



FINANCIAL REPORT AND ACCOUNTS

**for the year ended 31 December 1952
and
REPORT OF THE BOARD OF AUDITORS**

GENERAL ASSEMBLY

OFFICIAL RECORDS : EIGHTH SESSION

SUPPLEMENT No. 6 (A/2392)

NEW YORK, 1953

UNITED NATIONS

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NOTE

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LETTER OF TRANSMITTAL

6 May 1953

Sir,

I have the honour to transmit the United Nations financial statements which were submitted by the Secretary-General with respect to the financial year ended 31 December 1952. These statements have been examined and certified.

In accordance with the resolution of the General Assembly, I have the honour to present the report of the Board of Auditors with respect to the 1952 financial year.

Accept, Sir, the assurances of my highest consideration.

(Signed) Watson SELLAR

On behalf of the Board of Auditors

THE PRESIDENT OF THE GENERAL ASSEMBLY
OF THE UNITED NATIONS

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 1952

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FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1952

1. I submit herein my financial report, accompanied by the audited accounts for the year ended 31 December 1952 and the report of the Board of Auditors.

Budgetary position

2. Obligations incurred for the year 1952 amounted to \$50,270,153 compared with total appropriations of \$50,547,660. The obligations incurred were less than income credited for the year, represented by Members' contributions and miscellaneous income earned, by \$298,366. This amount consists of the excess of miscellaneous income earned over the estimates, on which the assessment of contributions was based, \$20,859, and savings on the appropriations amounting to \$277,507 as shown by statement I.

3. The balance on surplus account at 31 December 1952 was \$1,313,853. Of this amount \$260,797 was transferred to the Working Capital Fund in 1953 in accordance with the terms of General Assembly resolution 676 (VII) of 21 December 1952; \$340,380 was credited to Members' contributions for 1953 and \$712,676 is the balance, available for credit to Members against 1954 contributions. These last two amounts are made up as follows:

Credited against 1953 contributions:	\$
Savings effected in 1952 in liquidating prior years' obligations.....	550,666
Balance of surplus for 1951, after applying \$260,797 to the Working Capital Fund	119,714
	670,380
<i>Less:</i> Adjustment of miscellaneous income estimate for 1952.....	330,000
	340,380
Available for credit against 1954 contributions:	
Savings on 1952 appropriations.....	277,507
Savings in 1952 in liquidating prior years' obligations, less \$550,666 applied against 1953 contributions.....	84,310
Excess of miscellaneous income credited for 1952 over the adjusted estimate....	350,859
	712,676

Income

4. The amount credited as income from Members' contributions for 1952, \$44,147,860, consists of \$41,696,980 assessed in 1952 in respect of the original appropriations (less estimated miscellaneous income), and \$2,450,880 on account of the supplementary appropriations, provision for which is included in the assessments for 1953. A statement of the basis of assessments for 1952 and details of the assessments against each Member State are given in schedule A.

5. Miscellaneous income totalled \$6,420,659, and was thus \$20,859 in excess of the original estimate of \$6,399,800. Details are as follows:

	<i>Approved estimate</i> \$	<i>Actual income</i> \$
Staff assessment.....	4,952,900	4,648,559
Refunds of prior years' expenditures.....	76,500	96,884
Sales of used furniture and equipment.....	66,500	73,624
Rental income (space charges).....	268,500	283,638
Sales of publications.....	226,500	295,943
Reimbursement for staff and services furnished to specialized agencies and others.....	224,300	212,604
Income on investments and other interest earned.....	130,575	152,383
Sales of United Nations postage stamps.....	300,000	421,350
Film distribution revenue.....	45,000	16,693
Contributions from non-member States.....	11,025	95,063
Instalment-payment against special sale of furniture, etc., in 1947	38,000	38,275
Other income.....	60,000	85,643
	6,399,800	6,420,659

6. Increases over the estimates were recorded in respect of the majority of items and were more than sufficient to offset the shortfall in income from staff assessment and lesser deficits on reimbursement for services to other agencies and in film revenue. The reduced revenue under the last mentioned heading was due to the fact that 1952 film productions could not be released until late in the year. The more substantial increases were on account of sales and publications (\$70,000) sales of United Nations stamps (\$121,000) and income on contributions from non-member States (\$84,000). This latter increase is the result of the inclusion for the first time of contributions from non-member States who are signatories of international instruments relating to narcotic drugs in accordance with paragraph 6 of resolution 582 (VI). In giving effect to this resolution, contributions for both 1950 and 1951 were credited to income during the year.

Obligations incurred

7. Obligations incurred in 1952 totalled \$50,270,153, of which \$3,569,997 was unliquidated at 31 December 1952, against total appropriations by the General Assembly of \$50,547,660; thus, savings amounted to \$277,507. Details by sections are given in statement I.

The appropriations as revised under resolution 662 (VII) of the General Assembly were subsequently modified by transfers between sections totalling \$115,555 made with the concurrence of the Advisory Committee on Administrative and Budgetary Questions, as follows:

<i>Section</i>	<i>Decrease</i> \$	<i>Increase</i> \$
3b Regional Economic Commissions.....	—	875
13 Department of Public Information.....	10,000	—
15 Conference and General Services.....	—	45,330
18 Common Services.....	69,680	—
19 Permanent Equipment.....	—	45,000
20 United Nations Office at Geneva.....	—	24,350
21 Information Centres.....	35,000	—
23 Economic Commission for Latin America.....	875	—
	<u>115,555</u>	<u>115,555</u>

8. The obligations incurred, together with comparative figures for 1951, are broadly summarized as follows:

	<i>1952</i>		<i>1951</i>	
	<i>Amount</i> \$	<i>Per cent</i>	<i>Amount</i> \$	<i>Per cent</i>
Salaries, wages and other staff costs.....	34,512,625	68.66	32,602,493	67.05
Travel and transportation.....	3,068,709	6.11	4,003,068	8.21
Printing.....	1,448,747	2.88	1,753,828	3.61
Rental and maintenance of premises.....	2,148,468	4.27	1,923,930	3.96
Technical programmes.....	1,609,400	3.20	1,307,491	2.69
Acquisition of capital assets.....	2,649,466	5.27	1,649,470	3.40
Other charges.....	4,205,622	8.36	4,791,563	9.85
	<u>49,643,037</u>	<u>98.75</u>	<u>48,031,843</u>	<u>98.77</u>
International Court of Justice.....	627,116	1.25	596,540	1.23
	<u>50,270,153</u>	<u>100.00</u>	<u>48,628,383</u>	<u>100.00</u>

The increase in the amount shown for salaries, wages and other staff costs for 1952 as compared with 1951 is principally due to the cost-of-living allowance which came into effect at Headquarters as from 1 January 1952.

The amount shown for travel and transportation includes travel of representatives and delegates \$630,041; travel and subsistence of observers and staff assigned to investigations and inquiries and to meetings of various official bodies, \$1,777,662; and local transportation costs (including hire and other charges for aircraft used on missions) \$374,691. The costs of departmental travel on official business amounted to \$284,934.

The amount shown for Technical Programmes for 1952 includes \$300,000 voted under section 9 as a grant-in-aid in respect of expenses of the Technical Assistance Administration; for 1951 the comparable expenses under section 9 were charged against the various objects of expenditure, the largest part being under salaries, wages, etc., amounting to \$286,489.

In the following paragraphs will be found details of the charges incurred under various parts of the appropriations, together with comparative figures for 1951 and explanatory comments on matters of special interest.

9. *Part I. Sessions of the General Assembly, the Councils, Commissions and Committees: \$1,836,376.*

The total obligations incurred under this heading for 1952 were less by some \$660,000 than the comparable charges for 1951.

The reduction in costs applicable to the sessions of the General Assembly amounted to approximately \$285,000; the 1952 costs comprised \$476,132 in respect of the seventh session in New York and \$941,264 on account of the extension into 1952 of the sixth session held in Paris, or a total of \$1,417,396; for 1951, the first part of the sixth session in Paris cost \$1,573,440 and the extended fifth session \$129,291, or a total of \$1,702,731. In addition, the costs of the sessions of the Economic and Social Council and its commissions and committees were substantially lower at \$134,613 for 1952 as compared with \$469,882 in 1951, a reduction of about \$335,000, mainly the result of holding the Council's 1952 sessions in New York.

The obligations incurred under section 4 (the Trusteeship Council, commissions and committees) \$49,972 consist entirely of the expenses for the 1952 Visiting Mission to West Africa.

10. *Part II. Investigations and inquiries: \$3,308,561.*

The costs for 1952 are summarized according to the general area of activity in the following tabulation, which includes comparative figures for 1951:

	<i>Salaries and wages \$</i>	<i>Travel and transport \$</i>	<i>Other \$</i>	<i>1952 Total \$</i>	<i>1951 Total \$</i>
Palestine.....	162,700	512,241	62,800	737,741	778,416
Balkans.....	73,608	91,798	16,738	182,144	571,902
Korea.....	68,763	155,698	185,597	410,058	592,554
Indonesia.....	425	34,836	139	35,400	74,253
India-Pakistan.....	95,577	659,035	88,211	842,823	637,791
Libya.....	124,943	84,011	6,787	215,741	585,567
Somaliland.....	47,275	80,757	42,026	170,058	136,568
Eritrea.....	127,757	50,776	15,323	193,856	234,900
Greek children.....	14,170	6,796	4,165	25,131	24,160
	<u>715,218</u>	<u>1,675,948</u>	<u>421,786</u>	<u>2,812,952</u>	<u>3,636,111</u>
Field Service.....	409,480	16,165	69,964	495,609	536,382
	<u>1,124,698</u>	<u>1,692,113</u>	<u>491,750</u>	<u>3,308,561</u>	<u>4,172,493</u>

In order to conform to the 1952 budget presentation and so afford a correct basis of comparison between the two years, the 1951 figures for the Field Service have been increased by \$109,812 representing administrative costs which in that year were charged to section 16, but in 1952 are included under part II. The grouping by area adopted in the reports for previous years has been continued in similar form notwithstanding changes during the year in the constitutional status of the bodies established in certain of the areas.

Attention is drawn to the fact that the substantial amount shown for "other" expenses in Korea is due to the inclusion therein of costs of Korean service medals amounting to \$150,824.

11. *Part III. Headquarters, New York: \$31,501,488.*

The obligations incurred under this heading are set out in the following table under the related objects of expenditure, together with the comparable figures for the preceding year:

	1952 \$	1951 \$
<i>Direct departmental charges</i>		
Salaries, wages, etc.....	20,432,268	18,836,990
Travel on official business.....	99,082	154,375
Radio services.....	313,804	346,887
Motion picture supplies and services.....	197,346	227,514
Other charges.....	113,306	138,573
	<u>21,155,806</u>	<u>19,704,339</u>
<i>Common staff costs</i>		
Recruitment and initial organization costs.....	927,501	1,072,119
Staff benefit costs.....	5,236,102	4,822,004
Staff training and welfare.....	98,261	47,576
	<u>6,261,864</u>	<u>5,941,699</u>
<i>Common services</i>		
Communications and freight.....	606,839	626,290
Rental and maintenance of premises.....	1,799,176	1,303,624
Stationery and supplies.....	401,436	445,865
Rental and maintenance of equipment.....	481,914	409,781
Other supplies and services.....	143,451	95,032
	<u>3,432,816</u>	<u>2,880,592</u>
<i>Permanent equipment</i>		
Furniture and office equipment.....	383,847	416,656
Other equipment and library books.....	177,430	165,204
	<u>561,277</u>	<u>581,860</u>
<i>Improvements to premises.....</i>	89,725	—
<i>Transfer to the permanent Headquarters</i>		
Salaries, wages, etc.....	—	149,919
Common services.....	—	508,604
	<u>—</u>	<u>658,523</u>
	<u>31,501,488</u>	<u>29,767,013</u>

The increase in salaries, wages, etc., in 1952 as compared with 1951 is principally due to the cost-of-living allowance which came into effect as from 1 January 1952.

