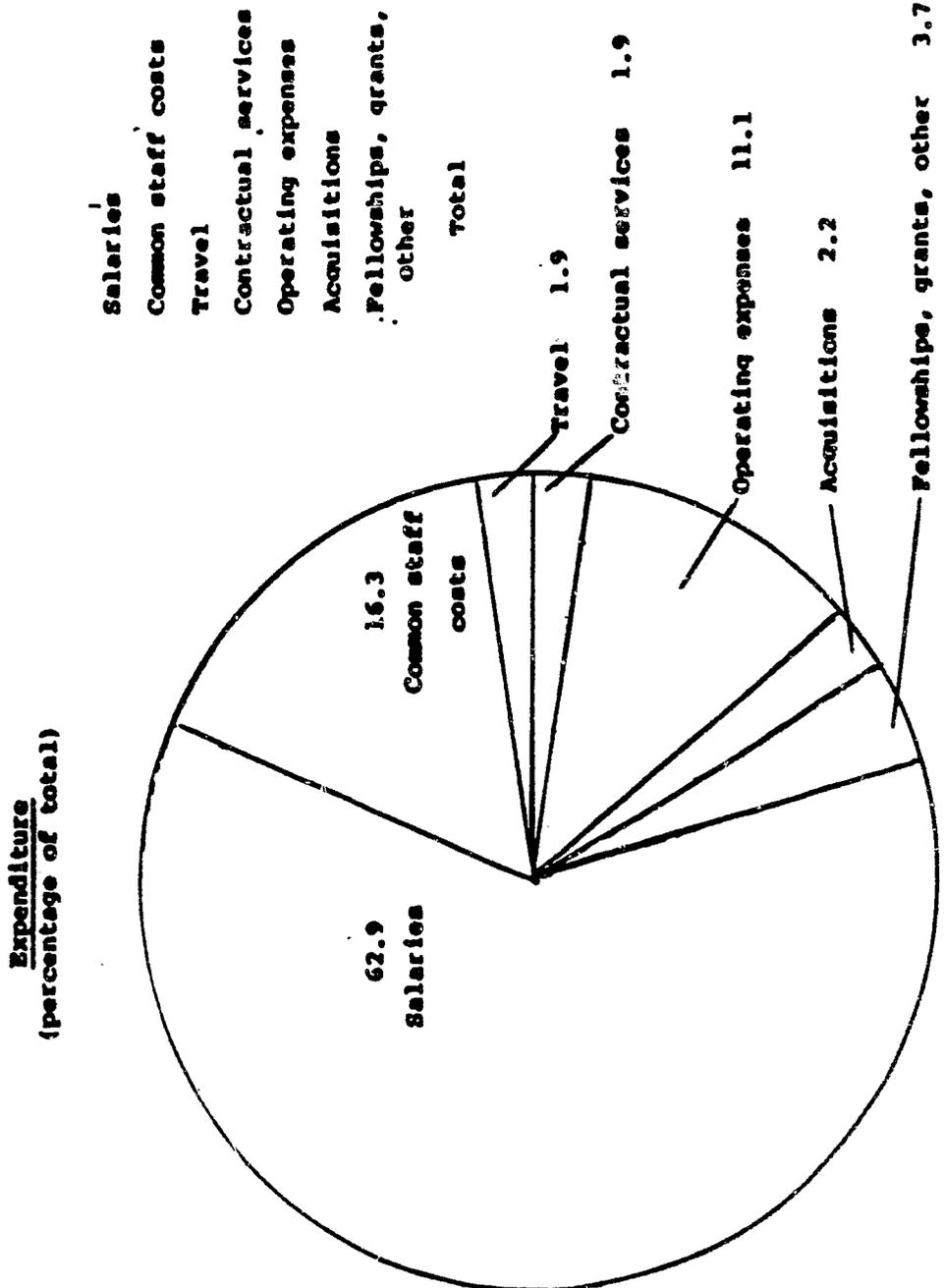
14. The total appropriations for the biennium 1986-1987, as shown in statement II, amounted to \$1,727.8 million. The revised estimates for general income and income from revenue-producing activities shown in schedule 2.1 is \$39.6 million; the actual general income and income from revenue-producing activities shown in schedule 2.1 is \$49.5 million, resulting in an excess of actual income over revised estimates of \$9.9 million. The actual revenue-producing income, net of the cost of sales and expenses charged against revenue, amounts to \$11.4 million and is reported in schedule 2.2. This income is reduced by expenses of \$1.2 million in salary and common staff costs of the Commercial Management Service, resulting in actual income from revenue-producing activities of \$10.2 million. This net revenue-producing income exceeded the approved revised estimates of \$7.7 million by \$2.5 million.

15. The balance in the surplus account for the biennium 1986-1987 at 31 December 1987 of \$149.7 million is comprised of savings from the liquidation of 1984-1985 obligations (\$10.7 million), the unobligated balance of the appropriations for 1986-1987 (\$129.1 million) and the excess of actual income over revised estimates for 1986-1987 (\$9.9 million), all of which are being retained in the surplus account in accordance with General Assembly resolutions 40/241 B and 42/213 A, with the exception of \$3.1 million, which is available for credit to Member States against the 1988 assessments pursuant to Assembly resolution 40/239 A. The net amount to be retained is therefore \$146.6 million.

Figure 1

United Nations General Fund
Expenditure by major object of expenditure

<u>Breakdown of</u>	
<u>total expenditure in</u>	
<u>millions of</u>	
<u>United States dollars</u>	
Salaries	1,005.0
Common staff costs	261.4
Travel	30.7
Contractual services	29.6
Operating expenses	177.7
Acquisitions	35.1
Fellowships, grants, other	59.2
Total	1,598.7



Statement III

United Nations General Fund: statement of assets and liabilities

16. The assets of the General Fund increased from \$324.0 million as at 31 December 1985, as adjusted for comparative purposes, to \$438.5 million as at 31 December 1987. The primary cause for this increase is an increase in unpaid assessed contributions of \$110.9 million, from \$242.3 million to \$353.2 million. As noted earlier, unpaid assessed contributions are recorded in the accounts irrespective of collectibility. Other changes in total assets stem from an increase in cash balances amounting to \$20.7 million and a decrease in accounts receivable, amounts due from other funds and deferred charges of \$17.1 million. Details of other assets may be found in notes 5, 6 and 7. Many of the balances reflected in these notes are for day-to-day operating balances with other funds and entities of the United Nations, which are settled on a regular basis.

17. The liabilities of the General Fund decreased from \$273.6 million as at 31 December 1985 to \$236.4 million as at 31 December 1987. This decrease is attributed to a net decrease in accounts payable of \$2.5 million, a decrease in unliquidated obligations and commitments for future years of \$16.6 million, a decrease of \$31.3 million in amounts due to other accounts, including the Working Capital Fund, Special Account and other funds, and an increase of \$13.2 million in deferred income. Details of other liabilities may be found in notes 6, 8 and 9.

18. The fund balance increased from \$50.5 million at 31 December 1985 to \$202.1 million at 31 December 1987. The increase of \$151.6 million is composed of a net surplus for the biennium of \$149.7 million, as shown in paragraph 15 above, and a net assessment on Member States in 1986 of \$4.4 million in respect of 1984-1985 revised appropriations, less an adjustment to reflect unrecorded obligations of \$2.5 million against the biennium 1984-1985. The composition of the fund balance is described in note 10.

19. As at 31 December 1987, an aged status of unpaid assessed contributions to the regular budget for the biennium 1986-1987 and prior years was as follows:

	<u>1987</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1973-1983</u>	<u>Total</u>
	(Millions of United States dollars)					
Assessed in respect of appropriations for year, supplementary appropriations for prior years and contributions of new Member States	851.5	841.1	791.9	762.1	5 314.1	8 560.7
<u>Less: Credits and cash payments received</u>	<u>577.8</u>	<u>788.4</u>	<u>787.0</u>	<u>759.3</u>	<u>5 295.0</u>	<u>8 207.5</u>
Unpaid balance at 31 December 1987	<u>273.7</u>	<u>52.7</u>	<u>4.9</u>	<u>2.8</u>	<u>19.1</u>	<u>353.2</u>

A schedule of the unpaid assessed contributions by Member States is contained in schedule 3.1. This unpaid balance of assessments of \$353.2 million represents an increase of approximately 46 per cent from the 31 December 1985 balance. The \$19.1 million due for the years 1973-1983 is due from South Africa.

20. As indicated in annex I, some Member States have stated that they do not intend to participate in the financing of certain regular budget items. Notwithstanding these announcements, United Nations financial regulation 5.6 provides that "payments made by a Member State shall be credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member was assessed". After application of this regulation, there are no amounts outstanding for years prior to 1973 recorded in the Organization's accounts.

21. The Secretary-General was empowered by the General Assembly in its resolution 37/125 A of 17 December 1982 for calendar years 1983, 1984 and 1985 and in Assembly resolution 40/248 of 18 December 1985 for calendar years 1986, 1987 and 1988 to accept a portion of the contributions of Member States in currencies other than United States dollars. Accordingly, based on actual United Nations requirements in various currencies, the following payments in currencies other than United States dollars for the biennium 1986-1987 were accepted from Member States in an amount approximately 5 per cent lower than that accepted for the biennium 1984-1985.

	<u>1986-1987</u>	<u>1984-1985</u>
	(United States dollar equivalent)	
Barbados dollars	142 497	65 814
Pounds sterling	259 877	-
Canadian dollars	-	1 393 934
CFA francs	-	100 178
Czechoslovak koruny	-	27 000
Dominican pesos	-	267 591
Egyptian pounds	1 168 357	135 500
Ethiopian birr	122 105	110 235
German marks	183 901	-
Guyanese dollars	225 320	97 771
Honduran lempiras	-	23 274
Indian rupees	179 727	502 613
Iraqi dinars	1 709 524	1 946 554
Israeli shekels	3 010 416	2 842 761
Pakistan rupees	832 392	774 698
Portuguese escudos	35 000	-
Sierra Leone leones	368	-
Syrian pounds	106 070	317 443
Trinidad and Tobago dollars	277 778	-
Union of Soviet Socialist Republics roubles	3 980 000	4 230 000
Zambian kwacha	-	54 969
Total	<u>12 233 332</u>	<u>12 890 335</u>

Tax Equalization Fund

22. In accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955, revenue derived from the Staff Assessment Plan is not reported as income for the current biennium in statement II or the related peace-keeping statements, but is reported as credits to Member States in the Tax Equalization Fund. The income to the Tax Equalization Fund reflected in schedule 3.2 represents the actual staff assessment charged to the regular budget and revenue-producing activities as well as the UNDOF and UNIFIL peace-keeping forces for the biennium 1986-1987. The expenditures from the Fund for the current biennium consist of refunds of income tax made to staff members and credits given to Member States other than the United States of America. The fund balance of \$21.1 million as at 31 December 1987 comprised a balance relating to the United States of \$30.8 million, less a shortfall in respect of other Member States of \$9.7 million. The shortfall in respect of other Member States arose because actual staff assessment income during the biennium 1986-1987 was less than the amount that had been credited to Member States in this regard. This shortfall will be recovered in assessments for a future period. From the balance relating to the United States, an amount of \$28.4 million has been advanced to Federal, State and City tax authorities for estimated income tax on behalf of staff members. These advances are to be applied to the settlement of 1987 and prior years tax reimbursements in accordance with staff regulation 3.3.

Statement IV

United Nations Capital Assets Fund

23. As reflected in statement IV, the total value of the capital assets of the Organization stood at \$229.6 million as at 31 December 1987. Details of the cost of these capital assets may be found in note 11.

Statement V

United Nations construction-in-progress fund

24. This statement reflects the accounts relating to construction in progress at various locations. The projects for the construction at Nairobi, Santiago, Bangkok and Addis Ababa in progress as at 31 December 1987 will be capitalized upon completion and the accounts closed as soon thereafter as is possible.

Statement VI

United Nations Working Capital Fund

25. In accordance with General Assembly resolution 40/255 of 18 December 1985, paragraph 1, the Working Capital Fund was established in the amount of \$100 million for the biennium 1986-1987. Schedule 6.1 shows the status of the advances from the Working Capital Fund to finance self-liquidating activities as at 31 December 1987. The Working Capital Fund has advanced \$91.8 million to the General Fund, and \$7.4 million to the Tax Equalization Fund as at 31 December 1987. Notwithstanding the provisions of financial rule 106.2 (b), these advances were not reimbursed to the Working Capital Fund as cash balances in the General Fund were insufficient.

Statement VII

United Nations Special Account

26. 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 overcoming the past financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization. He was also requested to merge into this account the United Nations Special Account which he had established in 1965 for the receipt of contributions made pursuant to resolution 2053 A (XX) of 15 December 1965. The related income as at 31 December 1987 amounted to \$112.7 million, of which \$26.2 million had been contributed by Member States in response to resolution 2053 A (XX), \$16.3 million in response to resolution 3049 A (XXVII); \$10.1 million in response to the 1986 appeal of the Secretary-General; \$0.1 million received from public contributions and other sources of income; \$0.6 million received from the net proceeds from the sale of postage stamps on the conservation and protection of nature allocated to the Special Account in accordance with General Assembly resolution 38/228 A of 20 December 1983; and \$59.4 million from interest earned on deposits. Out of this total of \$112.7 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 \$108.8 million. Accordingly, as at 31 December 1987 the Special Account shows total assets of \$108.8 million, of which \$3.6 million represents advances made to UNEF (1956) and to the United Nations Operation in the Congo (ONUC) whose operations have ended.

Statement VIII

Special account for the sale of United Nations bonds

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

28. 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 1987, amounts in respect of ONUC and UNEF (1956) had been disbursed from the bond account as follows:

Millions of United States dollars

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

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

(b) Advances for the years 1964 through 1970:

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

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

Special Account of the United Nations Emergency Force (1956)

29. The United Nations Emergency Force (1956) was established by the General Assembly in its 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 General Assembly resolution 997 (ES-I) of 2 November 1956. The Special Account established by the Assembly in resolution 1122 (XI) of 26 November 1956 has been maintained through 31 December 1987, as part of the liabilities incurred on account of the Force still remain undischarged as a result of the non-payment by certain Member States of the contributions assessed on them.

30. The accounts payable to Member States were increased by \$3.6 million as a result of calculating outstanding claims in non-United States currencies at the exchange rates applicable as at 31 December 1987. The fund balance was adjusted accordingly.

Statement X

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

31. On 25 October 1973, the Security Council adopted resolution 340 (1973), by which it established the United Nations Emergency Force (1973). The Force was originally established for an initial period of six months, but its mandate was extended on the basis of subsequent resolutions until 24 July 1979, on which date its mandate expired.
32. On 31 May 1974, the Security Council adopted resolution 350 (1974) establishing the United Nations Disengagement Observer Force. The Force was originally established for an initial period of six months, but its mandate has been extended on the basis of subsequent resolutions. Security Council resolution 603 (1987) of 25 November 1987 renews the mandate of UNDOF until 31 May 1988.
33. A Special Account for the Force was established pursuant to General Assembly resolutions 3101 (XXVIII) of 11 December 1973 and 3211 B (XXIX) of 29 November 1974. During the period 1 December 1985 to 31 May 1988, the General Assembly appropriated funds totalling \$89.0 million for the operation of UNDOF.
34. As reported in annexes I and II, some Member States have indicated that they do not intend to participate in the financing of UNEF (1973) and UNDOF. Estimated withholdings on this account total \$31.3 million, which covers UNEF (1973) until its liquidation in 1979 and UNDOF projected to 31 May 1988. In addition, an amount of \$36.0 million in unpaid assessed contributions by a Member State for the period 25 October 1971 through 31 December 1981 was transferred to a special account pursuant to General Assembly resolution 36/116 A of 10 December 1981.
35. In accordance with General Assembly resolution 33/13 F of 14 December 1978, \$23.7 million have been transferred from the unliquidated obligations to accounts payable to Member States. This amount represents claims which have been received and accepted by the United Nations from Member States that have provided supplies, materials and equipment to UNEF/UNDOF, and other obligations payable on the basis of standard rates of reimbursement. These amounts shall remain recorded as accounts payable until payment is effected.
36. Following the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4, the amounts in respect of UNEF and UNDOF, which otherwise would have to be surrendered pursuant to these provisions but currently are being held in suspense, are as follows:

General Assembly
resolution

Amount in millions of
United States dollars

33/13 E	17.7
34/7 D	5.3
35/45 B	6.8
36/66 B	2.7
37/38 B	7.4
38/35 B	5.2
39/28 B	4.8
40/59 B	3.2
41/44 B	1.5
42/70 B	1.3

Total 55.9

37. The fund balance as at 31 December 1987 of \$74.5 million represents \$16.1 million available for the financing of UNDOF operations through 31 May 1988, \$55.9 million held in a suspense account pending a further decision by the General Assembly, \$0.6 million also held in a suspense account pending action by the General Assembly, and \$1.9 million representing the remaining excess of income over expenditure for the period 1 December 1986 through 30 November 1987. However, as the fund balance contains unpaid assessed contributions irrespective of collectibility, it does not reflect the situation resulting from the withholding by certain Member States of assessed contributions, which is referred to in paragraph 34 above.

Statement XI

United Nations Interim Force in Lebanon

38. On 19 March 1978, the Security Council adopted resolution 425 (1978), by which it established the United Nations Interim Force in Lebanon. The Force was originally established for an initial period of six months, but has been extended on the basis of subsequent resolutions. Security Council resolution 609 (1988) of 29 January 1988 renewed the mandate of UNIFIL until 31 July 1988.

39. A Special Account for UNIFIL was established pursuant to General Assembly resolution S-8/2. During the period from 19 October 1985 to 31 January 1988, covered by statement XI, the Assembly appropriated funds totalling \$329.5 million for the operation of UNIFIL.

40. As reported in annexes I and II, some Member States have indicated that they do not intend to participate in the financing of UNIFIL. Estimated withholdings on this account total \$226.8 million based on the apportioned shares of the Member States concerned from the inception of UNIFIL on 19 March 1978 to 31 January 1988. In addition, an amount of \$19.6 million in unpaid assessed contributions by a Member State for the period 25 October 1971 through 31 December 1981 was transferred to a special account pursuant to General Assembly resolution 36/116 A of 10 December 1981.

41. In accordance with General Assembly resolution 34/9 C of 17 December 1979, \$239.8 million have been transferred from the unliquidated obligations to accounts

payable to Member States. This represents claims that have been received and accepted by the United Nations from Member States that have provided supplies, materials and equipment to UNIFIL and other obligations payable on the basis of standard rates of reimbursement. These amounts shall remain due until payment is effected.

42. Following the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4, the amounts in respect of UNIFIL that otherwise would have to be surrendered pursuant to these provisions but currently are being held in suspense are as follows:

<u>General Assembly resolution</u>	<u>Amount in millions of United States dollars</u>
34/9 E	0.1
35/115 B	2.2
36/138 B	3.8
37/127 B	5.9
38/38 B	5.6
39/71 B	6.0
40/246 B	8.9
41/179 B	4.8
42/223 B	<u>6.8</u>
Total	<u><u>44.1</u></u>

43. The fund balance as at 31 December 1987 of \$57.9 million represents \$7.5 million available for the financing of UNIFIL operations through 31 January 1988, \$44.1 million held in a suspense account pending a further decision by the General Assembly, savings of \$4.1 million arising from liquidation of obligations for prior periods, and \$2.2 million representing the excess of income over expenditure for the period 19 January 1987 through 31 July 1987. However, as the fund balance contains unpaid assessed contributions irrespective of collectibility, it does not reflect the situation resulting from the withholding by certain Member States of assessed contributions, which is referred to in paragraph 40 above.

Statement XII

Ad Hoc Account for the United Nations Operation in the Congo

44. The United Nations Operation in the Congo was authorized by the Security Council in its resolution 143 (1960) of 14 July 1960 and remained in existence through 31 December 1964. The General Assembly in its resolution 1583 (XV) of 20 December 1960 established an ad hoc account for the expenses of ONUC outside the regular budget of the United Nations. This account continued to be maintained through 31 December 1987 since some liabilities incurred on behalf of the Force still remain undischarged as a result of the non-payment by certain Member States of the contributions assessed on them.

45. The accounts payable to Member States were increased by \$0.2 million as a result of calculating outstanding claims in non-United States currencies at the

exchange rates applicable as at 31 December 1987. The fund balance was appropriately adjusted to reflect this increase.

Statement XIII

United Nations Peace-keeping Force in Cyprus

46. On 4 March 1964, the Security Council adopted resolution 186 (1964) recommending the creation, with the consent of the Government of Cyprus, of a United Nations Peace-keeping Force in Cyprus (UNFICYP). The Force was established on 27 March 1964, originally for a period of three months, and was extended on the basis of subsequent resolutions, the latest of which (Security Council resolution 604 (1987) adopted on 14 December 1987), extended the mandate of the Force until 15 June 1988. Pledged contributions made to UNFICYP and expenditure from these contributions are shown in schedules 13.2 and 13.1, respectively.

Statement XIV

Technical co-operation activities

47. Statement XIV is a combined statement of income, expenditure, assets and liabilities for technical co-operation activities financed by the regular budget, trust funds, the United Nations Population Fund Activities (UNFPA), the United Nations Development Programme (UNDP), the United Nations Environment Programme (UNEP) and executed by the United Nations, the United Nations Conference on Trade and Development (UNCTAD), the United Nations Centre for Human Settlements (UNCHS) and the regional commissions.

48. The statement shows that technical co-operation income from all sources amounted to \$507.5 million. The available fund balance at the start of the biennium was \$24.7 million, all in technical co-operation trust funds. Expenditures during the biennium amounted to \$508.2 million, leaving a fund balance at the end of the biennium of \$24.0 million. Details of technical co-operation trust funds may be found in schedule 14.2.

49. The amount of \$44.8 million shown as due from UNDP, UNFPA and UNEP for excess of expenditure over funds provided represents unliquidated obligations in respect of which funds will be requested, in accordance with existing arrangements with UNDP, UNFPA and UNEP, only as payments in settlement of these obligations become due. Since the balance of unliquidated obligations amounted to \$64.8 million as at 31 December 1987, the difference of \$20.0 million between this amount and the amounts due from UNDP, UNFPA and UNEP represents a cash balance in the operating funds provided by UNDP, UNFPA and UNEP to the executing agencies as at 31 December 1987.

50. The net amount of \$3.2 million due to the United Nations General Fund has been settled in 1988. More information relating to technical co-operation activities, including a reconciliation of unspent allocations, may be found in note 13.

Expenditure by source of funds and by organizational unit

51. Comparative breakdowns between sources of funds for expenditure during the bienniums 1986-1987 and 1984-1985 are as follows:

Technical co-operation activities: expenditure by source of funds

	<u>Millions of</u> <u>United States dollars</u>		<u>Percentage</u>	
	<u>1986-1987</u>	<u>1984-1985</u>	<u>1986-1987</u>	<u>1984-1985</u>
UNDP	294.6	254.2	58.0	60.1
UNFPA	47.8	43.7	9.4	10.3
Technical co-operation				
trust funds	90.0	70.5	17.7	16.7
General trust funds	51.1	28.7	10.1	6.8
Regular budget	<u>24.7</u>	<u>25.6</u>	<u>4.8</u>	<u>6.1</u>
Total	<u>508.2</u>	<u>422.7</u>	<u>100.0</u>	<u>100.0</u>

52. For purposes of comparison, 1984-1985 expenditures for the United Nations Industrial Development Organization (UNIDO), which became a specialized agency effective 1 January 1986, have been excluded. Technical co-operation expenditures of \$51.1 million relating to general trust funds are reflected in the technical co-operation financial statements as supplementary information in order to give an overall view of technical co-operation activities. These expenditures are also reported in statement XV.

53. Comparative breakdowns between organizational units for expenditure during the bienniums 1986-1987 and 1984-1985 are as follows:

Technical co-operation activities: expenditure by
organizational unit

	<u>Millions of</u> <u>United States dollars</u>		<u>Percentage</u>	
	<u>1986-1987</u>	<u>1984-1985</u>	<u>1986-1987</u>	<u>1984-1985</u>
United Nations Headquarters	363.9	293.8	71.6	69.5
UNCTAD	25.8	18.7	5.1	4.4
UNCHS	33.2	30.5	6.5	7.3
ECA	25.4	23.0	5.0	5.4
ESCAP	35.0	33.5	6.9	7.9
ECE	1.5	1.8	0.3	0.4
ECLAC	18.4	16.7	3.6	4.0
ESCWA	<u>5.0</u>	<u>4.7</u>	<u>1.0</u>	<u>1.1</u>
Total	<u>508.2</u>	<u>422.7</u>	<u>100.0</u>	<u>100.0</u>

Statement XV

United Nations general trust funds

54. Statement XV is a combined statement of income, expenditure, assets and liabilities of United Nations general trust funds. These trust funds are established in accordance with the provisions of ST/SGB/188 to support any activities, except those of a purely technical co-operation nature, which enhance or expand the work programme of one or more organizational units of the Secretariat. Detailed schedules in respect of each trust fund summarized in schedule 15.1 have been provided to the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, and may be obtained from the Accounts Division, Office of Programme Planning, Budget and Finance.

55. The total combined trust fund income and expenditure for the biennium 1986-1987 amounted to \$205.0 million and \$179.7 million, respectively. The income received and expended by major category for 1986-1987 is shown below. The increase in general trust fund income of \$32.1 million between the bienniums 1984-1985 and 1986-1987 is comprised primarily of an increase in income from pledged contributions and miscellaneous income. The corresponding increase in expenditure of \$36.2 million is comprised of increases in expenditure for staff and other personnel costs (\$3.5 million), travel (\$1.1 million), contractual services (\$0.1 million), operating expenses (\$2.2 million), acquisitions (\$11.7 million), fellowships, grants, other (\$16.9 million) and programme support costs (\$0.7 million).

Activities funded by general trust funds: income and expenditure by major category

	<u>Millions of</u> <u>United States dollars</u>		<u>Percentage</u>	
	<u>Incc</u>	<u>Expenditure</u>	<u>Income</u>	<u>Expenditure</u>
Emergency assistance	55.1	53.7	26.9	29.9
Political and Security Council affairs	3.4	3.0	1.7	1.7
Political affairs, trusteeship and decolonization	35.6	31.6	17.3	17.6
Economic and social activities	69.9	56.9	34.1	31.7
Humanitarian activities	30.9	25.2	15.1	14.0
International justice and law	0.1	0.1	-	-
Public information	5.1	4.5	2.5	2.5
Common support services and miscellaneous	<u>4.9</u>	<u>4.7</u>	<u>2.4</u>	<u>2.6</u>
Total	<u>205.0</u>	<u>179.7</u>	<u>100.0</u>	<u>100.0</u>

56. The excess of income over expenditure of \$25.3 million was decreased by \$0.1 million of adjustments for the prior period and credited to the combined fund balance. The combined balances of all general trust funds decreased by

\$2.3 million as a result of transfer to reserves (\$1.7 million), distributions to agencies (\$0.3 million) and refunds to donors (\$0.3 million). The fund balances as at 31 December 1977 amounted to \$111.8 million, comprised as follows:

Activities funded by general trust funds: composition of
balance by major category

	<u>Fund balance as at 31 December 1987</u>
(in millions of United States dollars)	
Emergency assistance	19.5
Political and Security Council affairs	4.2
Political affairs, trusteeship and decolonization	16.1
Economic and social activities	49.7
Humanitarian activities	15.8
International justice and law	0.4
Public information	2.4
Common support services and miscellaneous	<u>10.7</u>
 Total	 <u>118.8</u>

Statement XVI

Special accounts for programme support costs

57. Programme support costs are sums earned by the United Nations for the performance of certain functions related to the provision of substantive and administrative support to technical co-operation activities and to the provision of administrative support to extrabudgetary activities. The latter type of support distinguishes between that given to administrative structures, such as UNDP and UNICEF, for services rendered to those organizations by the United Nations, and support given to extrabudgetary substantive activities, such as those financed by general trust funds. The income to the United Nations is determined on the basis of established percentages of expenditure in the extrabudgetary accounts concerned or, as in the case of extrabudgetary administrative structures, as a result of negotiations relating to the nature of services to be performed. Not all general trust funds contribute to programme support costs, since some provide for their own administrative support, within the funds concerned, while others are of such a nature that the assessment of programme support costs would not be appropriate. Statement XVI shows the income, expenditure, assets and liabilities of the three categories of United Nations programme support costs:

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

58. The total technical co-operation expenditure on which programme support costs are based increased from \$422.7 million in 1984-1985 to \$508.2 million in 1986-1987, as referred to in paragraph 51 above. In the case of the United Nations, as reflected in schedule 16.1, increased net earnings for the biennium of

\$8.2 million converted the deficit fund balance of \$0.2 million as at 1 January 1986 to a surplus of \$4.7 million (after transfers to operating reserve of \$3.3 million) as at 31 December 1987.

Special accounts for programme support costs: income by source of fund

	<u>Millions of</u>		<u>Percentage</u>	
	<u>United States dollars</u>			
	<u>1986-1987</u>	<u>1984-1985</u>	<u>1986-1987</u>	<u>1984-1985</u>
Technical co-operation	51.3	71.8	75.1	83.6
Administrative structures - New York	10.4	9.3	15.2	10.8
Administrative structures - Geneva	4.9	2.7	7.2	3.1
Substantive activities	<u>1.7</u>	<u>2.1</u>	<u>2.5</u>	<u>2.5</u>
Total	<u>68.3</u>	<u>85.9</u>	<u>100.0</u>	<u>100.0</u>

59. Total income for the biennium 1986-1987 was \$68.3 million and expenditure was \$57.8 million. Excess of income over expenditure for the biennium (\$10.5 million), less transfers to reserves of \$4.7 million, increased the fund balance of \$13.2 million (\$23.1 million less UNIDO \$9.9 million) as at 31 December 1985 to \$19.0 million as at 31 December 1987.

Statement XVII

United Nations funds held-in-trust

60. Statement XVII is a combined statement of income and expenditure and assets and liabilities of the United Nations funds held-in-trust. These include balances relating to various insurance and compensation reserve funds. For the most part, these funds relate to health and life insurance plans entered into by the United Nations with staff participation. The reserves that have accumulated in these funds are being held to provide for rate stabilization and as a provision against future adverse experience. The funds giving rise to the reserves have been contributed in part by the Organization and in part by the staff members who participate in the programmes. During the biennium 1986-1987, two new funds were established and are reported in statement XVII. They are (a) United Nations Self Insurance for General Liability and (b) Fund for After Service Life Insurance Coverage. A third fund was inaugurated in late 1987, namely the Medical Insurance Plan for locally employed staff in certain United Nations field offices. In view of the extremely limited financial experience with this account in the last months of the biennium, no separate financial statements were prepared for this activity as at 31 December 1987 and the interim balances are being retained in the General Fund. The accounts for the biennium 1988-1989 will reflect the financial results of this fund from its inception.

Write-off of losses of cash and receivables

61. In accordance with financial rule 110.14, the Controller or, where required, the Secretary-General, after full investigation, approved the write-off, on a case-by-case basis, of balances in amounts ranging from \$1.00 to \$215,000. The write-offs for the biennium 1986-1987 amounted to \$841,873. The write-offs for the biennium 1984-1985 amounted to \$201,879, including \$4,079 for the International Trade Centre (ITC) at Geneva. In each case, it was determined, in the light of the facts known at the time, that: (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations; (b) every effort had been made to collect the amount; and (c) further collection efforts would be fruitless. An analysis of these write-offs by activity is as follows:

	<u>United States dollars</u>	
	<u>1986-1987</u>	<u>1984-1985</u>
General Fund and related activities	440 560	59 702
Tax Equalization Fund	-	7 622
Peace-keeping activities	58 204	6 220
Technical co-operation activities	128 109	128 263
General trust funds	<u>215 000</u>	<u>72</u>
Total	<u>841 873</u>	<u>201 879</u>

Write-off of losses of property

62. Property losses at Headquarters and offices away from Headquarters amounting to \$1,815,817 were written-off during the biennium 1986-1987, in accordance with financial rule 110.15. As a consequence, these write-offs brought the balance of the property to the same level as that shown by the property records in line with the actual quantities. The details of the amounts were reported to the Board of Auditors in accordance with the provisions of financial rule 111.10 (b).

Ex-gratia payments

63. Five ex-gratia payments of \$5,919 were made in accordance with financial regulation 10.3 during the biennium 1986-1987. Details of these ex-gratia payments were provided to the Board of Auditors.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by General Assembly resolution 74 (I) of 7 December 1946, the Board of Auditors has audited the accounts of the United Nations, including the trust funds and special accounts administered by and for the United Nations for the biennium ended 31 December 1987.
2. The audit was carried out in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination was conducted at United Nations Headquarters in New York and at the following United Nations offices away from Headquarters: Geneva, Vienna, Rome, Maputo, Nairobi, Addis Ababa, Baghdad, Bangkok, Lusaka, Santiago and The Hague. Furthermore, our review covered peace-keeping operations and technical co-operation project activities in Colombia, Cyprus, Indonesia, Iraq, Israel, Lebanon, Pakistan and the Syrian Arab Republic.
3. During the biennium, we met with the Advisory Committee on Administrative and Budgetary Questions (ACABQ) and participated in the deliberations of the Panel of External Auditors. The Board of Auditors also maintained continuing liaison with the Joint Inspection Unit and continued to work in close co-operation and co-ordination with the Internal Audit Division.
4. During the year under review, the Board of Auditors continued its practice of reporting the results of specific audits and issued management letters containing detailed observations and recommendations to the Administration. This practice has helped to maintain a continuous dialogue with the Administration.
5. In its resolution 41/176 of 5 December 1986, the General Assembly requested the Board of Auditors and ACABQ to cover in their reviews the areas relating to the adequacy and efficiency of the financial procedures and controls, the accounting system and related administrative and management areas in accordance with regulation 12.5 of the Financial Regulations of the United Nations, and to recommend measures, as appropriate, to strengthen financial and management control procedures. The Assembly also requested the Board of Auditors, inter alia, to monitor progress in the area of improvement in the accuracy of United Nations accounting information and the timeliness with which it becomes available to the Headquarters of the Organization and to comment thereon in its next report to the Assembly.
6. In this connection, during the biennium 1986-1987, our review included cash management, budgetary control, payroll and personnel systems, the procurement system, including certain service contracts, travel and certain aspects of computer operations. We also examined peace-keeping operations, technical co-operation activities, trust funds, and revenue-producing activities and reviewed accounting procedures and financial reporting systems. The Board also followed up on the

implementation by the Administration of the recommendations made in the report of the Board on the biennium 1984-1985. 1/

7. The following are the most significant matters arising from our audit during the biennium 1986-1987. We have discussed these matters with the Administration, whose responses are referred to as appropriate.

Summary of recommendations

8. We recommend that the following corrective actions, presented in order of priority, be taken.

9. Procedures for authorizing and incurring expenditures provided in the Financial Regulations and Rules should be more strictly followed to ensure more effective budgetary control.

10. The criteria for raising and recording unliquidated obligations under financial regulation 4.3 and financial rules 104.1, 104.2 and 104.3 of the United Nations Financial Regulations and Rules, as well as sections 6 and 8 of the United Nations Finance Manual, should be reconsidered to make them consistent with the delivery principle for goods and services including acquisitions of equipment, as required by financial regulation 4.3.

11. Unliquidated obligations for technical co-operation activities of the prior year should be analysed after 12 months. Those which remain valid should be reclassified as accounts payable; those which are not valid should be adjusted to the prior year's expenditure if the projects are continuing and credited to the UNDP net operating fund if the projects are completed.

12. A revised allotment should be issued for expenditures totalling \$3,280,200, in line with General Assembly resolution 42/223 of 21 December 1987, and the Administration of the United Nations Interim Force in Lebanon (UNIFIL) should conform strictly with the appropriations authorized by the General Assembly.

13. The wording of Economic and Social Council resolution 1196 (XLII), paragraph 11, authorizing "the International Narcotics Control Board (INCB) or the Head of its Secretariat acting on behalf of the Board under its general or special instruction to transfer credits from one item to another in the budget" should be reconsidered with a view to bringing INCB in line with regular budgetary control procedure.

14. The achievements of the multinational programming and operational centres (MULPOCs) should be thoroughly evaluated with a view to deciding whether this experiment should be continued or whether the mandate, number and structure of the centres should be completely reorganized.

15. In the utilization of programme support funds, the provisions of ST/AI/286 should be strictly followed and a review should be made of the existing procedures in drawing up the annual budget for the use of the programme support resources to

1/ Official Records of the General Assembly, Forty-first Session, Supplement No. 5 (A/41/5 and Corr.1), vol. I, sect. II.

ensure an equitable distribution among programme and project management functions and central administrative functions.

16. As regards the submission of programme performance reports, in particular, at Headquarters:

(a) The Administration, through the Central Monitoring Unit, which is the focal point for the review of the submitted reports and which is also responsible for the preparation of the report to the General Assembly, should encourage closer co-operation and communication with departments and offices concerned with submitting related data;

(b) The Administration should identify the causes of deficiencies in programme performance reporting by departments and offices concerned and should prescribe appropriate remedial measures, including training programmes with a view to ensuring:

- (i) Improvement in the quality and completeness of programme performance reporting by departments and offices;
- (ii) Enhancement and expedition of the review process by the Central Monitoring Unit;
- (iii) Timeliness in the transmitting of programme performance reports to Member States in line with regulation 5.3 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/PPBME Rules/1 (1987));

(c) The Administration should take steps to ensure that the monitoring and performance reporting function covers all activities in the programme budget, as stipulated in rule 105.1 (a) (ii) of ST/SGB/PPBME Rules/1 (1987), and to enable complete reporting to the General Assembly under regulation 5.1 of that document;

(d) The Administration, through the Central Monitoring Unit, which has technical responsibility for the determination of actual programme delivery (and the preparation of the related report to the General Assembly), should take steps to advise the office concerned on the need to improve the identified aspects of the programme budget documentation. This will ensure that the composite responsibility under the regulation quoted above for programme performance reporting is completely met.

17. As regards payroll and personnel information systems at Headquarters:

(a) The present functional arrangements for computer operations should be rotated to ensure more adequate and effective basic internal control over payroll preparation and related procedures, considering that staff costs amount to some 75 per cent of the United Nations budget;

(b) Measures should be taken further to ensure effective distribution and submission of annual claim forms for dependency allowances and to strengthen internal controls in the processing and payments of the allowances;

(c) Staff members requesting reimbursement of tuition in their mother tongue should be required to provide documentary evidence pertaining to the proficiency of the teacher, as provided in ST/AI/181/Rev.7;

(d) The provisions of ST/AI/155/Rev.1 on separation should be strictly followed to ensure that obligations of separating personnel are duly recovered and to avoid the writing-off of losses of accounts receivable deemed to be irrecoverable;

(e) Necessary reviews of promotions, new appointments and other changes in staff appointment status should be made to enhance prompt decision-making, efficiency and effectiveness in personnel management in general;

(f) Loaning of posts should be made on very exceptional cases and for a short period of time to ensure that posts approved by the General Assembly for respective programmes for a biennium are more strictly maintained; in the mean time, the position of all expired loaned posts should be regularized;

(g) The proposed integrated management information system should be given prompt attention and be implemented as soon as possible in order to provide a common data base for all United Nations personnel, in particular, for the Office of Human Resources Management and the Staffing Table Control and Payroll Units. In this regard, particular attention should be paid to the regular flow of information between appropriate offices;

(h) The development and implementation phases of the integrated management information system should involve all user departments and offices to ensure that the operation of the new system will be acceptable and workable. The implementation of the system should, inter alia, avoid duplication of efforts and ensure cost-effectiveness of personnel information-gathering and further enhance reliability of data;

(i) Given that the managerial staff of the Secretariat has been recruited worldwide with different administrative backgrounds, the provision of adequate training facilities is a sine qua non for ensuring that staff members continue to improve further their managerial approaches and update their professional skills and for facilitating the smooth transition of staff from one occupation to another as required by the restructuring exercise. Furthermore, adequate training facilities will assist staff members to work in a more harmonious and efficient common environment.

18. In the light of the present restructuring exercise and the policy of redeployment of staff within the Organization, there is a need for the formulation of a long-term staff training plan to enable the development of cohesive and effective training approaches and programmes. The implementation of the training programmes will, however, necessitate an increase in financial and related resources.

19. Relating to procedures for payment of benefits and allowances at offices away from Headquarters:

(a) The required internal control procedures provided under section 4 of ST/AI/181/Rev.7 in the processing of advances for and settlement of education grants should be followed (Economic and Social Commission for Western Asia (ESCWA));

(b) Headquarters should further pursue the review of the existing regulations and rules on dependency allowance to determine the financial implications of the rule on the number of dependents qualified to receive allowances and other related staff benefits. Staff regulations and rules on personnel costs should be followed at all times.

20. A roster of experts and consultants should be established and maintained at Headquarters and experts and consultants should be selected from among at least the requisite minimum number of candidates, as required by administrative instruction ST/AI/296.

21. In view of the anticipated decrease in the financial resources after 1989, a complete appraisal of the Pan-African Documentation and Information System (PADIS) should be undertaken with a view to (a) clarifying the delineation between its administrative (electronic data-processing) objectives and those of the Economic Commission for Africa (ECA) and its technical assistance objectives, (b) scaling down its goals, (c) focusing activities on a limited number of actions, and (d) apportioning activities between PADIS and programmes carried out by a United Nations specialized agency on the one hand and the PADIS on the other.

22. In connection with procurement at Headquarters:

(a) Freight and related charges in respect of a contract should be determined and made available to the Committee on Contracts to assist in further strengthening the effectiveness of contract procedures;

(b) A formal contract agreement should be established between the Organization and a contractor in terms of United Nations financial rule 110.17, in particular 110.17 (a) (iii);

(c) Steps should be taken to resolve certain issues concerning a contract or to establish formal arrangements with a vendor to ensure that the financial and other contractual interests of the Organization are safeguarded;

(d) As regards the existing arrangements with a landlord under a service contract, the following measures, as appropriate, are necessary:

- (i) The landlord should be requested to effect expeditiously repairs on the leakage;
- (ii) Practical steps should be taken to move the United Nations archives to the location approved by a working group;
- (iii) Article 52 of the related lease agreement, which provides, *inter alia*, that the "tenant may make such repairs itself and charge landlord for the full cost thereof", should be applied.

23. Concerning procurement procedures at offices away from Headquarters, the Administration (the Economic and Social Commission for Asia and the Pacific (ESCAP)) should ensure that:

(a) Procedures for competitive bidding for awarding contracts are followed for the custodial services as prescribed in the United Nations Financial Regulations and Rules;

(b) All contracts are covered by agreements duly signed by both parties;

(c) Future changes in the terms of contracts are fully reflected in the agreements.

24. Future contract awards should only be made after the required advice of the Headquarters committee has been obtained (UNIFIL).

25. As regards computer operations at Headquarters:

(a) The Administration, through the New York Computer Service (NYCS), should take steps to make environmental and operational improvements in the areas of security, electricity supply and air distribution, and humidity controls should be improved;

(b) A well-defined back-up system should be established and a comprehensive disaster recovery plan formulated to ensure continuity of essential processing if resources of hardware, software facilities, power or application programmes are rendered inoperative.

26. The Administration (ESCAP) should consult with Headquarters with a view to replacing the old computer in order to meet the current and future data application needs of that organization within the context of the proposed integrated management information system. The Administration (United Nations Office at Geneva) should continue in its efforts towards a complete revamping of financial and accounting of electronic data-processing systems.

27. In connection with revenue-producing activities relating to the United Nations Postal Administration (UNPA):

(a) Procedures for budgetary control should be further improved;

(b) Steps should be taken to ensure that bank reconciliations are prepared on a regular basis as required by financial rule 111.9. Furthermore, standards of preparation should be improved and statements reviewed by a responsible official. In addition, identified reconciling items should be promptly investigated and appropriate action taken;

(c) In collaboration with the United Nations Treasury Division, further steps should be taken to transfer, on a more regular basis, cash balances on the bank accounts of the United Nations Postal Administration offices at Geneva and at Vienna, which are required for immediate operational needs, to the United Nations General Fund account further to enhance investment resources and maximize interest income;

(d) Noting that a number of system-wide staff and financial rules are not well suited to the specific requirements of a commercial enterprise, consideration should be given to changing the mode of operation of UNPA with a view to granting it larger management flexibility in return for meeting specific objectives, such as a financial contribution to the United Nations regular budget. Such an approach would be dictated by the provisions of financial rules 107.3 and 107.4 of the United Nations Financial Regulations and Rules, which spell out the financial linkage between revenue-producing activities and the United Nations programme budget;

(e) The existing credit policy should be reviewed to ensure that accounts receivable are minimized to collectibility levels; in the mean time, efforts should be made to collect outstanding amounts;

(f) Steps should be taken to define clearly and to document the various administrative and operational responsibilities at Headquarters as well as the distribution of responsibilities between Headquarters and the Directors-General at Geneva and at Vienna to strengthen further the effectiveness and efficiency of the management and controls of the operations of UNPA;

(g) All contract awards should follow the procedures prescribed in United Nations financial rules 110.17 to 110.21;

(h) Adequate co-ordination should take place between the offices and bodies concerned in the various phases of the award and management of contracts to ensure more effective monitoring of the contracts;

(i) Selection of designers should be made according to formal procedures requiring open competition and screening of all proposals by a committee, and the ownership of original art works should always be clearly defined and indicated in related contracts;

(j) Arrangements should be made further to improve and strengthen the marketing capacity of UNPA, including its personnel resources;

(k) Marketing research facilities and efforts should be strengthened and the UNPA staff should receive marketing orientation, as priority objectives;

(l) The implementation of a project should be more effectively monitored to ensure that its objectives are achieved;

(m) In future, corrective measures mentioned in internal audit reports should be instituted promptly further to strengthen internal controls in procedures and effectiveness in operations.

28. Concerning the establishment and management of trust funds:

(a) The accounting responsibilities for transactions related to operational activities and day-to-day transactions of the United Nations Fund for Drug Abuse Control should be centralized in Vienna further to improve accounting procedures for the Fund;

(b) Liaison should be continued with the permanent mission to the United Nations of a beneficiary Government and the UNDP resident representative in that country on the matter of a request for the release of \$4.2 million on a trust fund to ensure appropriate payment and effective winding up of the Fund;

(c) Appropriate arrangements should be made to ensure the proper accounting of funds allocated by the United Nations Fund for Namibia;

(d) Substantive progress reports should be submitted on a more regular basis in respect of trust fund projects, and the provisions of ST/SGB/188 in respect of the closure of inactive trust funds should be more effectively applied;

(e) The accounting structure and financial procedures of the Office of the United Nations Disaster Relief Co-ordinator should be brought in line with its legislative mandate, and the delineation between administrative and operational expenditures clearly drawn;

(f) Procedures for accounting for pledges, as outlined in financial rule 111.8, should be followed in respect of the United Nations Trust Fund for African Development; furthermore, the utilization of the Trust Fund should relate to the purpose for which it was established.

29. With respect to expendable and non-expendable property (UNIFIL):

(a) Controls over the accounting for the supply of all fuel products should be strengthened through review and verification of the reports submitted by units, reconciliation of these reports with the monthly control log and the records of receipts and issuances maintained by the headquarters logistics branch, and immediate follow-up of unreconciled items, so that appropriate action can be taken;

(b) An investigation of those cases where fuels have not been accounted for and of the reasons for the material increase in the pattern of issues of diesel fuel for generators should be carried out and appropriate action taken;

(c) A standard hourly rate of fuel consumption for generators and other equipment with an hour-meter and a scale of issue for other products should be developed;

(d) Functional arrangements for the maintenance of property records should be strengthened to facilitate more effective control over property records;

(e) Issues of prefabricated units from stock should be made according to acceptable standards to avoid deterioration of property;

(f) The location of the 13 prefabricated units should be traced and inventory records updated.

30. The institution of a schedule of conferences should be agreed upon well in advance and adhered to by all organizations concerned, which would go a long way towards reducing unnecessary costs incurred by the United Nations Office at Geneva. In addition, management tools (work-load standards, cost standards, output statistics) should be developed and a focal point for conference planning and servicing should be established at the United Nations Office at Geneva.

31. Progress performance reports should be reconciled and a policy issued to define clearly when a project is considered to be in the pipeline, active, or operationally and financially completed. A uniform system of reporting for consolidation by the Policy Co-ordination Branch should also be considered to avoid future inconsistencies on data regarding project implementation and technical co-operation activities and to facilitate project monitoring and evaluation. (Department of Technical Co-operation for Development).

32. Adequate remedial measures should be taken to ensure that experts and compatible computer equipment are available at the time when they are needed in accordance with the work-plan of the programme. Furthermore, adequate

consideration should be given to the full utilization of computer equipment to hasten completion of projects (Department of Technical Co-operation for Development).

33. Projects selected for implementation by substantive divisions should be assessed and based on cash-flow, staff resources and availability of funds for financing them in order to avoid terminations and postponements under the approved project activities. Furthermore, a more realistic programming of outputs of extrabudgetary activities in a given biennium should be planned and/or undertaken on the basis of expected available extrabudgetary contributions from donor countries and agencies (ESCAP).

Summary of findings

34. Procedures for authorizing and controlling expenditures through the allotment mechanism were not effectively applied and, as a result, expenditures exceeded respective allotments in a number of cases, in particular, at offices away from headquarters.

35. Similarly, and specifically, budgetary control of the multinational programming and operational centres (MULPOCs) of ECA was ineffective. Moreover, the operational activities of the centres vis-à-vis expenditures were very low.

36. The provision for raising and recording unliquidated obligations under the United Nations Financial Regulations and Rules, which allow budgetary appropriations to remain available beyond the end of the financial period to the extent that they are required to discharge obligations in respect of goods supplied or services rendered in the financial period, has been too liberally applied.

37. Our review also showed that funds amounting to \$3,280,200 were transferred from one mandate to another at UNIFIL, contrary to General Assembly resolution 42/223.

38. The Economic and Social Council authorized the International Narcotics Control Board or the Head of its secretariat acting on behalf of the Board under its general or special instruction to transfer credits from one item to another in the budget, contrary to financial regulation 10.2 of the United Nations Financial Regulations and Rules.

39. Contrary to the existing administrative instruction, we noted at the Economic Commission for Latin America and the Caribbean (ECLAC) that programme support funds were used for expenditures that should not be charged to trust funds or project activities.

40. Our examination of programme performance reporting under ST/SGB/PPBME Rules/1 (1987) disclosed the following deficiencies:

- (a) Delayed and unsatisfactory submissions of programme reports;
- (b) Low rates of programme performance;
- (c) Failure to report certain activities of the programme budget.

41. Our examination of the payroll system disclosed the following internal control weaknesses:

(a) Functional arrangements relating to electronic computer operations in the preparation and production of the payroll and distribution of related reports and documents are not adequately segregated to ensure effective internal controls;

(b) Internal controls in the procedures for payment of dependency allowance are inadequate.

42. Contrary to the provisions of ST/AI/181 Rev.7 (para. 23), claims in respect of tuition in the mother tongue were paid without any documentary evidence of the suitability of the teacher.

43. Personnel clearance procedures outlined in ST/AI/155/Rev.1, paragraph 8, were not carried out effectively and in a timely manner and, as a result, a number of staff members separated from the Organization without having settled their obligations. These functional deficiencies have in turn resulted in overpayments, for which accounts receivable in the amount of \$174,092 were set up as at 30 September 1987.

44. Contrary to General Assembly resolution 37/126, the appointments of staff members with permanent and fixed-term contracts were not reviewed after five years of continuous service. The situation was most pronounced at one department, where records showed a total of 112 such cases.

45. A significant number of loaned posts remained as such, without extensions; moreover, some of these cases had been loaned since the biennium 1984-1985.

46. Our review of the personnel information systems disclosed that a number of these systems, including five main computerized systems, had been established at Headquarters; however, individual departments rely more on the personnel information maintained by them than on the centralized systems, which they consider to be out of date. In most cases, departments found that it was very cumbersome and time-consuming to retrieve information from them.

47. No long-term staff training plan - with cohesive and effective training approaches and programmes that will involve all categories of staff - has been developed, despite the fact that the managerial staff of the Secretariat has been recruited world-wide with different administrative backgrounds, and considering the present restructuring exercise.

48. Our review of the payroll system and personnel costs also revealed certain weaknesses in internal control, in particular, the payment of benefits and allowances, the improper hiring of temporary services and on the transferring of staff members from the 100 series of the Staff Rules to the 200 series and the charging of their salaries to overhead resources.

49. Our review of hiring procedures for experts and consultants at Headquarters indicated the following deficiencies, which were contrary to the provisions of ST/AI/296 and which represented the situation for the previous years:

(a) Requesting departments/offices presented only single candidates for each consultancy service to the Office of Professional Recruitment;

(b) No centralized roster for experts and consultants had been established by the Office of Professional Recruitment.

50. Our review of the activities of PADIS at ECA showed the following financial and operational weaknesses:

(a) The costs of implementing PADIS are not identified in the 1986-1987 or 1988-1989 programme budget of ECA; ECA estimated its contribution to PADIS at \$1.25 million during the biennium;

(b) Regarding anticipated output, the evaluation proved difficult, since the ECA programme budget and the UNDP project document are not related to the same periods and include different definitions of output items;

(c) The project was geared to very ambitious and unrealistic goals, and achievements fell far short of such goals.

51. Concerning procurement, at Headquarters we noted that no estimated freight charges in terms of payments to a contractor were indicated in the relevant contract and, as a result, no effective monitoring could be carried out in terms of an estimated contract sum. Furthermore, no contract was established for the extension period of the contract (16 November 1986 to 31 October 1987); however, the contractor continued to render services to the Organization, for which a total payment of \$1,674,515 was made for that period.

52. A contract for the provision of office supplies and stationery at Headquarters has not been formally established as a result of certain issues that need to be resolved between the Administration and the prospective contractor, and certain terms of a contract for the leasing of a building for storage facilities were not followed. Consequently, the Organization did not obtain the maximum services required to be rendered under the contract. We also noted at ESCAP that the awarding of contracts did not follow the existing procedures in all cases, in particular, the provisions of rule 110.1b of the United Nations Financial Regulations and Rules. At UNIFIL, a contract award was made without obtaining the required prior approval of the Headquarters Committee on Contracts.

53. Our review of certain aspects of computer operations at Headquarters and, in particular, at ESCAP, disclosed a number of deficiencies relating to environment, physical security, operation and acquisition. Similarly, our examination of the electronic data-processing system of the United Nations Office at Geneva revealed a number of weaknesses in operations and internal control.

54. Our audit of revenue-producing activities relating to UNPA disclosed the following financial and operational weaknesses:

(a) Budgetary control was ineffective and inadequate, and as a result, as at 31 December 1987, several expenditures significantly exceeded corresponding allotments by a total of \$41,466 at Headquarters, \$113,008 at Geneva and \$130,009 at Vienna;

(b) Bank reconciliation statements were not satisfactorily prepared; moreover, they were not reviewed by a responsible official. Although idle cash was transferred from the UNPA accounts to the United Nations General Fund Account, we noted significant balances averaging \$266,000 in the bank accounts of the UNPA office at Geneva and at Vienna; these balances should be transferred to the United Nations General Fund on a more regular basis;

(c) The net income of UNPA decreased from 64 per cent of gross revenue in 1980 to only 37 per cent in 1987. Furthermore, the pricing of certain items and services offered by UNPA to customers was less than related production costs;

(d) Our analysis of the financial statements for 1987 for the UNPA office at Geneva revealed high balances of accounts receivable, ranging from an average of \$1,000 to \$1,500; moreover, the balances of certain individual dealers have remained unchanged for years and these include an amount of \$54,771 owed by one dealer since July 1984;

(e) No updated organizational chart existed for UNPA headquarters to delineate and define clearly the responsibilities and supervisory controls for the various administrative and operational functions;

(f) Our review of the awarding and management of the contract for the printing of new stamp catalogues disclosed a lack of sufficient planning, a number of deficiencies in contract procedures, inadequate co-ordination and insufficient monitoring of the administrative operations; these weaknesses led to a significant increase in printing costs;

(g) The requirements of the Procedure Manual of UNPA for choosing designers through international competition were not followed in a number of cases. Furthermore, the ownership of art works was not clearly defined, and as a result, the artist retained the original art work. In addition, there is no comprehensive inventory of the collection of original art works owned by the United Nations;

(h) There was a sharp decline in the number of UNPA customers; consequently, marketing efforts appear to be vital for UNPA if it is to remain in its present revenue-producing activity; however, a number of inhibiting operational factors exists. The implementation of the UNPA project to computerize stock management and accounting - UNPA Automated System Project - has not completely achieved the operational objectives;

(i) Prompt corrective action was not taken on recommendations mentioned in an internal audit report.

55. Our review of trust fund operations disclosed the following deficiencies:

(a) At Headquarters, the circumstances that prevented a trust fund from closing 14 years ago still persist and, as a result, there is a need for the beneficiary Government to provide further clarification, which should be consistent

with the terms of the initial contributions, if the balance of the fund's account is to be released;

(b) A local finance officer on a field trust fund failed to maintain proper books of accounts and to submit satisfactory expenditure reports to UNDP headquarters on the utilization of an allocation of \$285,000; this lack of satisfactory reporting has prevented appropriate disclosure of the expenditures in the financial statements for the biennium ended 31 December 1987;

(c) Substantive reports on trust fund projects, in particular, with regard to small projects that were implemented during a short-time operation, were not submitted on a regular basis to the Office of the Director-General for Development and International Economic Co-operation, contrary to the provisions of the administrative instructions governing trust funds; in addition, inactive general trust funds were not promptly closed;

(d) At the Office of the United Nations Disaster Relief Co-ordinator (UNDRO), financial reporting is no longer consistent with the legal framework that established two distinct trust funds;

(e) At ECA, the accounting for contributions to a trust fund has not followed the practice provided in United Nations financial rule 111.8; furthermore, expenditures charged to the trust fund relate mostly to purposes other than those for which the trust fund was established.

56. As regards expendable and non-expendable property, we noted that:

(a) Further improvements are required in the internal control over expendable and non-expendable property, in particular, attractive items, and in the area of physical inventories, including the disposal of unserviceable items;

(b) At UNIFIL, specifically, custodial controls over the stock of fuel products was ineffective, and internal controls over the use of fuel were equally inadequate; as a result, significant quantities of the product could not be accounted for and an excessive rate of issue or utilization was recorded;

(c) Similarly, inventory control over prefabricated units was ineffective. Consequently, for example, 10 prefabricated units, valued at \$61,927, remained in stock for a considerable length of time. Moreover, 13 other units, costing \$140,578, could not be located at the area of operations.

57. There is a need for stricter planning of conferences at the United Nations Office at Geneva in order to avoid the additional costs incurred by the Organization as a result of cancellation of contracts (or, on the contrary, recruitment of supplementary staff at very short notice and at a high cost), over-estimation of working days, unforeseen requests for documentation, late submission of documents that have to be processed on overtime, postponements of sessions, delayed opening of meetings, and night sessions, calling for overtime pay.

58. From our review of the programme performance function at the Department of Technical Co-operation for Development, we observed discrepancies among the data reported to the Central Monitoring Unit in the project management system report and in the list of active projects obtained from the substantive divisions and the report of the Secretary-General. There was also a delay in the submission of

information on the total number of technical projects supported by each sector. We discovered that the disagreement in figures stemmed from the operational definition of started, active and completed projects and from the failure adequately to review and reconcile data on the various reports. We also observed that the delays in the delivery of computer equipment, its non-compatibility and the non-availability of experts contributed to the delays in the implementation of projects. Similarly, our review of technical co-operation activities at ESCAP revealed that the implementation and closure of projects were delayed as a result of certain operational and monitoring constraints.

Budgetary control

59. As part of our audit for the biennium 1986-1987, we reviewed the existing budgetary control procedures for the programme budget formulation and execution processes, including allotment control and monitoring of budget performance, to ensure that expenditures have been made in accordance with the intentions of the General Assembly and that appropriations have not been exceeded.

60. The examination also covered budgetary control procedures of programme support costs and the special accounts for programme support costs. These reviews covered both regular budget and extrabudgetary activities.

61. Our review indicated that, although procedures for the various phases of the budget have improved, deficiencies still exist in the application of the allotment mechanism for controlling expenditures, in particular, in the offices away from Headquarters. These involved:

(a) Belated submissions of allotments;

(b) Incurring of expenditures without authorization, contrary to United Nations financial rule 110.1 (b) (i), and ineffective performance of the certifying function for controlling expenditures.

62. Furthermore, the application of financial regulation 4.3, which allows that budgetary appropriations remain available beyond the end of the financial period to the extent that they are required to discharge obligations in respect of goods supplied or services rendered in the financial period, has been too liberally applied. Certain weaknesses were also noted regarding the submission of programme performance reports. In the succeeding paragraphs, we have provided examples of significant cases noted.

Controlling expenditures through allotment advice authorizations

63. During our examination, we observed that the mechanism for authorizing expenditures has not been effectively applied, in particular, at offices away from Headquarters. In this regard, we noted at a number of these offices that expenditures had exceeded the respective allotments. In this connection, the review showed the following underlying weaknesses in budgetary control procedures:

(a) Ineffective performance of the certifying function by raising obligations without sufficient funds;

(b) Belated decision by Headquarters to advise a reduction in the total allotments or to communicate the allotment advice to offices concerned for expenditures to be incurred;

(c) Late submission of allotment advice by Headquarters;

(d) Incurring of expenditures against the expectation that over-expenditures would be covered by final allotments from Headquarters.

64. The cases noted were significant at the United Nations Office at Geneva, the United Nations Office at Vienna, ECA, ESCAP, ECLAC, the United Nations Environment Programme (UNEP) and the United Nations Centre for Human Settlements (UNCHS).

