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UNITED NATIONS CHILDREN'S FUND (UNICEF)

FINANCIAL REPORT AND ACCOUNTS for the year ended 31 December 1954

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: TENTH SESSION SUPPLEMENT No. 6A (A/2905)

NEW YORK, 1955

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

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LETTER OF TRANSMITTAL

2 May 1955

Sir,

I have the honour to deliver to you for presentation to the General Assembly:

- (a) The financial statements of the United Nations Children's Fund for the period ended 31 December 1954;
- (b) The report of the Board of Auditors with respect to the financial transactions of the Fund in 1954

Accept, Sir, the assurances of my highest consideration.

(Signed) Watson SELLAR On behalf of the Board of Auditors

The Secretary-General of the United Nations, New York

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 1954

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1954

1. The financial statements of the United Nations Children's Fund (UNICEF) for the eighth financial period which ended 31 December 1954 are presented herewith. They comprise the following principal statements:

- (i) Statement of assets and liabilities as at 31 December 1954;
- (ii) Statement of income and expenditure for the year ended 31 December 1954;
- Statement of 1954 budgetary authorizations, obligations incurred and unobligated balances of authorizations (administrative costs and costs of operational services).
- 2. The following supporting schedules are presented:

Schedule A. Contributions from Governments during the year ended 31 December 1954;

- Schedule B. Statement of allocations and expenditures for the year ended 31 December 1954 and outstanding balances of allocations;
- Schedule C. Statement of allocations and expenditures for the period from inception to 31 December 1954 and outstanding balances of allocations.

3. The principal of the Fund as at 31 December 1954 amounted to \$28,226,657, against which the Executive Board has made allocations of \$25,441,664 (schedules B and C) leaving an amount of \$2,784,993 unallocated.

Assets and liabilities

Assets

Cash and investments

The statement of assets and liabilities shows funds with banks and the United Nations totalling \$20,573,412 4. as at 31 December 1954. These funds comprised trust funds totalling \$1,143,757 held in separate bank accounts (UNICEF/UNRWA, UNICEF/UNKRA, UNICEF/Mission accounts) and \$19,429,655 of UNICEF funds. UNICEF funds consisted of some \$16,800,000 in United States currency and the equivalent of some \$2,600,000 in thirty-one other currencies. The latter included the equivalent of approximately \$1 million in pounds sterling, \$350,000 in Swedish kronor, \$300,000 in Yugoslav dinars, \$250,000 in Brazilian cruzeiros, \$150,000 in German marks and \$100,000 in Swiss francs. With the exception of the amount of \$2,784,993 as shown in the statement of assets and liabilities (Principal of the Fund) and schedules B and C, all funds were fully allocated by the Executive Board. Funds in currencies other than United States dollars were shown in the books of account at a dollar equivalent according to rates of exchange current on 31 December 1954, as quoted by the International Monetary Fund. Investments were operated by the Fund through the channel of the United Nations (Trust Account). Apart from \$5,081,106 interest-bearing United States bank deposit at thirty days' notice and \$2 million nominal value of 21/4 per cent Federal Land Bank Bonds, maturing 1 November 1958, all other investments consisted of United States Government securities, of which \$7 million nominal value mature in 1955 and \$2 million in 1960 (annex I: Investments as at 31 December 1954). Income from investments in 1954 totalled \$377,638, including \$81,892 interest accrued up to 31 December 1954 payable in 1955. A list of UNICEF-operated bank accounts is attached (annex II).

Other assets

5. Deposits with suppliers: These deposits comprised trust funds totalling \$253,100 held on separate accounts and UNICEF funds of \$1,247,201. The latter included the following amounts held by governmental procurement agencies: approximately \$500,000 with the Commonwealth Department of Supply, Australia (in Australian pounds), \$350,000 with the Department of Industries and Commerce, New Zealand (in New Zealand pounds), \$300,000 with the Canadian Commercial Corporation (in Canadian dollars), and \$100,000 with the Commodity Credit Corporation, United States Department of Agriculture.

Accounts receivable, advances, deposits, etc.: These included: (a) receivables (\$38,000) from the United Nations and specialized agencies; (b) receivables (\$6,000) from Governments; (c) deposits (\$13,000) held by governmental departments for transhipment costs and training programmes, also held by an agency in Switzerland with which the Fund has joint assistance projects; (d) service deposits (\$5,000); (e) salary and travel advances to UNICEF staff (\$5,000). Contributions receivable from Governments: Out of "receivables" totalling \$8,768,348, the amount of \$8,577,284 had been transferred to UNICEF by April 1955. It is anticipated that the balance of \$191,064 will be paid by June 1955.

LIABILITIES

6. Unliquidated obligations, of which approximately \$700,000 was payable in United States dollars and the equivalent of \$330,000 in fifteen other currencies, have been subdivided to show:

(i) Amounts due (\$434,204) in respect of supplies and equipment which had been shipped by 31 December 1954, but for which payment had not been made at that date;

(ii) Amount outstanding (\$34,460) in respect of operational services. This sum included a provision of \$18,899 for the reimbursement of national income tax. Full details of the 1954 unliquidated obligations are shown in the attached statement of budgetary authorizations (costs of operational services);

(iii) Amount outstanding (\$86,714) in respect of administrative costs. This sum included a provision of \$69,229 for the reimbursement of national income tax. Full details of the 1954 unliquidated obligations are shown in the attached statement of budgetary authorizations (administrative costs);

(iv) Accounts payable (\$476,582) which consisted of: (a) amounts deposited by Governments (\$209,342) in respect of procurement on their behalf and freight; (b) amounts outstanding (\$154,829) at the year-end on interoffice accounts with the United Nations Staff Pension Fund, specialized agencies (mainly international project personnel and fellowships) and the UNICEF Greeting Card Fund; (c) amounts due (\$101,686) in respect of supplies which had been shipped by 31 December 1954 for account of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) but for which payment had not been made at that date; (d) amounts due (\$10,725) to sundry creditors.

Trust funds consisted of sums made available to UNICEF by UNRWA and the United Nations Korean 7. Reconstruction Agency (UNKRA) for agency procurement operations; and also of sums made available by Governments of UNICEF-aided countries to meet local administrative costs of UNICEF country and area offices. Since 1951, when an agreement was made with UNRWA, the Fund has undertaken to procure as agents certain supplies required by that agency. During the latter part of 1953, the original agreement was amended to cover a much wider range of procurement than originally envisaged. It was agreed that for this service, UNICEF would be paid a commission at the rate of 0.75 per cent of the value of all goods procured, with a proviso that the minimum yearly commission should not be less than \$100,000. On 28 December 1954, a new agreement was concluded between UNICEF and UNRWA, effective as from 1 January 1955, stipulating that UNRWA will pay all the costs incurred by UNICEF in the performance of the services under this agreement. This new agreement to be carried out on a cost basis has replaced the 1051 agreement (as amended in 1953). At 31 December 1954, the funds held in trust on behalf of UNRWA amounted to \$1,307,560, against which there were unpaid obligations of \$101,854; therefore, net funds held by UNICEF at 31 December 1954 on behalf of UNRWA amounted to \$1,205,706. UNICEF has also undertaken certain procurement agency functions in respect of UNKRA and, at 31 December 1954, held \$26,893 for the financing of this operation. Lastly, in respect of funds provided by Governments of UNICEF-aided countries for the purpose of meeting local administrative costs of UNICEF country and area offices, the equivalent of \$62,404 was held by UNICEF in eleven currencies.

8. The Greeting Card Fund has operated successfully for the past few years. In 1950, some 130,000 cards were sold resulting in a net surplus of \$4,200; in 1951, 500,000 cards were sold showing a net surplus of \$16,274; in 1952, 1,500,000 cards, showing a net surplus of \$76,335; in 1953, 2 million cards, showing a net surplus of \$99,703. Out of the surpluses realized on this operation the sum of \$124,200 has already been transferred to the general resources of UNICEF (miscellaneous income) in accordance with decisions made by the Executive Board. At its March 1954 session the Executive Board approved the establishment of a working capital fund in the amount of approximately \$70,000 for the 1954 greeting card project. This amount represented the residue of the net surplus of the 1953 greeting card project. Some 3 million cards were sold in 1954. The surplus of income over expenditures of the 1954 project amounted to \$153,638. In accordance with the decision of the Executive Board in March 1955, a further amount of \$125,000 has been transferred in 1955 from the greeting card account to the general resources of UNICEF (miscellaneous income). In view of the success of the 1954 greeting card project, the Executive Board account to the general resources of UNICEF (miscellaneous income). In view of the success of the 1954 greeting card project, the Executive Board authorized that the balance of the net surplus of the 1954 project (approximately \$90,000) remaining in the greeting card account shall be used as working capital for a similar project in 1955.

9. A reserve for insurance of \$200,000 was established in November 1950, in accordance with the decision of the Executive Board, upon the recommendation of the Board of Auditors that UNICEF should adopt a policy of self-insurance. The balance of the reserve at 31 December 1954 amounted to \$193,595, as compared with \$193,740 at the end of 1953.

10. The principal of the Fund at 31 December 1954 stood at a figure of \$28,226,657, an increase of \$569,747 over the balance at 31 December 1953. The general trend in respect of "Income" and "Expenditure" affecting the fluctuation of the principal of the Fund is dealt with in detail in paragraphs 23 and 25 of the present report.

The balances of allocations unfulfilled at 31 December 1954 totalled \$25,441,664 and full details thereof are presented in schedules B and C. Outstanding commitments totalling \$3,211,066 comprised contracts for supplies and equipment of \$1,849,931, on which deliveries had not been effected and commitments of \$1,361,135 in respect of project personnel and fellowships (of which \$960,997 was a commitment to the World Health Organization and \$171,043 to the Food and Agriculture Organization). The amount of \$3,211,066 included commitments of approximately \$2,100,000 in United States currency and the equivalent of approximately \$1,100,000 in thirteen other currencies. Included in these currencies was approximately \$350,000 in pounds sterling, \$200,000 each in Netherlands guilders and New Zealand pounds and \$100,000 each in Australian pounds and Swedish kronor.

Income and expenditure

INCOME

Contributions from all sources in 1954 totalled \$14,139,276, compared with \$15,522,509 in 1953. Sixty-one 11. Governments contributed \$13,608,240 in 1954 (schedule A) whereas in 1953 fifty-five Governments contributed \$14,266,861. The largest contributor, the United States Government, contributed \$8,300,000 for 1954 (paid in 1955) compared with \$9,814,333 in 1953, a decrease of \$1,514,333. Contributions from Governments other than the United States rose by \$855,712, namely from \$4,452,528 in 1953 to \$5,308,240 in 1954. There has been an increase not only in the number of such contributing Governments but also in the size of contributions from some of them. Income from organized campaigns of \$192,000 in 1954 shows a considerable decrease compared with \$651,247 in 1953. This decrease is explained by the fact that fund-raising campaigns in two countries, Australia and New Zealand, yielded UNICEF \$478,232 in 1953. The next campaign in these countries for the benefit of UNICEF is scheduled to take place in 1955. The 1954-1955 campaign for UNICEF in the United Kingdom held under the auspices of the United Nations Association is expected to realize a net sum of approximately \$300,000, part of which had already been transferred in 1954. Income from private contributions (other than organized campaigns) increased from \$176,564 in 1953 to \$269,245 in 1954 (an increase of over 50 per cent). This amount included receipts from the United States "Trick or Treat" Hallowe'en project under the auspices of the United States Committee for UNICEF, which transferred \$185,000 to UNICEF in 1954, compared with \$70,000 in 1953. Proceeds from settlement of UNRRA claims in 1954 amounted to \$69,791, compared with \$427,837 in 1953. These proceeds are the last substantial accruals to UNICEF and only relatively small amounts remain to be cashed.

12. Other income: Income of \$904,667 other than contributions in 1954 showed an increase of \$208,036 over income in 1953 of \$696.631:

Income from investments (see paragraph 4) of \$377,638 increased by \$10,727 compared with 1953 (\$366,911). Although the average monthly total of investments in 1954 was maintained at the same level as in 1953 the yield increased owing to slightly higher interest rates. Interest from securities and bank deposits amounted to \$351,908, other bank interest to \$25,730.

Staff Assessment Plan: Income from the Staff Assessment Plan of \$259,769 showed an increase of \$19,119 compared with 1953 (\$240,650). In accordance with the procedure adopted by the United Nations, administrative costs (\$1,351,601) and costs of operational services (\$988,773) are stated on a gross basis, and the amount derived under the Staff Assessment Plan (\$259,769) is shown as income. This amount is computed as follows: income related to the administrative personnel, \$152,480; income related to the personnel of operational services, \$107,289.

Agency procurement commission (\$101,145) is the commission from UNRWA (\$100,000) and UNKRA (\$1,145) in respect of procurement on behalf of these agencies (see paragraph 7). This amount of \$101,145 consisted of income (\$22,000) related to administrative costs and income (\$79,145) related to costs of operational services. Agency procurement commission in 1953 amounted to \$25,000.

Miscellaneous income of \$164,020 comprised: (a) recoveries from carriers, approximately \$7,000; (b) transfer of \$90,000 from the Greeting Card Fund; (c) proceeds of sale of permanent equipment, approximately \$6,000; (d) cancelled administrative obligations of previous years, approximately \$12,000; (e) refund from the liquidation of the Joint Enterprise (International Tuberculosis Campaign-BCG), approximately \$45,000; (f) sundry receipts and refunds, approximately \$4,000. Miscellaneous income in 1953 amounted to \$62,957.

Difference in exchange showed a net profit balance for the year of \$2,095, compared with \$1,113 in 1953.

EXPENDITURE

13. Expenditure in 1954 of \$14,474,196 was \$569,747 below the income of \$15,043,943 and was higher by \$1,967,566 than expenditure in 1953 (\$12,506,630).

14. Expenditure on assistance (area, country and general) totalled \$13,122,595, consisting of: supplies and equipment (inclusive of freight), \$11,228,144¹; special assistance programmes (fellowships, project personnel, group

¹ This amount includes inventories of supplies and equipment undistributed as at 31 December 1954 valued at \$2,923,171, namely: Some \$1,582,000 worth in warehouses in receiving countries awaiting distribution; Some \$960,000 worth in transit;

Some \$381,000 worth with suppliers (paid for) or in warehouses in the country of origin awaiting shipment.

training courses and International Children's Centre, Paris), \$905,678; operational services, \$988 773. Schedule B shows expenditure in 1954 on area and country assistance by type of operation² (supplies and equipment, fellowships, project personnel, other services); it also gives totals of expenditure on general assistance (benefiting more than one area) and on administrative costs; and, in addition, it details allocations made by the Executive Board: balances outstanding as of 1 January 1954, \$23,748,240; further allocations authorized in 1954 (less returns of allocations), \$16,167,620; and balances remaining to be fulfilled after 31 Dccember 1954, \$25,441,664. Schedule C. shows allocations made by the Executive Board from inception through 31 December 1954, \$203,386,905; expenditure for the same period, \$177,945,241; and balances of allocations remaining to be fulfilled after 31 December 1954, \$25,441,654. According to the decision taken at the March 1954 session of the Executive Board, freight allocations and expenditures are recorded on a country basis.

Expenditure on area and country assistance amounted in 1954 to \$11,808,917 (schedule B) and cumulatively 15. from inception through 1954 to \$159,384,576 (schedule C). The analysis of these amounts by type of programme is shown hereunder:

		19	954	Cumulative throu	from inception gh 1954
		\$	\$	\$	\$
LONG-RANGE AID I. Maternal and child welfare			2,281,247		10,783,164
II.	Mass health (i) Combating insect-borne diseases (ii) Production of insecticides, anti-	1,482,497		5,860,077	
	 (ii) Production of insecticides, anti- biotics, sera and vaccine (iii) Control of bejel, yaws, VD 	736,177 768,791		2,936,053 4,087,367	
	(iv) BCG anti-tuberculosis vaccination (v) Other tuberculosis control	783,964 33,341		6,183,571 2,989,164	
	(vi) Trachoma control	305,450 35,931		404,291 59,319	
	(viii) Control of other communicable diseases	8,257	4,154,408	589,110	23,108,952
III.	Child nutrition			2 (56 260	
	(i) Long-range feeding(ii) Food conservation	328,994 844,567	1,173,561	3,656,362 5,124,470	8,780,832
	Total long-range aid		7,609,216		42,672,948
Emero	SENCY AID		1,727,333		98,654,037
	HT		2,373,780		17,676,720
UNDIS	TRIBUTED CHARGES		98,588		380,871
	TOTAL AREA AND COUNTRY ASSISTANCE		11,808,917		159,384,576

Analysis of expenditure on area and country assistance by type of programme

Expenditure on operational services³ (consisting of (a) cost of personnel and related services of the food con-16. servation operation and engineering services advising Governments; (b) cost of personnel and related services of area and country offices; (c) cost of personnel and related services of the procurement and shipping operation) totalled \$988,773 (gross). Salaries and wages have been stated on a "gross" basis and are offset by credits to income derived under the Staff Assessment Plan. After deducting the appropriate part of income derived from the Staff Assessment Plan (\$107,289-see paragraph 12) and of income from "agency procurement commission" (\$79,145-see paragraph 12), the net cost of operational services in 1954 amounted to \$802,339.