Common staff costs include the following items:

	1952 \$	1951
<i>Recruitment and initial organization costs</i>		
Travel and removal of staff and dependants.....	322,108	335,445
Termination payments.....	492,586	269,603
Repatriation grants.....	61,202	—
Rental allowances.....	—	398,753
Other costs.....	51,605	68,318
	<u>927,501</u>	<u>1,072,119</u>
<i>Staff benefit costs</i>		
Staff Pension Fund contributions.....	2,039,563	2,035,132
Childrens allowances, education grants, etc.....	440,216	419,931
Travel on home leave.....	881,268	838,481
Reimbursement for national income taxation.....	1,650,000	1,391,000
Contributions medical and group life insurance.....	110,952	106,079
Other costs.....	114,103	31,381
	<u>5,236,102</u>	<u>4,822,004</u>

12. *Part IV. United Nations Office at Geneva: \$4,999,301.*

These charges are summarized as follows:

	1952 \$	1951 \$
<i>Direct costs</i>		
European Office.....	2,127,137	2,236,776
Information Service.....	91,949	96,066
Permanent Central Opium Board Secretariat.....	44,226	53,355
Economic Commission for Europe.....	972,264	984,675
Office of High Commissioner for Refugees.....	508,731	202,731
	<u>3,744,307</u>	<u>3,573,603</u>
<i>Common costs</i>		
Common staff costs.....	652,446	581,570
Common services.....	456,204	372,912
Permanent equipment.....	146,344	170,538
	<u>4,999,301</u>	<u>4,698,623</u>

The direct costs shown above for the Office of the High Commissioner for Refugees, \$508,731, comprise only salaries and official travel for Geneva based staff, \$296,346 and for staff at branch offices, \$212,385. The common staff, common services and permanent equipment costs for the branch offices, \$86,625 are included in the above table under the appropriate headings for common costs.

The amount of \$595,356 shown in statement I under section 20a for the Office of the High Commissioner consists of this last amount and the amount of \$508,731 shown in the preceding table for direct costs.

Expenditures incurred during 1952 against grants made by the Rockefeller Foundation are not included in the charges shown above for the Geneva Office. These expenditures amounted to \$99,370, of which \$28,223 related to study projects in the field of economics and \$71,147 was in connexion with refugee problems. Expenditures in relation to the extension of the *Palais des Nations* are likewise excluded from the charges shown for the Geneva office and are dealt with in paragraph 22 of this report relating to Capital Assets.

13. *Part V. Information centres: \$844,267.*

The total obligations incurred at the various centres were as follows:

<i>Location of centre</i>	<i>Amount</i> \$
Belgrade.....	20,986
Buenos Aires.....	29,749
Cairo.....	48,952
Copenhagen.....	44,276
Karachi.....	32,067
London.....	90,205
Mexico.....	52,777
Monrovia.....	25,954
Moscow.....	78,844
New Delhi.....	44,872
Paris.....	96,867
Prague.....	46,812
Rio de Janeiro.....	50,856
Shanghai.....	40,036
Sydney.....	30,338
Teheran.....	23,759
Warsaw.....	31,129
Washington.....	55,788
	<u>844,267</u>

In addition, the direct expenditures of the Geneva centre, \$91,949 are included in part IV.

14. *Part VI. Regional economic commissions: \$1,728,193.*

The amount stated above covers the Economic Commissions for Asia and the Far East, and for Latin America; expenditures for the Economic Commission for Europe are included under the Geneva Office in part IV. Direct expenditures for the latter Commission were \$972,264, exclusive of common staff costs, charges for common services, etc., which are not separately stated. On this basis, charges in respect of the three existing Commissions are summarized as follows:

	<i>Europe</i>	<i>Asia and Far East</i>	<i>Latin America</i>
	\$	\$	\$
Salaries and wages.....	950,653	691,310	533,138
Common staff costs.....	*	170,965	111,696
Travel.....	21,611	37,866	38,158
Communications.....	*	19,366	10,818
Other expenses.....	*	49,916	30,686
Permanent equipment.....	*	25,872	8,402
	<u>972,264</u>	<u>995,295</u>	<u>732,898</u>

*Included in the undistributed charges of the European Office.

The charges in respect of the Economic Commission for Asia and the Far East include expenditures totalling \$76,761 for the Bureau of Flood Control.

15. *Part VIII. Contractual printing: \$1,448,747.*

The obligations incurred under the two main categories were as follows:

	<i>1952</i>	<i>1951</i>
	\$	\$
Official records.....	748,774	825,407
Publications.....	699,973	928,421
	<u>1,448,747</u>	<u>1,753,828</u>

Expenses for contractual printing were lower in 1952 than in 1951, mainly as a result of considerable delays in the implementation of the publication programmes for 1952. These delays were due to the fact that a considerable number of Headquarters substantive and documents staff were kept away from Headquarters during the last months of 1951 and the early part of 1952 in connexion with the sixth session of the General Assembly.

16. *Part IX. Technical programmes: \$1,309,400.*

The appropriations made under the three sections of this Part have been dealt with as grants to the Expanded Programme of Technical Assistance, regarding which further information is presented in paragraph 27 of this report. Details of the United Nations expenditures under the programme will be found in statement IV.

17. *Part X. Special expenses: \$2,649,466.*

These expenses exceed by \$1,000,000 the charges under this Part for 1951, as a result of the appropriation in that amount towards construction costs of the Permanent Headquarters. The total of \$2,649,466 is reflected in the Statement of Assets and Liabilities (statement III) as representing the acquisition of an equity in the related capital assets, as follows:

	\$
Under the General Fund	
Members' equity in the assets transferred from the League of Nations as at 31 December 1951.....	649,470
Increase in 1952 as a result of appropriation under Part X.....	649,466
As at 31 December 1952.....	<u>1,298,936</u>
Under Permanent Headquarters Construction Account	
Members' equity as at 31 December 1951.....	1,000,000
Increase in 1952 as a result of appropriations under Part X	
For amortization of the loan from the United States.....	1,000,000
For construction costs.....	1,000,000
As at 31 December 1952.....	<u>3,000,000</u>

18. *Part XI. International Court of Justice: \$627,116.*

The obligations incurred as certified by the Court are detailed as follows:

	1952 \$	1951 \$
Salaries and allowances of members of the Court.....	307,170	293,310
Travelling expenses of members of the Court.....	15,993	8,770
Travelling expenses and allowances of Judges <i>ad hoc</i>	6,935	3,848
Miscellaneous expenses.....	1,845	895
Contributions to Pension Fund for members of the Court.....	12,583	1,133
Salaries and wages of the Registry.....	173,027	187,945
Travelling expenses of the Registry.....	5,245	5,590
Other staff expenses.....	26,822	25,802
Common services.....	71,063	63,059
Permanent equipment.....	6,433	6,188
	<u>627,116</u>	<u>596,540</u>

19. *Ex gratia* payments.

In accordance with the requirements of financial regulation 10.3 the following *ex gratia* payments charged against 1952 appropriations are reported:

	\$
Payment to two ex-staff members of Warsaw Information Centre as compensation for loss resulting from exchange revaluation.....	1,002
Balance of compensation for film production costs in excess of contractual provision (originally obligated in 1950 but surrendered in 1951 for non-payment).....	1,000
Medical expenses for a staff member (since deceased).....	900
Payment to widow of a deceased staff member for accrued leave in excess of regulatory maximum.....	800
Compassionate payment in settlement of an accident claim.....	450
Payment of debt incurred by separated technical expert in his country of assignment.....	193
Excess sick leave—claim waived against staff member.....	143
	<u>4,488</u>

In addition an *ex gratia* payment of \$180 was charged to the Expanded Programme of Technical Assistance in respect of travel expenses and lost time for a person whose appointment did not materialize.

Cash and investments

20. Cash balances and investments (all short-term) of the General and Working Capital Funds at 31 December 1952 totalled \$13,946,883, as compared to \$16,555,479 a year ago, thus reflecting a reduction in liquid resources of \$2,608,596. Cash on hand in the Permanent Headquarters Construction Account amounted to \$1,897,412, while cash and investments held in trust or special accounts totalled \$59,046,387. Details of this latter group of accounts will be found in paragraph 25 below.

Members' contributions, and advances to the Working Capital Fund

21. The position of the accounts for contributions at 31 December 1952 was as follows:

	For 1952 \$	For 1951 \$
Assessed.....	42,940,000	42,898,520
Collected.....	<u>37,713,281</u>	<u>39,522,232</u>
Balance receivable.....	<u>5,226,719</u>	<u>3,376,288</u>
Percentage collected.....	87.83	92.13

The status of the 1952 and 1951 contributions as at 31 December 1952 compares with relative percentages a year ago of 88.21 and 94.58; and the total outstandings at the end of 1952, \$8,603,007, represented a considerable increase over the outstandings at the previous year-end. Unpaid advances to the Working Capital Fund amounted to \$4,000.

As at 31 March 1953 additional collections from Members have amounted to \$1,319,688 for 1952 and \$93,327 for 1951 contributions, bringing total collections up to 90.9 per cent for 1952 and 92.35 per cent for 1951.

For the year 1952, it was possible to arrange for payment of 24.10 per cent of contributions in currencies other than United States dollars as compared with 26 per cent in the preceding year. The higher percentage for 1951 was due to the inclusion therein of provision for payments in connexion with the General Assembly in Paris.

Capital assets

22. Property in Geneva, consisting of the Secretariat Building, Assembly Hall, Library Building and villas, transferred from the League of Nations, is carried at a valuation of \$11,054,540. Of this amount \$1,312,546 covers assets acquired by gift for which an equivalent amount is included *per contra* in donated funds, and \$9,741,994 represents assets for which credits were established in favour of Member States. Of this latter sum, \$1,298,936 was liquidated up to 31 December 1952, leaving the balance of \$8,443,058 to be liquidated over the next thirteen years. The costs of the extension to the Palais des Nations for the World Health Organization are not included in the statement; the costs incurred up to 31 December 1952 were Sw. Fr. 4,419,595 or \$1,020,692, of which Sw. Fr. 3,000,000 (\$692,840.65) was contributed by the Swiss Government and the balance by the World Health Organization. It is anticipated that the accounts in respect of the extension will be closed during 1953, at which time the costs as finally determined will be taken up in the accounts of the United Nations, in which title is vested.

The land for the permanent Headquarters site in New York, which was given to the Organization, is carried at a valuation of \$9,600,000, and the equivalent amount is included *per contra* in donated funds. The construction costs to date for the buildings on the site and related accounts are carried, pending completion, in a separate section of the statement of assets and liabilities.

Construction of the permanent Headquarters

23. The construction accounts of the permanent Headquarters show net construction expenditures to 31 December 1952 in the amount of \$64,826,495, of which \$971,085 was outstanding as accounts payable or retained percentages on contracts. At 31 December 1952 the entire loan which was made available by the United States of America in the amount of \$65,000,000 had been withdrawn. Outstanding commitments totalled \$1,317,479 which cover contractual obligations for completion of the Secretariat Building, meeting halls and covering over Franklin D. Roosevelt Drive, General Assembly Building and other related expenditures. Therefore, at 31 December 1952, a total of \$66,143,974 had been expended or ear-marked for construction in accordance with existing contracts. The entire amount under the Loan Agreement with the United States of America had thus been used up plus \$1,143,974 chargeable against the \$3,000,000 authorized by the General Assembly at its sixth session, or against the donated funds for special projects totalling \$50,310. The principal item under this latter credit is the contribution of \$45,016 by the school children of the United States, under the auspices of the American Association for the United Nations, for the construction of the fountain at the entrance of the Secretariat Building. Details of construction expenditures to 31 December 1952 are shown in schedule C, which includes payments made in connexion with the alterations of Franklin D. Roosevelt Drive, which are subject to adjustment as to final accountings with the City of New York.

Working Capital Fund

24. In accordance with the provisions of General Assembly resolution 585 (VI) the Working Capital Fund was increased for 1952 to \$21,239,203. As at 31 December 1952, advances outstanding amounted to \$11,738,197. Available balances on hand totalled \$9,497,006, represented by cash, short-term investments and accrued interest, while \$4,000 was due from Members.

The use of the Fund for making advances in the course of the financial year is illustrated by the following table, showing the amounts outstanding at the end of each quarter, as compared with the total advances for like purposes in 1951. In that year there were, in addition, advances to UNRWA as of 31 March and 30 September amounting to \$2,000,000 and \$3,000,000 respectively.