65. We recommended that procedures provided in the Financial Regulations and Rules for Authorizing and incurring expenditures should be strictly followed to ensure more effective budgetary control.

66. In response to the above observations and recommendations, the Administration commented as follows:

"The allotment control process was geared throughout the biennium to the exigencies of the financial crisis. The allotment control process was revised so that instead of normal annual allotments, allotments were issued for shorter periods, that is, for intervals of 3, 6, 9, 12, 18, and finally, 24 months, as the availability of funds permitted. This tight allotment control led directly to securing savings as compared to the appropriations in excess of \$125 million for the biennium. There was no delay in communicating advices to overseas offices which reflected decisions of the resumed session of the General Assembly with regard to economy measures. Computer transmissions and facsimile communication were used whenever possible. The process was a difficult one for all concerned, but it was nevertheless carefully controlled."

Raising and recording unliquidated obligations vis-à-vis delivery principle for goods and services

67. Financial regulation 4.3 of the United Nations Financial Regulations and Rules provides that budgetary appropriations remain available beyond the end of the financial period "to the extent that they are required to discharge obligations in respect of goods supplied or services rendered in the financial period".

68. Our examination of budgetary control disclosed that the application of that regulation has been inconsistently and less strictly applied in the raising and recording of unliquidated obligations. The requirements of regulation 4.3 have been interpreted in a provision of the Finance Manual that allows for the recording of unliquidated obligations although delivery has not been commenced, provided that a contract or purchase order exists, delivery is expected within a reasonable period of time and the goods or services represent expenditures of a non-recurring nature that can reasonably be construed as a charge against the current financial period. While the Administration has advised us that it reviews the reasonableness of delivery dates before accepting purchase orders for obligation, we observed that, on occasion, obligations were accepted for goods or services to be delivered or rendered for technical co-operation projects within a period of up to 12 months. This appeared to extend beyond what could be considered as "reasonable".

69. The Board is of the view that the criteria for raising and recording unliquidated obligations should be brought in line with the provisions of regulations 4.3 and, specifically, that sections 6 and 8 of the Finance Manual must be reconsidered in the light of the above findings with a view to requiring the consistent application of the delivery principle for goods and services, including acquisition of equipment, provided for in financial regulation 4.3.

70. The Administration responded that there are several considerations to be borne in mind in articulating a policy for raising and recording unliquidated obligations. The delivery principle, referred to by the auditors, is an important element in determining what is admissible as an unliquidated obligation. However, as indicated in financial regulation 4.3 and elaborated in financial rule 104.1, other legal obligations may also be considered as liabilities so long as they are recognized by the United Nations.

71. We wish to point out however that, as a result of such a liberal approach to the delivery principle, a significant part of unliquidated obligations at the end of a financial period is not liquidated during the following year and is reported at the end of that period as savings on liquidations of prior years' obligations.

72. In this connection, for example, we noted from our review at ECA that savings on liquidations of prior years' obligations as at 31 December 1987 amounted to \$1.42 million and \$13.4 million, respectively, on the regular budget and the extrabudgetary resources. Specifically, in 1986, authorization was given to obligate \$275,000 appropriated in 1985. The amount was obligated at the end of the biennium 1984-1985 for various consultancy services in connection with a programme. Of that amount, \$252,540 remained unliquidated at the end of 1986 when the obligation was cancelled.

73. Furthermore, a miscellaneous obligation document was raised in December 1987 to increase by \$7,500 a purchase order issued in September of that year for maintenance work. However, as at 31 December 1987 the relevant contract had not yet been signed. The modernization of the lifts in the new headquarters building was to be carried out in 1986, for which a purchase order in an amount of \$409,000 was nevertheless raised for that same object in 1987. However, since the work had not yet been done, the obligation remained unliquidated (and included in 1987 expenditures) as at 31 December 1987.

74. Similarly, at the Department of Technical Co-operation for Development, our analysis of the expenditures presented in the financial statements as at 31 December 1986 indicated that the expenditures had been reduced by savings of \$10.4 million or 30.32 per cent of the 1985 unliquidated obligations. Of these savings, \$5.9 million were determined to be valid and re-established as current obligations as at 31 December 1986. As at 31 December 1987, \$11.4 million or 30.28 per cent of the unliquidated obligations for 1986 was recognized as savings, of which \$8.8 million was re-established as savings in 1987. In this regard, we noted that, at the end of the year, the Administration of the Department of Technical Co-operation for Development determines the unliquidated obligations that are no longer valid and these comprise the bulk of the "savings for the year", which is in turn recognized by closing the unliquidated obligations and correspondingly reducing the current year's expenditures.

75. Similarly, our review of available records at the Department of Technical Co-operation for Development disclosed that unliquidated obligations of prior years, amounting to \$8.8 million, were reinstated/reobligated as of 31 December 1987, out of which \$0.75 million were raised in 1986 and prior years.

76. The policy of the United Nations Development Programme (UNDP) allows executing agencies to retain unliquidated obligations beyond 12 months when a firm liability to pay still exists. However, these liabilities should be reported as accounts payable in the financial statements. The above reinstatements were recorded as unliquidated obligations, not as accounts payable.

77. We recommended that all unliquidated obligations of the prior year be analysed to determine (a) the obligations relating to completed projects and obligations that are not valid, which should be adjusted as prior years' expenditures, and (b) the obligations that have remained valid beyond 12 months, which should be reclassified as accounts payable.

78. The Administration agreed that obligations that are no longer required and that relate to completed projects should be credited to prior financial period expenditures. However, it did not agree that savings in respect of ongoing projects should be adjusted as prior years' expenditures in view of UNDP financial rule 104.15 (4), which states:

"Refunds of project expenditures received during the life of a project, i.e. before the final allocation of UNDP assistance is made, shall be credited to the project account originally charged".

79. As regards the recommendation that obligations that have remained valid beyond 12 months should be transferred to accounts payable, the Administration agreed to our recommendations. However, it was realized that the implementation of this recommendation in 1987 would not be feasible. It was, therefore, agreed that compliance would be effective as at 31 December 1988 and that for the financial statements for 1987 a disclosure in the form of a footnote (as quoted below) to the liabilities - unliquidated obligations would be incorporated in United Nations statement XIV (United Nations column) to reflect this subsequent event:

"Of this amount, unliquidated obligations totalling \$8.8 million pertain to 1986 and prior periods. Effective 31 December 1988, valid obligations pertaining to prior periods will be reclassified as accounts payable in accordance with UNDP requirements".

Transfer of funds from one mandate to another mandate

80. UNIFIL received the following appropriations from the General Assembly under resolution 42/223:

	<u>OLA-30100</u>	<u>OLA-30200</u>
Appropriations	\$77 932 200	\$67 567 800
Allotments issued	<u>74 652 000</u>	<u>70 848 000</u>
	<u>\$ 3 280 200</u>	(\$ <u>3 280 200</u>)

81. The allotment for OLA-30200 exceeded the appropriation by \$3,280,200.

82. We recommended that a revised allotment be issued in line with General Assembly resolution 42/223 and that the Administration should conform strictly with the appropriations authorized by the Assembly.

83. The Administration commented that, because of anticipated savings in the twenty-first mandate period that could help finance a portion of the twenty-second mandate, for which the General Assembly had not yet provided, the Administration transferred the amount (\$3,280,200) from the twenty-first mandate to the twenty-second mandate. That was considered more practical and efficient than to request additional financing through the Assembly for the last 13 days of the twenty-second mandate period.

84. We considered that the financial regulations do not provide for authorization to transfer savings from one mandate to another. The only specific exceptions that have been authorized by the General Assembly are those relating to financial regulations 4.3 and 4.4, as well as 5.2 (b), 5.2 (d) and 2.1, as appropriately described in Note 1 to the financial statements of the United Nations.

85. The Administration informed us that the General Assembly, in paragraph 6 of its resolution 42/223, decided that, in order to alleviate the problems associated with the financial management of six-month mandate periods in isolation, the special financial period of the United Nations Interim Force in Lebanon should be for 12 months, beginning on 1 February of one year and ending on 31 January of the next, effective from 1 February 1988, subject to the renewal of the mandate of the Force by the Security Council. This action will preclude any recurrence of the problem as highlighted by the Board of Auditors.

Transfers of credits from one item to another

86. We noted that the Economic and Social Council had authorized the International Narcotics Control Board or the Head of its secretariat acting on behalf of the Board under its general or special instruction to transfer credits from one item to another in the budget (resolution 1196 (XLII) of 16 May 1967, para. 11, confirmed in 1973 and 1976). Since, as with any other appropriation of funds, the budget of the Board is allotted to the relevant responsibility centre under section 20 of the programme budget, we considered that this authorization ran contrary to the regular provisions regarding budgetary control. In particular, such provisions limit the offsetting of over-expenditures and under-expenditures to the same "group of compatible objects of expenditures".

87. We could not ascertain whether the Economic and Social Council was empowered to make such an exception to regulation 10.2 of the Financial Regulations and Rules and the relevant provisions of the Finance Manual. The Board therefore recommends that the wording of the above-mentioned resolution be reconsidered, with a view to bringing INCB in line with regular budgetary control procedure. The Board was unable to obtain the response of the Administration on the matter.

Multinational Programming and Operational Centres

88. The activities of ECA are extended through five multinational programming and operational centres (MULPOCs) located in five offices. The total biennial budget allotted to the MULPOCs in 1986-1987 amounted to \$3 million excluding established posts and common staff costs, which are controlled by staffing tables, as well as general temporary assistance allotments, which amounted to \$502,750.

89. Our audit showed that, as of 31 December 1987, expenditures exceeded these allotments by 12 per cent on average (33 per cent in one office, 22 per cent in another office), indicating a serious weakness in budgetary control, including the certifying function. In addition, the audit disclosed that in one MULPOC, \$150,000 had not been accounted for and that unliquidated obligations are not always recorded, a practice that would have further increased the over-expenditures mentioned above.

90. Both the programming and the operational activities of MULPOCs are kept at an extremely low level. Until 1987, MULPOCs had been designated as executing agencies, on behalf of ECA, for only one project financed by UNDP (integration of women in development). That project was terminated in 1987. Indeed, the final report submitted by the project co-ordinator does not mention any activity during that year. The activity of the MULPOCs consists mostly of routine administrative work. Until 1987, two MULPOCs organized two meetings every year - an experts' meeting and a meeting at the ministerial level. As a result of the financial crisis, it was decided that those meetings would be organized once every two years. As for operational activities, at present, MULPOCs are not equipped to carry out any meaningful study. This kind of work concerning the subregions is carried out by the competent division at headquarters, which will organize a field mission rather than rely on the relevant MULPOC. MULPOCs were set up 11 years ago, originally as UNDP-funded projects. They became regular administrative units of ECA in January 1983.

91. The Board strongly recommends that the achievements of the MULPOCs be thoroughly evaluated with a view to deciding whether this experiment should be continued or whether the mandate, number and structure of these centres should be completely reorganized.

92. The Administration's response is awaited.

Use of programme support funds

93. Expenditures charged to programme support funds at ECLAC revealed that \$1,709,989 out of total expenditures of \$1,885,109 as at 31 December 1987 were incurred for staff and other personnel costs, \$58,441 for travel, \$73,520 for operating expenses and \$43,158 for the acquisition of furniture and equipment.

94. We considered that the procedure adopted contravenes the existing administrative instruction (ST/AI/286, dated 1 March 1982), which provides that programme support funds should not be used for expenditures that should be more properly charged directly to trust funds or other project activities (e.g., communications and project travel). Further, programme support resources should be used in areas where a demonstrable relationship exists between the supporting activities concerned and the activities that generated the programme support revenue. In this respect, offices utilizing programme support resources should ensure an equitable distribution among project management, programme management and central administrative functions.

95. We recommended that in the utilization of programme support funds the provisions of the administrative instruction quoted above should be strictly followed and that a review should be made of the existing procedures in drawing up the annual budget for the use of the programme support resources to ensure an

equitable distribution among programme and project management functions and the central administrative functions.

Programme performance reports - Delayed and unsatisfactory submissions of programme performance reports

96. In accordance with rule 105.1 (b) (i) of (ST/SGB/PPBME Rules/1 (1987)), departments and offices are required to submit biennial programme performance reports, based on instructions and guidelines established by the Central Monitoring Unit. In this connection, the relevant instructions for the preparation and submission of the reports for the biennium 1986-1987 (document CMU/WP/86/9 of 1 July 1986) set out the deadlines for the submission of the biennial reports by departments and offices.

97. Our examination of the submission of reports for the biennium 1986-1987 to the respective review and monitoring offices revealed significant delays of up to more than three months by over 80 per cent of departments and offices. Furthermore, available records indicated that programme performance reports by certain departments and offices were unsatisfactory and unreliable because of, inter alia, inaccuracies and incompleteness of data.

98. We considered that delayed submission of the reports adversely affects their effective and systematic reviews, as well as the timely submission and production of the related reports.

99. In addition, submission of unsatisfactory and unreliable programme performance reports by departments and offices tends to delay the review process of the work-programmes of the Central Monitoring Unit, which had to return the reports to submitting departments and offices for clarification and correction.

100. We recommended that the Administration should encourage closer co-operation and communication with the departments and offices concerned through the Central Monitoring Unit, which is the focal point for the review of submitted reports and which is also responsible for the preparation of the report to the General Assembly.

101. Furthermore, the Administration should identify the causes of such delays and prescribe appropriate remedial measures, including training programmes, with a view to ensuring:

(a) Improvement in the quality and completeness of programme performance reporting by departments and offices;

(b) Enhancing and expediting the review process by the Central Monitoring Unit;

(c) Timeliness in the transmitting of programme performance reports to Member States in line with regulation 5.3 of the Secretary-General's bulletin quoted above.

102. The Administration responded that, upon completion of the preparation of the report on the biennium 1986-1987, a special communication would be addressed to all submitting offices in which problems encountered in the review of their submitted reports would be dealt with. It would include, if necessary, a special section calling the attention of the delinquent offices to their past delays in meeting

deadlines and requesting that remedial action be taken to ensure timely submission henceforth.

103. In addition, if deemed necessary at the level of head of department or office, reminders would be sent to senior management officials to alert them to the problem of delays and to make them aware of the benefit that programme managers would derive from the early receipt from the Central Monitoring Unit of summaries of up-to-date information on programme performance.

Shortfalls in rates of programme implementation

104. Our view of programme implementation by sections of the programme budget revealed that the rates of implementation of certain programmes generally fell significantly below targets set.

105. In this regard, we observed that, for example, the rates of implementation of 15 out of the 26 sections examined showed shortfalls of between 70 and 30 per cent. Moreover, 22 out of the 26 sections that were considered to have highest priority designations did not achieve the required implementation rates of 100 per cent; indeed, nine of them even fell below 80 per cent.

106. We recommended that, in its review of interim reports, the Administration should identify and draw the attention of programme managers to performance deficiencies to enable them to take steps to improve programme delivery.

107. The Administration responded that, in its comments on the six-month reporting by submitting units, it would make specific reference to non-delivery (completion of outputs with highest priority designations). If needed, special communications would be addressed well before the end of the biennium to those departments and offices whose delivery of highest priority outputs appears to lag behind delivery targets.

Monitoring and performance reporting of all activities in the programme budget

108. We noted from our review of the final accounts for the biennium 1986-1987 that \$3,693,143 out of a total appropriation of \$4,405,300 was disbursed under section 8 of the programme budget "Office of Secretariat Services for Economic and Social Matters". The programme of activity under that section has functional responsibilities, while the two subprogrammes under the programme that have programme elements account for about 92.7 per cent of the total resources of the office as stated in paragraphs 8.2, 8.6, 8.11 and 8.12 of the proposed programme budget for the biennium 1986-1987. Similarly, a total expenditure of \$24,109,409 was incurred out of a total appropriation of \$30,823,100 for section 32 (Construction, alteration, improvement and major maintenance).

109. Our review of the programme performance report for the biennium 1986-1987 showed that sections 8 and 32 were not covered. Since sections 8 and 32 were not fully programmed in the programme budget for 1986-1987 and the related outputs not fully identified, the performance reporting on these two sections to the General Assembly was incomplete, contrary to regulation 5.1 of ST/SGB/PPBME Rules/1 (1987).

110. We recommended that the Administration should take steps to ensure that the monitoring and performance reporting function covers all activities in the programme budget as stipulated in rule 105.1 (a) (ii) of the Secretary-General's

bulletin quoted above and to enable complete reporting to the General Assembly under regulation 5.1 of that bulletin.

111. In its response, the Administration (Central Monitoring Unit) elucidated that, to facilitate the performance of its function, programme performance monitoring and reporting has to have as a point of departure suitably detailed and well specified commitments in order to report on their actual disposition during the biennium. However, this was clearly not the case regarding section 8 (Office of Secretariat Services for Economic and Social Matters).

112. The Administration further stated that, in the proposed programme budget for the biennium 1986-1987, an attempt to present a programmatic text had been made, which however was limited to giving the titles of the two subprogrammes and their seven elements without offering a detailed, typified and quantified description of the services to be rendered.

113. With regard to section 32, the Administration stated that it intended to include in the programme performance report for 1988-1989 the reporting on the disposition of projects as approved under the headings (a) alterations and improvements and (b) major maintenance.

114. Furthermore, upon our specific recommendation, the Administration elucidated only that programme performance could be reported on only to the extent that the programmatic content of what is intended and approved for delivery has been suitably detailed and specified in the programme budget documentation.

115. In this context, we recommended that the Administration should take steps, through the Central Monitoring Unit, which has technical responsibility for the determination of actual programme delivery and the preparation of the related report to the General Assembly, to advise the office concerned on the need to improve the identified aspects of the programme budget documentation. This will ensure that the composite responsibility under the regulation quoted for programme performance reporting above is completely met.

116. We wish to mention that some of the deficiencies stated in the preceding paragraphs relating to programme performance reporting were noted during our review at certain offices. For example, subject to certain limitations in the assessment of programme implementation on delivered output, our review at ECA of programmes 7 (International trade and development finance in Africa), 9 (Energy and development in Africa), 13 (Social development in Africa) and 15 (Transport, communications and tourism in Africa) disclosed that, with the exception of programme 15, the implementation of these programmes was low, even for programme elements that had been assigned the highest priority. Programme element 4.4 (Intra-African monetary and financial co-operation) of programme 7 is a case in point. Similar observations have also been mentioned under technical co-operation activities of this report.

Payroll and personnel information systems

117. Our audit at Headquarters covered a review of the payroll and personnel systems, including the appointment process, staffing table control, personnel information systems, and staff planning, as well as the following salary-related allowances and advances: education grant; dependency allowance; annual leave and recruitment advances; and separation procedures and benefits.

Internal control procedures over payroll preparation

118. Our review of procedures for the preparation of payroll showed that the functional arrangements relating to electronic computer operations in the preparation and production of the payroll and the distribution of related reports and documents are not adequately segregated to ensure effective internal controls. As a result the following functions, inter alia, are performed by one person:

- (a) Payroll reports, including those for the Payroll Section for reconciliation and for end-of-month pay-days;
- (b) Cheques Register;
- (c) Monthly list of insurance coverage (dental and medical);
- (d) Mid-month and end-of-month cheques to the cashier's office;
- (e) Pension Fund separation notifications;
- (f) Termination notifications reports;
- (g) Deposits and reconciliation tapes for the various banks;
- (h) Credit Union deposit tapes.

119. In this regard, considering that staff costs amount to some 75 per cent of the United Nations budget, we were of the view that the present functional arrangements do not ensure adequate and effective basic internal controls over the payroll preparation and related procedures. We therefore recommended that there should be a periodic, perhaps quarterly, rotation of functions among the computer operations clerks, to ensure that functions relating to the payroll preparation operations are adequately rotated among staff members, as appropriate to improve basic internal controls in the system.

120. The Administration noted and agreed with our observation and recommendation and added that it intends to implement our recommendation in order to strengthen the internal controls on an operation that affects the disbursement of such a large proportion of the resources of the Organization.

Processing and payment of dependency allowances

121. Staff regulation 3.4 (e) requires that a staff member in receipt of dependency allowance shall submit a separate claim (Form P.84) for the allowance each year.

122. In this regard, our review revealed, for example, the following internal control weaknesses:

- (a) There is no means of effectively distributing the claim form to staff members on a timely basis, resulting, for example, in the forms for 1987 being distributed in November/December 1987 instead of in February 1987;

- (b) Conversely, and as a result of (a) above, staff members delayed in reporting any change in the status of a dependent affecting the payment of an allowance under staff rule 103.23 (c);

(c) There is a delay of between four and six months by the Allowances and Benefits Unit in completing the processing of the claim forms submitted by staff members;

(d) The process for obtaining information manually from respective staff members on the status of a dependent affecting the payment of an allowance is cumbersome and time-consuming.

123. The examination indicated that those weaknesses in internal control resulted in the payment of allowances for a long period of time to staff members who were otherwise not entitled to the allowances in view of the change in the status of a dependent.

124. In this respect, for example, out of a sample of 94 paid dependency allowances examined for 1986, 12 staff members were overpaid for periods ranging from 2 to 45 months before such payments were stopped and measures taken to recover the amounts, which totalled \$20,220.50. Similarly, out of 46 payments of dependency allowances made in 1987, six staff members were overpaid for periods of time in amounts totalling \$9,180 before the payments were stopped and recoveries set up.

125. We recommended that the following measures should be taken further to ensure the effective distribution and submission of annual claim forms and further to strengthen internal control in the processing and payment of dependency allowances:

(a) The appropriate deadline for the distribution, completion and processing of form P.84 should be determined;

(b) Adequate and proper internal control records and procedures should be maintained by the responsible office on the distribution, return, processing and submission of the form to the Payroll Unit;

(c) Automatic stoppage of payment of dependency allowances should be effected by the Payroll Unit if form P.84 is not submitted within a determined period;

(d) Data on staff members' dependency status should be computerized;

(e) With the introduction of the new integrated management information system, a programme should be designed to stop payment automatically of dependency allowances for all children above the age of 18 years until the claims for such children are submitted with the relevant supporting documents;

(f) Compliance with the provisions of staff regulation 3.4 (e) should be applied in all cases of payment of the allowances;

(g) In cases of overpayment of dependency allowance arising from the failure of a staff member to report to the Administration any change in the status of a dependant affecting the payment of the allowance under staff rule 103.23 (c), the staff member should be subject to a disciplinary measure, for example, the charging of interest on the amount of overpayment involved.

126. The Administration informed us that a decisive action had been taken to process the P.84 forms for 1986-1987 and 1987-1988 and it is expected that the backlog will be cleared by mid-1988. The computerization of the procedures recommended by us is being actively pursued in the context of the new integrated

management information system for the Department of Administration and Management. While it is hoped that the computerization will ultimately ensure that the records are kept up to date and, consequently, that it will eliminate overpayments, an increased role has already been given to executive/administrative officers in the distribution and timely retrieval/collection of the completed forms.

127. As regards the recommendation that the Payroll Unit automatically stop payment of dependency allowances if the form is not submitted within a certain deadline, this can be fully implemented only when the computerized system for retrieval and storage of the information on dependency status is in place. In the interim, the Payroll Unit will discontinue payment to those staff members who have not submitted the form, upon certification from the Office for Human Resources Management that this is the case.

Payment of education grant (tuition in the mother tongue)

128. Our audit of the payment of education grant claims disclosed that 9 out of 50 cases of claims in respect of tuition in the mother tongue were paid without documentary evidence of the suitability of the teacher, contrary to the provisions of paragraph 23 of the administrative instruction, ST/AI/181/Rev.7.

129. The Administration informed us that it has begun to implement our recommendation that documentary evidence pertaining to the proficiency of the teacher should be required of staff members requesting reimbursement of tuition in the mother tongue, as provided in ST/AI/181/Rev.7. The form memorandum is currently being sent ex post facto to a number of claimants for confirmation purposes by the Payroll Unit. It is the intention of the Administration to take further steps in order to implement fully the provision of paragraph 23 of ST/AI/181/Rev.7 with respect to the qualifications of teachers.

Submission of personnel payroll clearance action

130. Our examination of the initiation of separation actions from service with the United Nations for the biennium 1986-1987 revealed that the submission of the clearance action form (P.35) was not made in all cases in accordance with administrative instruction, ST/AI/155/Rev.1, which requires that action should be initiated 21 days in advance of the last regular working day and should reach the Accounts Division of the Office of Financial Services not later than six working days before the last regular working day. This procedure is to ensure, inter alia, that separating personnel do not leave the Organization without having settled their obligations.

131. In this regard, we noted that the submission of 40 out of 75 cases examined was delayed for periods ranging between two to nine months. In an extreme case, the separation date was 3 March 1985, and the form P.35 was received at the Separation Unit on 22 May 1987 (over two years later).

132. As a result of these delays, obligations due by separating personnel could not be established for recovery, or resulted in overpayments. In this connection, 16 out of the 70 cases sampled showed overpayments totalling about \$22,815, out of which about \$8,723 had been recovered.

133. Furthermore, it is pertinent to mention that the cases of overpayment, stated above, together with some 98 others identified back to 1984, had resulted in an

accounts receivable balance of about \$174,092 as at 30 September 1987, and included \$87,608, representing salary advances that could not be recovered at separation.

134. We recommended that the provisions of administrative instruction ST/AI/155/Rev.1 on separation should be strictly followed to ensure that obligations due by separating personnel are duly recovered and to avoid writing-off of losses of accounts receivable deemed to be irrecoverable.

135. The Administration informed us that reminders were being sent to all executive and administrative officers for the timely issuance of Personnel Payroll Clearance Action forms (P.35). In the mean time, a certain portion of the past amounts due from staff members have been recovered, reducing the accounts receivable balance from \$174,091.79 to \$133,510.91 as at 31 January 1988. This reflects balances outstanding from 46 former staff members.

136. The Administration further explained that 64 per cent of the amount still due is accounted for by five cases, and that the late issuance of the P.35 forms was not the reason for the outstanding obligations. On the contrary, in the course of the clearance procedures, it was discovered that staff members who resigned or otherwise separated from the Organization owed monies to the Organization.

Five-year review of permanent and fixed-term appointments

137. Section IV, paragraph 5, of General Assembly resolution 37/126 of 17 December 1982, states that "Staff members on fixed-term appointments upon completion of five years of continuing good service shall be given every reasonable consideration for a career appointment". It has therefore been established that all permanent and fixed-term appointments should be reviewed at the end of five years of continuing service.

138. Our examination of the staff records at the Department of Conference Services indicated that the appointment of a total of 112 staff members with permanent and fixed-term appointments had not been reviewed after the end of five years of continuing service, in contravention of the General Assembly resolution. The expired review dates of two permanent staff members and 12 cases of staff members on fixed term appointments go as far back as 1979 and 1981, respectively.

139. We are of the view that the review process is a necessary function that assists in the areas of personnel management, promotions, new appointments and other changes in staff appointment status, and that it enhances prompt decision-making, efficiency and effectiveness in personnel management in general.

140. The Administration agreed to make a concerted effort to ensure, with the co-operation of the departments concerned, that the reviews are done promptly.

Loaned posts

141. Our examination of the records on the incumbency reports showed that the Budget Division had allowed some departments to borrow posts from other departments for relatively short periods and only for administrative convenience. We noted however from records that the loan period for 20 out of a total of 63 cases of loaned posts on the incumbency report had expired, but that they still remained loaned without extensions. Moreover, 10 of those posts had been on loan since the biennium 1984-1985.

142. We were of the view that the practice of loaning posts for too long a period, in particular, involving the transfer from one biennium to another, is contrary to the principles of the programme budget relating to the staffing requirements and the levels of personnel as approved by the General Assembly. As a corollary, the efficient implementation of the programme of a lending department could be adversely affected depending on the staff status of that department.

143. We recommended that the loaning of posts should be made only in very exceptional cases, and for a short period of time, to ensure that posts approved by the General Assembly for respective programmes for a biennium are more strictly maintained. In the mean time, the position of all expired loaned posts should be regularized.

144. The Administration stated that, while it would ensure, to the extent possible, that loaned posts did not exceed a period of 24 months, it was likely that the consequences of the retrenchment exercise would increase the need for loaning posts as part of the Organization's measures to reduce the staffing table. In this connection, flexibility in the management of the staffing table will be an essential element in its efforts to accomplish successfully the 15 per cent post reduction mandated by the General Assembly.

Personnel information system

145. Our review of personnel information systems disclosed that a number of the systems has been established at Headquarters (Personnel Division), including the following principal ones:

- (a) Personnel information system containing data on over 25,000 retired as well as active staff members;
- (b) Fully computerized staffing table control system with information on authorized posts and incumbents at Headquarters;
- (c) Computerized payroll system for personnel information;
- (d) Computerized roster for information on individuals who have applied for employment at the United Nations;
- (e) Complete file on individual active and former staff members, kept in the Personnel Records Unit or the Archives Section.

146. In addition to the five main systems mentioned above, each executive office maintains personnel information on the staff and staffing table of the respective departments.

147. In this regard, our examination and discussions with executive offices indicated that personnel information on the centralized systems is not up to date. Moreover, in most cases, it is very cumbersome and time-consuming to retrieve data on staff members from the computerized systems. Indeed, the audit showed that the incompleteness of data is due mainly to a delay in the flow of information from one office to the other. This situation has led individual departments to rely more on their own personnel information than on the centralized systems.

148. We recommend that the proposed integrated management information system should be given prompt attention and be implemented as soon as possible to provide a common data base for all United Nations personnel, in particular, for the Office of Human Resources Management and the Staffing Table Control and Payroll Units. In this regard, particular attention should be paid to the regular flow of information between appropriate offices.

149. Furthermore, the development and implementation phases of the information system should involve all user departments and offices to ensure that its operation will be acceptable and workable. The implementation of the system should, inter alia, avoid duplication of efforts and ensure cost-effectiveness of personnel information-gathering and further enhance reliability of data.

150. The Administration informed us that it has taken note of our comments and intends to ensure that the recommended features are built into the plan for the implementation of the integrated management information system.

Staff training

151. Examination of staff training programmes revealed that, although facilities for language training are quite satisfactory, no long-term staff training plan with cohesive and effective training approaches and programmes has been developed that will involve all categories of staff for training in career development, managerial and technical skills. In this respect, while the Training and Examination Service of the Office of Human Resources Management serves as a useful training resource centre for the entire United Nations Secretariat, it does not seem adequately equipped to cope with the training needs of the Secretariat, owing to limitations of resources.

152. Given that the managerial staff of the Secretariat have been recruited worldwide with different administrative backgrounds, the provision of adequate training facilities is a sine qua non for ensuring that staff members continue to improve further their managerial approaches, and update their professional skills, and for facilitating the smooth transition of staff from one occupation to another as required by the restructuring exercise. Furthermore, adequate training facilities will assist staff members to work in a more harmonious and efficient common environment.

153. In addition, in the light of the present restructuring exercise and the policy of redeployment of staff within the Organization, there is a need for the formulation of a long-term staff training plan to enable the development of cohesive and effective training approaches and programmes. The implementation of the training programmes will, no doubt, necessitate an increase in financial and related resources.

154. The Administration concurred with our comments that in this time of restructuring and retrenchment, which would possibly require massive redeployment of staff, training programmes should be strengthened and generalized. In this connection, the Administration stated that an outline of a comprehensive plan for Secretariat-wide staff development and training has recently been prepared and circulated to offices away from Headquarters for their comments. This outline, which will form the basis for the long-term training plan, focuses on the development of both the managerial and technical skills of staff, taking into account the need to update professional skills and the impact of the restructuring exercise, as well as the special needs arising from the multicultural nature of the Organization. Particular attention is paid in this plan to the requirements of

staff members who will change occupations and duty stations in the context of the policy of redeployment. In view of the impossibility of obtaining additional funds because of the financial crisis, efforts will be made to provide the resources to cover the increased financial requirements for the expansion and enhancement of the training plan through internal redeployment from other programmes.

Offices away from Headquarters

155. Our review of the payroll system, including personnel costs, also revealed certain internal control weaknesses, in particular, in regard to the payment of benefits and allowances, the improper hiring of temporary services and the transferring of staff members from the 100 series of the Staff Rules to the 200 series, and the charging of their salaries to overhead resources. In this connection, for example, our review of 16 randomly selected education grant allowances at the Economic and Social Commission for Western Asia (ESCWA) showed the following internal control weaknesses in the processing for payment of education grants:

(a) Forms for requests for payment of education grants and/or advances against the education grant do not indicate the amount of advance requested by the staff members or that they are certified for entitlement and/or payment by the authorized certifying official;

(b) The form for an education grant advance is unsatisfactorily completed by staff members, and certain necessary data supporting the payment of the benefit is not always provided;

(c) Records do not show evidence that authorized officers had confirmed the documents/information submitted by the staff members and that these officers had verified the claim.

156. We recommended that the required internal control procedures provided under section 4 of ST/AI/181/Rev.7 should be followed in the payment of the advances and the related benefits in order to enhance controls in the processing and settlement of the education grants.

157. The Administration commented that the situation at ESCWA was unusual, since 90 per cent of staff dependents attend the same school. Given this familiarity with both attendance records and the fee schedule of the school, it appears to be "both bureaucratically cumbersome and not adding to either responsibility or accountability for (the) Claims (unit) to request that individual members fill out fully the appropriate education grant forms. In this regard, the Personnel Section confirms the registration and eligibility for education grant of children of the staff members and the Finance Section pays on the basis of the total bill submitted by the school for ESCWA children."

158. In this connection, the Administration proposed an alternative approach, which we considered ineffective, and we therefore reiterated our recommendation that the Administration comply strictly with the existing instructions quoted above.

159. Similarly, our review of dependency benefits of the 16 randomly selected staff members showed that some staff members have a number of adopted children who are entitled to dependency benefits. While these cases may not be premised as violations of existing regulations and rules, because no limit is set on the number of adopted children for dependency benefit purposes, the situation can be viewed on

the premise of probable unlimited financial implications in the form of the following related expenses:

- (a) Additional education grant and education travel expenses;
- (b) Additional home leave expenses;
- (c) Additional installation grant expenses in case of transfer of staff from one duty station to another;
- (d) Additional medical expenses.

160. We recommended that a review of the existing regulations and rules be made by Headquarters, which would be aimed at setting a limit to the granting of dependency benefits with due considerations given to clarifying the basis of measuring the financial capabilities of staff members in providing main and continuing support to dependents and to the financial burden to the Organization on account of related staff benefit expenses.

161. The Administration, in its response, stated that:

"The present provisions concerning definition of dependents, i.e. who, and under what conditions, should be recognized as dependents for the purposes of the Staff Regulations and Rules, has been the subject of inter-agency consultation since 1953 and review by the International Civil Service Commission (ICSC). The present provisions reflect the agreement on the matter reached by the organizations participating in the United Nations common system in the Consultative Committee on Administrative Questions in July 1980 and approved by ICSC.

"In accordance with the existing provisions, no limit is established on the number of natural, legally adopted children or step-children for dependency purposes except that in the case of General Service staff serving at duty stations where there is no local practice to provide a benefit for dependent children, the child's allowance is limited to six children. This limit is further explained below.

"Staff regulation 3.2, last sentence, specifically gives the Secretary-General the authority to extend the education grant to adopted and step-children. It should also be noted that, children other than natural, legally adopted and step-children may be recognized as dependents, where legal adoption of the child is not possible because there is no statutory provision for adoption or prescribed court procedure for formal recognition of customary or de facto adoption. This is subject to a number of conditions. One of these conditions is that no more than three children may be claimed as dependants under this category.

"In this latter case, a limitation was established on the number of children because of the fact that, unlike the case of legal adoption, where the parental relationship with the child is established by means of an official document, in the case of these other children, proof of the existence of the parental relationship is necessarily predicated on indirect evidence. It was therefore felt that it was prudent to limit the number of such children who would be recognized as dependants.

"The children's allowance was reviewed by the International Civil Service Commission (ICSC) at its fifteenth session, held in March 1982. ICSC decided that it should remain a social benefit available to all eligible staff and that there should continue to be a differentiation in its determination for the General Service and related categories in view of the difference in principle governing the salaries and allowances of each category. The reason for the limitation on the number of children of General Service staff who would be recognized as dependants at certain duty stations, referred to above, which was agreed on in CCAQ at its 30th session of March 1969, is the absence of local practice at those duty stations for payment of dependency allowances. The General Service salaries and allowances are determined in accordance with local practice, and this limitation is a combination of the 'social benefit' approach to the dependency allowance and the local practice approach. It should be noted that the Commission felt, when it reviewed the matter at its fifteenth session, that, in principle, the limit should be removed, but did not want to commit itself at that time to a decision to remove this limit. At its twenty-seventh session, held in March 1988, the Commission reviewed a number of aspects of the dependency allowance, and decided inter alia to maintain the limit in question.

"The establishment of a limit in the number of legally adopted children in respect of whom the dependency allowance would be payable would run counter to the underlying principle of the children's allowance as a social benefit. The provision of main and continuing support is the essential criterion for recognition of dependants. Where the child resides with the staff member, the certification by the staff member of the provision of main and continuing support normally suffices. If the child does not reside with the staff member because of divorce or legal separation, or if the child is married or is being claimed as a de facto adopted child, documentary evidence of provision of main and continuing support is required."

162. In the light of the foregoing comments of the Administration, we recommend that the review of the existing regulations and rules on dependency allowance be further pursued to determine the financial implications of the rule on the number of dependants qualified to receive allowances and other related staff benefits, with due consideration given to clarifying the basis of measuring the financial capabilities of staff members in providing main and continuing support to dependants. Furthermore, requirements for proof of dependency and financial capabilities should further be strengthened.

163. In addition, our examination of the payment of rental subsidies indicated cases that suggested further improvement in internal control procedures. In this connection, for example, we noted:

(a) Three cases of decreases in rent ranging from 21 to 37 per cent;

(b) A recalculation that resulted in the reduction or non-entitlement of rental subsidy and subsequent refund;

(c) Cases where the amounts of rent paid were comparatively higher than the prevailing rent;

(d) A four-bedroom dwelling unit that appears to be inappropriate, considering the staff member's status as single and without dependants;

(e) Six applications for rental subsidy that were not duly completed by the staff members;

(f) Five payments that were not certified by the certifying officer.

164. We recommended that a comprehensive review of rental subsidies be made to assess the reasonableness of rent and the appropriateness of the dwelling occupied considering the staff member's family status, and to ensure that rental subsidy applications and computations are properly completed prior to payment.

165. The Administration agreed to the specific points raised and to the recommendations, and stated that appropriate action would be taken.

166. Our review of staff lists for the common services of UNCHS disclosed that the salaries of several members of the personnel had been charged to general temporary assistance for a continuous period of more than two years, in violation of paragraph 5 of ST/SGB/177, dated 19 November 1982, which states that the "temporary services of individuals required for the purposes outlined in paragraph 4, ... who are required to assist in dealing with peak workloads and unexpected demands, to cover temporary absences or vacancies, or to provide conference or other short-term services shall be obtained as a rule by the appointment of the individual for less than one year as temporary staff against established, temporary or authorized posts or against funds authorized for temporary assistance, either under the 100 series of Staff Rules or, for a maximum of six consecutive months, under the 300 series of Staff Rules".

167. We recommended that a post factum approval of the exceptions noted be obtained, since paragraph 1 of the same bulletin also provides that exceptions to the provisions of the bulletin may be made by the Assistant Secretary-General for the Office of Human Resources Management.

168. The Administration indicated that the practice referred to had been discontinued and that the cases mentioned had been regularized by utilizing regular posts.

169. Our examination of the payroll system at ECA disclosed similar deficiencies in the charging of personnel costs. We noted, for example, the following instances:

(a) Salaries of permanent staff members discharging functions of a continuing nature were routinely charged to the general temporary assistance allotments;

(b) A number of staff members were transferred from the 100 series of Staff Rules to the 200 series, and their costs charged to the programme support costs resources;

(c) The costs of certain staff members whose contracts had expired and had not been renewed for a considerable period of time were charged to the programme support costs resources;

(d) Differences existed between the actual staffing situations and the respective approved tables.

170. We recommend that the Administration should take steps to ensure that related staff regulations and rules on personnel costs are followed.

Consultants, experts and temporary assistants

Engagement of consultants

171. We mentioned in the report of the Board of Auditors for the biennium 1984-1985 ^{1/} that, contrary to the provisions of administrative instruction ST/AI/296, paragraph 17, a number of requirements were not complied with in the engagement of consultants at Headquarters, for example:

(a) A roster of experts and consultants that would delineate the type of work done and remunerations paid in order to provide an additional basis in determining fees to be offered to consultants with similar levels of services had not been established by the Office of Professional Recruitment;

(b) Requesting departments and offices did not consider other candidates in their requests for the award of contracts to experts and consultants.

172. In this connection, we made a recommendation and, although the Administration agreed in principle to maintain a roster of experts and consultants showing the nature of and fees paid to consultants and to ensure that selection of experts and consultants was made from at least the requisite minimum number of candidates, our examination for the biennium 1986-1987 showed that the recommendations had not been implemented.

173. For example, we noted from our review of the contracts of 60 consultants hired in 1987 that requesting departments and offices presented only one candidate for each consultancy service to the Office of Professional Recruitment, thereby precluding that Office from hiring consultants on a competitive basis. In addition, the Office of Professional Recruitment had not established a centralized roster of experts and consultants.

174. We reiterated our recommendation that a roster of experts and consultants should be established and maintained at the Office of Professional Recruitment, and that selection of experts and consultants should be made from at least the requisite minimum number of candidates as required by the administrative instruction quoted above.

175. The Administration responded that efforts to develop a specialized roster of experts and consultants have begun. The roster is, however, not yet fully operative and additional efforts, including the acquisition of additional computer hardware, will be required to develop and expand it in co-operation with substantive departments and offices.

176. As regards the procedures for engaging consultants and the need for substantive offices to submit more than one qualified candidate, the Administration stated that the Recruitment and Placement Division had been making constant efforts to persuade substantive offices to submit several qualified candidates for the consultancy projects concerned and to make a selection from as wide and as representative a number of countries as possible. The results of these efforts have been limited owing to the inability of the Recruitment and Placement Division to propose alternative candidates and the urgency of the projects concerned. However, the Division would propose caution on standardizing fees and a rigid system of experts' selection, as the nature of the work to be performed might require quick action to engage immediately an available consultant for the fee

currently applicable on the labour market. The Recruitment and Placement Division will continue its policy of requesting that the executive offices responsible for certifying special services agreements submit at least three names as candidates for a special services agreement project and to select them from as wide and as representative a number of countries as possible.

Project activities

177. The Pan-African Documentation and Information System (PADIS), established in 1980, is a regional project executed by ECA and financed by ECA, UNDP, the International Development Research Centre and the African Development Bank (AfDB). It is both a technical assistance project furthering the development of information systems in Africa and the electronic data-processing unit of ECA.

178. We observed that the costs of implementing PADIS were not identified in the 1986-1987 or 1988-1989 programme budget of ECA. ECA estimated its contribution to PADIS at \$1.25 million during the biennium. Our own assessment of maintenance, personnel, supplies, office space and utilities costs is shown below (in millions of dollars):

	<u>Total</u>	<u>ECA</u>	<u>UNDP</u>	<u>Government</u>
1986	1.32			
1987	<u>1.44</u>			
	2.76	1.25	1.27	0.24
		(45.3 per cent)	(46 per cent)	(8.7 per cent)

179. Regarding anticipated output, the evaluation proved equally difficult, since the ECA programme budget and the UNDP project document are not related to the same periods and include different definitions of output items. These figures are to be compared with the programme budget of ECA for 1986-1987, which was based on grossly overestimated extrabudgetary resources amounting to \$17 million on average during the biennium. The programme was geared to very ambitious and unrealistic goals, and achievements fell far short of such goals. The rate of implementation of the programme at the end of 1987 stood at only 10 per cent.

180. With regard to the anticipated decrease in financial resources after 1989, we recommend that a complete reappraisal of PADIS be undertaken with a view to clarifying the delineation between its administrative electronic data-processing objectives within ECA and its technical assistance objectives, scaling down its goals, focusing such activities on a limited number of actions, apportioning activities between PADIS and programmes carried out by a United Nations specialized agency on the one hand and PADIS on the other.

Procurement

181. Our audit for the biennium 1986-1987 covered an evaluation of the common processes, including organization, management, policy and procedures. More specifically, areas such as purchasing, vendor/contractor selection, bidding, negotiations, performance, commitments, receipt of goods and services, and checking and approval of payment vouchers were evaluated in terms of effectiveness and efficiency and compliance with the United Nations Financial Regulations and Rules.

182. The examination at Headquarters and at offices away from Headquarters indicated a number of internal control weaknesses, in particular, in the area of award and management of contracts. Significant examples are mentioned in the succeeding paragraphs.

Headquarters - contract for the provision of freight forwarding services

183. Our examination showed that a contract with a company for the provision of freight forwarding services to the United Nations was extended for an initial period of six months with an option for a second extension of six months and a total aggregate of one year from 16 November 1985 to 15 November 1986. The total cost of the one-year extension was \$261,000, which was made up of \$175,000 in fees and \$86,000 for freight and related packing charges. In this regard, we noted that section 4 (j) and annex A, section 13, to the contract agreement provide for the following:

(a) The contractor shall negotiate with steamship conferences, carriers, independent carriers, outside steamship lines and other transportation companies in order to obtain the lowest available freight rates;

(b) The United Nations shall pay the contractor actual freight charges, based on rated copies of airway bills, bills of lading, due bills or other appropriate proof of outlay.

184. In this connection, we observed that no estimated freight and related charges were provided in the contract proposals to assist in enhancing the effectiveness of contract procedures.

185. Furthermore, although there was no extension of the contract after the expiry date on 15 November 1986, the freight forwarder continued to render services to the United Nations, for which payments totalling \$1,674,515 were made between 16 November 1986 and 31 October 1987.

186. We were of the view that the failure on the part of the Commercial, Purchasing and Transportation Service of the Office of General Services to bring to the notice of the Committee on Contracts the estimated freight costs to be paid by the Organization and to make proposals for the extension of the contract when it expired on 15 November 1986 was a serious lapse in internal financial control and a violation of United Nations financial rule 110.17, in particular, rule 110.17 (a) (iii).

187. We recommended that the following actions should be taken:

(a) Estimated freight charges for the contract period should be determined and made available to the Committee on Contracts, where appropriate, in order to strengthen further the effectiveness of contract procedures;

(b) A formal contract agreement should be established between the Organization and the contractor.

188. The Administration informed us that it had taken note of our recommendations to establish procedures to monitor agreements with a view to making revised proposals to the Committee on Contracts for approval where appropriate.

Headquarters - contract for the provision of office supplies and stationery items

189. Our review of the management of a contract for the provision of expendable office supplies disclosed that the responsible office, after reviewing proposals submitted by vendors in connection with the contract, informed a vendor by letter that the Organization had decided in principle to award the contract to that company, and that the letter constituted full authority for the company to commence operation under the terms and conditions of a request for proposals and of the vendor's proposals.

190. Our further review, however, disclosed that the vendor subsequently requested a number of clarifications to the request for proposals submitted by the Administration.

191. In this context, the vendor considered that:

(a) The 5 per cent per diem penalty to be charged by the United Nations for each day of default beyond the stipulated delivery time was difficult to administer, and suggested that the United Nations and the vendor, on a joint basis, should arrive at a penalty, if the performance of vendor was deemed unacceptable;

(b) Instead of the 12-month price freeze, as stated in the request for proposals, the vendor wanted his quoted prices to remain "firm" for six months and then change in conjunction with manufacturers' price increase;

(c) The vendor would pay \$20,000 per annum for the United Nations office space, but it intended to charge \$68,000 for staffing and electronic data-processing facilities;

(d) The vendor would not:

(i) Provide on-line delivery status;

(ii) Provide on-line payment record, but could issue weekly statements;

(iii) Currently give on-line status reports, but would have that capability shortly.

192. The effects of the above revisions to the proposals are that:

(a) The United Nations will lose income in the event of a reduction of the 5 per cent penalty to be charged for each day of default beyond the stipulated delivery time;

(b) There will be increased costs to the Organization as a result of price changes in 6 months instead of 12 months proposed by the Commercial, Purchasing and Transportation Services;

(c) Certain vital management reports would not be provided by the vendor.

193. In this connection, we also considered that the delay in resolving the issues would result in loss of financial benefit and increased costs to the United Nations. Moreover, as a corollary to the above situation, the Administration has not entered into any formal agreement with the vendor for the provision of expendable supplies, which involved an estimated sum of \$1,600,000 over a two-year period, but the vendor commenced work under the proposed contract on 1 August 1987.

194. We recommended that the Administration should take steps to resolve the issues and to establish formal arrangements with the vendor to ensure that the financial and other contractual interest of the Organization are safeguarded.

195. The Administration informed us, inter alia, that the first draft contract with the contractor was sent to the Office of Legal Affairs in October for comments, which were currently being followed up.

Contract for the lease of a building for storage facilities

196. Our audit of a contract with a company for the lease of a building (345 Park Avenue South) for storage facilities for a period of 15 years (1978 to 1993) at an annual rent of \$340,000 indicated that certain terms of the contract agreement were not followed by the contractor and the Administration, and as a result the interests of the Organization in terms of the service to be obtained were not safeguarded.

197. In this connection, for example, article 52, which is an additional clause to the agreement, provides that "the landlord shall continue, throughout the term of this lease to maintain the roof in good state of repair so as to avoid any water leakage ... and if water leak into the demised premises should occur ... landlord shall repair same without delay ..."

198. Our audit disclosed that, although the Administration reported leakage in the rented premises to the landlord as far back as 1984, the landlord had not repaired the roof as of November 1987, and the situation was unsatisfactory for the storage of the archival documents.

199. Further information indicated that the repairs on the leakage by the landlord were slow and ineffective and that, late in 1986, the landlord proposed an offer - which has since expired - to "buy out" the United Nations lease for \$2.4 million for removal of the archives from the premises. A "Working Group on the Re-location of the Archives" was formed, which recommended in January 1987 that the re-location should take place, and indicated a location considered suitable by the Administration.

200. We recommended that the Administration should take any of the following measures, as appropriate:

(a) Request the landlord to effect expeditiously repairs on the leakage;

(b) Take practical steps to move the Archives to the location approved by the Working Group.

(c) Apply the terms of article 52 of the lease agreement, which provides, inter alia, that "tenant may make such repairs itself and charge landlord for the full cost thereof".

201. The Administration subsequently elaborated that it made numerous efforts to get the landlord to repair the leaking roof of the archives building on Park Avenue. The Administration, however, stated that the contractor had now undertaken the needed repairs, which should be completed shortly. As regards the recommendations of the Working Group, the Administration explained that, despite diligent efforts, the Working Group was not able to identify sufficient space in the Headquarters complex to house fully the United Nations Archives. The Administration further stated that for the time being it would continue to monitor developments in respect of the overall allocation of space within the Headquarters complex and would bear in mind our recommendations.

Contract for the provision of travel services

202. Following the consideration of the report of the Board of Auditors for the biennium 1984-1985, 1/ the General Assembly, in paragraph 4 (c) of its resolution 41/176 of 5 December 1986, requested the Secretary-General to take the necessary steps to improve the financial management in the area of current arrangements for the provision of travel services.

203. We followed up on the action taken by the Administration in this area and noted that the existing travel arrangements with a travel agency expired on 31 January 1988 and that the Administration had examined the possibility of changing the existing arrangements with the travel agency and moving towards one or more alternatives for the provision of full services on terms more favourable to the United Nations.

204. In this connection, we noted that the Administration engaged a travel law firm to render the following services:

- (a) Prepare a legal opinion of rebating of travel commissions;
- (b) Assist in the preparation of requests for proposals and develop a list of possible proposers and possible evaluation criteria;
- (c) Assist in the evaluation of the proposals;
- (d) Participate in the contract negotiations.

205. In this context, the Administration invited proposals from prospective vendors in October 1987 for the establishment and operation of three full-service travel agency on site branches at the United Nations. The contract was subsequently awarded to the former travel agency, with a new name, for another five years. The administration further stated that the new contract had, however, not been signed, owing to continuing discussions between the parties concerned and that the contractor is thus operating under a "Letter of Intent" pending signature.

206. The Administration indicated that, following the comments and recommendations by the Board of Auditors, the new contract called for a revenue-sharing type of arrangements whereby the United Nations could earn up to \$200,000 (in addition to the \$350,000 rental already called for in the contract), depending on the volume of

business. In addition, the United Nations has asked for certain improvements in services from the contractor at no additional costs to the Organization.

Procurement procedures at offices away from Headquarters

207. Our audit of procurement procedures at offices away from Headquarters revealed that financial rules relating to contracting for services and goods were not followed in a number of cases. Significant instances are provided in the following paragraphs.

208. Our audit at ESCAP showed the following deficiencies:

(a) The contract for custodial services for the United Nations building had been renewed since 1976 to the same contractor, without competitive bidding, contrary to financial rule 110.18; currently, the contract has been renewed with that company for 1986 and 1987 at a cost of \$79,782 per annum;

(b) The awarding of maintenance/service contracts had been made without formal contract agreements or were either not signed by both parties or by one party in a number of cases;

(c) The terms of the contracts had been changed but did not reflect as revisions to the original contract agreements and apart from the clause stipulating that a contract can be terminated by both parties at 30 days interval, contract agreements did not state the penalty for unsatisfactory work and breach of contract.

209. We recommended that the awarding of contracts for the custodial services should be put to competitive bidding as prescribed in the financial rule above. Furthermore, we recommended that the Administration should ensure that:

(a) All contracts are covered by agreements duly signed by both parties;

(b) Future changes to terms of contracts should be fully reflected in the agreements.

210. As regards the contract for the custodial services, the Administration commented, inter alia, that, although originally, the selection was made after consideration of the bids received in the selection of the present company, the cost factor was not given the first priority. Similarly, subsequent bids were also invited but the contract was awarded to the present company in view of factors that were more important, namely,

(a) Reliability of the company in the type of work;

(b) Effective supervision of work and personnel of the company, which requirement is conveniently met by the company;

(c) Provision of excellent services by the company and good relations with ESCAP.

211. The Administration, however, stated that it agrees with our recommendation and will call for bids from other companies when the present contract expires.

212. On the other issues of contract administration, the Administration agreed with our views and stated, inter alia, that the situation would be rectified by timely finalization of the negotiations.

Splitting of contracts

213. At UNIFIL we observed that, in January 1986, a proposal was submitted to the local committee on contracts for the award of a contract to a certain company for asphaltting and hardsurfacing work at a number of locations. The proposed contract cost was LL3,268,608 (equivalent to \$176,681.51) for 37,680 square metres of work. Based on the recommendation contained in the submission, the local committee on contracts advised the immediate awarding to the contractor of a contract covering 10,323 square metres at a cost of LL924,940 (equivalent to \$50,000) and recommended that a contract be awarded to the same contractor for the remaining 27,357 square metres at a cost of LL2,343,667 (equivalent to \$126,681) after the Headquarters Committee on Contracts shall have approved the entire contract. Although the Headquarters Committee subsequently approved the submission on 17 March 1986, it nevertheless expressed concern that a portion of the contract had already been awarded before it had considered the proposal.

214. We recommended and the Administration agreed that the future contract awards should be made only after the required approval of the Headquarters Committee on Contracts had been obtained.

215. The Administration contended that it had to satisfy itself with the quality of the work of the newly contracted company before it could award the full amount of the project. Nevertheless, it agreed that it could have been more prudent to process the full amount of the contract from the outset and to award it to the contractor in portions.

Computer operations and electronic data-processing systems

216. As part of our audit for the biennium 1986-1987, we carried out a review of certain aspects of computer operations at Headquarters and in particular at ESCAP. We also reviewed the reliability of the electronic data-processing system at Geneva.

217. Specifically, these reviews covered environmental controls and physical security of the computer installations, the adequacy of the disaster recovery system, the mode of acquisition/leasing of computer equipment - both hardware and software - and the related user needs. Furthermore, we evaluated the adequacy of preventive maintenance and the level of vendor maintenance service provided in relation to the rate of failure of computer equipment.

Computer operations at Headquarters

218. Our review of environmental controls and physical security disclosed the following operational weaknesses:

(a) Ordinary steel doors, instead of fire-proof doors and/fire-proof partitioning, are provided;

(b) The fire-fighting and fire-detection equipment are tested only once a year instead of more regularly to verify their working condition;

(c) There is no stand-by generator to enable the centre to switch over to back-up electricity supply without any loss of data processing in case of power failure;

(d) There are no suitable arrangements to switch over to another section of the electricity grid;

(e) Distribution of air and humidity controls were inadequate to ensure that the temperature is maintained at a uniform level in all parts of the computer centre.

219. In view of the above deficiencies, we recommended the following measures:

(a) The Administration should review the environmental security of the computer centre and determine areas requiring further improvements;

(b) There is a need to provide the computer equipment at the New York Computer Service with a voltage stabilizer to avert the dangers of voltage fluctuation or a power surge, which could cause extensive damage to the configuration or increase the risk of loss of vital data;

(c) Air distribution and humidity controls should be improved.

220. In its response, the Administration agreed with our recommendations and assured us that appropriate measures would be taken in those areas, and that these measures would involve the various concerned services. It further stated that, in certain cases, the attention of the responsible service had already been drawn to the deficiencies involved, and in one case, an independent study had already been conducted.

221. Similarly, our review of disaster recovery arrangements and facilities indicated the following deficiencies:

(a) Existing back-up arrangements have not been documented; moreover, the compatibility between the NYCS computer configuration and that of the back-up facility has never been tested, reliance being placed on the notion that they are of the same type and model of an IBM computer,

(b) The disaster recovery plan relating to the security copies of systems files and application programs on tapes was stored at an off-site location, as back-up is inadequate and as a result, unauthorized access will not be difficult;

(c) The back-up tapes were stored in an ordinary steel cabinet instead of in a fire-proof vault;

(d) There was an absence of user back-up policy; consequently, only a negligible proportion of users (notably, the Accounts Division, the United Nations Postal Administration and the United Nations Joint Staff Pension Fund) have back-ups of essential programs and data files; and the type of file and frequency are based on individual judgemental decision.

222. We recommended the following operational measures:

(a) Establishment of a well-defined back-up system and in addition, the formulation of a comprehensive disaster recovery plan that will ensure continuity of essential processing if its resources of hardware, software facilities, power or application programs are rendered inoperative;

(b) A review of the environmental and physical security of the storage facilities provided for the back-up copies of program and data files kept, to ensure their maximum safety in the event of any disaster affecting the entire building;

(c) Creation of user awareness through frequent organized seminars on the substantive areas of back-up in the event of a major disaster;

(d) Arrangement of discussions between NYCS and users aimed at jointly formulating contingency plans that would allow for manual fall-back procedures for computer applications in the event of a prolonged or total breakdown of the NYCS facilities.

223. In response to our observations and recommendations, the Administration agreed with the need to establish a comprehensive disaster recovery plan. It explained further that there were many levels of disaster recovery, ranging from a formal contract for complete duplication of sites to an informal agreement to process stored files. The resources requirement may therefore vary greatly depending on the extent and type of disaster recovery selected. Conversely, the resources available may dictate the type of disaster recovery permitted. The Administration added that the Accounts Division was proceeding with the development, testing and documentation of a comprehensive disaster recovery plan for accounting and payroll systems, using the facilities of the International Computing Centre at Geneva as a back-up site.

224. The Administration also acknowledged our observation regarding back-up storage and promised to request the responsible service to assist in providing a more secure facility for such storage.

225. On the issue of user back-up policy, the Administration informed us that NYCS had in the past held briefings on the need for and the methodology of backing up files. Nevertheless, following our observation and recommendations, NYCS would engage in more vigorous explanations of the importance of back-up essential programmes and data. NYCS was however, concerned that the responsibility for back-up should remain with the managers of the various data bases and applications.

Computer operations - offices away from Headquarters

226. We carried out a follow-up review of the comments and recommendations made in the report of the Board for the biennium 1986-1987 1/ on the computer operations of offices away from Headquarters, in particular, ESCAP.

227. In this regard, we observed that the operational and technical deficiencies mentioned in the report have virtually not been addressed. As a result, for example, we noted again that:

(a) Although the current computer acquired through funds donated by a Member Government and installed in March 1981 had served an initial purpose to bring computer operations in-house, it could not support the current processing demands of the substantive divisions of ESCAP;

(b) The current computer system had virtually no user-oriented software, and offered little of the functionality in computing, office automation and data communications required by ESCAP,

(c) As mentioned in our previous report 1/ the mainframe is incompatible with other mainframes at Headquarters and elsewhere in the United Nations system;

(d) The hardware configuration reached its maximum workable configuration in 1985.

228. We recommended that the Administration of ESCAP consult with Headquarters with a view to replacing the old computer to meet the current and future data application needs of the organization.

229. The Administration replied that our observations were those which ESCAP had brought to the attention of Headquarters over the past years and that in order for ESCAP to participate as a node in the proposed integrated management information system project, it was a prerequisite that Headquarters should assist ESCAP to make substantial and ongoing investments in computer and office automation hardware and software.

230. Similarly, our review of the electronic data-processing system at the United Nations Office at Geneva disclosed the following internal control weaknesses:

(a) The electronic data-processing system is outdated;

(b) The system is limited to a mere recording function, which is of little help to the Administration, and as a result, the resources and expenditures are manually monitored;

(c) The recording function itself is excessively complex and the controls performed are not entirely reliable;

(d) The system has a particular vulnerability to error in respect of correction of data input.

231. We recommended that the Administration should continue in its efforts towards a complete revamping of financial and accounting electronic data-processing system.

232. The Administration stated that it would spare no effort towards the ongoing process of revamping the financial and accounting electronic data-processing system as part of the efforts already initiated at Headquarters by the Programme Planning and Budget Division through the implementation of the project on the improvement of the budget process by the Accounts Division in its study on the improvement of the accounting system, and lastly, through the integrated management information systems project.

