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UNITED NATIONS

FINANCIAL REPORT AND ACCOUNTS

for the year ended 31 December 1966

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : TWENTY-SECOND SESSION

SUPPLEMENT No. 6 (A/6706)

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New York, 1967

NOTE

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LETTER OF TRANSMITTAL

12 June 1967

Sir,

I have the honour to transmit to you the financial statements of the United Nations as at 31 December 1966 which were submitted by the Secretary-General. These statements have been examined and certified by the Board of Auditors.

In addition to the above, I have the honour to present the report of the Board with respect to the United Nations Accounts for the year 1966.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Roger PELTOT
Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1966

1. I have the honour to submit herewith my financial report for the year ended 31 December 1966 together with the audited accounts for the year ended 31 December 1966 and the report of the Board of Auditors. The accounts are comprised of eight statements (I through VIII) certified by the Board of Auditors and supported by thirty-nine schedules and one annex. Since, in accordance with the cited resolutions and financial regulations, separate annual accounts and reports are presented to the General Assembly for the activities listed below, data regarding these are not included in this report and the accounts submitted herewith.

(i) The United Nations Children's Fund (resolution 57 (I));

(ii) The United Nations Relief and Works Agency for Palestine Refugees in the Near East (resolution 302 (IV));

(iii) The Voluntary Funds Administered by the United Nations High Commissioner for Refugees (resolution 538 B (VI));

(iv) The United Nations Joint Staff Pension Fund (resolution 248 (III));

(v) The central accounts of Technical Assistance and Special Fund components of the United Nations Development Programme in accordance with the decision of the General Assembly relative to resolution 2196 (XXI) to accept the recommendation of the Fifth Committee (A/6596) and with the approval of revised articles 24.4 and 25.2 of the Special Fund Financial Regulations by the Governing Council at its third session; and

(vi) The consolidated status of funds of the United Nations Development Programme for earmarkings and contingency allocations from the Technical Assistance component (resolution 519 A (VI) and article 30.3 of the Technical Assistance Finance Manual) and for allocations from the Special Fund component (article 25.3 of the Special Fund Financial Regulations).

Financial position and cash flow

2. During 1966 the following changes occurred in the net liquid assets as a consequence of the cash inflow and cash outflow as shown:

	United Nations General Fund (in thousands of dollars)	*United Nations Emergency Force (in thousands of dollars)*	*United Nations Operation in the Congo (in thousands of dollars)*	*Sub-totals (in thousands of dollars)*	*Working Capital Fund, Bond Account and Special Account (in thousands of dollars)*	*Totals (in thousands of dollars)*
Net liquid assets (cash and current accounts receivable, *less* current accounts payable) *as at 31 December 1965*	8,608	(1,239)	7,326	14,695	7,402	22,097
Cash inflow during 1966:						
Contributions collected for 1966	84,573	5,701	—	90,274	2,990[a]	93,264
Contributions collected for prior years	35,262	4,896	111	40,269	(82)[b]	40,187
Miscellaneous income	8,390	103	1,441	9,934	555[c]	10,489
Increase (decrease) in utilization from:						
Working Capital Fund	(7,647)	8,436	—	789	(789)	
Bond Account	—	(6,578)	6,591	13	(13)	
Special Account	(4,112)	—	—	(4,112)	4,112	
Other trust funds	118	34	524	676	—	676
TOTALS	116,584	12,592	8,667	137,843	6,773	144,616

	United Nations General Fund (in thousands of dollars)	United Nations Emergency Force (in thousands of dollars)	United Nations Operation in the Congo (in thousands of dollars)	Sub-totals (in thousands of dollars)	Working Capital Fund, Bond Account and Special Account (in thousands of dollars)	Totals (in thousands of dollars)
Cash outflow during 1966:						
Cash expenditures of 1966	114,707	8,437	1,406	124,550	—	124,550
Cash expenditures of prior years	5,042	14,872	14,836	34,750	—	34,750
TOTALS	119,749	23,309	16,242	159,300	—	159,300
Net liquid assets (cash and current accounts receivable, *less* current accounts payable) *as at 31 December 1966*	5,443	(11,956)	(249)	(6,762)	14,175	7,413

[a] $2,990,197 of voluntary contributions paid by Member States in 1966 to the United Nations Special (Refinancing) Account exclusive of $724,845 applied as credits towards their 1965 UNEF assessments.
[b] Refunds (net) of $81,884 from the Working Capital Fund to Member States.
[c] $539,970 of interest earned and $14,811 of public contributions credited in 1966 to the United Nations Special (Refinancing) Account.

3. It will be seen from the above summary that during 1966 the total net liquid assets decreased by almost $15 million notwithstanding the collection of almost $3 million of voluntary contributions paid by Member States "to assist the United Nations out of financial difficulties", the major reason being substantial cash expenditures in 1966 in liquidation of prior years' obligations relating to the United Nations Emergency Force and the United Nations Operation in the Congo.