	31 March \$	30 June \$	30 September \$	31 December \$
Purpose of advances				
Budgetary expenditures.....	14,884,384	16,370,559	6,462,477	10,639,225
Unforeseen and extraordinary expenditures...	5,787	60,229	269,167	—
Loans to specialized agencies.....	626,483	326,483	326,483	311,458
Other advances.....	752,448	769,569	789,097	787,514
Totals—1952	<u>16,269,102</u>	<u>17,526,840</u>	<u>7,847,224</u>	<u>11,738,197</u>
Totals—1951 (excluding advances to UNRWA)	<u>13,183,771</u>	<u>14,888,447</u>	<u>6,558,402</u>	<u>5,823,199</u>

As at March 1953, advances totalled \$17,883,259 of which \$16,786,150 was in respect of advances for budgetary expenses pending receipt of contributions.

Trust funds and special accounts

25. The assets of the various trust funds and special accounts held by the Organization are summarized in the following table:

	<i>Cash and receivables (less liabilities) \$</i>	<i>Investments (including gold) \$</i>	<i>Total of Fund \$</i>
Library Endowment Fund (schedule H)	21,944	541,826	563,770
International Press House Fund (schedule I) . . .	86	25,340	25,426
Expanded Programme of Technical Assistance —Special Account (schedule J)	5,089,408	3,496,094	8,585,502
Expanded Programme of Technical Assistance —UN Allocations Account (Statement IV) . .	14,834	—	14,834
International Children's Emergency Fund	1,046,454	18,660,690	19,707,144
Joint Staff Pension Fund	423,770	28,730,196	29,153,966
Humanitarian Fund	18,259	13,918	32,177
Ford Foundation grant	53,304	—	53,304
UNRRA residual assets (for benefit of UNICEF)	24,076	—	24,076
Staff Provident Fund	9,575	—	9,575
	<u>6,701,710</u>	<u>51,468,064</u>	<u>58,169,774</u>

Investments are carried at cost prices, with the exception of the Joint Staff Pension Fund, where the basis is cost as adjusted from amortization of discount or premiums over the life of each security.

Additional details and explanatory notes regarding certain of the items listed will be found in the referenced schedules; the Expanded Programme for Technical Assistance is also the subject of a separate section of this report (see paragraph 27). Fuller details regarding the International Children's Emergency Fund and the Joint Staff Pension Fund will be found in separate financial reports made to the General Assembly regarding those bodies, while the Humanitarian Fund and Ford Foundation grant will be dealt with in the financial statements rendered by the High Commissioner for Refugees.

Furniture and equipment

26. Furniture and equipment was valued (at cost or estimated cost prices) at \$5,459,108 as at 31 December 1952, and is summarized by location as follows:

	\$
Headquarters	3,345,980
Geneva	1,248,507
The Hague	64,533
Missions and commissions	577,495
Information centres	222,593
	<u>5,459,108</u>

Expanded Programme of Technical Assistance

27. The status of the Special Account established under the terms of the Economic and Social Council resolution 222 (IX) for the Expanded Programme of Technical Assistance is set out in schedule J. Funds on hand totalled \$9,760,520; of this amount \$1,175,018 represented undrawn allocations of the United Nations as a participating organization, and \$8,585,502 consisted of undrawn allocations of the other organizations (\$3,409,239) and funds unallocated or held in the special reserve (\$5,176,263). This schedule in no sense constitutes an operational statement for the programme, but is merely a statement as to the disposition of contributions received in accordance with the provisions set out in paragraph 8 of resolution 222 (IX) of the Economic and Social Council.

28. The use and disposition of allocations made to the United Nations as a participating organization in the Expanded Programme of Technical Assistance is set out in statement IV and its supporting schedules. Funds made available for obligation during the year 1952 amounted to \$7,028,768, against which obligations incurred totalled \$7,013,934, leaving a balance of \$14,834. The funds made available include \$1,609,400 provided by grants from the regular budget appropriations of the United Nations, comprising \$300,000 under part III, (section 9) of the appropriations, for expenses of the Technical Assistance Administration, and \$1,309,400 under part IX (sections 27, 28 and 29) for technical programmes.

29. The total obligations incurred of \$7,013,934 compare with \$2,790,714 for 1951 and thus reflect the substantial increase in the volume of operations during 1952. It is also to be observed that for the year 1952 central administrative costs amounting to \$441,907 were approximately 6.3% of the total obligations incurred, thus also showing a marked improvement as compared with the previous year.

30. In accordance with the practice adopted in preceding years, the financial statements presented herewith do not include the accounts of the United Nations International Children's Emergency Fund, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, or the United Nations Korean Reconstruction Agency. In conformity with the related resolutions of the General Assembly, separate reports will be presented to the Assembly covering the accounts of these organizations.

(Signed) Trygve LIE
Secretary-General

**ACCOUNTS FOR THE FINANCIAL YEAR
ENDED 31 DECEMBER 1952**

Statement of 1952 budget appropriations, obligations incurred

*Appropriation
section*

Purpose of appropriation

Part I. Sessions of the General Assembly, the Councils, Commissions and Committees

1. The General Assembly, commissions and committees
2. The Security Council, commissions and committees
3. The Economic and Social Council, commissions and committees
 - a. Permanent Central Opium Board and Narcotic Drugs Supervisory Body
 - b. Regional economic commissions
4. The Trusteeship Council, commissions and committees

TOTAL, Part I

Part II. Investigations and inquiries

5. Investigations and inquiries
 - a. United Nations Field Service

TOTAL, Part II

Part III. Headquarters, New York

6. Executive Office of the Secretary-General
 - a. Library
7. Department of Security Council Affairs
8. Military Staff Committee secretariat
9. Technical Assistance Administration
10. Department of Economic Affairs
11. Department of Social Affairs
12. Department of Trusteeship and Information from Non-Self-Governing Territories
13. Department of Public Information
14. Legal Department
15. Conference and General Services
16. Administrative and Financial Services
17. Common staff costs
18. Common services
19. Permanent equipment
 - a. Improvement to premises

TOTAL, Part III

Part IV. United Nations Office at Geneva

20. United Nations Office at Geneva
 - a. Office of the High Commissioner for Refugees

TOTAL, Part IV

Part V. Information Centres

21. Information Centres (other than information services in Geneva)

TOTAL, Part V

Part VI. Regional economic commissions (other than Economic Commission for Europe)

22. Economic Commission for Asia and the Far East
23. Economic Commission for Latin America

TOTAL, Part VI

and unobligated balances of appropriations

<i>Appropriated by the General Assembly¹ \$</i>	<i>Obligations incurred</i>			<i>Unobligated balance of appropriation \$</i>
	<i>Liquidated by disbursements \$</i>	<i>Unliquidated \$</i>	<i>Total \$</i>	
1,612,200	1,538,219	72,664	1,610,883	1,317
155,970	103,677	30,936	134,613	21,357
16,000	13,292	843	14,135	1,865
26,775	26,773	—	26,773	2
50,000	46,462	3,510	49,972	28
<u>1,860,945</u>	<u>1,728,423</u>	<u>107,953</u>	<u>1,836,376</u>	<u>24,569</u>
2,813,050	2,645,572	167,380	2,812,952	98
497,160	492,424	3,185	495,609	1,551
<u>3,310,210</u>	<u>3,137,996</u>	<u>170,565</u>	<u>3,308,561</u>	<u>1,649</u>
489,860	486,211	1,836	488,047	1,813
467,300	455,330	8,951	464,281	3,019
766,000	743,647	478	744,125	21,875
116,100	116,073	—	116,073	27
300,000	300,000	—	300,000	—
2,235,900	2,187,262	21,577	2,208,839	27,061
1,695,100	1,652,358	30,417	1,682,775	12,325
933,970	929,490	1,975	931,465	2,505
2,722,310	2,643,229	69,847	2,713,076	9,234
447,300	443,765	3,102	446,867	433
7,915,330	7,912,863	1,948	7,914,811	519
3,159,600	3,127,041	18,406	3,145,447	14,153
6,271,460	4,361,548	1,900,316	6,261,864	9,596
3,454,720	2,814,171	618,645	3,432,816	21,904
562,100	493,317	67,960	561,277	823
91,500	79,186	10,539	89,725	1,775
<u>31,628,550</u>	<u>28,745,491</u>	<u>2,755,997</u>	<u>31,501,488</u>	<u>127,062</u>
4,408,870	4,318,165	85,780	4,403,945	4,925
600,000	576,662	18,694	595,356	4,644
<u>5,008,870</u>	<u>4,894,827</u>	<u>104,474</u>	<u>4,999,301</u>	<u>9,569</u>
857,300	811,003	33,264	844,267	13,033
<u>857,300</u>	<u>811,003</u>	<u>33,264</u>	<u>844,267</u>	<u>13,033</u>
999,200	969,249	26,046	995,295	3,905
733,825	723,172	9,726	732,898	927
<u>1,733,025</u>	<u>1,692,421</u>	<u>35,772</u>	<u>1,728,193</u>	<u>4,832</u>

Statement of 1952 budget appropriations, obligations incurred

*Appropriation
section*

Purpose of appropriation

Part VII. Hospitality

24. Hospitality
TOTAL, Part VII

Part VIII. Contractual printing

25. Official records
 26. Publications
TOTAL, Part VIII

Part IX. Technical programmes

27. Advisory social welfare functions
 28. Technical assistance for economic development
 29. Programme for training in public administration
TOTAL, Part IX

Part X. Special expenses

30. Transfer of assets of the League of Nations to the United Nations
 31. Amortization of the Headquarters construction loan
 a. Permanent Headquarters construction cost
TOTAL, Part X

Part XI. The International Court of Justice

32. The International Court of Justice
TOTAL, Part XI

GRAND TOTAL

¹ Appropriations by the General Assembly under resolution 583(vi) adopted on 21 December 1951, as amended by resolution 592(vi) adopted on 4 February 1952, and revised under resolution 662(vii) adopted on 25 November 1952, subsequently modified by transfers between appropriation sections totalling \$115,555 made with the concurrence of the Advisory Committee on Administrative and Budgetary Questions.

Certified correct
 (Signed) H. C. ANDERSEN
 Director, Bureau of Finance

A U D I T

The above statement of budget appropriations, obligations incurred and unobligated balances of appropriations we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

and unobligated balances of appropriations

Appropriated by the General Assembly ¹ \$	Obligations incurred			Unobligated balance of appropriation \$
	Liquidated by disbursements \$	Unliquidated \$	Total \$	
20,000	12,607	4,631	17,238	2,762
<u>20,000</u>	<u>12,607</u>	<u>4,631</u>	<u>17,238</u>	<u>2,762</u>
753,500	526,339	222,435	748,774	4,726
700,000	565,067	134,906	699,973	27
<u>1,453,500</u>	<u>1,091,406</u>	<u>357,341</u>	<u>1,448,747</u>	<u>4,753</u>
768,500	730,500	—	730,500	38,000
479,400	436,400	—	436,400	43,000
145,000	142,500	—	142,500	2,500
<u>1,392,900</u>	<u>1,309,400</u>	<u>—</u>	<u>1,309,400</u>	<u>83,500</u>
649,500	649,466	—	649,466	34
1,000,000	1,000,000	—	1,000,000	—
1,000,000	1,000,000	—	1,000,000	—
<u>2,649,500</u>	<u>2,649,466</u>	<u>—</u>	<u>2,649,466</u>	<u>34</u>
632,860	627,116	—	627,116	5,744
<u>632,860</u>	<u>627,116</u>	<u>—</u>	<u>627,116</u>	<u>5,744</u>
<u>50,547,660</u>	<u>46,700,156</u>	<u>3,569,997</u>	<u>50,270,153</u>	<u>277,507</u>

Approved
(Signed) Trygve LIE
Secretary-General

CERTIFICATE

has been examined in accordance with our directions. We have obtained all the information and explanations that:

(Signed) Watson SELLAR, Canada:
Jaime JARAMILLO, Colombia:
Otto F. REMKE, Denmark:

Statement of income and obligations incurred and surplus account for the year ended 31 December 1952

	\$	\$
Income:		
Members' contributions:		
As originally assessed for 1952 (schedule A)	41,696,980	
Assessable in connexion with 1952 supplementary appropriations	2,450,880	44,147,860
Miscellaneous income:		
Staff assessment	4,648,559	
Sales of United Nations postage stamps	421,350	
Sales of publications, film and television revenue	312,636	
Rentals: office accommodation and garage space	283,638	
Personnel and other services provided to specialized agencies, etc.	212,604	
Income from investments	152,383	
Sales of furniture and equipment (including instalment of \$38,275 with respect to special sale in 1947)	111,899	
Refund of prior years' expenditures	96,884	
Contributions from non-member States	95,063	
Other miscellaneous income	85,643	6,420,659
		<u>50,568,519</u>
<i>Deduct:</i> obligations incurred, per statement of 1952 budget appropriations, etc.		50,270,153
Excess of income over obligations incurred carried to Surplus Account		<u><u>298,366</u></u>