Revenue-producing activities

233. As part of our audit for the biennium 1986-1987, we examined the operational and financial activities of the United Nations Postal Administration. The review disclosed a number of deficiencies, including ineffective and inadequate budgetary control, unsatisfactory cash management function and ineffective management of contracts for printing of stamps and other related items.

Budgetary control

234. Our review showed that budgetary control was ineffective and inadequate and that as a result, as at 31 December 1987, several expenditures exceeded significantly corresponding allotments. The most significant of the cases noted involved \$41,466 for supplies and materials in New York, \$113,008 for supplementary personnel services at Geneva and a total of \$130,009 at Vienna for various categories of expenditures.

235. In its response, the Administration explained that the overexpenditures incurred on temporary assistance at all the UNPA offices was due to the delay in the receipt of the annual collection folders for 1988, which necessitated the engagement of temporary assistance to perform the order-filling tasks on an overtime basis. Furthermore, during the biennium 1986-1987, the United Nations Office at Geneva was authorized by the Budget Division to charge the salary of one data entry clerk to the temporary assistance budget, which was offset by blocking a vacant post at UNPA headquarters. The Administration informed us that UNPA was trying to recover the overtime costs from the printer of the annual collection folders.

236. As regards the situation at UNPA Vienna, the Administration informed us that the over-expenditures resulted mainly from a \$750,000 reduction in the overall allotments (allotment advice issued on 27 November 1987 and received in Vienna on 19 January 1988 only). This cut took place after the closure of the accounts as a result of delays in its transmission by UNPA headquarters.

237. We wish, however, to comment as follows:

(a) The overexpenditure of \$41,466 on supplies and materials constitutes an infringement of the financial rules 110.1 (b) (i); moreover, it was neither offset by savings in the same group of compatible objects of expenditure, nor authorized by the Budget Division, and the corresponding obligations should not have been certified;

(b) The procedure adopted by Headquarters to notify UNPA Vienna of a 20 per cent reduction of its budget, one month before the end of the biennium, and the forwarding of the related allotment advice, six weeks later to Vienna, do not provide a sound basis for effective budgetary control.

238. We recommended that the above procedures should be reviewed to ensure that allotment advice is received in due time on the availability of allotments further to improve budgetary control. The Administration responded as follows:

"(a) Supplies and materials - During 1986-1987 the packaging for filling customer orders was changed. New and sturdier envelopes with backing were ordered from Geneva. This resulted in an overexpenditure in the Miscellaneous

Supplies account. However, this overexpenditure was covered by savings under Miscellaneous Services and Acquisition of Equipment allotments.

"(b) Overexpenditures - Vienna - These overexpenditures were caused by a number of factors. Efforts are under way to recover the overexpenditures caused by the delay in receiving annual collection folders from the printer. Procedures are being reviewed to ensure that changes in allotments are communicated to those concerned on a more timely basis."

Cash management - bank reconciliations

239. Our verification of bank reconciliations revealed the following functional weaknesses:

- (a) Bank reconciliations were prepared in an unsatisfactory manner;
- (b) There were numerous alterations of figures;
- (c) There was no indication of the responsible official who performed the bank reconciliation function and no review by a responsible official;
- (d) Supporting documents are lacking, which makes any attempt at reviewing and verifying the reconciliations ineffective;
- (e) Bank reconciliations were not prepared monthly;
- (f) Recording of discrepancies were delayed for several months, which in part could be attributed to the non-regular preparation of bank reconciliations;
- (g) Reconciling items could not be identified early and duly notified to the bank.

240. We recommended that the Administration should take steps to ensure that bank reconciliations are prepared on a regular basis, as required by financial rule 111.9. Furthermore, the standard of the preparation should be improved and the statement reviewed by a responsible official. In addition, identified reconciling items should be promptly investigated and appropriate action taken.

241. The Administration agreed that there are matters in the area requiring immediate attention and undertook to issue specific instructions addressing the weaknesses noted above.

Idle cash balances

242. We noted that, while cash balances of UNPA headquarters are regularly transferred to the United Nations General Fund account, significant cash balances remain idle in the accounts of UNPA offices at Geneva and at Vienna. For example, analysis of the financial statements of UNPA office at Geneva sent to Headquarters during the biennium showed a monthly average cash balance of about \$266,000 on the account "cash in bank and postal accounts" as exemplified below.

	<u>Month</u>	<u>Balance</u>
1987	December	\$326 066
	June	\$131 537
1986	December	\$451 275
	June	\$159 323

243. We recommended that, in collaboration with the Treasury Division, further steps should be taken to transfer cash balances from the bank accounts of the UNPA offices at Geneva and at Vienna not required for immediate operational needs to the United Nations General Fund account on a more regular basis further to enhance investment resources and maximize interest income.

244. The Administration explained that, as a result of our comments, discussions had begun with the United Nations Offices at Geneva and at Vienna to institute a procedure that would allow for the investment of such funds and ensure that only the minimum balance necessary was kept in the UNPA bank account.

Trend of the revenue of the United Nations Postal Administration

245. We observed during our review that, since the peak of 1980, sales decreased while costs increased slightly, with the result that net income dwindled, as shown in the analysis below.

	(In millions of dollars)			
	<u>1980</u>	<u>1981</u>	<u>1984</u>	<u>1987</u>
Gross revenue	21.0	16.7	11.4	12.2
Net income	13.5	9.2	4.8	4.5
Percentage of net income over gross revenue	64	54	42	37

246. In this regard, the Administration believed that this trend reflected the world-wide depression of the philatelic market, but a critical evaluation indicated that it was largely the lack of marketing orientation that affected adversely the sales of UNPA. However, although efforts have been made to reduce some repetitive tasks carried out by utilizing homeworkers instead of permanent staff, the significant downward trend of its net revenue indicates that these efforts have been late and insufficient. Indeed, the lack of cost accounting, the organizational weaknesses mentioned elsewhere in this report, the ineffective management of projects (for example, the UNPA automated system project or stamp catalogues), as well as a general disregard of the requirements of economic performance, accounted for that situation.

247. We recommended that, given that a number of system-wide personnel and financial rules are not well suited to the specific requirements of a commercial enterprise, consideration should be given to changing the mode of operation of UNPA, with a view to granting it larger management flexibility in return for meeting specific objectives, such as a financial contribution to the United Nations

regular budget. Such an approach would be dictated by the provisions of financial rules 107.3 and 107.4 of the United Nations Financial Regulations and Rules, which spell out the financial linkage envisioned between revenue-producing activities and the United Nations programme budget.

248. In its reply, the Administration explained that the development of the income of UNPA over the years very much resemble the income pattern of other postal administrations that have vigorously applied marketing and promotion. Nevertheless, the Administration appreciated that the lack of marketing orientation adversely affected the development of sales for UNPA and stated its intention to address this problem as soon as the staff resources could be obtained, since UNPA had had a steady decrease in staff since 1981.

249. As far as the organizational and other functional problems were concerned, we were assured that UNPA, to the best of its capabilities as a commercial enterprise with the restraints of a bureaucratic organization, was trying to reconcile these contradictory principles. The Administration also assured us that the marketing orientation would be one of the most pressing priorities of UNPA during the current year.

Financial reporting

250. Our analysis of the financial statements of UNPA Geneva for 1987 showed that for the second semester of 1987, the accounts receivable balance averaged \$1,218,592, reflecting an average credit period of six months and a half, extending up to two and one-half years. Moreover, there is no correlation between credit available and the turnover with respective dealers, indicating that the underlying credit policy does not appear to be well defined. We noted, for example, a specific case of accounts receivable of \$52,771 due by a dealer since 1984.

251. We recommended that the Administration should review its existing credit policy to ensure that accounts receivable are minimized to collectibility levels; in the mean time, efforts should be made to collect outstanding amounts.

252. The Administration explained that personnel changes in the Geneva office had hampered the follow-up on customers, but that action had now been taken, and the balance had been reduced to \$829,696. With regard to the specific case involving \$52,771, the Administration subsequently informed us that it had received from the dealer unsold stamps worth approximately \$14,000. It added that after vigorous efforts were exhausted, action was taken to recommend write-off for the remaining balance. Regarding credit policy, the Administration replied that it was under review in all three offices.

Organizational arrangements

253. Our examination disclosed that no updated organizational chart existed at UNPA headquarters to delineate clearly and define the responsibilities and supervisory controls for the various administrative and operational functions. As a result, for example, we observed that functions and duties performed by officers of the administrative unit were not evenly distributed; moreover, there were excessive levels of functional and hierarchical arrangements.

254. Similarly, although UNPA headquarters has the responsibility of co-ordinating and supervising the activities of the Geneva and Vienna offices, this essential responsibility is not reflected in the administrative and operational current procedures; consequently, for example, the following deficiencies were noted:

(a) The distribution of responsibilities between the Directors-General of the United Nations Offices at Geneva or Vienna, and of UNPA headquarters in the management of UNPA offices at Geneva and at Vienna, is not well-defined, thus allowing great discretion to the chiefs of those offices;

(b) The procedures do not provide for the involvement of the Geneva and Vienna offices in the design and production of stamps;

(c) The format and content of financial reporting to headquarters are not defined by any instruction;

(d) There are differences in the format of the financial statements submitted by the Geneva and Vienna offices.

255. We recommended that the Administration should take steps to define clearly and document the various administrative and operational responsibilities at headquarters, and the distribution of responsibilities between headquarters and the Directors-General at Geneva and at Vienna to further strengthen the effectiveness and efficiency of the management and controls of UNPA's operations.

256. In this regard, we share the view of the Internal Audit Division expressed in its earlier report that a comprehensive study should be conducted regarding the management structure of UNPA.

257. The Administration informed us that, as a result of various audit comments on this matter, it was proceeding to implement in future a reorganization plan that envisages three separate UNPA units, one each for New York, Geneva and Vienna, all centrally managed by a separate unit based in New York. In this context, the Administration intends that, concurrent with the introduction of the new structure of UNPA, a precise definition of the functions of each office would be developed and a new organizational chart finalized.

Contracts on printing of stamps, souvenirs, cards and stamp catalogues

A. Printing of UNPA stamp catalogues

258. We reviewed the contract for printing of the new UNPA stamp catalogues that UNPA decided to publish for the first time in three languages in a loose-leaf format. Our audit disclosed that, in spite of the period of two years that was necessary to complete this project, its management proved very defective and unsatisfactory. In this respect, we noted that:

(a) Co-ordination with the Publishing Division (Printing Section) in the Department of Conference Services, which handles printing contracts on behalf of UNPA, was inadequate from the start;

(b) The Printing Section sent the invitation to bid seven weeks after the receipt of the request by UNPA;

(c) Moreover, the number of catalogues needed was determined after the bidding procedure had been launched; as a result, tender offers were submitted on the basis of 35,000 copies at a time (November 1986) when it appeared that 54,500 would be needed.

259. In this respect, in its report to the Committee on Contracts, the responsible office decided, on its own initiative, to modify the bids without consulting with the bidders: the prices quoted for 35,000 copies were merely extrapolated for 54,500 copies, and the Committee recommended the awarding of the contract for 54,500 copies at a cost of \$160,334, which had not been recognized by the bidder. This did not prevent raising (and certifying), on 12 December 1986, i.e., three weeks after the meeting of the Committee, a purchase order in an amount of \$133,000 (i.e., the price quoted by the successful bidder for 35,000 copies). A "corrected" purchase order was not raised before 30 July 1987.

260. Furthermore, as the printing work was in progress (December 1986), the responsible office agreed to a number of requests (and price increases) presented by the contractor without seeking the agreement of UNPA, and UNPA was not informed of such changes until one month later (end of January 1987).

261. Indeed, the procedures followed for awarding the contract could be questioned in a number of aspects, for example:

(a) The invitation to bid was restricted to four printers under the pretext of "time constraints";

(b) Since the responsible office does not keep a record of incoming and outgoing mail, no evidence existed to confirm that the invitation to bid was actually sent on 27 October;

(c) One of the bids was turned down because it was stated to have been received forty-five minutes late;

(d) No evidence existed to confirm the date and time of receipt of the bids.

262. In addition, numerous changes relating to author alterations and corrections of printer's mistakes, advanced delivery date and packing, but not mentioned in the initial contract and agreed to by the responsible office (although not by UNPA) considerably increased the original costs.

263. As a result of these discrepancies, the cost of 54,500 copies of the stamp catalogue amounted to \$305,691, that is, \$5.60 per unit, compared with the selling price of \$6.50 per unit, and, taking account of the impact of shipping costs, the catalogues would be sold at a loss. The printing costs alone amounted to \$219,212 (\$160,334 + \$58,878), a figure that may be compared with a \$40,000 quotation obtained by the Geneva office for the same work or with the \$50,000 quotation offered in July 1986 by the same printer whose bid was turned down in November 1986.

264. We recommended that in future, the Administration should ensure that:

(a) All contract awards follow the prescribed procedures as stipulated in United Nations financial rules 110.17 to 110.21;

(b) Adequate co-ordination be maintained between the offices and bodies concerned in the various phases of the award and management of such a contract to ensure a more effective monitoring of the service contract process.

265. The Administration acknowledged our observations and comments on the subject and agreed to our recommendations. It assured us that in future when a project of

this magnitude is envisaged it would be carefully planned with a scheduled budget and time-plan to ensure that there is proper co-ordination between UNPA, the Commercial Purchasing and Transportation Service of the Office of General Services, and the printers. The Administration also pointed out that the handling of all UNPA saleable items has since been transferred to the Commercial, Purchasing and Transportation Service in order to improve efficiency. It is pertinent to mention that we did not receive a response from the Commercial, Purchasing and Transportation Service on our observations submitted to it.

B. Design of stamps

266. The UNPA Procedures Manual (sect. 9) provides for stamp designers to be selected through international competition, after consulting with the Design Committee. However, our audit revealed the following:

- (a) Only one international competition was organized during the biennium 1986-1987;
- (b) In most cases, design contracts were awarded through direct commissioning;
- (c) In a majority of cases, the Design Committee was bypassed;
- (d) Even when designs were commissioned, the Design Committee was not consulted in the selection process;
- (e) When the Design Committee was consulted, it was provided with one name only.

267. Furthermore, no formal contract was made with the artist and in three cases, the artist retained the original art work. In addition, there was no comprehensive inventory of the collection of original art work owned by the United Nations.

268. We recommended that the selection of designers should be made according to formal procedures requiring open competition and screening of all proposals by a committee; and that the ownership of original art works should always be clearly defined and should be indicated in related contracts.

269. The Administration replied that it was "desirable and indeed necessary to commission stamp designs (often due to time constraints not least imposed by the General Assembly)" and that "the UNPA Procedures Manual would be amended accordingly". The Administration further stated that it intended to enter into formal agreements (contracts) with the artists and to request the property rights to the original art work. The Administration also explained that, as a rule, the United Nations retained the ownership rights to original art work prepared exclusively for use as United Nations stamps. However, in the cases cited by us, certain circumstances existed that did not permit the Organization to retain the original art work, but every effort would be made to meet this requirement in future.

Marketing functions at UNPA

270. We noted with concern that the number of UNPA headquarters customers has dwindled from about 70,000 at the end of the 1970s to some 45,000 at present. A survey conducted in 1984 showed that 57 per cent of these customers are over

54 years old, with an average age of 51, a three-year increase since 1976. The above trend suggests that if UNPA is to sustain its revenue-producing activity, vigorous marketing efforts are very necessary.

271. In this context, we noted the following inhibiting operational factors:

(a) The marketing section at Headquarters referred to in the Procedure Manual no longer exists;

(b) The posts of Marketing Officers are vacant in all three offices;

(c) No market plans, either worldwide or for any specific area, exist;

(d) The design of stamps and philatelic materials or pricing policy was regrettably not based on any market research;

(e) Knowledge of the philatelic market is limited to two surveys of present customers made in 1976 and 1984;

(f) As a result of the absence of research, an amount of \$360,000 was spent on advertising in 1987 without any marketing information.

272. We recommended the following:

(a) Making of arrangements further to improve and strengthen the marketing capacity of UNPA, including its personnel resources;

(b) Strengthening of marketing research facilities and efforts;

(c) Provision of marketing orientation to UNPA staff.

273. The Administration responded as follows:

"Recognizing the importance of marketing for the operations of UNPA, and particularly recognizing the special importance in the European market, the Administration had transferred five years ago a P-3 post to UNPA's Vienna office. Furthermore, it had tried to recruit against that post but a number of constraints, such as candidates of over-represented Member States, or twice a restriction of recruitment freeze made it impossible to recruit a qualified candidate. Moreover, the specific requirements of a marketing post were up until now not found within the Organization itself. Nonetheless, it is intended to restart the recruitment effort in Vienna after the present recruitment freeze is lifted. Regarding UNPA Geneva, the Deputy Chief was recruited as a Marketing Officer for that office, and his functions as Deputy Chief very much mirror this orientation. Concerning a marketing post for UNPA Headquarters, the procedures for external recruitment have started for that post. Marketing Unit has been given equal weight to the Production and Operation Units in UNPA's new structure. In the meantime, UNPA is in the process of engaging an advertising agency for a number of specific marketing projects."

UNPA automated system project

274. In 1979, it was decided to computerize stock management and accounting in UNPA and to that end, a UNPA automated system project was started. A review by the Internal Audit Division disclosed that the implementation of the project fell very much behind schedule; the system was installed at Headquarters in 1984 (two years behind schedule) and at Geneva in 1986, and is still to be installed at Vienna. The initial estimated cost was \$281,000 and the actual cost, as at present, was estimated by the Internal Audit Division in 1987 at \$1,178,000, which does not represent the final cost. The increase in costs has been attributed to the following factors:

- (a) Initial underestimation of unit costs and work-load;
- (b) Default by one of the contractors;
- (c) The initial decision was apparently based on grossly erroneous information.

275. Moreover, it is not clear whether the main operational objectives of reducing costs and improving service have been achieved. In this respect, although staff decreased at Headquarters, along with the overall work-load, and no additional staff is required in the computer centre, it was noted that customers' complaints had increased by 50 per cent in New York and that delivery time had increased from 10 days to one month at the Geneva office.

276. We recommended that the Administration should take steps to monitor more effectively the implementation of the project to ensure that its objectives are achieved.

277. The Administration elaborated that computerization is a very specialized area in which the United Nations relies on outside expertise. The proper bidding process was followed and, in accordance with United Nations rules, the lowest qualified bidder for the project was selected. From the outset, when the review started, the consultants recognized that the project was larger than they had initially thought. On the United Nations side, specifications changed as more and more information was developed. As a result of the experience with that developmental phase of the project, stricter control has been exercised and certain safeguards have been built in to ensure that these mistakes do not recur.

Action on internal audit report

278. We noted that, as of March 1988, no response had been submitted to an internal audit report issued by the Internal Audit Division on 9 December 1986, and that action had not been completely taken on recommendations made in the report.

279. We are of the view that since internal audit is an essential tool of the Administration constructive recommendations made by that Division can assist the Administration in resolving problems relating to internal controls. In this context, it is essential that the Administration take timely corrective action concerning internal control weaknesses identified and reported by internal audit before the functioning of the Organization is further impaired.

280. The Administration replied that, although a response had been contemplated in September 1987, it had been decided to postpone its submission due, inter alia, to imminent changes in the organizational structure of UNPA.

281. We reiterated our view that, in future, steps should be taken by the Administration to institute promptly corrective measures as mentioned in internal audit reports further to strengthen internal controls in procedures and effectiveness in operations.

Trust funds

282. We examined procedures for the establishment, operation and management of selected trust funds. Significant internal control weaknesses are mentioned in the succeeding paragraphs.

United Nations Fund for Drug Abuse Control

283. We observed that the United Nations Fund for Drug Abuse Control (UNFDAC), which commenced its activities with an initial pledge of \$2 million from a Member State, has its secretariat located in Vienna and receives the necessary administrative support services from the United Nations Office at Vienna. However, recordings of pledges were made both at Headquarters and at Vienna, resulting in discrepancies and significant differences in the combined status of pledges unpaid.

284. In this connection, for example, we noted the following differences, which were subsequently resolved by cables and other correspondence:

<u>Year</u>	<u>Headquarters</u>	<u>Vienna</u>	<u>Difference</u>
1986	\$86 27 207	\$86 128 864	\$698 343
1987	600 599 354	\$91 312 865	(\$713 511)

285. Our review further indicated that UNFDAC prepared allocation advices in Vienna for its agencies, which were copied to Headquarters for recording in their books. However, when UNFDAC needed remittances for the agencies, a request would be sent from Vienna to Headquarters; this procedure entailed a number of verification and confirmation functions, which create the following effects:

(a) Employment of considerable staff-hours at Headquarters to adjust and reconcile the discrepancies;

(b) Additional work-load for the staff of the responsible office (Accounts Division) at Headquarters.

286. In addition, we observed that the UNFDAC operation, including financial, project management and support services, has now grown into a sizeable unit; the Fund's income for the biennium 1986-1987 totalled \$54,820,995 and its assets at that date also stood at \$123,173,721. Amounts transferred to executing agencies for 1987 alone totalled \$16,779,000.

287. We recommended that steps should be taken to centralize the accounting responsibilities in the United Nations Office at Vienna for transactions related to the operational activities and day-to-day transactions of UNFDAC further to improve accounting procedures for the fund.

288. The Administration explained that, at present, only minimal administrative services are provided by the United Nations Office at Vienna in the area of accounting. The United Nations Industrial Development Organization (UNIDO) records receipts and expenditures on behalf of the United Nations Office at Vienna. All other accounting functions, consolidation of accounts, pledges and remittances are handled at Headquarters. The Administration, however, stated that it is considering the establishment of a full financial service to be able to provide a more coherent financial service to UNFDAC and other United Nations units at Vienna.

Delay in winding up of a trust fund

289. Our previous review of the operation of a trust fund revealed that after a delayed financial closure of the related project, which was terminated in December 1973, the Administration issued an allotment advice in April 1985 for \$4.2 million against a balance of \$4,804,029 on the trust fund in response to a request in August 1984 by the beneficiary Government for food, grain, and freight financing.

290. We recommended that prompt action be taken to resolve all outstanding issues to facilitate the closure of the trust fund.

291. Our recent review also indicated that the circumstances that prevented the trust fund from winding up 14 years ago still persist. In this respect, as a result of the submission of unsatisfactory documentation supporting the beneficiary Government's request, an amount of \$4.2 million, which was recorded as an obligation and included as expenditure in the 1984-1985 accounts has been reversed and shown as miscellaneous income in the statement for the biennium 1986-1987 ended 31 December 1987, increasing the balance in the fund account to \$6,654,724.

292. Our audit further revealed the following:

(a) Submission of a new request by the beneficiary Government through the UNDP office in that country for the release of the unencumbered funds to be utilized for relief and reconstruction activities relating to the 1987 flood in that country;

(b) Receipt of a cable dated September 1987 from the UNDP Resident Representative stating that the earlier request in respect of \$4.2 million was still valid and that the current request was directed at utilizing the remaining amount available in the fund account.

293. We were of the view that the request needed further clarification, which should be consistent with the terms of the initial contributions before a decision was taken on the release of the balance on the account.

294. We recommended that the Administration should continue to co-operate with the Permanent Mission of the beneficiary Government to the United Nations and the UNDP Resident Representative in that country on the matter of the request for the \$4.2 million to enable the Administration to ensure effective winding up of the fund.

295. The Administration concurred with our observation and recommendation.

United Nations Fund for Namibia

296. Our review of a project funded jointly by the United Nations Fund for Namibia, a United Nations agency and a Government, for Namibia Technical Secondary School, indicated that the Fund finances the salaries of the technical staff and the operational requirements of the school. The funding arrangements involve the transfer of funds to UNDP headquarters for onward transmission to the UNDP office in the host country for release, as necessary, to the school. Similarly, an accounting of the advance is submitted by the UNDP office in the host country to UNDP headquarters, with a copy to the Office of the United Nations Commissioner for Namibia.

297. Our examination of records disclosed that, as a result of a lack of accounting knowledge in the maintenance of the proper books and statements, the school's local finance officer has not been able to provide, as of 31 December 1987, the required expenditure report for an allocation of \$285,000.00, showing in detail the utilization of funds supported by relevant documentation. We observed that the report submitted by the school to the Commissioner in March 1988, which was not prepared in line with United Nations accounting procedures, was returned, and the Commissioner requested the UNDP office in that country to assist in the preparation of the expenditure report.

298. In this connection, we observed that, despite various efforts by the Administration to resolve the unsatisfactory account reports received from the school, the year-end reports submitted by the school still did not comply with the United Nations accounting rules and procedures. As a result, the allocation of \$285,000, which was used to finance salaries of technical staff and the operational requirements of the school, was shown in the financial statement as an unliquidated obligation instead of as actual expenditure, as appropriate.

299. We recommended that the Administration should attach a trained finance officer to the project to establish proper accounting procedures and to train and supervise the finance officer until the latter is able to carry out his responsibilities independently, in accordance with United Nations requirements. Alternatively, the finance officer of the Office of the Commissioner for Namibia at Luanda could be assigned to visit the project site on a quarterly basis to assist in the preparation of the quarterly accounting reports and also to provide basic guidelines on the administration of funds and to advise the school finance officer on the application of United Nations financial rules and procedures.

300. The Administration agreed with our observations and stated that it will implement the recommendation to assist in the preparation of the quarterly accounting reports.

Inadequate substantive progress reporting and closure of inactive general trust funds

301. In line with administrative instruction ST/AI/284, dated 1 March 1982, substantive progress reports on implementation are to be prepared by the implementing office for each general trust fund annually, or more frequently, as requested. These reports are to be submitted to the Budget Division. Copies of the reports for general trust funds in the economic and social sectors are also to

sent to the office of the Director-General for Development and International Economic Co-operation.

302. Our review of the trust funds procedure disclosed irregular submission of substantive reports, in particular regarding small projects that are implemented during a short-term operation. In this regard, we observed that only two substantive progress reports were prepared in respect of 2 out of the 11 trust funds examined. We considered that reporting on planned and actual achievements serves as a means of measuring and monitoring the progress during the implementation period and provides useful information on the likely outcome of projects. Furthermore, it ensures ongoing reviews of all projects, so that problems are detected early and corrective actions can be taken quickly. In addition, these reports will enable Headquarters to prove to donors that their contributions have been used in a responsible manner.

303. We recommended in paragraph 37 of the report of the Board of Auditors on the accounts of the United Nations for the biennium ended 31 December 1983 ^{2/} that more timely action should be taken on the closure of inactive trust funds. Our review of the status of inactive general trust funds for the biennium 1986-1987, as contained in the schedules of individual trust funds attached to the United Nations General Trust Fund (statement XV) disclosed that 7 out of the 11 funds that were inactive during the period of the biennium 1984-1985 ended 31 December 1985 were still shown as inactive. No expenditures were reported in the financial statements for the past four years and the balances on the seven inactive trust funds totalled \$314,702 as of 31 December 1987.

304. We recommended that substantive progress reports should be submitted on a more regular basis in respect of trust fund projects, and that the provisions of administrative instruction ST/SGB/188 in respect of the closure of inactive trust funds should be more effectively applied.

305. The Administration agreed with our recommendations and stated that further steps have been instituted to ensure regular substantive progress reporting, and to pursue the closure of inactive trust funds.

Office of the United Nations Disaster Relief Co-ordinator

306. In addition to the resources appropriated in the regular programme budget, the Office of the United Nations Disaster Relief Co-ordinator (UNDRO) benefits from voluntary contributions to two trust funds established by the General Assembly in 1971 (general disaster relief assistance) and in 1974 (strengthening the administrative capabilities of UNDRO). Over the years, however, this legal framework became increasingly confused as activities diversified, since a number of these activities financed from contributions to the "general" trust funds were accounted for and reported separately, and since regular administrative expenditures (costs of established regular staff, electronic data-processing equipment and services, office supplies, subscription to press releases) were charged to the disaster relief trust funds. In addition, a consultant was hired in 1986, at a high cost, to undertake a fund-raising drive in a number of countries.

^{2/} Official Records of the General Assembly, Thirty-ninth Session, Supplement No. 5 (A/39/5), vol I, sect. II, p. 24.

The relevant costs were also charged to the disaster relief trust fund. As far as we could ascertain, no contribution linked to this endeavour materialized.

307. We recommend that the accounting structure and financial procedures of UNDR0 be brought in line with its legislative mandate, and that there be a clear delineation between administrative and operational expenditures. The Administration concurred with the recommendation and undertook to implement corrective action.

Agreement of the United Nations Trust Fund for African Development

308. Established in 1977, the United Nations Trust Fund for African Development is a general trust fund. Contributions pledged during the first five pledging conferences (pledges up to the end of the biennium 1986-1987) amounted to \$11 million, out of which \$1.84 million (16.7 per cent) remained unpaid at the end of 1987.

309. We observed that the accounting practice followed by ECA for income does not completely conform to the provisions of United Nations financial rule 111.8, which requires an accrual basis of accounting. In this connection, we noted that only pledges by ECA member States are recorded on the accrual basis, while contributions by other Governments and institutions are recorded on a cash basis.

310. The Administration agreed with the observation and considered it an opportunity to explore the issues involved in moving towards a cash basis for recording income, both in technical co-operation and in other types of trust funds, as well as in income section 3 of the programme budget.

311. Furthermore, the actual contribution of the Fund to African development appeared very limited since, as at 31 December 1987, its resources (income and other sources of funds amounting to \$6.2 million, half of which consist of interest on investments) were more than double its expenditures of \$2.9 million. Moreover, a significant proportion of Fund expenditures related to strengthening the administration of the multinational programming and operational centres, as well as some units at ECA headquarters. In this connection, we noted that, in the general purpose fund section, 66 per cent of disbursements charged to the general purpose fund during the biennium related to general service staff costs and travel expenditure in two centres and in a section at headquarters. Similarly, 75 per cent of biennial disbursements against the specific fund covered administrative costs in three centres, and in a translation unit. We considered that Fund is essentially a fund supplementing the regular budget of ECA rather than a trust fund for financing development projects in Africa, as it was established to be.

312. We recommended the following:

(a) Procedures for accounting for pledges as outlined in financial rule 111.8 should be followed;

(b) Utilization of the Trust Fund should relate to the purpose for which it was established.

Expendable and non-expendable property

313. Our review of expendable and non-expendable property indicated improvement in the maintenance of property records and custodial control over the property items. However, further improvement is required in a few cases in the area of assignment of responsibility for the control over attractive items and in the carrying out of physical inventories, including the disposal of unserviceable items. The attention of the respective offices was drawn to these weaknesses for corrective measures.

314. In addition, our examination at UNIFIL showed that internal control over fuel was rather ineffective and, as a result, the following deficiencies were noted:

- (a) A quantity of 97,580 litres of benzine could not be accounted for;
- (b) A quantity of 10,000 litres of diesel oil was drawn in February 1986 but was not reflected in the reports for that month;
- (c) There is an excessive rate of issue of fuel to units compared with the monthly rate of consumption;
- (d) The supply of fuel was not always provided for in the reports of certain units.

315. Based on the preceding observations, we submitted the following recommendations to the Administration:

- (a) Controls over the accounting for the supply of all fuel products should be strengthened through the review and verification of the reports submitted by the units, the reconciliation of these reports with the monthly control log and the records of receipts and issuances maintained by the headquarters Logistics Branch, and the immediate follow-up of unreconciled items, so that appropriate action can be taken;
- (b) Cases where fuels have not been accounted for should be investigated and the reasons for the material increase in the pattern of issues of diesel for generators should be identified, and appropriate action taken;
- (c) A standard hourly rate of fuel consumption for generators should be developed and other equipment with an hour-meter and a scale of issue for other products should be provided.

316. The Administration informed us that it would continue to inquire into the discrepancies that we had noted and that it would develop a standard rate of fuel consumption for various types of generators, which could serve as a yardstick for determining the reasonableness of consumption. Moreover, the Administration stated that it had started to devise a control procedure to reconcile the various reports and to establish a reasonable scale of issue that would also serve the needs of budget preparation and control.

317. The Administration further stated that, after a survey of the situation, an amount was included in its programme budget to acquire hardware and calibrate tanks. The Administration was unable to verify or reconcile the quantity variances in the reports and control logs of benzine and diesel oil. However, it viewed the situation as a sign of more accurate reporting and measurement of fuel because of

the gradual introduction of the appropriate devices and equipment. However, with regard to the scale of issue of fuel for the vehicles, the Administration represented that it would rather resort to detection of adverse trends in consumption and to reliance on revised logistics forms and newly installed and calibrated devices because of the difficulty in determining individual scales owing to the wide range of makes and models of vehicles.

Inventory control over prefabricated units

318. Our review of inventory control at UNIFIL also showed that, as a result of the lack of adequate co-operation between two functional units, procedures for the maintenance of property records are not effectively followed. As a corollary, we observed the following deficiencies:

(a) Ten prefabricated units, valued at \$61,927, had remained in stock for a considerable length of time or had not been issued for use;

(b) A total of 13 prefabricated units, costing \$140,578, could not be located at the area of operations to which such units were issued.

319. We recommended the following:

(a) Functional arrangements for the maintenance of property records should be improved to facilitate more effective control over property;

(b) Issues of prefabricated units from stock should be made on an acceptable standard to avoid deterioration of property;

(c) The location of the 13 prefabricated units should be traced, and inventory records updated.

320. The Administration informed us that the problem in reconciling and controlling the issue and consumption of petrol, oil and lubricants had started as early as 1984. The difficulties in rectifying the perceived deficiencies were extensive and some involved a long lead time. A task force had been established to investigate the whole matter to evaluate proposals to provide a workable management control system. The Administration further explained that the prefabricated units mostly arrive in the mission area disassembled and that individual components are interchangeable between units, or may not be required at all during the assembly. The traditional method of bookkeeping applicable to more permanent-type buildings is not able to cope with the situation. Another common difficulty in following individual units of prefabricated accommodation is when the identity of a particular unit disappears because of certain factors, such as the interchangeability of parts in reassembling units.

Conference services - provision of conference services at the United Nations Office at Geneva

321. We noted from our review that there is a need for stricter planning of conferences at Geneva in order to avoid the additional costs the Organization incurs as a result of cancellation of contracts (or, on the contrary, recruitment of supplementary staff at very short notice and at a high cost), overestimation of working days, unforeseen requests for documentation, late submission of documents

that have to be processed on overtime, postponements of sessions, delayed opening of meetings, and night sessions calling for overtime pay. In this regard, we observed, for example, the following situation relating to the Disarmament Conference: the work-load estimates for 1986, prepared by the administrative unit responsible for the meeting, were based on 15,120 working days for translation, and 5,042 working days for revision, when actual needs amounted only to 3,432 and 1,472, respectively. In another instance, 1,238 working hours of interpretation scheduled for a meeting of the United Nations Commission on Trade and Development (UNCTAD) in the first half of 1986 were cancelled at very short notice, which did not allow for reassignment of the interpreters hired. In January 1988, the postponement of the meeting of the UNCTAD Committee on Shipping resulted in the loss of 78.5 days of interpreters who had already been hired. Regarding the 1988 meeting of the Commission on Human Rights, the pre-session documentation to be printed and circulated among participants, the volume of which was 28 per cent above its 1987 level, was submitted to the Conference Services Division, in part, after the session had begun. Our review indicated that the main difficulty in the present arrangements results from the fact that the decision-making power rests with the substantive unit, while the costs of implementing such decisions are incurred by the United Nations Office at Geneva.

322. In order to overcome the difficulties, we recommended that the institution of a schedule of conferences agreed upon well in advance and adhered to by all organizations concerned would go a long way towards reducing unnecessary costs incurred by the United Nations Office at Geneva. In addition, we recommended that management tools (work-load standards, output statistics) should be developed and that a focal point for conference planning and servicing be established at the United Nations Office at Geneva.

323. The Administration commented and provided certain clarifications on our observations, including the following:

"(a) Whilst it is correct that during the biennium 1986-1987 the preparation of the programme of meetings could not always be undertaken in the most efficient manner, it must be borne in mind that this biennium coincided with the most severe financial crisis the Organization has ever had to face. As a consequence of the crisis the programming of conferences and meetings in 1986-1987 was rendered extremely difficult by the decision of the General Assembly to reduce the number, duration and frequency of intergovernmental and expert meetings by 30 per cent. These reductions had to be negotiated individually with each major client and the policy priorities of the various substantive departments had to be taken into consideration. This led to compromise solutions which, by their nature, could not ensure optimum use of resources nor an evenly spread out calendar of meetings.

"(b) The conference planning process for the biennium 1986-1987 cannot be considered indicative as it was severely influenced by the financial crisis of the Organization. However, the Administration fully concurs with the observations indicating that the planning process should be undertaken in closer consultation between the substantive offices and the Conference Service and that the major users of conference resources should plan their calendars further ahead and with more details as to the servicing requirements.

"(c) The Administration also concurs with the audit conclusions concerning the need for closer consultations between the substantive offices and the

Conference Service in the process of elaborating an even calendar of meetings. This could be achieved if more binding instructions were to be issued requiring that no date be proposed to any organ without prior clearance by the Conference Service which would study any request, taking into consideration not only the availability of conference rooms, but also financial resources and staff requirements. Such requests are regularly made to major users but do not receive the desired response. At UNOG, this request is, for example, routinely attached as annex to the letter sent by the Chief of the Conference Service to the Conference Secretaries prior to the opening of any meeting."

Technical co-operation activities

324. We also reviewed technical co-operation activities at the Department of Technical Co-operation for Development and at certain selected field offices. Significant matters are mentioned in the succeeding paragraphs.

Programme performance reporting

325. We observed discrepancies among the reported data to the Central Monitoring Unit, on the project management system report, on the list of active projects obtained from the substantive divisions, and on the report of the Secretary-General. There was also a delay in the submission of information on the total number of technical projects supported by each sector. We found out that the disagreement in figures basically stemmed from the operational definition of started, active and completed projects and failure adequately to review and reconcile data on the various reports.

326. We therefore recommended that the reports be reconciled and that a policy be issued to define clearly when a project is considered to be in the pipeline, active, operationally and financially completed. A uniform system of reporting for consolidation by the Policy Co-ordination Branch should also be looked into to avoid future inconsistencies on data regarding project implementation and technical co-operation and to facilitate project monitoring and evaluation.

327. The Administration responded that:

"The discrepancies in the number of projects resulted from the exclusion from the performance report of projects for which substantive backstopping is outside of DTCD's responsibility, whereas the Report of the Secretary-General on Technical Co-operation Activities is inclusive of those projects. Additionally, the DTCD Project Management System carries data for all projects until such time as the final budget revision documents are issued to designate projects financially completed."

328. Our observation however, still showed inconsistencies in the interpretation of such a definition as evidenced by the discrepancies in the reports. Thus, there is also a need to clarify the documents themselves that are the causes of such differences.

Project implementation

329. We also observed that delays in the arrival of experts and non-compatibility of computer equipment contributed to the delays in the implementation of projects.

330. We recommended that adequate remedial measures be taken to ensure that experts and compatible computer equipment are available at the time when they are needed in accordance with the work plan of the programme. Furthermore, adequate consideration should be given to full utilization of computer equipment to hasten completion of projects.

331. The Administration informed us that:

"Performance in the timely recruitment of project personnel has shown continued improvement during the past few years. Given the process of clearances required, DTCD has reduced the average lead time for recruitment for long-term experts to four months and less than three weeks for short-term consultants."

332. Our examination of technical co-operation activities at ESCAP also revealed that the implementation of projects and their closure were not done on schedule, owing to delays in:

- (a) Release of funds;
- (b) Recruitment of appropriate personnel, especially experts for the execution of specific projects;
- (c) Conclusion of agreements in the host countries, especially where a training seminar is to be held;
- (d) Submission of financial and progress reports;
- (e) Finalization and submission of publication reports on completed projects.

333. In this respect, in one case, we observed a significant delay of over one year before an expert could be recruited on a project, resulting in the postponement of the activities of that project.

334. We recommended that, in order to minimize such delays, the Administration should continue its efforts to ensure the release of funds by donors soon after the signing of agreements, and should consider specifying in the project document the date of receipt of funds, the commencement date and the date of the signature of agreements of the respective projects. Furthermore, the Administration should streamline and strengthen its procedures in the areas of project implementation and monitoring mentioned above.

335. The Administration accepted our observations and recommendations for remedial action.

336. We also observed that the rate of implementation of projects was very low. In this connection, we noted, for example, that 1,022 (60.5 per cent) of a total of 1,687 projects programmed for implementation in the biennium 1986-1987 by 13 substantive divisions were implemented, while 216 (12.8 per cent) were postponed

and 374 (22.1 per cent) were terminated, showing a non-implementation rate of between 19 and 48 per cent and an average non-performance rate of 26.6 per cent, relating to 473 projects and 106 projects under regular budget and extrabudgetary resources, respectively.

337. We therefore recommended that projects selected for implementation should be assessed and based on cash-flow, staff resources and availability of funds for financing them in order to avoid terminations and postponements under the approved project activities. In addition, we recommended that a more realistic programming of outputs of extrabudgetary activities in a given biennium be planned and undertaken on the basis of expected available extrabudgetary contributions from donor countries and agencies.

338. The Administration informed us that, on regular budget programmes the non-performance rate was due to the high vacancy rates, while on the extrabudgetary programmes it culminated from the untimely receipt of funds.

339. The Administration, however, accepted our recommendations and stated that a limited degree of overprogramming was necessary and that the continued co-ordination among the various offices concerned on the biennial programme budget exercise would eventually culminate in a more realistic programming for output of the extrabudgetary activities.

Cases of fraud or presumptive fraud

340. The Board was provided with the following information relating to cases of fraud or presumptive fraud that were detected during the biennium.

(a) Education grant

341. The Administration elaborated that, as reported to the United Nations Board of Auditors in conjunction with its special review of the system for allowances and entitlements in the United Nations requested by the Advisory Committee on Administrative and Budgetary Questions, education grants for the scholastic years 1982/1983, 1983/1984 and 1984/1985 were subjected to a virtual 100 per cent audit by the United Nations Internal Audit Division beginning in 1985. As a result of this audit, during the biennium 1986-1987, six cases of fraud and 11 cases of presumptive fraud in education grant claims were identified. The amounts involved totalled \$166,027.82, of which \$139,206.70 has been recovered to date.

(b) Income tax reimbursement

342. The Administration reiterated information previously provided to the Board in conjunction with its special review of the system for allowances and entitlements in the United Nations, namely, that the Internal Audit Division devoted considerable attention, beginning in 1983, to an audit of the tax reimbursements made to United Nations staff members under staff rule 103.17. In 1986, the Internal Audit Division initiated, but has not yet completed, a 100 per cent audit of all tax reimbursements made to United Nations staff members during 1983-1984.

343. The Administration further explained that the Internal Audit Division requested all staff members who received tax reimbursements during that period to provide transcripts of their accounts with the revenue service of the Member State

concerned for the years 1983 and 1984. Where the Internal Audit Division identified discrepancies between the information contained in those transcripts of account and the information provided to the Organization at the time that the particular staff member had submitted his or her request for settlement of income taxes, the Division referred such cases to the Controller for further review and appropriate action.

344. As at 31 December 1987, 218 such cases had been referred by the Internal Audit Division to the Controller. Of these 218 cases, it has now been determined that, in 15 cases, there was a satisfactory explanation for the discrepancy and there was no fraud or presumptive fraud. In two cases, it has been determined that there was fraud, amounting to \$1,628.45, which has been fully recovered. An additional 78 cases are presently considered to be presumptive fraud. The amounts involved in such cases total \$246,180.04, of which \$236,618.43 has been recovered to date. Within this category of presumptive fraud, there are 24 cases that are deemed to be covered by the provisions of paragraph 8 of ST/IC/86/67; the amounts involved in this sub-category total \$38,287.79.

345. An additional 123 cases are still under financial review in the Office of Programme Planning, Budget and Finance. The discrepancies identified by the Internal Audit Division in these cases total \$343,136.20, of which \$308,221.57 has been recovered to date.

(c) Medical insurance

346. Between 1 January 1986 and 31 December 1987, three cases of fraud and one case of presumptive fraud in medical insurance reimbursements were identified. The total amount involved in these cases was \$8,738.95, of which \$1,010.18 has been recovered.

(d) Dependency allowances

347. In the period under review, two cases of presumptive fraud in dependency allowances were identified. The total amount involved was \$28,544.44. In one case, recovery in full of \$5,637.50 has been effected; in the second case, recovery through payroll deduction is in progress.

(e) Claims for travel-related expenses

348. Two cases of fraud in claims relating to travel expenses were identified in the period under review. In one case, relating to the removal of household effects, the amount involved was \$3,625, which was fully recovered. In the other case, the fraud consisted of obtaining an air ticket to which the staff member was not entitled. The amount involved in this latter case has not been determined. It should be noted that the staff member involved in this case also perpetrated fraud in connection with currency-exchange transactions, as noted in the following paragraph.

(f) Imprest funds, cheques and currency exchange transactions

349. Between 1 January 1986 and 31 December 1987, four cases of fraud connected with imprest funds, cheques and currency exchange transactions were identified. In one case, a staff member who had custody of an imprest fund of the Organization used the funds for his personal benefit; the amount involved in this case was

\$3,940, which was fully recovered. In two other cases, staff members increased the amounts payable on United Nations cheques and subsequently negotiated these altered cheques in connection with improper currency-exchange transactions. In the fourth case, a staff member engaged in improper currency exchange transactions; this same staff member was also involved in fraud in connection with travel expenses, as indicated above. In the last three cases, it has not been possible to identify the exact amounts involved.

(g) Time and attendance

350 During the period under review, six cases of fraud in connection with abuse of leave were identified. In these cases, the staff members were granted sick leave or special leave with pay for jury duty, up to several days each, on the basis of false or altered certificates. No monetary amount of the fraud involved has been calculated, as it is the policy to recover the improperly obtained leave by deduction from annual leave balances.

351. In view of time constraints, the Board was unable to review the cases of fraud and presumptive fraud submitted by the Administration. However, during 1987, the Board carried out a specific examination of the system for the payment of benefits and allowances in the United Nations on the request of ACABQ pursuant to regulation 12.7 of the United Nations Financial Regulations and Rules. The report thereon was submitted to the Advisory Committee in July 1987.

352. In addition, the Board continued to carry out its reviews of internal control procedures in the payment of benefits and allowances as part of the audit of payroll costs.

353. The Board was also informed by the Administration in connection with the United Nations Common Services under the joint responsibility of UNEP and UNCHS (Habitat) of a case of fraud involving \$442, which was improperly collected and diverted for personal use by a staff member, who immediately resigned.

Write-off of losses of cash and receivables, and property

354. In line with financial rule 111.10 (b), the Board was provided with details of cash, stores and other assets written off during the biennium 1986-1987. These losses, which included cash and receivables amounting to \$841,873 and property totalling \$1,815,817, were written off in accordance with financial rules 110.14 and 110.15, respectively.

355. As reported for the biennium 1984-1985, the reporting of the property write-offs was categorized under obsolescence, wear and tear, and those regarded as property losses. We noted that \$1,321,276 out of total property losses of \$1,815,817, representing 72 per cent, was reported for UNIFIL.

Ex-gratia payments

356. The Administration informed the Board that, in line with financial rule 110.13, five ex-gratia payments amounting to \$5,919 were made during the biennium 1986-1987.

Financial statements

357. Statements III, IX, X, XI and XII include unpaid assessed contributions from Member States; most of these have been outstanding for several years as commented upon in our reports for the biennium 1984-1985 and prior bienniums. The amounts, subject to the explanatory notes provided by the Administration in annex II to the financial statements, include the following:

Millions of United States dollars
as at 31 December or as indicated

	<u>1987</u>
(a) Unpaid assessed contributions	353.2
(b) Unpaid assessed contributions (UNEF)	43.0 (1956)
(c) Unpaid assessed contributions (UNDOF)	50.2 (May 1988)
(d) Unpaid assessed contributions (UNIFIL)	311.7 (January 1988)
(e) Unpaid assessed contributions (ONUC)	75.4

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

Comments on matters dealt with in the report on the biennium 1984-1985

359. The Administration initiated action on most of the matters raised in our report for the biennium 1984-1985. 1/ We have reflected or reiterated in this report our observations and recommendations on areas that require further action.

Other audit reports

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

United Nations Development Programme 3/

United Nations Children's Fund 4/

3/ Official Records of the General Assembly, Forty-third Session, Supplement No. 5A (A/43/5/Add.1), sect. II.

4/ Ibid., Supplement No. 5B (A/43/5/Add.2), sect. II.

Voluntary Funds administered by the United Nations High Commissioner for Refugees 5/

United Nations Fund for Population Activities 6/

United Nations Environment Programme 7/

International Trade Centre 8/

United Nations Relief and Works Agency for Palestine Refugees in the Near East 9/

United Nations Institute for Training and Research 10/

United Nations University 11/

United Nations Habitat and Human Settlements Foundation 12/

361. In addition, we have audited the accounts of the United Nations Joint Staff Pension Fund and our report will be included in the report of the United Nations Joint Staff Pension Board. 13/

Acknowledgement

362. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended by the Secretary-General of the United Nations, the Directors-General of the United Nations Offices at Geneva and at Vienna, the Secretary-General of the United Nations Conference on Trade and Development, the

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- 5/ Ibid., Supplement No. 5E (A/43/5/Add.5), sect. I.
 - 6/ Ibid., Supplement No. 5G (A/43/5/Add.7), sect. II.
 - 7/ Ibid., Supplement No. 5F (A/43/5/Add.6), sect. II.
 - 8/ Ibid., Supplement No. 5 (A/43/5), vol.II, sect. II.
 - 9/ Ibid., Supplement No. 5C (A/43/5/Add.3), sect. I.
 - 10/ Ibid., Supplement No. 5D (A/43/5/Add.4), sect. II.
 - 11/ Ibid., Supplement No. 5 (A/43/5), vol. III, sect. II.
 - 12/ Ibid., Supplement No. 5H (A/43/5/Add.8), sect. II.
 - 13/ Ibid., Supplement No. 5I (A/43/5/Add.9), sect. II.

executive secretaries of the regional commissions, the Registrar of the International Court of Justice, and their officers and members of their staff.

(Signed) André CHANDERNAGOR
Senior President of the
Court of Accounts of France

(Signed) R. T. NELSON
Auditor General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman of the Commission on Audit,
the Philippines

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to XVII, properly identified, and relevant schedules of the United Nations for the financial period ended 31 December 1987. 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, subject to the observations contained in paragraphs 357 and 358 of our audit report, the financial statements present fairly the financial position as at the end of the period and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting principles which were applied on a basis consistent with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) André CHANDERNAGOR
Senior President of the
Court of Accounts of France

(Signed) R. T. NELSON
Auditor General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman of the Commission on Audit,
the Philippines

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1988

I certify that the appended financial statements of the United Nations, numbered I to XVII, are correct.

(Signed) Luis Maria GOMEZ
Controller

V. ACCOUNTS FOR THE BIENNIUM ENDED 31 DECEMBER 1987

STATEMENT I

UNITED NATIONS GENERAL FUND

Status of appropriations for the biennium 1986-1987 as at 31 December 1987

(United States dollars)

APPROPRIATION PART AND SECTION	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART I. OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION					
SECTION					
01 OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION	46 148 900	37 027 096	3 279 118	40 306 214	5 842 686
TOTAL PART I	46 148 900	37 027 096	3 279 118	40 306 214	5 842 686
PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES					
SECTION					
02A POLITICAL AND SECURITY COUNCIL AFFAIRS: PEACE-KEEPING	84 370 000	77 329 319	3 134 787	80 464 106	3 905 894
02B DISARMAMENT AFFAIRS	10 255 400	8 292 959	395 352	8 688 311	1 567 089
TOTAL PART II	94 625 400	85 622 278	3 530 139	89 152 417	5 472 983
PART III. POLITICAL AFFAIRS, TRUSTESHIP AND DECOLONIZATION					
SECTION					
03 POLITICAL AFFAIRS, TRUSTESHIP AND DECOLONIZATION	30 677 700	26 631 852	865 198	27 497 050	3 180 650
TOTAL PART III	30 677 700	26 631 852	865 198	27 497 050	3 180 650

STATEMENT I (continued)

SECTION	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES					
04 POLICY-MAKING ORGANS	2 666 400	1 647 027	582 852	2 229 879	436 521
05A OFFICE OF THE DIR.-GEN. FOR DEV. AND INTN'L ECO. CO-OPERATION	3 813 400	3 156 929	57 328	3 214 257	599 143
05B CENTRE FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENT	4 224 800	3 965 926	97 988	4 063 914	160 886
05C REGIONAL COMMISSIONS LIAISON OFFICE	705 000	701 012	3 714	704 726	274
06 DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS	55 783 500	50 654 271	678 809	51 333 080	4 450 420
07 DEPT. OF TECH. CO-OPERATION FOR DEVELOPMENT	20 611 300	19 808 081	37 590	19 845 671	765 629
08 OFFICE OF SECRETARIAT SERVICES FOR ECON. AND SOCIAL MATTERS	4 405 300	3 685 544	7 599	3 693 143	712 157
09 TRANSNATIONAL CORPORATIONS	10 178 700	8 361 173	238 049	8 599 222	1 579 478
10 ECONOMIC COMMISSION FOR EUROPE	30 942 500	28 745 442	209 352	28 954 794	1 987 706
11 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC	34 840 400	30 104 097	671 395	30 775 492	4 064 908
12 ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN	39 284 200	33 862 642	875 340	34 737 982	4 546 218
13 ECONOMIC COMMISSION FOR AFRICA	46 063 300	39 350 368	877 936	40 228 304	5 834 996
14 ECONOMIC AND SOCIAL COMMISSION FOR WESTERN ASIA	32 722 900	27 146 487	1 126 706	28 273 193	4 449 707
15 UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT	69 278 100	65 207 964	825 114	66 033 078	3 245 022
16 INTERNATIONAL TRADE CENTRE	11 010 100	11 010 100	-	11 010 100	-
18 UNITED NATIONS ENVIRONMENT PROGRAMME	10 117 100	8 700 896	278 772	8 979 668	1 137 432
19 UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS	8 364 900	6 763 764	112 664	6 876 428	1 488 472
20 INTERNATIONAL NARCOTICS CONTROL OFFICE OF THE UNITED NATIONS	7 158 100	5 881 327	156 935	6 038 262	1 119 838
22 HIGH COMMISSIONER FOR REFUGEES OFFICE OF THE UNITED NATIONS	36 701 400	33 083 040	838 251	33 921 291	2 780 109
23 DISASTER RELIEF CO-ORDINATOR	6 418 300	6 038 673	15 209	6 053 882	364 418
24 HUMAN RIGHTS	14 078 100	13 423 215	145 455	13 568 670	509 430
REGULAR PROGRAMME OF TECHNICAL CO-OPERATION	28 325 900	22 120 988	2 446 810	24 567 798	3 758 102
TOTAL PART IV	477 693 700	423 418 966	10 283 868	433 702 834	43 990 866

STATEMENT I (continued)

	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
<u>APPROPRIATION PART AND SECTION</u>					
PART V. INTERNATIONAL JUSTICE AND LAW					
SECTION					
25 INTERNATIONAL COURT OF JUSTICE	11 485 600	11 038 308	136 698	11 175 006	310 594
26 LEGAL ACTIVITIES	16 282 100	12 394 825	1 098 136	13 492 961	2 789 139
TOTAL PART V	27 767 700	23 433 133	1 234 834	24 667 967	3 099 733
PART VI. PUBLIC INFORMATION					
SECTION					
27 PUBLIC INFORMATION	76 182 700	63 335 456	2 072 305	65 407 761	10 774 939
TOTAL PART VI	76 182 700	63 335 456	2 072 305	65 407 761	10 774 939
PART VII. COMMON SUPPORT SERVICES					
SECTION					
28 ADMINISTRATION, MANAGEMENT 29 CONFERENCE AND LIBRARY SERVICES	338 469 800	304 909 435	15 516 767	320 426 202	18 043 598
	310 763 500	284 451 177	8 704 936	293 156 113	17 607 387
TOTAL PART VII	649 233 300	589 360 612	24 221 703	613 582 315	35 450 985
PART VIII. SPECIAL EXPENSES					
SECTION					
30 UNITED NATIONS BOND ISSUE	16 788 817	16 788 817	-	16 788 817	83
TOTAL PART VIII	16 788 817	16 788 817	-	16 788 817	83

STATEMENT I (concluded)

	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
<u>APPROPRIATION PART AND SECTION</u>					
PART IX. STAFF ASSESSMENT					
SECTION					
31 STAFF ASSESSMENT	261 259 800	246 884 796	-	246 884 796	14 375 004
TOTAL PART IX	261 259 800	246 884 796	-	246 884 796	14 375 004
PART X. CAPITAL EXPENDITURE					
SECTION					
32 CONSTRUCTION, ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE	30 823 100	21 164 798	2 944 611	24 109 409	6 713 691
TOTAL PART X	30 823 100	21 164 798	2 944 611	24 109 409	6 713 691
PART XI. UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH					
SECTION					
33 UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH	600 000	600 000	-	600 000	-
TOTAL PART XI	600 000	600 000	-	600 000	-
TOTAL	1 711 801 200	1 534 267 804	48 431 776	1 582 699 580	129 101 620
LOAN TO UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	16 000 000	16 000 000	-	16 000 000	-
GRAND TOTAL	1 727 801 200	1 550 267 804	48 431 776	1 598 699 580	129 101 620

The accompanying notes are an integral part of the financial statements.