17. Expenditure on administration totalled \$1,351,601 (gross). Salaries and wag s have been stated on a "gross" basis and are offset by credits to income derived under the Staff Assessment Plan. After deducting the appropriate part of income under Staff Assessment Plan (\$152,480-see paragraph 12) and of income from "agency procurement commission" (\$22,000-see paragraph 12), the net cost of administration in 1954 amounted to \$1,177,121.

²A breakdown by type of programme is shown in paragraph 15.

[•] A oreaction by type of programme is snown in paragraph 15. • For a number of years, only personnel and related costs of the milk conservation programme were recorded under the heading of "Operational services". In the budget of 1954 the personnel costs of the area and country offices and of the supply operation were added. UNICEF's representatives in area and country offices are mainly engaged in advising and assisting Governments on the preparation and execution of aided projects and are, therefore, rendering a direct service. The costs of procurement and shipping, as represented by the Supply Division at Headquarters and Paris, and by the offices in London and Sydney represent an addition to the value of goods shipped and therefore are also charged to "Operational services". This definition of "Operational services" was considered by the Advisory Committee on Administrative and Budgetary Questions, which concurred with the justification offered by the Administration of UNICEF.

18. The following table shows comparative figures of budgets (gross) for administration and operational services in 1949 and 1950 (years of highest expenditures) and in 1953 and 1954, also actual costs (gross and net) for the same years (recalculated on the basis of the division referred to in paragraph 16):

	1949	1950	1953	1954
	\$	\$	\$	\$
Budget authorizations (gross)	2,972,657	2,949,935	2,331,213	2,385,040
Actual administrative costs (gross)	1,500,139	1,495,872	1,388,769	1,351,601
Actual operational services costs (gross)	1,131,718	1,125,988	831,399	988,773
TOTAL COSTS GROSS	2,631,857	2,621,860	2,220,168	2,340,374
Actual administrative costs (net)Actual operational services costs (net)	1,359,883	1,346,710	1,226,569	1,177,121
	1,036,172	1,013,462	727,949	802,339
Total costs net	2,396,055	2,360,172	1,954,518	1,979,460

19. Expenditure on assistance (see table, paragraph 20) in 1954 (operational services on a net basis) totalled \$12,936,161 compared with \$11,014,411 in 1953, an increase of \$1,921,750 over 1953 (17 per cent). Administrative costs (net) in 1954 totalled \$1,177,121 compared with \$1,226,569 in 1953, a decrease of \$49,448. This constituted a decrease of 4 per cent as compared with administrative costs (net) in 1953.

20. The following table shows the ratio of expenditure on assistance and cost of administration (net) to total expenditures in 1952, 1953 and 1954 (the administrative costs and the costs of operational services for 1952 and 1953 recalculated to conform with the division referred to in the footnote to paragraph 16). The ratio for the year 1954 was 91.7 per cent for assistance and 8.3 per cent for administration:

		\$	Percentage	\$	Percentage
1952	Expenditure on assistance (area, country and general) ^a Operational services (net)	11,371,390 705,650	85.6 5.3	12,077,040	90.9
	Administrative costs (net)			1,212,432	9.1
			Total	13,289,472	100.0
1953	Expenditure on assistance (area, country and general) ^a Operational services (net)	10,286,462 727,949	84.1 5.9	11,014,411	90.0
	Administrative costs (net)			1,226,569	10.0
			Total	12,240,980	100.0
1954	Expenditure on assistance (area, country and general) ^a Operational services (net)	12,133,822 802,339	86.0 5.7	12,936,161	91.7
	Administrative costs (net)		<u></u>	1,177,121	8.3
			TOTAL	14,113,282	100.0

• Excluding "operational services".

21. The question of the ratio of administrative costs to total expenditures was examined by the UNICEF Executive Board in December 1954 when it reviewed the administrative and operational services expenditures for the first nine months of 1954. The following is an excerpt from the Board's report on this subject:

"10. . . . The rate of administrative costs (net) to total expenses for the (nine months) period was 8.5 per cent⁴. This compares with 10 per cent for the calendar year 1953.

"11. The reduction in the ratio of administrative costs to total expenditures was noted with satisfaction. At the same time, attention was directed to the fact that the computation of this ratio depends in large part upon the money spent on assistance du_{i} age the year, and that for a variety of reasons this amount of money does not necessarily reflect the administrative workload of the agency. Consequently the ratio of administrative efficiency of the organization.

⁴ As is noted in paragraph 20, the ratio for the twelve-month period was 8.3 per cent.

"12. For some important supply items such as milk and penicillin there has been a considerable drop in the prices paid by UNICEF. In 1954, UNICEF, with total expenditures of about \$14 million, will include in its shipments 85 million pounds of dried skim milk and two million vials of penicillin. The costs of these two commodities will be about 9 per cent of total expenditures. In 1949, the year in which the ratio of administrative expenses was at the lowest point, UNICEF shipped considerably less skim milk and penicillin (50 million pounds of dried skim milk and 370,000 vials of penicillin) with the cost of these commodities constituting about 15 per cent of expenditures totalling \$47 million. If 1949 prices had applied to the shipment of milk and penicillin in 1954 the ratio of administrative costs for the first nine months of 1954 would have been halved.

"13. Moreover, the geographic coverage of UNICEF aid has greatly increased, while the shift in emphasis from emergency relief to long-range aid requires additional staff-work to assure maximum returns on assistance granted. In 1949, less than one-fourth of the total of allocations was for long-range aid; in 1954, long-range aid constituted over 80 per cent. In 1949, UNICEF was aiding less than 100 programmes in 23 countries and territories; in 1954, UNICEF was aiding over 250 programmes in 88 countries and territories" (E/ICEF/280).

22. The following table of programme allocations as at 31 December 1954 by main classifications of assistance and divided into two periods (1947–1950 and 1951–1954) shows the trend of UNICEF aid. Emergency aid (foods, raw materials and miscellaneous), which accounted for 76 per cent of UNICEF assistance in the first period, decreased to 27 per cent in the second period, while long-range aid increased from 24 per cent to 73 per cent.

PROGRAMME ALLOCATIONS BY MAIN CLASSIFICATIONS As at 31 December 1954

(In thousands of US dollars)

	1947-1950	Percentage	1951–1954	Percentage	Total
Long-range aid		_			
 I. Maternal and child welfare services and training II. Mass health III. Child nutrition: 	8,458.3 13,075.6	7.4 11.4	10,995.7 14,541.2	23.6 31.2	19,454.0 27,616.8
(i) Long-range feeding (ii) Food conservation	1,795.5 3,928.2	1.6 3.4	3,212.3 5,236.1	6.9 11.2	5,007.8 9,164.3
Total long-range aid	27,257.6 87,438.1	23.8 76.2	33,985.3 12,618.1	72.9 27.1	61,242.9 100,056.2
Total project aid	114,695.7	100.0	46,603.4	100.0	161,299.1
Unprogrammed balances as at 31 December 19 Area assistance Assistance benefiting more than one area				1,874.9 28.1	1,903.0
Freight, insurance and ancillary charges Operational services Administration					21,784.6 7,504.5 10,895.7
		TOTAL ALI	LOCATIONS (see	e schedule C)	203,386.9

Principal of the Fund, 1947-1954

23. The following figures indicate the trend in "Income" and the "Principal" of the Fund. For the four years (1949–1952) expenditure exceeded the annual income, and the principal of the Fund, therefore, decreased during those years by a total of some \$34,600,000. In 1953 and 1954, the trend was reversed and the income exceeded the expenditure by \$3,712,510 in 1953 and by \$569,747 in 1954 (see statement of income and expenditure). The following table shows "Income" from 1947 through 1954 by main classifications:

				INCOM	E					
			(In thou	isands of	US dolla	urs)				
		1947	1948	1949	1950	1951	<i>1952</i>	195 3	1954	Total
(a)	Contributions Governments Private (including organ-	20,170	40,875	26,313	19,228	10,315	9,353	14,267	13,608	154,129
ized campaigns)	ized campaigns)	16 11,650	5,904 12,107	5,014 8,075	1,513 518	236 245	144 137	828 428	461 70	14,116 33,230
	TOTAL	31,836	58,886	39,402	21,259	10,796	9,634	15,523	14,139	201,475

			INC	OME (<i>con</i>	tinued)					
		1947	1948	1949	1950	1951	1952	1953	1954	Total
(b)	Other income									
• •	Investments	11	88	313	494	305	315	367	377	2,270
	Staff Assessment Plan				262	235	237	240	260	1,234
	Miscellaneous			115	134	72	48	63	165	597
	Difference in exchange		(26)	(108)	548	15	38	1	2	470
	Agency procurement commission							25	101	126
	commission							~~~~		
	TOTAL	11	62	320	1,438	627	638	696	905	4,697
	GRAND TOTAL	31,847	58,948	39,722	22,697	11,423	10,272	16,219	15,044	206,172

A statement of contributions from all sources by area and country from inception to 31 December 1954 is given in annex III.

24. Schedule C attached shows total expenditures of \$177,945,240 for the period from inception to 31 December 1954, of which \$9,386,785 was spent on administration (gross) and \$6,389,970 on operational services (gross); \$162,168,485 was spent on assistance, other than operational services. Within this period, income other than contributions, namely, from investments, Staff Assessment Plan and other miscellaneous revenue amounted to \$4,697,426 (see table of "Income", paragraph 23). Thus, out of each dollar contributed to UNICEF and expended up to 31 December 1954, 97 cents were used for assistance (of which 3 cents were for operational services) and the remaining 3 cents were used for administrative overhead.

25. The following table shows the position of the principal of the Fund at the end of each financial year since inception:

PRINCIPAL OF THE FUND As at 31 December

(In thousands	0] 05 0011075)	Decrease during the year	Increase during the year
1947	31.032	_	
1948			27,474
1949		6,943	
1950		13,236	
1951		11,148	E
1952		3,255	¢
1953			3,713
1954			570

Of the \$28,226,657 of the principal of the Fund as at 31 December 1954, the sum of \$25,441,664 was allocated by the Executive Board, leaving \$2,784,993 unallocated (see paragraph 3).

Internal matching by Governments

26. A statement is attached (annex IV) showing funds expended and committed by Governments for projects being aided by UNICEF. For the purpose of the statement, only the commitments and expenditures of governmental authorities have been included, whether central or local. Because records are not as readily available to the Fund, the commitments and expenditures of voluntary agencies have been excluded. Also excluded are local costs to Governments resulting from aid, generally in the form of international personnel, furnished by other United Nations agencies to projects assisted by the Fund.

27. "Programme allocations by UNICEF" totalling \$203,386,905 are the same as the "Authorized allocations" from the inception of the Fund up to 31 December 1954, as shown in schedule C, with the exception that allocations not yet programmed are shown separately, since at that stage there cannot be commitments by receiving Governments. "Programme matching" is shown in two columns relating, respectively, to "Expenditures" and "Commitments" which have not yet materialized in expenditures or for which records of expenditure have not yet been received. At the time when a UNICEF allocation to a project is authorized by the Executive Board the commitments which assisted Governments will undertake are also stated. The next stage is the agreed plan of operation in which the commitments are given in more detail, together with estimated money values.

28. As the plan of operation is executed, the UNICEF allocation takes form in the delivery of supplies (UNICEF commitments thus materialize in expenditures), and on the other hand, the government commitments are also gradually implemented and become expenditures. This process results in a corresponding increase in the "Expenditures" column of annex IV and a decrease in the "Commitments" column. This takes place progressively over the period of the plan of operation which, in the case of a long-range project, may on occasion last up to seven years. At any given moment, therefore, there are considerable commitments which have not yet become expenditures. There is a further period before expenditures are actually recorded by the Fund.

29. The expenditure figures are based on governmental certificates which have been reviewed by UNICEF country and regional offices and also by UNICEF internal auditors. Commitments in the plans of operation are in real terms—the goods and services necessary for the execution of the project—and money values are forecasts and are given only as a general guide. Hence, the expenditures finally incurred may differ somewhat from the corresponding commitments. Further, plans of operation may be amended during the period of execution by agreement between the Government and the Fund, with corresponding changes in commitments. Fluctuation of currencies may also affect the dollar equivalent of commitments. Finally, the tabulation comprises commitments of which the Fund has records at this time. Items that require further clarification have not been included.

30. At 31 December 1954, the recorded expenditures were the equivalent of \$234,625,000 and the balance of commitments the equivalent of \$100,313,000, making a total of programme matching of the equivalent of \$334,938,000.

31. The "Administrative expenditures of UNICEF country offices" are expenditures by assisted Governments to cover the local costs of the offices of UNICEF resident representatives. Total expenditures recorded under this heading up to 31 December 1954 were the equivalent of \$2,781,000.

32. Total internal matching is the sum of programme matching and administrative expenses, and amounts to \$337,719,000. If this is added to UNICEF allocations the total of \$541,106,000 represents the estimated total cost of the projects to which UNICEF has approved assistance.

Budgetary authorizations-administrative costs and costs of operational services

33. The statement of 1954 budgetary authorizations,⁵ obligations incurred and unobligated balances of authorizations shows a total of budgetary authorizations at \$2,385,040 (gross); obligations incurred for administrative costs at \$1,351,601 gross (net \$1,177,121, after deducting \$152,480 income derived under "Staff Assessment Plan" and \$22,000 income from "agency procurement commission"—see paragraph 17); obligations incurred for operational services at \$988,773 gross (net \$802,339, after deducting \$107,289 income derived under "Staff Assessment Plan" and \$79,145 income from "agency procurement commission"—see paragraph 16); and unobligated balances of authorizations at \$44,666 after a provision of \$80,000 was made for reimbursement of national income tax. This surplus of \$44,666 from the allocation for 1954 administrative costs and costs of operational services was returned to the general resources of UNICEF in March 1955.

34. Obligations (gross) incurred in 1954 represented 98.1 per cent of the budgetary authorizations (gross) for that year. The following table presents a summary of budgetary authorizations, obligations incurred, ratio of obligations incurred to budgetary authorizations and unobligated balances of authorizations, for each of the five sections of the budget:

BUDGETARY AUTHORIZATIONS, OBLIGATIONS INCURRED AND UNOBLIGATED BALANCES OF AUTHORIZATIONS Administrative costs and costs of operational services Ratio of Un-

			Ob	ligations incurre	ed	obligations incurred to budgetary	
	Sections	Budgetary authorizations \$	Administration \$	Operational services \$	Total \$	authoriza- tions Percentage	authoriza- tions \$
· I.	New York headquarters	1,037,010	747,194.05	278,322.20	1,025,516.25	98.9	11,493.75
II. III.	Asia regional, area and country offices Africa, Eastern Mediterranean	385,400	187,339.69	187,950.98	375,290.67	97.4	10,109.33
TX 7	and Europe regional, area and country offices	642,250	252,049.59	379,300.26	631,349.85	98.3	10,900.15
1 V.	V. Latin America regional, area and country offices	222,750	102,018.24	109,570.04	211,588.28	95.0	11,161.72
v.	South-west Pacific office	17,630		16,629.13	16,629.13	94.3	1,000.87
n	the second of me	2,305,040	1,288,601.57	971,772.61	2,260,374.18	98.1	44,665.8 2
	ision for reimbursement of na- nal income taxes	80,000	63,000.00	17,000.00	80,000.00	100.0	<u> </u>
TOTALS (gross)		2,385,040	1,351,601.57	988,772.61	2,340,374.18	98.1	44,665.82
	aff Assessment Plan		(152,480.57) (22,000.00)	(107,288.31) (79,145.38)	(259,768.88 (101,145.38		
	Obligations incu	URRED (net)	1,177,121.00	802,338.92	1,979,459.92		

⁵ Including transfers from the Administrative Contingency Fund.

Ex gratia payments

35. In accordance with the requirements of financial regulation 10.3, the following statement is submitted:

There were no ex gratia payments authorized during the year.