Surplus Account

Balance as at 1 January 1952	1,503,594	
<i>Less:</i> Amount transferred to credit of Working Capital Fund	1,239,203	264,391
<i>Add:</i> Amount charged against contributions for the year 1952 (schedule A)		116,120
		<u>380,511</u>
Savings effected in liquidating prior year's obligations		634,976
		<u>1,015,487</u>
<i>Add:</i> excess of income over obligations incurred for year ended 31 December 1952 as above		298,366
Balance as at 31 December 1952		<u><u>1,313,853</u></u>

Certified correct

(Signed) H. C. ANDERSEN
Director, Bureau of Finance

Approved

(Signed) Trygve LIE
Secretary-General

AUDIT CERTIFICATE

The above statement of income and obligations incurred and surplus account has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

(Signed) Watson SELLAR, Canada
Jaime JARAMILLO, Colombia
Otto F. REMKE, Denmark

Statement of assets and liabilities as at 31 December 1952 follows on page 20

Statement of assets and liabilities

ASSETS	\$	\$
<i>General Fund</i>		
Cash at banks and on hand		4,468,627
Contributions receivable from Members (schedule A)		8,603,007
Contributions assessable against Members in connexion with 1952 supplementary appropriations		2,450,880
Accounts receivable, advances, deposits, etc.		776,890
Note receivable due in annual instalments terminating 26 September 1956 (contra)		153,099
Capital assets:		
Secretariat building and Assembly Hall, Library building and villas, Geneva	11,054,540	
Land for permanent Headquarters site, New York	<u>9,600,000</u>	20,654,540
		<u>37,107,043</u>
<i>Permanent Headquarters Construction Account</i>		
Cash at bank		1,897,412
Accounts receivable, advances, deposits, etc.		297,488
Preliminary and construction expenditures (schedule C)		64,826,495
		<u>67,021,395</u>
<i>Working Capital Fund</i>		
Cash at bank		2,106,779
Investments (schedule D)		7,371,477
Interest accrued		18,750
Members' advances receivable		4,000
Advances to General Fund to finance budgetary expenditures	10,639,225	
Advances to specialized agencies and preparatory commissions (schedule E)	311,458	
Rental deposit for staff housing	400,000	
Advances to finance miscellaneous self-liquidating purchases and activities (schedule F)	<u>387,514</u>	11,738,197
		<u>21,239,203</u>
<i>Trust Funds and Special Accounts</i>		
Cash at banks and on hand		7,578,323
Gold		39,258
Investments		51,428,806
Interest accrued		228,393
Accounts receivable		729,855
Due from General Fund		33,734
		<u>60,038,369</u>
Certified correct (Signed) H. C. ANDERSEN Director, Bureau of Finance		

A U D I T

The above statement of assets and liabilities has been examined in accordance with our directions. We have in our opinion, the above statement is correct.

STATEMENT III

as at 31 December 1952

LIABILITIES	\$	\$
Unliquidated obligations		3,569,997
Sundry credit balances		742,595
Due to Working Capital Fund		10,639,225
Due to Trust Funds and Special Accounts		33,734
Deferred income from sale of furniture and equipment on instalment basis, under conditional sales agreement (contra)		153,099
Deferred credits to Members as a result of transfer of assets from the League of Nations (schedule B)	8,443,058	
Members' equity in the assets transferred from the League of Nations as a result of liquidation of credits	1,298,936	
Donated funds	<u>10,912,546</u>	20,654,540
Surplus per Statement of Income and Obligations Incurred and Surplus Account		1,313,853
		<u>37,107,043</u>
Amounts withheld from contractors for performance guarantees		660,672
Accounts payable to contractors, suppliers and others		310,413
Donated funds for special projects		50,310
Loan from the Government of the United States of America under the agreement dated 11 August 1948	65,000,000	
Less: Amortization payments	<u>2,000,000</u>	63,000,000
Member Nations' equity in property:		
Amortization payment on loan from U.S. Government	2,000,000	
Appropriation made for additional construction costs	<u>1,000,000</u>	3,000,000
		<u>67,021,395</u>
Principal of fund representing advances assessed on Members (schedule G)		21,239,203
		<u>21,239,203</u>
Unliquidated obligations, accounts payable and sundry credit balances ...		1,868,595
Accumulated income and principal of Trust Funds:		
Library Endowment Fund (schedule H)		563,770
International Press House Fund (schedule I)		25,426
Amounts held in Special Accounts:		
International Children's Emergency Fund	19,707,144	
Joint Staff Pension Fund	29,153,966	
Expanded programme of technical assistance—United Nations allocations account (statement IV)	14,834	
Expanded programme of technical assistance—Special account (schedule J)	8,585,502	
Other special accounts	<u>119,132</u>	57,580,578
		<u>60,038,369</u>

Approved

(Signed) Trygve LIE
Secretary-General

CERTIFICATE

obtained all the information and explanations that we have required, and we certify, as a result of the audit, that,

(Signed) Watson SELLAR, Canada
Jaime JARAMILLO, Colombia
Otto F. REMKE, Denmark

Schedules to Statment III
SCHEDULE A
Contributions receivable from Members as at 31 December 1952

	<i>1952 assessments</i>			<i>Assessments</i>	<i>Total:</i>
	<i>Assessments^a</i>	<i>Collections</i>	<i>Balance due</i>	<i>1951:</i> <i>balance due</i>	<i>balances</i> <i>due</i>
	\$	\$	\$	\$	\$
Afghanistan	34,352	32,932	1,420	—	1,420
Argentina	695,628	69,892	625,736	730,163	1,355,899
Australia	760,038	760,038	—	—	—
Belgium	579,690	579,690	—	—	—
Bolivia	25,764	5,839	19,925	22,217	42,142
Brazil	695,628	695,628	—	—	—
Burma	64,410	64,410	—	—	—
Byelorussian Soviet Socialist Republic	145,996	145,996	—	—	—
Canada	1,438,490	1,438,490	—	—	—
Chile	150,290	18,984	131,306	—	131,306
China	2,469,050	76,563	2,392,487	2,431,193	4,823,680
Colombia	158,878	157,509	1,369	—	1,369
Costa Rica	17,176	17,176	—	—	—
Cuba	141,702	5,909	135,793	—	135,793
Czechoslovakia	450,870	389,058	61,812	—	61,812
Denmark	339,226	339,226	—	—	—
Dominican Republic	21,470	21,470	—	—	—
Ecuador	21,470	21,281	189	—	189
Egypt	257,640	148,604	109,036	—	109,036
El Salvador	21,470	20,574	896	—	896
Ethiopia	42,940	42,940	—	—	—
France	2,469,050	2,402,898	66,152	—	66,152
Greece	77,292	68,098	9,194	—	9,194
Guatemala	25,764	6,613	19,151	—	19,151
Haiti	17,176	17,176	—	—	—
Honduras	17,176	17,176	—	—	—
Iceland	17,176	17,176	—	—	—
India	1,515,782	984,924	530,858	—	530,858
Indonesia	257,640	257,640	—	—	—
Iran	171,760	13,762	157,998	99,388	257,386
Iraq	60,116	7,755	52,361	—	52,361
Israel	72,998	72,998	—	—	—
Lebanon	25,764	25,764	—	—	—
Liberia	17,176	—	17,176	—	17,176
Luxembourg	21,470	21,470	—	—	—
Mexico	279,110	279,110	—	—	—
Netherlands	545,338	474,088	71,250	—	71,250
New Zealand	214,700	158,600	56,100	—	56,100
Nicaragua	17,176	7,110	10,066	—	10,066
Norway	214,700	214,700	—	—	—
Pakistan	339,226	79,081	260,145	23,574	283,719
Panama	21,470	21,470	—	—	—
Paraguay	17,176	—	17,176	—	17,176
Peru	85,880	85,880	—	—	—
Philippines	124,526	124,526	—	—	—
Poland	583,984	583,984	—	—	—
Saudi Arabia	34,352	34,352	—	—	—
Sweden	742,862	575,929	166,933	—	166,933
Syria	38,646	4,000	34,646	41,004	75,650
Thailand	90,174	90,174	—	—	—
Turkey	322,050	98,723	223,327	28,749	252,076
Ukranian Soviet Socialist Republic	558,220	558,220	—	—	—
Union of South Africa	386,460	386,460	—	—	—
Union of Soviet Socialist Republics	4,229,590	4,229,590	—	—	—
United Kingdom of Great Britain and Northern Ireland	4,534,464	4,534,464	—	—	—
United States of America	15,844,860	15,844,860	—	—	—
Uruguay	77,292	23,075	54,217	—	54,217
Venezuela	137,408	137,408	—	—	—
Yemen	17,176	17,176	—	—	—
Yugoslavia	184,642	184,642	—	—	—
	<u>42,940,000</u>	<u>37,713,281</u>	<u>5,226,719</u>	<u>3,376,288</u>	<u>8,603,007</u>

* The amount of \$42,940,000 is made up as follows:

Assessed in respect of the financial year 1952 and credited to income account for 1952 (statement II)	\$ 41,696,980
Assessed in respect of supplementary appropriations for the financial year 1951, and credited to income for that year	1,126,900
	<hr/>
Assessed on account of over-estimated miscellaneous income of the financial year 1951, \$638,500 less estimated savings in liquidating prior year's obligations, \$522,380	116,120
	<hr/>
Total assessments for 1952 as above	<u>42,940,000</u>

SCHEDULE B

Deferred credits to Members as a result of the transfer of assets from the League of Nations as at 31 December 1952

	\$
Afghanistan	6,123
Argentina	310,596
Australia	411,450
Belgium	228,852
Bolivia	23,907
Canada	542,308
Chile	90,792
China	345,319
Cuba	76,817
Czechoslovakia	332,475
Denmark	158,652
Dominican Republic	9,425
Ecuador	2,782
Egypt	54,639
El Salvador	8,879
France	1,014,117
Greece	87,724
Guatemala	5,694
Haiti	15,132
Honduras	3,614
India	806,286
Iran	48,906
Iraq	22,815
Luxembourg	16,536
Mexico	53,599
Netherlands	297,115
New Zealand	135,525
Nicaragua	2,015
Norway	129,142
Panama	17,927
Peru	28,756
Poland	377,065
Sweden	303,316
Thailand	106,522
Turkey	76,037
Union of South Africa	256,139
Union of Soviet Socialist Republics	193,115
United Kingdom of Great Britain and Northern Ireland	1,496,768
Uruguay	63,869
Venezuela	44,694
Yugoslavia	237,614
	<hr/>
	<u>8,443,058</u>

SCHEDULE C

Permanent Headquarters

Preliminary and construction expenditures to 31 December 1952

	\$	\$
Completion of Secretariat building, conference area, Assembly Hall and garages . . .		51,219,408
Library building, including cost of alterations		1,649,117
Architectural design and planning		2,387,150
Engineering and supervisory costs		3,484,118
Reconstruction of Franklin D. Roosevelt Drive		2,569,879
Search of title to site property		19,905
Relocation and rehabilitation of persons resident in buildings located on the site . . .	653,701	
<i>Less: refunds by City of New York</i>	375,943	277,758
Demolition costs		306,707
Landscaping		462,033
Furniture, furnishings and equipment		1,918,928
Administrative expenses—Headquarters Planning Office:		
Salaries and allowances (less staff assessments)	470,378	
Public accounting and auditing services	24,872	
Rental and maintenance of premises and equipment	11,187	
Travel on official business	14,180	
Stationery and office supplies	2,635	
Miscellaneous	8,240	531,492
		64,826,495

SCHEDULE D

Working Capital Fund investments as at 31 December 1952

	\$
United States Treasury Bills due 29 January 1953	499,317
United States Treasury Bills due 18 March 1953	3,486,088
United States Treasury Bills due 19 June 1953	1,386,424
United States Treasury Certificates of Indebtedness, 1-7/8%, due 1 June 1953 (\$2,000,000)	1,999,648
	7,371,477