SCHEDULE 1.1

UNITED NATIONS GENERAL FUND

Status of original and revised appropriations, supplementary appropriations and transfers between sections for the biennium 1986-1987 ended 31 December 1987

(United States dollars)

	ORIGINAL APPROPRIATION	SUPPLEMENTARY APPROPRIATION 1986	SUPPLEMENTARY APPROPRIATION 1987	TRANSFERS BETWEEN SECTIONS	REVISED APPROPRIATION
<u>APPROPRIATIONS PART AND SECTION</u>					
PART I. OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION					
SECTION					
01 OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION	45 090 200	1 058 700	-	-	46 148 900
TOTAL PART I	45 090 200	1 058 700	-	-	46 148 900
PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES					
SECTION					
02A POLITICAL AND SECURITY COUNCIL AFFAIRS: PEACE-KEEPING	83 786 600	583 400	-	-	84 370 000
02B DISARMAMENT AFFAIRS	9 853 500	401 900	-	-	10 255 400
TOTAL PART II	93 640 100	985 300	-	-	94 625 400
PART III. POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION					
SECTION					
03 POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION	25 606 800	5 070 900	-	-	30 677 700
TOTAL PART III	25 606 800	5 070 900	-	-	30 677 700

SCHEDULE 1.1 (continued)

<u>APPROPRIATIONS PART AND SECTION</u>		<u>ORIGINAL APPROPRIATION</u>	<u>SUPPLEMENTARY APPROPRIATION 1986</u>	<u>SUPPLEMENTARY APPROPRIATION 1987</u>	<u>TRANSFERS BETWEEN SECTIONS</u>	<u>REVISED APPROPRIATION</u>
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES						
SECTION						
04	POLICY-MAKING ORGANS	2 526 100	140 300	-	-	2 666 400
05A	OFFICE OF THE DIR.-GEN. FOR DEV. AND INTN'L ECO. CO-OPERATION	3 814 000	(600)	-	-	3 813 400
05B	CENTRE FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENT	4 230 300	(5 500)	-	-	4 224 800
05C	REGIONAL COMMISSIONS LIAISON OFC	665 100	3 200	36 700	-	705 000
06	DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS	54 160 700	1 622 800	-	-	55 783 500
07	DEPT. OF TECHNICAL CO-OPERATION FOR DEVELOPMENT	20 218 300	393 000	-	-	20 611 300
08	OFFICE OF SECRETARIAT SERVICES FOR ECON. AND SOCIAL MATTERS	4 387 700	17 600	-	-	4 405 300
09	TRANSNATIONAL CORPORATIONS	10 078 000	100 700	-	-	10 178 700
10	ECONOMIC COMMISSION FOR EUROPE	26 767 900	4 174 600	-	-	30 942 500
11	ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC	34 818 400	22 000	-	-	34 840 400
12	ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN	45 293 700	(6 009 500)	-	-	39 284 200
13	ECONOMIC COMMISSION FOR AFRICA	48 166 300	(2 103 000)	-	-	46 063 300
14	ECONOMIC AND SOCIAL COMMISSION FOR WESTERN ASIA	33 707 500	(984 600)	-	-	32 722 900
15	UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT	60 135 300	9 142 800	-	-	69 278 100
16	INTERNATIONAL TRADE CENTRE	8 041 300	2 722 700	246 100	-	11 010 100
18	UNITED NATIONS ENVIRONMENT PROGRAMME	10 142 400	(25 300)	-	-	10 117 100
19	UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (HABITAT)	8 610 400	(245 500)	-	-	8 364 900
20	INTERNATIONAL NARCOTICS CONTROL	6 291 200	866 900	-	-	7 158 100
21	OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	34 485 200	2 216 200	-	-	36 701 400
22	OFFICE OF THE UNITED NATIONS DISASTER RELIEF CO-ORDINATOR	5 708 300	710 000	-	-	6 418 300
23	HUMAN RIGHTS	11 675 400	2 402 700	-	-	14 078 100
24	REGULAR PROGRAMME OF TECHNICAL CO-OPERATION	29 277 200	(951 300)	-	-	28 325 900
TOTAL PART IV		463 200 700	14 210 200	282 800	-	477 693 700

APPROPRIATIONS PART AND SECTION	ORIGINAL APPROPRIATION	SUPPLEMENTARY APPROPRIATION 1986	SUPPLEMENTARY APPROPRIATION 1987	TRANSFERS BETWEEN SECTIONS	REVISED APPROPRIATION
PART V. INTERNATIONAL JUSTICE AND LAW					
SECTION					
25 INTERNATIONAL COURT OF JUSTICE	10 500 800	984 800	-	-	11 485 600
26 LEGAL ACTIVITIES	15 896 500	385 600	-	-	16 282 100
TOTAL PART V	26 397 300	1 370 400	-	-	27 767 700
PART VI. PUBLIC INFORMATION					
SECTION					
27 PUBLIC INFORMATION	75 668 900	513 800	-	-	76 182 700
TOTAL PART VI	75 668 900	513 800	-	-	76 182 700
PART VII. COMMON SUPPORT SERVICES					
SECTION					
28 ADMINISTRATION, MANAGEMENT AND COMMON SERVICES	321 993 400	16 789 500	(313 100)	-	338 469 800
29 CONFERENCE AND LIBRARY SERVICES	288 823 600	21 939 900	-	-	310 763 500
TOTAL PART VII	610 817 000	38 729 400	(313 100)	-	649 233 300
PART VIII. SPECIAL EXPENSES					
SECTION					
30 UNITED NATIONS BOND ISSUE	16 758 600	-	30 300	-	16 788 900
TOTAL PART VIII	16 758 600	-	30 300	-	16 788 900
PART IX. STAFF ASSESSMENT					
SECTION					
31 STAFF ASSESSMENT	275 416 800	(14 157 000)	-	-	261 259 800
TOTAL PART IX	275 416 800	(14 157 000)	-	-	261 259 800

SCHEDULE 1.1 (concluded)

APPROPRIATIONS PART AND SECTION	ORIGINAL APPROPRIATION	SUPPLEMENTARY APPROPRIATION 1986	SUPPLEMENTARY APPROPRIATION 1987	TRANSFERS BETWEEN SECTIONS	REVISED APPROPRIATION
PART X. CAPITAL EXPENDITURE					
SECTION					
32 CONSTRUCTION, ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE	30 145 100	678 000	-	-	30 823 100
TOTAL PART X	30 145 100	678 000	-	-	30 823 100
PART XI. UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH					
SECTION					
33 UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH	600 000	-	-	-	600 000
TOTAL PART XI	600 000	-	-	-	600 000
TOTAL	1 663 341 500	48 459 700	-	-	1 711 801 200
LOAN TO UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	24 000 000	(8 000 000)	-	-	16 000 000
GRAND TOTAL	1 687 341 500	40 459 700	-	-	1 727 801 200

UNITED NATIONS GENERAL FUND

Status of appropriations by programme for the biennium 1986-1987
as at 31 December 1987

(United States dollars)

APPROPRIATION PART, SECTION AND PROGRAMME	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART I. OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION					
SECTION 01 OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION					
PROGRAMME					
01 POLICY-MAKING ORGANS	11 486 500	9 507 039	1 057 717	10 564 756	1 121 744
05 REGULAR SESSIONS, GENERAL ASSEMBLY	6 158 900	3 177 883	1 661 552	4 839 435	1 319 465
11 EXECUTIVE DIRECTION AND MANAGEMENT	24 394 000	20 979 197	424 512	21 403 709	2 990 291
13 SPECIAL MISSIONS	2 753 000	2 462 518	25 053	2 487 571	265 429
45 NARCOTICS DRUG CONTROL	1 156 500	900 459	110 284	1 010 743	145 757
TOTAL SECTION 01	46 148 900	37 027 096	3 279 118	40 306 214	5 842 686
TOTAL PART I	46 148 900	37 027 096	3 279 118	40 306 214	5 842 686
PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES					
SECTION 02A POLITICAL AND SECURITY COUNCIL AFFAIRS: PEACE-KEEPING					
PROGRAMME					
01 POLICY-MAKING ORGANS	682 300	133 120	225 094	358 214	324 086
11 EXECUTIVE DIRECTION AND MANAGEMENT	3 108 200	2 990 915	36 956	3 027 871	80 329
12 DEPT. OF POLITICAL AND SECURITY COUNCIL AFFAIRS	9 234 700	8 847 454	38 362	885 816	348 884
13 SPECIAL MISSIONS	51 592 600	46 808 487	2 716 313	49 524 800	2 167 800
14 POLITICAL AFFAIRS	214 100	214 047	48	214 095	5
17 INTERNATIONAL ASSISTANCE PROG. ASSISTANCE TO REFUGEES (UNRWA)	807 900	743 673	62 578	806 251	1 649
22 LAW OF THE SEA	13 640 400	13 610 384	-	13 640 384	16
23	4 989 800	3 951 239	55 436	4 006 675	983 125
TOTAL SECTION 02A	84 370 000	77 329 319	3 134 787	80 464 106	3 905 894

	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART II. POLITICAL AND PEACE-KEEPING ACTIVITIES (continued)					
SECTION 02B DISARMAMENT AFFAIRS					
PROGRAMME					
01 POLICY-MAKING ORGANS	399 500	346 009	--	346 009	53 491
12 DEPT. FOR DISARMAMENT AFFAIRS	9 855 900	7 946 950	395 352	8 342 302	1 513 598
TOTAL SECTION 02B	10 255 400	8 292 959	395 352	8 688 311	1 567 089
TOTAL PART II	94 625 400	85 622 278	3 530 139	89 152 417	5 472 983
PART III. POLITICAL, TRUSTEESHIP AND DECOLONIZATION					
SECTION 03 POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION					
PROGRAMME					
01 POLICY-MAKING ORGANS	2 335 900	1 321 831	126 583	1 448 414	887 486
14 DEPT. OF POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION	7 948 800	7 197 309	46 019	7 243 328	705 472
15 NAMIBIA	15 170 100	13 166 164	653 995	13 820 159	1 349 941
16 OTHER SPECIAL AFRICAN QUESTIONS	4 472 000	4 314 236	34 041	4 348 277	123 723
17 INTERNATIONAL ASSISTANCE PROG.	750 900	632 312	4 560	636 872	114 028
TOTAL SECTION 03	30 677 700	26 631 852	865 198	27 497 050	3 180 650
TOTAL PART III	30 677 700	26 631 852	865 198	27 497 050	3 180 650
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES					
SECTION 04 POLICY-MAKING ORGANS					
PROGRAMME					
01 GENERAL POLICY-MAKING ORGANS	341 400	256 649	15 290	271 939	69 461
03 SPECIAL MEETINGS AND CONFERENCES	1 520 400	863 190	508 061	1 371 251	149 149
19 CRIME PREVENTION AND CONTROL	108 100	70 176	--	70 176	37 924
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	451 800	292 718	48 047	340 765	111 035

SCHEDULE 1.2 (continued)

	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)					
SECTION 04 POLICY-MAKING ORGANS					
PROGRAMME					
46 NATURAL RESOURCES	19 000	16 041	-	16 041	2 959
48 POPULATION	70 300	40 973	2 066	43 039	27 261
53 SOCIAL DEVELOPMENT	78 000	48 264	3 508	51 772	26 228
54 STATISTICS	77 400	59 016	5 880	64 896	12 504
TOTAL SECTION 04	2 666 400	1 647 027	582 852	2 229 879	436 521
SECTION 05A OFFICE OF THE DIR.-GEN. FOR DEVELOPMENT AND INTN'L ECONOMIC CO-OPERATION					
PROGRAMME					
11 EXECUTIVE DIRECTION AND MANAGEMENT	3 813 400	3 156 929	57 328	3 214 257	599 143
TOTAL SECTION 05A	3 813 400	3 156 929	57 328	3 214 257	599 143
SECTION 05B CENTRE FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENT					
PROGRAMME					
01 POLICY-MAKING ORGANS	341 500	295 851	5 846	301 697	39 803
11 EXECUTIVE DIRECTION AND MANAGEMENT	562 100	560 745	1 280	562 025	75
52 SCIENCE AND TECHNOLOGY	3 257 400	3 057 829	78 618	3 136 447	120 953
80 ADMIN. AND COMMON SERVICES	63 800	51 501	12 244	63 745	55
TOTAL SECTION 05B	4 224 800	3 965 926	97 988	4 063 914	160 886
SECTION 05C REGIONAL COMMISSIONS LIAISON OFFICE					
PROGRAMME					
11 EXECUTIVE DIRECTION AND MANAGEMENT	705 000	701 012	3 714	704 726	274
TOTAL SECTION 05C	705 000	701 012	3 714	704 726	274

APPROPRIATION PART, SECTION AND PROGRAMME	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)					
SECTION 06 DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS					
PROGRAMME					
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 833 300	2 780 174	40 471	2 820 645	12 655
24 DEVELOPMENT ISSUES AND POLICIES	11 517 500	10 660 074	72 797	10 730 871	786 629
47 OCEAN ECONOMICS AND TECHNOLOGY	1 741 300	1 304 956	5 078	1 310 034	431 266
48 POPULATION	4 771 100	4 343 533	35 610	4 379 143	391 957
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	10 102 000	8 791 359	182 037	8 973 396	1 128 604
54 STATISTICS	15 424 300	14 692 375	247 164	14 939 539	484 761
65 ENERGY	1 616 900	1 194 630	6 554	1 201 184	415 716
69 PROG. PLANNING AND CO-ORDINATION	5 729 400	5 247 869	67 120	5 314 989	414 411
80 ADMIN. AND COMMON SERVICES	2 047 700	1 639 301	23 978	1 663 279	384 421
TOTAL SECTION 06	55 783 500	50 654 271	678 809	51 333 080	4 450 420
SECTION 07 DEPT. OF TECHNICAL CO-OPERATION FOR DEVELOPMENT					
PROGRAMME					
11 EXECUTIVE DIRECTION AND MANAGEMENT	3 507 300	3 477 597	-	3 477 597	29 703
24 DEVELOPMENT ISSUES AND POLICIES	442 200	442 114	-	442 114	86
46 NATURAL RESOURCES AND ENERGY	2 792 000	2 772 603	19 226	2 791 829	171
50 PUBLIC ADMINISTRATION AND FINANCE	3 403 600	3 042 517	6 988	3 049 505	354 095
65 ENERGY	1 442 800	1 293 368	1 280	1 294 648	148 152
79 MANAGEMENT OF TECHNICAL CO-OPERATION	7 471 400	7 461 304	10 096	7 471 400	-
80 ADMIN. AND COMMON SERVICES	1 552 000	1 318 578	-	1 318 578	233 422
TOTAL SECTION 07	20 611 300	19 808 081	37 590	19 845 671	765 629
SECTION 08 OFFICE OF SECRETARIAT SERVICES FOR ECONOMIC AND SOCIAL MATTERS					
PROGRAMME					
11 EXECUTIVE DIRECTION AND MANAGEMENT	317 800	244 606	660	245 266	72 534
68 SECRETARIAT SERVICES, ECONOMIC AND SOCIAL MATTERS	4 087 500	3 440 938	6 939	3 447 877	639 623
TOTAL SECTION 08	4 405 300	3 685 544	7 599	3 693 143	712 157

	APPROPRIATIONS SECTION AND PROGRAMME 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)					
SECTION 09 TRANSNATIONAL CORPORATIONS					
PROGRAMME					
01 POLICY-MAKING ORGANS	209 000	147 094	7 893	154 987	54 013
49 TRANSNATIONAL CORPORATIONS	9 969 700	8 214 079	230 156	8 444 235	1 525 465
TOTAL SECTION 09	10 178 700	8 361 173	238 049	8 599 222	1 579 478
SECTION 10 ECONOMIC COMMISSION FOR EUROPE					
PROGRAMME					
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 112 400	2 058 155	54 198	2 112 353	47
21 FOOD AND AGRICULTURE (INCL. FOREST PRODUCTS)	1 695 300	1 689 554	750	1 690 304	4 996
24 DEVELOPMENT ISSUES AND POLICIES	4 962 800	4 543 920	29 970	4 573 890	388 910
27 ENVIRONMENT	2 126 600	1 916 117	-	1 916 117	210 483
29 HUMAN SETTLEMENTS	1 326 100	1 076 080	20 850	1 096 930	229 170
33 INDUSTRIAL DEVELOPMENT	3 024 400	2 809 820	6 104	2 815 924	208 476
34 INTERNATIONAL TRADE	2 109 100	2 091 951	17 059	2 109 010	90
52 SCIENCE AND TECHNOLOGY	833 000	817 802	15 177	832 979	21
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	1 900	1 335	-	1 335	565
54 STATISTICS	4 072 500	3 640 698	15 640	3 656 338	416 162
55 TRANSPORT	2 981 200	2 881 662	19 165	2 900 827	80 373
65 ENERGY	3 359 100	2 900 652	19 308	2 919 960	439 140
80 ADMIN. AND COMMON SERVICES	2 338 100	2 317 696	11 131	2 328 827	9 273
TOTAL SECTION 10	30 942 500	28 745 442	209 352	28 954 794	1 987 706
SECTION 11 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC					
PROGRAMME					
01 POLICY-MAKING ORGANS	747 200	741 857	5 252	747 109	91
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 005 700	1 977 871	27 812	2 005 683	17
21 AGRICULTURE	1 260 700	1 183 149	77 483	1 260 632	68
23 MARINE AFFAIRS	203 800	203 756	-	203 756	44
24 DEVELOPMENT PLANNING PROJECTIONS AND POLICIES	2 042 200	1 915 666	26 973	1 942 639	99 561
27 ENVIRONMENT	227 500	34 954	-	34 954	192 546

SCHEDULE 1.2 (continued)

APPROPRIATION PART, SECTION AND PROGRAMME	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)					
SECTION 11 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC					
PROGRAMME					
29 HUMAN SETTLEMENTS	421 700	375 931	2 168	378 099	43 601
33 INDUSTRIAL DEVELOPMENT	1 065 800	967 966	4 456	972 422	93 378
34 INTERNATIONAL TRADE	1 672 200	1 490 735	31 844	1 522 579	149 621
43 SHIPPING, PORTS AND INLAND WATERWAYS	1 034 200	892 402	12 626	905 028	129 172
46 NATURAL RESOURCES AND ENERGY	1 779 300	1 686 755	92 443	1 779 238	62
48 POPULATION	1 004 000	978 374	25 536	1 003 910	90
52 SCIENCE AND TECHNOLOGY	681 500	577 062	36 441	613 503	67 997
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	970 100	908 981	2 520	911 501	58 599
54 STATISTICS	1 279 400	1 191 696	22 590	1 214 286	65 114
55 TRANSPORT, COMMUNICATIONS AND TOURISM	1 426 900	1 044 342	3 706	1 048 048	378 852
65 ENERGY	950 100	683 452	3 631	687 083	263 017
71 CONFERENCE SERVICES	4 619 500	3 810 954	25 674	3 837 628	781 871
79 MANAGEMENT OF TECH. CO-OPERATION ACTIVITIES	733 000	522 473	2 175	524 648	208 352
80 ADMIN. AND COMMON SERVICES	10 479 900	8 743 638	267 065	9 010 703	1 469 197
91 CONSTRUCTION	235 700	172 043	-	172 043	63 657
TOTAL SECTION 11	34 840 400	30 104 097	671 395	30 775 492	4 064 908
SECTION 12 ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN					
PROGRAMME					
01 SESSIONS OF THE COMMISSION	547 200	296 044	10 623	306 667	240 533
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 435 700	2 419 287	16 407	2 435 694	6
21 FOOD AND AGRICULTURE	670 300	443 721	3 610	447 331	222 969
24 DEVELOPMENT ISSUES AND POLICIES	4 802 100	4 320 804	75 098	4 395 902	406 198
27 ENVIRONMENT	261 200	161 463	3 718	165 181	96 019
29 HUMAN SETTLEMENTS	235 700	227 539	8 081	235 620	80
33 INDUSTRIAL DEVELOPMENT	1 027 100	895 330	22 389	917 719	109 381
34 INTERNATIONAL TRADE	4 552 200	3 896 658	100 445	3 997 103	555 097
41 NATURAL RESOURCES AND ENERGY	939 200	875 029	18 044	893 073	46 127
45 POPULATION	847 400	840 450	6 888	847 338	62
51 SCIENCE AND TECHNOLOGY	264 000	257 767	6 136	263 903	97

SCHEDULE 1.2 (continued)

APPROPRIATION PART, SECTION AND PROGRAMME	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)					
SECTION 12 ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN					
PROGRAMME					
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	1 274 500	1 115 532	52 819	1 168 351	106 149
54 STATISTICS	1 636 200	1 619 878	16 278	1 636 156	44
55 TRANSPORT	847 700	775 223	18 021	793 244	54 456
65 ENERGY	402 800	327 060	10 047	337 107	65 693
70 EXTERNAL RELATIONS AND INFORMATION SERVICES	367 700	312 179	4 309	316 488	51 212
71 CONFERENCE SERVICES	3 661 100	3 224 984	82 129	3 307 113	353 987
78 LIBRARY AND DOCUMENTATION SERVICES	761 900	679 640	1 008	680 648	81 252
79 MANAGEMENT OF TECH. CO-OPERATION ACTIVITIES	553 800	551 451	2 258	553 709	91
80 ADMIN. AND COMMON SERVICES	13 196 400	10 622 603	417 032	11 039 635	2 156 765
TOTAL SECTION 12	39 284 200	33 862 642	875 340	34 737 982	4 546 218
SECTION 13 ECONOMIC COMMISSION FOR AFRICA					
PROGRAMME					
01 SESSIONS OF THE COMMISSION	364 900	320 556	7 784	328 340	36 560
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 483 000	2 277 591	-	2 277 591	205 409
21 FOOD AND AGRICULTURE	1 484 800	1 315 391	20 752	1 336 143	148 657
23 MARINE AFFAIRS	107 700	16 571	-	16 571	91 129
24 DEVELOPMENT ISSUES AND POLICIES	7 941 000	7 522 924	161 068	7 683 992	257 008
27 ENVIRONMENT	365 300	339 577	25 673	365 247	53
29 HUMAN SETTLEMENTS	556 100	436 264	15 447	451 711	104 389
33 INDUSTRIAL DEVELOPMENT	2 349 300	1 768 791	63 068	1 831 859	517 441
34 INTERNATIONAL TRADE	2 321 100	1 836 255	31 746	1 868 001	453 099
46 NATURAL RESOURCES AND ENERGY	1 482 700	1 467 266	11 885	1 479 151	3 549
48 POPULATION	964 100	957 236	6 810	964 046	54
50 PUBLIC ADMINISTRATION AND FINANCE	822 100	719 234	7 785	727 019	95 081
52 SCIENCE AND TECHNOLOGY	742 000	728 119	13 863	741 982	18
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	1 538 300	1 095 116	28 297	1 123 413	414 887
54 STATISTICS	2 015 700	1 651 522	26 772	1 678 294	337 406
55 TRANSPORT	2 000 800	1 858 200	24 533	1 882 733	118 067
65 ENERGY	444 400	212 196	2 527	214 723	229 677
71 CONFERENCE SERVICES	4 078 600	3 311 314	52 739	3 364 053	714 547

SCHEDULE 1.2 (continued)

	APPROPRIATIONS		DISBURSEMENTS		UNLIQUIDATED OBLIGATIONS		TOTAL		UNOBLIGATED BALANCE
	1986-1987		AS AT 31 DECEMBER 1987		AS AT 31 DECEMBER 1987		EXPENDITURE		
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)									
SECTION 13 ECONOMIC COMMISSION FOR AFRICA									
PROGRAMME									
79 MANAGEMENT OF TECH. CO-OPERATION ACTIVITIES	798 200		725 643		2 135		727 778		70 422
80 ADMIN. AND COMMON SERVICES	12 890 800		10 762 090		375 055		11 137 145		1 753 655
91 CONSTRUCTION	312 400		28 512		-		28 512		283 888
TOTAL SECTION 13	46 063 300		39 350 368		877 936		40 228 304		5 834 996
SECTION 14 ECONOMIC AND SOCIAL COMMISSION FOR WESTERN ASIA									
PROGRAMME									
01 SESSIONS OF THE COMMISSION	100 000		64 305		1 290		65 595		34 405
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 462 400		2 340 568		2 247		2 342 815		119 585
21 FOOD AND AGRICULTURE	1 217 400		889 533		6 440		895 973		321 427
24 DEVELOPMENT ISSUES AND POLICIES	1 470 500		1 115 210		40 371		1 155 581		314 919
29 HUMAN SETTLEMENTS	903 300		724 475		18 866		743 341		159 959
33 INDUSTRIAL DEVELOPMENT	1 520 700		1 161 888		37 612		1 199 500		321 200
34 INTERNATIONAL TRADE	430 200		401 574		1 211		402 785		27 415
46 NATURAL RESOURCES AND ENERGY	452 500		352 070		-		352 070		100 430
48 POPULATION	1 301 400		843 803		25 023		868 826		432 574
51 PUBLIC FINANCE	341 200		224 942		-		224 942		116 258
52 SCIENCE AND TECHNOLOGY	779 100		369 768		6 332		376 100		403 000
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	877 300		790 057		18 653		808 710		68 590
54 STATISTICS	1 266 200		1 228 885		18 158		1 247 043		19 157
55 TRANSPORT	1 328 900		914 987		48 522		963 509		365 391
65 ENERGY	1 018 400		921 298		13 610		934 908		83 492
70 INFORMATION SERVICES	417 200		335 748		-		335 748		81 452
71 CONFERENCE SERVICES	3 637 300		3 288 820		32 946		3 321 766		315 534
79 MANAGEMENT OF TECH. CO-OPERATION ACTIVITIES	488 800		467 826		20 914		488 740		60
80 ADMIN. AND COMMON SERVICES	12 710 100		10 710 730		834 511		11 545 241		1 164 859
TOTAL SECTION 14	32 722 900		27 146 487		1 126 706		28 273 193		4 449 707

SCHEDULE 1.2 (continued)

	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
<u>APPROPRIATION PART, SECTION AND PROGRAMM.</u>					
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)					
SECTION 15 UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT					
PROGRAMME					
01	503 600	488 774	14 820	503 594	6
11	8 640 200	8 591 233	48 940	8 640 173	27
35	3 854 700	3 767 277	47 346	3 814 623	40 077
36	4 026 900	4 005 112	21 783	4 026 895	5
37	8 310 400	7 240 318	20 789	7 261 107	1 049 293
38	6 403 200	6 317 760	85 381	6 403 141	59
39	2 180 500	1 991 176	33 930	2 025 106	155 394
40	10 840 000	10 717 249	122 695	10 839 944	56
41	1 708 700	1 579 415	50 088	1 629 503	79 197
42	4 506 200	3 873 099	70 269	3 943 395	562 805
43	5 072 800	4 857 783	106 543	4 964 326	108 474
71	5 756 600	5 016 761	3 775	5 020 536	736 064
79	225 400	222 772	2 619	225 391	9
80	7 248 900	6 539 235	196 109	6 735 344	513 556
	<u>69 278 100</u>	<u>65 207 964</u>	<u>825 114</u>	<u>66 033 078</u>	<u>3 245 022</u>
TOTAL SECTION 15					
SECTION 16 INTERNATIONAL TRADE CENTRE					
PROGRAMME					
64	11 010 100	11 010 100	-	11 010 100	-
	<u>11 010 100</u>	<u>11 010 100</u>	<u>-</u>	<u>11 010 100</u>	<u>-</u>
TOTAL SECTION 16					

APPROPRIATION PART, SECTION AND PROGRAMME	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)					
SECTION 18 UNITED NATIONS ENVIRONMENT PROGRAMME					
PROGRAMME					
01 POLICY-MAKING ORGANS	1 290 900	1 105 137	50 078	1 155 215	135 685
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 309 600	1 802 470	63 475	1 865 945	443 655
27 ENVIRONMENT	3 035 000	2 731 468	51 419	2 782 887	252 113
71 CONFERENCE SERVICES	1 527 200	1 446 406	17 093	1 463 499	63 701
80 ADMIN. AND COMMON SERVICES	1 954 400	1 615 415	96 707	1 712 122	242 278
TOTAL SECTION 18	10 117 100	8 700 896	278 772	8 979 668	1 137 432
SECTION 19 UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS					
PROGRAMME					
01 POLICY-MAKING ORGANS	53 100	17 823	677	18 500	34 600
11 EXECUTIVE DIRECTION AND MANAGEMENT	1 569 500	1 391 998	36 782	1 428 780	140 720
29 HUMAN SETTLEMENTS ACTIVITIES	5 424 300	4 332 774	72 662	4 405 436	1 018 864
80 ADMINISTRATION AND COMMON SERVICES	1 318 000	1 021 169	2 543	1 023 712	294 288
TOTAL SECTION 19	8 364 900	6 763 764	112 664	6 876 428	1 488 472
SECTION 20 INTERNATIONAL NARCOTICS CONTROL					
PROGRAMME					
01 POLICY-MAKING ORGANS	3 103 400	2 647 662	57 891	2 705 553	397 847
45 NARCOTIC DRUGS CONTROL	4 054 700	3 233 665	99 044	3 332 709	721 991
TOTAL SECTION 20	7 158 100	5 881 327	156 935	6 038 262	1 119 838
SECTION 21 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES					
PROGRAMME					
01 POLICY-MAKING ORGANS	25 900	20 602	5 217	25 819	81
11 EXECUTIVE DIRECTION AND MANAGEMENT	3 128 900	3 018 981	109 909	3 128 890	10
56 PROTECTION AND ASSISTANCE TO REFUGEES	26 244 000	23 443 470	627 345	24 070 815	2 173 185

SCHEDULE 1.2 (continued)

	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)					
SECTION 21 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES					
PROGRAMME					
70 EXTERNAL RELATIONS, INFORMATION AND FUND-RAISING	2 433 200	1 810 883	15 579	1 826 462	606 738
80 ADMIN., MANAGEMENT AND GENERAL SERVICES	4 869 400	4 789 104	80 201	4 869 305	95
TOTAL SECTION 21	36 701 400	33 083 040	838 251	33 921 291	2 780 109
SECTION 22 OFFICE OF THE UNITED NATIONS DISASTER RELIEF CO-ORDINATOR					
PROGRAMME					
11 EXECUTIVE DIRECTION AND MANAGEMENT	1 091 000	1 088 486	2 425	1 090 911	89
25 RELIEF CO-ORDINATION, PREPAREDNESS AND PREVENTION	4 759 600	4 382 523	12 784	4 395 307	364 293
80 ADMINISTRATION AND COMMON SERVICES	567 700	567 664	-	567 664	36
TOTAL SECTION 22	6 418 300	6 038 673	15 209	6 053 882	364 418
SECTION 23 HUMAN RIGHTS					
PROGRAMME					
01 POLICY-MAKING ORGANS	3 447 700	2 832 059	106 235	2 938 294	509 406
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 065 100	2 050 100	14 995	2 065 095	5
28 HUMAN RIGHTS ACTIVITIES	8 565 300	8 541 056	24 225	8 565 281	19
TOTAL SECTION 23	14 078 100	13 423 215	145 455	13 568 670	509 430
SECTION 24 REGULAR PROGRAMME OF TECHNICAL CO-OPERATION					
PROGRAMME					
21 FOOD AND AGRICULTURE	6 300	3 994	2 306	6 300	-
24 DEVELOPMENT ISSUES AND POLICIES	6 981 500	4 843 342	652 419	5 495 761	1 485 739
28 HUMAN RIGHTS	839 700	332 517	232 606	565 123	274 577
29 HUMAN SETTLEMENTS	1 066 700	1 066 697	-	1 066 697	3
33 INDUSTRIAL DEVELOPMENT	400 900	395 192	5 614	400 806	94

SCHEDULE 1.2 (continued)

APPROPRIATION PART, SECTION AND PROGRAMME	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL	
				EXPENDITURE	UNOBLIGATED BALANCE
PART IV. ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)					
SECTION 24 REGULAR PROGRAMME OF TECHNICAL CO-OPERATION					
PROGRAMME					
34 INTERNATIONAL TRADE	1 520 300	1 413 995	106 216	1 520 211	89
46 NATURAL RESOURCES	6 131 900	5 035 619	400 141	5 435 760	696 140
50 PUBLIC ADMINISTRATION AND FINANCE	3 065 100	2 297 292	108 399	2 405 691	659 409
52 SCIENCE AND TECHNOLOGY	84 400	2 664	81 722	84 386	14
53 SOCIAL DEVELOPMENT	1 477 600	1 346 841	125 544	1 472 385	5 215
54 STATISTICS	2 932 900	2 561 757	369 412	2 931 169	1 731
55 TRANSPORT, COMMUNICATIONS AND TOURISM	856 000	603 357	55 046	658 403	197 597
65 ENERGY	2 408 300	1 665 482	305 410	1 970 892	437 408
80 ADMIN. AND COMMON SERVICES	554 300	552 239	1 975	554 214	86
TOTAL SECTION 24	28 325 900	22 120 988	2 446 810	24 567 798	3 758 102
TOTAL PART IV	477 693 700	423 418 966	10 283 868	433 702 834	43 990 866
PART V. INTERNATIONAL JUSTICE AND LAW					
SECTION 25 INTERNATIONAL COURT OF JUSTICE					
PROGRAMME					
18 INTERNATIONAL COURT OF JUSTICE	9 845 100	9 534 582	-	9 534 582	310 518
80 ADMIN. AND COMMON SERVICES	1 640 500	1 503 726	136 698	1 640 424	76
TOTAL SECTION 25	11 485 600	11 038 308	136 698	11 175 006	310 594
SECTION 26 LEGAL ACTIVITIES					
PROGRAMME					
01 POLICY-MAKING ORGANS	2 299 600	1 853 816	217 057	2 070 873	228 727
03 SPECIAL MEETINGS AND CONFERENCES	74 500	16 851	-	16 851	57 649
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 455 400	2 013 495	64 176	2 077 671	377 729
19 OFFICE OF LEGAL AFFAIRS	11 452 600	8 510 663	816 903	9 327 566	2 125 034
TOTAL SECTION 26	16 282 100	12 394 825	1 098 136	13 492 961	2 789 139
TOTAL PART V	27 767 700	23 433 133	1 234 834	24 667 967	3 099 733

SCHEDULE 1.2 (continued)

	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART VI. PUBLIC INFORMATION					
SECTION 27 PUBLIC INFORMATION					
PROGRAMME					
03 SPECIAL MEETINGS AND CONFERENCES	1 942 300	836 654	314 551	1 151 205	791 095
11 EXECUTIVE DIRECTION AND MANAGEMENT	1 853 800	1 753 432	100 321	1 853 753	47
70 INFORMATION SERVICES	68 290 200	57 803 439	1 517 904	59 321 343	8 968 857
80 ADMIN. AND COMMON SERVICES	4 096 400	2 941 931	139 529	3 081 460	1 014 940
TOTAL SECTION 27	76 182 700	63 335 456	2 072 305	65 407 761	10 774 939
TOTAL PART VI	76 182 700	63 335 456	2 072 305	65 407 761	10 774 939
PART VII. COMMON SUPPORT SERVICES					
SECTION 28 ADMINISTRATION, MANAGEMENT					
PROGRAMME					
11 EXECUTIVE DIRECTION AND MANAGEMENT	1 418 200	1 366 326	3 704	1 370 030	48 170
81 ADMIN. MGMT. AND GENERAL SERVICES	22 726 700	20 819 313	498 432	21 317 745	1 408 955
82 ELECTRONIC DATA PROCESSING AND INFORMATION SYSTEMS DIVISION	19 017 000	17 089 451	1 492 927	18 582 378	434 622
83 OFFICE OF FINANCIAL SERVICES	25 272 400	24 998 352	273 498	25 271 850	550
84 PERSONNEL SERVICES - EXCL. TC RECRUITMENT SERVICES	26 495 800	25 773 302	722 407	26 495 709	91
85 STAFF TRAINING ACTIVITIES	8 482 700	7 039 777	184 461	7 224 238	1 258 462
87 GENERAL SERVICES	221 471 900	195 775 921	10 805 665	206 581 586	14 890 314
89 MISCELLANEOUS EXPENSES	13 585 100	12 046 993	1 535 673	13 582 666	2 434
TOTAL SECTION 28	338 463 800	304 909 435	15 516 767	320 426 202	18 043 598
SECTION 29 CONFERENCE AND LIBRARY SERVICES					
PROGRAMME					
11 EXECUTIVE DIRECTION AND MANAGEMENT	5 011 200	1 994 266	213 472	2 207 738	2 803 462
72 TRANSLATION SERVICES	95 178 300	92 170 060	3 006 454	95 176 514	1 786
73 INTERPRETATION AND MTGS. SERVICES	55 608 800	51 377 509	462 527	51 840 036	3 768 764
74 EDITORIAL AND OFFICIAL RECORDS SERVICES	58 794 700	57 809 949	984 693	58 794 642	58
75 PUBLISHING SERVICES	53 468 300	48 278 994	2 525 336	50 804 330	2 663 970

SCHEDULE 1.2 (continued)

APPROPRIATION PART, SECTION AND PROGRAMME	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART VII. COMMON SUPPORT SERVICES (continued)					
SECTION 29 CONFERENCE AND LIBRARY SERVICES					
PROGRAMME					
78 LIBRARY SERVICES	21 605 200	19 344 811	667 700	20 012 511	1 592 689
80 DEPT'L ADMIN. (EXEC. OFFICE)	<u>21 097 000</u>	<u>13 475 588</u>	<u>844 754</u>	<u>14 320 342</u>	<u>6 776 658</u>
TOTAL SECTION 29	310 763 500	284 451 177	8 704 936	293 156 113	17 607 337
TOTAL PART VII	<u>649 233 300</u>	<u>589 360 612</u>	<u>24 221 703</u>	<u>613 582 315</u>	<u>35 650 985</u>
PART VIII. SPECIAL EXPENSES					
SECTION 30 UNITED NATIONS BOND ISSUE					
PROGRAMME					
94 UNITED NATIONS BOND ISSUE	16 788 900	16 788 817	-	16 788 817	83
TOTAL SECTION 30	<u>16 788 900</u>	<u>16 788 817</u>	<u>-</u>	<u>16 788 817</u>	<u>83</u>
TOTAL PART VIII	16 788 900	16 788 817	-	16 788 817	83
PART IX. STAFF ASSESSMENT					
SECTION 31 STAFF ASSESSMENT					
PROGRAMME					
95 STAFF ASSESSMENT	261 259 800	246 884 796	-	246 884 796	14 375 004
TOTAL SECTION 31	<u>261 259 800</u>	<u>246 884 796</u>	<u>-</u>	<u>246 884 796</u>	<u>14 375 004</u>
TOTAL PART IX	261 259 800	246 884 796	-	246 884 796	14 375 004

SCHEDULE 1.2 (concluded)

APPROPRIATION PART, SECTION AND PROGRAMME	APPROPRIATIONS 1986-1987	DISBURSEMENTS AS AT 31 DECEMBER 1987	UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987	TOTAL EXPENDITURE	UNOBLIGATED BALANCE
PART X. CAPITAL EXPENDITURE					
SECTION 32 CONSTRUCTION, ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE					
PROGRAMME					
91 CONSTRUCTION	18 574 500	18 574 382	-	18 574 382	118
92 ALTERATION AND IMPROVEMENT	6 350 900	411 106	1 041 720	1 452 826	4 898 074
93 MAJOR MAINTENANCE	5 897 700	2 179 310	1 902 891	4 082 201	1 815 499
TOTAL SECTION 32	30 823 100	21 164 798	2 944 611	24 109 409	6 713 691
TOTAL PART X	30 823 100	21 164 798	2 944 611	24 109 409	6 713 691
PART XI. UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH					
SECTION 33 UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH					
PROGRAMME					
11 EXECUTIVE DIRECTION AND MANAGEMENT	600 000	600 000	-	600 000	-
TOTAL SECTION 33	600 000	600 000	-	600 000	-
TOTAL PART XI	600 000	600 000	-	600 000	-
TOTAL	1 711 801 200	1 534 267 804	48 431 776	1 582 699 580	129 101 620
LOAN TO UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	16 000 000	16 000 000	-	16 000 000	-
GRAND TOTAL	1 727 801 200	1 550 267 804	48 431 776	1 598 699 580	129 101 620

UNITED NATIONS GENERAL FUND

Major objects of expenditure by budget section for the biennium 1986-1987 as at 31 December 1987

(United States dollars)

APPROPRIATION PART AND SECTION	SALARIES, OTHER PERSONNEL COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART I.							
OVERALL POLICY-MAKING, DIRECTION AND CO-ORDINATION	28 023 967	5 558 741	3 521 374	1 475 545	92 587	1 634 000	40 306 214
TOTAL PART I	28 023 967	5 558 741	3 521 374	1 475 545	92 587	1 634 000	40 306 214
PART II.							
POLITICAL AND PEACE-KEEPING ACTIVITIES	67 754 864	4 011 664	347 182	6 989 439	1 254 481	106 476	80 464 106
SECTION	7 270 293	282 386	509 184	76 431	23 064	526 953	8 688 311
02A POLITICAL AND SECURITY COUNCIL AFFAIRS: PEACE-KEEPING	75 025 157	4 294 050	856 366	7 065 870	1 277 545	633 429	89 152 417
02B DISARMAMENT AFFAIRS							
TOTAL PART II							
PART III.							
POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION	16 147 257	3 290 961	340 206	1 799 843	31 281	5 887 502	27 497 050
SECTION	16 147 257	3 290 961	340 206	1 799 843	31 281	5 887 502	27 497 050
03 POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION							
TOTAL PART III							

SCHEDULE 1.3 (continued)

<u>APPROPRIATION PART AND SECTION</u>	<u>SALARIES, OTHER PERSONNEL COSTS</u>	<u>TRAVEL</u>	<u>CONTRACTUAL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>ACQUISITIONS</u>	<u>FELLOWSHIPS, GRANTS, OTHER</u>	<u>TOTAL</u>
PART IV.							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES							
SECTION							
04 POLICY-MAKING ORGANS	731 470	1 022 550	448 559	7 300	-	20 000	2 229 879
05A OFFICE OF THE DIR.-GEN. FOR DEV. AND INTN'L ECO. CO-OPERATION	2 911 256	238 668	1 270	56 328	6 735	-	3 214 257
05B CENTRE FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENT	3 565 015	372 018	66 319	33 148	27 414	-	4 063 914
05C REGIONAL COMMISSIONS LIAISON OFFICE	666 289	19 393	-	15 330	3 714	-	704 726
06 DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS	48 953 436	591 530	777 663	781 239	96 932	132 280	51 333 080
07 DEPT. OF TECH. CO-OPERATION FOR DEVELOPMENT	19 641 613	146 270	44 420	13 368	-	-	19 845 671
08 OFFICE OF SECRETARIAT SERVICES FOR ECON. AND SOCIAL MATTERS	3 591 499	81 862	-	15 862	3 920	-	3 693 143
09 TRANSNATIONAL CORPORATIONS	8 082 509	308 845	61 303	141 676	4 889	-	8 599 222
10 ECONOMIC COMMISSION FOR EUROPE	28 334 929	190 904	206 958	161 182	60 821	-	28 954 794
11 ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC	27 312 932	528 182	157 743	2 698 059	78 576	-	30 775 492
12 ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN	29 802 368	742 673	538 190	3 382 648	272 103	-	34 737 982
13 ECONOMIC COMMISSION FOR AFRICA	35 257 754	893 995	143 733	3 742 962	189 860	-	40 228 304
14 ECONOMIC AND SOCIAL COMMISSION FOR WESTERN ASIA	25 480 950	238 857	115 813	2 026 616	410 957	-	28 273 193
15 UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT	61 274 777	1 115 090	292 222	3 165 104	185 885	-	66 033 078
16 INTERNATIONAL TRADE CENTRE	-	-	-	-	-	11 010 100	11 010 100
18 UNITED NATIONS ENVIRONMENT PROGRAMME	7 861 081	281 890	89 981	690 204	56 512	-	8 979 668
19 UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (HABITAT)	6 360 495	167 030	37 283	290 443	21 177	-	6 876 428

APPROPRIATION PART AND SECTION	SALARIES, OTHER PERSONNEL COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS GRANTS, OTHER	TOTAL
20 INTERNATIONAL NARCOTICS CONTROL	5 295 709	396 708	249 978	89 102	6 765	-	6 038 262
21 OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	30 323 837	594 969	313 039	2 332 412	177 960	179 074	33 921 291
22 OFFICE OF THE UNITED NATIONS DISASTER RELIEF CO-ORDINATOR	5 321 630	232 027	-	125 325	17 900	357 000	6 053 882
23 HUMAN RIGHTS	11 632 712	1 558 760	198 133	157 565	21 500	-	13 568 670
24 REGULAR PROGRAMME OF TECHNICAL CO-OPERATION	15 695 010	2 594 046	17 128	355 386	32 601	5 873 627	24 567 798
TOTAL PART IV	378 097 271	12 316 267	3 759 735	20 281 259	1 676 221	17 572 081	433 702 834
PART V. INTERNATIONAL JUSTICE AND LAW							
SECTION							
25 INTERNATIONAL COURT OF JUSTICE	6 897 632	69 551	2 941 413	1 223 401	43 009	-	11 175 006
26 LEGAL ACTIVITIES	9 896 931	1 220 786	1 975 549	89 652	60 042	250 001	13 492 961
TOTAL PART V	16 794 563	1 290 337	4 916 962	1 313 053	103 051	250 001	24 667 967
PART VI. PUBLIC INFORMATION							
SECTION							
27 PUBLIC INFORMATION	49 530 565	875 985	8 286 054	4 999 188	1 200 180	515 789	65 407 761
TOTAL PART VI	49 530 565	875 985	8 286 054	4 999 188	1 200 180	515 789	65 407 761
PART VII. COMMON SUPPORT SERVICES							
SECTION							
28 ADMINISTRATION, MANAGEMENT AND COMMON SERVICES	184 787 633	1 638 435	5 988 117	113 491 484	4 731 876	9 788 657	320 426 202
29 CONFERENCE AND LIBRARY SERVICES	271 004 067	1 474 347	1 937 646	10 444 259	1 980 900	6 314 894	293 156 113
TOTAL PART VII	455 791 700	3 112 782	7 925 763	123 935 743	6 712 776	16 103 551	613 582 315

SCHEDULE 1.3 (continued)

<u>APPROPRIATION PART AND SECTION</u>	<u>SALARIES, OTHER PERSONNEL COSTS</u>	<u>TRAVEL</u>	<u>CONTRACTUAL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>ACQUISITIONS</u>	<u>FELLOWSHIPS, GRANTS, OTHER</u>	<u>TOTAL</u>
PART VIII.							
SPECIAL EXPENSES							
SECTION							
30 UNITED NATIONS BOND ISSUE	-	-	-	16 788 817	-	-	16 788 817
TOTAL PART VIII	-	-	-	16 788 817	-	-	16 788 817
PART IX.							
STAFF ASSESSMENT							
SECTION							
31 STAFF ASSESSMENT	246 884 796	-	-	-	-	-	246 884 796
TOTAL PART IX	246 884 796	-	-	-	-	-	246 884 796
PART X.							
CAPITAL EXPENDITURE							
SECTION							
32 CONSTRUCTION, ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE	90 791	2 410	-	-	24 016 208	-	24 109 409
TOTAL PART X	90 791	2 410	-	-	24 016 208	-	24 109 409
PART XI.							
UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH							
SECTION							
33 UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH	-	-	-	-	-	600 000	600 000
TOTAL PART XI	-	-	-	-	-	600 000	600 000
TOTAL	1 266 386 067	30 741 533	29 606 460	177 659 318	35 109 849	43 196 353	1 582 699 580

SCHEDULE 1.3 (concluded)

<u>APPROPRIATION PART AND SECTION</u>	<u>SALARIES, OTHER PERSONNEL COSTS</u>	<u>TRAVEL</u>	<u>CONTRACTUAL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>ACQUISITIONS</u>	<u>FELLOWSHIPS, GRANTS, OTHER</u>	<u>TOTAL</u>
LOAN TO UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	-	-	-	-	-	16 000 000	16 000 000
GRAND TOTAL 1986-1987	1 266 386 067	30 741 533	29 606 460	177 659 318	35 109 849	59 196 353	1 598 699 580

NET SALARIES	1 019 501 271						
STAFF ASSESSMENT (SECTION 31)	246 884 796						
PERCENTAGE OF EXPENDITURE	79.2%	1.9%	1.9%	11.1%	2.2%	3.7%	100.0%

COMPARATIVE FIGURES FOR 1984-1985

GRAND TOTAL 1984-1985	1 264 051 978	40 390 237	33 433 616	191 530 480	36 130 106	37 440 100	1 602 976 517
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NET SALARIES	1 018 397 627						
STAFF ASSESSMENT (SECTION 31)	245 654 351						
PERCENTAGE OF EXPENDITURE	78.9%	2.5%	2.1%	11.9%	2.3%	2.3%	100.0%

SCHEDULE 1.4

UNITED NATIONS GENERAL FUND

Major objects of expenditure by programme for the biennium 1986-1987 as at 31 December 1987
(United States dollars)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, OTHER PERSONNEL 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 CO-ORDINATION							
PROGRAMME							
01 POLICY-MAKING ORGANS	4 801 849	1 359 047	2 183 095	567 508	19 257	1 634 000	10 564 756
05 REGULAR SESSIONS, GENERAL ASSEMBLY	982 663	2 592 263	1 254 484	10 025	-	-	4 839 435
11 EXECUTIVE DIRECTION AND MANAGEMENT	18 917 409	1 503 630	43 795	876 532	62 343	-	21 403 709
13 SPECIAL MISSIONS	2 434 331	38 010	-	15 230	-	-	2 487 571
45 NARCOTICS DRUG CONTROL	887 715	65 791	40 000	6 250	10 987	-	1 010 743
TOTAL SECTION 01	28 023 967	5 558 741	3 521 374	1 475 545	92 587	1 634 000	40 306 214
TOTAL PART I	28 023 967	5 558 741	3 521 374	1 475 545	92 587	1 634 000	40 306 214
PART II.							
POLITICAL AND PEACE-KEEPING ACTIVITIES							
SECTION 02A							
POLITICAL AND SECURITY COUNCIL AFFAIRS: PEACE-KEEPING ACTIVITIES							
PROGRAMME							
01 POLICY-MAKING ORGANS	1 100	18 107	339 007	-	-	-	358 214
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 813 187	63 258	167	92 143	59 116	-	3 027 871
12 DEPT. OF POLITICAL AND SECURITY COUNCIL AFFAIRS	8 709 710	49 692	54	2 375	17 509	106 476	8 885 816
13 SPECIAL MISSIONS	39 330 613	3 069 863	-	5 961 802	1 162 522	-	49 524 800
14 POLITICAL AFFAIRS	102 570	104 964	-	6 561	-	-	214 095
17 INTERNATIONAL ASSISTANCE PROG.	179 136	331 655	-	284 195	11 265	-	806 251
22 ASSISTANCE TO REFUGEES (UNRWA)	13 640 384	-	-	-	-	-	13 640 384
23 LAW OF THE SEA	2 978 164	374 125	7 954	642 363	4 069	-	4 006 675
TOTAL SECTION 02A	67 754 864	4 011 664	347 182	6 989 439	1 254 481	106 476	80 464 106
SECTION 02B							
DISARMAMENT AFFAIRS							
PROGRAMME							
01 POLICY-MAKING ORGANS	255 955	90 054	-	-	-	-	346 009
12 DEPT. FOR DISARMAMENT AFFAIRS	7 014 338	192 332	509 184	76 431	23 064	526 953	8 342 302
TOTAL SECTION 02B	7 270 293	282 386	509 184	76 431	23 064	526 953	8 688 311
TOTAL PART II	75 025 157	4 294 050	856 366	7 065 870	1 277 545	633 429	89 152 417

SCHEDULE 1.4 (continued)

	<u>SALARIES, OTHER PERSONNEL COSTS</u>	<u>TRAVEL</u>	<u>CONTRACTUAL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>ACQUISITIONS</u>	<u>FELLOWSHIPS, GRANTS, OTHER</u>	<u>TOTAL</u>
<u>APPROPRIATION PART, SECTION AND PROGRAMME</u>							
<u>PART III.</u>							
<u>POLITICAL AFFAIRS, TRUSTESHIP AND DECOLONIZATION</u>							
<u>SECTION 03</u>							
<u>POLITICAL AFFAIRS, TRUSTESHIP AND DECOLONIZATION</u>							
PROGRAMME							
01 POLICY-MAKING ORGANS	2 019	827 495	2 672	113 742	-	502 486	1 448 414
14 DEPT. OF POLITICAL AFFAIRS, TRUSTESHIP AND DECOLONIZATION	7 074 402	104 036	-	46 738	18 152	-	7 243 328
15 NAMIBIA	4 787 409	2 259 018	317 301	1 614 686	12 129	4 829 616	13 820 159
16 OTHER SPECIAL AFRICAN QUESTIONS	3 763 535	6 438	20 233	1 671	1 000	555 400	4 348 277
17 INTERNATIONAL ASSISTANCE PROG.	519 892	93 974	-	23 006	-	-	636 872
	<u>16 147 257</u>	<u>3 290 961</u>	<u>340 206</u>	<u>1 799 843</u>	<u>31 281</u>	<u>5 887 502</u>	<u>27 497 050</u>
TOTAL SECTION 03							
	<u>16 147 257</u>	<u>3 290 961</u>	<u>340 206</u>	<u>1 799 843</u>	<u>31 281</u>	<u>5 887 502</u>	<u>27 497 050</u>
<u>TOTAL PART III</u>							
<u>PART IV.</u>							
<u>ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES</u>							
<u>SECTION 04</u>							
<u>POLICY-MAKING ORGANS</u>							
PROGRAMME							
01 GENERAL POLICY-MAKING ORGANS	29 207	210 173	32 559	-	-	-	271 939
03 SPECIAL MEETINGS AND CONFERENCES	700 263	227 688	416 000	7 300	-	20 000	1 371 251
19 CRIME PREVENTION AND CONTROL	2 000	68 176	-	-	-	-	70 176
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	-	340 765	-	-	-	-	340 765
46 NATURAL RESOURCES	-	16 041	-	-	-	-	16 041
48 POPULATION	-	43 039	-	-	-	-	43 039
53 SOCIAL DEVELOPMENT	-	51 772	-	-	-	-	51 772
54 STATISTICS	-	64 896	-	-	-	-	64 896
	<u>731 470</u>	<u>1 022 550</u>	<u>448 559</u>	<u>7 300</u>	<u>-</u>	<u>20 000</u>	<u>2 229 879</u>
TOTAL SECTION 04							
	<u>731 470</u>	<u>1 022 550</u>	<u>448 559</u>	<u>7 300</u>	<u>-</u>	<u>20 000</u>	<u>2 229 879</u>
<u>SECTION 05A</u>							
<u>OFFICE OF THE DIR.-GEN. FOR DEVELOPMENT AND INTERNATIONAL ECONOMIC CO-OPERATION</u>							
PROGRAMME							
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 911 256	238 668	1 270	56 328	6 735	-	3 214 257
	<u>2 911 256</u>	<u>238 668</u>	<u>1 270</u>	<u>56 328</u>	<u>6 735</u>	<u>-</u>	<u>3 214 257</u>
TOTAL SECTION 05A							
	<u>2 911 256</u>	<u>238 668</u>	<u>1 270</u>	<u>56 328</u>	<u>6 735</u>	<u>-</u>	<u>3 214 257</u>

SCHEDULE 1.4 (continued)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, OTHER PERSONNEL COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART IV.							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)							
SECTION 05B							
CENTRE FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENT							
PROGRAMME							
01 POLICY-MAKING ORGANS	-	301 697	-	-	-	-	301 697
11 EXECUTIVE DIRECTION AND MANAGEMENT	539 739	22 286	-	-	-	-	562 025
52 SCIENCE AND TECHNOLOGY	3 021 052	48 035	66 319	1 041	-	-	3 136 447
80 ADMIN. AND COMMON SERVICES	4 224	-	-	32 107	27 414	-	63 745
TOTAL SECTION 05B	3 565 015	372 018	66 319	33 148	27 414	-	4 063 914
SECTION 05C							
REGIONAL COMMISSIONS LIAISON OFFICE							
PROGRAMME							
11 EXECUTIVE DIRECTION AND MANAGEMENT	666 289	19 393	-	15 330	3 714	-	704 726
TOTAL SECTION 05C	666 289	19 393	-	15 330	3 714	-	704 726
SECTION 06							
DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS							
PROGRAMME							
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 664 715	85 761	352	62 247	7 590	-	2 820 645
24 DEVELOPMENT ISSUES AND POLICIES	10 494 103	38 048	115 802	54 518	28 400	-	10 730 871
47 OCEAN ECONOMICS AND TECHNOLOGY	1 279 466	26 071	-	4 497	-	-	1 310 034
48 POPULATION	4 241 173	35 380	48 322	49 041	5 227	-	4 379 143
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	8 472 539	263 640	159 565	14 635	20 637	42 180	8 973 396
54 STATISTICS	14 058 113	38 928	441 659	387 785	13 054	-	14 939 539
65 ENERGY	1 163 010	21 786	-	13 154	3 234	-	1 201 184
69 PROG. PLANNING AND CO-ORDINATION	5 049 738	81 673	11 963	62 925	18 590	90 100	5 314 989
80 ADMIN. AND COMMON SERVICES	1 530 579	243	-	132 457	-	-	1 663 279
TOTAL SECTION 06	48 953 436	591 530	777 663	781 239	96 932	132 280	51 333 080
SECTION 07							
DEPARTMENT OF TECHNICAL CO-OPERATION FOR DEVELOPMENT							
PROGRAMME							
11 EXECUTIVE DIRECTION AND MANAGEMENT	3 392 926	84 671	-	-	-	-	3 477 597
24 DEVELOPMENT ISSUES AND POLICIES	442 114	-	-	-	-	-	442 114
46 NATURAL RESOURCES AND ENERGY	2 767 140	24 689	-	-	-	-	2 791 829
50 PUBLIC ADMINISTRATION AND FINANCE	3 045 283	4 222	-	-	-	-	3 049 505
65 ENERGY	1 291 122	3 526	-	-	-	-	1 294 648
79 MANAGEMENT OF TECHNICAL CO-OPERATION	7 440 488	29 162	-	1 750	-	-	7 471 400
80 ADMIN. AND COMMON SERVICES	1 262 540	-	44 420	11 618	-	-	1 318 578
TOTAL SECTION 07	19 641 613	146 270	44 420	13 368	-	-	19 845 671

SCHEDULE 1.4 (continued)

	<u>APPROPRIATION PART, SECTION AND PROGRAMME</u>	<u>SALARIES, OTHER PERSONNEL COSTS</u>	<u>TRAVEL</u>	<u>CONTRACTUAL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>ACQUISITIONS</u>	<u>FELLOWSHIPS, GRANTS, OTHER</u>	<u>TOTAL</u>
PART IV.								
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)								
SECTION 08								
OFFICE OF SECRETARIAT SERVICES FOR ECONOMIC AND SOCIAL MATTERS								
PROGRAMME								
11	EXECUTIVE DIRECTION AND MANAGEMENT	234 484	2 585	-	8 197	-	-	245 266
68	SECRETARIAT SERVICES, ECONOMIC AND SOCIAL MATTERS	3 357 015	79 277	-	7 665	3 920	-	3 447 877
	TOTAL SECTION 08	3 591 499	81 862	-	15 862	3 920	-	3 693 143
SECTION 09								
TRANSNATIONAL CORPORATIONS								
PROGRAMME								
01	POLICY-MAKING ORGANS	-	154 987	-	-	-	-	154 987
49	TRANSNATIONAL CORPORATIONS	8 082 509	153 858	61 303	141 676	4 889	-	8 444 235
	TOTAL SECTION 09	8 082 509	308 845	61 303	141 676	4 889	-	8 599 222
SECTION 10								
ECONOMIC COMMISSION FOR EUROPE								
PROGRAMME								
11	EXECUTIVE DIRECTION AND MANAGEMENT	2 034 232	67 735	7 198	3 188	-	-	2 112 353
21	FOOD AND AGRICULTURE (INCL. FOREST PRODUCTS)	1 665 462	7 602	17 240	-	-	-	1 690 304
24	DEVELOPMENT ISSUES AND POLICIES	4 488 839	16 701	68 350	-	-	-	4 573 890
27	ENVIRONMENT	1 901 412	14 705	-	-	-	-	1 916 117
29	HUMAN SETTLEMENTS	1 080 394	1 995	14 492	49	-	-	1 096 930
33	INDUSTRIAL DEVELOPMENT	2 779 392	7 289	29 243	-	-	-	2 815 924
34	INTERNATIONAL TRADE	2 094 906	14 104	-	-	-	-	2 109 010
52	SCIENCE AND TECHNOLOGY	831 621	1 358	-	-	-	-	832 979
53	SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	-	1 335	-	-	-	-	1 335
54	STATISTICS	3 622 256	9 939	24 143	-	-	-	3 656 338
55	TRANSPORT	2 824 240	30 295	46 292	-	-	-	2 900 827
65	ENERGY	2 907 559	12 401	-	-	-	-	2 919 960
80	ADMIN. AND COMMON SERVICES	2 104 616	5 445	-	157 945	60 821	-	2 328 827
	TOTAL SECTION 10	28 334 929	190 904	206 958	161 182	60 821	-	28 954 794

<u>APPROPRIATION PART, SECTION AND PROGRAMME</u>	<u>SALARIES, OTHER PERSONNEL COSTS</u>	<u>TRAVEL</u>	<u>CONTRACTUAL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>ACQUISITIONS</u>	<u>FELLOWSHIPS, GRANTS, OTHER</u>	<u>TOTAL</u>
PART IV.							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)							
SECTION 11							
ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC							
PROGRAMME							
01 POLICY-MAKING ORGANS	297 687	387 733	-	61 689	-	-	747 109
11 EXECUTIVE DIRECTION AND MANAGEMENT	1 933 481	72 202	-	-	-	-	2 005 683
21 AGRICULTURE	1 256 043	802	3 787	-	-	-	1 260 632
23 MARINE AFFAIRS	202 767	989	-	-	-	-	203 756
24 DEVELOPMENT PLANNING, PROJECTIONS AND POLICIES	1 876 314	19 158	47 167	-	-	-	1 942 639
27 ENVIRONMENT	32 297	2 657	-	-	-	-	34 954
29 HUMAN SETTLEMENTS	377 402	697	-	-	-	-	378 099
33 INDUSTRIAL DEVELOPMENT	963 877	2 821	5 724	-	-	-	972 422
34 INTERNATIONAL TRADE	1 516 081	6 498	-	-	-	-	1 522 579
43 SHIPPING, PORTS AND INLAND WATERWAYS	900 666	4 362	-	-	-	-	905 028
46 NATURAL RESOURCES AND ENERGY	1 759 769	2 973	16 496	-	-	-	1 779 238
48 POPULATION	988 027	4 912	10 971	-	-	-	1 003 910
52 SCIENCE AND TECHNOLOGY	608 960	4 543	-	-	-	-	613 503
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	905 363	6 138	-	-	-	-	911 501
54 STATISTICS	1 158 346	6 425	49 515	-	-	-	1 214 286
55 TRANSPORT, COMMUNICATIONS AND TOURISM	1 046 551	605	892	-	-	-	1 048 048
65 ENERGY	680 156	820	6 107	-	-	-	687 083
71 CONFERENCE SERVICES	3 824 503	-	13 125	-	-	-	3 837 628
79 MANAGEMENT OF TECHNICAL CO-OPERATION ACTIVITIES	524 648	-	-	-	-	-	524 648
80 ADMIN. AND COMMON SERVICES	6 287 951	3 847	3 959	2 636 370	78 576	-	9 010 703
91 CONSTRUCTION	172 043	-	-	-	-	-	172 043
TOTAL SECTION 11	27 312 932	528 182	157 743	2 698 059	78 576	-	30 775 492
SECTION 12							
ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN							
PROGRAMME							
01 SESSIONS OF THE COMMISSION	82 071	206 321	-	16 175	-	-	306 667
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 281 013	154 681	2 100	-	-	-	2 435 694
21 FOOD AND AGRICULTURE	430 739	16 592	-	-	-	-	447 331
24 DEVELOPMENT ISSUES AND POLICIES	4 335 462	60 440	-	-	-	-	4 395 902
27 ENVIRONMENT	162 573	2 608	-	-	-	-	165 181
29 HUMAN SETTLEMENTS	216 252	19 368	-	-	-	-	235 620
33 INDUSTRIAL DEVELOPMENT	904 902	12 817	-	-	-	-	917 719
34 INTERNATIONAL TRADE	3 890 512	106 591	-	-	-	-	3 997 103
46 NATURAL RESOURCES AND ENERGY	874 599	18 474	-	-	-	-	893 073
48 POPULATION	834 237	13 101	-	-	-	-	847 338