- Annex I: Investments
- Annex II: List of bank accounts
- Annex III: Statement of contributions from inception to 31 December 1954
- Annex IV: Statement of allocations and internal matching (summary table and five area tables)

25 April 1955

(Signed) Maurice PATE Executive Director

Book value

ANNEX I

Investments as at 31 December 1954

Designation	Nominal value \$	with interest accrued as at 31 Decembe r 1954 \$
United States Treasury Certificates of Indebtedness, 1 ⁵ / ₈ per cent, due 15 February 1955 United States Treasury Certificates of Indebtedness, 1 ¹ / ₄ per cent, due	4,000,000.00	4,056,808.22
15 December 1955 Federal Land Bank Bonds, 2¼ per cent, due 1 November 1958 United States Treasury Bonds, 2½ per cent, due 15 November 1960	3,000,000.00 2,000,000.00 2,000,000.00	3,001,643.84 2,007,996.22 2,016,068.50
Savings account (thirty days' notice): Bank of America, National Trust and Savings Association, San Francisco	11,000,000.00	11,082,516.78 5,081,106.14
	TOTAL	16,163,622.92

ANNEX II

List of bank accounts

Africa

French Equatorial Africa Banque de l'Afrique Occidentale, S.A., Brazzaville

Americas

Brazil

Banco do Brasil S.A., Rio de Janeiro National City Bank of New York (First National City Bank of New York), Rio de Janeiro

Chile

Banco Central de Chile, Santiago National City Bank of New York (First National City Bank of New York), Santiago

Ecuador

La Previsora Banco Nacional de Crédito, Quito

Guatemala

Banco Agrícola Mercantil, Guatemala

Peru

Banco de Crédito del Peru, Lima National City Bank of New York (First National City Bank of New York), Lima

United States of America	
New York:	
Chase Manhattan Bank, Pine Street corner of Nassau Chase Manhattan Bank, Forty-Second Street Branch Chemical Corn Exchange Bank, United Nations Office Federal Reserve Bank of New York First National City Bank of New York San Francisco:	
Bank of America, National Trust and S Association	Savings
Asia	

Afghanistan

Da Afghanistan Bank, Kabul

Burma

Lloyds Bank, Limited, Rangoon State Commercial Bank, Rangoon

China

Bank of Taiwan, Taipeh

Czechoslovakia India Státni Banka Ceskoslovenská, Prague Central Bank of India, Limited, New Delhi Lloyds Bank, Limited, New Delhi Indonesia Nationale Handelsbank N.V., Djakarta Jaban Finland Chase Manhattan Bank, Tokyo Korea France Bank of Korea, Seoul Pakistan Lloyds Bank, Limited, Dacca Lloyds Bank, Limited, Karachi State Bank of Pakistan, Karachi Philippines Bank of America, National Trust and Savings Greece Association, Manila Thailand Iceland Provincial Bank, Limited, Bangkok Viet-Nam Ireland Banque de l'Indochine, S.A., Saigon AUSTRALIA Italv Commonwealth Trading Bank of Australia, Sydney EASTERN MEDITERRANEAN Egypt National Bank of Egypt, Cairo Ethiopia Norway State Bank of Ethiopia, Addis Ababa Iraq Poland Ottoman Bank, Baghdad Israel Sweden Bank Leumi le-Israel, B.M., Haifa Lebanon Banque de Syrie et du Liban, S.A., Beirut Turkey Banque Centrale de la République de Turquie, S.A., Ankara Trieste EUROPE Austria Creditanstalt-Bankverein, Vienna Belgium Banque de la Société Générale de Belgique, S.A., Brussels Bulgaria Banque Nationale de Bulgarie, Sofia

Denmark Privatbanken i Kjobenhavn, Aktieselskab, Copenhagen Postal Administration of Denmark, Copenhagen Ab Nordiska Föreningsbanken, Helsinki Chase Manhattan Bank, Paris Morgan & Cie, Incorporated, Paris Postal Administration of France, Paris Société Générale, Paris Germany Bank Deutscher Länder, Frankfurt (Main) National Bank of Greece and Athens, Athens Landsbanki Islands, Reykjavik National City Bank, Limited, Dublin Banco di Roma, Rome Luxembourg Banque Internationale à Luxembourg, S.A., Luxembourg Netherlands Amsterdamsche Bank, N.V., Amsterdam Christiania Eank og Kreditkasse, Oslo Bank Handlowy w Warszawie, S.A., Warsaw Aktiebolaget Svenska Handelsbanken, Stockholm Stockholm Enskilda Bank, A.B., Stockholm Switzerland Banque Nationale Suisse, Berne Crédit Suisse, Zürich Banco di Roma, Trieste United Kingdom Bank of England, London Chase Manhattan Bank, London Morgan Grenfell & Co., Limited, London National Provincial Bank, Limited, London Yugoslavia

Banque Nationale de la République Fédérative Populaire de Yougoslavie, Belgrade

ANNEX III

Statement of contributions, by area and country, from inception to 31 December 1954

(in US dollar equivalents, in units of \$1,000)

Africa	L		Europi	LATIN AMERICA (continued)			ed)		
Country	Govern- mental contri- butions	Private contri- butions	Country	Govern- mental contri- butions	Private contri- butions		Country	Govern- mental contri- butions	Private contri- butions
Basutoland		2	Austria	119	٠	Peru			5
Bechuanaland	_	ĩ	Belgium	206	201	St. Luci	a .		
French Equatorial			Bulgaria Czechoslovakia	6 1,100	311	St. Vinc	ent Kingdom	• -	*
Africa. French West Africa,	-	1	Denmark	525	*d	Territ	ories ²		11
Cameroons and			Finland	86	14	Uruguay		. 1,000	
Togoland French Territories [*]	_	3	France Germany, Federal	3,572	102°	venezue	la	120	17
Kenya	-	44	Republic of	476	3			3,069	162
Liberia	1	1	Greece	101 23	9				
Morocco Mozambique	_	73	Hungary Iceland	144	500				
Northern Rhodesia	-	10	Ireland	42					
Nvasaland	-	2	Italy Liechtenstein	1,063 2	101 3		North A	MERICA	
Southern Rhodesia Tanganyika	_	24 12	Luxembourg	23	3			8,826	1,501
Tunisia	-	+	Malta	-	1	United S	States of ca	105,531	1 6005
Union of South Africa.	443	1,553	Monaco Netherlands	2 138	3 35	Amen	Cd	105,551	1,690 ^h
United Kingdom Territories ^b	_	7	Norway	203	216ª			114,357	3,191
			Poland	1,001	-				
	444	1,742	Portugal San Marino	-	1				
			Sweden	691	337ª		Corres	- D	
			Switzerland United Kingdom	3,016 1,663	174 1,748		SOUTH-WES		
			Vatican State	1,003	-		1		2,437
			Yugoslavia	1,692	61		Ferritories ⁱ land		1 2,426
Asia				15,897	3,823	United I	Kingdom	-,=00	2,120
USIA			:			Territ	ories ⁱ		13
Afghanistan	23	5	Latin Ame	DICA				14,399	4,877
Brunei	57	-4		RICA					
Burma Cambodia	218 4	4 3	Argentina Bolivia	45	* 1				
Cevlon	28	11	Brazil	702	3				
China Hong Kong	35 4	-	British Guiana	5	-		er \$1,000.		
India	1,068	*	British Honduras Chile	138	4 12		agascar and S bia, St. Helena		Small
Indonesia	500	16	Colombia	142	-	land and	Zanzibar.	a, Seychem	es, Swazi-
Japan Korea	520 1	29	Costa Rica	40	5 <u>4</u>		us.		
Malava	78	Ŧ	Cuba Dominican Republic	15 290	54 18	tribution	e countries m s directly to	ade additi	onal con-
North Borneo	3 275	48	Ecuador	30	13	Tubercu	losis Campaig	n and othe	er related
Pakistan Philippines	350	40 62	El Salvador French Territories ¹	20	* 1	projects:	Denmark abo 0,000 and Swe	out \$2.000.0	000. Nor-
Sarawak	16	-	Grenada	_	*		ria included.	aer 200,0	<i>J</i> 00,
Singapore Thailand	16 2,237	30 78	Guatemala	31	6	f Fren	ch West Indie		
Viet-Nam	2,257	10	Haiti Honduras	28 78	11	Bern	uda and Falk udes contribu	land Islan	ds.
	E LOR		Mexico	-	*	from Un	ited Nations	Secretaria	79,000 t. delega-
	5,437	296	Nicaragua	24	4	tions and	l specialized a	gencies.	-
			Panama Paraguay	10 5	2	i Gilbe	ch Oceania and rt Islands and	1 New Cale I Tonga Isl	edonia. lande
			1 a.05 a.07	-			· · · · · · · · · · · · · · · · · · ·	101164 13	ianus,
					SUM	MARY			
_						Govern- mental	Private		
Eastern Medite	ERRANEA	N		A		contri-	contri-	.	
Aden	-	4	Africa	Area		butions AAA	butions 1 7A2	Total	
Egypt	150	*	Asia			444 5,437	1,742 296	2,186 5,733	
Ethiopia	8	1	Eastern Med	literrane	an	526	25	551	
Iran Iraq	9 1.26	6	Europe Latin Americ			15,897 3,069	3,823 162	19,720 3,231	
Israel	140	*	North Ameri	ica		114,357	3,191	117,548	
Jordan Syria	6 7	-	South-west F	'acific	• • • • • • • • •	14,399	4,877	19,276	
Turkey	80	-			-	154,129	14,116	168,245	
United Kingdom		••	*****		=	,			
Territories ^o		14	UNRRA resi	idual ass	ets			33,230	
	526	25	Тот	AL CONTE	RIBUTIONS			201,475	
		B =							•

ANNEX IV. SUMMARY TABLE Statement of programme allocations by UNICEF and internal matching by Governments from inception to 31 December 1954

(in US dollar equivalents in units of \$1,000) Internal matching by Governments

			g by Governments		
	Programme	Programme	e matching	Funds provided for administrative expenditures of UNICEF	
Area assistance	allocations	Expenditures	Commitments*	country offices	Total
Africa (table 1)	3,730.6	733	4,864		5,597
Asia (table 2)	36,859.6	15,935	46,135	778	62,848
Eastern Mediterranean (table 3)	24,426.3	4,184	11,877	91	16,152
	101,472.6	205,131	15,949	1,643	222,723
Europe (table 4)	13,494.7	8,642	21,488	269	30,399
Latin America (table 5)		0,044	21,400	209	50,555
Unprogrammed	1,874.9	-	_		
TOTAL AREA ASSISTANCE	181,858.7	234,625	100,313	2,781	337,719
General assistance					
	5.0				
Fish flour acceptability tests.	25.0				
Fellowships-Calcutta Training Centre					
Personnel for anti-tuberculosis projects	61.5				
Group training courses	590.0				
International Children's Centre, Paris.	2,246.5				
Provision for insurance	200.0				
Operational services	7,504.5				
TOTAL GENERAL ASSISTANCE	10,632.5				
Administration	10,895.7				
6		024 (25	100 212	0 701	227 710
GRAND TOTAL	203,386.9	234,625	100,313	2,781	337,719

* Not yet materialized in expenditures.

ANNEX IV. TABLE 1

Statement of programme allocations by UNICEF and internal matching by Governments from inception to 31 December 1954

(in US dollar equivalents in units of \$1,000)

Area: Africa

		Iı		g by Governments					
	Programme	Program	me matching	Funds provided for administrative expenditures of UNICEF					
UNICEF-aided countries	allocations*	Expenditures	Commitments**	country offices	Total				
Basutoland	23.0	-	25	-	25				
Bechuanaland	43.9	_	21	-	21				
Belgian Congo and Ruanda Urundi	260.8	38	320	-	358				
French Equatorial Africa	182.1	27	79	-	106				
French West Africa, Cameroons and Togoland.	1,240.6	377	1,346	-	1,723				
Gold Coast		-	151	-	151				
Kenya	404.0	-	271	-	271				
Kenya, Tanganyika and Uganda		-	260	_	260				
Liberia			296	-	296				
Mauritius		-	2	-	2				
Morocco	593.1ª	291	463		754				
Nigeria	469.1	-	680	-	680				
Northern Rhodesia			111		111				
Nyasaland		*****	230		230				
Southern Rhodesia	24.2		42	-	42				
Tanganyika		-	301	-	301				
Tunisia	216.9 ^b	¹	171	-	171				
Uganda		-	95		95				
	3,730.6	733	4,864	_	5,597				
			_,001						

Including freight.
Not yet materialized in expenditures.
Includes BCG Joint Enterprise allocation of \$281,600—matching not applicable.
Includes BCG Joint Enterprise allocation of \$97,100—matching not applicable.

Statement of programme allocations by UNICEF and internal matching by Governments from inception to 31 December 1954

(in US dollar equivalents in units of \$1,000)

Area: Asia

			Internal matching by	y Governments	
	Programme	Programm	e matching	Funds provided for administrative expenditures – of UNICEF	
UNICEF-aided countries	allocations* *	Expenditures	Commitments**	country offices	Total
Afghanistan	525.2	841	518	7	1,366
Brunei	33.7	30		1	31
Burma	1,671.3	815	3,162	48	4,025
Cambodia	46.4	-	84		84
Ceylon	993.7	287	3,847	12	4,146
China—Taiwan	884.9	274	1,224	52	1,550
China—Mainland	1,909.5	b	_,b	65	65
Fiji	24.2	_	50	_	50
Hong Kong	233.3	403	34	6	443
India	12,513.9	3,457	17,800	126	21,383
Indonesia	4,738.7	3,433	4,741	153	8,327
Japan	1,062.3	1,119	492	1	1,612
Korea	3,125.0°	-,	1,265	ģ	1,274
Malaya	282.8	235	770	ģ	1.014
Netherlands New Guinea	22.0		56	-	56
North Borneo	127.5	35	138	4	177
Pakistan	4,095.3	2,255	9,146	102	11,503
	2,156.2	1,230	1,418	134	2.782
Philippines Sarawak	91.6	1,230	26	3	45
	80.1	118	20	5	146
Singapore	1,839.9	1,387	1,021	44 44	2,452
Thailand	288.3	1,307	296		•
Viet-Nam	200.3	-		—	296
Western Samoa	* • *	ď	21 d		21
BCG regional assessment teams	105.0	•••			<u> </u>
	36,859.6	15,935	46,135	778	62,848

* Includes freight.
** Not yet materialized in expenditures.
• The following unprogrammed balances not included:

	\$
Ceylon	13,100
China	1,536,100
Hong Kong	1,600
India	13,200
Korea	300
North Borneo	8,700
Pakistan	12,600
Philippines	10,900
Sarawak	500
Singapore	1,000
Indo-China, unapportioned	191,300
	1,789,300

Matching data not available.
 Allocations prior to 1953 (\$1,551,700) not matchable.
 Matching not applicable.

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Statement of programme allocations by UNICEF and internal matching by Governments from inception to 31 December 1954

(in US dollar equivalents in units of \$1,000)

Area: Eastern Mediterranean

		Internal matching by Governments											
	Ducana	Program	Funds provided for administrative expenditures	<u></u>									
UNICEF-aided countries	Programme allocations*	Expenditures	Commitments**	of UNICEF country offices	Total								
Aden	12.2	1	_	-	1								
Egypt	1,391.3 * ^b	67	5,190	-	5,257								
Ethiopia	154.3	_	241		241								
Irau	1,277.5	107	1,122		1,229								
Iraq	1,056.9	393	1,337	-	1,730								
Israel	1,110.1 ^b	3,382	565	91	4,038								
Jordan	1,168.8*		26	_	26								
Lebanon	95.5⁵	-	103	-	103								
Libya	333.1	_	176°		176°								
Sudan	60.0		50	-	50								
Syria	476.8 ^b	-	755		755								
Turkey	698.3ª	234	2,312	~	2,546								
Palestine refugees	16,521.5*	2	· 🔺	_	* 8								
BCG regional assessment teams	70.0	e	e	_	e								
	24,426.3	4,184	11,877	91	16,152								
				=									

* Including freight.

** Not yet materialized in expenditures.

* Emergency allocations (not matchable) included as follows:

Egypt Jordan Palestine refugees	\$ 200,000 951,300 14,726,700
(Excl. freight to 31 December 1953)	

^b BCG Joint Enterprise allocations (not matchable) included as follows: 8

Egypt	230,000
Israel	84,000
LebanonSyria	
	383,800

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Matching data incomplete.
 ^d Unprogrammed balance \$800 not included.
 Matching not applicable.

Statement of programme allocations by UNICEF and internal matching by Governments from inception to 31 December 1954

(in US dollar equivalents in units of \$1,000)

Area: Europe

		Internal matching by Governments								
UNICEF-aided countries	Programme allocations* •	Programm Expensitures	er matching Commitments**	Funds provided for administrative expenditures of UNICEF country offices	Total					
		-	O UMAINMONIO							
Albania	324.6	240 ⁵	-	1	241					
Austria	6,930.6	11,242	114	98	11,454					
Bulgaria	5,515.9	1,382	-	52	1,434					
Czechoslovakia	5,622.9	18,066	_	-	18,066					
Finland	2,093.4	3,692	922	31	4,645					
France	2,732.9°	4,158	-	÷	4,158					
Germany	3,031.5	4,860	-	118	4,978					
Greece	9,866.0	14,523	589	233	15,345					
Hungary	2,039.6	2,716 ^b	_	79	2,795					
Italy	19,013.1	24,026	5,156	387	29,569					
Malta	188.6	274		_	274					
Poland	18,961.5	36,712		172	36,884					
Portugal	62.8		128		128					
Romania	7,191.2	18,592 ^b		174	18,766					
Spain	90.0		174		174					
Yugoslavia		64,648	8,866	298	73,812					
	101,472.6	205,131	15,949	1,643	222,723					
					<u></u>					

Including freight.
 ** Not yet materialized in expenditures.
 The following unprogrammed balances not included:

Greece Yugoslavia	\$ 23,600 3,100
	26,700

^b Expenditures based on country offices' reports. • Algeria included.