SCHEDULE E

**Advances to specialized agencies and preparatory commissions
for the year ended 31 December 1952**

	<i>Balance 1 January 1952</i>	<i>Advances during year</i>	<i>Repayments during year</i>	<i>Balance 31 December 1952</i>
	\$	\$	\$	\$
Interim Commission of the International Trade Organization	233,704	1,080	18,010	216,774
Preparatory Commission of the Inter-Governmental Maritime Consultative Organization	2,779	1,905	—	4,684
Food and Agriculture Organization	600,000	—	600,000	—
World Meteorological Organization	90,000	—	—	90,000
	926,483	2,985	618,010	311,458

SCHEDULE F

**Advances to finance miscellaneous self-liquidating purchases and activities
as at 31 December 1952**

	<i>Balance 1 January 1952</i> \$	<i>Advances during year</i> \$	<i>Repayments during year</i> \$	<i>Balance 31 December 1952</i> \$
Travel expenses of "extra" representatives to the General Assembly, the Councils and Commissions and "extra" local transportation for delegations.....	18,967	61,431	59,833	20,565
Travel expenses of staff members loaned to specialized agencies, etc.....	3,390	5,419	7,917	892
Rentals and cost of improvements to accommodations occupied by Member delegations and specialized agencies in the Empire State Building.....	6,488	291,423	290,227	7,684
Purchase of cafeteria equipment.....	213,921	78,857	26,616	266,162
A.A.U.N. Guide service operations.....	—	36,200	—	36,200
Advance payments for insurance coverage on Secretariat building for periods extending beyond the current year.....	—	51,613	5,536	46,077
Other self-liquidating purchases.....	7,035	67,842	64,943	9,934
	<u>249,801</u>	<u>592,785</u>	<u>455,072</u>	<u>387,514</u>

SCHEDULE G
Advances from Members for the Working Capital Fund
as at 31 December 1952

	\$
Afghanistan.....	16,991.36
Argentina.....	344,075.09
Australia.....	375,933.90
Belgium.....	286,729.24
Bolivia.....	12,743.52
Brazil.....	344,075.09
Burma.....	31,858.80
Byelorussian Soviet Socialist Republic.....	72,213.29
Canada.....	711,513.30
Chile.....	74,337.21
China.....	1,221,254.17
Colombia.....	78,585.05
Costa Rica.....	8,495.68
Cuba.....	70,089.37
Czechoslovakia.....	223,011.63
Denmark.....	167,789.70
Dominican Republic.....	10,619.60
Ecuador.....	10,619.60
Egypt.....	127,435.22
El Salvador.....	10,619.60
Ethiopia.....	21,239.20
France.....	1,221,254.17
Greece.....	38,230.57
Guatemala.....	12,743.52
Haiti.....	8,495.68
Honduras.....	8,495.68
Iceland.....	8,495.68
India.....	749,743.87
Indonesia.....	127,435.22
Iran.....	84,956.81
Iraq.....	29,734.88
Israel.....	36,106.65
Lebanon.....	12,743.52
Liberia.....	8,495.68
Luxembourg.....	10,619.60
Mexico.....	138,054.82
Netherlands.....	269,737.88
New Zealand.....	106,196.02
Nicaragua.....	8,495.68
Norway.....	106,196.02
Pakistan.....	167,789.70
Panama.....	10,619.60
Paraguay.....	8,495.68
Peru.....	42,478.41
Philippines.....	61,593.69
Poland.....	288,853.16
Saudi Arabia.....	16,991.36
Sweden.....	367,438.21
Syria.....	19,115.28
Thailand.....	44,602.33
Turkey.....	159,294.02
Ukrainian Soviet Socialist Republic.....	276,109.64
Union of South Africa.....	191,152.83
Union of Soviet Socialist Republics.....	2,092,061.50
United Kingdom of Great Britain and Northern Ireland.....	2,242,859.84
United States of America.....	7,837,265.91
Uruguay.....	38,230.57
Venezuela.....	67,965.45
Yemen.....	8,495.68
Yugoslavia.....	91,328.57
	<u>21,239,203.00</u>

Note:

The advances listed are all fully paid up with the exception of \$4,000.00 due from Cuba.

SCHEDULE H

**Library Endowment Fund
Status of the Fund as at 31 December 1952**

	\$	\$
Accumulated income:		
Balance as at 1 January 1952.....	22,689	
Add: Net interest received and accrued during year.....	13,520	
	36,209	
Deduct: Expenditures for library books and equipment.....	14,154	
Balance unexpended as at 31 December 1952.....		22,055
Principal:		
Balance as at 31 December 1952 (no change during the year).....		541,715
Total of fund.....		563,770
Represented by:		
Investments:		
German External Loan, 1924.....	1	
Government of Denmark External Loan, 5-1/2%.....	10,225	
United States Savings Bonds, Registered Series G, due 1 June 1960, 2-1/2%.....	100,000	
United States Savings Bonds, Registered Series G, due 1 July 1960, 2-1/2%.....	200,000	
Commonwealth of Australia, 1962, 3-3/8%.....	13,975	
United States Treasury Bonds, 1959-1962, 2-1/4%.....	17,361	
Greek Government Refugee Loan, 1964, 7%.....	4,200	
Government of Sweden Bonds, 1939, 2-3/4%.....	47,185	
United States Treasury Bonds, 2-3/4%, due 15 April 1980.....	41,095	
Government of Sweden Bonds, 1942, 3-1/2%.....	28,556	
Government of Sweden Bonds, 1943, 3-1/2%.....	28,588	
Government of Sweden Bonds, 1944, 3-1/2%.....	28,836	
Dominion of Canada, Perpetual, 3%.....	21,804	
	541,826	
Cash at bank.....	24,151	
Interest accrued.....	4,054	
	570,031	
Deduct—Due to General Fund.....	6,261	
		563 770
The balance of unexpended income at 31 December 1952, \$22,055, is made up as follows:		
Appropriations made in 1951 unexpended at 1 January 1952.....	7,893	
Appropriations made in 1952.....	14,000	
	21,893	
Less—Expended as above.....	14,154	
Balance of appropriations unexpended.....	7,739	
Income unappropriated.....	14,316	
	22,055	

This Fund was transferred to the United Nations by the League of Nations and is administered in accordance with specific rules to ensure the use of the income derived from the Fund exclusively for the purpose for which it was originally established: that is, the maintenance of a library in the *Palais des Nations*.

SCHEDULE I

**International Press House Fund
Status of the Fund as at 31 December 1952**

	\$	\$
Balance as at 1 January 1952.....		25,458
Deduct—Safe custody charges.....		32
Balance as at 31 December 1952.....		25,426
Represented by:		
Cash at bank.....	86	
Gold, 726.804 fine ounces.....	25,340	
		25,426

This Fund, established by voluntary contributions to provide an International Press House near the *Palais des Nations* in Geneva, was transferred from the League of Nations, subject to the original terms of its establishment. It is accordingly held as an interim custodianship pending clarification as to the bodies legally competent to dispose of the Fund.

SCHEDULE J
**Expanded Programme of Technical Assistance
for Economic Development of Under-Developed Countries**

STATUS OF THE SPECIAL ACCOUNT AS AT DECEMBER 1952

	\$	\$	\$
Balance at 1 January 1952, representing funds not yet remitted to agencies.....		11,113,595	
Contributions received during 1952:			
Against 1952 pledges.....	16,210,538		
Against 1951 pledges.....	2,380,647		
	18,591,185		
Less: Exchange adjustments.....	492,065	18,099,120	
Miscellaneous income.....		156,642	29,369,357
Less:			
Remittances to participating organizations.....		19,133,321	
Joint Administrative and Resident Representatives Costs.....		475,516	19,608,837
Balance as at 31 December 1952.....			9,760,520
Represented by:			
Cash at banks and on hand.....			5,794,507
Investments.....			3,496,094
Accounts receivable, advances, etc.....			287,040
Contributions in kind, accepted but not yet used.....			254,365
			9,832,006
Less:			
Obligations outstanding.....			71,486
			9,760,520
 This amount of \$9,760,520 is accounted for as follows:			
Undrawn allocations of the United Nations (see statement IV).....			1,175,018
Undrawn allocations of other participating organizations:			
Food and Agriculture Organization.....		767,176	
World Health Organization.....		1,150,283	
United Nations Educational, Scientific and Cultural Organization..		614,959	
International Labour Organisation.....		825,990	
International Civil Aviation Organization.....		50,831	
		3,409,239	
Unallocated contributions and other income.....			2,176,263
Special reserve.....			3,000,000
			9,760,520

**Expanded Programme of Technical Assistance
for Economic Development of Under-Developed Countries**

STATEMENT SHOWING THE STATUS OF ALLOCATIONS TO UNITED NATIONS AS AT 31 DECEMBER 1952

(Expressed in United States dollars)

	\$	\$
Excess of allocations over obligations incurred as at 31 December 1951 transferred to 1952.....		1,529,706
Allocations during the year ended 31 December 1952.....		3,817,910
Amounts made available from the regular budget appropriations of the United Nations for 1952.....		1,609,400
Savings effected in liquidating prior years' obligations.....		66,700
Miscellaneous income.....		5,052
		7,028,768
Obligations incurred during the period:		
Project costs (schedule A).....	5,805,866	
Technical and operational costs (schedule B).....	766,161	
Central administrative costs (schedule C).....	441,907	7,013,934
		7,013,934
Excess of allocations over obligations incurred.....		14,834
Represented by:		
Cash at banks and on hand.....	543,862	
Allocations made but not drawn.....	1,175,018	
Accounts receivable, advances, deposits, etc.....	110,430	1,829,310
		1,829,310
Less:		
Unliquidated obligations.....	1,739,062	
Sundry credit balances.....	1,898	
Due to other funds.....	73,516	1,814,476
		1,814,476
		14,834
Certified correct	Approved	
(Signed) H. C. ANDERSEN	(Signed) Trygve LIE	
Director, Bureau of Finance	Secretary-General	

AUDIT CERTIFICATE

The above statement showing the status of allocations made to the United Nations in connexion with the Expanded Programme of Technical Assistance for Economic Development of Under-Developed Countries, for the year ended 31 December 1952, has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the above statement and the related schedules of project costs and administrative costs are correct.

(Signed) Watson SELLAR, *Canada*
Jaime JARAMILLO, *Colombia*
Otto F. REMKE, *Denmark*

Schedules to Statement IV

SCHEDULE A

**Expanded Programme of Technical Assistance
for Economic Development of Under-Developed Countries**

SCHEDULE OF OBLIGATIONS INCURRED: PROJECT COSTS BY THE UNITED NATIONS AS SHOWN BY THE
RECORDS OF THE ORGANIZATION FOR THE YEAR ENDED 31 DECEMBER 1952

(Expressed in United States dollars)

<i>Designation</i>	<i>Disbursements</i> \$	<i>Unliquidated obligations</i> \$	<i>Total</i> \$
ASIA AND FAR EAST			
Burma.....	105,167	16,092	121,259
Ceylon.....	59,677	5,538	65,215
DEMECOSOC Project—India.....	9,372	—	9,372
Expert Group on Inland Water Transport.....	4,784	11	4,795
India.....	56,615	10,440	67,055
Indonesia.....	88,859	6,937	95,796
Indonesian Planning Bureau.....	130	7,500	7,630
Korea.....	2,012	—	2,012
Norwegian Foundation.....	3,145	505	3,650
Pakistan.....	102,756	6,693	109,449
Philippines.....	36,721	8,369	45,090
ASIA AND FAR EAST REGIONAL PROJECTS			
Conference on Price and Production Statistics—Bangkok.....	5,185	500	5,685
Expert Working Group on Iron and Steel—Japan.....	12,602	10,854	23,456
International Bank Project.....	—	6,100	6,100
International Training Centre, Vital and Health Statistics—Southeast Asia.....	2,614	—	2,614
Railway operation study trip.....	51,626	20,084	71,710
Seminar on Production and Use of Power Alcohol.....	11,432	7,120	18,552
Training Programme in Statistical Quality Control—India.....	23,020	3,440	26,460
United Nations World Health Organization Training Centre, Vital and Health Statistics—Western Pacific.....	13,618	1,778	15,396
	<hr/>	<hr/>	<hr/>
	589,335	111,961	701,296
EUROPE AND AFRICA			
Finland.....	81	—	81
Greece.....	31,569	3,105	34,674
Italy.....	2,844	28	2,872
Libya.....	152,394	4,928	157,322
Somaliland.....	2,597	—	2,597
Yugoslavia.....	156,064	70,751	226,815
	<hr/>	<hr/>	<hr/>
	345,549	78,812	424,361
LATIN AMERICA			
Bolivia.....	202,594	15,154	217,748
Brazil.....	940	—	940
Brazil (Seminar on Rural Welfare).....	2,113	1,676	3,789
Brazil (School of Public Administration).....	69,511	11,940	81,451
Chile.....	13,636	77	13,713
Colombia.....	45,223	8,411	53,634
Cuba.....	15,376	2,174	17,550
Dominican Republic.....	—	750	750
Ecuador.....	14,839	7,930	22,769
El Salvador.....	68,015	9,043	77,058
Guatemala.....	7,014	2,135	9,149
Haiti.....	18,152	4,121	22,273
Jamaica.....	834	1,430	2,264