SCHEDULE 1.4 (continued)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, OTHER PERSONNEL COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART IV.							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)							
SECTION 12							
ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN							
PROGRAMME	262 949	954	-	-	-	-	263 903
52 SCIENCE AND TECHNOLOGY							
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	1 148 781	19 538	-	32	-	-	1 168 351
54 STATISTICS	1 598 049	38 107	-	-	-	-	1 636 156
55 TRANSPORT	2 765 162	28 082	-	-	-	-	2 793 244
65 ENERGY	329 714	7 393	-	-	-	-	337 107
70 EXTERNAL RELATIONS AND INFORMATION SERVICES	264 190	5 289	10 860	36 149	-	-	316 488
71 CONFERENCE SERVICES	2 955 819	1 757	105 333	196 606	47 598	-	3 307 113
78 LIBRARY AND DOCUMENTATION SERVICES	615 889	-	-	64 759	-	-	680 648
79 MANAGEMENT OF TECHNICAL CO-OPERATION ACTIVITIES	552 605	1 104	-	-	-	-	553 709
80 ADMIN. AND COMMON SERVICES	7 296 850	29 456	419 897	3 068 927	224 505	-	11 039 635
TOTAL SECTION 12	29 802 368	742 673	538 190	3 382 648	272 103	-	34 737 982
SECTION 13							
ECONOMIC COMMISSION FOR AFRICA							
PROGRAMME	263 101	14 813	14 965	35 461	-	-	328 340
01 SESSIONS OF THE COMMISSION	2 148 085	129 506	-	-	-	-	2 277 591
11 EXECUTIVE DIRECTION AND MANAGEMENT	1 312 255	23 888	-	-	-	-	1 336 143
21 FOOD AND AGRICULTURE	16 571	-	-	-	-	-	16 571
23 MARINE AFFAIRS	6 980 722	284 378	104 087	294 266	20 539	-	7 683 992
24 DEVELOPMENT ISSUES AND POLICIES	360 190	5 057	-	-	-	-	365 247
27 ENVIRONMENT	448 892	2 819	-	-	-	-	451 711
29 HUMAN SETTLEMENTS	1 789 009	42 850	-	-	-	-	1 831 859
33 INDUSTRIAL DEVELOPMENT	1 828 962	39 039	-	-	-	-	1 868 001
34 INTERNATIONAL TRADE	1 454 989	24 162	-	-	-	-	1 479 151
46 NATURAL RESOURCES AND ENERGY	946 233	17 813	-	-	-	-	964 046
48 POPULAT.	698 229	28 790	-	-	-	-	727 019
50 PUBLIC ADMINISTRATION AND FINANCE	719 064	22 918	-	-	-	-	741 982
52 SCIENCE AND TECHNOLOGY							
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	1 099 317	19 096	-	5 000	-	-	1 123 413
54 STATISTICS	1 670 924	989	6 381	-	-	-	1 678 294
55 TRANSPORT	1 814 712	68 021	-	-	-	-	1 882 733
65 ENERGY	205 350	9 373	-	-	-	-	214 723
71 CONFERENCE SERVICES	3 160 862	135 637	18 300	49 254	-	-	3 364 053
79 MANAGEMENT OF TECHNICAL CO-OPERATION ACTIVITIES	707 797	19 981	-	-	-	-	727 778
80 ADMIN. AND COMMON SERVICES	7 603 978	4 865	-	3 358 981	169 321	-	11 137 145
91 CONSTRUCTION	28 512	-	-	-	-	-	28 512
TOTAL SECTION 13	35 257 754	893 995	143 733	3 742 962	189 860	-	40 228 304

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, OTHER PERSONNEL COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART IV.							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)							
SECTION 14 ECONOMIC AND SOCIAL COMMISSION FOR WESTERN ASIA							
PROGRAMME							
01 SESSIONS OF THE COMMISSION	65 595	-	-	-	-	-	65 595
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 287 517	55 298	-	-	-	-	2 342 815
21 FOOD AND AGRICULTURE	884 367	11 606	-	-	-	-	895 973
24 DEVELOPMENT ISSUES AND POLICIES	1 126 449	29 132	-	-	-	-	1 155 581
29 HUMAN SETTLEMENTS	734 331	9 010	-	-	-	-	743 341
33 INDUSTRIAL DEVELOPMENT	1 181 048	18 452	-	-	-	-	1 199 500
34 INTERNATIONAL TRADE	395 485	7 300	-	-	-	-	402 785
46 NATURAL RESOURCES AND ENERGY	346 271	5 799	-	-	-	-	352 070
48 POPULATION	861 043	7 783	-	-	-	-	868 826
51 PUBLIC FINANCE	222 757	2 185	-	-	-	-	224 942
52 SCIENCE AND TECHNOLOGY	361 936	14 164	-	-	-	-	376 100
53 SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS	796 794	11 916	-	-	-	-	808 710
54 STATISTICS	1 230 881	16 162	-	-	-	-	1 247 043
55 TRANSPORT	946 534	16 975	-	-	-	-	963 509
65 ENERGY	915 287	19 621	-	-	-	-	934 908
70 INFORMATION SERVICES	335 748	-	-	-	-	-	335 748
71 CONFERENCE SERVICES	3 321 766	-	-	-	-	-	3 321 766
79 MANAGEMENT OF TECHNICAL CO-OPERATION ACTIVITIES	488 740	-	-	-	-	-	488 740
80 ADMIN. AND COMMON SERVICES	8 978 401	13 454	115 813	2 026 616	410 957	-	11 545 241
TOTAL SECTION 14	25 480 950	238 857	115 813	2 026 616	410 957	-	28 273 193
SECTION 15 UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT							
PROGRAMME							
01 POLICY-MAKING ORGANS	1 76 754	229 135	-	97 705	-	-	503 594
11 EXECUTIVE DIRECTION AND MANAGEMENT	8 312 838	327 335	-	-	-	-	8 640 173
35 SP. PROG. LEAST DEVELOPED, LAND-LOCKED ISLAND DEV. COUNTRIES	3 768 639	39 059	6 925	-	-	-	3 814 623
36 ECONOMIC CO-OPERATION AMONG DEVELOPING COUNTRIES	3 983 393	43 502	-	-	-	-	4 026 895
37 TRADE IN COMMODITIES	7 162 244	81 090	17 773	-	-	-	7 261 107
38 TRADE IN MANUFACTURES AND SEMI-MANUFACTURES	6 369 829	33 312	-	-	-	-	6 403 141
39 TRADE /MONG COUNTRIES HAVING DIFFERENT ECO. AND SOC. SYSTEMS	1 989 799	35 307	-	-	-	-	2 025 106
40 MONEY, FINANCE AND DEVELOPMENT	10 560 289	111 067	168 588	-	-	-	10 839 944
41 SPECIAL PROGS. ON INSURANCE AND TRADE FACILITATION	1 609 562	19 941	-	-	-	-	1 629 503
42 TRANSFER OF TECHNOLOGY	3 906 109	37 286	-	-	-	-	3 943 395
43 SHIPPING PORTS AND MULTIMODAL TRANSPORT	4 904 668	59 215	443	-	-	-	4 964 326

SCHEDULE 1.4 (continued)

<u>APPROPRIATION PART, SECTION AND PROGRAMME</u>	<u>SALARIES, OTHER PERSONNEL COSTS</u>	<u>TRAVEL</u>	<u>CONTRACTUAL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>ACQUISITIONS</u>	<u>FELLOWSHIPS, GRANTS, OTHER</u>	<u>TOTAL</u>
PART IV.							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)							
SECTION 15							
UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT							
PROGRAMME							
71 CONFERENCE SERVICES	4 837 337	91 600	91 599	-	-	-	5 020 536
79 MANAGEMENT OF TECHNICAL CO-OPERATION ACTIVITIES	219 192	6 199	-	-	-	-	225 391
80 ADMIN. AND COMMON SERVICES	3 474 124	1 042	6 894	3 067 399	185 885	-	6 735 344
TOTAL SECTION 15	61 274 777	1 115 090	292 222	3 165 104	185 885	-	66 033 078
SECTION 16							
INTERNATIONAL TRADE CENTRE							
PROGRAMME							
64 TRADE PROMOTION	-	-	-	-	-	11 010 100	11 010 100
TOTAL SECTION 16	-	-	-	-	-	11 010 100	11 010 100
SECTION 18							
UNITED NATIONS ENVIRONMENT PROGRAMME							
PROGRAMME							
01 POLICY-MAKING ORGANS	901 322	23 625	20 205	210 063	-	-	1 155 215
11 EXECUTIVE DIRECTION AND MANAGEMENT	1 591 001	186 306	69 776	18 862	-	-	1 865 945
27 ENVIRONMENT	2 724 232	51 722	-	6 933	-	-	2 782 887
71 CONFERENCE SERVICES	1 463 499	-	-	-	-	-	1 463 499
80 ADMIN. AND COMMON SERVICES	1 181 027	20 237	-	454 346	56 512	-	1 712 122
TOTAL SECTION 18	7 861 081	281 890	89 981	690 204	56 512	-	8 979 668

SCHEDULE 1.4 (continued)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, OTHER PERSONNEL COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART IV.							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)							
SECTION 19							
UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS							
PROGRAMME	8 145	7 778	-	2 577	-	-	18 500
01 POLICY-MAKING ORGANS	1 336 239	65 897	-	25 521	1 123	-	1 428 780
11 EXECUTIVE DIRECTION AND MANAGEMENT	4 283 209	84 944	37 283	-	-	-	4 405 436
29 HUMAN SETTLEMENTS ACTIVITIES	732 902	8 411	-	262 345	20 054	-	1 023 712
80 ADMIN. AND COMMON SERVICES	6 360 495	167 030	37 283	290 443	21 177	-	6 876 428
TOTAL SECTION 19							
SECTION 20							
INTERNATIONAL NARCOTICS CONTROL							
PROGRAMME	2 213 344	336 257	135 567	20 385	-	-	2 705 553
01 POLICY-MAKING ORGANS	3 082 365	60 451	114 411	68 717	6 765	-	3 332 709
45 NARCOTIC DRUGS CONTROL	5 295 709	396 708	249 978	89 102	6 765	-	6 038 262
TOTAL SECTION 20							
SECTION 21							
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES							
PROGRAMME	-	22 519	3 300	-	-	-	25 819
01 POLICY-MAKING ORGANS	3 037 025	47 075	14 224	29 360	1 206	-	3 128 890
11 EXECUTIVE DIRECTION AND MANAGEMENT	21 432 234	423 681	13 720	2 012 352	176 754	12 074	24 070 815
56 PROTECTION AND ASSISTANCE TO REFUGEES	1 504 038	50 529	250 459	21 436	-	-	1 826 462
70 EXTERNAL RELATIONS, INFORMATION AND FUND-RAISING	4 350 540	51 165	31 336	269 264	-	167 000	4 869 305
80 ADMIN., MANAGEMENT AND GENERAL SERVICES	30 323 837	594 969	313 039	2 332 412	177 960	179 074	33 921 291
TOTAL SECTION 21							
SECTION 22							
OFFICE OF THE UNITED NATIONS DISASTER RELIEF CO-ORDINATOR							
PROGRAMME	1 049 356	40 941	-	614	-	-	1 090 911
11 EXECUTIVE DIRECTION AND MANAGEMENT	3 731 697	189 410	-	117 200	-	357 000	4 395 307
25 RELIEF CO-ORDINATION, PREPAREDNESS AND PREVENTION	540 577	1 676	-	7 511	17 900	-	567 664
80 ADMINISTRATION AND COMMON SERVICES	5 321 630	232 027	-	125 325	17 900	357 000	6 053 882
TOTAL SECTION 22							

SCHEDULE 1.4 (continued)

APPROPRIATION PART, SECTION AND PROGRAMME	SALARIES, OTHER PERSONNEL COSTS	TRAVEL	CONTRACTUAL SERVICES	OPERATING EXPENSES	ACQUISITIONS	FELLOWSHIPS, GRANTS, OTHER	TOTAL
PART IV.							
ECONOMIC, SOCIAL AND HUMANITARIAN ACTIVITIES (continued)							
SECTION 23							
HUMAN RIGHTS							
PROGRAMME							
01 POLICY-MAKING ORGANS	1 201 773	1 449 090	112 000	153 931	21 500	-	2 938 294
11 EXECUTIVE DIRECTION AND MANAGEMENT	2 048 237	16 215	-	643	-	-	2 065 095
28 HUMAN RIGHTS ACTIVITIES	8 382 702	93 455	86 133	2 991	-	-	8 565 281
TOTAL SECTION 23	11 632 712	1 558 760	198 133	157 565	21 500	-	13 568 670
SECTION 24							
REGULAR PROGRAMME OF TECHNICAL CO-OPERATION							
PROGRAMME							
21 FOOD AND AGRICULTURE	5 206	1 094	-	-	-	-	6 300
24 DEVELOPMENT ISSUES AND POLICIES	4 503 403	641 196	4 000	55 066	4 778	287 318	5 495 761
28 HUMAN RIGHTS	5 000	3 756	-	-	-	556 367	565 123
29 HUMAN SETTLEMENTS	618 293	81 977	1 476	9 970	-	354 981	1 066 697
33 INDUSTRIAL DEVELOPMENT	354 783	46 023	-	-	-	-	400 806
34 INTERNATIONAL TRADE	916 719	154 063	-	-	-	449 429	1 520 211
46 NATURAL RESOURCES	3 030 757	658 687	11 652	104 319	-	1 630 345	5 435 760
50 PUBLIC ADMINISTRATION AND FINANCE	1 735 401	347 581	-	91 159	720	230 830	2 405 691
52 SCIENCE AND TECHNOLOGY	-	-	-	-	-	84 386	84 386
53 SOCIAL DEVELOPMENT	1 011 550	178 865	-	9 818	-	272 152	1 472 385
54 STATISTICS	1 114 207	224 307	-	17 891	-	1 569 764	2 931 169
55 TRANSPORT, COMMUNICATIONS AND TOURISM	428 875	55 662	-	-	-	173 866	658 403
65 ENERGY	1 416 602	195 835	-	67 163	27 103	264 189	1 970 892
80 ADMIN. AND COMMON SERVICES	554 214	-	-	-	-	-	554 214
TOTAL SECTION 24	15 695 010	2 594 046	17 128	355 386	32 601	5 873 627	24 567 798
TOTAL PART IV	378 097 271	12 316 267	3 759 735	20 281 259	1 676 221	17 572 081	433 702 834
PART V.							
INTERNATIONAL JUSTICE AND LAW							
SECTION 25							
INTERNATIONAL COURT OF JUSTICE							
PROGRAMME							
18 INTERNATIONAL COURT OF JUSTICE	6 897 632	69 551	2 547 602	19 797	-	-	9 534 582
80 ADMIN. AND COMMON SERVICES	-	-	393 811	1 203 604	43 009	-	1 640 424
TOTAL SECTION 25	6 897 632	69 551	2 941 413	1 223 401	43 009	-	11 175 006

	<u>SALARIES, OTHER PERSONNEL COSTS</u>	<u>TRAVEL</u>	<u>CONTRACTUAL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>ACQUISITIONS</u>	<u>FELLOWSHIPS, GRANTS, OTHER</u>	<u>TOTAL</u>
<u>PART I.</u>							
<u>INTERNATIONAL JUSTICE AND LAW (continued)</u>							
<u>SECTION 26</u>							
<u>LEGAL ACTIVITIES</u>							
PROGRAMME							
01 POLICY-MAKING ORGANS	228 818	1 142 967	699 088	-	-	-	2 070 873
03 SPECIAL MEETINGS AND CONFERENCES	5 852	10 999	-	-	-	-	16 851
11 EXECUTIVE DIRECTION AND MANAGEMENT	1 908 228	21 756	10 478	88 967	48 242	-	2 077 671
19 OFFICE OF LEGAL AFFAIRS	7 754 033	45 064	1 265 983	685	11 800	250 001	9 327 566
TOTAL SECTION 26	9 896 931	1 220 786	1 975 549	89 652	60 042	250 001	13 492 961
TOTAL PART V	16 794 563	1 290 337	4 916 962	1 313 053	103 051	250 001	24 667 967
<u>PART VI.</u>							
<u>PUBLIC INFORMATION</u>							
<u>SECTION 27</u>							
<u>PUBLIC INFORMATION</u>							
PROGRAMME							
03 SPECIAL MEETINGS AND CONFERENCES	228 485	343 349	522 381	56 990	-	-	1 151 205
11 EXECUTIVE DIRECTION AND MANAGEMENT	1 768 680	72 088	7 763 673	12 985	1 056 776	343 263	1 853 753
70 INFORMATION SERVICES	45 438 861	458 308	-	4 260 462	143 404	172 526	59 321 343
80 ADMIN. AND COMMON SERVICES	2 094 539	2 240	-	668 751	-	-	3 081 460
TOTAL SECTION 27	49 530 565	875 985	8 286 054	4 999 188	1 200 180	515 789	65 407 761
TOTAL PART VI	49 530 565	875 985	8 286 054	4 999 188	1 200 180	515 789	65 407 761
<u>PART VII.</u>							
<u>COMMON SUPPORT SERVICES</u>							
<u>SECTION 28</u>							
<u>ADMINISTRATION, MANAGEMENT</u>							
PROGRAMME							
11 EXECUTIVE DIRECTION AND MANAGEMENT	1 317 769	15 396	-	31 687	5 178	-	1 370 030
81 ADMIN. MGMT. AND GENERAL SERVICES	16 252 943	044 026	396 941	2 950 234	180 409	493 192	21 317 745
82 ELECTRONIC DATA PROCESSING AND INFORMATION SYSTEMS DIVISION	7 312 736	55 980	662 418	5 677 801	43 586	4 829 857	18 562 378
83 OFFICE OF FINANCIAL SERVICES	24 123 977	43 192	31 101	622 813	49 067	401 700	25 271 850
84 PERSONNEL SERVICES - EXCLUDING TC RECRUITMENT SERVICES	23 800 066	253 266	77 771	408 180	74 087	1 882 339	26 495 709
85 STAFF TRAINING ACTIVITIES	6 285 418	148 225	556 725	115 604	87 277	30 989	7 224 238
87 GENERAL SERVICES	97 765 413	51 491	4 263 161	98 115 513	4 268 560	2 117 448	206 581 586
89 MISCELLANEOUS EXPENSES	7 929 311	26 859	-	5 569 652	23 712	33 132	13 582 666
TOTAL SECTION 28	184 787 633	1 638 435	5 988 117	113 491 484	4 731 876	9 788 657	320 426 202

	<u>SALARIES, OTHER PERSONNEL COSTS</u>	<u>TRAVEL</u>	<u>CONTRACTUAL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>ACQUISITIONS</u>	<u>FELLOWSHIPS, GRANTS, OTHER</u>	<u>TOTAL</u>
<u>PART VII.</u>							
<u>COMMON SUPPORT SERVICES (continued)</u>							
<u>SECTION 29</u>							
<u>CONFERENCE AND LIBRARY SERVICES</u>							
<u>PROGRAMME</u>							
11 EXECUTIVE DIRECTION AND MANAGEMENT	1 676 835	41 492	20 281	268 192	200 938	-	2 207 738
72 TRANSLATION SERVICES	90 295 520	215 189	1 871 669	417	-	2 793 719	95 176 514
73 INTERPRETATION AND MEETINGS SERVICES	51 112 813	724 595	-	1 451	1 177	-	51 840 036
74 EDITORIAL AND OFFICIAL RECORDS SERVICES	57 468 273	238 306	-	162	-	1 087 901	58 794 642
75 PUBLISHING SERVICES	41 937 927	70 515	-	7 353 301	534 217	908 370	50 804 330
78 LIBRARY SERVICES	16 440 540	16 606	120	1 971 197	64 049	1 519 999	20 012 511
80 DEPT'L. ADMN. (EXECUTIVE OFFICE)	12 072 159	167 644	45 576	849 539	1 180 519	4 905	14 320 342
TOTAL SECTION 29	271 004 067	1 474 347	1 937 646	10 444 259	1 986 900	6 314 894	293 156 113
TOTAL PART VII	455 791 700	3 112 782	7 925 763	123 935 743	6 712 776	16 103 551	613 582 315
<u>PART VIII.</u>							
<u>SPECIAL EXPENSES</u>							
<u>SECTION 30</u>							
<u>UNITED NATIONS BOND ISSUE</u>							
<u>PROGRAMME</u>							
94 UNITED NATIONS BOND ISSUE	-	-	-	16 788 817	-	-	16 788 817
TOTAL SECTION 30	-	-	-	16 788 817	-	-	16 788 817
TOTAL PART VIII	-	-	-	16 788 817	-	-	16 788 817
<u>PART IX.</u>							
<u>STAFF ASSESSMENT</u>							
<u>SECTION 31</u>							
<u>STAFF ASSESSMENT</u>							
<u>PROGRAMME</u>							
95 STAFF ASSESSMENT	246 884 796	-	-	-	-	-	246 884 796
TOTAL SECTION 31	246 884 796	-	-	-	-	-	246 884 796
TOTAL PART IX	246 884 796	-	-	-	-	-	246 884 796

SCHEDULE 1.4 (concluded)

<u>APPROPRIATION PART, SECTION AND PROGRAMME</u>	<u>SALARIES, OTHER PERSONNEL COSTS</u>	<u>TRAVEL</u>	<u>CONTRACTUAL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>ACQUISITIONS</u>	<u>FELLOWSHIPS, GRANTS, OTHER</u>	<u>TOTAL</u>
<u>PART X.</u>							
<u>CAPITAL EXPENDITURE</u>							
<u>SECTION 32</u>							
<u>CONSTRUCTION, ALTERATION, IMPROVEMENT AND MAJOR MAINTENANCE</u>							
PROGRAMME							
91 CONSTRUCTION	-	2 410	-	-	18 571 972	-	18 574 382
92 ALTERATION AND IMPROVEMENT	90 791	-	-	-	1 362 035	-	1 452 826
93 MAJOR MAINTENANCE	-	-	-	-	4 082 201	-	4 082 201
TOTAL SECTION 32	90 791	2 410	-	-	24 016 208	-	24 109 409
TOTAL PART X.	90 791	2 410	-	-	24 016 208	-	24 109 409
<u>PART XI.</u>							
<u>UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH</u>							
<u>SECTION 33</u>							
<u>UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH</u>							
PROGRAMME							
11 EXECUTIVE DIRECTION AND MANAGEMENT	-	-	-	-	-	600 000	600 000
TOTAL SECTION 33	-	-	-	-	-	600 000	600 000
TOTAL PART XI	-	-	-	-	-	600 000	600 000
TOTAL	1 266 386 067	30 741 533	29 606 460	177 659 318	35 109 849	43 196 353	1 582 699 580
<u>LOAN TO UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION</u>							
TOTAL	-	-	-	-	-	16 000 000	16 000 000
GRAND TOTAL	1 266 386 067	30 741 533	29 606 460	177 659 318	35 109 849	59 196 353	1 598 699 580

UNITED NATIONS GENERAL FUND

Statement of income and expenditure and surplus account
For the biennium 1986-1987 ended 31 December 1987

(United States dollars)

	1987	1985 <u>a/</u>
I. <u>Statement of income and expenditure</u>		
<u>Income</u>		
Amount appropriated by the General Assembly	1 727 801 200 <u>b/</u>	1 608 954 000
<u>Less:</u> Expenditure (statement I)	1 598 699 580	1 602 976 517
Unobligated balance of appropriation (statement I)	129 101 620	5 977 483
<u>Add:</u> Excess of actual other income over estimated amount:		
Actual income (schedule 2.1)	49 544 957	
<u>Less:</u> Revised estimates (General Assembly resolution 42/213 B)	39 618 400	(536 273)
<u>Excess of income over expenditure c/</u>	<u>139 028 177</u>	<u>5 441 210</u>
II. <u>Surplus account</u>		
Surplus available for credit to Member States at 1 January 1986	-	604 500
<u>Add:</u> Contributions of new Member States	-	93 162
Balance available in the surplus account	-	697 662
<u>Less:</u> Amount transferred as credits against Member States' contributions	-	697 662
Surplus account balance after transfer of credits to Member States	-	-
<u>Add:</u> Savings effected in liquidation of prior years' (1984-1985) obligations	10 690 759	19 634 158
<u>Excess of income over expenditure:</u>		
Unobligated balance of appropriations (statement I)	129 101 620	
Excess of actual other income over revised estimates	9 926 557	
Total	<u>149 718 936</u>	<u>25 075 368</u>
<u>Less:</u> Amount retained pursuant to General Assembly resolution 40/241 B (statement III)	7 590 759	
Amount retained pursuant to General Assembly resolution 42/213 A (statement III)	<u>139 028 177</u>	<u>25 075 368</u>
Surplus available for credit to Member States at 31 December 1987 (statement III)	<u>3 100 000 <u>d/</u></u>	<u>-</u>

a/ Comparative figures reclassified to conform to current presentation.

b/ General Assembly resolution 42/213 A of 21 December 1987 appropriated \$1,711,801,200 for the biennium 1986-1987. In addition, General Assembly resolution 41/209 Section VI of 11 December 1986 adjusted to \$16 million the special appropriation at the fortieth session to finance a loan to UNIDO. Thus, the total revised appropriation for the biennium 1986-1987 amounts to \$1,727,801,200.

c/ Includes assessed contributions irrespective of collectibility.

d/ See General Assembly resolution 40/239 A, paragraph 6, of 18 December 1985.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 2.1

UNITED NATIONS GENERAL FUND

Schedule of income for the biennium 1986-1987 ended 31 December 1987

(United States dollars)

	Approved revised estimates for the biennium 1986-1987 a/	Actual income as at 31 December 1987	Actual income as at 31 December 1985
<u>Income section</u>			
General income:			
Income from rental of premises	6 884 600	7 014 283	5 260 365
Reimbursement for services rendered to specialized agencies and others	9 973 800	10 791 265	14 354 152
Advances	2 150 500	200 000 b/	-
Bank interest	850 000	6 797 538	1 536 669
Sale of used equipment	145 000	235 296	244 551
Refund of prior years' expenditures	1 210 500	1 359 834	1 657 161
Contributions of non-member States	1 333 700	3 154 840 c/	4 552 872
Television and similar services	995 400	818 069	1 188 681
Refund of the Organization's contribution to the United Nations Joint Staff Pension Fund in respect of participants' withdrawals	-	(2 418)	51 320
Reimbursement by the specialized agencies of their share of the costs of the International Civil Service Commission	4 695 900	4 282 357	4 160 183
Reimbursement by the specialized agencies of their share of the costs of the Joint Inspection Unit	3 207 800	3 374 193	2 415 118
Miscellaneous	486 200	1 336 325	1 181 098
Subtotal	31 933 400	39 361 582	36 602 170
Revenue-producing activities (schedule 2.2)	7 685 000	10 183 375	9 379 057
Grand total	39 618 400	49 544 957	45 981 227

a/ See General Assembly resolution 42/213 B of 21 December 1987.

b/ Advances to the Common Fund for Commodities amounting to \$1,750,500 and International Tropical Timber Council for \$200,000 are unrecovered.

c/ See ST/ADM/SER.B/291 dated 12 August 1987.

SCHEDULE 2.2

UNITED NATIONS GENERAL FUND

Schedule of revenue-producing activities: Income and expenditure for the biennium 1986-1987 ended 31 December 1987
(United States dollars)

	Revenue-producing activities directly related to supervision of Commercial Management Service						
	Sale of United Nations postage stamps	Garage operation	United Nations Gift Centre a/ Centre b/	Newsstand	Royalties and proof medal sales	Sale of publications	Services to visitors total
Income:							
Gross sales	28 819 800	1 840 564	5 293 324	214 396	307 354	9 455 556	3 442 159
Less:							
Cost of goods sold	2 930 467	-	2 374 129	71 221	462 245	2 377 792	-
Net income from sales	25 889 333	1 840 564	2 919 195	143 175	(154 891)	7 077 764	3 442 159
Expenditures:							
Salaries and common staff costs	10 928 496	620 988	541 730	18 053	-	4 632 097	4 726 299
Operating expenses	4 696 998	16 330	21 694	4 843	-	1 516 168	46 963
Acquisitions	99 500	-	-	1 400	-	115 779	57 488
Other expenses							
Promotion	931 026	-	-	-	-	713 280	61 685
Management fees	-	-	27 443	-	-	10 000	-
Total expenditure	16 656 020	637 318	590 867	24 296 b/	-	6 987 324	4 892 435
Excess of income over expenditure	9 233 313	1 203 246	2 328 328	118 879	(154 891)	90 440	(1 450 276)
Less:							
Salary and common staff costs for members of Commercial Management Service directly related to supervision and operation of the activities in this section							
Actual income						1 185 664	-
Revised approved estimates (1986-1987)	8 955 100	299 700	1 232 400	-	450 000	90 440	(1 450 276)
Less:							
Revised approved estimates for salary and common staff costs of the Commercial Management Service							
Revised approved estimates (1986-1987)						1 224 900	
						9 712 300	(2 738 100)
						710 800	7 685 000 c/

a/ Effective 1 April 1986, the United Nations Souvenir Shop and the United Nations Gift Centre merged to become the United Nations Gift Centre.

b/ Effective 1 April 1986, the Newsstand began operating on a monthly fee basis, payable to the United Nations; thus, expenditures are reported for the period 1 January to 31 March 1986 only.

c/ See General Assembly resolution 42/213 B of 21 December 1987.

STATEMENT III

UNITED NATIONS GENERAL FUND

Statement of assets and liabilities as at 31 December 1987

(United States dollars)

	1987	1985 ^{a/}
Assets		
Cash	236 756	(19 405 991)
Assessed contributions unpaid (schedule 3.1 and note 4)	1 124 b/	242 297 778
Accounts receivable (note 5)	49 253 778	43 052 080
Due from other United Nations funds (note 6)	8 325 987	16 913 666
Deferred charges (notes 1 (j) and 7)	9 644 488	24 517 676
Total current assets	421 832 143	307 375 209
Special Account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	16 636 846	16 636 846
Total assets	438 468 989	324 012 055
Liabilities		
Accounts payable (note 8)	21 338 991	23 877 732
Unliquidated obligations (statement I)	48 431 776	50 793 118
Commitment for future years (note 7)	3 198 485	17 428 203
Due to United Nations Special Account (statement VII)	39 887 935	54 963 834
Due to Working Capital Fund (statement VI)	91 830 395	99 140 000
Due to other United Nations funds (note 6)	15 084 171	21 564 248
Due to Tax Equalization Fund (schedule 3.2)	-	2 450 392
Deferred income	16 619 031	3 363 372
Total liabilities	236 390 784	273 580 899
Fund balance		
Amount held in suspense pursuant to General Assembly resolutions 2947 A and B (XXVII) (note 10)	3 937 960	3 937 960
Amount held in suspense pursuant to General Assembly resolution 36/116 B (note 10)	45 480 086	45 480 086
Amount retained pursuant to General Assembly resolution 40/241 B as at 1 January 1986	5 441 210	
Less:		
Unrecorded 1984-1985 obligations:		
Supplies and installation costs of two earth stations for UNTSO	1 175 000	
Expenditures relating to the Committee on Missing Persons in Cyprus	101 000	1 276 000
Costs relating to Administrative Tribunal Judgement No. 370 c/	1 223 987	2 499 987
Subtotal	2 941 223	
Add: Savings effected in liquidating prior years' obligations	7 590 759	
Total amount held in suspense pursuant to General Assembly resolution 40/241 B (note 10)	10 531 982	5 441 210
Amount retained pursuant to General Assembly resolution 42/213 A		
Unobligated balance of appropriations for the biennium 1986-1987 (statement I)	129 101 620	
Excess of actual other income over revised estimates (statement II)	9 926 557	
Total amount retained pursuant to General Assembly resolution 42/213 A (statement II)	139 028 177	-
Subtotal	198 978 205	54 859 256
Amount applied to 1986 financing	-	(4 428 100)
Surplus available for credit to Member States (statement II)	3 100 000 d/	-
Total fund balance	202 078 205	50 431 156
Total liabilities and fund balance	438 468 989	324 012 055

(Footnotes on following page)

a/ Comparative figures reclassified to conform to current presentation.

b/ Recorded in accordance with financial regulations 5.4 and 5.6 irrespective of collectibility (see annexes I and II).

c/ Represents additional expenditures resulting from Judgement No. 370 of the United Nations Administrative Tribunal approved under General Assembly resolution 41/209, section VIII.

d/ To be credited to Member States in accordance with General Assembly resolution 40/239 A.

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS GENERAL FUND

Assessed contributions unpaid as at 31 December 1987

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1986	NET ASSESSED CONTRIBUTIONS FOR 1986 AND 1987	COLLECTIONS DURING 1986 AND 1987	UNPAID CONTRIBUTIONS		TOTAL UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1987
				PRIOR YEARS	1987	
AFGHANISTAN	-	142 497	142 497	-	-	-
ALBANIA	617	142 497	143 114	-	-	-
ALGERIA	-	1 994 959	1 994 959	-	-	-
ANGOLA	138 588	142 497	208 631	-	72 454	72 454
ANTIGUA AND BARBUDA	36 414	142 497	50 000	-	72 454	128 911
ARGENTINA	8 943 964	8 834 822	15 526 357	-	2 252 429	2 252 429
AUSTRALIA	-	23 654 522	23 654 522	-	-	-
AUSTRIA	-	10 544 788	10 544 788	-	-	-
BAHAWAS	-	142 497	142 497	-	-	-
BAHRAIN	-	284 993	284 993	-	-	-
BANGLADESH	-	284 993	173 144	-	111 849	111 849
BARBADOS	-	142 497	142 497	-	-	-
BELGIUM	65 814	16 814 659	16 814 659	-	-	-
BELIZE	130 783	142 497	208 311	-	-	-
BENIN	-	142 497	57 200	73 583	72 454	216 080
BHUTAN	65 814	142 497	208 311	-	-	-
BOLIVIA	112 600	142 497	182 643	-	72 454	72 454
BOTSWANA	-	142 497	142 497	-	-	-
BRAZIL	15 977 892	19 949 596	28 115 253	-	7 812 235	7 812 235
BRUNEI DARUSSALAM	-	569 987	569 987	-	-	-
BULGARIA	745 894	2 279 954	2 266 547	-	759 301	759 301
BURKINA FASO	58 849	142 497	45 011	13 838	72 454	156 335
BURMA	-	142 497	142 497	-	-	-
BURUNDI	66 600	142 497	66 600	-	70 043	142 497
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	1 837 674	4 844 902	6 262 882	-	419 694	419 694
CAMEROON	153 640	142 497	296 137	-	-	-
CANADA	-	43 618 046	43 618 046	-	-	-
CAPE VERDE	130 783	142 497	200 826	-	72 454	72 454
CENTRAL AFRICAN REPUBLIC	128 992	142 497	74 350	54 642	72 454	197 139
CHAD	-	142 497	98 293	-	44 204	44 204
CHILE	-	997 480	490 304	-	507 176	507 176
CHINA	4 326 660	11 257 272	15 583 932	-	-	-
COLOMBIA	723 958	1 852 462	2 504 259	-	72 161	72 161
COMOROS	148 469	142 497	159 861	-	72 454	131 105
CONGO	-	142 497	9 801	-	72 454	132 696

SCHEDULE 3.1 (continued)

MEMBER STATES	ASSESSED CONTRIBUTIONS		NET ASSESSED CONTRIBUTIONS FOR		COLLECTIONS DURING		UNPAID CONTRIBUTIONS			TOTAL UNPAID CONTRIBUTIONS	
	UNPAID AS AT 1 JANUARY 1986		1986 AND 1987		1986 AND 1987		PRIOR YEARS			AS AT 31 DECEMBER 1987	
	1986	1987	1986	1987	1986	1987	1986	1987	1987	1987	1987
COSTA RICA	43 050		284 993		328 043						
COTE D'IVOIRE	-		208 870		208 870						
CUBA	505 853		1 282 473		916 182				76 123		76 123
CYPRUS	-		284 993		284 993			220 061	652 083		872 144
CZECHOSLOVAKIA	2 482 681		9 974 798		12 132 758				324 721		324 721
DEMOCRATIC KAMPUCHEA	176 896		142 497		124 100						
DEMOCRATIC YEMEN	-		142 497		142 497			52 796	72 454		195 293
DENMARK	-		10 259 793		10 259 793						
DJIBOUTI	205 723		142 497		275 766						
DOMINICA	161 454		142 497		76 166			85 288	72 454		72 454
DOMINICAN REPUBLIC	265 376		427 490		41 200						
ECUADOR	28 060		427 490		290 120			224 176	210 130		217 360
EGYPT	460 701		997 480		1 269 031						165 430
EL SALVADOR	192 590		142 497		142 400			50 190	70 043		189 150
EQUATORIAL GUINEA	183 129		142 497		153 718			29 411	70 043		72 454
ETHIOPIA	-		142 497		142 497						171 908
FJI	-		142 497		142 497						
FINLAND	-		7 124 857		7 124 857						
FRANCE	4 357 157		90 770 659		90 770 659					4 357 157	4 357 157
GABON	129 327		427 490		556 817						
GAMBIA	198 932		142 497		123 200			75 732	72 454		218 229
GERMAN DEMOCRATIC REPUBLIC	3 805 423		18 952 116		19 140 239					3 617 300	3 617 300
GERMANY, FEDERAL REPUBLIC OF	-		117 702 613		117 702 613						
GHANA	-		142 497		142 497						
GREECE	-		6 269 874		6 269 874						
GRENADA	61 431		142 497		69 132						134 796
GUATEMALA	261 566		284 993		218 132			43 433	140 088		328 427
GUINEA	65 814		142 497		208 311						
GUINEA-BISSAU	206 964		142 497		256 778						
GUYANA	82 823		142 497		225 320				20 228		92 683
HAITI	29 314		142 497		171 811						
HONDURAS	32 011		142 497		170 740						
HUNGARY	1 219 574		3 134 938		3 134 938					1 219 574	3 768
ICELAND	-		427 490		427 490						
INDIA	46 152		4 987 400		4 983 127						50 425
INDONESIA	-		1 994 959		1 859 946						
IRAN (ISLAMIC REPUBLIC OF)	7 475 520		8 977 319		8 880 955				3 007 302		135 013
IRAQ	-		1 709 965		1 709 965						7 571 884
IRELAND	-		2 564 947		2 564 947						
ISRAEL	3 008 007		3 134 938		3 020 416				1 528 548		1 593 981
											3 122 529

SCHEDULE 3.1 (continued)

MEMBER STATES	ASSESSED CONTRIBUTIONS		NET ASSESSED CONTRIBUTIONS FOR		COLLECTIONS DURING		UNPAID CONTRIBUTIONS			TOTAL UNPAID CONTRIBUTIONS AS AT	
	UNPAID AS AT 1 JANUARY 1986		1986 AND 1987		1986 AND 1987		PRIOR YEARS			31 DECEMBER 1987	
ITALY	-	54 006 405	54 006 405				-	-	-	-	-
JAMAICA	65 814	284 993	350 807				-	-	-	-	-
JAPAN	-	154 466 867	154 466 867				-	-	-	-	-
JORDAN	-	142 497	142 497				-	-	-	-	476
KENYA	-	142 497	142 021				-	-	-	-	-
KUWAIT	-	4 132 418	4 132 418				-	-	-	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	123 803	142 497	193 846				-	-	72 454		72 454
LEBANON	131 629	142 497	274 126				-	-	-		-
LESOTHO	17 724	142 497	160 221				-	-	-		-
LIBERIA	101 178	142 497	95 698				5 480	70 043	72 454		147 977
LIBYAN ARAB JAMAHIRIYA	2 430 355	3 704 926	5 193 383				-	-	941 898		941 898
LUXEMBOURG	-	712 487	712 487				-	-	-		-
MADAGASCAR	-	142 497	111 310				-	-	31 187		31 187
MALAWI	-	142 497	142 497				-	-	-		-
MALAYSIA	-	1 424 971	1 424 971				-	-	-		-
MALDIVES	65 814	142 497	135 857				-	-	72 454		72 454
MALI	127 217	142 497	212 254				-	-	57 460		57 460
MALTA	-	142 497	142 497				-	-	-		-
MAURITANIA	114 818	142 497	185 048				-	-	72 267		72 267
MAURITIUS	61 731	142 497	204 228				-	-	-		-
MEXICO	11 757	12 682 244	12 267 371				-	-	426 630		426 630
MONGOLIA	60 188	142 497	150 822				-	-	51 863		51 863
MOROCCO	-	712 487	712 487				-	-	-		-
MOZAMBIQUE	-	142 497	142 497				-	-	-		-
NEPAL	-	142 497	142 497				-	-	-		-
NETHERLANDS	-	24 794 498	24 794 498				-	-	-		-
NEW ZEALAND	-	3 419 933	3 419 933				-	-	-		-
NICARAGUA	207 066	142 497	122 900				84 166	70 043	72 454		226 663
NIGER	145 821	142 497	145 821				-	70 043	72 454		142 497
NIGERIA	422 015	2 707 446	3 078 605				-	-	50 856		50 856
NORWAY	-	7 694 845	7 694 845				-	-	-		-
OMAN	-	284 993	248 766				-	-	36 227		36 227
PAKISTAN	-	854 983	854 983				-	-	-		-
PANAMA	-	284 993	56 024				-	84 063	144 906		228 969
PAPUA NEW GUINEA	-	142 497	142 497				-	-	-		-
PARAGUAY	176 896	284 993	246 941				-	-	144 906		214 948
PERU	1 167 403	924 971	1 157 737				9 666	490 304	507 176		1 007 146
PHILIPPINES	579 035	1 424 971	1 842 109				-	-	161 897		161 897
POLAND	7 070 037	9 119 816	10 580 000				-	-	4 637 035		5 609 853
PORTUGAL	-	2 564 947	2 564 947				-	-	-		-

SCHEDULE 3.1 (continued)

MEMBER STATES	ASSESSED CONTRIBUTIONS		NET ASSESSED CONTRIBUTIONS FOR		COLLECTIONS DURING		UNPAID CONTRIBUTIONS		TOTAL UNPAID CONTRIBUTIONS	
	UNPAID AS AT 1 JANUARY 1986	1986 AND 1987	1986 AND 1987	1986 AND 1987	1986 AND 1987	1986 AND 1987	PRIOR YEARS	1986	1987	AS AT 31 DECEMBER 1987
QATAR	197 443	569 987	612 524	612 524	-	-	-	-	154 906	154 906
ROMANIA	3 645 456	2 707 446	2 354 800	2 354 800	-	-	1 290 656	1 330 826	1 376 620	3 998 102
RWANDA	-	142 497	142 497	142 497	-	-	-	-	-	-
SAINT KITTS AND NEVIS	63 901	142 497	83 901	83 901	-	-	85 424	50 043	72 454	122 497
SAINT LUCIA	206 539	142 497	121 115	121 115	-	-	-	70 043	72 454	227 921
SAINT VINCENT AND THE GRENADINES	16 454	142 497	122 724	122 724	-	-	-	-	36 227	36 227
SAMOA	-	142 497	142 497	142 497	-	-	-	-	-	-
SAO TOME AND PRINCIPE	65 824	142 497	19 993	19 993	-	-	45 831	70 043	77 454	188 328
SAUDI ARABIA	-	13 822 220	13 822 220	13 822 220	-	-	-	-	-	-
SENEGAL	64 872	142 497	143 244	143 244	-	-	-	-	64 125	64 125
SEYCHELLES	-	142 497	142 497	142 497	-	-	-	-	-	-
SIERRA LEONE	147 639	142 497	84 369	84 369	-	-	63 270	70 043	72 454	205 767
SINGAPORE	-	1 424 971	1 424 971	1 424 971	-	-	-	-	-	-
SOLOMON ISLANDS	65 814	142 497	208 311	208 311	-	-	-	-	-	-
SOMALIA	65 814	142 497	208 311	208 311	-	-	-	-	-	-
SOUTH AFRICA	24 484 504	6 269 874	-	-	-	-	24 484 504	3 081 012	3 187 962	30 754 378
SPAIN	-	28 926 914	28 926 914	28 926 914	-	-	-	-	-	-
SRI LANKA	-	142 497	142 497	142 497	-	-	-	-	-	-
SUDAN	65 844	142 497	207 454	207 454	-	-	-	-	887	887
SURINAME	-	142 497	142 497	142 497	-	-	-	-	-	-
SWAZILAND	34 984	142 497	177 481	177 481	-	-	-	-	-	-
SWEDEN	-	17 812 140	17 812 140	17 812 140	-	-	-	-	-	-
SYRIAN ARAB REPUBLIC	-	569 987	105 069	105 069	-	-	-	174 105	289 813	463 918
THAILAND	-	1 282 473	1 282 473	1 282 473	-	-	-	-	-	-
TURKEY	86 222	142 497	163 777	163 777	-	-	-	-	64 942	64 942
TRINIDAD AND TOBAGO	10	569 987	412 864	412 864	-	-	-	-	157 133	157 133
TUNISIA	-	427 430	364 490	364 490	-	-	-	-	63 000	63 000
TURKMENISTAN	4 687 213	4 850 584	9 482 790	9 482 790	-	-	-	-	55 007	55 007
UNITED ARAB EMIRATES	130 783	142 497	273 280	273 280	-	-	-	-	-	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	5 858 844	18 239 630	21 645 440	21 645 440	-	-	-	-	2 453 034	2 453 034
UNION OF SOVIET SOCIALIST REPUBLICS	40 783 134	145 347 053	175 585 425	175 585 425	-	-	-	-	10 544 762	10 544 762
UNITED ARAB EMIRATES	-	2 564 947	1 260 781	1 260 781	-	-	-	-	1 304 166	1 304 166
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	69 253 596	69 253 596	69 253 596	-	-	-	-	-	-
UNITED REPUBLIC OF TANZANIA	67 907	144 363	139 816	139 816	-	-	-	-	72 454	72 454
UNITED STATES OF AMERICA	85 515 049	423 152 725	255 830 159	255 830 159	-	-	39 962 090	212 875 525	252 837 615	252 837 615

SCHEDULE 3.1 (concluded)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1986	NET ASSESSED CONTRIBUTIONS FOR 1986 AND 1987	COLLECTIONS DURING 1986 AND 1987	UNPAID CONTRIBUTIONS		TOTAL UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1987
				PRIOR YEARS	1987	
				1986	1987	
URUGUAY	-	569 987	569 987	-	4 229	4 229
VANUATU	-	142 497	138 268	-	-	-
VENEZUELA	-	8 549 827	8 549 827	-	72 454	236 733
VIET NAM	239 236	142 497	145 000	94 236	-	-
YEMEN	-	142 497	142 497	-	-	-
YUGOSLAVIA	3 027 591	6 554 868	7 220 498	-	2 361 961	2 361 961
ZAIRE	58 237	142 497	200 734	-	-	-
ZAMBIA	-	142 497	142 497	-	-	-
ZIMBABWE	158 630	284 993	440 623	-	3 000	3 000
GRAND TOTAL	242 297 778	1 491 902 523 ^{a/}	1 380 979 167	26 866 322	273 653 873	353 221 134

^{a/} The net assessments on Member States for the biennium 1986-1987 as per ST/ADM/SER.B/282 and 286 are as follows:

YEAR	GROSS ASSESSMENT	LESS CREDIT FROM STAFF ASSESSMENT	NET ASSESSMENT
1986	841 108 800	105 499 886	735 608 914
1987	851 502 100	95 208 491	756 293 609
TOTAL:	1 692 610 900	200 708 377	1 491 902 523

(NOTE 4)

UNITED NATIONS GENERAL FUND - TAX EQUALIZATION FUND

I. Statement of income and expenditure for the biennium 1986-1987 ended 31 December 1987

(United States dollars)

	United States of America	Other Member States	Total
	<u>1987</u>		<u>1985</u>
<u>Income</u>			
Actual staff assessment for the biennium 1986-1987:			
United Nations regular budget	62 781 897	188 345 691	251 127 588 a/
United Nations Disengagement Observer Force	375 947	877 208	1 253 155
United Nations Interim Force in Lebanon	1 355 809	3 163 553	4 519 362
Credits received from other Member States for tax reimbursements made in 1984-1985	-	21 479	21 479
Total income	<u>64 513 653</u>	<u>192 407 931</u>	<u>256 921 584</u>
<u>Expenditure</u>			
Refunds made to staff members subject to United States of America income tax for the 1985 and 1986 taxable year during the biennium 1986-1987:			
Federal income tax	41 055 003	-	41 055 003
State income tax	13 134 835	-	13 134 835
City income tax	3 830 427	-	3 830 427
Social Security tax	4 778 497	-	4 778 497
Refunds pertaining to prior years	101 525	-	101 525
Excess of actual staff assessment credited over staff assessment included in the UNIFIL and UNEF/UNDOF assessed contributions from the inception	1 172 000	-	1 172 000
Refunds to staff members of States other than the United States of America	-	34 287 b/	34 287
Credits given to other Member States based on the estimate approved by resolutions 40/253; 41/211 and 42/213 for staff assessment income for the biennium 1986-1987	-	200 031 081	200 031 081
Credits given to other Member States related to: United Nations Disengagement Observer Force	-	1 075 824	1 075 824
United Nations Interim Force in Lebanon	-	3 658 949	3 658 949
Total expenditure	<u>64 072 287</u>	<u>204 800 141</u>	<u>268 872 428</u>
Excess of income over expenditure	<u>441 366</u>	<u>(12 392 210)</u>	<u>(11 950 844)</u>
			<u>244 751 597</u>
			<u>6 455 854 c/</u>

SCHEDULE 3.2 (concluded)

II. Statement of assets and liabilities as at 31 December 1987

(United States dollars)

	United States of America	Other Member States	Total
	1987	1985	1987
Assets			
Deferred charges:			
Advances for estimated taxes for the year 1987	26 857 071	15 600	26 872 671
Advances outstanding for prior years	1 578 727 d/	-	1 578 727
Due from the General Fund (statement III)	-	-	-
Total assets	28 435 798	15 600	28 451 398
Liabilities			
Due to the United Nations Working Capital Fund (statement VI)	(2 341 925)	9 733 231	7 391 306
Total liabilities	(2 341 925)	9 733 231	7 391 306
Fund balance			
Balance available as at 1 January 1986	29 164 357	1 168 716	30 333 073
Add: Excess of income over expenditure	441 366	(12 392 210)	(11 950 844)
Net adjustment of actual over estimated staff assessment pertaining to:			
Prior bienniums	148 859	1 505 863	1 654 722
Current biennium	1 023 141	-	1 023 141
Balance available as at 31 December 1987	30 777 723	(9 717 631)	21 060 092
Total liabilities and fund balance	28 435 798	15 600	28 451 398

a/ The actual revenue from staff assessment for the biennium 1986-1987 ended 31 December 1987 under the United Nations regular budget amounted to \$246,884,796. In addition, staff assessment credits derived from prior year salary adjustments \$173,250 and those derived from revenue-producing activities \$4,069,542 increased the amount to \$251,127,588. Of this amount, \$188,345,691 has been set off against the 1986-1987 gross assessment of Member States other than the United States of America and \$62,781,897 is held available to meet the cost of tax reimbursements to staff members for income taxes due to the United States of America.

b/ The amount of \$34,287 will be charged against the credit of the following Member States for 1988: Canada - \$14,436; Turkey - \$4,447; United Republic of Tanzania - \$2,205; and Zimbabwe - \$801; and for 1989: Canada - \$6,842; Turkey - \$5,510 and Zimbabwe - \$46.

c/ Comprises \$5,248,738 balance for United States of America and \$1,207,116 for other Member States.

d/ Comprises outstanding advances of \$636,197 for the year 1986; \$231,237 for the year 1985 and \$305,611 for the year 1984; \$158,916 for the year 1983 and \$246,766 for the year 1982.

e/ Comprises \$1,298,875 balance of United States of America and \$1,151,517 of other Member States.

STATEMENT IV

UNITED NATIONS CAPITAL ASSETS FUND

Statement of assets and liabilities as at 31 December 1987 a/

(United States dollars)

	<u>1987</u>	<u>1985</u>
<u>Assets</u>		
<u>Capital assets:</u>		
Land and buildings	231 262 845	231 262 845
<u>Less:</u> Cost of building razed in 1960	<u>1 650 285</u>	<u>1 650 285</u>
Total assets (note 11)	<u>229 612 560</u>	<u>229 612 560</u>
<u>Fund balance</u>		
Donated funds	20 377 593	20 377 593
Regular budget appropriations	<u>209 234 967</u>	<u>209 234 967</u>
Total fund balance	<u>229 612 560</u>	<u>229 612 560</u>
Total liabilities and fund balance	<u>229 612 560</u>	<u>229 612 560</u>

a/ See note 1 (1).

The accompanying notes are an integral part of the financial statements.

STATEMENT V

UNITED NATIONS CONSTRUCTION-IN-PROGRESS FUND

Statement of assets and liabilities as at 31 December 1987 a/

(United States dollars)

	Construction ECA	Construction ECLAC	Construction ESCAP	Construction UNEP	1987	Total 1985
Assets						
Cash	2 823 472	258 800	20 701 423	571 419	24 355 115	3 210
Accounts receivable	-	-	-	-	-	8 196 062
Due from General Fund (note 6)	-	-	1 996 577	27 034 649	29 342 899	27 920 779
Construction-in-progress	311 673	-	-	-	-	-
Total assets	3 135 145	258 800	22 698 000	27 606 068	53 698 014	36 120 051
Liabilities						
Accounts payable	-	-	-	11 969	11 969	42 773
Unliquidated obligations	15 145	-	-	87 443	102 588	1 067 289
Total liabilities	15 145	-	-	99 412	114 557	1 110 062
Fund balance						
Balance available at 1 January 1986	3 120 000	-	4 384 900	27 505 089	35 009 989	84 639 651
Add: Allotment for the period	-	258 800	18 313 100	-	18 571 900	7 504 900
Miscellaneous income - net	-	-	-	1 567	1 567	(70 539)
Net transfer to Capital Assets Fund	-	-	-	-	-	(56 230 926)
Net transfer to General Fund	-	-	-	-	-	(833 097)
Balance available at 31 December 1987	3 120 000	258 800	22 698 000	27 506 656	53 583 456	35 009 989
Total liabilities and fund balance	3 135 145	258 800	22 698 000	27 606 068	53 698 014	36 120 051

a/ See note 1 (m).

The accompanying notes are an integral part of the financial statements.

STATEMENT VI

UNITED NATIONS WORKING CAPITAL FUND

Statement of assets and principal of fund as at 31 December 1987

(United States dollars)

	<u>1987</u>	<u>1985</u>
<u>Assets</u>		
<u>Current assets:</u>		
Assessed contributions unpaid	280 000 ^{a/}	250 000
Advances to finance miscellaneous self- liquidating purchases and activities (schedule 6.1)	<u>498 299</u>	<u>650 000</u>
Total current assets	778 299	900 000
Advances to General Fund to finance budgetary expenditure (statement III)	91 830 395	99 140 000
Advances to the Tax Equalization Fund (schedule 3.2)	<u>7 391 306</u>	<u>-</u>
Total assets	<u>100 000 000</u>	<u>100 040 000</u>
<u>Principal of fund</u>	<u>100 000 000</u>	<u>100 040 000</u>
Total of fund	<u>100 000 000</u>	<u>100 040 000</u>

^{a/} Comprises balance due from South Africa, \$280,000.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 6.1

UNITED NATIONS WORKING CAPITAL FUND

Advances to finance miscellaneous self-liquidating purchases and activities for the biennium 1986-1987 ended 31 December 1987

(United States dollars)

	<u>Allot-</u> <u>ments</u> <u>issued</u>	Balance at 1 January 1986	<u>Advances</u>	<u>Repay-</u> <u>ments</u>	Balance at 31 December 1987
<u>With prior</u> <u>concurrence</u> <u>of the Advisory</u> <u>Committee on</u> <u>Administrative</u> <u>and Budgetary</u> <u>Questions</u>					
Operating capital:					
Catering and related services	120 000	120 000	-	120 000	-
Gift Centre	180 000	180 000	24 825	-	204 825
Souvenir Shop	<u>350 000</u>	<u>350 000</u>	<u>-</u>	<u>56 526</u>	<u>293 474</u>
 Total miscellaneous self-liquidating purchases and activities	 <u>650 000</u>	 <u>650 000</u>	 <u>24 825</u>	 <u>176 526</u>	 <u>493 299</u> a/

a/ Represents physical inventory at cost as at 31 December 1987.

STATEMENT VII

UNITED NATIONS SPECIAL ACCOUNT

Statement of assets and liabilities as at 31 December 1987

(United States dollars)

	<u>1987</u>	<u>1985</u>
<u>Assets</u>		
Current assets:		
Cash (schedule 7.2)	65 077 185	28 080 014
Accrued interest receivable	339 084	49 991
Member States' pledges unpaid	-	100 000
	<hr/>	<hr/>
Total current assets	65 346 269	28 230 005
Due from United Nations General Fund	39 887 935	54 963 834
Advances to the Special Account of the United Nations Emergency Force (1956) (statement IX)	2 214 873	2 214 873
Advances to the <u>Ad Hoc</u> Account for the United Nations Operation in the Congo (statement XII)	1 396 526	1 396 526
	<hr/>	<hr/>
Total assets	<u>108 845 603</u>	<u>86 805 238</u>
<u>Principal of funds:</u>		
Voluntary contributions received from Member States (schedule 7.1)	52 627 592	42 563 224
<u>Less:</u> Amount appropriated for the United Nations Emergency Force, pursuant to General Assembly resolution 2115 II (XX)	3 911 000	3 911 000
	<hr/>	<hr/>
Total principal of fund	<u>48 716 592</u>	<u>38 652 224</u>
<u>Income:</u>		
Public contributions	73 867	73 595
Other income	653 155	653 155
Interest earned on deposits: <u>a/</u>		
Through 31 December 1985	47 426 265	40 422 574
During current biennium	11 975 724	7 003 690
	<hr/>	<hr/>
Total income	60 129 011	48 153 014
	<hr/>	<hr/>
Total principal of fund and income	<u>108 845 603</u>	<u>86 805 238</u>

a/ Excludes interest earned with effect from 1 January 1978 in respect of \$10.0 million contribution received pursuant to General Assembly resolution 3049 A (XXVII).

The accompanying notes are an integral part of the financial statements.

SCHEDULE 7.1

UNITED NATIONS SPECIAL ACCOUNT

Voluntary contributions as at 31 December 1987 a/

(United States dollars)

Member States voluntary contributions:

	<u>1987</u>	<u>1985</u>
Bulgaria	150 000	-
Canada	3 871 769	3 871 769
China	5 000 000	5 000 000
Denmark	987 766	987 766
Egypt	50 000	50 000
Finland	507 865	507 865
France	3 900 000	3 900 000
Ghana	20 000	20 000
Greece	50 000	50 000
Iceland	80 000	80 000
Italy	1 499 755	1 499 755
Jamaica	10 000	10 000
Japan	12 500 000 ^{b/}	12 500 000 ^{b/}
Kuwait	250 000	250 000
Liberia	8 000	8 000
Mali	4 990	4 990
Malta	9 000	9 000
Nigeria	20 000	20 000
Norway	678 136	678 136
Saudi Arabia	250 000	250 000
Sudan	-	100 000 ^{c/}
Sweden	2 000 000	2 000 000
Togo	14 368	-
Tunisia	5 000	5 000
Uganda	19 000	19 000
Union of Soviet Socialist Republics	10 000 000	-
United Arab Emirates	1 000 000	1 000 000

SCHEDULE 7.1 (concluded)

	<u>1987</u>	<u>1985</u>
United Kingdom of Great Britain and Northern Ireland	9 527 943	9 527 943
Yugoslavia	100 000	100 000
Zaire	100 000	100 000
Zambia	<u>14 000</u>	<u>14 000</u>
 Total contributions	 <u>52 627 592</u>	 <u>42 563 224</u>

a/ Amounts received pursuant to General Assembly resolutions 2053 A (XX) and 3049 A (XXVII) and in response to the appeal of the Secretary-General in 1986 (reference paragraph 19 of A/40/1102). The contributions shown were received pursuant to General Assembly resolution 2053 A (XX), except those from China, Saudi Arabia and the United Arab Emirates, which were contributed under resolution 3049 A (XXVII). Japan contributed pursuant to resolutions 2053 A (XX) and 3049 A (XXVII). Bulgaria, Togo and the Union of Soviet Socialist Republics contributed in response to the 1986 appeal of the Secretary-General.

b/ Includes \$10.0 million, which was received pursuant to General Assembly resolution 3049 A (XXVII) with the expectation of including other Member States to make voluntary contributions.

c/ Represents pledge made in 1965 and cancelled in 1986.

SCHEDULE 7.2

UNITED NATIONS SPECIAL ACCOUNT

Schedule of interest-bearing bank deposits as at 31 December 1987

(United States dollars)

	\$
Bank of Credit and Commerce International, New York, 7.9375 per cent, due 4 January 1988	10 000 000
Union Bank of Finland, Grand Cayman, 8.1875 per cent, due 11 January 1988	10 000 000
Daiwa Bank and Trust, Grand Cayman, 8.54 per cent, due 15 January 1988	10 000 000
First American Bank, Nassau, 8.25 per cent, due 22 January 1988	10 000 000
Bank of Tokyo Trust Co., Nassau, 7.875 per cent, due 7 January 1988	10 000 000
Union Bank of Finland, Grand Cayman, 7.9375 per cent, due 11 January 1988	10 000 000
State Bank of India, Nassau, 8.375 per cent, due 11 January 1988	5 000 000
Bank of Tokyo Trust Co., New York, savings account	<u>7 185</u>
Total	<u><u>65 007 185</u></u>

STATEMENT VIII

SPECIAL ACCOUNT FOR THE SALE OF UNITED NATIONS BONDS
Statement of assets and liabilities as at 31 December 1987
 (United States dollars)

	<u>1987</u>	<u>1985</u>
<u>Assets</u>		
Advances to the <u>Ad Hoc</u> Account for the United Nations Operation in the Congo (statement XII)	35 931 462	35 931 462
Advances to the Special Account of the United Nations Emergency Force (1956) (statement IX)	<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	<u>169 905 678</u>	<u>169 905 678</u>
<u>Less:</u> Amortized to 31 December 1987	163 218 347	147 054 530
Net gain on exchange	<u>3 252 682</u>	<u>3 235 658</u>
Total	<u>166 471 029</u>	<u>150 290 188</u>
United Nations bonds outstanding	<u>3 434 649</u>	<u>19 615 490</u>
<u>Fund balance</u>		
Appropriations	163 218 347	147 054 530
Net gain on exchange	3 252 682	3 235 658
Interest earned on investments through 31 December 1965	<u>3 188 418</u>	<u>3 188 418</u>
<u>Less:</u>	<u>169 659 447</u>	<u>153 478 606</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
Special Account of the United Nations Emergency Force (1956)		
Authorized expenses	19 206 880	
<u>Less:</u> Staff assessment income	<u>132 288</u>	19 074 592
Total	<u>129 046 072</u>	<u>129 046 072</u>
<u>Excess of assets over liabilities</u>	<u>40 613 375</u>	<u>24 432 534</u>
Total liabilities and fund balance	<u><u>44 048 024</u></u>	<u><u>44 048 024</u></u>

The accompanying notes are an integral part of the financial statements.