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Statement of programme allocations by UNICEF and internal matching by Governments from inception to 31 December 1954

(in US dollar equivalents in units of \$1,000)

Area: Latin America

•			Internal matching	by Governments	
	Programme	<u> </u>	me matching	Funds provided for administrative expenditures of UNICEF	Tratal
UNICEF-aided countries	allocations* •	Expenditures	Commitments**	country offices	Total
Antigua	25.0		4	-	4
Bolivia	546.3	298	2,679	-	2,977
Brazil	3,372.5	441	7,695	129	8,265
British Guiana	60.5	_	26	-	26
British Honduras	77.2	41	9	_	50
Chile	1,154.1	727	2,634	41	3,402
Colombia	545.0	626	722	-	1,348
Costa Rica	431.5	286	436	_	722
Dominica	14.6	-	16	-	16
Dominican Republic	175.4	169	190	_	359
Ecuador	1,004.6 ^b	691	73	49	813
El Salvador	625.7	1,777	472		2,249
Grenada	44.5	24	42	_	-,66
Guatemala	382.9	246	483	43	772
Haiti	972.8	478	407	-10 7	892
Honduras	487.1	260	397	<u>'</u>	657
	165.2	200 96	121		217
Jamaica	967.8°	90	2,503	_	2,503
Mexico	5.4	_	2,303		2,505
Montserrat			358	. –	1 261
Nicaragua	513.1	903		-	1,261 271
Panama	168.3	182	89		367
Paraguay	242.7	323	44		
Peru	1,073.1	969	1,665	-	2,634
St. Kitts	46.6	5	46	-	51
St. Lucia	41.2	11	17	-	28
St. Vincent	15.7		15	-	15
Surinam	87.9	· _	183		183
Trinidad and Tobago	165.9	89	88		177
Uruguay	82.1		73	_	73
	13,494.7	8,642	21,488	269	30,399

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* Including freight.
** Not yet materialized in expenditures.
* The following unprogrammed balances not included:

-	-	-													8
British Hon	du	ras	••	 ••	•	•	, ,	,	•	•	• •		,	,	1,200
Colombia									•		• •				4,300
Costa Rica.											•				10,900
Ecuador	•••	,	• •	 		•					•	 ,	,		17,500
El Salvador	•••			 		•					•				20,000
Paraguay															4,000
															58,100

^b Includes BCG Joint Enterprise allocation \$273,400-matching not applicable. • Includes BCG Joint Enterprise allocation \$57,800-match-

ing not applicable.

FINANCIAL STATEMENTS

FOR THE EIGHTH FINANCIAL PERIOD ENDED 31 DECEMBER 1954

Statement of assets and liabili

(Expressed in US

Assets		
Cash on hand and at banks (including deposits against irrevocable letters of credit totalling \$707,226.16)	\$	\$ 4,306,436.73
Cash and investments under control of United Nations:		
Cash at banks	103,352.97	
Investments at cost (including interest accrued of \$81,891.78)	16,163,622.92	
	······································	16,266,975.89
Deposits with suppliers		1,500,301.04
Accounts receivable, advances, deposits, etc		66,951.73
Contributions receivable from Governments		8,768,347.77

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30,909,013.16

Certified correct: (Signed) Stanley Sroka Comptroller

AUDIT

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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.

ties as at 31 December 1954

dollar equivalent)

1	LIABILITIES		
Unliquidated obligations:	\$	\$	\$
Supplies and equipment purchased		434,204.25	
Operational services 1953	1,899.69	101,201.20	
1954	32,560.79	34,460.48	
Administrative costs 1953	6,229.06		
1954	80,484.90	86,713.96	
Accounts payable	<u>R</u>	476,581.99	
		••••••••••••••••••••••••••••••••••••••	1,031,960.68
Trust funds:			
UNRWA		1,205,706.44	
UNKRA		26,893.01	
Governments		62,404.31	
		······································	1,295,003.76
Greeting Card Fund			161,796.43
Reserve for insurance			193,595.56
Principal of the Fund:			
Balance as at 1 January 1954		27,656,910.27	
Add: Excess of income over expenditure for the year ended 31 December 1954, per statement			
of income and expenditure		569,746.46	
Balance as at 31 December 1954			28,226,656.73
Allocated (for assistance still to be given in re- cipient countries against which there are out- standing commitments totalling \$3,211,066.60)	25,441,663.72		
Unallocated	2,784,993.01		
	·		
	28,226,656.73		
			30 909 013 16

30,909,013.16

Approved: (Signed) Maurice Pate Director

CERTIFICATE

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

(Signed) Watson Sellar, Canada Luis Acevedo Rodríguez, Colombia Otto F. Remke, Denmark

Statement of income and expenditure for the year ended 31 December 1954

Y	\$	\$
Income		
Contributions from Governments, including receivables (schedule A)	13,608,240.07	
Contributions from organized campaigns	192,000.32	
Proceeds from settlement of UNRRA marine and other claims	69,790.88	
Private contributions	269,244.33	
Income from investments	377,638.02	
Staff Assessment Plan	259,768.88	
Agency procurement commission	101,145.38	
Miscellaneous income	164,019.96	
	15,041,847.84	
Add: Difference in exchange	2,095.16	15,043,943.00

EXPENDITURE (schedule B)

11,228,144.38	
37,601.41	
313,870.77	
988,772.61	
13,122,594.97 1,351,601.57	14,474,196.54
	544,060.93 10,144.87 313,870.77 988,772.61

EXCESS OF INCOME OVER EXPENDITURE, representing increase in principal of	
the Fund during the year	569,746.46

CERTIFIED CORRECT: (Signed) Stanley SROKA Comptroller APPROVED: (Signed) Maurice Pate Director

AUDIT CERTIFICATE

The above statement of income and expenditure 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 Luis Acevedo Rodríguez, Colombia Otto F. Remke, Denmark Statement of budgetary authorizations, obligations incurred, etc., follows overleaf

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Statement of budgetary authorizations, obligations incurred and unobligated balances of authoriza

Obligations

					Oongat
				Administration	
Section		Budgetary authorizations \$	Liquidated by disbursements \$	Unliquidated \$	Total S
I.	New York headquarters	FOO 000 00			590 040 15
	Salaries and wages	790,060.00	580,940.15		580,940.15 82,527.69
	Common staff costs	118,050.00	82,527.69	6,891.59	81,111.44
	Other expenses	124,950.00	74,219.85	40.04	2,614.77
	Permanent equipment	3,950.00	2,574.73	40.04	2,014.77
		1,037,010.00	740,262.42	6,931.63	747,194.05
I.	Asia regional, area and				
	country offices Salaries and wages	267,500.00	130,189.59		130,189.59
	Common staff costs	73,800.00	28,830.89	37.22	28,868.11
	Other expenses	40,350.00	25,258.38	1,953.86	27,212.24
	Permanent equipment.	3,750.00	670.87	398.88	1,069.75
		385,400.00	184,949.73	2,389.96	187,339.69
[].	Africa, Eastern Mediter- ranean and Europe re- gional, area and country offices				
	Salaries and wages	421,900.00	171,399.12		171,399.12
	Common staff costs	84,350.00	34,862.28	2,386.50	37,248.78
	Other expenses	125,950.00	37,406.15	3,617.56	41,023.71
	Permanent equipment.	10,050.00	1,942.61	435.37	2,377.98
		642,250.00	245,610.16	6,439.43	252,049.59
v.	Latin America regional,				
	and country offices	133,900.00	61,940.00	64.03	62,004.03
	Salaries and wages	40,800.00	15,920.02	97.60	16,017.62
	Common staff costs	46,500.00	21,707.37	1,562.25	23,269.62
	Other expenses Permanent equipment	1,550.00	726.97	1,002.20	726.97
	.	222,750.00	100,294.36	1,723.88	102,018.24
v.	South-west Pacific office	*	<u> </u>		
۷.	Salaries and wages	13,280.00			
	Common staff costs	1,650.00			
	Other expenses	2,550.00			
	Permanent equipment	150.00			
		17,630.00			
`ota	ALS Sections I–V				
	Salaries and wages	1,626,640.00	944,468.86	64.03	944,532.89
	Common staff costs	318,650.00	162,140.88	2,521.32	164,662.20
	Other expenses	340,300.00	158,591.75	14,025.26	172,617.01
	Permanent equipment	19,450.00	5,915.18	874.29	6,789.47
	ision for roimburromont of	2,305,040.00	1,271,116.67	17,484.90	1,288,601.57
	ision for reimbursement of national income tax	80,000.00		63,000.00	63,000.00
		2,385,040.00	1,271,116.67	80,484.90	1,351,601.57

(Signed) Stanley SROKA Comptroller

The above statement of budgetary authorizations, obligations incurred and unobligated balances of explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the above

AUDIT

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	Operational services	<u> </u>	Total	Unobligated
Liquidated by	** ** ** * *	77 4 3		balances of
lisbursements \$	Unliquidated \$	Total \$	3	authorizations \$
208,232.54		208,232.54	789,172.69	887.31
30,773.65	602.00	\$ 31,375.65	113,903.34	4,146.66
34,572.47	3,164.60	37,737.07	118,848.51	6,101.49
961.98	14.96	976.94	3,591.71	358.29
274,540.64	3,781.56	278,322.20	1,025,516.25	11,493.75
	·			
136,435.13	141.02	136,576.15	266,765.74	734.26
39,641.73	1,712.53	41,354.26	70,222.37	3,577.63
7,167.00	1,160.48	8,327.48	35,539.72	4,810.28
1,693.09	_,	1,693.09	2,762.84	987.16
184,936.95	3,014.03	187,950.98	375,290.67	10,109.33
247,618.30	903.81	248,522.11	419,921.23	1,978.77
41,823.36	2,878.12	44,701.48	81,950.26	2,399.74
73,800.88	4,619.81	78,420.69	119,444.40	6,505.60
7,655.98	1,017101	7,655.98	10,033.96	16.04
370,898.52	8,401.74	379,300.26	631,349.85	10,900.15
·····			·····	·
70,074.80		70,074.80	132,078.83	1,821.17
22,427.68		22,427.68	38,445.30	2,354.70
16,573.48	272.50	16,845.98	40,115.60	6,384.40
221.58		221.58	948.55	601.45
109,297.54	272.50	109,570.04	211,588.28	11,161.72
13,151.30		13,151.30	13,151.30	128.70
1,549.66		1,549.66	1,549.66	100.34
1,837.21	90.96	1,928.17	1,928.17	621.83 150.00
16,538.17	90.96	16,629.13	16,629.13	1,000.87
675,512.07	1,044.83	676,556.90	1,621,089.79	5,550.21
136,216.08	5,192.65	141,408.73	306,070.93	12,579.07
133,951.04	9,308.35	143,259.39	315,876.40	24,423.60
10,532.63	14.96	10,547.59	17,337.06	2,112.94
956,211.82	15,560.79	971,772.61	2,260,374.18	44,665.82
	17,000.00	17,000.00	80,000.00	
956,211.82	32,560.79	988,772.61	2,340,374.18	44,665.82
				Approv
				(Signed) Maurice F

tions-administrative costs and costs of operational services-for the year ended 31 December 1954 incurred

CERTIFICATE

authorizations has been examined in accordance with our directions. We have obtained all the information and statement is correct.

(Signed) Watson Sellar, Canada Luis Acevedo Rodríguez, Colombia Otto F. Remke, Denmark

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SCHEDULE A

Contributions from Governments (including contributions receivable) during the year ended 31 December 1954

	during the year chucu of December 1994		
Governments	Contributions	US dollar e	quivalent
		\$	\$
Afghanistan	US dollars (receivable)	·	9,000.00
Australia	201 000 Australian pounds		450,240.00
Austria	500.000 achillings		19,230.77
Austria	2 500,000 Schnings		
Belgium	3,500,000 Belgian francs (receivable)		70,000.00
Bolivia	US dollars (receivable)	455 004 04	15,000.00
Brazil	2,916,652.80 cruzeiros	157,231.96	
	3,000,000.00 cruzeiros	42,857.14	200,089.10
			
British Guiana	US dollars (receivable)		5,000.00
Brunei	25,000 Straits dollars		8,187.06
Burma	20,000 pounds sterling		56,000.00
Cambodia	US dollars		3,000.00
Canada	US dollars		515,463.92
Ceylon			7,510.02
Chile	. US dollars		37,002.10
China	US dollars (receivable)		10,000.00
Colombia	US dollars (receivable)		100,000.00
Costa Rica	US dollars (receivable)		10,000.00
Denmark	350 000 Danish kroper		50,680.00
	US dollars	666.60	50,000.00
Ecuador	US dollars	333.34	
	US dollars (receivable)		
	60,000 sucres	4,000.00	1 4 4 4 4 4 4
	180,000 sucres (receivable)	12,000.00	16,999.94
Egypt	4,250 Egyptian pounds (receivable)		12,197.50
Finland.	1,400,000 markkaas		6,086.96
France	. 175.000.000 French francs		500,000.00
Germany, Federal Republic of	500,000 Deutsche marks		119,047.62
Greace	Contribution in kind (raisins), (receivable)		12,000.00
Guatemala	Contribution in kind (coffee), (receivable)		20,000.00
Haiti	US dollars		10,000.00
Honduras	US dollars (receivable)		38,300.00
Hong Kong	20 000 Hong Kong dollars		3,500.00
			3,069.37
	1 500 000 Indian minana		315,000.00
India			
Indonesia	US dollars	01 000 00	100,000.00
Iraq	7,500 Iraqi dinars	21,000.00	40.000.00
	7,500 Iraqi dinars (receivable)	21,000.00	42,000.00
Ireland	5,000 Irish pounds		14,000.00
Israel			13,888.89
Italy	30,000,000 Italian lire (receivable)		48,000.00
Iapan	35,782,471 yen		99,395.75
Iordan	500 Jordan dinars (receivable)		1,400.00
Liechtenstein	2,000 Swiss francs		468.00
Luxembourg	. 150.000 Belgian francs		3,000.00
Malaya	75,000 Malayan dollars		24,500.00
Monaco	300.000 French francs		857.14
Netherlands	150 000 milders		39,473.68
New Zealand	75 000 Now Zooland pounds		210,000.00
New Lealand	10 000 Straits dollars		3,266.67
North Borneo	400 000 Straits donais		
Norway	400,000 INorwegian kroner		56,000.00
Pakistan	200,000 Pakistani rupees		60,450.00
Panama	US dollars		10,000.00
Paraguay	US dollars (receivable)	04 400 50	5,000.00
Peru	458,333.26 soles	24,122.79	
	1,041,666.74 soles (receivable)	54,824.58	78,947.37
	·	······	
Philippines	99,999 Philippine pesos		49,999.50
Sarawak	50,000 Straits dollars		16,333.33
Singapore	. 10.000 Straits dollars		3,266.67
Sweden	1.000.000 Swedish kronor		193,050.19
Switzerland	700 000 Swiss france		163,800.00
Switzenanu			7,002.80
Syna			.,
	24		

SCHEDULE A (continued)

Contributions from Governments (including contributions receivable) during the year ended 31 December 1954 (continued)

Governments	Contributions	US doll	ır equivalent
		\$	\$
Thailand	Contribution in kind (rice), valued at		633,750.01
			26,785 71
			560,000.00
	US dollars (receivable)		8,300,000.00
Vatican State			1,000.00
Venezuela	US dollars		20,000.00
	60,000,000 Yugoslav dinars		200,000.00
		Total	13,608,240.07

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Statement of allocations, expenditures, etc., follows overleaf

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Statement of allocations, expenditures and balances of al