SCHEDULE A
(continued)

<i>Designation</i>	<i>Disbursements</i> \$	<i>Unliquidated obligations</i> \$	<i>Total</i> \$
Mexico	5,190	410	5,600
Panama	5,392	165	5,557
Peru	17,057	12,815	29,872
Paraguay	14,842	10,568	25,410
St. Lucia	228	—	228
LATIN AMERICA REGIONAL PROJECTS			
Central-American Project for Economic Integration	244	2,100	2,344
Central-American Transport Survey	27,581	7,009	34,590
Economic Development Training Programme—Economic Commission to Latin America Technical Assistance Administration—Chile	27,975	6,974	34,949
El Salvador Training Centre	1,052	—	1,052
Indigenous Populations—South America	66,115	46,821	112,936
Inter-American Centre Bio-Statistics—Chile	21,969	2,124	24,093
Inter-American Seminar on National Income Research	—	1,095	1,095
Iron and Steel Working Group	36,651	9,546	46,197
Joint Information Mission	8,000	—	8,000
Seminar on International Trade Statistics	354	—	354
Seminar on Crime Prevention	3,286	72	3,358
Training Centre on Agriculture and Allied Products—Santiago	4,419	1,650	6,069
Training Centre on Agriculture Statistics—Ecuador	4,582	563	5,145
Training Centre on Fisheries	290	50	340
	<u>703,474</u>	<u>166,803</u>	<u>870,277</u>
NEAR AND MIDDLE EAST			
Afghanistan	202,070	26,184	228,254
Egypt	2,565	570	3,135
Israel	46,829	51,079	97,908
Iran	137,151	13,902	151,053
Jordan	38,828	5,714	44,542
Lebanon	8,922	282	9,204
Public Administration Turkey	17,388	9,101	26,489
Special Mission to Iran	16,670	5,255	21,925
Stabilized Earth Construction—Israel	11,955	4,547	16,502
Technical Assistance Board Liaison Officer	8,432	—	8,432
Turkey	23,954	20	23,974
NEAR AND MIDDLE EAST REGIONAL PROJECTS			
Seminar on Price and Production Statistics	8,830	335	9,165
Training Centre on Vital and Health Statistics	5,529	—	5,529
	<u>529,123</u>	<u>116,989</u>	<u>646,112</u>
GENERAL			
Fellowship and Scholarships	738,578	1,049,507	1,788,085
Deferred project charges	7,290	709	7,999
Provision of Technical Library on Flood Control	7,100	785	7,885
Housing publications	14,576	—	14,576
Miscellaneous supplies for project personnel	37	2,500	2,537
Technical Information Portfolios	59	—	59
Training Centre on Statistical Organization—Canada	26,905	19,040	45,945
World Meteorological Organization	15,000	—	15,000
	<u>809,545</u>	<u>1,072,541</u>	<u>1,882,086</u>
Advisory Social Welfare Functions	644,276	86,016	730,292
Economic Development	388,509	35,316	423,825
Public Administration	99,103	28,514	127,617
TOTAL	<u><u>4,108,914</u></u>	<u><u>1,696,952</u></u>	<u><u>5,805,866</u></u>

SCHEDULE B

**Expanded Programme of Technical Assistance
for Economic Development of Under-Developed Countries**

SCHEDULE OF OBLIGATIONS INCURRED: TECHNICAL AND OPERATIONAL COSTS BY THE UNITED NATIONS
AS SHOWN BY THE RECORDS OF THE ORGANIZATION FOR THE YEAR ENDED 31 DECEMBER 1952

(Expressed in United States dollars)

	<i>Disbursements</i>	<i>Unliquidated obligations</i>	<i>Total</i>
	\$	\$	\$
Personal services.....	679,807	1,161	680,968
Administrative supplies and materials.....	3,965	98	4,063
Administrative property and equipment.....	729	—	729
Travel and transportation:			
Official business.....	13,935	2,763	16,698
Recruitment, leave and termination.....	29,649	11,955	41,604
Contractual and other services:			
Communications.....	15,049	6,164	21,213
Other.....	622	264	886
	<u>743,756</u>	<u>22,405</u>	<u>766,161</u>

SCHEDULE C

**Expanded Programme of Technical Assistance
for Economic Development of Under-Developed Countries**

SCHEDULE OF OBLIGATIONS INCURRED: CENTRAL ADMINISTRATIVE COSTS BY THE UNITED NATIONS
AS SHOWN BY THE RECORDS OF THE ORGANIZATION FOR THE YEAR ENDED 31 DECEMBER 1952

(Expressed in United States dollars)

	<i>Disbursements</i>	<i>Unliquidated obligations</i>	<i>Total</i>
	\$	\$	\$
Personal services.....	388,723	3,293	392,016
Administrative supplies and materials.....	1,745	—	1,745
Travel and transportation:			
Official business.....	15,796	11,098	26,894
Recruitment, leave and termination.....	6,214	2,805	9,019
Contractual and other services:			
Communications.....	9,724	2,509	12,233
	<u>422,202</u>	<u>19,705</u>	<u>441,907</u>

**REPORT OF THE BOARD OF AUDITORS
TO THE GENERAL ASSEMBLY**

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REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY

1. The Board of Auditors is called upon, with respect to 1952 financial transactions, to examine, certify and report upon the following accounts:

- (a) The General Fund and other accounts maintained by the Secretary-General, including accounts relating to the Headquarters construction project and the International Court of Justice;
- (b) The Special Account maintained by the Secretary-General for the recording of contributions to the Expanded Programme of Technical Assistance for the economic development of under-developed countries;
- (c) The allocations to the United Nations from the Special Account related to the Expanded Programme of Technical Assistance;
- (d) The United Nations Joint Staff Pension Fund;
- (e) The Refugee Emergency Fund of the High Commissioner for Refugees;
- (f) The accounts of the United Nations International Children's Emergency Fund;
- (g) The accounts of the United Nations Korean Reconstruction Agency; and
- (h) The accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East.

2. This report includes the observations of the Board of Auditors with respect to (a), (b) and (c). The financial statements of the Joint Staff Pension Fund and audit report thereon are to be included in the report which the Joint Staff Pension Board is required to make to the General Assembly, but some informational comment is given in paragraphs 43 to 46 of this report. The High Commissioner for Refugees is also directed to report to the General Assembly on his operations, therefore the certified accounts relating to the Refugee Emergency Fund have been transmitted to the High Commissioner for inclusion. Again for the purpose of providing general information, some comment is given in paragraphs 47 to 49 of this report.

3. The accounts and the audit report thereon relating to the International Children's Emergency Fund are to be presented, as in the past, to the General Assembly as a joint document, therefore no comment is included in this report.

4. The financial year of UNKRA and UNRWAPRNE ends on 30 June, consequently this report makes no reference to transactions of either.

5. The several audits already made were performed in accordance with the provisions of General Assembly resolution 456 (V) and the "Principles to Govern the Audit Procedures" set out in the appendix thereto. As in previous years, examinations were made by means of tests which were carried to the extent considered necessary to establish the state of accounts which, in general, were found to be well maintained. The Board and its examiners were promptly furnished with all information and explanations required for the purposes of the audits, and the audits were facilitated by the courtesies and co-operation extended by officers of the Secretariat, the International Court of Justice and of the High Commissioner for Refugees.

United Nations budgetary accounts

6. *Appropriations.* The budget, as originally approved by the General Assembly, was for \$48,096,780. General Assembly resolution 662 (VII) of 25 November 1952 increased the total to \$50,547,660. Obligations incurred amounted to \$50,270,153. Therefore, \$277,507 was the free balance as at 31 December last and this sum will be applied, in accordance with the provisions of financial regulation 5, to reduce the levy on Member States in 1954.

7. No substantial lapsing occurred in any appropriation section, but the major part of the \$277,507 which remained unobligated is associated with two parts of the budget:

<i>Part</i>	<i>Description</i>	<i>Appropriated</i>	<i>Obligations incurred</i>	<i>Unobligated balance</i>
		\$	\$	\$
III	Headquarters, New York.....	31,628,550	31,501,488	127,062
IX	Technical programmes.....	1,392,900	1,309,400	83,500

8. *Reasons for year-end transfers between sections.* The General Assembly having revised the budget appropriations as recently as 25 November 1952, the Board made some inquiries as to the reasons which necessitated the transfers between sections, made in December and totalling \$115,555, as referred to in paragraph 7 of the Secretary-General's Financial Report. The following was learned:

Transfer of \$45,330 to section 15 (Conference and General Services): On 25 November the General Assembly approved an increase of \$58,060 to the section. It was indicated at the time that the full needs of the Postal Administration and for furniture procurements might involve \$168,250, but it was anticipated that \$110,190 could be financed out of other savings in the section. At the year-end, it was established that anticipated savings had been over-estimated by \$45,330.

Transfer of \$45,000 to section 19 (Permanent equipment): This was made to permit the purchase of a kine-scope recorder and auxiliary equipment—apparatus used in connexion with television. The equipment involved was actually in use under a rental agreement. The purchase in December permitted the \$4,900 rentals already paid to be recorded as part of the purchase price.

Transfer of \$24,350 to section 20 (Geneva Office): It was anticipated that \$73,000 would be required to meet the cost of salary adjustments in the Geneva Office, but no special provision was made in the November revision of appropriations because it was then expected that the savings in other activities at Geneva would offset.

Transfer of \$875 to section 3b (Regional Economic Commissions): The purpose of this transfer was to provide funds to settle outstanding travel claims in connection with the 1951 Mexico City conference of ECLA.

9. *Miscellaneous income.* The original approved estimate was that \$6,399,800 would be collected; actual receipts were about \$21,000 more. However, not all sources of income produced the amounts originally anticipated. For example:

<i>Source</i>	<i>Estimated</i>	<i>Received</i>	<i>Over</i>	<i>Under</i>
	\$	\$	\$	\$
Staff Assessment Plan	4,952,900	4,648,559	304,341	
Sales of United Nations stamps	300,000	421,350		121,350
Sales of publications	226,500	295,943		69,443
Rental income	268,500	283,638		15,138
Recoveries from specialized agencies	224,300	212,604	11,696	
Income from investments	130,575	152,383		21,808
Non-member States contributions	11,025	95,063		84,038

10. The income from the Staff Assessment Plan fell \$304,341 short of anticipated receipts mainly because of difficulties experienced in estimating the impact of the cost-of-living bonus scheme to take effect early in 1952.

11. The \$300,000 estimate of income from the sale of stamps was a conservative calculation, because actual receipts in 1951 had been \$375,312. Therefore, 1952 income of \$421,350 represented an increase of \$46,000 over actual receipts of the previous year.

12. The international demand for United Nations publications continues to expand, but a material portion of the increase in revenue during 1952 was due to the opening of a large bookshop in the new General Assembly Building. Its sales now approximate \$14,000 monthly.

13. The increase in contributions from non-member States is due to a change in accounting treatment—as directed by General Assembly resolution 582 (VI)—with contributions in support of the International Court of Justice and for the control of narcotics for both 1950 and 1951 being included in the \$95,063 total.

14. *Award of costs by the Administrative Tribunal.* Article 9 of the Statute of the United Nations Administrative Tribunal provides that when the Tribunal directs reinstatement of a staff member, but such action is, in the opinion of the Secretary-General, impossible or inadvisable,

“ . . . the Tribunal shall within a period of not more than sixty days order the payment to the applicant of compensation for the injury sustained. The applicant shall be entitled to claim compensation in lieu of rescinding of the contested decision or specific performance. In any case involving compensation, the amount awarded shall be fixed by the Tribunal and paid by the United Nations or, as appropriate, by the specialized agency participating under article 12.”