STATEMENT IX

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)

I. Statement of cumulative income and expenditure for the period 5 November 1956 to 31 December 1987

(United States dollars)

<u>Income a/</u>	1956 through 1985	For the biennium 1986-1987 ended 31 December 1987	<u>Total</u>
Contributions from Member States	118 110 035	-	118 110 035
Assessed contributions received	42 990 814	-	42 990 814
Assessed contributions unpaid	161 100 849	-	161 100 849
<u>Total</u>	<u>5 274 570</u>	<u>-</u>	<u>5 274 570</u>
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	28 086 176	-	28 086 176
Voluntary contributions	19 206 880	-	19 206 880
Proceeds from sale of United Nations Bonds	3 911 000	-	3 911 000
Appropriated from United Nations Special Account	3 545 672	-	3 545 672
Miscellaneous, savings in liquidating obligations and adjustments	221 125 147	-	221 125 147
<u>Total income</u>	<u>57 116 064</u>	<u>-</u>	<u>57 116 064</u>
	136 661 763	3 647 807 b/	157 900 512
<u>Less: Expenditure</u>	<u>193 777 827</u>	<u>3 647 807</u>	<u>215 016 576</u>
Personnel services	57 116 064	-	57 116 064
Equipment, supplies and other	154 252 705	-	154 252 705
<u>Total expenditure</u>	<u>9 756 378</u>	<u>(3 647 807)</u>	<u>6 108 571</u>
<u>Excess of income over expenditure a/</u>	<u>17 590 942</u>	<u>17 590 942</u>	<u>17 590 942</u>
	<u>1956 through 1985</u>	<u>Unpaid</u>	
	<u>Disbursement</u>	<u>Unpaid</u>	

STATEMENT IX (concluded)

II. Statement of assets and liabilities as at 31 December 1987

(United States dollars)

	<u>1987</u>	<u>1985</u>
<u>Assets</u>		
Assessed contributions unpaid <u>a/</u> Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	42 990 814	42 990 814
	5 274 570	5 274 570
Excess of authorized expenditures over assessments and applied contributions: For second half 1963	876 351	876 351
For 1964	31 186	31 186
Accounts receivable <u>c/</u>	<u>49 172 921</u>	<u>49 172 921</u>
Total assets	21 238 749	17 590 942
<u>Liabilities</u>		
Accounts payable to Member States Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)	465 138	465 138
Special Account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States: For second half 1963	108 587	614 028
For 1964	<u>505 441</u>	
Assessed on economically developed countries in order to meet reserve requirements <u>d/</u> Due to United Nations Special Account Due to United Nations Bond Account	10 415 000	10 415 000
	2 214 873	2 214 873
	8 116 562	8 116 562
Total liabilities	<u>43 064 350</u>	<u>39 416 543</u>
<u>Fund Balance</u>		
Balance as at 1 January 1986	9 756 378	9 615 717
Less: Expenditure for the period 1 January 1986 - 31 December 1987 (see above)	3 647 807	140 661
Balance as at 31 December 1987	<u>6 108 571</u>	<u>9 756 378</u>
Total liabilities and fund balance	<u>49 172 921</u>	<u>49 172 921</u>

(schedule 9.1)

105 048
771 303(statement VII)
(statement VIII)a/ Includes assessed contributions unpaid irrespective of collectibility.b/ Represents loss on exchange from revaluation of accounts payable expressed in local currency.c/ Claims, totalling \$2,686,635, that 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.d/ 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).

The accompanying notes are an integral part of the financial statements.

SCHEDULE 9.1

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)

Schedule of assessed contributions unpaid as at 31 December 1987

(United States dollars)

<u>MEMBER STATES</u>	<u>UNPAID AS AT 1 JANUARY 1986</u>	<u>COLLECTIONS DURING 1986-1987</u>	<u>UNPAID AS AT 31 DECEMBER 1987</u>
A. REMAINING ARREARS			
AFGHANISTAN	29 499	-	29 499
ALGERIA	8 932	-	8 932
BENIN	5 530	-	5 530
BOLIVIA	41 905	-	41 905
CAMEROON	1 689	-	1 689
CENTRAL AFRICAN REPUBLIC	2 256	-	2 256
CHAD	8 385	-	8 385
CHILE	165 903	-	165 903
CONGO	9 249	-	9 249
COTE D'IVOIRE	1 689	-	1 689
DEMOCRATIC KAMPUCHEA	1 689	-	1 689
DOMINICAN REPUBLIC	22 898	-	22 898
ECUADOR	10 129	-	10 129
EL SALVADOR	7 411	-	7 411
GUINEA	19 410	-	19 410
HAITI	25 661	-	25 661
IRAQ	100 407	-	100 407
LEBANON	19 850	-	19 850
LIBYAN ARAB JAM .IRIYA	1 689	-	1 689
MALI	5 469	-	5 469
MEXICO	679 491	-	679 491
NIGER	1 906	-	1 906
PANAMA	15 648	-	15 648
PARAGUAY	31 661	-	31 661
PERU	77 441	-	77 441
PHILIPPINES	15 632	-	15 632
SENEGAL	9 814	-	9 814
SIERRA LEONE	2 469	-	2 469
SOMALIA	11 191	-	11 191
SOUTH AFRICA	15 485	-	15 485
THAILAND	9 026	-	9 026
UGANDA	9 589	-	9 589
URUGUAY	54 388	-	54 388
VENEZUELA	32 298	-	32 298
YUGOSLAVIA	7 598	-	7 598
SUBTOTAL	1 463 287	-	1 463 287
B. OTHER MEMBERS THAT HAVE MADE NO PAYMENTS			
BURKINA FASO	19 936	-	19 936
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
TOGO	16 174	-	16 174
YEMEN	45 299	-	45 299
SUBTOTAL	1 681 878	-	1 681 878

SCHEDULE 9.1 (concluded)

<u>MEMBER STATES (continued)</u>	<u>UNPAID AS AT 1 JANUARY 1986</u>	<u>COLLECTIONS DURING 1986-1987</u>	<u>UNPAID AS AT 31 DECEMBER 1987</u>
C. OTHER STATES WITH UNPAID BALANCES REPRESENTING ADDITIONAL 25 PER CENT ASSESSMENTS FOR RESERVE REQUIREMENT			
BELGIUM	144 583	-	144 583
FRANCE	765 655	-	765 655
SOUTH AFRICA	65 377	-	65 377
SUBTOTAL	<u>975 615</u>	<u>-</u>	<u>975 615</u>
D. OTHER MEMBERS WITH UNPAID BALANCES REPRESENTING DIFFERENCE BETWEEN ASSESSMENT AND CONTRIBUTION CALCULATED ON REVISED COST ESTIMATED FOR 1967 (GENERAL ASSEMBLY RESOLUTION 2304 (XXII))			
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	283 299	-	283 299
SUBTOTAL	<u>283 299</u>	<u>-</u>	<u>283 299</u>
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	<u>38 586 735</u>	<u>-</u>	<u>38 586 735</u>
GRAND TOTAL	<u>42 990 814</u>	<u>-</u>	<u>42 990 814</u>

STATEMENT X

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE a/I. Statement of cumulative income and expenditure for the period
1 December 1985 to 31 May 1988 as at 31 December 1987

(United States dollars)

	<u>UNDOF</u> 1 December 1985 to 30 November 1986	<u>UNDOF</u> 1 December 1986 to 30 November 1987	<u>UNDOF</u> 1 December 1987 to 31 May 1988	<u>Total</u>
<u>Income b/</u>				
General Assembly appropriation	36 564 000	34 800 000	17 664 000	89 028 000
Interest income	1 331 921	1 859 481	2 570	3 193 972
Miscellaneous income	-	968	-	968
Total income	<u>37 895 921</u>	<u>36 660 449</u>	<u>17 666 570</u>	<u>92 222 940</u>
<u>Less: Expenditure (schedules 10.1, 10.2 and 10.3)</u>	<u>36 011 214</u>	<u>34 800 000</u>	<u>1 551 611</u>	<u>72 362 825</u>
<u>Excess of income over expenditure b/</u>	<u>1 884 707</u>	<u>1 860 449</u>	<u>16 114 959</u>	<u>19 860 115</u>

II. Combined statement of assets and liabilities as at 31 December 1987

(United States dollars)

	<u>1987</u>	<u>1985</u>
<u>Assets</u>		
Cash	24 008 417	16 985 957
Assessed contributions unpaid b/ c/	(schedule 10.4) 50 835 877	54 196 110
Accounts receivable	786 957	918 221
Due from United Nations General Fund	(note 6) 475 120	430 331
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	<u>35 987 110</u>	<u>35 987 110</u>
Total assets	<u>112 093 481</u>	<u>108 517 729</u>
<u>Liabilities</u>		
Accounts payable to Member States	23 653 280	24 444 484
Accounts payable - other d/	1 272 226	1 972 965
Unliquidated obligations for the period 1 December 1985 to 30 November 1986	(schedule 10.1) 2 693 346	-
Unliquidated obligations for the period 1 December 1986 to 30 November 1987	(schedule 10.2) 6 700 588	-
Unliquidated obligations for the period 1 December 1987 to 31 May 1988	(schedule 10.3) 709 118	-
Unliquidated obligations for prior periods	<u>2 564 304</u>	<u>20 271 612</u>
Total liabilities	<u>37 592 862</u>	<u>46 689 061</u>
<u>Fund balance</u>		
Balance as at 1 January 1986	61 828 668	55 892 960
<u>Less: Reversal of excess of income over expenditure for UNDOF for the period 1 December 1985 to 31 May 1986 as at 31 December 1985</u>	<u>7 188 164</u>	<u>5 999 290</u>
	54 640 504	49 893 670
<u>Add: Excess of income over expenditure for UNDOF for the period 1 December 1985 to 30 November 1986 as at 31 December 1987 held in a suspense account comprising \$1,331,921 pursuant to General Assembly resolution 42/70 B and \$552,785 to be authorized by a future General Assembly resolution</u>	<u>1 884 707</u>	<u>3 250 131</u>
Total held in suspense account e/	56 525 211	53 143 801
<u>Add: Excess of income over expenditure for UNDOF for the period 1 December 1986 to 31 May 1988 as at 31 December 1987</u>	<u>17 975 408</u>	<u>8 684 867</u>
	74 500 619	61 828 668
Balance as at 31 December 1987	<u>112 093 481</u>	<u>108 517 729</u>
Total liabilities and fund balance	<u>112 093 481</u>	<u>108 517 729</u>

a/ See note 1 (r).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ See annexes I and II.

d/ Includes amount held-in-trust for UNEF (1973) Service Institute reserve account totalling \$1,117,744.

e/ Held in a suspense account in accordance with General Assembly resolutions 33/13 E, 34/7 D, 35/45 B, 36/66 B, 37/38 B, 38/35 B, 39/28 B, 40/59 B, 41/44 B and 42/70 B pending a further decision by the General Assembly.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 10.1

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Schedule of expenditure for the period 1 December 1985 to 30 November 1986 as at 31 December 1987

(United States dollars)

	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	618 500	618 467	-	618 467
Salaries and related cost of staff travel and subsistence of military personnel	4 873 300	4 852 714	20 638	4 873 352
Rations	44 400	44 360	-	44 360
Rental, maintenance and construction of premises	1 610 700	1 606 302	4 387	1 610 689
Rental of aircraft	1,856 200	1 807 280	48 911	1 856 191
Communications	20 400	20 410	-	20 410
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	736 800	710 009	26 836	736 845
Purchase of other equipment	1 087 900	948 171	139 725	1 087 896
Maintenance and operation of motor transport	2 431 500	1 948 249	483 230	2 431 479
Supplies and services	2 024 100	1 878 873	145 204	2 024 077
Freight, cartage and express	192 700	168 263	24 427	192 690
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	1 938 900	396 258	1 423 372	1 819 630
ROTATION OF CONTINGENTS	1 323 000	1 125 357	197 678	1 323 035
DEATH AND DISABILITY AWARDS	174 000	-	174 000	174 000
WELFARE	270 400	265 490	4 938	270 428
PAYMENT FOR TROOP COSTS	15 810 000	15 809 975	-	15 809 975
Pay and allowances for troops	1 117 700	1 117 690	-	1 117 690
Usage factor for personal clothing, gear and equipment	36 130 500	33 317 868	2 693 346	36 011 214
TOTAL				

SCHEDULE 10.2

UNITED NATIONS' DISENGAGEMENT OBSERVER FORCE

Schedule of expenditure for the period 1 December 1986 to 30 November 1987 as at 31 December 1987

(United States dollars)

	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	628 000	627 999	-	627 999
Salaries and related costs of staff	4 522 000	4 465 665	56 276	4 521 941
Travel and subsistence of military personnel	47 300	46 723	578	47 301
Rations	1 820 000	1 450 265	369 694	1 819 959
Rental, maintenance and construction of premises	2 265 800	1 637 374	628 439	2 265 813
Rental of aircraft	-	-	-	-
Communications	17 200	10 644	6 500	17 144
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	732 800	330 216	402 567	732 783
Purchase of other equipment	999 100	738 864	260 276	999 140
Maintenance and operation of motor transport	2 728 800	1 712 039	1 016 769	2 728 808
Supplies and services	1 904 600	1 439 211	465 410	1 904 621
Freight, cartage and express	142 000	134 721	7 327	142 048
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	546 800	162 879	383 958	546 837
ROTATION OF CONTINGENTS				
	595 800	796 574	99 219	895 793
DEATH AND DISABILITY AWARDS				
	400 000	-	400 000	400 000
WELFARE				
	217 200	211 735	5 463	217 198
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	15 814 600	13 269 303	2 391 485	15 660 788
Usage factor for personal clothing, gear and equipment	1 118 000	1 065 200	206 627	1 271 827
TOTAL	<u>35 800 000</u>	<u>28 099 412</u>	<u>6 700 588</u>	<u>34 800 000</u>

SCHEDULE 10.3

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Schedule of expenditure for the period 1 December 1987 to 31 May 1988 as at 31 December 1987

(United States dollars)

	<u>Allotment</u>	<u>Disbursement</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	312 500	42 522	-	42 522
Salaries and related costs of staff	2 264 000	342 377	-	342 377
Travel and subsistence of military personnel	25 000	1 515	-	1 515
Rations	865 000	2 397	-	2 397
Rental, maintenance and construction of premises	1 030 000	297 283	-	297 283
Rental of aircraft	1 500	-	-	-
Communications	10 000	2 018	-	2 018
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	294 500	-	4 508	4 508
Purchase of other equipment	491 500	99	105 457	105 556
Maintenance and operation of motor transport	1 427 500	124	194 528	194 652
Supplies and services	926 000	3 117	31 452	34 569
Freight, cartage and express	100 000	1 001	200	1 201
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	552 000	-	-	-
ROTATION OF CONTINGENTS				
	550 000	132 206	372 973	505 179
DEATH AND DISABILITY AWARDS				
	200 000	-	-	-
WELFARE				
	130 000	17 834	-	17 834
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	7 924 000	-	-	-
Use of motor for personal clothing, gear and equipment	560 500	-	-	-
TOTAL	<u>17 664 000</u>	<u>842 493</u>	<u>709 118</u>	<u>1 551 611</u>

SCHEDULE 10.4 (continued)

Member States	Contributions payable as at		Assessments		Collections		Contributions outstanding for the period						
	1 January 1987 a/		in 1987 b/		in 1987		Up to		1 December 1985 to		1 December 1986 to		Total
	1 January 1987 a/	1 January 1987 a/	in 1987 b/	in 1987 b/	in 1987	30 November 1985 to	30 November 1986 to	1 December 1985 to	30 November 1987 to	1 December 1986 to	31 May 1988 to		
DENMARK	-	-	248 098	248 098	-	-	-	-	-	-	-	-	-
DJIBOUTI	2 567	345	-	-	2 037	342	359	342	342	174	174	174	2 912
DOMINICA	1 171	345	-	-	-	-	-	-	342	174	174	174	516
DOMINICAN REPUBLIC	16 897	2 067	-	-	13 719	2 052	2 152	2 052	1 689	1 041	1 041	1 041	18 964
ECUADOR	1 978	2 067	1 315	-	-	-	-	-	1 689	1 041	1 041	1 041	2 730
EGYPT	4 905	4 825	4 788	-	-	-	-	-	2 394	2 431	2 431	2 431	4 942
EL SALVADOR	8 739	689	-	-	7 679	718	718	718	684	347	347	347	9 428
EQUATORIAL GUINEA	17 173	689	-	-	16 113	684	718	684	200	347	347	347	17 852
ETHIOPIA	171	345	142	-	-	-	-	-	174	174	174	174	374
FIJI	1 412	689	1 412	-	-	-	-	-	342	342	342	342	689
FINLAND	-	-	172 290	85 500	-	-	-	-	-	86 790	86 790	86 790	86 790
FRANCE	1 335 290	2 690 725	2 670 580	-	-	-	-	-	-	1 355 435	1 355 435	1 355 435	1 355 435
GABON	14 495	2 067	-	-	11 377	2 052	2 092	2 052	1 041	1 041	1 041	1 041	16 562
GAMBIA	-	689	631	-	-	-	-	-	-	-	-	-	58
GERMAN DEMOCRATIC REPUBLIC	1 622 600	458 290	454 860	-	461 476	478 834	478 834	454 860	-	-	-	-	1 626 030
GERMANY, FEDERAL REPUBLIC OF	1 412 460	2 846 230	4 258 690	-	-	-	-	-	-	-	-	-	-
GHANA	359	689	706	-	-	-	-	-	-	342	342	342	342
GREECE	15 048	30 323	30 096	-	-	-	-	-	-	15 275	15 275	15 275	15 275
GRENADA	1 726	345	-	-	1 196	342	359	342	174	174	174	174	2 071
GUATEMALA	5 589	1 379	-	-	3 470	1 435	1 435	1 368	695	695	695	695	6 963
GUINEA	845	345	171	-	144	342	359	342	174	174	174	174	1 919
GUINEA-BISSAU	1 398	345	-	-	868	342	359	342	174	174	174	174	1 743
GUYANA	2 110	689	2 799	-	-	-	-	-	-	-	-	-	-
HAITI	10 848	345	171	-	10 147	342	359	342	174	174	174	174	11 022
HONDURAS	342	689	-	-	-	-	-	-	684	347	347	347	1 031
HUNGARY	22 363	15 162	37 525	-	-	-	-	-	-	-	-	-	-
ICELAND	5 130	10 337	10 260	-	-	-	-	-	-	-	-	-	-
INDIA	11 970	24 121	-	-	-	-	-	-	23 940	12 151	12 151	12 151	36 091
INDONESIA	4 788	9 648	4 788	-	-	-	-	-	4 788	4 860	4 860	4 860	9 648
IRAN (ISLAMIC REPUBLIC OF)	319 650	43 417	-	-	253 210	43 092	44 894	43 092	21 871	21 871	21 871	21 871	363 067
IRAQ	129 617	8 270	-	-	116 904	8 208	8 609	8 208	4 166	4 166	4 166	4 166	137 887
IRELAND	30 780	62 024	61 560	-	-	-	-	-	31 244	31 244	31 244	31 244	62 804
ISRAEL	7 567	15 162	15 080	-	-	-	-	-	11	11	11	11	7 649
ITALY	1 327 807	1 305 959	1 975 897	-	-	-	-	-	657 869	657 869	657 869	657 869	1 975 897
JAMAICA	2 119	1 379	2 803	-	-	-	-	-	-	-	-	-	695
JAPAN	3 797 740	3 735 245	3 797 740	-	-	-	-	-	1 853 640	1 881 605	1 881 605	1 881 605	3 735 245
JORDAN	342	689	684	-	-	-	-	-	347	347	347	347	684
KENYA	1 399	689	-	-	339	718	718	684	-	-	-	-	2 088
KUWAIT	20 320	19 985	30 238	-	-	-	-	-	-	-	-	-	10 067
LAO PEOPLE'S DEMOCRATIC REPUBLIC	3 360	345	-	-	2 830	342	359	342	174	174	174	174	3 705
LEBANON	1 823	689	-	-	703	684	778	684	347	347	347	347	2 512
LESOTHO	351	345	-	-	-	-	-	-	342	342	342	342	696
LIBERIA	16 260	689	-	-	15 200	684	718	684	347	347	347	347	16 949
LIBYAN ARAB JAMAHIRIYA	269 748	17 918	-	-	242 205	17 784	18 651	17 784	9 026	9 026	9 026	9 026	287 666

Member States	Contributions		Contributions outstanding for the period					Total
	payable as at	1 January 1987 a/	Assessments		Collections		Up to	
			in 1987 b/	in 1987	in 1987	30 November 1985		
				in 1987	30 November 1986	30 November 1987	31 May 1988	
LUXEMBOURG	8 550	17 229	8 550	8 550	-	8 550	8 679	17 229
MADAGASCAR	1 618	689	342	342	718	684	347	1 965
MALAWI	-	345	345	-	-	-	-	-
MALAYSIA	3 420	6 892	6 840	-	-	-	3 472	3 472
MALDIVES	1 703	345	-	-	359	342	174	2 048
MALI	1 029	345	499	-	359	342	174	1 374
MALTA	694	689	342	-	352	342	347	1 041
MAURITANIA	13 673	689	-	-	718	684	347	14 362
MAURITIUS	342	689	684	-	-	-	347	347
MEXICO	48 756	61 335	55 803	-	-	23 391	30 897	54 288
MONGOLIA	8 783	689	684	-	718	684	347	8 788
MOROCCO	19 178	3 445	13 881	-	3 587	3 420	1 735	22 623
MOZAMBIQUE	9 657	345	-	-	359	342	174	10 002
NEPAL	171	345	342	-	-	-	174	174
NETHERLANDS	297 540	599 570	595 080	-	-	-	302 030	302 030
NEW ZEALAND	41 040	82 700	82 080	-	-	-	41 660	41 660
NICARAGUA	3 450	689	-	-	718	684	347	4 139
NIGER	2 186	345	-	-	359	342	174	2 531
NIGERIA	41 965	13 094	-	-	13 628	12 996	6 596	55 059
NORWAY	92 895	186 074	185 235	-	-	-	93 734	93 734
OMAN	684	1 379	684	-	-	-	695	1 379
PAKISTAN	2 190	4 135	2 021	-	-	2 221	2 083	4 304
PANAMA	23 218	1 379	2 000	-	1 435	1 368	695	22 597
PAPUA NEW GUINEA	-	345	341	-	-	-	4	4
PARAGUAY	24 405	1 379	-	-	1 375	1 368	695	25 784
PERU	44 256	4 825	-	-	5 022	4 788	2 431	49 081
PHILIPPINES	13 534	6 892	3 122	-	6 992	6 840	3 472	17 304
POLAND	109 440	220 532	218 880	-	-	-	111 092	111 092
PORTUGAL	31 359	12 404	19 068	-	6 135	12 312	6 248	24 695
QATAR	14 793	2 756	-	-	2 810	2 736	1 388	17 549
ROMANIA	143 805	13 094	-	-	13 628	12 996	174	156 899
RWANDA	699	345	870	-	-	-	174	174
SAINT KITTS AND NEVIS	1 060	345	171	-	359	342	174	1 234
SAINT LUCIA	706	345	-	-	359	342	174	1 051
SAINT VINCENT AND THE GRENADINES	174	345	-	-	3	342	174	519
SAMOA	530	345	-	-	359	342	174	875
SAO TOME AND PRINCIPE	2 642	345	-	-	359	342	174	2 987
SAUDI ARABIA	102 100	66 849	135 274	-	-	-	33 675	33 675
SENEGAL	-	345	345	-	-	-	-	-
SEYCHELLES	517	345	346	-	-	342	174	516
SIERRA LEONE	14 009	689	-	-	718	684	347	14 698
SINGAPORE	3 420	6 892	6 840	-	-	-	3 472	3 472
SOLOMON ISLANDS	530	345	-	-	359	342	174	875
SOMALIA	1 885	345	1 714	-	-	342	174	516
SOUTH AFRICA	3 377 639	151 616	-	-	156 921	150 480	76 376	3 529 255
SPAIN	78 639	139 900	148 065	-	-	-	70 474	70 474
SRI LANKA	701	689	701	-	-	342	347	689
SUDAN	1 217	345	171	-	359	342	174	1 391

SCHEDULE 10.4 (concluded)

Member States	Contributions payable as at		Contributions outstanding for the period				Total
	1 January 1987 a/	1987 b/	Assessments in 1987	Up to 30 November 1987	1 December 1986 to 30 November 1987	1 December 1987 to 31 May 1988	
			in 1987	30 November 1987	to 30 November 1987	to 31 May 1988	
SURINAME	706	345	-	176	359	74	1 051
SWAZILAND	-	689	342	-	-	47	347
SWEDEN	213 750	430 725	644 475	-	-	-	-
SYRIAN ARAB REPUBLIC	37 539	2 756	-	33 361	2 810	1 388	40 295
THAILAND	3 078	6 203	6 156	-	-	3 125	3 125
TOGO	3 438	689	-	2 378	718	347	4 127
TRINIDAD AND TOBAGO	4 178	2 756	1 375	-	1 435	1 388	5 559
TUNISIA	4 213	2 067	4 213	-	-	1 026	2 067
TURKEY	21 200	23 432	21 798	-	11 020	11 804	22 834
UGANDA	171	345	342	-	-	174	174
UKRAINIAN SOVIET SOCIALIST REPUBLIC	2 655 525	441 062	437 760	1 538 582	460 303	222 182	2 658 827
UNION OF SOVIET SOCIALIST REPUBLICS	23 882 601	4 308 537	4 276 282	12 973 798	4 494 380	2 170 396	23 914 856
UNITED ARAB EMIRATES	46 702	12 404	16 495	11 259	12 792	6 248	42 611
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	2 087 236	2 052 892	2 386 242	-	-	719 755	1 034 131
UNITED REPUBLIC OF TANZANIA	8 716	345	8 010	176	359	342	1 051
UNITED STATES OF AMERICA	5 983 861	10 739 724	10 831 892	-	-	481 383	5 410 310
URUGUAY	6 635	2 756	2 803	-	2 464	2 736	6 588
VANUATU	1 717	345	-	1 187	359	174	2 062
VENEZUELA	20 520	41 350	41 040	-	-	20 830	20 830
VIET NAM	21 353	689	-	20 233	778	684	22 042
YEMEN	11 512	345	-	10 982	359	342	11 857
YUGOSLAVIA	65 472	31 702	50 000	-	-	31 204	47 174
ZAIRE	6 861	689	-	5 801	718	684	7 550
ZAMBIA	701	689	701	-	-	347	689
ZIMBABWE	1 404	690	342	2	718	348	1 752
TOTAL	53 277 890	34 637 584	37 079 597	19 941 664	6 171 063	9 192 715	50 835 877

a/ See SP/ADM/SER.B/288 for 1986 data.

b/ Covers mandate periods from 1 June 1987 to 31 May 1988. Assessment notices for the mandate period 1 December 1987 to 31 May 1988 were circulated to Member States in January 1988.

STATEMENT XI

UNITED NATIONS INTERIM FORCE IN LEBANON *a/*I. Statement of cumulative income and expenditure for the period
19 October 1985 to 31 January 1988 as at 31 December 1987

(United States dollars)

	19 October 1985 to 18 April 1986	19 April 1986 to 18 July 1986	19 July 1986 to 18 January 1987	19 January 1987 to 31 July 1987	1 August 1987 to 31 January 1988	Total
Income <i>b/</i>						
General Assembly appropriations	71 745 000	35 872 000	76 366 500	74 652 000	70 848 000	329 483 500
Interest income	1 221 456	498 905	1 656 634	2 176 821	2 760 783	8 314 599
Miscellaneous income	19 622	105 605	3 343 429	15 767	142 324	3 626 747
Total income	72 986 078	36 476 510	81 366 563	76 844 588	73 751 107	341 424 846
Less: Expenditure (schedules 11.1, 11.2, 11.3, 11.4 and 11.5)	71 745 000	35 872 000	76 366 500	74 651 919	66 275 814	324 911 233
Excess of income over expenditure <i>b/</i>	1 241 078	604 510	5 000 063	2 192 669	7 475 293	16 513 613

II. Statement of assets and liabilities as at 31 December 1987

(United States dollars)

	1987	1985
Assets		
Cash	60 229 089	34 754 506
Assessed contributions unpaid <i>b/ c/</i> (schedule 11.6)	311 739 785	296 882 308
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	19 565 240	19 565 240
Accounts receivable	1 388 337	1 304 571
Due from United Nations General Fund (note 6)	1 988 061	-
Total assets	394 910 512	352 506 625
Liabilities		
Accounts payable to Member States	239 832 036	189 489 127
Accounts payable - other	1 099 694	328 693
Unliquidated obligations for the period 19 October 1985 to 18 April 1986 (schedule 11.1)	5 725 797	-
Unliquidated obligations for the period 19 April 1986 to 18 July 1986 (schedule 11.2)	3 749 493	-
Unliquidated obligations for the period 19 July 1986 to 18 January 1987 (schedule 11.3)	12 596 322	-
Unliquidated obligations for the period 19 January 1987 to 31 July 1987 (schedule 11.4)	9 838 961	-
Unliquidated obligations for the period 1 August 1987 to 31 January 1988 (schedule 11.5)	37 468 268	-
Unliquidated obligations for prior periods	26 704 690	106 007 805
Due to United Nations General Fund	-	164 676
Total liabilities	337 015 261	295 990 301
Fund balance		
Balance as at 1 January 1986	56 516 324	45 969 843
Less: Reversal of excess of income over expenditure for the period 19 October 1985 to 18 April 1986 as at 31 December 1985	19 255 379	22 340 692
	37 260 945	23 629 151
Add: Excess of income over expenditure for the period 19 October 1985 to 18 January 1987 as at 31 December 1987 held in a suspense account pursuant to General Assembly resolution 42/223	6 845 651	8 868 174
Total held in suspense account <i>d/</i>	44 106 596	32 497 325
Add: Savings arising from liquidation of obligations for prior years	4 120 693	-
Add: Excess of income over expenditure for the period 19 January 1987 to 31 January 1988 as at 31 December 1987	9 667 962	24 018 999
Balance as at 31 December 1987 <i>b/</i>	57 895 251	56 516 324
Total liabilities and fund balance	394 910 512	352 506 625

a/ See note 1(s).*b/* Includes assessed contributions unpaid irrespective of collectibility.*c/* See annexes I and II.*d/* Held in a suspense account in accordance with General Assembly resolutions 34/9 E, 35/115 B, 36/138 B, 37/127 B, 38/38 B, 39/71 B, 40/246 B, 41/179 B and 42/223 pending a further decision by the General Assembly.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 11.1

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of expenditure for the period 19 October 1985 to 18 April 1986
as at 31 December 1987
 (United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	1 345 800	1 345 845	-	1 345 845
Salaries and related costs of staff	9 258 600	9 258 638	-	9 258 638
Travel and subsistence of military personnel	281 500	281 496	-	281 496
Rations	3 311 900	3 271 867	40 009	3 311 876
Rental, maintenance and construction of premises	1 586 100	1 586 069	-	1 586 069
Rental of aircraft	1 365 400	92 958	1 272 480	1 365 438
Communications	66 900	66 859	-	66 859
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	2 916 400	2 916 359	-	2 916 359
Purchase of other equipment	959 400	934 559	24 889	959 448
Maintenance and operation of motor transport	4 529 800	3 643 796	885 990	4 529 786
Supplies and services	2 320 700	1 864 534	456 132	2 320 666
Freight, cartage and express	274 000	273 968	-	273 968
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	2 797 100	215 220	2 581 926	2 797 146
ROTATION OF CONTINGENTS	3 158 900	3 158 863	-	3 158 863
DEATH AND DISABILITY AWARDS	500 000	35 630	464 371	500 001
WELFARE	508 500	508 550	-	508 550
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	34 141 800	34 141 782	-	34 141 782
Usage factor for personal clothing, gear and equipment	2 422 200	2 422 210	-	2 422 210
Total	<u>71 745 000</u>	<u>66 019 203</u>	<u>5 725 797</u>	<u>71 745 000</u>

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of expenditure for the period 19 April 1986 to 18 July 1986
as at 31 December 1987

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	669 400	669 452	-	669 452
Salaries and related costs of staff	4 549 800	4 548 275	1 448	4 549 723
Travel and subsistence of military personnel	123 900	123 864	-	123 864
Rations	1 725 000	1 707 985	16 992	1 724 977
Rental, maintenance and construction of premises	632 200	632 206	-	632 206
Rental of aircraft	458 500	21 580	436 934	458 514
Communications	48 800	48 760	-	48 760
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	1 026 600	1 026 584	-	1 026 584
Purchase of other equipment	308 800	301 066	7 765	308 831
Maintenance and operation of motor transport	2 000 500	1 442 369	558 191	2 000 560
Supplies and services	853 300	724 626	128 644	853 270
Freight, cartage and express	92 700	92 191	480	92 671
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	930 700	11 707	919 039	930 746
ROTATION OF CONTINGENTS				
	1 949 300	1 949 273	-	1 949 273
DEATH AND DISABILITY AWARDS				
	1 680 000	-	1 680 000	1 680 000
WELFARE				
	221 600	221 623	-	221 623
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	17 368 500	17 368 526	-	17 368 526
Usage factor for personal clothing, gear and equipment	1 232 400	1 232 420	-	1 232 420
Total	35 872 000	32 122 507	3 749 493	35 872 000

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of expenditure for the period 19 July 1986 to 18 January 1987
as at 31 December 1987

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	1 340 400	1 340 408	-	1 340 408
Salaries and related costs of staff	8 614 500	8 563 570	50 932	8 614 502
Travel and subsistence of military personnel	217 000	216 735	211	216 946
Rations	3 508 000	3 425 459	82 570	3 508 029
Rental, maintenance and construction of premises	2 885 600	2 869 622	15 982	2 885 604
Rental of aircraft	917 500	37 485	880 000	917 485
Communications	65 400	64 297	1 086	65 383
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	1 168 700	519 712	649 000	1 168 712
Purchase of other equipment	298 500	297 082	1 452	298 534
Maintenance and operation of motor transport	3 539 900	2 501 338	1 038 585	3 539 923
Supplies and services	2 067 700	1 752 905	314 778	2 067 683
Freight, cartage and express	158 200	158 204	-	158 204
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	4 275 100	555 764	3 719 328	4 275 092
ROTATION OF CONTINGENTS				
	4 330 400	4 328 233	2 198	4 330 431
DEATH AND DISABILITY AWARDS				
	5 840 200	-	5 840 200	5 840 200
WELFARE				
	543 800	543 796	-	543 796
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	34 171 600	34 171 608	-	34 171 608
Usage factor for personal clothing, gear and equipment	2 424 000	2 423 960	-	2 423 960
Total	<u>76 366 500</u>	<u>63 770 178</u>	<u>12 596 322</u>	<u>76 366 500</u>

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of expenditure for the period 19 January 1987 to 31 July 1987
as at 31 December 1987

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	1 407 000	1 407 045	-	1 407 045
Salaries and related costs of staff	9 312 400	8 978 258	333 993	9 312 251
Travel and subsistence of military personnel	199 400	196 520	2 915	199 435
Rations	3 810 900	3 395 624	415 281	3 810 905
Rental, maintenance and construction of premises	1 073 500	1 062 697	10 664	1 073 361
Rental of aircraft	2 957 900	20 953	2 936 925	2 957 878
Communications	77 100	75 893	1 292	77 185
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	52 000	51 981	-	51 981
Purchase of other equipment	746 100	716 366	29 677	746 043
Maintenance and operation of motor transport	4 011 900	2 543 479	1 468 530	4 012 009
Supplies and services	2 448 500	1 858 101	590 490	2 448 591
Freight, cartage and express	273 400	249 424	24 038	273 462
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	2 099 600	1 154 919	944 680	2 099 599
ROTATION OF CONTINGENTS	3 748 600	3 735 870	12 715	3 748 585
DEATH AND DISABILITY AWARDS	3 067 000	-	3 067 000	3 067 000
WELFARE	546 900	546 040	761	546 801
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	36 252 700	36 252 678	-	36 252 678
Usage factor for personal clothing, gear and equipment	2 567 100	2 567 110	-	2 567 110
Total	<u>74 652 000</u>	<u>64 812 958</u>	<u>9 838 961</u>	<u>74 651 919</u>

SCHEDULE 11.5

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of expenditure for the period 1 August 1987 to 31 January 1988
as at 31 December 1987

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	1 400 800	1 056 543	--	1 056 543
Salaries and related costs of staff	7 497 400	5 807 673	242 247	6 049 920
Travel and subsistence of military personnel	202 900	158 790	--	158 790
Rations	3 660 000	556 575	2 816 072	3 372 647
Rental, maintenance and construction of premises	1 778 500	558 316	685 019	1 243 335
Rental of aircraft	2 480 400	397	2 433 400	2 433 797
Communications	81 300	40 201	--	40 201
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	956 300	--	581 805	581 805
Purchase of other equipment	2 682 800	216 061	1 136 936	1 352 997
Maintenance and operation of motor transport	4 600 000	831 239	3 104 935	3 936 174
Supplies and services	2 658 400	1 089 446	1 028 192	2 117 638
Freight, cartage and express	288 000	109 834	83 191	193 025
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	1 000 000	973 356	26 644	1 000 000
ROTATION OF CONTINGENTS	4 360 600	3 185 043	2 380 427	5 565 470
DEATH AND DISABILITY AWARDS				
WELFARE	--	--	--	--
	521 300	432 472	--	432 472
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	34 252 000	13 791 600	20 519 400	34 311 000
Usage factor for personal clothing, gear and equipment	2 427 800	--	2 430 000	2 430 000
Total	70 848 000	28 807 546	37 468 268	66 275 814

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of assessed contributions unpaid as at 31 December 1987

(United States dollars)

MEMBER STATES	CONTRIBUTION PAYABLE AS AT 1 JANUARY 1987 \$/	CONTRIBUTIONS OUTSTANDING FOR THE PERIOD												TOTAL
		ASSESSMENTS IN 1987 \$/		COLLECTIONS IN 1987		19 MARCH 1978 TO 19 OCTOBER 1984		19 OCTOBER 1984 TO 18 DECEMBER 1985		18 DECEMBER 1985 TO 31 JANUARY 1988		19 DECEMBER 1986 TO 19 DECEMBER 1988		
		IN 1987 \$/	IN 1987 \$/	IN 1987	IN 1987	TO	TO	TO	TO	TO	TO	TO	TO	
AFGHANISTAN	11 253	1 429	-	-	-	9 440	1 059	588	1 595	588	1 595	12 682		
ALBANIA	25 241	2 861	-	-	-	21 620	2 117	1 176	3 189	1 176	3 189	28 102		
ALGERIA	308 833	40 057	-	-	-	258 703	29 074	16 468	44 645	16 468	44 645	348 890		
ANGOLA	11 375	1 429	-	-	-	9 562	1 059	588	1 595	588	1 595	12 804		
ANTIGUA AND BARBUDA	7 815	1 429	-	-	-	6 002	1 059	588	1 595	588	1 595	9 244		
ARGENTINA	137 006	177 396	43 758	-	-	-	-	72 928	197 716	72 928	197 716	270 644		
AUSTRALIA	271 974	2 374 863	2 646 834	-	-	-	-	-	-	-	-	3		
AUSTRIA	121 242	1 058 673	1 179 915	-	-	-	-	-	-	-	-	-		
BAHAMAS	328	2 861	3 189	-	-	-	-	-	-	-	-	-		
BAHRAIN	655	5 722	6 377	-	-	-	-	-	-	-	-	-		
BANGLADESH	5 815	2 858	1 858	-	-	49	2 400	1 176	3 190	1 176	3 190	6 815		
BARBADOS	1 504	2 861	3 036	-	-	-	-	-	1 329	-	1 329	1 329		
BELGIUM	193 331	1 688 155	1 881 486	-	-	-	-	-	-	-	-	-		
BELIZE	3 703	1 429	5 132	-	-	-	-	-	-	-	-	-		
BENIN	12 241	1 429	-	-	-	10 428	1 059	588	1 595	588	1 595	13 670		
BHUTAN	519	1 429	1 595	-	-	-	-	-	353	-	353	353		
BOLIVIA	25 241	2 861	-	-	-	21 620	2 117	1 176	3 189	1 176	3 189	28 102		
BOTSWANA	2 508	1 429	-	-	-	-	-	-	665	-	665	665		
BRAZIL	506 378	400 570	460 498	-	-	-	-	-	446 450	-	446 450	446 450		
BRUNEI DARUSSALAM	1 311	11 445	7 441	-	-	-	-	-	5 315	-	5 315	5 315		
BULGARIA	412 363	45 780	51 373	-	-	301 923	35 003	18 820	51 024	18 820	51 024	406 770		
BURKINA FASO	11 546	1 429	1 429	-	-	9 733	1 059	588	1 595	588	1 595	12 975		
BURMA	328	2 861	3 189	-	-	-	-	-	-	-	-	-		
BURUNDI	12 241	1 429	-	-	-	10 428	1 059	588	1 595	588	1 595	13 670		
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	4 441 194	486 417	542 123	-	-	3 277 863	365 539	199 963	542 123	199 963	542 123	4 385 488		
CAMEROON	8 672	2 861	7 571	-	-	-	-	773	3 189	-	3 189	3 962		
CANADA	501 351	4 377 760	4 879 111	-	-	-	-	-	-	-	-	-		
CAPE VERDE	3 188	1 429	3 022	-	-	-	-	-	1 595	-	1 595	1 595		
CENTRAL AFRICAN REPUBLIC	21 528	2 861	-	-	-	17 907	2 117	1 176	3 189	1 176	3 189	24 389		
CHAD	2 493	1 429	-	-	-	680	1 059	588	1 595	588	1 595	3 922		
CHILE	2 294	20 029	-	-	-	-	-	-	22 323	-	22 323	22 323		
CHINA	158 664	1 385 475	1 544 139	-	-	-	-	-	-	-	-	-		
COLOMBIA	28 030	37 196	65 226	-	-	-	-	-	-	-	-	-		
COMOROS	12 241	1 429	-	-	-	10 428	1 059	588	1 595	588	1 595	13 670		
CONGO	25 241	2 861	-	-	-	21 620	2 117	1 176	3 189	1 176	3 189	28 102		
COSTA RICA	37 416	5 722	11 250	-	-	18 923	4 235	2 353	6 377	2 353	6 377	31 888		
COTE D'IVOIRE	655	5 722	6 377	-	-	-	-	-	-	-	-	-		
CUBA	254 159	25 752	221 570	-	-	221 570	19 053	10 587	28 701	10 587	28 701	279 911		
CYPRUS	3 008	5 722	8 730	-	-	-	-	-	-	-	-	-		

CONTRIBUTIONS OUTSTANDING FOR THE PERIOD

MEMBER STATES	CONTRIBUTION PAYABLE AS AT 1 JANUARY 1987 a/	ASSESSMENTS IN 1987 b/	COLLECTIONS IN 1987		19 MARCH 1978		19 OCTOBER 1984		19 OCTOBER 1985		18 DECEMBER 1986		31 JANUARY 1988		TOTAL
			IN 1987	IN 1987	TO 18 OCTOBER 1984	TO 19 OCTOBER 1984	TO 18 OCTOBER 1985	TO 18 DECEMBER 1986	TO 31 JANUARY 1988	TO 31 JANUARY 1988					
CZECHOSLOVAKIA	9 339 103	1 001 448	1 116 136	6 938 697	757 894	411 688	1 116 136	1 116 136	9 224 415						
DEMOCRATIC KAMPUCHEA	25 241	2 861	-	21 620	2 117	1 176	3 189	3 189	28 102						
DEMOCRATIC YEMEN	12 241	1 429	-	10 428	1 059	588	1 595	1 595	13 670						
DENMARK	117 965	1 030 061	1 148 026	-	-	-	-	-	-						
DJIBOUTI	9 705	1 429	-	7 892	1 059	588	1 595	1 595	11 134						
DOMINICA	754	1 429	-	-	-	-	-	-	-						
DOMINICAN REPUBLIC	63 429	8 584	-	52 568	6 350	588	1 595	1 595	2 183						
ECUADOR	6 898	8 584	5 746	-	-	3 528	9 567	9 567	72 013						
EGYPT	11 992	20 029	22 323	-	-	169	9 567	9 567	9 736						
EL SALVADOR	24 214	2 861	-	20 593	2 117	1 176	3 189	3 189	27 075						
EQUATORIAL GUINEA	25 241	2 861	-	21 620	2 117	1 176	3 189	3 189	28 102						
ETHIOPIA	166	1 429	930	-	-	665	665	665	665						
FJI	6 395	2 861	4 186	-	705	1 176	3 189	3 189	5 070						
FINLAND	81 920	715 320	797 240	-	-	-	-	-	-						
FRANCE	5 871 855	11 171 481	11 855 496	-	-	-	-	-	-						
GABON	45 966	8 584	-	35 670	5 785	3 528	9 567	9 567	54 550						
GAMBIA	25 241	2 861	-	21 620	2 117	1 176	3 189	3 189	28 102						
GERMAN DEMOCRATIC REPUBLIC	16 071 910	1 902 752	2 120 659	11 526 383	1 424 754	782 207	2 120 659	2 120 659	15 854 003						
GERMANY, FEDERAL REPUBLIC OF	1 353 318	11 917 087	13 170 405	-	-	-	-	-	-						
GHANA	1 033	2 861	3 894	-	-	-	-	-	-						
GREECE	14 421	125 894	140 315	-	-	-	-	-	-						
GRENADA	6 926	1 429	-	-	-	-	-	-	-						
GUATEMALA	19 562	5 722	-	5 113	1 059	588	1 595	1 595	8 355						
GUINEA	6 526	1 429	-	12 319	4 235	2 353	6 377	6 377	25 284						
GUINEA-BISSAU	6 627	1 429	1 860	4 713	1 059	588	1 595	1 595	7 955						
GUYANA	6 395	2 861	9 256	5 954	1 059	568	1 595	1 595	9 196						
HAITI	12 241	1 429	-	10 428	1 059	588	1 595	1 595	13 670						
HONDURAS	328	2 861	739	-	-	-	-	-	-						
HUNGARY	712 496	62 946	70 157	562 111	47 139	25 878	70 157	70 157	2 450						
ICELAND	4 915	42 919	47 834	-	-	-	-	-	-						
INDIA	52 638	100 145	152 783	-	-	-	-	-	-						
INDONESIA	14 469	40 057	38 645	-	-	-	-	-	-						
IRAN (ISLAMIC REPUBLIC OF)	1 420 165	180 256	-	1 194 863	130 550	74 104	200 904	200 904	15 881						
IRAQ	285 194	34 336	-	241 742	25 404	14 115	38 269	38 269	1 600 421						
IRELAND	135 354	257 515	392 869	-	-	-	-	-	319 530						
ISRAEL	65 483	62 946	80 274	-	-	-	-	-	48 155						
ITALY	2 849 946	5 422 127	5 754 126	-	-	-	-	-	2 517 947						
JAMAICA	8 602	5 722	11 667	-	-	-	-	-	2 657						
JAPAN	11 976 409	15 508 140	15 853 446	-	-	-	-	-	11 631 103						
JORDAN	328	2 861	1 860	-	-	-	-	-	1 329						
KENYA	12 104	2 861	1 163	7 320	2 117	1 176	3 189	3 189	13 802						
KUWAIT	29 971	82 975	74 413	-	-	-	-	-	38 533						
LAO PEOPLE'S DEMOCRATIC REPUBLIC	12 241	1 429	-	10 428	1 059	588	1 595	1 595	13 670						
LEBANON	6 956	2 861	-	2 771	2 681	1 176	3 189	3 189	9 817						
LESOTHO	166	1 429	-	-	-	-	-	-	-						
LIBERIA	25 241	2 861	-	21 620	2 117	1 176	3 189	3 189	28 102						
LIBYAN ARAB JAMAHIRIYA	584 782	74 393	-	490 637	55 042	30 583	82 913	82 913	659 175						
LUXEMBOURG	8 192	71 532	79 724	-	-	-	-	-	-						

SCHEDULE 11.6 (continued)

MEMBER STATES	CONTRIBUTION PAYABLE AS AT 1 JANUARY 1987 a/	CONTRIBUTIONS OUTSTANDING FOR THE PERIOD										TOTAL
		ASSESSMENTS IN 1987 b/		COLLECTIONS IN 1987		19 MARCH 1978 TO 18 OCTOBER 1984		19 OCTOBER 1984 TO 18 OCTOBER 1985		19 OCTOBER 1985 TO 31 JANUARY 1988		
MADAGASCAR	10 038	2 861	1 176	5 241	2 117	1 176	3 189	11 723				
KALAWI	3 188	1 429	-	1 375	1 059	588	1 595	4 617				
MALAYSIA	15 041	28 611	30 365	-	-	-	13 287	13 287				
MALDIVES	6 107	1 429	-	4 294	1 059	588	1 595	7 536				
MALI	6 309	1 429	-	4 496	1 059	588	1 595	7 738				
MALI	1 713	2 861	3 189	-	-	-	1 385	1 385				
MALTA	25 241	2 861	-	21 620	2 117	1 176	3 189	28 102				
MAURITANIA	328	2 861	3 189	-	-	-	78 104	78 104				
MAURITIUS	136 967	254 649	313 512	-	-	-	28 102	28 102				
MEXICO	25 241	2 861	-	21 620	2 117	1 176	3 189	28 102				
MONGOLIA	93 244	14 306	8 909	66 229	10 587	5 880	15 945	98 641				
MOROCCO	14 306	1 429	-	12 493	1 059	588	1 595	15 735				
MOZAMBIQUE	754	1 429	2 183	-	-	-	-	-				
NEPAL	285 082	2 489 313	2 774 395	-	-	-	-	-				
NETHERLANDS	180 472	343 353	523 825	-	-	-	-	-				
NEW ZEALAND	13 870	2 861	-	10 249	2 117	1 176	3 189	16 731				
NICARAGUA	1 813	1 429	-	-	1 059	588	1 595	3 242				
NIGER	185 837	54 363	-	117 039	40 222	22 349	60 590	240 200				
NIGERIA	88 474	772 544	861 018	-	-	-	-	-				
NORWAY	4 420	5 722	6 377	-	-	-	3 765	3 765				
OMAN	1 987	17 167	-	-	-	21	19 133	19 154				
PAKISTAN	39 431	5 722	3 642	28 546	4 235	2 353	6 377	41 511				
PANAMA	166	1 429	812	-	-	-	783	783				
PAPUA NEW GUINEA	28 299	5 722	-	21 620	3 671	2 353	6 377	34 021				
PARAGUAY	156 765	20 029	-	131 417	14 820	8 234	22 323	176 794				
PERU	81 477	28 611	16 586	29 245	20 605	11 763	31 889	93 502				
PHILIPPINES	12 811 504	915 609	-	11 630 215	700 031	376 400	1 020 467	13 727 113				
POLAND	65 178	51 502	92 763	-	7 903	2 705	23 917	23 917				
PORTUGAL	21 794	11 445	7 441	434	425 229	22 349	50 590	548 390				
QATAR	494 027	54 363	4 931	-	-	-	665	665				
ROMANIA	4 167	1 429	-	2 657	1 059	588	1 595	5 899				
RWANDA	4 470	1 429	-	8 294	1 059	588	1 595	11 536				
SAINT KITTS AND NEVIS	10 107	1 429	-	-	-	-	-	-				
SAINT LUCIA	1 107	1 429	-	-	-	-	-	-				
SAINT VINCENT AND THE GRENADINES	1 813	1 429	-	-	-	-	-	-				
SAMOA	10 774	1 429	-	8 961	1 059	588	1 595	12 203				
SAO TOME AND PRINCE	589 053	277 540	419 413	-	-	114 097	309 331	447 180				
SAUDI ARABIA	166	1 429	-	-	-	-	1 595	1 595				
SENEGAL	4 022	1 429	834	1 375	1 059	388	1 595	4 617				
SEYHELLES	23 633	2 861	-	20 012	2 117	1 176	3 189	25 494				
SIERRA LEONE	3 278	28 611	31 889	-	-	-	-	-				
SINGAPORE	11 852	1 429	-	10 039	1 059	588	1 595	13 281				
SOLOMON ISLANDS	7 938	1 429	6 651	-	533	588	1 595	2 716				
SOMALIA	5 289 404	629 481	-	4 501 264	457 275	258 775	701 571	5 918 885				
SOUTH AFRICA	66 532	580 826	647 358	-	-	-	-	-				
SPAIN	1 033	2 861	3 894	-	-	-	-	-				
SRI LANKA				-	-	-	-	-				

CONTRIBUTIONS OUTSTANDING FOR THE PERIOD

MEMBER STATES	CONTRIBUTION PAYABLE AS AT 1 JANUARY 1987 a/	ASSESSMENTS IN 1987 b/	COLLECTIONS IN 1987		19 MARCH 1978		19 OCTOBER 1984		19 OCTOBER 1985		19 DECEMBER 1986		31 JANUARY 1988		TOTAL
			TO	TO	TO	TO	TO	TO	TO	TO	TO	TO			
SUDAN	5 285	1 429	-	3 472	1 059	588	1 595	6 714							6 714
SURINAME	2 508	1 429	-	695	1 059	588	1 595	3 937							3 937
SWAZILAND	697	2 861	1 329	-	-	-	2 229	2 229							2 229
SWEDEN	204 800	1 788 299	1 993 099	-	-	-	-	-							-
SYRIAN ARAB REPUBLIC	74 357	11 445	-	60 438	7 903	4 705	12 756	85 802							85 802
THAILAND	2 949	25 752	28 701	-	-	-	-	-							-
TOGO	9 039	2 861	-	5 418	2 117	1 176	3 189	11 900							11 900
TRINIDAD AND TOBAGO	18 075	11 445	6 910	-	5 149	4 705	12 756	22 610							22 610
TUNISIA	12 901	8 584	9 109	-	-	2 809	9 567	12 376							12 376
TURKEY	27 241	97 284	41 121	-	-	-	83 404	83 404							83 404
UGANDA	256	1 429	1 020	-	-	-	665	665							665
UKRAINIAN SOVIET SOCIALIST REPUBLIC	16 499 180	1 831 219	2 040 934	12 129 547	1 366 184	752 800	2 040 934	16 289 465							16 289 465
UNION OF SOVIET SOCIALIST REPUBLICS	153 673 172	1 788 398	19 936 972	111 008 193	13 325 665	7 353 768	19 936 972	151 624 598							151 624 598
UNITED ARAB EMIRATES	162 610	51 502	54 168	44 393	36 977	21 173	57 401	159 944							159 944
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	5 574 044	8 523 293	9 068 977	-	-	-	5 028 360	5 028 360							5 028 360
UNITED STATES OF TANZANIA	12 241	1 429	9 748	680	1 059	588	1 595	3 922							3 922
UNITED STATES OF AMERICA	35 619 886	44 579 264	18 568 108	-	-	11 971 869	49 659 173	61 631 042							61 631 042
URUGUAY	25 581	11 445	15 911	-	3 654	4 705	12 756	21 115							21 115
VANUATU	7 815	1 429	-	6 002	1 059	588	1 595	9 244							9 244
VENEZUELA	90 239	171 675	261 914	-	-	-	-	-							-
VIET NAM	60 927	2 861	-	56 742	2 681	1 176	3 189	63 788							63 788
YEMEN	12 241	1 429	-	10 428	1 059	588	1 595	13 670							13 670
YUGOSLAVIA	363 543	131 618	220 000	-	74 360	54 108	146 693	275 161							275 161
ZAIRE	30 719	2 861	-	27 098	2 117	1 176	3 189	33 580							33 580
ZAMBIA	2 209	2 861	3 084	-	-	-	1 986	1 986							1 986
ZIMBABWE	8 267	2 858	-	4 641	2 118	1 176	3 190	11 125							11 125
TOTAL	292 290 354	143 799 157	124 349 726	165 897 320	19 133 561	22 715 830	103 993 074	311 739 785							311 739 785

a/ See ST/ADM/SER.B/288 for 1986 data.

b/ Covers mandate periods from 19 January 1987 to 31 January 1988.

STATEMENT XII

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

I. Statement of cumulative income and expenditure for the period 14 July 1960 to 31 December 1987

(United States dollars)

	1960 through 1985	For the biennium 1986-1987 ended 31 December 1987	<u>Total</u>
<u>Income a/</u>			
Contributions from Member States:			
Assessed contributions received	159 465 986	-	159 465 986
Assessed contributions unpaid	75 395 797	-	75 395 797
<u>Total</u>	<u>234 861 783</u>	<u>-</u>	<u>234 861 783</u>
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	6 687 207	-	6 687 207
Voluntary contributions	36 192 702	-	36 192 702
Proceeds from sale of United Nations bonds	110 725 800	-	110 725 800
Miscellaneous savings in liquidating obligations and adjustments	45 263 728	-	45 263 728
<u>Total income</u>	<u>433 731 220</u>	<u>-</u>	<u>433 731 220</u>
	<u>Disbursements</u>	<u>Unpaid</u>	
Less: Expenditure	116 990 641	-	116 990 641
Personnel services	272 520 322	8 700 830	281 221 152
Equipment, supplies and other	389 510 963	8 700 830	398 211 793
<u>Total expenditure</u>	<u>662 021 526</u>	<u>17 401 660</u>	<u>679 423 186</u>
<u>Excess of income over expenditure a/</u>	<u>35 519 427</u>	<u>(196 704)</u>	<u>35 322 723</u>

II. Statement of assets and liabilities as at 31 December 1987

(United States dollars)

	<u>1987</u>	<u>1985</u>
<u>Assets</u>		
Assessed contributions unpaid <u>a/</u>	75 395 797	75 395 797
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	6 687 207	6 687 207
Excess of authorized expenditure over assessments and applied voluntary contributions		
For 1961	268 455	
For second half of 1963	1 118 712	
For first half 1964	585 899	
Total assets	<u>84 056 070</u>	<u>84 056 070</u>
<u>Liabilities</u>		
Accounts payable to Member States	8 897 534	8 700 830
Unliquidated obligations	92 348	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	855 163
Special Account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States:		
For second half 1963	1 017 844	
For first half 1964	542 470	
Due to United Nations Bond Account	1 560 314	1 560 314
Due to United Nations Special Account	35 931 462	35 931 462
Total liabilities	<u>48 733 347</u>	<u>48 536 643</u>
<u>Fund Balance</u>		
Balance as at 1 January 1986	35 519 427	35 176 911
Less: Expenditure for the period 1 January 1986-31 December 1987 (see above)	196 704	342 516
Balance as at 31 December 1987 <u>a/</u>	<u>35 322 723</u>	<u>35 519 427</u>
Total liabilities and fund balance	<u>84 056 070</u>	<u>84 056 070</u>

(statement VIII)
(statement VII)a/ Includes assessed contributions unpaid irrespective of collectibility.b/ Represents loss on exchange from revaluation of accounts payable expressed in local currency.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 12.1

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

Schedule of assessed contributions unpaid as at 31 December 1987

(United States dollars)

MEMBER STATES	UNPAID AS AT <u>1 JANUARY 1986</u>	COLLECTIONS <u>DURING 1986-1987</u>	UNPAID AS AT <u>31 DECEMBER 1987</u>
A. REMAINING ARREARS			
Afghanistan	37 603	-	37 603
Benin	6 994	-	6 994
Bolivia	34 833	-	34 833
Brazil	248 838	-	248 838
Burkina Faso	14 145	-	14 145
Central African Republic	6 589	-	6 589
Chad	9 832	-	9 832
Congo	9 938	-	9 938
Ecuador	4 120	-	4 120
Egypt	48 387	-	48 387
Guatemala	38 209	-	38 209
Guinea	9 938	-	9 938
Iraq	22 362	-	22 362
Lebanon	12 108	-	12 108
Mali	24 259	-	24 259
Paraguay	24 229	-	24 229
Senegal	20 418	-	20 418
Somalia	17 445	-	17 445
Sudan	5 860	-	5 860
Yugoslavia	333 269	-	333 269
	<hr/>	<hr/>	<hr/>
SUBTOTAL	929 376	-	929 376
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
Mauritania	17 215	-	17 215
Mexico	786 193	-	786 193
Nicaragua	33 916	-	33 916
Panama	33 916	-	33 916
Peru	89 183	-	89 183
Portugal	201 673	-	201 673
Rwanda	10 471	-	10 471
Saudi Arabia	69 487	-	69 487
South Africa	1 503 337	-	1 503 337
Spain	985 159	-	985 159
Syrian Arab Republic	20 379	-	20 379
Togo	25 324	-	25 324
Uganda	10 471	-	10 471
Uruguay	97 662	-	97 662
Yemen	43 602	-	43 602
	<hr/>	<hr/>	<hr/>
SUBTOTAL	4 251 725	-	4 251 725

SCHEDULE 12.1 (concluded)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1986	COLLECTIONS DURING 1986-1987	UNPAID AS AT 31 DECEMBER 1987
C. MEMBERS THAT HAVE INDICATED THEY WILL NOT CONTRIBUTE			
Albania	43 602	-	43 602
Bulgaria	190 746	-	190 746
Byelorussian Soviet Socialist Republic	1 357 881	-	1 357 881
Cuba	260 259	-	260 259
Czechoslovakia	2 759 408	-	2 759 408
France	17 031 152	-	17 031 152
Hungary	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
	<hr/>	<hr/>	<hr/>
SUBTOTAL	70 214 696	-	70 214 696
	<hr/>	<hr/>	<hr/>
GRAND TOTAL	75 395 797	-	75 395 797
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

STATEMENT XIII

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS a/

I. Statement of cumulative income and expenditure for the period 27 March 1964 to 31 December 1987

(United States dollars)

	1964 through 31 December 1985	For the biennium 1986-1987 ended 31 December 1987	Total 31 December 1987
<u>Income b/</u>			
Pledged contributions	350 459 677	32 497 564	382 957 241
Public donations	15 905	2 514	18 419
Interest income	6 978 443	845 297	7 823 740
Miscellaneous income	6 582 573	31 171	6 613 744
Total income	<u>364 036 598</u>	<u>33 376 546</u>	<u>397 413 144</u>
<u>Expenditure</u>			
Personnel services	48 464 085	9 508 686	57 972 771
Equipment and supplies	73 358 280	8 835 636	82 193 916
Others	27 397 247	4 021 856	31 419 103
Extra and extraordinary costs of Governments providing contingents	209 067 769	8 088 244	217 156 013
Total expenditure	(schedule 13.1) <u>358 287 381</u>	<u>30 454 422</u>	<u>388 741 803</u>
Excess of income over expenditure	5 749 217	2 922 124	8 671 341
<u>Less:</u> Adjustment for prior period	-	50 000 c/	50 000 c/
<u>Net excess of income over expenditure b/</u>	<u>5 749 217</u>	<u>2 872 124</u>	<u>8 621 341</u>

II. Statement of assets and liabilities as at 31 December 1987

(United States dollars)

	1987	1985
<u>Assets</u>		
Cash	5 912 352	7 236 392
Pledged contributions unpaid b/	6 779 987	9 965 903
Accounts receivable	756 940	923 269
Total assets	<u>13 449 279</u>	<u>18 125 564</u>
<u>Liabilities</u>		
Accounts payable	888 973	8 382 513
Unliquidated obligations for current period	3 832 125	-
Unliquidated obligations for prior period	1 852	3 872 363
Due to United Nations General Fund	104 988	121 471
Total liabilities	<u>4 827 938</u>	<u>12 376 347</u>
<u>Fund balance</u>		
Balance available 1 January 1986	5 749 217	5 769 473
<u>Add:</u> Net excess of income over expenditure	2 872 124	(20 256)
Balance as at 31 December 1987 b/	<u>8 621 341</u>	<u>5 749 217</u>
Total liabilities and fund balance	<u>13 449 279</u>	<u>18 125 564</u>

a/ See note 1 (t).

b/ Includes pledged contributions unpaid irrespective of collectibility.

c/ Reflects cancellation of an unpaid pledge from the Islamic Republic of Iran.