	Allocations		
-	Balances 1 Jan. 1954 \$	Authorized in 1954 \$	Total for
REA AND COUNTRY ASSISTANCE	Ψ	-	
Africa			
Basutoland		23,000.00	23,000.00
Bechuanaland	43,756.83	49,700.00	43,756.83 122,171.67
Belgian Congo and Ruanda Urundi.	72,471.67 130,638.57	49,700.00	130,638.57
French Equatorial Africa French West Africa, Cameroons and	130,036.37		200,000101
Togoland	100,690.01	815,000.00	915,690.01
Gold Coast	100,070.00	28,600.00	28,600.00
Kenya		126,200.00	126,200.00
Kenya, Tanganyika and Uganda	31,400.00	26,400.00	57,800.00
Liberia	43,850.05	35,000.00	78,850.05
Mauritius	8,453.79	20,400,00	8,453.79
Morocco	189,499.96	20,400.00	209,899.96 395,918.04
Nigeria	317,318.04	78,600.00 39,500.00	39,500.00
Northern Rhodesia		62,500.00	62,500.00
Nyasaland		24,200.00	24,200.00
Southern Rhodesia		178,300.00	178,300.00
	117,251.74	(9,700.00)	107,551.74
Tunisia Uganda	117,201.71	22,000.00	22,000.00
Uganua			
Area total	1,055,330.66	1,519,700.00	2,575,030.66
Asia	449 745 40	46,200.00	159,915.48
Afghanistan	113,715.48 2,245.19	(1,500.00)	745.19
Brunei	355,938.27	533,400.00	889,338.27
Burma	39,384.69	(9,475.00)	29,909.69
Cambodia	276,551.51	210,350.00	486,901.51
Ceylon China—Mainland	1,536,109.46		1,536,109.46
—Taiwan	148,603.07	444,600.00	593,203.07
Fiji	,	24,200.00	24,200.00
Hong Kong	60,954.49	(1,200.00)	59,754.49
India	3,911,037.65	1,997,150.00	5,908,187.65
Indonesia	1,580,845.71	717,780.00	2,298,625.71
Japan	270,675.08	62,500.00	333,175.08
Korea	455,405.19	662,500.00	1,117,905.19 112,090.44
Malaya	86,790.44	25,300.00 22,000.00	22,000.00
Netherlands New Guinea*	21,513.64	43,500.00	65,013.64
North Borneo	825,176.20	883,000.00	1,708,176.20
Pakistan	441,341.21	300,000.00	741,341.21
Philippines Sarawak	16,989.68	3,500.00	20,489.68
Singapore	18,156.65	25,500.00	43,656.65
Thailand	623,364.98	170,490.00	793,854.98
Viet-Nam.	133,036.67	125,670.00	258,706.67
Western Samoa	,	8,800.00	8,800.00
BCG regional assessment teams	30,000.00	74,945.00	104,945.00
Indo-China, unapportioned	313,900.00	(122,600.00)	191,300.00
Area total	11,261,735.26	6,246,610.00	17,508,345.26
Eastern Mediterranean			
Aden	7,438.75	(2,100.00)	5,338.75
Egypt.	675,608.02	11,000.00	686,608.02
	22,271.43	74,700.00	96,971.43
Ethiopia.	20101111U		
Ethiopia Iran	573,000.64 582,473.67	449,000.00 206,100.00	1,022,000.64 788,573.67

upplies and equipment \$ 14,008.51 54,338.16 1,975.54 271,846.41 49,202.52 22,855.18 32,935.01 96,305.32 146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47 212,647.06	Followships \$	Project personnel \$ 4,701.66 15,250.78	Olhor sorvicas \$	Total \$ 14,008.51 54,338.16 1,975.54 271,846.41 49,202.52 22,855.18 37,636.67 111,556.10	allocations 31 Dec. 1954 \$ 23,000.00 29,748.32 67,833.51 128,663.03 643,843.60 28,600.00 76,997.48 31,944.82 41,213.38 8,453.79
54,338.16 1,975.54 271,846.41 49,202.52 22,855.18 32,935.01 96,305.32 146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				54,338.16 1,975.54 271,846.41 49,202.52 22,855.18 37,636.67	29,748.32 67,833.51 128,663.03 643,843.60 28,600.00 76,997.48 31,944.82 41,213.38
54,338.16 1,975.54 271,846.41 49,202.52 22,855.18 32,935.01 96,305.32 146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				54,338.16 1,975.54 271,846.41 49,202.52 22,855.18 37,636.67	29,748.32 67,833.51 128,663.03 643,843.60 28,600.00 76,997.48 31,944.82 41,213.38
54,338.16 1,975.54 271,846.41 49,202.52 22,855.18 32,935.01 96,305.32 146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				54,338.16 1,975.54 271,846.41 49,202.52 22,855.18 37,636.67	67,833.51 128,663.03 643,843.60 28,600.00 76,997.48 .31,944.82 41,213.38
54,338.16 1,975.54 271,846.41 49,202.52 22,855.18 32,935.01 96,305.32 146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				1,975.54 271,846.41 49,202.52 22,855.18 37,636.67	128,663.03 643,843.60 28,600.00 76,997.48 31,944.82 41,213.38
1,975.54 $271,846.41$ $49,202.52$ $22,855.18$ $32,935.01$ $96,305.32$ $146,251.36$ 801.05 $54,441.09$ $50,179.65$ $7,320.45$ $802,460.25$ $76,544.79$ 12.90 $366,041.43$ $7,026.47$				271,846.41 49,202.52 22,855.18 37,636.67	643,843.60 28,600.00 76,997.48 31,944.82 41,213.38
49,202.52 22,855.18 32,935.01 96,305.32 146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				49,202.52 22,855.18 37,636.67	28,600.00 76,997.48 31,944.82 41,213.38
22,855.18 32,935.01 96,305.32 146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				22,855.18 37,636.67	76,997.48 31,944.82 41,213.38
22,855.18 32,935.01 96,305.32 146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				22,855.18 37,636.67	31,944.82 41,213.38
32,935.01 96,305.32 146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				37,636.67	41,213.38
96,305.32 146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				-	
146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47		15,250.78		111.556.10	8.453.7
146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47		15,250.78		111.556.10	
146,251.36 801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47					98,343.8
801.05 54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				146,251.36	249,666.68
54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47					39,500.00
54,441.09 50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				801.05	61,698.9
50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47					24,200.0
50,179.65 7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47				54,441.09	123,858.93
7,320.45 802,460.25 76,544.79 12.90 366,041.43 7,026.47		15,230.09		65,409.74	42,142.00
76,544.79 12.90 366,041.43 7,026.47		15,200.09		7,320.45	14,679.5
12.90 366,041.43 7,026.47		35,182.53		837,642.78	1,737,387.8
12.90 366,041.43 7,026.47				76,544.79	83,370.6
366,041.43 7,026.47				12.90	732.2
7,026.47		9 901 61		374,933.04	514,405.2
		8,891.61		20,329.92	9,579.7
212,647.06		13,303.45		217,256.98	269,644.5
		4,609.92		217,230.96	1,536,109.4
				002 450 08	389,752.9
203,450.08				203,450.08	
10,164.10				10,164.10	14,035.9
16,902.03				16,902.03	42,852.4
1,816,510.22	3,628.16	100,713.15		1,920,851.53	3,987,336.1
899,576.48	2,809.71	17,438.99		919,825.18	1,378,800.5
420,112.07	·			420,112.07	(86,936.9
1,244,785.35				1,244,785.35	(126,880.1
49,001.91	1,070.46			50,072.37	62,018.0
1,267.97	-,			1,267.97	20,732.0
12,872.58				12,872.58	52,141.0
367,553.03	2,763.55	46,744.32		417,060.90	1,291,115.3
286,860.41	919.80	8,004.57		295,784.78	445,556.4
5,559.90	,1,100	0,000000		5,559.90	14,929.7
10,171.41				10,171.41	33,485.2
256,916.40	6,613.37	17,693.02		281,222.79	512,632.1
64,944.44	0,010.07	15,728.10		80,672.54	178,034.1
5,709.25		10,720.10		5,709.25	3,090.7
5,709.25		64,106.43		64,106.43	40,838.5
		04,100.45			191,300.0
6,334,630.28	17,805.05	297,233.56		6,649,668.89	10,858,676.3
505.04				505.04	4,833.
362,773.69		1,191.14	•	363,964.83	322,643.
14,521.27		42,882.09		57,403.36	39,568.
648,245.98		22,411.00		670,656.98	351,343.
176,402.24	525.04	34,873.40		211,800.68	576,772.9

of allocations for the year ended 31 December 1954

В

31

Statement of allocations, expenditures and balances of

			Allocations	
Easten, Medilerranean (continued) 435,945,45 (1,100,00) 434,845,45 Iarel. 435,945,45 341,00.00 434,845,45 Iohanon 123,182,47 113,100.00 44,986,633 Labanon 123,182,47 113,100.00 437,979 Syria 166,314,94 109,800.00 537,379,79 Syria 513,845,956 161,400.00 513,737,79 Paisstime refuges 261,479,31 26,600.00 70,000.00 Aseca vortat 3,606,201.94 1,767,140.00 5,373,341.94 Marca 103,064,75 (100,00) 63,000.00 70,000.00 Creechoslovakina 10,305,475 (200,33) 895,00 Creechoslovakina 1,341,87 247,500.00 248,841.87 Finland 67,187,28 247,500.00 248,441.87 Garmay 301,252.01 70,000.00 434,423.01 Mata 13,477,84 44,000.00 437,423.01 Poland 67,776,43 33,420.00 53,068,12 Spain 3,049,45 3,784.49 704.43 Potrugal 607,706,43 <td< th=""><th>-</th><th></th><th>1954</th><th>Total for 1954 and after</th></td<>	-		1954	Total for 1954 and after
Imagl. 435,945,45 (1,100,00) 434,845,45 Indan. 10,866,83 34,100,00 793,511,468 Libya. 123,182,47 118,100,00 241,282,47 Sudan. 46,439,79 10,940,00 373,79,79 Syria. 166,314,94 100,800,00 357,114,94 Turkey. 351,345,96 161,400,00 357,114,94 Turkey. 351,345,96 261,479,31 261,479,31 BCG regional assessment teams. 10,000,00 60,000,00 70,000,00 Axera rorat. 3,606,201,94 1,767,140,00 5,373,341,94 Europe 103,064,75 (51,300,00) 51,764,76 Bulgaria. 10,305,37 220,035 248,241,87 Prance. 67,257,224 (100,00) 454,41 Gerece. 301,852,41 70,000,00 371,125,201 Greece. 301,852,41 70,000,00 371,252,01 Greece. 301,852,41 70,000,00 371,252,01 Greece. 30,494,41,200,00 62,800,00 62,800,00 Spain. 607,766,43 434,100,00 1,954,	Eastern Mediterranean (continued)	ø	φ	Ψ ²
	• •	435.945.45	(1,100.00)	434,845.45
		166,314.94		
Paiestine refugees 261,479.31 201,479.31 201,479.31 BCG regional assessment teams 10,000.00 60,000.00 70,000.00 AREA TOTAL 3,606,201.94 1,767,140.00 5,373,341.94 Europe 103,064.75 (51,300.00) 51,764.76 Bulgaria 45.10 (45.10) 248,841.87 France 67,287.28 (100.00) 67,187.28 Greeco. 301,252.01 70,000.00 495,420.14 Malta 13,777.84 13,777.84 13,777.84 Polugal 607,706.43 434,100.00 1,943,864.43 Vugoslavia 607,706.43 434,100.00 1,941,806.43 Vugoslavia 160,918.71 25,000.00 25,000.00 Spain 607,706.43 434,100.00 1,941,806.43 Vugoslavia 16,918.71 25,000.00 59,417.94.23 Antigua 13,668.12 39,400.00 1,954,121.90 Balta 106,918.71 25,000.00 53,068.12 Octual 13,409,721.90 64,400.00			161,400.00	513,245.96
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Palestine refugees	261,479.31		261,479.31
	BCG regional assessment teams	10,000.00	60,000.00	70,000.00
Austria 103,064.75 (51,300.00) 51,764.76 Bulgaria 45.10 (45.10) 895.00 Czechoslovakia 1,095.53 (200.53) 895.00 Finland 1,341.87 247,500.00 248,841.87 France 67,287.28 (100.00) 67,187.28 Germany 464.41 464.41 464.41 Greece 301,252.01 70,000.00 371,252.01 Italy 451,420.14 44,000.00 495,420.14 Malta 13,777.84 964.45) 3,784.49 Potrugal 62,800.00 90,000.00 90,000.00 Spain 90,000.00 90,000.00 90,000.00 Yugoslavia 607,706.43 434,100.00 1,941,806.43 Artigua 1,615,004.31 832,989.92 2,447,994.23 Antigua 13,668.12 39,400.00 1,954,121.90 British Guiana 13,668.12 39,400.00 54,50.00 British Guiana 13,668.12 39,400.00 14,458.99 Colombia 133,823.99 17,635.00 271,458.99 Colombia<	Area total	3,606,201.94	1,767,140.00	5,373,341.94
$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$	Europe			
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Austria			51,764.76
$\begin{array}{c} \textbf{Czechoslovakia} \dots & 1,095.53 & (200.33) & 893.00 \\ Finland \dots & 1,341.87 & 247,500.00 & 248,841.87 \\ France \dots & 67,287.28 & (100.00) & 67,187.28 \\ Germany \dots & 464.41 & 4400.00 & 495,420.14 \\ Greece \dots & 301,252.01 & 70,000.00 & 371,252.01 \\ Italy \dots & 451,420.14 & 44,000.00 & 495,420.14 \\ Malta \dots & 13,777.84 & 13,777.84 \\ Portugal \dots & 62,800.00 & 90,000.00 & 90,000.00 \\ Spain \dots & 607,706.43 & 434,100.00 & 1,041,806.43 \\ \hline & & & & & & & & & & & & & & & & & &$	Bulgaria			
$\begin{array}{c c c c c c c c c c c c c c c c c c c $				
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Finland			
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	France		(100.00)	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$			70.000.00	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$				
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$			44,000.00	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			(964 45)	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			()01.10)	
Spain607,706.43434,100.001,041,806.43 A_{REA} TOTAL1,615,004.31832,989.922,447,994.23Latin America106,918.71266,600.00373,518.71Bolivia1,349,721.90604,400.001,954,121.90British Guiana13,668.1239,400.0053,068.12British Honduras3,049.453(494.45)Colombia153,823.99117,635.00Cota Rica169,064.08(1,200.00)Dominica131,031.5110,000.01Dominica220,781.96Stavador220,782.85Grenada210,782.85Grenada210,774.48Colombia131,031.51Loudor14,600.00Dominican Republic131,031.51Listia159,097.51El Salvador228,782.85Grenada2,101.20Granada2,101.20Guatemala30,965.1798,800.00129,765.17Haiti159,097.51Honduras202,367.74S2,200.00254,567.74Jamaica18,325.48(1,200.00)17,125.48Mexico25,008.6624,300.0049,308.66Panama16,801.4220,00036,801.42Paraguay65,449.1524,880.30322,300.00St. Kitts223.26344,600.0042,832.63		02,000.00	90.000.00	
Latin America 25,000.00 25,000.00 Bolivia 106,918.71 266,600.00 373,518.71 Brazil 1,349,721.90 604,400.00 1,954,121.90 British Guiana 13,668.12 39,400.00 53,068.12 British Honduras 3,049.45 3,049.45 3,049.45 Chile 297,070.48 297,500.00 594,570.48 Colombia 153,823.99 117,635.00 271,458.99 Costa Rica 169,064.08 (1,200.00) 167,864.08 Dominica 131,031.51 10,000.00 144,031.51 Ecuador 228,782.85 9,200.00 237,982.85 Grenada 2,101.20 13,800.00 129,765.17 Guemala 30,965.17 98,800.00 129,765.17 Haiti 159,097.51 120,500.00 274,557.74 Jamaica 18,325.48 (1,200.00) 17,125.48 Mexico 25,100.00 54,000.01 129,765.17 Haiti 159,097.51 120,500.00 279,597.51 Honduras 202,367.74 52,200.00 254,567.74		607,706.43		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Area total	1,615,004.31	832,989.92	2,447,994.23
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Tatin America			
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			25,000,00	25.000.00
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		106 018 71		
British Guiana13,668.12 $39,400.00$ 53,068.12British Honduras $3,049.45$ $3,049.45$ $3,049.45$ Chile $297,070.48$ $297,500.00$ $594,570.48$ Colombia $153,823.99$ $117,635.00$ $271,458.99$ Costa Rica $169,064.08$ $(1,200.00)$ $167,864.08$ Dominica $131,031.51$ $10,000.00$ $141,031.51$ Dominican Republic $131,031.51$ $10,000.00$ $254,881.96$ El Salvador $228,782.85$ $9,200.00$ $237,982.85$ Grenada $2,101.20$ $13,800.00$ $129,765.17$ Haiti $159,097.51$ $120,500.00$ $279,597.51$ Honduras $202,367.74$ $52,200.00$ $254,567.74$ Jamaica $18,325.48$ $(1,200.00)$ $17,125.48$ Mexico $54,000.00$ $54,000.00$ $54,000.00$ Montserrat $5,008.66$ $24,300.00$ $49,308.66$ Panama $16,801.42$ $20,000.00$ $36,801.42$ Paraguay $65,449.15$ $24,850.00$ $90,299.15$ Peru $18,5948.03$ $322,300.00$ $42,832.63$ Peru $18,5948.03$ $322,300.00$ $42,832.63$				
British Honduras $3,049.45$ $3,049.45$ British Honduras $297,070.48$ $297,500.00$ $594,570.48$ Colombia $153,823.99$ $117,635.00$ $271,458.99$ Costa Rica $169,064.08$ $(1,200.00)$ $167,864.08$ Dominica $14,600.00$ $14,600.00$ Dominica Republic $131,031.51$ $10,000.00$ Dominican Republic $200,781.96$ $54,100.00$ Ecuador $200,781.96$ $54,100.00$ El Salvador $228,782.85$ $9,200.00$ Grenada $2,101.20$ $13,800.00$ Guatemala $30,965.17$ $98,800.00$ Haiti $159,097.51$ $120,500.00$ Honduras $202,367.74$ $52,200.00$ Jamaica $18,325.48$ $(1,200.00)$ Mexico $25,008.66$ $24,300.00$ Montserrat $5,400.00$ $54,400.00$ Nicaragua $25,008.66$ $24,300.00$ Paraguay $65,449.15$ $24,850.00$ Paraguay $65,449.15$ $24,850.00$ Peru $185,948.03$ $322,300.00$ 40,600.00 $42,832.63$				
$\begin{array}{c} \label{eq:constraint} \\ \begin{tabular}{ c c c c c c c c c c c c c c c c c c c$				
$\begin{array}{cccccccccccccccccccccccccccccccccccc$			297,500.00	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$				
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		169,064.08		
Domintum replace200,781.9654,100.00254,881.96Ecuador228,782.859,200.00237,982.85Grenada2,101.2013,800.0015,901.20Guatemala30,965.1798,800.00129,765.17Haiti159,097.51120,500.00279,597.51Honduras202,367.7452,200.00254,567.74Jamaica18,325.48(1,200.00)17,125.48Mexico251,100.00658,900.00910,000.00Montserrat25,008.6624,300.0049,308.66Panama16,801.4220,000.0036,801.42Paraguay65,449.1524,850.0090,299.15Peru185,948.03322,300.00508,248.03St. Kitts2,232.6340,600.0042,832.63			14,600.00	
Ettador228,782.859,200.00237,982.85Grenada2,101.2013,800.0015,901.20Guatemala30,965.1798,800.00129,765.17Haiti159,097.51120,500.00279,597.51Honduras202,367.7452,200.00254,567.74Jamaica18,325.48(1,200.00)17,125.48Mexico251,100.00658,900.00910,000.00Montserrat25,008.6624,300.0049,308.66Panama16,801.4220,000.0036,801.42Paraguay65,449.1524,850.0090,299.15Peru185,948.03322,300.00508,248.03St. Kitts2,232.6340,600.0042,832.63				
Dronivator2,101.2013,800.0015,901.20Grenada30,965.1798,800.00129,765.17Haiti159,097.51120,500.00279,597.51Honduras202,367.7452,200.00254,567.74Jamaica18,325.48(1,200.00)17,125.48Mexico251,100.00658,900.00910,000.00Montserrat25,008.6624,300.0049,308.66Panama16,801.4220,000.0036,801.42Paraguay65,449.1524,850.0090,299.15Peru185,948.03322,300.00508,248.03St. Kitts2,232.6340,600.0042,832.63		200,781.96		
Greinada				
Outerinal159,097.51120,500.00279,597.51Haiti.159,097.51120,500.00254,567.74Jamaica.202,367.7452,200.0017,125.48Jamaica.18,325.48(1,200.00)17,125.48Mexico.251,100.00658,900.00910,000.00Montserrat.5,400.005,400.00Nicaragua.25,008.6624,300.00Panama.16,801.4220,000.00Paraguay.65,449.1524,850.00Peru.185,948.03322,300.00St. Kitts.2,232.6340,600.0042,832.63				
Harding202,367.7452,200.00254,567.74Jamaica18,325.48(1,200.00)17,125.48Mexico251,100.00658,900.00910,000.00Montserrat25,008.6624,300.005,400.00Nicaragua16,801.4220,000.0036,801.42Paraguay65,449.1524,850.0090,299.15Peru185,948.03322,300.00508,248.03St. Kitts2,232.6340,600.0042,832.63				
Itolitias18,325.48(1,200.00)17,125.48Jamaica18,325.48(1,200.00)910,000.00Mexico251,100.00658,900.00910,000.00Montserrat5,400.005,400.00Nicaragua25,008.6624,300.0049,308.66Panama16,801.4220,000.0036,801.42Paraguay65,449.1524,850.0090,299.15Peru185,948.03322,300.00508,248.03St. Kitts2,232.6340,600.0042,832.63		202 367 74		
Janiaca251,100.00658,900.00910,000.00Mexico251,100.005,400.005,400.00Montserrat25,008.6624,300.0049,308.66Panama16,801.4220,000.0036,801.42Paraguay65,449.1524,850.0090,299.15Peru185,948.03322,300.00508,248.03St. Kitts2,232.6340,600.0042,832.63				
Mexico5,400.005,400.00Montserrat.25,008.6624,300.0049,308.66Nicaragua.16,801.4220,000.0036,801.42Paraguay.65,449.1524,850.0090,299.15Peru.185,948.03322,300.00508,248.03St. Kitts.2,232.6340,600.0042,832.63		251.100.00		910,000.00
Nicaragua25,008.6624,300.0049,308.66Panama16,801.4220,000.0036,801.42Paraguay65,449.1524,850.0090,299.15Peru185,948.03322,300.00508,248.03St. Kitts2,232.6340,600.0042,832.63		202,200,000	5,400.00	5,400.00
Nicalagua16,801.4220,000.0036,801.42Panama65,449.1524,850.0090,299.15Paraguay185,948.03322,300.00508,248.03St. Kitts2,232.6340,600.0042,832.63		25.008.66	24,300.00	49,308.66
Paraguay65,449.1524,850.0090,299.15Peru185,948.03322,300.00508,248.03St. Kitts2,232.6340,600.0042,832.63	Panama		20,000.00	
Peru185,948.03322,300.00508,248.03St. Kitts2,232.6340,600.0042,832.63			24,850.00	
St. Kitts	Peru		322,300.00	
St. Lucia	St. Kitts	2,232.63		
	St. Lucia	6,314.19	12,500.00	18,814.19