15. In 1952, a case before the Tribunal involved a refusal of the Secretary-General to continue to employ. The applicant indicated he was not applying for a direction to re-engage; instead, he was seeking compensation for injury sustained including “certain expenses in connexion with legal procedure before the Tribunal”. The Tribunal decided:

"With regard to expenses, it was necessary for the Tribunal to consider whether any claims should be met, since the Secretary-General had already paid the travelling expenses of the Applicant, in accordance with the terms of the circular of May, 10 1951 issued on behalf of the Secretary-General by Mr. Byron Price, undertaking to pay the travelling and subsistence expenses of Applicants when oral hearings are held by the Tribunal away from Headquarters. The Tribunal notes the special nature of this case, in addition to the decision to convene the Tribunal in Geneva, and it feels that pursuant to the Tribunal's statement of policy of December 14, 1950 (A/CN.5/R.2) there is justification for the payment also of travelling and subsistence expenses of the Applicant's counsel. The Tribunal accordingly awards the amount of U.S. dollars 1,000 in this respect."

16. The Secretary-General paid the amount. Attention is drawn to the payment because:

- (a) The Tribunal is not a court of law;
- (b) The Statute is silent with respect to costs, other than that it provides that the expenses of the Tribunal¹ shall be borne by the United Nations; and
- (c) If costs may be awarded in favour of an applicant, a presumption is that the Secretary-General may, in suitable circumstances, also seek an order for costs.

17. *Ex gratia payments.* Financial regulation 10.3 reads:

"The Secretary-General may make such *ex gratia* payments as he deems to be necessary in the interests of the Organization, provided that a statement of such payments shall be submitted to the General Assembly with the annual accounts."

Paragraph 19 of the financial report of the Secretary-General lists the payments which the Secretary-General regards as *ex gratia*. In its examinations of accounts, the Board observed a few payments to staff members on termination which appear to have *ex gratia* attributes. In one instance a staff member, whose contract was of a nature to permit termination on thirty days notice, was granted three months pay in lieu of notice. The net difference was \$383. In another case where a like form of contract was in effect, sixty days pay was granted. The net difference was \$663. A third case involved a staff member who, while on home leave, was found to be tubercular. When all leave rights with pay were exhausted, special leave with half pay was granted for the period 13 May to 14 June, on which date the staff member became eligible to receive the benefits of the pension scheme. \$179 was involved. The other case observed was that of a staff member who, after taking extensive sick and other leave, went on home leave, was granted special leave with pay for four months and then resigned. \$1,643 was the net sum involved. The view of the Board is that it would be in the interests of good administration to regard a payment as *ex gratia* in character whenever the only incontestable authority to pay is financial regulation 10.3.

18. *Cost-of-living bonus.* During 1952, a 7½ per cent cost-of-living bonus was in effect at Headquarters. No precise figures as to the resulting cost have been computed, but the Board was informed that \$1,330,000 is the estimated amount. In the audit, notice was taken of an observation of the Advisory Committee on Administrative and Budgetary Questions to the General Assembly:

"The Committee was informed that the Headquarters cost-of-living adjustment of 7½ per cent of gross base salary, which was authorized by the General Assembly in February 1952, is applied in calculating the following items, for some of which provision is made under section 17: overtime compensation; night differential; non-resident's allowance; language allowance; special post allowance; personal allowance; medical insurance deductions; termination indemnity payment; commutation of annual leave. The application of the adjustment to certain of these items depends upon an interpretation of the resolution adopted by the Fifth Committee, at its 327th meeting, with which interpretation the Advisory Committee does not find it possible to agree."

A subsequent document (A/2320 of 15 December 1952) indicates that the differences of opinion with respect to the application of the bonus were ultimately narrowed down to termination indemnity payments, repatriation grants and commutation of annual leave. The Board notes that since 1 January 1953 the Secretary-General has excluded termination indemnities and repatriation grants from the benefits of the cost-of-living adjustment scheme. After consultation with the specialized agencies, the Secretary-General decided to exclude also payments for commutation of annual leave.

19. *Staff rules relating to travel.* Revised rules relating to travel were issued in December 1952 to take effect on 1 January 1953, and the Secretary-General gave notice on 8 December 1952 that the new rules would supersede all existing ones except with respect to staff members engaged for conferences and other short-term service, consultants and technical assistance experts with respect to whom separate rules would be issued. Although these rules did not apply to 1952 transactions, the Board made some inquiries regarding application in 1953.

20. The new rules state that the standard of travel is first-class for all staff members travelling by sea or air on official business. It was indicated that, due to the increasing number of tourist class flights in the present year,

consideration is being given to the issue of fresh directions with respect to air travel. For travel by train, staff members are to be provided with "appropriate accommodations" including, where necessary, sleeper and other facilities. In North America this means first-class, and a risk is that "first-class" will be treated as the universal standard for travel despite the fact that in many countries it connotes a luxury rather than a normal travel standard.

21. With respect to Travel Subsistence Allowances, rates are listed in the new rules. Furthermore, the rules extend the use of flat rates; for example, there is now one for terminal expenses:

"For each authorized outward journey, and for each authorized return journey, a staff member shall receive a flat amount of \$6 for terminal expenses. This amount shall be deemed to cover expenditures for taxicabs or other means of public conveyance, transfer of baggage, and other incidental charges."

Observations of European examiners during the audit lend support to the view that some staff members are assuming that the scales thus set out in the rules are to be claimed as a right. There is some justification for this because of the use of "shall receive" without inclusion by the draftsman of a qualifying proviso. The Board was informed that experience has established that \$6 is a fair average of costs necessarily incurred by a staff member residing in the New York area and having to journey to New York airports. On the other hand, the equivalent of \$6 is, ordinarily, excessive at some other places, Geneva being an example, and when a trip is of short duration, terminal payments totalling \$12 (more than Sw. fr. 50) will usually be out of proportion to actual costs incurred. A similar observation may be made with respect to the Travel Subsistence Allowances.

22. The practice of the European Office has been to pay only one-third of a full day's subsistence allowance when it is not necessary to take an hotel room—a realistic approach to prices and conditions in Europe. The new rules do not draw a like distinction, but Headquarters officers of the Bureau of Finance advise that the intent is that each authorizing officer will fix an amount which, in his opinion, is reasonable in the circumstances, but in no event may he authorize more than the amount set out in the rules.

23. The Board has suggested that a clarifying memorandum be circulated to specify more precisely the application of the rules, including also the standards of travel to apply when staff members travel in various areas.

24. *Adjustments of accounts with Member States.* There is no established procedure to adjust differences of views between finance officers of a government and those of the United Nations. A case at point is: In 1948 the Government of France made a payment of 46,905,574 francs on contributions account. On the basis of the French Government's then official rate of exchange (214.40 francs to the U.S. \$), this was the equivalent of \$218,776. The United Nations credited the conversion at New York exchange rates:

24,549,444 francs on 28 August at 306 francs to U.S. \$;
22,356,130 francs on 10 September at 308.80 francs to U.S. \$.

On this basis, the amount credited was \$152,624, or \$66,152 less than the Government's calculation. Almost five years have since elapsed and each year when France pays its contributions, \$66,152 is applied to adjust the previous year's balance. To illustrate, Schedule "A" of the 1952 Statement of Assets and Liabilities records a balance due by France of \$66,152. As it is obviously undesirable that such a situation continue indefinitely, the Board brings the situation to the notice of the General Assembly.

25. *The expansion of commercial activities.* In the last audit report it was noted that Headquarters garage revenues in February 1952 had amounted to \$4,500, and it was observed that

"... from the long-range point of view, the garage area may be a revenue-producing project; therefore, consideration might be given to devising a procedure whereby the area is operated as a trading venture, with rates regulated to produce the revenue necessary to finance such categories of operating expenses as the General Assembly may designate."

The revenue for the whole year was \$68,386. The Board made inquiries regarding operating costs, but was informed that no computations of these had been made.

26. With the completion of the Headquarters project, other commercial activities are growing in importance. Illustrations are:

- (a) In 1951, restaurant and associated services were operated at a net loss of \$19,438 to United Nations. In 1952 a net profit of \$26,616 was realized, and this has been applied to reduce the advance made from Working Capital Fund to finance the cost of equipment and furniture for the cafeteria.
- (b) For some time a revolving advance of \$11,000 was at the command of the Department of Public Information from Working Capital Fund to finance the cost of postcards, booklets, etc., for sale to Headquarters visitors. Sales have increased to such an extent that a revolving advance of \$16,000 is now in effect. The Board was informed that the turnover of articles financed in this way resulted in a substantial profit.

- (c) A gift shop is operated in the General Assembly building for which space and other facilities are provided. An agreement is in course of negotiation which is expected to result in income to the Organization.
- (d) In April 1952, an agreement was made with a voluntary association to provide a guided tour service. To finance the initial costs, \$36,200 was advanced from Working Capital Fund. The tariff of charges is subject to the approval of the United Nations. Any net profit at the end of each half-year is to be paid to the United Nations, which, in turn, is to absorb any net loss should there be one. Up to the end of December, receipts totalled \$53,437 and expenditures \$54,957; but
 - (i) \$14,173 of the expenditures was for furniture, fixtures and equipment; and
 - (ii) The General Assembly building was not open to visitors until a date in October.
 On the other hand, the popularity of these tours is increasing budgetary costs of the Department of Conference and General Services for guard services and building operating expenses, because many visitors inspect Headquarters on Saturdays and Sundays—days when overtime rates of pay apply.
- (e) The agreement with the United States Post Office now permits direct sales of United Nations stamps in the Headquarters buildings. A longer experience than the period to date is necessary to establish whether such desk services to visitors are profitable or not; but the total of philatelic sales by United Nations amounted to \$421,350 in 1952 and they are, therefore, a major commercial activity of the Organization.

27. The foregoing is not an exhaustive list of either current or prospective activities having commercial characteristics; but it illustrates the reason for the suggestion that it may be in the interests of Member States to have a study made to determine the most efficient and economical means to control, finance and operate revenue-producing services of the Organization.

28. *Headquarters construction project.* With the opening of the General Assembly building, Headquarters construction work was practically completed, landscaping the site being the chief task remaining to be performed in 1953. A "unit price" contract has been awarded for this work. For the purposes of the Headquarters project, the library building is regarded as completed; consequently, if at a later date it is decided to make substantial alterations, it will be a new financial undertaking.

29. The actual cost of the Headquarters project is not yet known because settlements are still being negotiated with various contractors, some of whose claims are in dispute, and it may be that, in a few cases, there will be recourse to arbitration in accordance with provisions of the contracts. As of 31 December 1952, the total of financial commitments recorded was \$66,381,119, with transactions of the year under review representing \$7,593,177.

30. The General Assembly, at its sixth session, empowered the Secretary-General to draw on Working Capital Fund to a total of \$2,000,000, if that became necessary to finance construction costs of Headquarters. The need did not arise in 1952, consequently all costs to date have been financed out of the \$65,000,000 interest-free loan from the Government of the United States of America, plus the appropriation of \$1,000,000 made by the General Assembly for the purpose.

31. The loan agreement with the United States Government provides for instalments maturing annually. Up to the end of December 1952, \$2,000,000 had matured and been repaid.

International Court of Justice

32. In its report to the General Assembly, the Board of Auditors is to mention any "expenditure not in conformity with the authority which governs it". The Board has observed certain payments by the Court, the regularity of which involves consideration of provisions in the Statute of the International Court of Justice and General Assembly resolution 85 (I), respectively. They are:

- (a) On 7 November 1951 a member of the Court gave notice that, for reasons of health, he would not stand for reappointment. On 6 December the General Assembly elected a successor to take office when it became vacant on 5 February 1952.

In Article 23 of the Statute of the International Court of Justice is to be found:

"1. The Court shall remain permanently in session, except during the judicial vacations, the dates and duration of which shall be fixed by the Court."

"3. Members of the Court shall be bound, unless they are on leave or prevented from attending by illness or other serious reasons duly explained to the President, to hold themselves permanently at the disposal of the Court."

Further, Article 25 stipulates that:

"1. The full Court shall sit except when it is expressly provided otherwise in the present Statute."

At no time during 1952 was the new appointee at The Hague. Each time the members of the Court were summoned for a sitting, he sent word that he was unable to attend because of illness. Dating from 6 February, however, payments of \$1,666.66 were monthly transmitted through a bank in New York to a bank in the country of residence.

The date from which salaries are payable to the Judges is not expressly stated in the Statute, the Rules of the Court or in the regulations. Moreover, because of the international composition of the Court, Article 20 of the Statute is not free from ambiguity. It reads:

“Every member of the Court shall, before taking up his duties, make a solemn declaration in open court that he will exercise his powers impartially and conscientiously.”