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS
 Schedule of cumulative expenditure for the period 27 March 1964 to 31 December 1987
 (United States dollars)

	Expenditure during the biennium 1986-1987 ended 31 December 1987			Unliquidated obligations ^{a/}	Total	Prior years	Inception to date
	Alloiments issued	Disbursements					
<u>Personnel services</u>							
Salaries and wages	2 466 000	2 511 714	51 310	2 563 024	14 793 014	17 356 038	
Payroll of local staff	5 179 400	3 555 748	1 425 737	4 981 485	20 944 753	25 926 238	
Common staff costs	1 927 050	1 867 605	32 597	1 900 202	8 073 601	9 973 803	
Travel and subsistence of staff	66 800	59 557	4 418	63 975	4 652 717	4 716 692	
Total personnel services	9 639 250	7 994 624	1 514 062	9 508 686	48 464 085	57 972 771	
<u>Equipment and supplies</u>							
Rations	3 105 200	2 384 860	715 144	3 100 004	29 441 633	32 541 637	
Maintenance and operation of transportation equipment	3 090 200	2 492 652	635 072	3 127 724	22 390 529	25 518 253	
Freight and cartage	51 700	55 186	1 500	56 686	682 071	738 757	
Miscellaneous supplies and services	2 258 728	2 032 165	347 517	2 379 682	19 227 178	21 606 860	
Stationery and office supplies	53 000	39 048	8 883	47 931	422 198	470 129	
Purchase of motor transport and heavy mobile equipment	-	-	-	-	137 557	137 557	
Purchase of miscellaneous operational equipment	127 400	90 357	33 252	123 609	1 057 114	1 180 723	
Total equipment and supplies	8 686 228	7 094 268	1 741 368	8 835 636	73 358 280	82 193 916	
<u>Other</u>							
Rental of premises	2 927 200	2 323 164	545 698	2 868 862	14 588 499	17 457 361	
Communications	251 100	219 558	27 404	246 962	3 043 199	3 290 161	
Rotation of contingents	848 700	888 823	3 516	892 339	9 627 907	10 520 246	
Personal mail and postage	1 600	1 507	77	1 584	108 084	109 666	
Add: Extra and extraordinary costs of Governments providing contingents - for current years	12 100	12 109	-	12 109	29 558	41 667	
Total other	4 040 700	3 445 161	576 695	4 021 856	27 397 247	31 419 103	
Total for the above	22 366 178	18 534 053	3 832 125	22 366 178	149 219 612	171 585 790	
Add: Extra and extraordinary costs of Governments providing contingents - for prior years	8 088 244	8 088 244	-	8 088 244	209 067 769	217 156 013	
Total obligations (statement XIII) ^{a/}	30 454 422	26 622 297	3 832 125	30 454 422	358 287 381	388 741 803	

^{a/} Obligations recorded in the Special Account for the United Nations Peace-keeping Force in Cyprus are limited to the funds available to the Secretary-General through voluntary contributions pledged or paid to the account to meet the cost to the United Nations of maintaining the Force. Since the inception of the Force, the cumulative unrecorded obligations, as at 31 December 1987, amounted to some \$156.9 million. The comparable figure as at 31 December 1985 was \$97.1 million.

SCHEDULE 13.2

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

Schedule of pledged contributions unpaid as at 31 December 1987

(United States dollars)

Member States	Pledged contributions unpaid as at 1 January 1986	Adjustment for prior period	Pledges made during 1986-1987	Collections during 1986-1987	Pledged contributions unpaid as at 31 December 1987
Australia	-	-	200 000	200 000	-
Austria	1 875 000	-	500 000	250 000	2 125 000 a/
Bahamas	-	-	5 000	5 000	-
Barbados	-	-	1 000	1 000	-
Belgium	-	-	688 026	688 026	-
Brunei Darussalam	-	-	3 000	3 000	-
Cameroon	4 355	-	-	-	4 355
Cyprus	-	-	1 200 000	1 200 000	-
Denmark	1 623 027	-	476 135	240 000	1 859 162 a/
Finland	37 500	-	-	37 500	-
Germany, Federal Republic of	-	-	2 849 910	2 849 910	-
Greece	-	-	1 200 000	1 200 000	-
Iceland	-	-	22 516	22 516	-
Ireland	-	-	10 000	10 000	-
India	-	-	5 000	5 000	-
Indonesia	50 000	-	-	-	-
Iran (Islamic Republic of)	34 517	(50 000) b/	1 400 000	1 400 000	34 517
Italy	-	-	1 000	1 000	-
Jamaica	-	-	800 000	800 000	-
Japan	1 500	-	-	-	1 500
Liberia	-	-	5 500	5 500	-
Luxembourg	-	-	800	800	-
Nepal	-	-	1 525 000	1 525 000	-
Norway	-	-	6 000	6 000	-
Pakistan	-	-	-	-	4 000
Senegal	4 000	-	1 525 000	400 000	2 725 000 a/
Sweden	1 600 000	-	2 156 137	2 156 137	-
Switzerland	-	-	2 000	2 000	-
Thailand	-	-	5 840	5 840	-
Togo	-	-	3 000	3 000	-
Tunisia	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	194 791	-	4 741 200	4 935 991	-
United States of America	4 504 690	-	13 113 000	17 606 305	11 385
Uruguay	-	-	2 500	2 500	-
Venezuela	-	-	10 000	10 000	-
Yugoslavia	20 000	-	40 000	60 000	-
Zimbabwe	16 523	-	-	1 455	15 068
Total	9 965 903	(50 000)	32 497 564	35 633 480	6 779 987

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

b/ Represents pledge cancelled in 1986.

STATEMENT XIV

TECHNICAL CO-OPERATION ACTIVITIES a/

I. Combined statement of income and expenditure for the biennium 1986-1987 ended 31 December 1987

(United States dollars)

	Regional commissions										Total	
	United Nations	UNCTAD	UNCHS	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	Regional commissions			
									UNEP	UNEP		
Income												
Allocations	282 248 057	21 324 722	31 176 827	22 744 469	20 706 686	1 464 455	8 012 218	4 550 888	392 228 322			
Contributions	76 874 531	3 901 666	1 909 421	2 642 543	13 493 499	-	10 171 038	121 378	109 114 076			
Interest income	2 002 496	229 713	47 592	1 204 807	486 851	-	574 145	44 936	4 590 540			
Miscellaneous income	1 277 744	5 184	-	219 783	-	-	-	56 210	1 558 921			
Total income (schedule 14.1)	362 402 828	25 461 285	33 133 840	26 811 602	34 687 036	1 464 455	18 757 401	4 773 412	507 491 859			
Expenditure												
Staff and other personnel costs	134 676 802	13 938 524	15 207 024	13 834 233	14 863 055	798 995	11 302 524	3 314 551	207 935 708			
Travel	7 446 048	2 823 805	1 015 571	3 516 978	2 166 748	191 617	1 136 420	490 755	18 787 942			
Contractual services	21 840 093	434 664	6 260 313	288 516	2 719 987	158 964	447 435	45 270	32 195 242			
Operating expenses	18 562 944	914 036	1 764 326	1 024 216	1 920 863	51 104	1 264 073	107 026	25 608 588			
Acquisitions	97 413 947	1 906 158	4 012 438	1 523 231	1 861 575	17 292	629 528	138 107	107 502 276			
Fellowships	49 557 875	3 008 910	1 320 849	2 710 635	7 695 978	74 843	1 713 472	488 567	66 571 129			
Total project costs	329 497 709	23 026 097	29 580 521	22 897 809	31 228 206	1 292 815	16 493 452	4 584 276	458 600 885			
Programme support costs (schedule 16.1)	34 421 636	2 745 185	3 608 754	2 537 363	3 816 958	171 640	1 930 189	375 705	49 607 430 b/			
Total expenditure (schedule 14.1)	363 919 345	25 771 282	33 189 275	25 435 172	35 045 164	1 464 455	18 423 641	4 959 981	508 208 315			
Excess of income over expenditure	(1 516 517)	(309 997)	(55 435)	1 376 430	(358 128)	-	333 760	(186 569)	(716 456)			
Assets												
Cash	34 510 602	3 375 317	1 654 383	8 787 767	20 429 322	-	3 801 107	455 631	73 014 129			
Pledged contributions unpaid	952 711	-	590 813	3 691 276	-	-	1 143 031	-	6 377 831			
Accounts receivable	2 368 414	1 015 712	117 963	876 949	622 446	187 101	386 703	151 977	5 727 265			
Due from UNDP, UNFPA and UNEP for excess of expenditure over funds provided	32 883 680	1 052 885	3 313 436	3 038 777	1 408 581	36 085	2 629 156	472 095	44 834 695			
Unspent allocations	197 580 047	13 022 719	18 737 125	6 139 094	26 168 758	830 856	5 600 081	232 666	268 311 346 c/			
Interfund balances receivable	1 443 678	959 140	-	-	420 815	101 873	-	-	2 925 506			
Due from United Nations General Fund (note 6)	2 655 665	-	-	-	-	-	21 974	17 128	2 694 767			
Deferred charges and other assets	19 936 302	49 072	24 735	687 104	410 313	1 701	-	-	21 109 227			
Total assets	292 331 099	19 474 845	24 438 455	23 220 967	49 460 235	1 157 616	13 582 052	1 329 497	424 994 766			

II. Combined statement of assets and liabilities as at 31 December 1987

(United States dollars)

STATEMENT XIV (continued)

	United Nations	Regional Commissions							Total
		UNCTAD	UNCHS	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	
Liabilities									
Accounts payable	3 867 666	1 205 437	668 075	896 472	8 401 905	-	126 175	199 624	15 365 354
Unliquidated obligations	50 964 512 d/	78 604	4 174 056	2 754 153	3 484 300	80 971	756 095	362 575	64 855 266
Unliquidated obligations for future years	18 514 350	957 140	-	-	398 202	-	-	-	18 912 552
Interfund balances payable	1 443 678	-	-	-	420 815	101 873	-	-	2 925 506
Due to special accounts for programme support costs (schedule 16.1)	-	209 628	191 239	-	961 227	122 907	-	-	1 485 001
Due to United Nations General Fund (note 6)	-	369 547	422 826	1 453 097	60 761	-	3 298 972	293 496	5 898 699
Operating fund	211 004 609	-	-	299 272	-	21 009	2 031	54 675	376 987
Deferred income		13 022 719	18 737 125	6 139 094	34 674 144	830 856	6 536 932	232 666	291 178 145
Total liabilities	285 794 815	18 045 075	24 193 321	11 542 088	48 401 354	1 157 616	10 720 205	1 143 036	400 997 510
Fund balance									
Balance available 1 January 1986	8 052 801	1 739 767	300 569	10 302 449	1 417 009	-	2 528 087	373 030	24 713 712 e/
Add: Excess of income over expenditure (schedule 14.2)	(1 516 517)	(309 997)	(55 435)	1 376 430	(358 128)	-	333 760	(186 569)	(716 456)
Balance available 31 December 1987 (schedule 14.2)	6 536 284	1 429 770	245 134	11 678 879	1 058 881	-	2 861 847	186 461	23 997 256
Total liabilities and Fund balance	292 331 099	19 474 845	24 438 455	23 220 967	49 460 235	1 157 616	13 582 052	1 329 497	424 994 766

III. Comparative statement of income and expenditure for the bienniums 1986-1987 and 1984-1985

(United States dollars)

	<u>1987</u>	<u>1985 £/</u>
<u>Income</u>		
Allocations	392 228 322	335 837 438
Contributions	109 114 076	86 499 851
Interest income	4 590 540	6 725 851
Miscellaneous income	1 558 921	1 455 619
Total income	<u>507 491 859</u>	<u>430 518 759</u>
	(schedule 14.1)	
<u>Expenditure</u>		
Staff and other personnel costs	207 935 708	196 453 512
Travel	18 787 942	12 626 921
Contractual services	32 195 242	22 628 505
Operating expenses	25 608 588	15 658 097
Acquisitions	107 502 276	75 370 629
Fellowships	66 571 129	55 381 884
Total project costs	<u>458 600 885</u>	<u>378 119 548</u>
Programme support costs	49 607 430	44 615 900
Total expenditure	<u>508 208 315</u>	<u>422 735 448</u>
Excess of income over expenditure	<u>(716 456)</u>	<u>7 783 311</u>
	(schedule 16.1)	
	(schedule 14.1)	

IV. Comparative statement of assets and liabilities as at 31 December 1987 and 1985

(United States dollars)

<u>Assets</u>		
Cash	73 014 129	55 632 714
Pledged contributions unpaid	6 377 831	4 519 464
Accounts receivable	5 727 265	4 353 597
Due from UNDP, UNFPA and UNEP for excess of expenditure over funds provided	44 834 695	55 637 697
Unspent allocations	268 311 346	253 596 455
Interfund balances receivable	2 925 506	2 321 073
Due from United Nations General Fund	2 694 767	1 994 931
Deferred charges and other assets	21 109 227	26 475 842
Total assets	<u>424 994 766</u>	<u>404 531 773</u>
	(note 6)	

STATEMENT XIV (concluded)

	<u>1987</u>	<u>1985 f/</u>
<u>Liabilities</u>		
Accounts payable	15 365 354	12 654 008
Unliquidated obligations	64 855 266	59 685 759
Unliquidated obligations for future years	18 912 552	23 736 716
Interfund balances payable	2 925 506	2 321 073
Due to special accounts for programme support costs	1 485 001	1 705 797
Due to United Nations General Fund	5 898 699	7 644 641
Operating fund	376 987	42 872
Deferred income	<u>291 178 145</u>	<u>272 027 195</u>
Total liabilities	400 997 510	379 818 061
<u>Fund balance</u>		
Balance available 1 January 1986	24 713 712 <u>e/</u>	16 930 401
Add: Excess of income over expenditure	(716 456)	7 783 311
Balance available 31 December 1987	<u>23 997 256</u>	<u>24 713 712</u>
Total liabilities and fund balance	<u>424 994 766</u>	<u>404 531 773</u>

(note 6)

a/ See note 1 (u).

b/ See note 1 (x) (i) and (ii).

c/ Comprises unspent allocations from UNDP and UNFPA (See note 13, tables 1, 2 and 3) plus unspent allocations in respect of UNEP, UNDP- and UNEPA-administered trust funds.

d/ Of this amount, UNDP unliquidated obligations totalling \$8.8 million pertain to 1986 and prior periods. Effective 31 December 1988, valid obligations pertaining to prior periods will be reclassified as accounts payable in accordance with UNDP reporting requirements.

e/ Excludes balance available as at 31 December 1985 for UNDP (see note f/ below).

f/ Comparative figures amended to exclude UNIDO, which became an independent specialized agency on 1 January 1986.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 14.1 (concluded)

	Income		Total	Expenditure		Total
	1986	1987		1986	1987	
<u>VI. Economic Commission for Europe</u>						
Trust funds	4 230	173 702	177 932	4 230	173 702	177 932
UNFPA	430 033	335 977	766 010	430 033	335 977	766 010
UNDP	345 530	174 983	520 513	345 530	174 983	520 513
Total	779 793	684 662	1 464 455	779 793	684 662	1 464 455
<u>VII. Economic Commission for Latin America and the Caribbean</u>						
Regular budget	624 359	850 065	1 474 424	624 359	850 065	1 474 424
Trust funds	5 822 002	4 996 777	10 818 779	5 066 416	5 418 603	10 485 019
UNFPA	1 799 422	1 238 222	3 037 644	1 799 422	1 238 222	3 037 644
UNDP	1 623 722	1 802 832	3 426 554	1 623 722	1 802 832	3 426 554
Total	9 869 505	8 887 896	18 757 401	9 113 919	9 309 722	18 423 641
<u>VIII. Economic and Social Commission for Western Asia</u>						
Regular budget	708 971	985 261	1 694 232	708 971	985 261	1 694 232
Trust funds	255 068	369 950	625 018	277 167	534 420	811 587 a/
UNFPA	554 261	632 080	1 186 341	554 261	632 080	1 186 341
UNDP	614 904	652 917	1 267 821	614 904	652 917	1 267 821
Total	2 133 204	2 640 208	4 773 412	2 155 303	2 804 678	4 959 981
Grand total	257 158 049	250 333 810	507 491 859	255 786 902	252 421 413	508 208 315
			statement XIV			statement XIV

a/ Total technical co-operation activities financed from General and Technical Co-operation trust funds. Schedule 14.2 reflects activities of Technical Co-operation trust funds only.

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY TRUST FUNDS

Combined schedule of income and expenditure and fund balance for the biennium 1986-1987 ended 31 December 1987

(United States dollars)

	Income		Total income		Expenditure	Fund balance
	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income			31 December 1987
I. PROJECTS ADMINISTERED BY THE UNITED NATIONS						
<u>Projects financed by recipient Governments</u>						
Côte d'Ivoire	1 261	-	-	1 261	-	-
Democratic Yemen/Yemen	(5 606)	-	-	(5 606)	682 532	21 379
India	1 092 258	-	514 464	577 794	185 448	43 141
Iraq	273 979	-	305 451	(31 472)	-	75
Libyan Arab Jamahiriya	(844)	-	903	(1 747)	151 260	78 865
Malaysia	1 822	-	7 172	175 011	355 535	122 721
Mali	55 114	-	16 723	349 272	211 646	24 749
Niger	128 984	-	-	209 464	24 703	111 903
Pakistan	26 931	-	6 980	7 509	-	-
Saudi Arabia	129 097	-	570	-	-	-
Singapore	61 581	-	-	61 581	377 741	189 422
Uganda	2 043 706	-	1 476 543	567 163	37 826	18 031
United Arab Emirates	32 880	-	918	31 962	79 117	48 439
United Republic of Tanzania	227 053	-	99 497	127 556	-	-
Subtotal	4 498 969	-	2 429 221	2 069 748	2 105 808	658 725
	694 785	-	-	-	-	-
	9 679	(2 440)	-	(2 440)	1 785 425	7 239
<u>Associate experts</u>						
Austria	378 934	3 159 065	1 575 697	1 583 368	196 323	176 877
Belgium	117 677	866 010	716 960	149 050	196 026	70 404
Denmark	31 418	230 769	47 676	183 093	737 619	18 485
Finland	113 182	1 282 175	581 295	700 880	672 265	76 443
France	262 521	1 323 268	801 797	521 471	818 124	111 727
Germany, Federal Republic of	410 684	1 140 417	749 368	391 049	19 797	(16 391) a/
Italy	34 012	74 048	31 866	42 182	3 014 376	56 397
Japan	395 613	3 278 805	607 363	2 671 442	165 848	52 679
Netherlands	66 431	229 346	60 048	155 222	39 209	55 805
Norway	40 234	76 686	128 939	109 564	97 371	17 663
Sweden	8 677	238 503	-	-	7 742 383	20 870
Switzerland	1 869 062	11 896 652	5 375 133	6 521 519	-	648 198
Subtotal						

SCHEDULE 14.2 (continued)

	Income				Fund balance
	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	31 December 1987
	Fund balance 1 January 1986				
<u>Other projects financed by donor Governments</u>					
Australia	25 340	-	12 366	207 842	104 510
Canada/CIDA	1 342	-	3 640	176 861	10 792
Chile	25 424	-	-	(25 424)	-
	6 985	-	-	913	9 356
Denmark	38 169	-	40 471	(29 829)	8 340
Finland	642 810	-	4 402 340	8 406 268	1 351 406
Japan	115 554	-	-	(115 554)	-
Netherlands/Sweden	186 446	-	34 497	172 558	101 567
Norway	239 822	-	90 745	1 781 505	148 182
Sweden	4 899	-	-	(4 899)	-
Switzerland	-	-	-	-	-
Subtotal	1 286 791	-	4 584 059	10 570 241	1 734 153

UNDP-administered trust funds

Trust Fund for the Training in the USSR of Specialists from Developing Countries	632 063	-	-	632 063	-
UNDP/CIDA Trust Fund for the Pakistan National Household Survey Capability Programme	408 728	-	-	408 728	-
UNDP Energy Account	(1 078)	-	-	(1 078)	-
UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition	838 400	-	-	838 400	-
UNDP/United Support of Artists for Africa Trust Fund Programme	563 656	-	-	563 656	-
United Nations Capital Development Fund	16 189 874	-	-	16 189 874	-
United Nations Development Fund for Women	366 496	-	-	366 496	-
United Nations Financing System for Science and Technology	227 640	-	-	227 640	-
United Nations Development Programme for Namibia	576 596	-	-	576 596	-
United Nations Special Fund for Land-locked Developing Countries	10 143	-	-	10 143	-
United Nations Trust Fund for Operational Programme in Lesotho	49 090	-	-	49 090	-
United Nations Trust Fund for Sudano-Sahelian Activities	87 772	-	-	87 772	-
Subtotal	19 949 380	-	-	19 949 380	-

SCHEDULE 14.2 (continued)

	Fund balance 1 January 1986	Income				Total income	Expenditure	Fund balance 31 December 1987
		Allocations, contributions received, miscellaneous income	Add: pledged contributions	Less: deferred income				
<u>Other trust funds</u>								
Ishida Foundation	405	5 679	-	-	5 679	5 986	98	
Tokai Bank Foundation	1 821	251	-	-	251	-	2 072	
Trust Fund for Interest on the Contribution to the United Nations Special Account	200 795	73 197	-	-	73 197	139 967	134 025	
Trust Fund for International Co-operation for Development Trust Fund for the United Nations Centre on Transnational Corporations Technical Co-operation Programme	47 603	4 756	-	-	4 756	53 173	(814) a/	
Trust Fund to Provide Advisory Services to Developing Countries in Matters of Policy, Laws, Regulations and Contracts Relating to Transnational Corporations	1 043 222	1 974 024	950 939	949 939	1 975 024	1 806 956	1 211 290	
UNEP	21 692	62 952	-	-	62 952	-	84 644	
UNFPA	-	159 955	-	-	159 955	159 955	-	
UNICEF	108 050	246 126	-	-	246 126	246 126	28 085	
United Nations Educational and Training Programme for Southern Africa	2 258 369	7 807 080	-	-	7 807 080	8 395 097	1 670 352	
United Nations Fund for Drug Abuse Control	25 267	(25 058)	-	1 519	(26 577)	208	(1 518) a/	
United Nations Fund for Namibia Voluntary Fund for the United Nations Decade for Women	145 751	(63 152)	-	27 093	(90 245)	54 794	712	
	349 188	17 074	-	-	17 074	-	366 262	
Subtotal	4 202 163	10 409 267	950 939	1 036 149	10 324 057	11 031 012	3 495 208	
Total United Nations projects	8 052 801	61 908 568	950 939	13 424 562	49 434 945	50 951 462	6 536 284	statement XIV

SCHEDULE 14.2 (continued)

	Income					Fund balance 1 January 1986	Fund balance 31 December 1987
	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	Expenditure		
II. PROJECTS ADMINISTERED BY THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD)							
<u>Projects financed by donor Governments</u>							
Africa (Central States)							
Algeria/Argentina/Cameroon/ Chile/Colombia/Costa Rica/ Côte d'Ivoire/Jordan/Indonesia/ Republic of Korea/Oman/Panama/ Thailand/ Uruguay/Cyprus	117 699	-	-	117 699	155 687	501	
Austria/Japan/Netherlands/Norway/ Germany, Federal Republic of/ Saudi Arabia/Sweden/Switzerland/ United States of America	167 052	-	-	167 052	175 799	9 603	
Bangladesh	558 431	-	-	558 431	542 740	123 711	
Belgium	101 100	-	-	101 100	101 100	-	
Brazil/Egypt/Mexico/Nigeria/ Pakistan	187 036	-	-	187 036	107 022	129 689	
Finland/Ghana/Norway/Sweden/ Finland/Netherlands/Italy/Sweden/ Switzerland	2 391	-	-	2 391	-	16 819	
Germany, Federal Republic of/Belgium	277 932	-	-	277 932	409 754	86 195	
Ghana	449 643	-	-	449 643	344 400	112 147	
Italy	194 410	-	-	194 410	140 451	80 225	
Japan	8 000	-	-	8 000	8 000	-	
Netherlands	24 523	-	-	24 523	302 673	30 282	
Norway/Sweden	124 754	-	-	124 754	111 332	26 353	
Saudi Arabia	155 584	-	-	155 584	172 335	132 209	
Sweden	81 422	-	-	81 422	81 422	584	
Switzerland/Thailand	(2 929)	-	-	(2 929)	47 45	29 225	
Trinidad and Tobago/Germany, Federal Republic of/Netherlands/ Indonesia/Italy	319 617	-	-	319 617	1 250	300 387	
Tunisia	229 575	-	-	229 575	432 009	119 139	
Union of Soviet Socialist Republics	414 463	-	-	414 463	465 114	34 415	
Zaire	16 497	-	-	16 497	13 457	3 040	
	344 266	-	-	344 266	150 840	194 020	
	119 736	-	-	119 736	119 153	583	
	(36 304)	-	-	(36 304)	(4 334)	-	
Subtotal	3 854 898	-	-	3 854 898	3 910 198	1 429 128	

SCHEDULE 14.2 (continued)

	Income					Fund balance 31 December 1987
	Fund balance 1 January 1986	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	
<u>UNCTAD support to the developing countries exporters of textiles and clothing in negotiations on international trade in textiles</u>						
China	15 947	467	-	-	467	16 414
India	7 893	231	-	-	231	8 124
Macao	7 021	206	-	-	206	7 227
Pakistan	621	18	-	-	18	639
Peru	334	10	-	-	10	344
Republic of Korea	13 361	391	-	-	391	13 752
Territory of Hong Kong	58 758	1 721	-	-	1 721	60 479
Uruguay	320	9	-	-	9	329
Organization of Petroleum Exporting Countries	3 346	98	-	-	98	3 444
Public donations	1 672	49	-	-	49	1 721
Textile and clothing bureau	-	185 991	-	-	185 991	185 991
Subtotal	109 273	189 191	-	-	189 191	298 464
<u>Other trust funds</u>						
Economic Community of West African States	145 769	92 129	-	-	92 129	237 898
Public donations	297	345	-	-	345	-
Subtotal	146 066	92 474	-	-	92 474	237 898
<u>UNDP-administered trust funds</u>						
Sectoral Adviser Trust Funds	-	507 799	-	-	507 799	507 795
Trust Fund for Economic and Technical Co-operation among Developing Countries	-	1 085 680	-	-	1 085 680	1 085 680
Trust Fund for the Training in Bulgaria of Specialists from Developing Countries	-	37 116	-	-	37 116	37 116
Trust fund for the Training in the USSR of Specialists from Developing Countries	-	329 331	-	-	329 331	329 331
United Nations Special Fund for Land-locked Developing Countries	-	135 611	-	-	135 611	135 611
United Nations Fund for Science and Technology for Development	-	5 213	-	-	5 213	5 213
Subtotal	-	2 100 750	-	-	2 100 750	2 100 750
Total UNCTAD projects schedule 14.5	1 739 767	6 237 313	-	-	6 237 313	6 547 310

SCHEDULE 14.2 (continued)

	Income				Fund balance 1 January 1986	Fund balance 31 December 1987
	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income		
III. PROJECTS ADMINISTERED BY THE UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (HABITAT)						
<u>Associate experts</u>						
Austria	26 861	-	-	26 851	19 466	16 010
Belgium	102 569	23 792	-	126 361	126 795	2 201
Denmark	185 540	15 548	-	201 088	223 118	18 196
Italy	36 275	39 631	-	75 906	85 852	-
Japan	32 163	23 332	-	55 495	55 495	-
Netherlands	350 968	34 954	-	385 922	459 191	-
Norway	2 977	-	-	2 977	25 587	763
Sweden	17 578	-	-	17 578	(2 710)	32 662
Switzerland	399	-	-	399	8 683	814
Subtotal	755 330	137 257	-	892 587	1 001 477	70 646
<u>Other projects financed by donor Governments</u>						
Belgium	(8 760)	-	-	(8 760)	-	-
Burkina Faso	357	-	-	357	24 920	940
Libyan Arab Jamahiriya	497 980	417 186	-	915 166	829 685	110 529
Mali	6 927	-	-	6 927	2 896	31 556
Netherlands	(3 264)	-	-	(3 264)	-	85
Somalia	154 002	-	-	154 002	153 472	31 378
Subtotal	647 242	417 186	-	1 064 428	1 010 973	174 488
UNEP	139 903	-	-	139 903	139 903	-
<u>UNDP-administered trust funds</u>						
United Nations Capital Development Fund	584 670	-	-	584 670	584 670	-
United Nations Trust Fund for Operational Programme in Lesotho and Sectoral Support	196 572	-	-	196 572	196 572	-
Subtotal	781 242	-	-	781 242	781 242	-
Total UNCHS projects schedule 14.6	2 323 717	554 443	-	2 878 160	2 933 595	245 134

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SCHEDULE 14.2 (continued)

	Income				Fund balance
	Allocations, contributions, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	31 December 1987
					Expenditure
	Fund balance 1 January 1986				
<u>Transport and Communications Decade</u>					
<u>in Africa</u>					
African Member States	390 066	124 241	-	191 658	581 724
Barbados	2 500	-	-	102	2 602
Cyprus	1 000	-	-	102	1 602
Philippines	9 000	500	-	602	9 613
Yemen	2 000	-	-	613	2 000
Subtotal	404 566	124 741	-	192 975	597 541
<u>African Institute for Economic Development and Planning</u>					
African Member States	1 393 164	-	-	984 786	1 651 670
Sweden	735	-	-	48	783
UNEP	2 920	-	-	539	3 459
Subtotal	1 396 819	-	-	985 373	1 655 912
<u>Other trust funds</u>					
Belgium	2 282	-	-	198	2 480
Canada	(69)	-	-	-	(69) a/
Canada/International Development Research Centre	6 515	-	-	547	7 062
Finland	1 499	-	-	371	4 658
Germany, Federal Republic of	8 928	-	-	1 147	11 071
Netherlands	41 450	-	-	16 159	162 141
Nigeria	33 457	-	-	3 916	(104 532)
Sweden	31 309	-	-	3 114	(9 464)
Switzerland	5 913	-	-	3 114	(9 879)
United States of America	20 829	-	-	1 563	(12 092)
United Nations Centre on Transnational Corporations	3 206	-	-	2 194	(2 287)
UNEP	11 086	-	-	270	3 476
Subtotal	166 405	-	-	1 339	(4 276)
Subtotal	30 818	-	-	30 818	(146 314)
<u>UNDP-administered trust funds</u>					
UNDP Trust Fund	-	-	-	545 684	545 684
Subtotal	-	-	-	545 684	545 684
Total ECA projects	10 302 449	551 159	-	4 612 817	3 236 387
					11 678 879
					statement
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SCHEDULE 14.2 (continued)

	Income				Total income	Expenditure	Fund balance 31 December 1987
	Fund balance 1 January 1986	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income			
Australia	60 986	815 035	-	339 240	475 795	536 781	-
Australia/China/India/Republic of Korea/ Nepal/Pakistan/Philippines/Sri Lanka/ Thailand	12 943	468 317	-	128 026	340 291	322 098	31 136
Australia/Japan/Netherlands	142 848	851 777	-	191 430	660 347	595 317	207 878
Australia/Malaysia/Philippines	84 011	996 210	-	258 297	737 913	672 717	149 207
Australia/New Zealand	11 576	21 824	-	10 326	11 498	8 366	14 708
Bangladesh/Brunei/China/India/Indonesia/ Iran/Malaysia/Nepal/Pakistan/ Philippines/Republic of Korea/Thailand	-	161 073	-	118 714	42 359	35 422	6 937
Canada	1 370	85 607	-	53 392	32 215	26 813	6 772
China	7 359	389 604	-	88 758	300 846	298 662	9 543
Democratic People's Republic of Korea	9 344	56 525	-	35 237	21 288	19 595	11 037
Denmark	12 108	290 377	-	78 996	211 381	201 620	21 869
Finland	3 073	7 658	-	6 278	1 380	151	4 302
France	5 558	27 523	-	2 806	24 717	25 912	4 363
Germany, Federal Republic of	83 330	1 221 116	-	402 912	818 204	849 524	52 010
India	6 644	9 510	-	2 605	6 905	9 899	3 650
Indonesia	73	17 151	-	1 693	15 458	15 066	4 465
Japan	291 861	5 476 298	-	2 342 773	3 133 525	3 425 386	-
Japan/Netherlands	-	111 952	-	10 413	101 539	94 542	6 997
Netherlands	519 977	4 804 785	-	1 997 992	2 806 783	2 939 665	387 105
New Zealand	801	(801)	-	-	(801)	-	-
Norway	51 409	4 135 076	-	1 729 554	2 405 522	2 338 096	118 835
Sri Lanka	-	2 643	-	2 500	143	-	143
Sweden	6 529	59 855	-	50 301	9 554	9 897	6 186
Thailand	-	3 118	-	3 118	-	3 118	-
United States of America	186	48 513	-	9 811	38 702	37 123	1 765
	10 000	2 167	-	1 491	676	8 341	2 335
Subtotal	1 321 986	20 062 913	-	7 863 545	12 199 368	12 474 111	1 047 243

Other trust funds

Commission for the European Communities	-	3 645	-	201	3 444	3 299	145
ESCAP Trust Fund for Industrial Development	70 100	6 567	-	-	6 567	69 707	6 960
Governments' direct contributions to regional institutes	-	2 272 369	-	613 492	1 658 877	1 658 877	-
World Council of Churches	24 923	109 690	-	10 153	99 557	120 481	3 979

V. PROJECTS ADMINISTERED BY THE ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC (ESCAP)

Projects financed by donor Governments

Australia	60 986	815 035	-	339 240	475 795	536 781	-
Australia/China/India/Republic of Korea/ Nepal/Pakistan/Philippines/Sri Lanka/ Thailand	12 943	468 317	-	128 026	340 291	322 098	31 136
Australia/Japan/Netherlands	142 848	851 777	-	191 430	660 347	595 317	207 878
Australia/Malaysia/Philippines	84 011	996 210	-	258 297	737 913	672 717	149 207
Australia/New Zealand	11 576	21 824	-	10 326	11 498	8 366	14 708
Bangladesh/Brunei/China/India/Indonesia/ Iran/Malaysia/Nepal/Pakistan/ Philippines/Republic of Korea/Thailand	-	161 073	-	118 714	42 359	35 422	6 937
Canada	1 370	85 607	-	53 392	32 215	26 813	6 772
China	7 359	389 604	-	88 758	300 846	298 662	9 543
Democratic People's Republic of Korea	9 344	56 525	-	35 237	21 288	19 595	11 037
Denmark	12 108	290 377	-	78 996	211 381	201 620	21 869
Finland	3 073	7 658	-	6 278	1 380	151	4 302
France	5 558	27 523	-	2 806	24 717	25 912	4 363
Germany, Federal Republic of	83 330	1 221 116	-	402 912	818 204	849 524	52 010
India	6 644	9 510	-	2 605	6 905	9 899	3 650
Indonesia	73	17 151	-	1 693	15 458	15 066	4 465
Japan	291 861	5 476 298	-	2 342 773	3 133 525	3 425 386	-
Japan/Netherlands	-	111 952	-	10 413	101 539	94 542	6 997
Netherlands	519 977	4 804 785	-	1 997 992	2 806 783	2 939 665	387 105
New Zealand	801	(801)	-	-	(801)	-	-
Norway	51 409	4 135 076	-	1 729 554	2 405 522	2 338 096	118 835
Sri Lanka	-	2 643	-	2 500	143	-	143
Sweden	6 529	59 855	-	50 301	9 554	9 897	6 186
Thailand	-	3 118	-	3 118	-	3 118	-
United States of America	186	48 513	-	9 811	38 702	37 123	1 765
	10 000	2 167	-	1 491	676	8 341	2 335
Subtotal	1 321 986	20 062 913	-	7 863 545	12 199 368	12 474 111	1 047 243

Other trust funds

Commission for the European Communities	-	3 645	-	201	3 444	3 299	145
ESCAP Trust Fund for Industrial Development	70 100	6 567	-	-	6 567	69 707	6 960
Governments' direct contributions to regional institutes	-	2 272 369	-	613 492	1 658 877	1 658 877	-
World Council of Churches	24 923	109 690	-	10 153	99 557	120 481	3 979

	Income				Fund balance 1 January 1986	Expenditure	Fund balance 31 December 1987
	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income			
Joint Asian Development Bank-ESCAP Workshop on the International Comparison Project	30 553 73 048	- -	17 996 -	12 557 73 048	12 003 73 048	554 -	
UNEP	2 495 872	-	641 842	1 854 030	1 937 415	11 638	
Subtotal							
<u>UNDP-administered trust funds</u>							
Trust Fund for the Training in the USSR of Specialists from Developing Countries	480 880 338 137	- -	166 876 130 009	314 004 208 128	314 004 208 128	- -	
United Nations Development Fund for Women	819 017	-	296 885	522 132	522 132	-	
Subtotal	23 377 801	-	8 802 271	14 575 530	14 933 658	1 058 881	
Total ESCAP projects schedule 14.8						statement XIV	
<u>VI. PROJECT ADMINISTERED BY THE ECONOMIC COMMISSION FOR EUROPE (ECE)</u>							
UNEP - Total ECE projects schedule 14.9	177 932	-	-	177 932	177 932	-	
<u>VII. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN (ECLAC)</u>							
<u>Projects financed by donor Governments</u>							
Argentina	1 361 294	6 250	-	1 367 544	1 257 564	217 444	
Brazil	181 395	-	-	181 395	136 722	44 673	
Brazil/Costa Rica/Ecuador	89 803	4 506	-	4 506	72 407	21 902	
Canada	346 662	1 717 432	-	1 913 091	1 812 831	446 522	
Chile	54 410	(44 923)	-	(44 923)	9 487	-	
Colombia/Costa Rica/Cuba/Honduras/ Mexico/Panama/Venezuela	733 692	-	-	1 563 932	1 885 269	412 355	
Costa Rica/IDB	204 158	-	-	204 158	187 088	17 070	
Dominican Republic/IDB	133 799	67 610	-	554 593	677 174	11 218	
Ecuador	2 456	42 340	-	263 632	242 223	23 865	
France	59 382	-	-	189 959	144 081	105 260	
Germany, Federal Republic of	335 696	-	441 346	116 729	425 304	27 121	
Guatemala/IDB	-	149 613	-	437 686	154 875	282 813	

SCHEDULE 14.2 (continued)

	Income				Fund balance
	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	31 December 1987
	Fund balance 1 January 1986			Expenditure	
Honduras/IDB	-	-	-	116 231	6 506
Italy	67 348	285 890	-	1 586 143	650 587
Netherlands	279 873	-	110 088	1 442 850	473 099
Paraguay/IDB	8 823	60 236	-	186 673	44 124
Sweden	5 812	-	-	(11 826)	-
Subtotal	2 225 220	807 598	551 434	10 072 375	2 784 959
<u>Other trust funds</u>					
Friedrich Ebert Foundation	2 610	-	-	(2 610)	-
Institute for Ibero-American Co-operation (Spain-ICI)	3 087	-	-	12 950	99
State of Bahia (Brazil)	48 598	-	-	71 049	10 348
Subtotal	54 295	-	-	81 389	10 447
<u>UNDP-administered trust funds</u>					
United Nations Development Fund for Women	-	-	-	73 596	-
<u>ECLAC, Mexico</u>					
Nicaragua	10 319	-	-	15 050	313
Secretaria de Agricultura y Recursos Hidraulicos	157 685	385 417	385 417	562 279	49 486
Sistema Alimentario Mexicano	80 568	-	-	14 090	16 642
Subtotal	248 572	385 417	385 417	591 419	66 441
Total ECLAC projects schedule 14.10	2 528 087	1 193 015	936 851	10 818 779	2 861 847
					statement XIV
<u>Projects financed by donor Governments</u>					
France	107 276	-	-	108 262	114 433
Netherlands	265 754	-	-	61 132	72 028
Subtotal	373 030	-	-	169 394	186 461

VIII. PROJECTS ADMINISTERED BY THE ECONOMIC AND SOCIAL COMMISSION FOR WESTERN ASIA (ESCAWA)

SCHEDULE 14.2 (concluded)

	Fund balance 1 January 1986	Income			Total income	Expenditure	Fund balance 31 December 1987
		Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income			
<u>UNDP-administered trust funds</u>							
United Nations Development Fund for Women	-	400 501	-	-	400 501	400 501	-
United Nations Financing System for Science and Technology for Development	-	1 993	-	-	1 993	1 993	-
Subtotal	-	402 494	-	-	402 494	402 494	-
Total ESCWA projects schedule 14.11	373 030	571 888	-	-	571 888	758 457	186 461
GRAND TOTAL	24 713 712 b/	109 221 492	3 249 556	23 163 684	89 307 364	90 023 820	23 997 256

a/ See technical co-operation section of the notes to the financial statements for summary of technical co-operation trust fund deficit balances.

b/ Excludes balance available as at 31 December 1987 for UNIDO, which became an independent specialized agency on 1 January 1986.

SCHEDULE 14.3

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS REGULAR BUDGET ^{a/}
 Schedule of expenditure for the biennium 1986-1987 ended 31 December 1987
 (United States dollars)

Country projects	United Nations	UNCTAD	UNCHS	Regional Commissions				Total
				Africa	Asia and the Pacific	Latin America and the Caribbean	Western Asia	
Cape Verde	25 000	-	-	-	-	-	-	25 000
China	-	-	458	-	-	-	-	458
Cuba	-	-	13 165	-	-	-	-	13 165
Egypt	11 770	-	-	-	-	-	-	11 770
Haiti	-	-	272	-	-	-	-	272
Trinidad and Tobago	-	-	8 288	-	-	-	-	8 288
United Republic of Tanzania	-	-	111 743	-	-	-	-	111 743
Subtotal	36 770	-	133 926	-	-	-	-	170 696
<u>Regional projects</u>								
Africa	105 813	-	-	-	-	-	-	105 813
Arab States	7 545	-	-	-	-	-	-	7 545
Asia and the Pacific	-	-	-	-	-	-	-	-
Europe	231 334	-	-	-	-	-	-	231 334
Latin America	-	-	-	-	-	-	-	-
Subtotal	344 692	-	-	-	-	-	-	344 692
<u>Interregional projects</u>	14 129 240 ^{b/}	930 042	-	3 152 882	1 738 820	1 474 424	1 694 232	23 119 640
<u>Global projects</u>	-	-	932 770	-	-	-	-	932 770
Total schedule 14.1	14 510 702	930 042	1 066 696	3 152 882	1 738 820	1 474 424	1 694 232	24 567 798
	schedule 14.4	schedule 14.5	schedule 14.6	schedule 14.7	schedule 14.8	schedule 14.10	schedule 14.11	statement I schedule 1.2

^{a/} Comprises section 24, Regular programme of technical co-operation. The above figures are analysed by years 1986 and 1987 in schedule 14.1.

^{b/} Comprises \$13,564,117 for the Department of Technical Co-operation for Development, \$519,178 for the Centre for Human Rights and \$45,945 for the Centre for Social Development and Humanitarian Affairs portions of section 24 of the United Nations regular budget administered in Geneva and Vienna, respectively.

UNITED NATIONS GENERAL TRUST FUNDS

I. Combined statement of income and expenditure for the biennium 1986-1987 ended 31 December 1987 a/
(United States dollars)

	Emergency assistance	Political and Security Council affairs	Political affairs, trusteeship and decolonization	Economic and social activities	Humanitarian activities	International justice and law	Public information	Common support services and miscellaneous	Total
									1987
									1985
Income									
Pledged contributions	42 313 199	1 798 769	27 121 489	58 561 923	24 379 640	73 279	678 941	1 278 197	156 205 437
Allocations	-	-	-	1 866 466	-	-	-	-	1 866 466
Public Donations	1 259 049	592 713	438 794	724 363	1 655 161	-	503 579	3 018	5 176 677
Subventions	2 389 248	154 000	4 589 570	595 496	2 546 731	-	1 100 494	-	11 375 539
Interest income	2 613 775	141 130	2 554 845	4 644 059	1 497 079	53 136	485 461	2 853 829	14 843 314
Miscellaneous income	6 514 124	646 426	917 915	3 513 994	842 669	-	2 276 071	787 998	15 499 197
Total income	55 089 395	3 333 038	35 622 613	69 906 301	30 921 280	126 415	5 044 546	4 923 042	204 966 630
(schedule 15.1)									
Expenditure									
Staff and other personnel costs	3 146 666	1 019 495	5 685 327	18 190 075	3 511 220	367	1 723 532	3 042 337	36 319 119
Travel	414 261	974 565	649 315	2 214 356	794 143	-	336 479	132 505	5 515 624
Contractual services	218 691	139 880	432 226	3 945 434	78 627	-	980 919	329 154	6 124 931
Operating expenses	17 435 613	52 108	1 023 337	6 304 623	1 904 207	-	1 006 064	255 978	27 981 930
Acquisitions	4 037 275	87 467	906 263	16 108 928	1 657 246	-	21 578	29 297	22 848 054
Fellowships, grants, other	28 377 338	542 652	22 756 677	6 369 281	17 058 206	75 708	356 939	517 449	76 054 250
Subtotal	53 629 844	2 816 167	31 453 145	53 132 697	25 003 649	76 075	4 425 611	4 306 720	174 843 908
Programme support costs	104 254	208 440	165 219	3 772 047	137 817	-	49 755	381 467	4 818 999 b/
Total expenditure	53 734 098	3 024 607	31 618 364	56 904 744	25 141 466	76 075	4 475 366	4 688 187	179 562 907
(schedule 15.1)									
Excess of income over expenditure for the above period	1 355 297	308 431	4 004 249	13 001 557	5 779 814	50 340	569 180	234 855	25 303 723
Less: Adjustments for prior period	(1 352)	-	-	(60 000)	-	-	-	-	(61 352)
Net excess of income over expenditure	1 353 945	308 431	4 004 249	12 941 557	5 779 814	50 340	569 180	234 855	25 242 371
									27 427 512

II. Combined statement of assets and liabilities as at 31 December 1987
(United States dollars)

	1985	1987	Total	1985	1987	Total
Assets						
Cash	19 916 861	2 516 346	12 811 814	37 888 250	18 469 782	358 238
Investments	-	-	-	-	-	-
Pledged contributions	5 392 392	2 438 980	2 359 644	92 710 939	361 388	-
Accounts receivable	152 587	29 826	654 738	579 091	1 293 117	3 226
Operating funds provided to executing agencies	2 229 181	473	6 075 066	2 611 903	1 393 900	-
Unspent allocations	-	-	-	714 337	-	-
Due from United Nations General Fund	-	46 497	-	5 923 738	1 122	28 371
Deferred charges and other assets	-	-	840 454	23 474	-	-
Total assets	27 691 021	5 032 122	22 741 716	140 451 732	21 519 309	389 835
Liabilities						
Accounts payable	13 085	5 069	963 731	24 326	10 919	-
Unliquidated obligations	7 027 479	244 332	3 174 284	6 999 462	5 213 022	117
Operating reserve	-	-	-	200 000	-	-
Reserve for allocations	353 793	-	2 388 647	308 029	-	-
Due to United Nations General Fund	6 861	37 054	62 472	272 716	279 216	-
Deferred income	763 359	531 030	-	82 920 531	230 000	-
Total liabilities	8 164 577	817 485	6 589 134	90 725 064	5 733 157	117
Common support services and miscellaneous	9 606 047	785 943	9 606 047	9 606 047	785 943	9 606 047
Public information	2 576 357	-	2 576 357	2 576 357	-	2 576 357
International justice and law	358 238	-	358 238	358 238	-	358 238
Humanitarian activities	18 469 782	-	18 469 782	18 469 782	-	18 469 782
Economic and social activities	361 388	-	361 388	361 388	-	361 388
Political affairs, trusteeship and decolonization	2 359 644	29 826	654 738	579 091	1 293 117	3 226
Political affairs and security Council affairs	2 438 980	29 826	654 738	579 091	1 293 117	3 226
Emergency assistance	2 229 181	473	6 075 066	2 611 903	1 393 900	-
Operating funds provided to executing agencies	2 229 181	473	6 075 066	2 611 903	1 393 900	-
Accounts receivable	152 587	29 826	654 738	579 091	1 293 117	3 226
Pledged contributions	5 392 392	2 438 980	2 359 644	92 710 939	361 388	-
Cash	19 916 861	2 516 346	12 811 814	37 888 250	18 469 782	358 238
Total	87 458 611	785 943	104 143 695	87 458 611	785 943	104 143 695
	704 854	-	704 854	704 854	-	704 854
	1 016 185	-	1 016 185	1 016 185	-	1 016 185
	1 972 184	-	1 972 184	1 972 184	-	1 972 184
	14 846 296	-	14 846 296	14 846 296	-	14 846 296
	1 491 849	-	1 491 849	1 491 849	-	1 491 849
	85 996	-	85 996	85 996	-	85 996
	912 728	-	912 728	912 728	-	912 728
	1 788 488 703	-	1 788 488 703	1 788 488 703	-	1 788 488 703
	2 325 725	-	2 325 725	2 325 725	-	2 325 725
	21 294 411	-	21 294 411	21 294 411	-	21 294 411
	300 000	-	300 000	300 000	-	300 000
	1 411 844	-	1 411 844	1 411 844	-	1 411 844
	4 277 708	-	4 277 708	4 277 708	-	4 277 708
	53 012 876	-	53 012 876	53 012 876	-	53 012 876
	82 622 564	-	82 622 564	82 622 564	-	82 622 564

STATEMENT XV (concluded)

Fund balance	Emergency assistance	Political and Security Council affairs	Political affairs, trusteeship and decolonization	Economic and social activities	Humanitarian activities	International justice and law	Public information	Common support services and miscellaneous	Total	
									1987	1985
Balance available										
1 January 1986	18 453 447	2 806 283	13 616 156	36 975 549	10 283 601	339 378	2 901 688	10 490 037	95 866 139	75 456 838
(schedule 15.1)										
Add:										
Transfers from reserve for allocations	15 729	-	-	30 442	-	-	-	-	46 171	1 942 734
Net excess of income over expenditure	1 353 945	308 431	4 004 249	12 941 557	5 779 814	50 340	569 180	234 855	25 242 371	27 427 512
Subtotal	19 823 121	3 114 714	17 620 405	49 947 548	16 063 415	389 718	3 470 868	10 724 892	121 154 681	104 827 084
Less:										
Transfers to reserve for allocations	-	-	1 467 823	220 880	-	-	-	55 000	1 743 703	1 754 504
Distributions to agencies	295 440	-	-	-	7 617	-	-	-	303 057	7 184 063
Transfer to/from other trust funds	-	(1 099 923)	-	-	-	-	1 099 923	-	-	-
Refunds to donors	1 237	-	-	-	269 646	-	2 891	-	273 774	22 378
Subtotal	295 677	(1 099 923)	1 467 823	220 880	277 263	-	1 102 814	55 000	2 320 534	8 960 945
Balance available	19 526 444	4 214 637	16 152 582	49 726 668	15 786 152	389 718	2 368 054	10 669 892	118 834 147	95 866 139
31 December 1987										
(schedule 15.1)										
Total liabilities and fund balance	27 691 021	5 032 122	22 741 716	140 451 732	21 519 309	389 835	2 733 405	10 963 924	231 523 064	178 488 703

a/ See note 1 (w).

b/ Comprises \$3,044,290 transferred as income to the Special Account for Programme Support Costs (statement XVI) and \$1,774,709 transferred directly to the executing agencies as reimbursement for programme support costs.

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS GENERAL TRUST FUNDS

Combined schedule of income and expenditure and fund balance
for the biennium 1986-1987 ended 31 December 1987

(United States dollars)

	<u>Fund balance</u> <u>1 January 1986</u>	<u>Income</u>	<u>Expenditure a/</u>	<u>Fund balance</u> <u>31 December 1987</u>
EMERGENCY ASSISTANCE				
Trust Fund for the International Conference on the Question of Palestine	45 738	6 326	5 328	46 736
United Nations Special Relief Office in Bangladesh	1 607 597	5 047 127	-	6 654 724
African Emergency Fund	5 115 519	5 136 576	8 906 565	1 345 530
United Nations Indo-China Trust Fund	44 538	6 697	-	51 235
Trust Fund for Assistance to Lebanon	5 142	757	5 723	176
Special Account for Assistance to Mozambique	490 547	50 563	103 124	437 986
Special Account for Assistance to Botswana	10 931	1 906	-	12 837
Trust Fund for Special Economic Assistance Programme	541 272	8 912 237 b/	9 453 009	500
Funds for the Special Representative of the Secretary-General for the Co-ordination of the United Nations Humanitarian Programmes Resulting from Developments in Kampuchea	11 250	1 707	6 653	6 304
Kampuchean Emergency Trust Fund	1 959 430	44 546 043	35 535 996	10 969 477
Special Fund for the Republic of Seychelles	706	233	-	939
United Nations Special Fund	8 620 777	(8 620 777) b/	-	-
Subtotal	18 453 447	55 089 395	54 016 398	19 526 444
POLITICAL AND SECURITY COUNCIL AFFAIRS				
Trust Fund for the World Disarmament Campaign	2 488 699	1 026 112	1 131 235	2 383 576
Trust Fund for the United Nations Centre for Disarmament	22 788	4 882	3 508	24 162
Trust Fund for Disarmament Projects	(11 126)	-	-	(11 126)
United Nations Institute for Disarmament Research	(122 475)	1 387 721	946 527	318 719
Trust Fund for the United Nations Programme on Space Applications	117 623	77 584	85 286	109 921
Trust Fund for the Promotion of Peace	310 774	446 962	648 041	109 695
United Nations Regional Centre for Peace and Disarmament in Africa	-	360 651	187 153	173 498
Trust Fund for the United Nations Regional Centre for Peace, Disarmament and Development in Latin America	-	10 060	-	10 060
Trust Fund for Special Disarmament Activities	-	19 066	(1 077 066)	1 096 132
Subtotal	2 806 283	3 333 038	1 924 684	4 214 637

SCHEDULE 15.1 (continued)

	<u>Fund balance</u> <u>1 January 1986</u>	<u>Income</u>	<u>Expenditure a/</u>	<u>Fund balance</u> <u>31 December 1987</u>
POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION				
Trust Fund for Publicity against Apartheid	420 271	256 984	186 943	490 312
United Nations Educational and Training Programme for Southern Africa	6 275 000	9 161 866	8 395 298	7 041 568
United Nations Trust Fund for South Africa	945 058	6 036 867	6 216 000	765 925
United Nations Fund for Namibia	2 728 328	5 757 805	5 436 055	3 050 078
Trust Fund for the Institute for Namibia	962 632	10 442 352	8 071 194	3 333 790
United Nations Nationhood Programme for Namibia	2 278 946	3 962 095	4 780 697	1 460 344
Trust Fund for Special Projects of the Special Committee against Apartheid	5 921	4 644	-	10 565
Subtotal:	<u>13 616 156</u>	<u>35 622 613</u>	<u>33 086 187</u>	<u>16 152 582</u>

ECONOMIC AND SOCIAL ACTIVITIES

Trust Fund for Development Planning and Projections	1 547 852	493 734	175 905	1 865 681
United Nations Fund for Drug Abuse Control	25 036 828	54 820 995	42 029 528	37 828 295
United Nations Research Institute for Social Development	1 331 533	3 083 695	3 263 898	1 151 330
Trust Fund for Social Development	104 242	27 500	6 220	125 522
Trust Fund for Preparatory Activities for Habitat	38 377	5 771	-	44 148
Trust Fund for Aging	467 856	158 669	315 133	311 392
United Nations Fund for Population Activities - United Nations Work Programme	-	1 866 466	1 866 466	-
United Nations Trust Fund for the International Youth Year	162 033	96 070	156 858	101 245
Trust Fund for the Financing of the Implementation of the Convention on Long-range Transboundary Air Pollution	249 716	282 466	987 751	644 431
Trust Fund for the Programme of Interrelationships between Resources, Environment, People and Development	152 987	23 281	312	175 956
Trust Fund to Facilitate Activities Related to the Implementation of the Nairobi Programme of Action for the Development and Utilization of New and Renewable Sources of Energy	518 092	228 992	415 794	331 290
Trust Fund for the ECE Study on Long-term European Timber Trends and Prospects	4 574	687	-	5 261
Trust Fund for Economic Commission for Western Asia Regional Activities	459 247	64 689	253 938	269 998
United Nations Trust Fund for Social Defence	1 366 259	2 265 052	1 870 679	1 760 632
Trust Fund for the International Campaign against Drug Abuse and Illicit Trafficking	-	195 279	145 683	49 596
World Youth Assembly Medal	5 322	800	-	6 122
Voluntary Fund for the United Nations Decade of Disabled Persons	1 283 219	453 310	1 025 618	710 911

	<u>Fund balance</u> 1 January 1984	<u>Income</u>	<u>Expenditure a/</u>	<u>Fund balance</u> 31 December 1987
ECONOMIC AND SOCIAL ACTIVITIES (continued)				
Trust Fund for the International Comparison Project	37 015	5 528	9 250	33 293
International Research and Training Institute for the Advancement of Women	1 815 506	1 716 760	2 788 077	744 189
Trust Fund for the Promotion of a United Nations International Programme for Aging	-	18 061	-	18 061
Trust Fund for European Social Development	2 220	334	-	2 554
United Nations/Economic Commission for Europe Trust Fund on Human Settlements	239 259	142 948	56 412	325 795
Trust Fund for the Shipping Statistics Project	542 360	57 017	336 530	262 847
Programme on Mobilization of Personal Savings in Developing Countries	128 175	21 584	39 828	109 931
Trust Fund for the Ad Hoc Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting	9 666	998	8 419	2 245
Trust Fund for Research in Regional Co-operation in Asia and in New and Renewable Energy Resources	158 975	25 430	30 375	154 030
Trust Fund for the Government of Norway's Contribution to the International Year of Disabled Persons	195 015	42 162	152 710	84 467
Trust Fund for the Food Entitlement Evaluation Programme	37 419	362 316	245 655	154 080
Trust Fund for the Macrothesaurus Management Project	17 372	1 376	14 343	4 405
Trust Fund for International Co-operation for Development	548 120	1 539 759	539 390	1 548 489
Trust Fund for the World Conference of the United Nations Decade for Women, 1980	119 994	18 027	-	138 021
Trust Fund for the Preparatory Activities of the 1985 World Conference to Review and Appraise the Achievements of the United Nations Decade for Women	396 316	576 398	275 966	696 748
Trust Fund for Case Studies on the Functioning of the Operational Activities for Development of the United Nations System	-	149 741	84 543	65 198
Policy Analysis on Transnational Corporations	-	60 406	59 901	505
Subtotal	<u>36 975 549</u>	<u>69 906 301</u>	<u>57 155 182</u>	<u>49 726 668</u>

	<u>Fund balance</u> <u>1 January 1984</u>	<u>Income</u>	<u>Expenditure</u>	<u>Fund balance</u> <u>31 December 1985</u>
HUMANITARIAN ACTIVITIES				
Trust fund for Disaster Relief Assistance Committee on the Elimination of Racial Discrimination	8 642 765	28 467 221	23 778 916	13 331 070 c/
Programme of the Decade for Action to Combat Racism and Racial Discrimination	94 843	289 520	240 179	144 184
United Nations Voluntary Fund for Victims of Torture	20 147	76 356	70 779	25 724
Trust Fund for the Second International Conference on Assistance to Refugees in Africa	1 458 876	1 851 150	1 320 297	1 989 729
Trust Fund for the International Conference on Assistance to Refugees in Africa	38 990	37 198	8 498	67 690
United Nations Voluntary Fund for Indigenous Populations	27 980	4 077	-	32 057
Voluntary Fund for Advisory Services and Technical Assistance in the field of Human Rights	-	79 410	-	79 410
Subtotal	<u>10 283 601</u>	<u>116 348</u>	<u>60</u>	<u>116 288</u>
INTERNATIONAL JUSTICE AND LAW				
Trust Fund for the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law	290 551	64 371	20 109	334 813
United Nations Commission on International Trade Law symposia	23 066	3 468	-	26 534
Seminar on International Law	25 761	58 576	55 966	28 371
Subtotal	<u>339 378</u>	<u>126 415</u>	<u>76 075</u>	<u>389 718</u>
PUBLIC INFORMATION				
Trust Fund for Economic and Social Information	359 132	770 608	778 801	350 939
Trust Fund for 'the Oral History of the United Nations	103 083	13 752	15 310	101 525
Trust Fund for Special Public Information Activities	126 763	66 974	147 127	46 610
Trust Fund for World Mass Media Leaders' Roundtables	760 756	527 383	1 288 139	-
Trust Fund for Public Awareness on Disarmament Issues	1 202 981	187 270	55 768	1 334 483 c/
Trust Fund for Special Activities in Science and Technology for Development	15 899	121 103	71 798	65 204
Development Forum Trust Fund	333 074	3 252 488	3 201 603	383 959
Trust Fund for Expanding Public Information Activities in Japan	-	104 968	19 634	85 334
Subtotal	<u>2 901 688</u>	<u>5 044 546</u>	<u>5 578 180</u>	<u>2 368 054</u>

SCHEDULE 15.1 (concluded)

	<u>Fund balance</u> <u>1 January 1984</u>	<u>Income</u>	<u>Expenditure a/</u>	<u>Fund balance</u> <u>31 December 1987</u>
COMMON SUPPORT SERVICES AND MISCELLANEOUS				
Trust Fund for Assistance in the Training of United Nations Staff in the French Language	123 082	14 866	-	137 948
Meditation Room Gifts from New York City Sculpture in Memory of Hammarskjöld, Grant by Blaustein Foundation	3 547	533	-	4 080
Trust Fund for German Language Translation Library Endowment Fund	5 338	812	-	6 150
Personal and Real Property Willed to the United Nations	97 346	1 082 873	1 193 929	(13 710)
United Nations	984 044	327 922	48 136	1 263 830
Hamish Brown Fellowship Fund	2 239 621	542 973	252 708	2 529 886
The Special (Ralph Bunche) Account for the Secretary-General for Purposes Related to Peace and Security	18 816	2 482	4 077	17 221
United Nations Philatelic Museum	354 711	51 479	15 820	390 370
International School Fund	608 118	365 861	162 069	811 910
Gilberto Amado Memorial Lecture	31 777	19 997	-	51 774
Trust Fund for Interest on the Contribution to United Nations Special Account	3 167	10 853	6 866	7 154
Trust Fund for the Restoration and Maintenance of the Peace Bell	6 009 074	2 264 315	3 046 976	5 226 413
Trust Fund for Staff Health Promotion	7 404	1 113	-	8 517
United Nations Trust Fund for Management Improvement and Systems Development	3 992	3 276	4 973	2 290
Trust Fund for the Myrdal Lectures	-	223 130	-	223 130
	-	10 557	7 628	2 929
Subtotal	<u>10 490 037</u>	<u>4 923 042</u>	<u>4 743 187</u>	<u>10 669 892</u>
Total (statement XV)	<u>95 866 139</u>	<u>204 966 630</u>	<u>181 998 622</u>	<u>118 834 147</u>

a/ Includes:	\$179 662 907
Expenditures	1 697 532
Transfers to and from reserves for allocations	303 057
Distributions to agencies	273 774
Refunds to donors	61 352
Adjustments for prior period	-
Total	<u>181 998 622</u>

b/ Amount of \$8,620,777 transferred in accordance with General Assembly decision 40/452 adopted on 17 December 1985 from United Nations Special Fund to Trust Fund for Special Economic Assistance Programme (sub-account for Bolivia).

c/ Includes endowment of \$1,000,000, which is to be retained intact. Only the interest income is available for expenditure.