B (continued)

of allocations for the year ended 31 December 1954 (continued)

Balances of			Expenditures		
allocations 31 Dec. 1954 \$	Total \$	Other services \$	Project personnel \$	Fellowships \$	Supplies and equipment \$
286,895.5	147,949.89				147,949.89
493,860.9	299,653.76		16,374.34		283,279.42
40,332.7	4,654.12		78.25		4,575.87
210,965.9	30,316.54		18,538.58	201.60	11,576.36
38,999.9	18,379.85		10,817.55	201100	7,562.30
231,581.1	125,533.76		6,684.47		118,849.29
392,231.3	121,014.61		7,032.29		113,982.32
192,513.1	68,966.13		.,		68,966.13
53,280.4	16,719.60		16,719.60		00,900.10
3,235,822.7	2,137,519.15	····	177,602.71	726.64	1,959,189.80
52,117.8	(353.09) 895.00		1,346.90		(1,699.99) 895.00
248,810.6 34,396.4 464.4 220,116.1	31.18 32,790.86 151,135.85		• *	2.94	31.18 32,787.92 151 135.85
34,396.4 464.4 220,116.1 265,874.0	31.18 32,790.86		3,739.37	2.94	32,787.92 151,135.85
34,396.4 464.4 220,116.1	31.18 32,790.86 151,135.85 229,546.05		3,739.37	2.94	32,787.92
34,396.4 464.4 220,116.1 265,874.0 13,777.8	31.18 32,790.86 151,135.85		3,739.37	2.94	32,787.92 151,135.85 225,806.68
34,396.4 464.4 220,116.1 265,874.0 13,777.8 62,800.0	31.18 32,790.86 151,135.85 229,546.05 3,784.49		3,739.37	2.94	32,787.92 151,135.85
34,396.4 464.4 220,116.1 265,874.0 13,777.8 62,800.0 88,237.4	31.18 32,790.86 151,135.85 229,546.05 3,784.49 1,762.52			2.94	32,787.92 151,135.85 225,806.68 3,784.49
34,396.4 464.4 220,116.1 265,874.0 13,777.8 62,800.0	31.18 32,790.86 151,135.85 229,546.05 3,784.49		3,739.37 5,596.04	2.94 701.55	32,787.92 151,135.85 225,806.68

38,983.12			50,500.14	001,000.02
189,701.96	13,369.26		203,071.22	1,751,050.68
26,805.34	10,007.20	2,041.63	28,846.97	24,221.15
466.53	49.39	2,011100	515.92	2,533.53
	49.39		231,014.42	363,556.06
231,014.42		8,689.78	79,962.11	191,496.88
71,272.33		0,009.10	62,725.17	105,138.91
60,549.09	2,176.08		12,593.16	2,006.84
12,593.16			65,948.46	75,083.05
65,948.46				155,388.90
99,493.06			99,493.06	
20,184.72		•	20,184.72	217,798.13
9,419.38			9,419.38	6,481.82
27,082.93			27,082.93	107 582.24
68,844.98			68,844.98	210,752.53
18,408.04			18,408.04	236,159.70
50.07			50.07	17,075.41
180,925.58		· 1,761.78	182,687.36	727,312.64
180,925.58		1,/01//0	•	5,400.00
40 620 06	921.66		13,560.62	35,748.04
12,638.96			10,568.86	26,232.56
8,720.02	1,848.84	8,487.84	19,868.35	70,430.80
11,380.51		0,407.04	94,270.04	413,977.99
94,270.04		0 270 70	20,404.07	22,428.56
18,025.28		2,378.79	176.56	18,637.63
176.56			170.50	10,007.00

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Schedule B

Statement of allocations, expenditures and balances of

	Allocations	
Balances 1 Jan. 1954 \$	Authorized in 1954 \$	Total for 1954 and after \$
22.11	15,700.00 46,400.00	15,700.00 46,422.11
23,650.45 18,685.34	73,400.00 33,000.00	97,050.45 51,685.34
3,661,982.13	2,998,685.00	6,660,667.13
(282,283.43)		(282,283.43)
20,917,970.87	13,365,124.92	34,283,095.79
	F 000 00	r 000 0 0
		5,000.00
	25,000.00	25,000.00
10,284.79 39,304.65	(10,200.00)	84.79 39,304.65
314,595.03	285,000.00	599,595.03
959,989.73	1,143,310.27	2,103,300.00
1,506,094.87	1,354,385.13	2,860,480.00
23,748,239.94	16,167,620.32	39,915,860.26
	1 Jan. 1954 \$ 22.11 23,650.45 18,685.34 3,661,982.13 (282,283.43) 20,917,970.87 10,284.79 39,304.65 314,595.03 959,989.73 1,506,094.87	$\begin{array}{c c c c c c c c c c c c c c c c c c c $

* The Executive Director of UNICEF has received a communication from the Acting Permanent Representative of Indonesia to in UNICEF documents, it should be acknowledged that the territory of West New Guinea is still in dispute as regards its political status

the bet

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B (continued)

of allocations for the year ended 31 December 1954 (continued)

Balances of			Expenditures		
allocations 31 Dec. 1954 \$	Total \$	Other services \$	Project personnel \$	Fellowships \$	Supplies and equipment \$
8,850.19 29,734.49 51,374.97 48,226.64	6,849.81 16,687.62 45,675.48 3,458.70				6,849.81 16,687.62 45,675.48 3,458.70
5,279,315.93	1,381,351.20		23,359.82	18,365.23	1,339,626.15
(380,871.23	98,587.80				98,587.80
22,474,179.26	11,808,916.53	<u>,</u>	544,060.93	37,601.41	1,227,254.19
4,109.81	890.19				890.19
25,000.00					
84.79 29,159.78	10,144.87	10,144.87			
285,724.20 1,114,527.39	313,870.77 988,772.61	313,870.77 988,772.61			
1,508,878.43	1,351,601.57	1,351,601.57			
25,441,663.72	14,474,196.54	2,664,389.82	544,060.93	37,601.41	1,228,144.38

the United Nations stating the position of the Indonesian Government that with respect to the designation to be given to this territory between the Government of Indonesia and the Government of the Netherlands.

Schedule C

Statement of allocations, expenditures and balances of allo

Dastronalid 43,000. Bechmanaland. 20,0800. Prench Equatorial Africa. 1,240,600. Construction Africa. 1,240,600. Cold Coast. 1,260.000. Kenya. 1,262.000. Morocco. 49,900. Migeria. 9,900. Mauritius. 50,3072. Morocco. 49,900. Nyaaland. 24,200. Southern Rhodesia. 9,3500. Northern Rhodesia. 22,000. Uganda. 216,915. Uganda. 22,000. Valanda. 16,425. Viganda. 216,915. Tunisia. 22,000. Uganda. 3,730,588. Asia 1,671.347. Area vortal 3,730,588. China. 1,662.300. Fiji. 21,200. Hong Kong 1,252.71.13. India. 1,462.30. Fiji. 21,200. Fiji. 1,462.30. Fiji. 21,200. Janganyika. 1,22,000. Tawan.		Authorized allocations \$
Basutoland 23,000. Bechuanaland 43,000. Bechuanaland 24,000. Prench Carpatorial Africa. 182,100. French Equatorial Africa. 122,000. Cold Coast. 26,000. Coast. 26,000. Mauritius 12,000. Mauritius 12,000. Mauritius 12,000. Marritius 12,000. Marritius 12,000. Northern Rhodesia 73,800. Vagaand. 22,000. Uganda. 22,000. Uganda. 22,000. Uganda. 24,200. Uganda. 24,200. Jagan. 3,730,588. Asia 525,223. Afsia 525,223. Afghanistan 3,3661. Burma. 24,200. Uganda. 24,200. Uganda. 24,200. Hong Kong 12,27,113. India. 1,671,347. Malaya 1,672,300. Fij. 73,302. Taiwan 24,200.	A AND COUNTRY ASSISTANCE	
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Bechuanaland 43,000. Belgian Congo and Ruanda Urundi. 260,800. French Equatorial Africa. 122,000. Cadd Coast. 122,000. Kenya, Tanganyika and Uganda. 12,000. Liberia. 12,000. Marorcco. 39,002. Marorcco. 449,000. Northern Rhodesia. 59,3072. Marorcco. 39,500. Nyasand. 24,200. Vigeria. 39,500. Northern Rhodesia. 78,300. Uganda. 22,000. Uganda. 216,915. Tunisia. 22,000. Uganda. 16,915. Tunisia. 22,000. Targanyika. 16,915. Tunisia. 22,000. Terabodia. 1,66,425. Ceylon. 3,730,588. Traiwan. 1,62,230. Fiji. 24,200. Hong Kong. 1,262,300. Hong Kong. 1,262,300. Kora. 3,106,230. North Borneo. 24,200. Yathan 24,200.		23,000.00
Dechnamatando 200,800. Belgian Congo and Ruanda Urundi. 182,100. French Kest Africa. 1240,600. Martin Congo and Togoland 126,200. Cold Coast 126,200. Kenya, Tanganyika and Uganda 12,100. Marritius 12,100. Marritius 12,100. Marritius 12,100. Marritius 12,100. Morecoco. 593,072. Vasaland. 22,200. Southern Rhodesia. 22,000. Nyasaland. 22,000. Southern Rhodesia. 22,000. Juganda. 22,000. Vaganda 16,051. Star 22,000. Vag	Basutoland.	43,900.00
French Equatorial Africa. 13240,000. Gold Coast. 2240,000. Kenya, Tanganyika and Uganda. 126,200. Liberia. 126,200. Mauritius. 126,200. Morocco. 93,072. Nigeria. 469,100. Nyasaland. 24,000. Nyasaland. 24,200. Nyasaland. 24,200. Nyasaland. 24,200. Northern Rhodesia. 39,500. Tumisia. 216,915. Tumisia. 22,000. Uganda. 33,661. Brunei. 1,61,337. Brunei. 3,730,588. China. 1,64,425. Ceylon. 24,200. Timisia. 1,66,425. Ceylon. 3,730,588. Taivan. 44,240. Fiji. 24,200. Hong Kong. 1,247.113. India. 1,247.113. India. 1,247.113. India. 1,247.113. India. 1,247.113. India. 1,247.113. Indonesia.	Bechuanaland	260,800.00
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Ceyion 3,445,592 China 884,900 Fiji 24,200 Hong Kong 12,527,113 India 4,738,631 Japan 1,062,300 Japan 3,125,279 Korea 22,784 Malaya 282,784 Netherlands New Guinea* 136,199 North Borneo 4,107,928 Pakistan 2,167,130 Philippines 2,167,130 Sarawak 81,092 Singapore 1,839,912 Thailand 288,270 Western Samoa 94,092 BCG regional assessment teams 04,945 Indo-China, unapportioned 138,642 892 Eastern Mediterranean 12,200 Aden 12,200 Aden 12,200 Fibionia 154,300	Cambodia	
China — Mainand. 884,900. — Taiwan. 24,200. Hong Kong. 12,527,113. India. 12,527,113. Indonesia. 4,738,631. Japan. 1,062,300. Japan. 3,125,279. Korea. 282,784. Malaya. 282,784. North Borneo. 13,6199. Pakistan. 4,107,928. Philippines. 2,167,130. Sarawak. 81,092. Singapore. 1,839,912. Thailand. 1,839,912. Viet-Nam. 8,800. Western Samoa. 4945. BCG regional assessment teams. 191,300 Indo-China, unapportioned. 38,64* 892 Eastern Mediterranean 1,391,282 Aden. 1,391,282 Eypt. 154,300	Ceylon	
— I alwah 24,200. Fiji. 234,900. India 12,527,113. Indonesia 1,062,300. Japan 3,125,279. Korea 22,784. Malaya 282,784. Netherlands New Guinea* 22,000. North Borneo 136,199. Pakistan 2,100. Singapore 81,092. Thailand 288,270. Viet-Nam 88,000. Western Samoa 88,800. BCG regional assessment teams 191,300. Indo-China, unapportioned 12,200. Aden 12,200. Fibrioria 12,200.	China—Mainland	
Hin 234,900. Hong Kong. 12,527,113. India 4,738,631. Japan. 1,062,300. Japan. 3,125,279. Korea. 282,784. Malaya. 282,784. Netherlands New Guinea* 22,000. North Borneo. 4,107,928. Pakistan 2,167,130. Sarawak. 92,109. Singapore. 1,839,912. Thailand. 288,270. Western Samoa. 8,800. BCG regional assessment teams	— Taiwan	
Hong Kong. 234,900. India 12,527,113. Indonesia 1,062,300. Japan 3,125,279. Malaya 282,784. Netherlands New Guinea* 22,000. North Borneo. 136,199. Pakistan 2,167,130. Philippines 92,109. Singapore. 81,092. Thailand 1,839,912. Viet-Nam 288,270. BCG regional assessment teams. 191,300. Indo-China, unapportioned 191,300. Acten 191,300. Acten 12,270. Aden 12,200. Lagypt 13,642 892 Egypt 1,391,282 Ethonia 154,300.	Fiji	
India 12,327,110. Indonesia 1,062,300. Japan 3,125,279. Korea 282,784. Netherlands New Guinea* 22,000. North Borneo 136,199. Pakistan 2,167,130. Philippines 21,107,928. Singapore 1,839,912. Thailand 1,839,912. Viet-Nam 288,270. BCG regional assessment teams 191,300. Indo-China, unapportioned 191,300. Area total 38,64 ^g 892 Eastern Mediterranean 12,200 Aden 12,200 Lagypt 1,391,282 Eypt 154,300	Hong Kong	
Indonesia	India	
Japan 1,002,500. Korea 3,125,279. Malaya 282,784. Netherlands New Guinea* 22,000. North Borneo 136,199. Pakistan 4,107,928. Philippines 21,67,130. Sarawak 92,100. Singapore 81,092. Thailand 1,839,912. Viet-Nam 288,270. Western Samoa 8,800. BCG regional assessment teams 191,300. Indo-China, unapportioned 191,300. Area TOTAL 38,64 ^p 892 Eastern Mediterranean 12,200 Aden 132,300. Egypt. 154,300	Indonesia	
Korea	Tanonesa	1,062,300.00
Malaya 228,784. Netherlands New Guinea* 22,000. North Borneo. 136,199. Pakistan 2,167,130. Philippines 21,109. Sarawak. 92,109. Singapore. 18,39,912. Thailand 288,270. Viet-Nam 288,270. Western Samoa 8,800. BCG regional assessment teams 04,945. Indo-China, unapportioned 38,642 892 Eastern Mediterranean 12,200 Aden 138,642 892 Egypt 1,391,282 154,300 154,300		3,125,279.03
Walaya	Notea	282,784.90
North Borneo	Malaya	22,000.00
North Borneo	Netherlands New Guilea	136,199.39
Pakistan 2,167,130. Philippines 92,109. Singapore 81,092. Thailand 1,839,912. Viet-Nam 288,270. Western Samoa 8,800. BCG regional assessment teams 94,945. Indo-China, unapportioned 191,300. Eastern Mediterranean 12,200 Aden 1,391,282 Egypt 154,300	North Borneo	4,107,928.43
Philippines 92,109. Sarawak 81,092. Singapore 1,839,912. Thailand 288,270. Viet-Nam 8,800. Western Samoa 94,945. BCG regional assessment teams 191,300. Indo-China, unapportioned 38,642.892 Eastern Mediterranean 12,200 Aden 1,391,282 Ethionia 154,300		2,167,130.98
Sarawak 81,092. Singapore 1,839,912. Thailand 288,270. Viet-Nam 8,800. BCG regional assessment teams 04,945. Indo-China, unapportioned 191,300. Area TOTAL 38,642 892 Eastern Mediterranean 12,200. Aden 1,391,282 Ethionia 154,300.	Philippines.	92,109.00
Singapore 1,839,912. Thailand 288,270. Viet-Nam 8,800. BCG regional assessment teams 04,945. Indo-China, unapportioned 191,300. AREA TOTAL 38,642 892 Eastern Mediterranean 12,200 Aden 1,391,282 Ethionia 154,300	Sarawak	81 092 2
Inalland288,270.Viet-Nam8,800.BCG regional assessment teams04,945.Indo-China, unapportioned191,300.AREA TOTAL38,642.892Eastern Mediterranean12,200.Aden1,391,282Ethionia154,300.	Singapore	1 830 012 0
Viet-Nam8,800Western Samoa04,945BCG regional assessment teams191,300Indo-China, unapportioned38,642 892Eastern Mediterranean12,200Aden1,391,282Ethiopia154,300	Thailand	
Western Samoa38,000BCG regional assessment teams94,945Indo-China, unapportioned191,300AREA TOTAL38,642 892Eastern Mediterranean12,200Aden1,391,282Ethionia154,300	Viet-Nam	200,210.00 Q QAA AI
BCG regional assessment teams 194,940. Indo-China, unapportioned 191,300. AREA TOTAL 38,649 892 Eastern Mediterranean 12,200 Aden 1,391,282 Ethionia 154,300	Western Samoa	0,000.00
Indo-China, unapportioned191,300AREA TOTAL38,64° 892Eastern Mediterranean12,200Aden1,391,282Egypt1,54,300	BCG regional assessment teams	
Eastern Mediterranean Aden Egypt Ethiopia	Indo-China, unapportioned	191,300.0
Aden	Area total	38,648 892.1
Aden	Faston Meditorrangan	
Aden		12,200.0
Egypt	Aden	1,391,282.6
	The second s	
	Favot	154.300.0
Iran	Egypt Ethiopia	154,300.00 1,277,500.00