These are the considerations which cause the Board of Auditors to call attention to the matter from the viewpoint of precedent.

- (b) Resolution 85 (I) of the General Assembly approves travel regulations for the International Court of Justice. Among other things, it is provided that where a member of the Court takes up residence at The Hague and his “wife and/or dependent children” reside with him, their travel expenses, between his home at time of appointment and The Hague, may be paid. This entitlement includes the cost of a return journey every second year. On the other hand, if a member of the Court does not take up residence at The Hague, reimbursement is limited to “one return journey for himself and one near relative each year from his permanent residence to the seat of the Court”. According to the regulations for the former “Permanent Court of International Justice”, no such distinction was made; the latter provision applied to all members of that Court.

Since, however, the regulations now in force have limited the circle of relatives for whom the United Nations shall reimburse travel expenses to wife and/or dependent children, in cases where the Judge has taken up residence at the seat of the Court, the question is if reimbursement shall be made for relatives beyond such circle when the Judge does not reside at the seat of the Court.

The case at point is that of a member who arrived at The Hague in March 1952 and in May applied for air transportation for his sister from his country of residence to Amsterdam. On 25 June a ticket was purchased at a cost of Fl. 2,624.45. Later, Fl. 3,021.80 was paid for a return boat passage from Cannes on 23 September. The Board inquired as to the considerations which resulted in the decision of the Court to accept these costs of approximately \$1,465. The administrative view appears to be that the establishing of a relationship of “near relative” is conclusive. The Board entertains a doubt and wonders if the provision is really to meet a special situation—for example, where a brother or sister accompanies a Judge to a session of the Court at The Hague because of his condition of ill-health, infirmity, etc. Therefore, from the viewpoint of precedent, attention is drawn to the transaction.

Working Capital Fund

33. General Assembly resolution 675 (VII) is in the same form as like resolutions of previous years. Among other things, it authorizes the Secretary-General to enter into commitments to meet unforeseen and extraordinary expenses and to finance the cost out of the resources of Working Capital Fund. Without reference to the Advisory Committee on Administrative and Budgetary Questions, the Secretary-General is empowered to spend up to \$2,000,000 if commitments and resulting expenditures “relate to the maintenance of peace and security or to urgent economic rehabilitation”. If the intent of the General Assembly is that \$2,000,000 be constantly held in reserve and available in the Working Capital Fund, that was not the case for a short period in 1952, and that situation probably will occur again in 1953.

34. Past experience is that cash outgo of the United Nations averages between \$3,000,000 and \$4,000,000 monthly in the January-June period. These are the months in which few Member States transmit their contributions. Experience has also been that the month-end statements for March and June record the smallest balances in Working Capital Fund. As of 31 March 1952, the balance was approximately \$4,970,101; this year it was \$3,616,791. (Were the calculation based on the established \$20,000,000 contributed by Member States to the Working Capital Fund, the figures would be \$3,735,898 and \$2,116,741 respectively.)

35. It had been anticipated that a larger sum might be received from Member States on contributions account in the first part of 1953 than in recent years, but the receipts on account of current year contributions to the end of March were below collections in the corresponding period of 1952. The month-end free balance in the Fund touched the low point last year on 30 June, when it was approximately \$2,500,000. The Bureau of Finance is hopeful that the April-June receipts of contributions will be substantially larger than those of last year.

36. A situation may develop, in a normal period, where for some days or weeks the Secretary-General may be hard pressed for funds to make salary payments, etc. It may also arise in a period of emergency associated with the

maintenance of peace and security. It is to have available a procedure to cope with every contingency that causes the Board to observe that it feels it would be prudent to develop a supplement to the present Working Capital Fund plan which might, in certain circumstances, be automatically put into effect in the March-July period. As a rule, the quick resources of the Fund are substantial during the other months of the year.

Expanded Programme of Technical Assistance

37. *Special account.* The General Assembly has directed that the Secretary-General credit to a special account the voluntary contributions made for the economic development of under-developed countries. In the year 1952, pledges for the equivalent of U.S. \$18,795,355 were given by sixty-five countries. With the exception of \$2,584,818, all had been received as of 31 December 1952. There was also \$335,600 due with respect to 1951 pledges.

38. Percentage allocations are made to the participating organizations with a portion of the principal amount reserved for future allocations. At the end of 1951 the amount at credit in the special account was \$11,113,000, and during the year \$18,256,000 was received from contributing governments on 1951 and 1952 pledges, etc. Thus, the total of 1952 cash resources was \$29,369,000. Payments to participating organizations amounted to \$19,133,000 and joint administration costs were \$476,000. There was, therefore, \$9,760,000 remaining at credit in the special account on 31 December 1952, of which \$4,584,000 represented funds already allocated but not drawn by the participating organizations. The balance consisted of the Special Reserve of \$3,000,000 and unallocated funds of \$2,176,000.

39. *United Nations expenditures.* The United Nations is one of the participating organizations which shared in the \$19,133,000 referred to in the paragraph above. The General Assembly also made appropriations for technical assistance activities. As a result, a total of \$7,028,768 was at the command of the United Nations for technical assistance activities in 1952. The amount was derived from the following sources:

	\$	\$
Balance remaining available from 1951 allocations.....		1,529,706
1952 allocations from the special account.....		3,817,910
Budgetary appropriations:		
Section 9. Technical Assistance Administration.....	300,000	
Section 27. Advisory social welfare functions.....	730,500	
Section 28. Technical assistance for economic development.....	436,400	
Section 29. International Centre for public administration training.....	142,500	
	1,609,400	
Miscellaneous.....		71,752
		7,028,768

All of the foregoing total, with the exception of \$14,834, was obligated during the year. \$5,805,866 was applied directly to the projects, \$766,161 was for other technical and operational costs, and \$441,907 for central administrative costs. A classification of technical, operational and central administrative costs is:

	\$
Personnel services.....	1,072,984
Travel, official business.....	43,592
Travel, recruitment, termination and leave.....	50,623
Communications.....	33,446
Other.....	7,423
	1,208,068

40. *Reimbursement of medical expenses.* Attention is drawn to payments with respect to injuries sustained by a technical expert assigned to a project in Peru. While *en route*, he had the misfortune to break a leg during a stop-over in Caracas, Venezuela. The stop-over had been authorized, but he had no official service to perform while there. It is United Nations policy to reimburse staff members medical and hospital expenses resulting from illness or accident while in travel status. This protection is also enjoyed by those engaged on technical assistance work, so long as the cost is not incurred in a country of duty; in that event, the government concerned is substituted for the United Nations. In this instance, as the officer had no duties to perform in Venezuela and had not taken up duties in Peru, the United Nations assumed the cost. In the audit it was observed that payments totalling \$7,731 have been made: to doctors \$3,300, to nurses \$2,070, and hospital charges \$2,361.

41. The Board has no information respecting the seriousness of the injury or complications which may have arisen therefrom; therefore, no opinion is expressed as to whether (a) the doctors' fees were reasonable, (b) day and night nurses were required for over six weeks, or (c) it was necessary that a hospital room at about \$27 a day be occupied for a long period. Collectively, they represent a substantial sum. A point of concern is that the records do not disclose administrative action to establish whether some act of the patient was a contributory cause of the accident, or if a claim for damages, enforceable at law in Venezuela, exists against a third party.

42. *Prospective Pension Fund costs.* As a rule, those engaged for Expanded Programme of Technical Assistance work have non-pensionable status and do not contribute to the Joint Staff Pension Fund. However, if some among them subsequently become participants in the pension scheme, they will enjoy the right, subject to certain conditions, to elect to have the non-pensionable service counted. The individual will then contribute 7 per cent of salary received in the period, plus compound interest at 2½ per cent, and the employing organization will be obligated to pay an amount "equal to twice the amount of the payment so made by the participant". The point is: in such an event, from what source should the organization pay its contribution? The Board's inquiries have been limited, but it is known that the United Nations and at least one specialized agency are giving some thought to the subject, but neither is currently reserving funds for the purpose in its technical assistance allocations. In view of the fact that the Expanded Programme of Technical Assistance is dependent on voluntary contributions and that pledges are for one year only, it would appear desirable that all participating organizations agree on a policy.

Joint Staff Pension Fund

43. In accordance with the provisions of the Regulations, as amended by General Assembly resolution 680 (VII), financial statements have been certified and a report made to the Joint Staff Pension Board for inclusion in the Board's annual report to the General Assembly.

44. There were, as of 31 December, 8,155 participants, of whom 4,264 were staff members of the United Nations. Most of the specialized agencies are now member organizations of the Pension Fund. In the year there were 265 cases of withdrawals, 148 having less than five years' service credits and 117 more than five years. When service exceeds five years, the withdrawing participant receives a larger allowance; for example, the average allowance in 1952 was \$2,210 to those with less than five years and \$2,545 to those with longer service.

45. The report of the actuary is to the effect that the joint contributions totalling 21 per cent were a fraction of 1 per cent in excess of requirements, as the over-all return on investments approximated 2.73 per cent—the plan is predicated on a return of not less than 2½ per cent. The principal of the Fund amounted to \$29,153,966 on 31 December 1952, with \$28,730,196 invested as follows:

	<i>At cost</i> \$
United States Government bonds	12,157,025
United States industrial bonds	14,211,927
Government of Canada U.S. \$ bonds	525,814
International Bank for Reconstruction and Development U.S. \$ bonds	174,695
Shares of stock in U.S. corporations	924,369
Government of Canada bonds in Canadian \$	726,366
International Bank for Reconstruction and Development Canadian \$ bonds	10,000
	28,730,196

46. It will be observed that \$924,369 is invested in equities—ordinary shares of companies. Dividends produced an interest return of 4.87 per cent. The practice of buying shares of United States corporations was adopted with the approval of the Investments Committee after it reviewed the general situation in May 1952, when it was indicated that such investments in 1952 should not exceed 25 per cent of the current U.S. dollar receipts, and that the maximum of such holdings should not exceed 15 per cent of the total of the Fund. The investments in 1952 were substantially below what was permissive.

Refugee Emergency Fund of the High Commissioner for Refugees

47. The Statute of the Office of the United Nations High Commissioner for Refugees provides that:

"The High Commissioner shall administer any funds, public or private, which he receives for assistance to refugees, and shall distribute them among the private and, as appropriate, public agencies which he deems best qualified to administer such assistance."

The Statute also directs that the audit be by the Board of Auditors, but with the proviso that it "may accept audited accounts from the agencies to which funds have been allocated". Grants were made to various agencies in 1952, each agreement requiring that the auditor of the agency certify to the High Commissioner with respect to transactions relating to the grant. No reports had been received when the Board made its examination, in March, of the accounts of the High Commissioner. However, the total of all grants being \$48,384 only, the Board is not delaying delivery of its report as a mid-year examination is being planned, when the reports may be reviewed. The Board has accepted the report of a firm of chartered accountants at Shanghai with respect to operational expenses of the High Commissioner in the Far East.

48. Financial rules for the Refugee Emergency Fund stipulate that the plan of expenditure for the first accounting period be for the ten months 1 March to 31 December 1952, and thereafter on the calendar year basis. Instead of following this plan, the High Commissioner decided to make the first period from 1 March 1952 to 31 December 1953. His explanation is:

"For reasons of timing, connected with uncertainties regarding possible contributions and in order to prevent overlapping of relief projects due to the delayed determination of the IRO residual assets, together with the late date within the period when the Advisory Committee next meets, it has appeared to me to be more useful to prepare a plan covering the period to 31 December 1953."

The decision presents no special problem in the audit of accounts.

49. Cash receipts of the year were \$737,730; in addition, there were receivables of \$28,472 representing pledges of governments and others. Thus, Income totalled \$766,202. Expenditures were \$320,379. In addition, the Ford Foundation has undertaken to make grants to a total of \$2,900,000 to organizations designated by the High Commissioner. As the Foundation's grants are paid directly to the designated organizations, its payments are not reflected in the statements of the High Commissioner.

Memorandum to the Advisory Committee

50. In accordance with established practice, the Board is drawing to the notice of the Advisory Committee on Administrative and Budgetary Questions a few points which do not, in the opinion of the Board, involve any general question of policy.

(Signed) Watson SELLAR, Canada
Jaime JARAMILLO, Colombia
Otto F. REMKE, Denmark

6 May 1953

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