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

I. Combined statement of income and expenditure for the biennium 1986-1987 ended 31 December 1987 a/

(United States dollars)

	United Nations, UNCTAD, UNCHS and regional commissions - extrabudgetary technical co-operation reimbursement resources		United Nations - support of extrabudgetary administrative structures New York		United Nations - support of extrabudgetary substantive activities Geneva		United Nations - support of extrabudgetary substantive activities		Total	
							1987	1985 b/		
<u>Income</u>										
UNDP	33 191 327		4 821 232	-	-	-	30 012 559	34 588 291		
UNFPA	5 630 767		-	-	-	-	5 630 767	5 254 885		
Technical co-operation trust funds	7 667 066		-	-	-	-	7 667 066	6 231 980		
UNIDF	27 841		-	-	-	-	27 841	33 000		
UNHHSF	67 229		-	-	-	-	67 229	103 306		
Associated agency projects	677 813		-	-	-	-	677 813	547 591		
General trust funds	1 406 995		100 000	171 295	-	-	3 044 290	2 679 781		
ITC	-		-	711 576	-	-	711 576	401 736		
UNCTAD	-		-	-	-	-	270 980	244 397		
UNEP	-		174 450	338 166	-	-	512 616	377 454		
UNHCR	11 822		-	1 690 344	-	-	1 702 166	872 717		
UNICEF	-		2 336 178	332 498	-	-	2 668 676	2 068 822		
WFP	-		1 494 882	-	-	-	1 494 882	1 457 043		
Joint housing service	-		-	187 816	-	-	187 816	117 708		
Specialized agencies	-		453 085	-	-	-	453 085	533 719		
Staff mutual insurance society	1 199 285		883 479	375 632	-	-	375 632	235 416		
Interest income	1 426 663		138 783	133 478	-	-	2 507 906	2 691 021		
Miscellaneous income				690 359	-	-	2 273 219	2 169 437		
Total income	51 306 808		10 402 089	4 902 144	-	-	68 286 119	60 608 304		
<u>Expenditure</u>										
Staff and other personnel costs	38 121 357		7 852 327	4 000 967	-	-	51 244 753	51 699 902		
Travel	882 831		108 991	-	-	-	985 407	1 068 236		
Contractual services	285 023		220 000	-	-	-	802 910	553 445		
Operating expenses	2 071 071		90 684	-	-	-	2 407 074	2 071 765		
Acquisitions	628 541		92 242	-	-	-	959 219	535 942		
Fellowships, grants, other	639 972		773 452	-	-	-	1 413 424	1 265 064		
Total expenditure	42 628 795		9 137 696	4 000 967	-	-	57 662 767	57 172 294		
Excess of income over expenditure for the above period	8 678 013		1 264 393	901 177	-	-	10 463 332	3 436 010		
Less: Adjustments for prior period	-		-	-	-	-	-	84 890		
Net excess of income over expenditure	8 678 013		1 264 393	901 177	-	-	10 463 332	3 351 120		

STATEMENT XVI (concluded)

II. Combined statement of assets and liabilities as at 31 December 1987

(United States dollars)

	United Nations, UNCTAD, UNCHS and regional commissions - extrabudgetary technical co-operation reimbursement resources		United Nations - support of extrabudgetary administrative structures New York		United Nations - support of extrabudgetary substantive activities Geneva		1987	1986 ^{b/}
<u>Assets</u>								
Cash	11 319 978	7 536 589	1 004 232		2 043 602		21 904 401	14 181 921
Accounts receivable	3 572 548	621 153	-		102 810		2 296 511	2 056 533
Due from technical co-operation activities (Statement XIV)	1 485 001	-	-		-		1 485 001	1 705 797
Due from United Nations General Fund (note 6)	2 221 080	-	1 192 818		-		3 419 898	1 872 348
Deferred charges and other assets	831 163	15 810	-		1 595		848 568	857 050
Total assets	17 429 770	8 173 552	2 203 050		2 148 007		29 954 379	20 673 649
<u>Liabilities</u>								
Accounts payable	978 557	-	48 563		-		1 027 120	1 050 116
Unliquidated obligations	955 851	469 631	13 935		159 227		1 608 644	1 102 990
Operating reserve	4 994 774	2 000 000	545 940		200 000		7 740 714	2 104 368
Due to United Nations General Fund (note 6)	-	129 504	-		416 762		546 266	2 231 526
Total liabilities	6 929 182	2 599 135	608 438		785 989		10 922 744	7 489 000
<u>Fund balance</u>								
Balance available 1 January 1986	3 712 981	6 310 024	1 239 375		1 922 269		13 184 649	10 536 120
Add: Net excess of income over expenditure	8 678 013	1 264 393	901 177		(360 251)		10 483 332	3 351 120
Subtotal	12 390 994	7 574 417	2 140 552		1 562 018		23 667 981	13 887 240
Less: Transfers to operating reserve	1 890 406	2 000 000	545 940		200 000		4 636 346	702 591
Balance available 31 December 1987	10 500 588	5 574 417	1 594 612		1 362 018		19 031 635	13 184 649
Total liabilities and fund balance	17 429 770	8 173 552	2 203 050		2 148 007		29 954 379	20 673 649
(schedule 16.i)								

a/ See note 1 (x).

b/ Comparative figures amended to exclude UNIDO, which became an independent specialized agency on 1 January 1986.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 16.1

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

TECHNICAL CO-OPERATION REIMBURSEMENT RESOURCES - BY OFFICES

I. Combined statement of income and expenditure for the biennium 1986-1987 ended 31 December 1987

(United States dollars)

	<u>United Nations</u>	<u>UNCTAD</u>	<u>UNCHS</u>	<u>Regional commissions</u>	<u>Total</u>
<u>Income</u>					
UNDP	23 885 593	2 177 739	3 354 675	3 773 320	33 191 327
UNFPA	3 850 094	-	-	1 780 673	5 630 767
Technical co-operation trust funds	3 571 631	567 446	226 239	3 301 750	7 667 066
UNIDF	-	-	27 841	-	27 841
UNHHSF	-	-	67 229	-	67 229
UNHCR	-	-	11 822	-	11 822
Associated agency projects	259 588	137 587	56 561	224 077	677 813
General trust funds	1 400 883	-	-	6 112	1 406 995
Interest income	359 797	133 969	143 965	561 554	1 199 285
Miscellaneous income	430 757	40 763	41 860	913 283	1 426 663
Total income	<u>33 758 343</u>	<u>3 057 504</u>	<u>3 930 192</u>	<u>10 560 769</u>	<u>51 306 808</u>
<u>Expenditure</u>					
Staff and other personnel costs	23 818 579	3 249 533	3 069 455	7 983 790	38 121 357
Travel	203 817	49 689	87 891	541 434	882 831
Contractual services	148 028	-	52 533	84 462	285 023
Operating expenses	762 210	48 000	698 976	561 885	2 071 071
Acquisitions	304 057	-	108 373	216 111	628 541
Fellowships, grants, other	347 096	252 861	40 015	-	639 972
Total expenditure	<u>25 583 787</u>	<u>3 600 083</u>	<u>4 057 243</u>	<u>9 387 682</u>	<u>42 628 795</u>
Excess of income over expenditure	<u>8 174 556</u>	<u>(542 579)</u>	<u>(127 051)</u>	<u>1 173 087</u>	<u>8 678 013</u>

SCHEDULE 16.1 (concluded)

II. Combined statement of assets and liabilities as at 31 December 1987

(United States dollars)

	<u>United Nations</u>	<u>UNCTAD</u>	<u>UNCHS</u>	<u>Regional commissions</u>	<u>Total</u>
<u>Assets</u>					
Cash	5 427 011	671 710	1 842 165	3 379 092	11 319 978
Accounts receivable	1 449 223	13 014	110 311	-	1 572 548
Due from technical co-operation activities (statement XIV)	-	209 628	191 239	1 084 134	1 485 001
Due from United Nations General Fund	1 348 839	-	27 143	845 098	2 221 080
Deferred charges and other assets	823 237	-	7 621	305	831 163
Total assets	<u>9 048 310</u>	<u>894 352</u>	<u>2 178 479</u>	<u>5 308 629</u>	<u>17 429 770</u>
<u>Liabilities</u>					
Accounts payable	772 458	-	15 175	190 924	978 557
Unliquidated obligations	337 283	94 360	159 409	364 799	955 851
Operating reserve	3 278 000	283 573	403 164	1 030 037	4 994 774
Total liabilities	<u>4 387 741</u>	<u>377 933</u>	<u>577 748</u>	<u>1 585 760</u>	<u>6 929 182</u>
<u>Fund balance</u>					
Balance available 1 January 1986	(235 987)	1 153 096	1 733 486	1 062 386	3 712 981
Add: Excess of income over expenditure	8 174 556	(542 579)	(127 051)	1 173 087	8 678 013
Subtotal	7 938 569	610 517	1 606 435	2 235 473	12 390 994
Less: Transfers to operating reserve	3 278 000	94 098	5 704	(1 487 396)	1 890 406
Balance available 31 December 1987	<u>4 660 569</u>	<u>516 419</u>	<u>1 600 731</u>	<u>3 722 869</u>	<u>10 500 588</u>
Total liabilities and fund balance	<u>9 048 310</u>	<u>894 352</u>	<u>2 178 479</u>	<u>5 308 629</u>	<u>17 429 770</u>
				(statement 16.1.1)	(statement XVI)

SCHEDULE 16.1.1.1

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS
 TECHNICAL CO-OPERATION REIMBURSEMENT RESOURCES - REGIONAL COMMISSIONS

I. Combined statement of income and expenditure for the biennium 1986-1987 ended 31 December 1987

(United States dollars)

	Regional commissions					Total
	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	
<u>Income</u>						
UNDP	1 493 769	1 663 841	63 045	406 810	145 855	3 773 320
UNFPA	739 350	449 833	88 125	366 883	136 482	1 780 673
Technical co-operation trust funds	304 244	1 703 284	20 470	1 186 496	87 256	3 301 750
Associated agency projects	14 255	16 576	5 351	155 454	32 441	224 077
General trust funds	-	-	-	-	6 112	6 112
Interest income	213 795	232 199	-	111 581	3 979	561 554
Miscellaneous income	495 342	358 863	2 128	56 950	-	913 283
Total income	3 260 755	4 424 596	179 119	2 284 174	412 125	10 560 769
<u>Expenditure</u>						
Staff and other personnel costs	2 337 824	3 739 215	55 665	1 768 195	82 891	7 983 790
Travel	306 099	55 859	7 913	65 375	106 188	541 434
Contractual services	-	66 886	-	-	17 576	84 462
Operating expenses	405 435	54 554	22 903	78 719	274	561 885
Acquisitions	113 940	-	40 689	54 595	6 887	216 111
Total expenditure	3 163 298	3 916 514	127 170	1 966 884	213 816	9 387 682
Excess of income over expenditure	97 457	508 082	51 949	317 290	198 309	1 173 087

II. Combined statement of assets and liabilities as at 31 December 1987

(United States dollars)

	Regional commissions					Total
	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	
<u>Assets</u>						
Cash	2 040 113	-	-	955 000	383 979	3 379 092
Due from technical co-operation activities (statement XIV)	-	961 227	122 907	-	-	1 084 134
Due from United Nations General Fund	-	-	-	553 025	292 073	845 098
Deferred charges and other assets	-	-	-	-	305	305
Total assets	<u>2 040 113</u>	<u>961 227</u>	<u>122 907</u>	<u>1 508 025</u>	<u>676 357</u>	<u>5 308 629</u>
<u>Liabilities</u>						
Accounts payable	-	15 206	-	174 391	1 327	190 924
Unliquidated obligations	215 972	49 368	-	68 267	31 192	364 799
Operating reserve	328 685	413 000	16 352	226 000	46 000	1 030 037
Total liabilities	<u>544 657</u>	<u>477 574</u>	<u>16 352</u>	<u>468 658</u>	<u>78 519</u>	<u>1 585 760</u>
<u>Fund balance</u>						
Balance available 1 January 1986	112 486	-	56 326	599 677	293 897	1 062 386
Add: Excess of income over expenditure	97 457	508 082	51 949	317 290	198 309	1 173 087
Subtotal	209 943	508 082	108 275	916 967	492 206	2 235 473
Less: Transfers to operating reserve	(1 285 513)	24 429	1 720	(122 400)	(105 632)	(1 487 396)
Balance available 31 December 1987	1 495 456	483 653	106 555	1 039 367	597 838	3 722 869
Total liabilities and fund balance	<u>2 040 113</u>	<u>961 227</u>	<u>122 907</u>	<u>1 508 025</u>	<u>676 357</u>	<u>5 308 629</u>

(schedule 16.1)

STATEMENT XVII

UNITED NATIONS FUNDS HELD-IN-TRUST

I. Statement of income and expenditure for the biennium 1986-1987 ended 31 December 1987 a/

(United States dollars)

	Total	
	1987 <u>b/</u>	1985 <u>c/</u>
<u>Income</u>		
Staff and/or Organization's contribution	24 814 765	14 875 947
Insurance rebates	3 292 117	3 385 041
Interest income	3 611 182	2 732 027
Subventions from United Nations agencies	60 228	233 646
Other income	1 633 408	98 406
Total income	33 411 700	21 325 067
<u>Expenditure</u>		
Staff and personnel cost	481 857	1 530 691
Operating expenses and others	24 580 416	14 051 705
Compensation payments	340 041	89 368
Insurance premiums	2 692 965	2 608 756
Total expenditure	28 095 279	18 280 520
<u>Excess of income over expenditure</u>	5 316 421	3 044 547

II. Statement of assets and liabilities as at 31 December 1987

(United States dollars)

<u>Assets</u>		
Cash	28 181 508	15 195 661
Investments	4 532 123	3 061 269
Accounts receivable	316 588	394 041
Due from General Fund	(statement III) 472 775	8 089 233
Total assets	33 502 994	26 740 204
<u>Liabilities</u>		
Accounts payable	1 797 757	1 101 708
Due to General Fund	(statement III) 1 038 110	291 565
Other liabilities	26 377	21 563
Total liabilities	2 862 244	1 414 836
<u>Fund balance</u>		
Balance available as at 1 January 1986	25 324 329	15 943 486
Add: Net excess of income over expenditure	5 316 421	3 044 547
Net transfer to reserves	-	6 337 335
Balance available as at 31 December 1987	30 640 750	25 325 368
Total liabilities and fund balance	33 502 994	26 740 204

a/ See note 1 (y).

b/ See schedule 17.1 for individual fund statements.

c/ Comparative figures reclassified to conform to current presentation.

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS FUNDS HELD-IN-TRUST

I. Statement of income and expenditure for the biennium 1986-1987 ended 31 December 1987

(United States dollars)

	United Nations Special Account for Compensation Awards and After-service Health Insurance	Rate stabilization reserve, Van Breda	United Nations Trust Fund for Compensation Awards	United Nations Staff Life Insurance Reserve	Rate stabilization reserves, Blue Cross/Aetna/HIP/GHI	United Nations Self-insurance Reserve Fund, Headquarters, General Liabilities	United Nations Office at Geneva/United Nations Staff Mutual Insurance Society Against Sickness and Accident	United Nations Office at Geneva Joint Inspection Unit Provident Fund	Total
Income									
Staff and/or Organization's contribution	1 275 191	24 560	-	-	978 733	200 000	22 336 281	-	24 814 765
Insurance rebates	-	1 345 413	-	1 928 222	18 482	-	-	-	3 292 117
Interest income	140 736	951 983	2 919	695 759	677 985	9 112	549 242	15 675	3 611 182
Subventions from United Nations agencies	-	-	-	-	-	-	60 228	-	60 228
Other income	-	-	-	-	-	19 980	1 613 428	-	1 633 408
Total income	1 842 962	2 321 956	2 919	2 623 981	1 675 200	229 092	24 559 179	15 675	33 411 700
Expenditure									
Staff and personnel cost	-	-	-	-	-	-	436 290	45 567	481 857
Operating expenses and others	-	-	-	12 963	6 225	-	24 561 228	-	24 580 416
Compensation payment	162 554	955 859	5 047	847 736	889 370	-	-	-	340 041
Insurance premiums	-	955 859	-	-	-	-	-	-	2 692 965
Total expenditure	162 554	955 859	5 047	860 699	895 595	-	24 997 518	45 567	28 095 270
Excess of income over expenditure	(21 818)	1 366 097	(2 128)	1 763 282	779 605	229 092	(438 339)	(29 892)	5 316 421

SCHEDULE 17.1 (concluded)

II. Statement of assets and liabilities as at 31 December 1987

(United States dollars)

	United Nations Special Account for Compensation Awards and After-service life insurance coverage	United Nations Trust Fund for Compensation Awards	United Nations Staff Life Insurance Reserve	Rate stabilization reserves, Blue Cross/Actna/HIP/GHI	United Nations Self-insurance Fund, Headquarters, General Liabilities	United Nations Office at Geneva Mutual Insurance Society Against Sickness and Accident	United Nations Office at Geneva Joint Inspection Unit Provident Fund	Total
Assets								
Cash	1 140 249	5 018 271	5 986 078	8 407 295	227 793	4 328 445	-	28 181 508
Investments	-	-	-	-	-	-	203 678	4 532 123
Accounts receivable	487	65	21 896	42 080	1 299	181 794	2 197	316 588
Due from general fund	-	442	78 482	96 305	-	-	-	472 775
Total assets	1 140 736	5 326 726	6 086 456	8 545 680	229 092	4 510 239	205 875	33 502 994
Liabilities								
Accounts payable	-	-	19 593	-	-	1 090 030	99 119	1 797 757
Due to general fund	162 554	-	-	-	-	872 813	2 743	1 038 110
Other liabilities	-	-	-	-	-	26 377	-	26 377
Total liabilities	162 554	-	19 593	-	-	1 989 220	101 862	2 862 244
Fund balance								
Balance available as at 1 January 1986	-	21 635	5 303 581	7 766 075	-	2 959 358	133 905	25 324 329
Add: Excess of income over expenditure	(21 818)	(2 128)	1 763 282	771 605	229 092	(438 339)	(29 892)	5 316 421
Net transfer to reserves	1 000 000	-	(1 000 000)	-	-	-	-	-
Balance available as at 31 December 1987	978 182	19 507	6 056 863	8 545 680	229 092	2 521 019	104 013	30 640 750
Total liabilities and Fund balance	1 140 736	19 507	6 086 456	8 545 680	229 092	4 510 239	205 875	33 502 994

Notes to the financial statements

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations:

(a) The United Nations accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, administrative instructions issued by the Under-Secretary-General for Administration and Management or the Controller, and in conformity with generally accepted government accounting principles. The United Nations follows the International Accounting Standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

- (i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons.
- (ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies.
- (iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used.
- (iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place.
- (v) Financial statements should show corresponding figures for the preceding period.
- (vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The United Nations financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(c) Fund accounting. The United Nations accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(d) The financial period of the Organization is a biennium and consists of two consecutive calendar years.

(e) The income, expenditure, assets and liabilities are recognized on the accrual basis of accounting.

(f) 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. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Administration and Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements with the exception of the peace-keeping activities for which accounts payable are revalued only at year-end.

(g) Assessed contributions. In accordance with financial regulation 5.6, payments made by a Member State are credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member State was assessed.

(h) Pledged contributions. Pledges are recorded as income on the basis of a written commitment by a prospective donor to pay a monetary contribution at a specified time or times. Pledges received for future years are recorded as deferred income.

(i) Investments. These comprise securities, stocks and bonds acquired by the Organization to produce income. Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash. Apart from changes in value arising from the retranslation of currencies as provided for in subparagraph (f) above, all investments are stated at cost. No provision is made for amortization of premiums or discounts, which are taken into account as part of the gain or loss when investments are sold.

(j) Deferred charges.

(i) Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period. These expenditure items include commitments approved by the Controller for future financial periods when they are necessary in the interests of the United Nations, in accordance with financial rule 110.6; such commitments are normally restricted to administrative requirements of a continuing nature and to other contracts or legal obligations where long lead-times are required for delivery.

(ii) For balance-sheet statement purposes only, that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(k) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase.

(l) 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.

(m) Construction accounts. Funds appropriated for new construction and/or major improvements and the resultant expenditures therefrom are recorded in separate construction accounts. Any unexpended balances are carried forward to the extent approved by the General Assembly into succeeding bienniums until the projects are completed. Interest earned on construction accounts is credited to the construction accounts.

(n) No provision is made in the General Fund for repatriation grant entitlements or to meet contingencies under appendix D to the Staff Rules of the United Nations as funds are provided for in the budget appropriations. However, provision to meet contingent liabilities for compensation payments under appendix D for personnel financed by technical co-operation and general trust funds is calculated on the basis of 1 per cent of net base pay.

(o) Surplus account. The surplus account of the United Nations General Fund represents funds available for credit to Member States arising from unobligated balances of appropriations, savings in the liquidation of obligations for prior periods, contributions from new Member States and miscellaneous income. The balance of the surplus account is to be offset against future assessments in accordance with the provisions of financial regulation 5.2 (d) unless the General Assembly decides otherwise.

(p) Miscellaneous income.

(i) The net income realized from revenue-producing activities is reported as miscellaneous income.

(ii) Refunds of expenditures charged to prior financial periods are credited to miscellaneous income.

(iii) Monies accepted in respect of which no purpose is specified have been treated as miscellaneous income.

(iv) On the closing of the accounts at the end of each financial period, if the balance of the exchange accounts reflects a net loss on exchange, it is debited to the budgetary account. If there is a net gain, this is credited to miscellaneous income.

(v) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds.

(q) Revenue-producing activities.

- (i) Income from credit sales for the sale of publications and activities of the Radio-Visual Services Division are accounted for on the accrual basis in accordance with the provision of rule 111.8.
- (ii) In those activities handled by contractors, e.g., the Souvenir Shop, Gift Centre and Catering Services, only the assets for which the Organization has ownership, i.e., unremitted profits and the Working Capital Fund advances to the contractors, are included in the balance sheet of the General Fund.
- (iii) Gain or loss on exchange is charged or credited to the activity experiencing the gain or loss.
- (iv) Actual income (net revenue less supervision and operation costs) of revenue-producing activities as a whole is credited to miscellaneous income in the General Fund.
- (v) Savings on liquidation of prior period's obligations are credited directly to the Regular Budget surplus account.
- (r) UNEF/UNDOF accounts. The accounts for the UNEF/UNDOF operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations with due regard to the following:

- (i) Financial regulation 2.1:

The "special financial year" of 1 December to 30 November of the following year inclusive has been adopted for UNDOF and this financial year is used both for the presentation of information and for accounting purposes.

- (ii) Financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4:

The General Assembly has decided that the provisions of the above regulations shall be suspended temporarily in respect of amounts which otherwise would have to be surrendered pursuant to these provisions; such amounts to be held in suspense pending a further decision by the General Assembly.

- (iii) Article IV of the financial regulations:

On 14 December 1978, the General Assembly adopted resolution 33/13 F, operative paragraph 2 of which read as follows:

"2. Approves the following special arrangements for the United Nations Emergency Force and the United Nations Disengagement Observer Force in regard to the application of article IV of the United Nations Financial Regulations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Forces shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:

"(a) At the end of the twelve-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

"(b) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3; claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate; at the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

(iv) Financial regulations 11.1 and 11.4:

The UNEF/UNDOF accounts are kept by the special financial year mentioned above and are formally reported and audited on a biennial basis in accordance with financial regulations 11.1 and 11.4.

(s) UNIFIL accounts. The accounts for the UNIFIL operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations, with due regard to the following:

(i) Financial regulation 2.1:

For the presentation of information and accounting purposes, the UNIFIL accounts are maintained for the periods of its mandates.

(ii) Financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4:

The General Assembly has decided that the provisions of the above regulations shall be suspended temporarily in respect of amounts which otherwise would have to be surrendered pursuant to these provisions; such amounts to be held in suspense pending a further decision by the General Assembly.

(iii) Article IV of the financial regulations:

On 17 December 1979, the General Assembly adopted resolution 34/9 C, the operative paragraph of which read as follows:

"1. Approves the following special arrangements for the United Nations Interim Force in Lebanon in regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Force shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:

"(a) At the end of the twelve-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

"(b) (i) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(ii) Claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate;

(iii) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

(iv) Financial regulations 11.1 and 11.4:

The UNIFIL accounts are kept by the mandate periods mentioned above and are formally reported and audited on a biennial basis in accordance with financial regulations 11.1 and 11.4.

(t) UNFICYP accounts. The Secretary-General is not authorized to utilize any funds other than the voluntary contributions pledged by Governments for the financing of UNFICYP. In accordance with financial rule 106.1, no commitments, obligations, or disbursements against any funds may be incurred without the written authorization of the Controller or his authorized delegate. Such authorizations take the form of allotments, which will be issued only after sufficient contributions have been received to meet the requirements for financial obligations. Consequently, UNFICYP allotments and the recording of obligations are limited to amounts that are within the total pledges at any time. Thus, the full amount of UNFICYP obligations that will be payable have not been recorded, particularly in respect of reimbursements for extra costs in connection with pay and allowances of contingents and for extra costs in connection with contingent-owned equipment. The amount of such unrecorded obligations are reflected in a footnote to the appropriate financial statements.

(u) Technical co-operation accounts.

(i) The technical co-operation financial statements report on the activities financed by UNDP, UNFPA and trust funds. In addition, the total expenditure for projects executed under section 24 of the regular budget of the United Nations and the total technical co-operation expenditure incurred against general trust funds, together with corresponding amounts

of allocations and contributions income respectively, are also reflected in the technical co-operation financial statements as supplementary information in order to give an overall view of technical co-operation activities.

- (ii) The appropriation for technical co-operation programmes of the regular budget shall be administered in accordance with the Financial Regulations of the United Nations, except that the definition of obligations and the period of validity shall be subject to procedures indicated in the current General Assembly resolution on the programme budget for the biennium. Unliquidated obligations for the regular programme of technical co-operation which are outstanding at the end of a financial period are transferred from the United Nations General Fund accounts to the technical co-operation accounts in the following financial period.
- (iii) Allocation income - UNDP, UNFPA and UNEP. The figures for allocation income from UNDP, UNFPA and UNEP are the same as reported for total expenditure in line with UNDP, UNFPA and UNEP procedures, which require that allocations be adjusted to equal actual expenditure.
- (iv) Contributions income - trust funds. Contributions from Governments or other donors are recorded upon receipt of the contribution or written pledge.
- (v) Interest and miscellaneous income. Interest and miscellaneous income arising from regular budget activities are credited to miscellaneous income of the General Fund. Interest and miscellaneous income arising from UNDP, UNFPA and UNEP activities are credited to the operating fund accounts maintained with those organizations. Interest and miscellaneous income for technical co-operation trust funds are credited to the trust funds concerned.
- (vi) Unspent allocations/deferred income - UNDP, UNFPA and UNEP. The unspent balance of allocations issued for the current year together with allocations issued for future years is reflected as an asset and as deferred income. Unspent allocations for UNDP-financed projects and UNDP administered trust funds are based on the project budgets. Unspent allocations for UNFPA-financed projects and UNEP projects are based on allocation advices issued by those organizations.
- (vii) Deferred income for other trust funds comprises contributions received in respect of project budgets which extend beyond the current period, together with the programme support income relating to those project budgets.
- (viii) Unliquidated obligations for the current period in respect of all technical co-operation activities other than the regular budget remain valid for 12 months following the end of the year, rather than the biennium, to which they relate. However, in accordance with UNDP/UNFPA reporting requirements, executing agencies may retain unliquidated obligations beyond 12 months when a firm liability to pay still exists; such liabilities are reported as accounts payable in the financial statements. Savings in the liquidation of prior period obligations are credited to individual projects as a reduction of current period expenditure in accordance with UNDP/UNFPA reporting requirements.

- (ix) In accordance with UNDP/UNFPA reporting requirements, unliquidated obligations are accrued and reflected in the accounts but are not reported as part of expenditure for the interim periods. They are reported as such only at year end. For interim periods, current year unliquidated obligations for UNDP, UNFPA and technical co-operation trust funds are reported as deferred charges and as a liability.
 - (x) Unliquidated obligations for future years are reported as deferred charges and as a separate liability item.
 - (xi) A system of average costing is used 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.
 - (xii) 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.
- (v) Trust funds. Secretary-General's bulletin ST/SGB/188 dated 1 March 1982 sets out policies for establishing and managing trust funds. The policies provide for classification of trust funds into two major categories: general trust funds and technical co-operation trust funds. Extrabudgetary funds provided to reimburse the Organization for the use of its facilities are excluded from the provisions of ST/SGB/188. The unspent balance of these funds is reported as accounts payable in General Fund statement III.
- (w) General trust fund accounts.
 - (i) Trust fund statements reflect the "clean surplus" theory by processing adjustments through the current income and expenditure accounts. Material adjustments for prior periods are, however, shown in the financial statements below the results of the current period so as not to distort them.
 - (ii) Provision for repatriation grant entitlements is established by the Controller whenever deemed necessary.
 - (iii) Unliquidated obligations in respect of general trust funds are accounted for on the same basis as for the programme budget with the exception that, for technical co-operation expenditure incurred against general trust funds and for the trust fund entitled "United Nations Fund for Population Activities - United Nations Work Programme", unliquidated obligations are accounted for on the same basis as for technical co-operation trust funds.
 - (iv) Accounting procedures for "United Nations Fund for Population Activities - United Nations Work Programme" allocations income, unspent allocations and deferred income are the same as for technical co-operation activities described above.
 - (x) Special accounts for programme support costs.

- (i) Reimbursement for programme support costs is provided for in respect of extrabudgetary technical co-operation, administrative and substantive activities. The reimbursement is calculated as a percentage of the programme resources expended.
- (ii) In the interim and biennial financial statements of the Organization, the special accounts for programme support costs (statement XVI) are shown separately from the extrabudgetary funds (statements XIV and XV) from which their income derives.
- (iii) Unliquidated obligations in respect of special accounts for programme support costs are accounted for on the same basis as for the programme budget.
- (y) Funds held-in-trust.
- (i) Statement XVII compiles the funds which account for resources set aside and disbursements for compensation payments under Appendix D of the Staff Rules, for stabilization payments of medical, dental and life insurance premiums of active and after service personnel and, for payment of potential liability claims and other costs associated with the general liability of the Organization.

General Fund

Note 2. Salaries and common staff costs (schedules 1.3 and 1.4)

The following table reflects an analysis of the General Fund salary and common staff costs expressed in millions of United States dollars for the biennium 1986-1987 ended 31 December 1987. 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 79.2 per cent of the total expenditures for the United Nations General Fund.

	<u>1986-1987</u>			<u>1984-1985</u>		
	<u>Net</u> \$US	<u>Staff</u> <u>assess-</u> <u>ment</u> \$US	<u>Gross</u> \$US	<u>Per-</u> <u>centage</u>	<u>Gross</u> \$US	<u>Per-</u> <u>centage</u>
Established posts	664.6	223.5	888.1	70.1	839.6	66.4
Supplementary staff, temporary assistance, consultants	90.0	14.1	104.1	8.2	141.5	11.2
Overtime and night differential	9.7	3.1	12.8	1.0	19.0	1.5
Total salaries	764.3	240.7	1 005.0	79.3	1 000.1	79.1
Common staff costs	255.2	6.2	261.4	20.7	264.0	20.9
Total salaries and common staff costs	1 019.5	246.9	1 266.4	100.0	1 264.1	100.0
Percentage	80.5	19.5	100.0			

Note 3. Revenue-producing activities (schedule 2.2)

Schedule 2.2 provides summary income and expenditure data for the revenue-producing activities. Detailed companion financial statements are issued for the revenue-producing activities as well as the income and expenditures associated with these activities. In addition, statements for self-liquidating commercial activities away from Headquarters are included as annex IV.

Beginning 1 April 1986, a new contractor was appointed for the operation of the United Nations Catering Services. The financial arrangements provide that the contractor operates the catering facilities for its own account, i.e., losses are absorbed and profits retained by the contractor. Since 1 April 1986, the operation of the Souvenir Shop and the Gift Centre has been managed directly by the Commercial Management Service. As of the same date, a contractor was appointed for the operation of the newsstand on a monthly royalty fee basis, payable to the United Nations.

Note 4. Assessed contributions (statements II and III)

In accordance with General Assembly resolutions 40/253 and 41/211, the budget appropriations for the biennium 1986-1987 are financed as follows:

	<u>1986</u>	<u>1987</u>	<u>Total</u> <u>1986-1987</u>
	(United States dollars)		
Budget appropriations (resolution 40/253)	831 670 750	831 670 750	1 663 341 500
<u>Add:</u> Amount specially appropriated to finance a loan to UNIDO (resolutions 40/253 and 41/211)	24 000 000	(8 000 000)	16 000 000
Increased appropriations for the biennium 1986- 1987 (resolution 41/211)	-	48 459 700	48 459 700
Subtotal	<u>855 670 750</u>	<u>872 130 450</u>	<u>1 727 801 200</u>
<u>Add:</u> Revised income other than staff assessment for the biennium 1984-1985	8 025 300	-	8 025 300
<u>Less:</u> Adjustment to the revised appropriations for the biennium 1984-1985 (resolution 40/253)	(2 597 200)	-	(2 597 200)
Reimbursement of 1984 commitments (resolution 40/253)	(1 000 000)	-	(1 000 000)
Revised estimated income other than staff assessment for the biennium 1986-1987 (resolutions 40/253 and 41/211)	<u>(18 990 050)</u>	<u>(20 628 350)</u>	<u>(39 618 400)</u>
Total	<u>841 108 800</u>	<u>851 502 100</u>	<u>1 692 610 900</u>

Reference is made to schedule 3.1 which reflects the status of contributions to the United Nations regular budget as at 31 December 1987.

Note 5. Accounts receivable (statement III)

The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in statement III as at 31 December 1987 and 1985:

	Less than <u>one year</u>	More than <u>one year</u>	<u>Total</u>	
			<u>1987</u>	<u>1985</u>
Governments	2.6	0.9	3.5	5.6
Staff members	8.5	1.3	9.8	9.3
Specialized agencies	8.1	0.9	9.0	9.0
Interoffice billings	1.9	-	1.9	1.9
Due from other United Nations bodies	16.6	-	16.6	8.0
Other	<u>7.7</u>	<u>0.9</u>	<u>8.6</u>	<u>9.4</u>
Total accounts receivable	<u>45.4</u>	<u>4.0</u>	<u>49.4</u>	<u>43.1</u>

a/ Comparative figures reclassified to conform to current presentation.

Note 6. Interfund balances (statement III)

The following table is an analysis of the interfund balances, expressed in millions of United States dollars, appearing in statement III as at 31 December 1987 and 1985. These interfund balances reflect transactions between the United Nations general fund and other United Nations funds that are normally settled in the following month.

Due from other United Nations funds:

	<u>1987</u>	<u>1985</u>
United Nations Interim Force in Lebanon (UNIFIL) (statement XI)	-	0.2
United Nations Peace-keeping Force in Cyprus (UNFICYP) (statement XIII)	0.1	0.1
United Nations technical co-operation activities (statement XIV)	5.9	8.7
United Nations general and special purpose trust funds (statement XV)	0.7	4.3
Special accounts for programme support costs (statement XVI)	0.5	3.3
Funds held-in-trust (statement XVII)	<u>1.1</u>	<u>0.3</u>
Total	<u>8.3</u>	<u>16.9</u>

Due to other United Nations funds:

	<u>1987</u>	<u>1985</u> a/
Construction-in-progress fund (statement V)	-	8.2
UNEF and UNDOF (statement X)	0.5	0.4
United Nations Interim Force in Lebanon (UNIFIL) (statement XI)	2.0	-
United Nations technical co-operation activities (statement XIV)	2.7	2.9
United Nations general and special purpose trust funds (statement XV)	6.0	0.1
Special accounts for programme support costs (statement XVI)	3.4	1.9
Funds held-in-trust (statement XVII)	<u>0.5</u>	<u>8.1</u>
Total	<u>15.1</u>	<u>21.6</u>

a/ Comparative figures reclassified to conform to current presentation.

Note 7. Deferred charges (statement III)

The table below provides an analysis of the amount shown in statement III as deferred charges, expressed in millions of United States dollars, as at 31 December 1987 and 1985:

	<u>1987</u>	<u>1985</u>
Education grant advances	3.0	3.3
Charges in transit from offices away from Headquarters (interoffice vouchers)	1.6	2.6
Commitments against future years	3.2	17.4
Other	<u>1.8</u>	<u>1.2</u>
Total	<u>9.6</u>	<u>24.5</u>

Note 8. Accounts payable (statement III)

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in statement III as at 31 December 1987 and 1985:

	<u>1987</u>	<u>1985</u> a/
Governments	1.2	3.4
Staff members	5.6	6.1
Vendors	1.3	0.8
Specialized agencies	2.9	3.6
Due to other United Nations bodies	0.1	1.7
Provisions for repatriation grant	0.8	1.3
Other provisions	0.2	0.2
Other	<u>9.2</u>	<u>6.8</u>
Total accounts payable	<u>21.3</u>	<u>23.9</u>

a/ Comparative figures reclassified to conform to current presentation.

Note 9. Deferred income (statement III)

The following table shows an analysis of the deferred income as at 31 December 1987 and 1985, expressed in millions of United States dollars, shown in statement III:

	<u>1987</u>	<u>1985</u>
Member States assessed contributions for 1988 received in 1987	13.4	-
UNPA customers' subscription deposits	2.3	2.2
Other	<u>0.9</u> a/	<u>1.2</u>
Total	<u>16.6</u>	<u>3.4</u>

a/ Includes the authorized balance of \$0.7 million of the amount loaned to UNITAR pursuant to General Assembly resolution 38/177.

Note 10. Fund balance (statement III)

The balance of \$202.1 million includes \$3.9 million held in suspense pursuant to General Assembly resolutions 2947 A and B (XXVII), \$195.1 million retained pursuant to General Assembly resolutions 36/116 B, 40/241 B and 42/213 A, and \$3.1 million of the savings effected in liquidating 1984-1985 obligations which will be credited to Member States in accordance with General Assembly resolution 40/239 A.

The amount of \$195.1 million retained pursuant to General Assembly resolutions 36/116 B, 40/241 B and 42/213 A:

Savings effected in liquidating prior years' obligations:

1980-1981	14.7	
1982-1983	19.7	
1984-1985	<u>7.6</u>	42.0

Unobligated balance of appropriations:

1980-1981	5.4	
1982-1983	5.7	
1984-1985	3.0	
1986-1987	<u>139.0</u>	<u>153.1</u>

Total		<u><u>195.1</u></u>
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Capital Assets Fund

Note 11. Land and buildings (statement IV)

The capital assets of the Organization, expressed in millions of United States dollars, comprise land and buildings (at cost) at the following locations:

United Nations building, New York (original cost)	67.1	
<u>Less: Cost of Library building razed in 1960</u>	<u>1.7</u>	65.4
Dag Hammarskjöld Library building, New York		6.7
Land for permanent Headquarters site, New York		9.6
Extension of meeting rooms of North Lawn and Delegates dining facilities and staff cafeteria, New York		<u>56.2</u>
Subtotal		137.9
Secretariat building and General Assembly Hall, Library building and villas, Geneva	12.3	
Modernization of Palais des Nations, Geneva	2.1	
Major maintenance, Geneva	6.7	
Extension of conference facilities, Geneva	<u>47.7</u>	68.8
Land and structures, Addis Ababa, Mogadiscio and Pusan		0.3
ECA building, Addis Ababa		7.5
United Nations building, Santiago		5.4
Documents Research Centre, Santiago		1.0
New Netherlands building, Bangkok		0.2
ESCAP building, Bangkok		<u>8.5</u>
Total		<u><u>229.6</u></u>

Note 12. Non-expendable equipment

The following table shows the non-expendable equipment, at cost, expressed in millions of United States dollars, at Headquarters and the overseas locations, according to the cumulative inventory records of the United Nations as at 31 December 1987. In accordance with our accounting policies, non-expendable equipment is not included in the fixed assets of the Organization but is charged against the current appropriations.

	<u>1987</u>
Headquarters, New York	23.3
ECA	3.5
ECLAC, Santiago	2.4
ECLAC, Mexico	0.2
ESCAP	4.8
ESCWA	1.0
International Court of Justice	0.9
United Nations Office at Geneva	19.6
UNCHS	0.6
United Nations information centre offices	2.2
United Nations Office at Vienna	1.8 ^{a/}
UNMOGIP	1.9
United Nations Supply Depot, Pisa	0.6
UNTSO	7.2
UNEP	3.0
UNHCR	<u>19.2</u>
Total	<u>92.2</u>

^{a/} Includes a reduction of \$6.5 million due to the establishment of UNIDO as a specialized agency as at 1 January 1986.

Note 13. Technical co-operation activities (statement XIV)

(a) The amount of \$44.8 million shown in statement XIV as due from UNDP, UNFPA and UNEP for the excess of expenditure over funds provided represents unliquidated obligations in respect of which funds will be requested, in accordance with existing arrangements with these agencies only as payments in settlement of the unliquidated obligations become due.

(b) The deficit balances in four technical co-operation trust funds will be covered by deferred income from contributions, allocations or supplementary contributions from donor Governments, as the case may be.

(c) The status of unspent allocations from UNDP and UNFPA for the year ended 31 December 1987 is shown in the following tables 1, 2 and 3.

Table 1. Status of United Nations, UNCTAD and UNCHS unspent allocations from UNDP for the year ended 31 December 1987

(United States dollars)

	<u>United Nations</u>	<u>UNCTAD</u>	<u>UNCHS</u>
Unspent allocations 1 January 1987	149 542 389	8 966 235	2 979 669
<u>Add:</u> Net allocations issued in 1987:			
Project costs	106 632 479	12 292 668	28 488 435
Programme support costs	11 079 778	1 073 468	1 700 678
	<hr/>	<hr/>	<hr/>
Subtotal	267 254 646	22 332 371	33 168 782
<u>Less:</u> Allocations for future years	149 185 111	-	-
	<hr/>	<hr/>	<hr/>
Allocations for current year	118 069 535	22 332 371	33 168 782
	<hr/>	<hr/>	<hr/>
<u>Less:</u> Allocations utilized in 1987:			
Project costs	87 873 544	8 236 184	13 100 820
Programme support costs	11 079 778	1 073 468	1 700 678
	<hr/>	<hr/>	<hr/>
Total	98 953 322	9 309 652	14 801 498
	<hr/>	<hr/>	<hr/>
Unspent allocations for current year	19 116 213	13 022 719	18 367 284
<u>Add:</u> Allocations for future years	149 185 111	-	-
	<hr/>	<hr/>	<hr/>
Unspent allocations 31 December 1987	<u>168 301 324</u>	<u>13 022 719</u>	<u>18 367 284</u>

Table 2. Status of regional commissions' unspent allocations from UNDP
for the year ended 31 December 1987

(United States dollars)

	<u>Africa</u>	<u>Asia and the Pacific</u>	<u>Europe</u>	<u>Latin America and the Caribbean</u>	<u>Western Asia</u>
Unspent allocations 1 January 1987	1 981 365	1 995 535	539 533	1 313 143	67 275
<u>Add:</u> Net allocations issued in 1987:					
Project costs	9 434 846	27 634 980	388 070	4 836 365	631 799
Programme support costs	829 372	668 156	20 735	207 406	75 114
Subtotal	12 245 583	30 298 671	948 338	6 356 914	774 188
<u>Less:</u> Allocations for future years	3 363 160	-	-	3 235 169	-
Allocations for current year	8 882 423	30 298 671	948 338	3 121 745	774 188
<u>Less:</u> Allocations utilized in 1987:					
Project costs	6 379 785	5 139 663	154 248	1 595 426	577 803
Programme support costs	829 372	668 156	20 735	207 406	75 114
Total	7 209 157	5 807 819	174 983	1 802 832	652 917
Unspent allocations for current year	1 673 266	24 490 852	773 355	1 318 913	121 271
<u>Add:</u> Allocations for future years	3 363 160	-	-	3 235 169	-
Unspent allocations 31 December 1987	5 036 426	24 490 852	773 355	4 554 082	121 271

Table 3. Status of unspent allocations from UNFPA for the year ended 31 December 1987
(United States dollars)

	Regional commissions					
	United Nations	Africa	Asia and the Pacific	Europe	Caribbean	Latin America and the Western Asia
Unspent allocations 1 January 1987	23 860 779	3 561 634	2 796 118	338 758	1 081 741	187 629
<u>Add:</u> Net allocations issued in 1987:						
Project costs	13 957 985	4 147	255 750	14 000	1 086 579	445 921
Programme support costs	2 004 042	378 927	217 212	38 652	115 901	72 717
Subtotal	39 822 806	3 944 708	3 269 080	391 410	2 284 221	706 267
<u>Less:</u> Allocations for future years	21 320 233	112 950	1 246 663	-	1 025 890	31 200
Allocations for current year	18 502 573	3 831 758	2 022 417	391 410	1 258 331	675 067
<u>Less:</u> Allocations utilized in 1987:						
Project costs	15 418 638	2 914 734	1 670 847	297 325	1 122 321	559 363
Programme support costs	2 004 042	378 927	217 212	38 652	115 901	72 717
Total	17 422 680	3 293 661	1 888 059	335 977	1 238 222	632 080
Unspent allocations for current year	1 079 893	538 097	134 358	55 433	20 109	42 987
<u>Add:</u> Allocations for future years	21 320 233	112 950	1 246 663	-	1 025 890	31 200
Unspent allocations 31 December 1987	22 400 126	651 047	1 381 021	55 433	1 045 999	74 187

Note 14. General trust funds (statement XV)

The following 11 new trust funds were established during the biennium 1986-1987 ended 31 December 1987:

United Nations Regional Centre for Peace and Disarmament in Africa
Trust Fund for the United Nations Regional Centre for Peace, Disarmament and
Development in Latin America
Trust Fund for the International Campaign Against Drug Abuse and Illicit
Trafficking
Trust Fund for the Promotion of a United Nations International Programme for
Aging
Trust Fund for Case Studies on the Functioning of the Operational Activities
for Development of the United Nations System
Policy Analysis on Transnational Corporations
United Nations Voluntary Fund for Indigenous Populations
Voluntary Fund for Advisory Services and Technical Assistance in the Field of
Human Rights
United Nations Trust Fund for Management Improvement and Systems Development
Trust Fund for Expanding Public Information Activities in Japan
Trust Fund for Special Disarmament Activities

The following three trust funds were closed during the same period leaving
95 general trust funds:

United Nations Special Fund
Trust Fund for the Participation of Least Developed Countries of the Fourth
General Conference of UNIDO
Trust Fund for World Mass Media Leaders' Roundtables

ANNEX I

Comparative analysis of the short-term deficit of the United Nations
as at 31 December 1987 and 1985

(Millions of United States dollars)

	<u>1987</u>	<u>1985</u>
1. <u>Regular budget and Working Capital Fund</u>		
a. Amounts withheld by Member States which, because of positions of principle, have not participated in the financing of certain regular budget expenditures	67.6	104.2
b. Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	(statement III) 16.6	16.6
	<u>84.2</u>	<u>120.8</u>
2. <u>UNEF (1973) and UNDOF</u>		
a. Amounts withheld by Member States which, because of positions of principle, have not participated in the financing	31.3 <u>a/</u>	30.5
b. Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	(statement X) 36.0	36.0
	<u>67.3</u>	<u>66.5</u>
3. <u>UNIFIL</u>		
a. Amounts withheld by Member States which, because of positions of principle, have not participated in the financing	226.8 <u>b/</u>	218.1
b. Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	(statement XI) 19.6	19.6
	<u>246.4</u>	<u>237.7</u>
4. <u>UNEF (1956)</u>		
Conditional voluntary contributions received; repayable to Governments	(statement IX) 0.6	0.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	35.4 <u>c/ d/</u>	31.8
<u>Less:</u> Financed from the United Nations bonds	(statement VIII) (8.1)	(8.1)
Financed from the United Nations Special Account, General Assembly resolution 2115 (XX)	(statement IX) (3.9)	(3.9)
Net obligations incurred in excess of available funds	<u>24.0</u>	<u>20.4</u>
5. <u>ONUC</u>		
Conditional voluntary contributions received; repayable to Governments	(statement XII) 1.6	1.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	46.3 <u>c/ e/</u>	46.1
<u>Less:</u> Financed from the United Nations bonds	(statement VIII) (35.9)	(35.9)
Net obligations incurred in excess of available funds	<u>12.0</u>	<u>11.8</u>

	<u>1987</u>	<u>1985</u>
6. <u>Total gross deficit</u>	433.9	457.2
7. <u>Less:</u> Voluntary contributions and pledges to the United Nations Special Account	(98.8) <u>f/</u>	<u>(73.2)</u>
	(statement VII)	
8. <u>Net "A" deficit</u>	335.1	384.0
9. <u>Add:</u> Amounts to be repaid or credited to Member States from surplus accounts for contributions to:		
UNEF (1956)	4.3	6.9
ONUC	<u>16.6</u>	<u>16.7</u>
10. <u>Net "B" deficit</u>	<u>356.0</u>	<u>407.6</u>

a/ Estimated cumulative withholdings from the inception of UNEF in 1973 through the completion of its liquidation and from the inception of UNDOF in 1974 to 31 May 1988.

b/ Estimated cumulative withholdings from the inception of UNIFIL on 19 March 1978 to 31 January 1988.

c/ The amounts shown include an allowance of \$2.7 million resulting from currency fluctuations.

d/ 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.

e/ Provision has been made in the above table for reimbursable costs for which claims have been received but not accepted by the United Nations and for the estimated claims for services supplied by Governments to ONUC.

f/ Excludes \$10 million received for the purposes of General Assembly resolution 3049 A (XXVII), which was contributed with the expectation of inducing other Member States to make voluntary contributions of sufficient amount to arrive at a total solution of the financial problems of the Organization.

Explanatory notes on assessed contributions receivable

1. Assessed contributions receivable, as shown in the accounts for the biennium 1986-1987, have been recorded in accordance with the Financial Regulations and Rules 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 the expenditures under the United Nations Emergency Force (1956) Special Account and the Ad Hoc Account for the United Nations Operation in the Congo which, in their view, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in those expenditures.

(b) A similar position has been taken by certain Member States for the years 1963-1987 in respect of the estimated share of certain expenditure items included in the United Nations regular budget, such as the United Nations bond issue; prior to 1975, withholdings by those Member States included the United Nations Commission for the Unification and Rehabilitation of Korea and the United Nations Memorial Cemetery in Korea and, prior to 1968, they also covered the United Nations Truce Supervision Organization in Palestine and the United Nations Field Service.

(c) Certain Member States have stated that they do not intend to participate in the financing of the United Nations Emergency Force (UNEF) (1973), the United Nations Disengagement Observer Force (UNDOF) and the United Nations Interim Force in Lebanon (UNIFIL); other States have stated that they have excluded from their contributions to UNEF their shares of the expenses which they attribute to the additional functions resulting from the agreement of 4 September 1975 between Egypt and Israel.

(d) Certain Member States have also stated that they do not consider themselves bound to certain expenditure items included in the United Nations regular budget, such as the United Nations Committee on the Exercise of the Inalienable Rights of the Palestinian People and the Special Unit on Palestinian Rights, the International Conference on Palestine, the Conference on Alliance between Israel and South Africa, the Preparatory Commission of the Law of the Sea, the United Nations International School, the grants-in-aid to cover the deficit of UNITAR, the conference on the situation in Kampuchea, and the expenses involved in transferring extrabudgetary posts to the regular budget.

(e) To the extent that the 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 section 19 for 1974-1975, in section 15 for 1976 to 1979 and in section 24 thereafter), Bulgaria, the Byelorussian Soviet Socialist Republic, the German Democratic Republic, Hungary, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics have formally offered to contribute equivalent amounts in their national currencies as follows:

	<u>Bank balances</u> (\$US equivalent)	Amount accepted up to <u>31 December 1987</u> (\$US equivalent)
Bulgaria	199 633 <u>a/</u>	36 988
German Democratic Republic	2 159 741 <u>b/</u>	73 636
Byelorussian Soviet Socialist Republic)		274 482
Ukrainian Soviet Socialist Republic)	21 066 384 <u>c/</u>	2 058 055
Union of Soviet Socialist Republics)		<u>20 012 463</u>
 Total	 <u>23 425 758</u>	 <u>22 455 624</u>

a/ Equivalent in dollars of a balance of 245,549 leva as at end of November 1985.

b/ Equivalent in dollars of a balance of 4,794,624 marks as at end of July 1986, after the drawdown of 162,000 marks (equivalent of \$73,636).

c/ Equivalent in dollars of a balance of 12,450,233 roubles as at 31 December 1987 in a joint account established by the Governments of the Union of Soviet Socialist Republics, the Byelorussian Soviet Socialist Republic and the Ukrainian Soviet Socialist Republic.

2. As a result of the positions taken by some Member States as outlined above, it is estimated that, as at 31 December 1987, a cumulative total of \$67.6 million will have been withheld from the payment of 15 Member States. That estimate of \$67.6 million is included in the total contributions outstanding as at 31 December 1987 of \$353.2 million with respect to the regular budget.

3. Similarly, certain Member States have not participated in the financing of UNEF (1973) and of UNDOF in an estimated amount of \$31.3 million, which covers UNEF (1973) until its liquidation in 1979 and UNDOF up to 31 May 1983. This amount excludes \$36.0 million in unpaid assessed contributions by China for the period from 25 October 1971 through 31 December 1981 that was transferred to a special account by virtue of General Assembly resolution 36/116 A of 10 December 1981.

4. Withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be \$226.8 million. That estimate, which is based on the apportioned shares of the States concerned from the inception of UNIFIL on 19 March 1978 to 31 January 1988, excludes \$19.6 million in unpaid assessed contribution by China for the period 25 October 1971 through 31 December 1981 that was transferred to a special account under General Assembly resolution 36/116 A.

5. The assessed contributions receivable shown in statement III excludes \$16.6 million in unpaid assessed contributions to the regular budget by China for the period up to 24 October 1971. Following the General Assembly's adoption of resolution 2758 (XXVI) entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations" on 25 October 1971 that amount has been transferred to a special account under General Assembly resolution 3049 C (XXVII) of 19 December 1971.

ANNEX III

UNITED NATIONS GENERAL FUND, WORKING CAPITAL FUND AND SPECIAL ACCOUNTS

Changes in financial position for the biennium 1986-1987
ended 31 December 1987

(Million of United States dollars)

		<u>1987</u>	<u>1985</u>
Sources of funds:			
Unobligated balance of appropriations	(statement I)	129.1	5.9
Excess of income over revised estimates	(schedule 2.1)	9.9	(0.5)
Savings in liquidation of prior years' obligations	(statement II)	10.7	19.6
Funding of revised budgets for prior bienniums	(statement III)	4.4	(6.1)
Increase in Special Account:			
Voluntary contributions	(statement VII)	10.0	-
Interest income	(statement VIII)	<u>12.0</u>	<u>7.0</u>
Total funds provided		<u>176.1</u>	<u>25.9</u>
Application of funds:			
Increase in assessed contributions unpaid	(statement III)	110.9	72.3
Unrecorded 1984-1985 expenditure	(statement III)	<u>2.5</u>	<u>-</u>
Total funds used		<u>113.4</u>	<u>72.3</u>
Subtotal		62.7	(46.4)
Net increase/decrease in other assets/liabilities			
(Increase) decrease in receivables		12.2	(25.5)
Increase (decrease) in deferred income		13.2	1.4
Increase (decrease) in other liabilities		<u>(30.5)</u>	<u>(17.3)</u>
Increase in cash and investments		57.6	(87.8)
Cash and investments at beginning of biennium		<u>8.7</u>	<u>96.5</u>
Cash and investments at end of biennium		<u>66.3</u>	<u>8.7</u>

POST EXCHANGE AND OTHER SELF-LIQUIDATING COMMERCIAL ACTIVITIES

I. Combined statement of income and expenditure for the biennium 1986-1987 ended 31 December 1987 a/ b/ c/

(United States dollars)

	<u>Geneva Cafeteria Amortization Fund</u>	<u>UNTSO Post Exchange Operation</u>
<u>Income</u>		
Gross sales	-	3 459 697
Less: Cost of goods sold	-	3 122 575
Net income from sales	-	337 122
Other income	378 436	85 419
Total income	<u>378 436</u>	<u>422 541</u>
<u>Expenditure</u>		
Personnel services	-	327 318
Other	209 332	82 963
Total expenditure	<u>209 332</u>	<u>410 281</u>
<u>Excess of income over expenditure</u>	<u>169 104</u>	<u>12 260</u>

II. Combined statement of assets and liabilities as at 31 December 1987

(United States dollars)

<u>Assets</u>		
Cash	529 466	333 697
Accounts receivable	-	19 563
Interest receivable	6 954	-
Inventory	-	281 514
Equipment	-	38 491
Due from United Nations General Fund	-	15 873
Total assets	<u>536 420</u>	<u>689 138</u>
<u>Liabilities</u>		
Accounts payable	-	106 482
Unliquidated obligations	24 936	237
Reserves and contingencies for staff welfare	-	436 783
Operational reserve	155 282	137 896
Due to United Nations General Fund	615	-
Total liabilities	<u>180 833</u>	<u>681 398</u>
<u>Fund balance</u>		
Balance as at 1 January 1986	186 483	14 306
Adj.: Excess of income over expenditure	169 104	12 260
Subtotal	355 587	26 566
Less: Transfer of retained earning to staff welfare	-	18 826
Balance as at 31 December 1987	<u>355 587</u>	<u>7 740</u>
Total liabilities and fund balance	<u>536 420</u>	<u>689 138</u>

a/ Excludes UNMOGIP Post Exchange Operations.

b/ UNIFIL post exchange requirements are supplied directly from duty-free shop.

c/ Excludes Catering and Parking Operation of UNIDO, which became a specialized agency effective 1 January 1986.