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Fellowships \$	Project personnel \$	Joint enterprise \$	Other services \$	Total \$	Balances of allocations 31 Dec. 1954 \$
					02 000 00
				14,151.68	23,000.00 29,748.32
				192,966.49	67,833.51
				53,436.97	128,663.03
					643,843.60
				0,0,00,00,00	28,600.00
				49,202.52	76,997.48
				22,855.18	34,944.82
	17,688.89			108,686.62	41,213.38
					8,453.79
	20,587.14	281,572.92			98,343.86
				219,433.32	249,666.68 39,500.00
				801.05	61,698.95
i i				001.00	24,200.00
				54.441.09	123,858.91
	17 522 42	97 115 16			42,142.00
	17,522.12	<i><i>y</i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>		7,320.45	14,679.55
,	55,798.45	378,688.08		1,993,200.20	1,737,387.88
	43,723.05			441,852.36	83,370.69
	24,303.57			32,929.24	732.29
	74,095.30				514,405.23
5	13,319.88				9,579.77
	4,609.92		00.000.00		269,644.53
	04 04 0 75	33,692.96	99,000.00		1,536,109.46 389,752.99
	26,012.75				14,035.90
	1 162 35				42,852.46
		355.572.43	132,487.03		3,987,336.12
		000,012,20	,	3,359,831.40	1,378,800.53
	,			1,149,236.99	(86,936.99)
5	15,879.00			3,252,159.16	(126,880.16)
3 46,525.66	43,171.34				62,018.07
					20,732.03
		100 000 20		04,000.00	52,141.06 1,291,115.30
		129,928.38			445,556.43
					14,929.78
					33,485.24
					512,632.19
				110,235.87	178,034.13
	,				3,090.75
	64,106.43			64,106.43	40,838.57 191,300.00
5 352,205.84	1,128,604.58	569,689.29	231,487.03	27,790,215.79	10,858,676.37
	7 4 3 41,585.96 5 40,542.50 7 914.50 7 12,820.59 1 40,812.73 7 5	$\begin{array}{c} 17,688.89\\ 20,587.14\\ \hline \\ 17,522.42\\ \hline \\ 55,798.45\\ \hline \\ 43,723.05\\ 24,303.57\\ 74,095.30\\ 13,319.88\\ 31,337.23\\ 4,609.92\\ \hline \\ 7,694.84\\ 26,012.75\\ \hline \\ 15,562.79\\ 4,162.35\\ 79,185.82\\ 284,933.75\\ 35,223.22\\ 71,419.12\\ \hline \\ 15,879.00\\ 46,525.66\\ \hline \\ 43,171.34\\ \hline \\ 25,399.39\\ 41,585.96\\ 224,479.91\\ 40,542.50\\ 63,232.80\\ 914.50\\ 35,899.95\\ 12,820.59\\ 9,792.28\\ 40,812.73\\ 84,335.69\\ 15,728.10\\ 64,106.43\\ \hline \end{array}$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c c c c c c c c c c c c c c c c c c c $

allocations for the period from inception to 31 December 1954

Expenditures

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SCHEDULE C (

Statement of allocations, expenditures and balances of allocations for

v	Authorized allocations \$
Eastern Mediterranean (continued)	
Israel Jordan Lebanon Libya Sudan Syria Turkey Palestine refugees. BCG regional assessment teams.	$1,110,100.42 \\1,168,800.00 \\95,470.11 \\333,100.00 \\60,040.00 \\476,817.32 \\699,100.00 \\16,521,495.73 \\70,000.00$
Area total	24,427,147.87

Europe

Albania	324,592.29
Austria	6,930,573.07
Bulgaria	5.515.926.37
Bulgaria	5,622,897.94
Czechoslovakia	2,093,362.11
Finland	2,732,916.79
France	3.031.460.00
Germany	
Greece	9,889,695.23
Hungary	2,039,570.82
Italy	19,013,072.55
Malta	188,611.44
Poland	18,961,539.27
Portugal	62,800.00
Romania	7,191,172.19
Romania	90,000.00
Spain Yugoslavia	17,811,149.14
Yugoslavia	17,011,119.11
Area total	101,499,339.21

Latin America

Antigua	25,000.00
Antigua	546,300.00
Bolivia	3,372,543.12
Brazil	60,500.00
British Guiana	78,400.00
British Honduras	
Chile	1,154,129.36
Colombia	549,478.12
Costa Rica	442,400.00
Dominica	14,600.00
Dominican Republic	175,400.00
Ecuador	1,022,090.61
El Salvador	645,700.00
Grenada	44,500.00
Grenada	382,900.00
Guatemala	972.800.00
Haiti	487,100.00
Honduras	165,200.00
Jamaica	
Mexico	967,796.50
Montserrat	5,400.00
Nicaragua	513,100.00
Panama	168,300.00
Paraguay	246,650.00
I diagaay	

38

C (continued)

for the period from inception to 31 December 1954 (continued)

Supplies and		Project	nditures Joint	Other		Balances of allocations
equipment \$	Fellowships \$	personne! \$	enterprise \$	services \$	Total \$	31 Dec. 1954 \$
737,827.72		1,376.72	84,000.42		823,204.86	286,895.5
656,201.74		18,737.34	01,000.12		674,939.08	493,860.9
32,989.04		78.25	22,070.11		55,137.40	40,332.7
71,974.57	201.60	49,957.90	22,070111		122,134.07	210,965.9
10,222.51	201.00	10,817.55			21,040 06	38,999.9
188,612.30		8,906.52	47,717.32		245,236.14	231,581.1
264,770.04		42,098.61	,		306,868.65	392,231.3
16,196,744.72		3,095.73 16,719.60	109,024.13	20,117.97	16,328,982.55 16,719.60	192,513.1 53,280.4
20,117,293.62	8,593.06	552,525.76	492,794.67	20,117.97	21,191,325.08	3,235,822.7
324,592.29 6,772,275.51 5,514,392.95	2,239.74 1,021.95	1,346.90	102,593.07 511.47		324,592.29 6,878,455.22 5,515,926.37	52,117.8
5,402,494.47	1,021.95		220,403.47		5,622,897.94	
1,778,207.28	729.03		65,615.11		1,844,551.42	248,810.0
2,394,050.07	21,706.51	4,746.80	278,016.99		2,698,520.37	34,396.4
2,968,061.23	,	-,		62,934.36	3,030,995.59	464.4
9,414,103.43	3,605.41		251,870.23		9,669,579.07	220,116.
1,972,766.26	·		66,804.56		2,039,570.82	
18,702,974.19	10,452.28	5,549.44	28,222.55		18,747,198.46	265,874.0
160,500.97	321.19		14,011.44		174,833.60	13,777.8
18,498,005.49	2,239.06	509.00	460,785.72		18,961,539.27	62,800.0
F 404 450 40					7,191,172.19	02,800.0
7,191,172.19					1,762.52	88,237.4
1,762.52 16,753,343.66	17,029.22	6,234.54	277,289.14		17,053,896.56	757,252.
97,848,702.51	59,344.39	18,386.68	1,766,123.75	62,934.36	99,755,491.69	1,743,847.5
						25.000.0
209.061.26	2.703.15				211,764.41	334,535.
209,061.26 1.578.782.65	2,703.15 41.766.67	943.12			1,621,492.44	334,535. 1,751,050.
1,578,782.65	41,766.67	943.12 2,966.30			1,621,492.44 36,278.85	334,535. 1,751,050. 24,221.
$1,578,782.65 \\ 32,548.01$	$\begin{array}{r} 41,766.67 \\ 764.54 \end{array}$				1,621,492.44 36,278.85 75,866.47	334,535. 1,751,050. 24,221. 2,533.
1,578,782.65	41,766.67	2,966.30 541.96 2,829.36			1,621,492.44 36,278.85 75,866.47 790,573.30	334,535 1,751,050 24,221. 2,533 363,556
1,578,782.65 32,548.01 74,184.09 782,997.57 348,348.34	$\begin{array}{r} 41,766.67\\764.54\\1,140.42\\4,746.37\end{array}$	2,966.30 541.96 2,829.36 9,632.90			1,621,492.44 36,278.85 75,866.47 790,573.30 357,981.24	334,535 1,751,050. 24,221. 2,533 363,556. 191,496.
$\begin{array}{c} 1,578,782.65\\ 32,548.01\\ 74,184.09\\ 782,997.57\\ 348,348.34\\ 326,512.65\end{array}$	41,766.67 764.54 1,140.42	2,966.30 541.96 2,829.36			1,621,492.44 36,278.85 75,866.47 790,573.30 357,981.24 337,261.09	334,535 1,751,050.0 24,221 2,533 363,556.0 191,496.0 105,138.0
$\begin{array}{c} 1,578,782.65\\ 32,548.01\\ 74,184.09\\ 782,997.57\\ 348,348.34\\ 326,512.65\\ 12,593.16\end{array}$	$\begin{array}{r} 41,766.67\\764.54\\1,140.42\\4,746.37\end{array}$	2,966.30 541.96 2,829.36 9,632.90			1,621,492.44 36,278.85 75,866.47 790,573.30 357,981.24 337,261.09 12,593.16	334,535 1,751,050 24,221. 2,533 363,556. 191,496 105,138. 2,006.
1,578,782.65 $32,548.01$ $74,184.09$ $782,997.57$ $348,348.34$ $326,512.65$ $12,593.16$ $100,316.95$	$\begin{array}{r} 41,766.67\\764.54\\1,140.42\\4,746.37\end{array}$	2,966.30 541.96 2,829.36 9,632.90 5,559.35	272 200 61		1,621,492.44 36,278.85 75,866.47 790,573.30 357,981.24 337,261.09 12,593.16 100,316.95	334,535 1,751,050 24,221. 2,533 363,556 191,496 105,138. 2,006. 75,083.
$1,578,782.65\\32,548.01\\74,184.09\\782,997.57\\348,348.34\\326,512.65\\12,593.16\\100,316.95\\591,022.73$	41,766.67 764.54 1,140.42 4,746.37 5,189.09	2,966.30 541.96 2,829.36 9,632.90 5,559.35 2,288.37	273,390.61		$\begin{array}{r} 1,621,492.44\\ 36,278.85\\ 75,866.47\\ 790,573.30\\ 357,981.24\\ 337,261.09\\ 12,593.16\\ 100,316.95\\ 866,701.71\\ \end{array}$	334,535 1,751,050 24,221. 2,533 363,556. 191,496 105,138. 2,006. 75,083. 155,388.
$1,578,782.65\\32,548.01\\74,184.09\\782,997.57\\348,348.34\\326,512.65\\12,593.16\\100,316.95\\591,022.73\\413,193.50$	41,766.67 764.54 1,140.42 4,746.37 5,189.09 6,002.33	2,966.30 541.96 2,829.36 9,632.90 5,559.35	273,390.61		$\begin{array}{r} 1,621,492.44\\ 36,278.85\\ 75,866.47\\ 790,573.30\\ 357,981.24\\ 337,261.09\\ 12,593.16\\ 100,316.95\\ 866,701.71\\ 427,901.87\\ \end{array}$	334,535 1,751,050.0 24,221 2,533 363,556.0 191,496.3 105,138 2,006 75,083 155,388. 217,798.
$1,578,782.65\\32,548.01\\74,184.09\\782,997.57\\348,348.34\\326,512.65\\12,593.16\\100,316.95\\591,022.73\\413,193.50\\37,030.55$	41,766.67 764.54 1,140.42 4,746.37 5,189.09	2,966.30 541.96 2,829.36 9,632.90 5,559.35 2,288.37	273,390.61		$\begin{array}{r} 1,621,492.44\\ 36,278.85\\ 75,866.47\\ 790,573.30\\ 357,981.24\\ 337,261.09\\ 12,593.16\\ 100,316.95\\ 866,701.71\\ 427,901.87\\ 38,018.18\\ \end{array}$	334,535 1,751,050.0 24,221 2,533 363,556.0 191,496.3 105,138 2,006 75,083 155,388. 217,798. 6,481.
$1,578,782.65\\32,548.01\\74,184.09\\782,997.57\\348,348.34\\326,512.65\\12,593.16\\100,316.95\\591,022.73\\413,193.50\\37,030.55\\280,217.76$	41,766.67 764.54 1,140.42 4,746.37 5,189.09 6,002.33	2,966.30 541.96 2,829.36 9,632.90 5,559.35 2,288.37	273,390.61		$\begin{array}{r} 1,621,492.44\\ 36,278.85\\ 75,866.47\\ 790,573.30\\ 357,981.24\\ 337,261.09\\ 12,593.16\\ 100,316.95\\ 866,701.71\\ 427,901.87\\ \end{array}$	334,535 1,751,050.0 24,221 2,533 363,556.0 191,496.3 105,138 2,006 75,083 155,388. 217,798. 6,481. 102,682.
$1,578,782.65\\32,548.01\\74,184.09\\782,997.57\\348,348.34\\326,512.65\\12,593.16\\100,316.95\\591,022.73\\413,193.50\\37,030.55\\280,217.76\\762,047.47$	41,766.67 764.54 1,140.42 4,746.37 5,189.09 6,002.33	2,966.30 541.96 2,829.36 9,632.90 5,559.35 2,288.37	273,390.61		$\begin{array}{r} 1,621,492.44\\ 36,278.85\\ 75,866.47\\ 790,573.30\\ 357,981.24\\ 337,261.09\\ 12,593.16\\ 100,316.95\\ 866,701.71\\ 427,901.87\\ 38,018.18\\ 280,217.76\end{array}$	334,535 1,751,050.0 24,221 2,533 363,556.0 191,496.3 105,138 2,006 75,083 155,388. 217,798. 6,481. 102,682. 210,752. 236,159.
$1,578,782.65\\32,548.01\\74,184.09\\782,997.57\\348,348.34\\326,512.65\\12,593.16\\100,316.95\\591,022.73\\413,193.50\\37,030.55\\280,217.76\\762,047.47\\250,940.30$	41,766.67 764.54 1,140.42 4,746.37 5,189.09 6,002.33	2,966.30 541.96 2,829.36 9,632.90 5,559.35 2,288.37			$\begin{array}{r} 1,621,492.44\\ 36,278.85\\ 75,866.47\\ 790,573.30\\ 357,981.24\\ 337,261.09\\ 12,593.16\\ 100,316.95\\ 866,701.71\\ 427,901.87\\ 38,018.18\\ 280,217.76\\ 762,047.47\\ 250,940.30\\ 148,124.59\end{array}$	334,535 1,751,050.0 24,221 2,533 363,556.0 191,496.3 105,138 2,006 75,083 155,388. 217,798. 6,481. 102,682. 210,752. 236,159. 17,075.
$1,578,782.65\\32,548.01\\74,184.09\\782,997.57\\348,348.34\\326,512.65\\12,593.16\\100,316.95\\591,022.73\\413,193.50\\37,030.55\\280,217.76\\762,047.47$	41,766.67 764.54 1,140.42 4,746.37 5,189.09 6,002.33 987.63	2,966.30 541.96 2,829.36 9,632.90 5,559.35 2,288.37 8,706.04	273,390.61 57,796.50		$\begin{array}{r} 1,621,492.44\\ 36,278.85\\ 75,866.47\\ 790,573.30\\ 357,981.24\\ 337,261.09\\ 12,593.16\\ 100,316.95\\ 866,701.71\\ 427,901.87\\ 38,018.18\\ 280,217.76\\ 762,047.47\\ 250,940.30\\ \end{array}$	334,535 1,751,050.0 24,221 2,533 363,556.0 191,496.3 105,138 2,006 75,083 155,388 217,798. 6,481. 102,682. 210,752. 236,159. 17,075. 727,312.
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1,578,782.65 $32,548.01$ $74,184.09$ $782,997.57$ $348,348.34$ $326,512.65$ $12,593.16$ $100,316.95$ $591,022.73$ $413,193.50$ $37,030.55$ $280,217.76$ $762,047.47$ $250,940.30$ $139,619.14$ $180,925.58$ $473,970.36$	41,766.67 764.54 1,140.42 4,746.37 5,189.09 6,002.33 987.63 2,935.67 3,381.60	2,966.30 541.96 2,829.36 9,632.90 5,559.35 2,288.37 8,706.04 5,569.78		·	$\begin{array}{r} 1,621,492.44\\ 36,278.85\\ 75,866.47\\ 790,573.30\\ 357,981.24\\ 337,261.09\\ 12,593.16\\ 100,316.95\\ 866,701.71\\ 427,901.87\\ 38,018.18\\ 280,217.76\\ 762,047.47\\ 250,940.30\\ 148,124.59\\ 240,483.86\\ 477,351.96\end{array}$	334,535.5 1,751,050.6 24,221.1 2,533.5 363,556.0 191,496.8 105,138.9 2,006.8 75,083.0 155,388.9 217,798.7 6,481.8 102,682.2 210,752.8 236,159.7 17,075.4 727,312.0 5,400.0 35,748.0
1,578,782.65 $32,548.01$ $74,184.09$ $782,997.57$ $348,348.34$ $326,512.65$ $12,593.16$ $100,316.95$ $591,022.73$ $413,193.50$ $37,030.55$ $280,217.76$ $762,047.47$ $250,940.30$ $139,619.14$ $180,925.58$	41,766.67 764.54 1,140.42 4,746.37 5,189.09 6,002.33 987.63 2,935.67	2,966.30 541.96 2,829.36 9,632.90 5,559.35 2,288.37 8,706.04 5,569.78			$\begin{array}{r} 1,621,492.44\\ 36,278.85\\ 75,866.47\\ 790,573.30\\ 357,981.24\\ 337,261.09\\ 12,593.16\\ 100,316.95\\ 866,701.71\\ 427,901.87\\ 38,018.18\\ 280,217.76\\ 762,047.47\\ 250,940.30\\ 148,124.59\\ 240,483.86\end{array}$	334,535.5 1,751,050.0 24,221.1 2,533.3 363,556.0 191,496.8 105,138.9 2,006.8 75,083.0 155,388.9 217,798.7 6,481.3 102,682.2 210,752 236,159. 17,075.7 727,312 5,400.1

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SCHEDULE C

	Authorized allocations \$
Latin America (continued) Peru St. Kitts St. Lucia St. Vincent Surinam Trinidad and Tobago Uruguay.	1,073,100.0046,600.0041,200.0015,700.0087,900.00165,900.0082,100.00
Area total	13,552,787.71
Undistributed charges	181,858,755.03
GENERAL ASSISTANCE Fish flour acceptability tests Fellowships—Calcutta Training Centre Personnel for anti-tuberculosis projects Group training courses International Children's Centre, Paris	5,000.00 25,000.00 61,488.22 590,000.00 2,246,500.00 200,000.00
Provision for insurance Operational services ADMINISTRATIVE COSTS TOTALS	7,504,497.76 10,895,663.53 203,386,904.54

Strtement of allocations, expenditures and balances of allocations for

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* The Executive Director of UNICEF has received a communication from the Acting Permanent Representative of Indonesia to the in UNICEF documents, it should be acknowledged that the territory of West New Guinea is still in dispute as regards its political status between the territory of West New Guinea is still in dispute as regards its political status.

C (continued)

Balances of	Expenditures					
allocations 31 Dec. 1954 \$	Total \$	Other services \$	Joint Interprise*	Project personnel \$	Fellowships \$	Supplies and equipment \$
	659,122.01				2,438.76	656,683.25
	24,171.44			2,378.79	827.12	20.965.53
	22,562.37					22,562.37
	6,849.81 58,165.51					6,849.81
	114,525.03			5,569.79	0 200 40	58,165.51
	33,873.36			3,309.19	2,399.40	106,555.84 33,873.36
1.78 5,279,315.93	8,273,471.78		331,187.11	57,235.38	83,376.12	7,801,673.17
1.23 (380,871.23)	380,871.23		<u></u>	<u></u>		380,871.23
5.77 22,474,179.26	159,384,575.77	314,539.36	3,538,482.90	1,812,550.85	503,519.41	53,215,483.25
0.19	890.19					890.19
	61,403.43			61,403.43		
	560,840.22	560,840.22		01,403.43		
	1,960,775.74	1,960,775.74				
0.00	200,000.00	200,000.00				
1,114,527.39	6,389,970.37	6,389,970.37				
5.10 1,508,878.43	9,386,785.10	9,386,785.10				
0.82 25,441,663.72	177,945,240.82	18,812,910.79	3,538,482.90	1,873,954.28	503,519.41	153,216,373.44

for the period from inception to 31 December 1954 (continued)

the United Nations stating the position of the Indonesian Government that with respect to the designation to be given to this territory between the Government of Indonesia and the Government of the Netherlands.

REPORT OF THE BOARD OF AUDITORS

TO THE GENERAL ASSEMBLY

REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE AUDIT OF THE ACCOUNTS OF THE UNITED NATIONS CHILDREN'S FUND FOR THE YEAR ENDED 31 DECEM-BER 1954

1. Accounts maintained at New York and Paris of the United Nations Children's Fund have been examined to the extent necessary to permit the Board of Auditors to certify and report on the following financial statements, and associated schedules, submitted by the Executive Director:

- (a) Statement of assets and liabilities as at 31 December 1954;
- (b) Statement of income and expenditure for the year ended 31 December 1954;
- (c) Statement of budgetary authorizations, obligations incurred and unobligated balances of authorizations —administrative costs and costs of operational services—for the year ended 31 December 1954.

2. Income. The recorded income of the year amounted to \$15,043,943, a three-year comparison by sources being:

	1952 \$	1953 \$	1954 \$
Contributions from Governments	9,352,617	14.266.862	13,608,240
Contributions from organized campaigns (net)	44,834	651,247	192,000
Proceeds from UNRRA claims.	137,063	427,837	69,791
Private contributions	99,333	176,564	269,245
Income from investments	314,648	366,911	377,638
Staff Assessment Plan	237,158	240,650	259,769
Agency procurement commission	-	25,000	101,145
Other	86,140	64,070	166,115
Total	10,271,793	16,219,141	15,043,943

3. United Nations and various international organizations record as "income" all pledges of Governments made in the year, although money may not actually be received in the year for which pledged. Contributions of \$8,768,348 had not been received on or before 31 December 1954, but by the time the audit was completed in mid-April, \$8,577,284 of this amount was on deposit to the credit of the Fund, including \$8,254,175 from the United States of America and \$100,000 from Colombia. Thus, the balance payable on "contributions receivable" account had already been reduced to approximately \$190,000.

4. UNICEF shipped 89,300,000 pounds of dried skim milk in the year, 78,200,000 pounds being purchased from United States Government surplus milk stocks at one cent per pound, and the remaining 11,100,000 pounds made available free of charge at the port of exit under the provisions of United States legislation. Because of the terms of the legislation, no commercial value is attributed in the financial statements to this 11,100,000 pounds. The Board is informed that ocean shipping costs to UNICEF for the milk were estimated to average one and a half cents per pound. There was no difference in the character of the programmes aided through the one-cent milk and the free milk or in the administrative costs incumbent upon UNICEF in connexion with the distribution.

5. An organized campaign was conducted in the United Kingdom during 1954 in support of the Fund. Final reports had not been made by the year-end, but an interim payment of \$182,000 was received by UNICEF, this amount representing the major part of the total listed above as contributions from organized campaigns.

6. When UNRRA ceased to operate it transferred to the Secretary-General of the United Nations, for the benefit of UNICEF, various assets including marine and stevedoring claims. Most of these claims have now been adjusted, income from this source totalling only \$69,791 in 1954. It is anticipated that by the end of 1955 all claims will either be settled or rated as unrealizable.

7. For many projects a period of eighteen months or longer is required for complete fulfilment of UNICEF commitments; therefore, in the interim, allocated funds not immediately required are invested. Earnings from these investments totalled \$377,638 in the year. As of 31 December, \$16,081,705 of the Fund's resources was earning interest, with \$7 million invested in short-term securities of the Government of the United States and \$2 million in United States Government bonds maturing in 1960. A further \$2,000,599 was invested in Federal Land Bank bonds maturing in 1958, and, finally, the Fund had a \$5,081,106 deposit with a bank earning 2 per cent interest.

8. In addition to its normal services, UNICEF acts as a general procurement agent for UNRWA and, to a limited degree, for UNKRA. During 1954, contracts having a face value of over \$10,600,000 were negotiated for UNRWA—no funds of UNICEF are employed in procurement operations. The arrangement now in effect is that reimbursement, on a cost basis, is made by UNRWA of all costs incurred by UNICEF in performing services provided for under the agreement. Officers of UNICEF are of opinion that the terms of the agreement and classifications of costs incurred make certain that no cost falls on the Children's Fund.

9. Several years ago UNICEF negotiated, in France, as representative of UNRWA, a contract for blankets for shipment to the Near East. Deliveries were not in accordance with specifications and, on grounds of fraudulent intent, litigation was commenced in France. After trial, convictions and awards of damages to UNICEF were entered. Since then, those involved have appealed and it is expected that the appeals will be argued in the near future.

10. The largest income item included under "Other" in the summary given in paragraph 2 above is the \$90,000 transferred as a contribution to the Children's Fund from the special account known as the "Greeting Card Fund". Since its beginning, the major purpose of the Greeting Card Fund has been to provide a mass channel for bringing UNICEF to public attention. The initial effort in 1950 produced a profit of \$4,200, and when the project in its present form was authorized by the Executive Board in 1951, the profit was used to provide working capital. Each succeeding year the Executive Board has authorized a continuation of the fund and annually there has been a remarkable expansion in the volume of sales, income for the 1954 operating year being \$287,707, with a profit of \$153,638 resulting. The 1954 accounting may not be regarded as final because reports have still to be received from a few countries. The project is treated as a semi-independent commercial activity, with working capital drawn from proceeds of sales. The \$90,000 credited to the Children's Fund in 1954 represented the portion of surplus, as of 28 February 1954, that the UNICEF Executive Board has directed that \$125,000 be the credit to Children's Fund income in 1955. The Board of Auditors was informed that the next greeting card project is being planned in expectancy of sales of 5 million cards. The Board was also informed that, for the first time, a contract is being placed in Europe for the printing of a substantial quantity of cards.

11. Expenditures. The composition of the Executive Director's expenditure statement differs from that of previous years in that (a) freight charges are now merged in the total for "Supplies and equipment"; and (b) the classification "Operational services" now includes some costs previously included under "Administration". Because of these changes, a summary is now provided in a form permitting comparisons with previous years' outlays:

	1952 \$	1953 \$	1954 \$
Supplies and equipment, including freight, etc Project personnel International Children's Centre, Paris Fellowships, group training courses and other assistance Operational services (gross) Administrative costs (gross)	10,003,656 713,556 317,696 336,481 90,625 2,064,616	$9,454,388 \\ 405,250 \\ 351,120 \\ 75,704 \\ 111,338 \\ 2,108,830$	$\begin{array}{r} 11,228,144\\ 544,061\\ 313,871\\ 47,746\\ 988,773\\ 1,351,602 \end{array}$
TOTAL	13,526,630	12,506,630	14,474,197

Schedule B to the financial statements lists the total of allocations by countries and also the expenditures incurred in 1954, these being classified by type of operation: supplies and equipment, fellowships, project personnel, and other services. The new classification of "operational services" includes the cost of personnel and related services associated with:

- (a) Milk conservation operations and advisory engineering services to Governments;
- (b) Area and country offices in direct contact with Governments; and
- (c) Procurement and shipping operations.

12. The practice, adopted in November 1950, of self-insuring marine risks was continued, no insurance being carried except when the value of a shipment exceeded \$100,000. Since a reserve of \$200,000 was set up in 1950 no material losses have been suffered, the only charge in 1954 being for \$150. At the year-end the balance at credit of the reserve was \$193,596.

13. Resources of the Fund. No "Assets" item is set up to reflect the value of supplies and equipment in transit or warehoused—the Board has already recorded in a previous year's report its agreement with this accounting treatment. Consequently, by way of information, the following statistics are given to show the over-all position as at 31 December 1954:

	As at 31 December		
	1953 \$	1954 \$	
Principal of the Fund, net	27,656,910	28,226,657	
Inventories in recipient countries		1,582,000	
Commodities in transit	700,000	960,000	
Commodities in suppliers' warehouses	280,000	381,000	
Total	29,866,910	31,149,657	

14. The scope of the audit. Under an agreement with the Government of France, UNICEF contributes 60 per cent of the cost of operating the International Children's Centre in Paris, with payments in 1954 totalling \$313,871, of which \$29,468 was with respect to 1953 costs. The finances of the Centre are supervised by the French Ministry of Health and Population, consequently UNICEF payments are in the nature of grants, the Fund being provided, in due course, with the financial report and a certificate of the Ministry to the effect that it has examined and certified the accounts. The Board of Auditors, therefore, made no examination of accounts maintained at the Centre. Agreements also exist between UNICEF and WHO under which UNICEF provides funds for various projects. Over \$500,000 was involved in 1954. The audit of resulting transactions is performed by the External Auditor of WHO, whose reports are forwarded to the Executive Director of UNICEF. As is the case with respect to advances to the International Children's Centre, this relieves the Board of Auditors of the necessity of reviewing application by WHO of money received from UNICEF. Internal auditors answerable to the Comptroller periodically review UNICEF accounts maintained at various places and reports on these examinations were made available to the Board. They did not disclose anythin; that necessitated further review by the Board of Auditors.

15. The co-operation and assistance extended by all officers of the Fund facilitated the audit and we now record our appreciation.

(Signed) Watson Sellar, Canada Luis Acevedo Rodríguez, Colombia Otto F. Remke, Denmark

2 May 1955

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