4. The changes that occurred between 31 December 1965 and 31 December 1966 in respect of "Balances recorded in surplus accounts", "Unliquidated obligations", and in the "Unpaid balances of assessed contributions" are shown in the following table:

	United Nations General Fund (in thousands of dollars)	United Nations Emergency Force (in thousands of dollars)	United Nations Operation in the Congo (in thousands of dollars)	Total (in thousands of dollars)
Balances recorded in surplus accounts				
As at 31 December 1966	6,266	422	37,496	44,184
As at 31 December 1965	3,064	1,344	35,723	40,131
Increase (decrease) during 1966	3,202	(922)	1,773	4,053
Unliquidated obligations				
As at 31 December 1966	4,887	9,928	7,445	22,260
As at 31 December 1965	4,860	17,202	24,019	46,081
Increase (decrease) during 1966	27	(7,274)	(16,574)	(23,821)
Unpaid balances of assessed contributions[a]				
As at 31 December 1966	36,319	52,224	82,194	170,737
As at 31 December 1965	41,079	44,186	82,305	167,570
Increase (decrease) during 1966	(4,760)	8,038	(111)	3,167

[a] See explanatory notes in the annex to the Accounts.

5. From the above table it will be seen that the Organization's unliquidated obligations decreased by $23,821,000 during 1966; there remained a balance of $22,260,000 still to be liquidated at the end of the year. Moreover, the balances recorded in surplus accounts, part of which may be required to be paid to Members in the form of credits, increased during 1966 by $4,053,000 bringing the total recorded in the surplus accounts to $44,184,000 at the end of 1966.

6. The unpaid balances of assessed contributions increased during 1966 by $3,167,000 and the total amount unpaid in respect of the three Funds and Accounts at the end of 1966 was $170,737,000. As indicated in the annex to the Accounts certain Members, because of their position in principle, do not consider that the major part of these unpaid contributions were legally assessed.

7. It may be concluded from the above information that there was a further deterioration in the Organization's over-all financial position during 1966.

United Nations and its Trust Funds

Budgetary position, income and surplus account

8. The General Assembly approved appropriations for the regular budget for the financial year 1966 at a level of $121,567,420 (resolution 2125 (XX)) and revised these to a level of $121,080,530 (resolution 2195 (XXI)). As shown in statement I, the obligations incurred for the financial year 1966 amounted to $119,593,680 leaving an unencumbered balance of $1,486,850. Receipts from miscellaneous income (other than staff assessment income) exceeded by $1,714,032 the original estimate of $6,675,800. Thus, during 1966, the income credited for the financial year ($122,794,562) representing Members' assessed contributions, after a decrease of $486,890 on account of revised appropriations for 1966, and miscellaneous income was $3,200,882 in excess of the total of obligations incurred (statement II).

9. The balance in surplus account including $3,200,882 of income over obligations incurred for 1966, amounted to $6,265,555 as at 31 December 1966, and in addition a credit of $486,890 was available and due to Members at that date on account of the revised appropriations for 1966. An amount of $3,366,043 in the surplus account has since been used to finance 1967 budget appropriations together with the credit of $486,890 which credit has been applied as a decrease of the total amount assessed for 1967. The balance in the surplus account available for credit against Members' assessment of contributions for the financial year 1968 is therefore $2,899,512, consisting of the following amounts:

	$
Unencumbered balance of 1966 appropriations	1,486,850
Excess of actual 1966 miscellaneous income, $8,389,832 over the revised estimate, $7,955,200.	434,632
Savings in 1966 in liquidating prior year's obligations	969,945
Savings in 1966 in liquidating 1965 UNIPOM obligations against the transfer of $1,160,000 out of 1965 surplus (statement II and schedule 3)	8,085
	2,899,512

10. In accordance with General Assembly resolution 973 (X), the revenue derived from the Staff Assessment Plan is not reported as current year's income in statement II, but is credited to Member States in the Tax Equalization Fund which appears as a separate liability in the statement of assets and liabilities (statement III) with details provided in schedule 2. The revenue amounted to $12,519,168 (schedule 2) in respect of salaries and allowances of the staff under the United Nations regular budget, or $69,168 in excess of the revised estimate of $12,450,000 approved by General Assembly resolution 2195 (XXI). An amount of $138,488 in respect of 1966 staff assessment on salaries and allowances of the international staff of the United Nations Emergency Force is also reported as income of the Tax Equalization Fund.

11. In 1966 no payments were made from the Special Indemnity Fund (established by General Assembly resolution 888 (IX)) leaving a balance of $242,605 in the Fund.

Budget appropriations and obligations incurred

12. As shown in statement I, obligations incurred in 1966 totalled $119,593,680 of which $4,886,887 were unliquidated as at 31 December 1966.

The obligations incurred in 1966, together with comparative figures for the preceding year, are summarized under broad classifications as follows:

	1966		*1965*	
	Amount	*Per*	*Amount*	*Per*
	$	*cent*	*$*	*cent*
Salaries, wages and other staff costs	79,285,525	66.30	67,634,998	63.14
Travel and transportation	6,118,538	5.12	5,876,249	5.49
Printing	2,384,139	1.99	1,860,203	1.74
Rental and maintenance of premises and fixed installations	4,325,623	3.62	4,119,468	3.84
Technical programmes	6,477,737	5.41	6,461,336	6.03
Acquisition of capital assets	3,500,000	2.93	3,933,466	3.67
Bond issue — instalment and interest charges	8,662,218	7.24	8,351,514	7.80
Other charges	7,736,471	6.47	7,763,105	7.25
	118,490,251	99.08	106,000,339	98.96
International Court of Justice	1,103,429	.92	1,111,053	1.04
	119,593,680	100.00	107,111,392	100.00

In compliance with resolution 2150 (XXI) and in response to the recommendation contained in the second report (A/6343) of the *Ad Hoc* Committee of Experts to Examine the Finances of the United Nations and the specialized agencies that the heads of all organizations should prepare reports on budget performance, I have submitted on 27 April 1967 a separate report on the budget performance of the United Nations for the financial year 1966 (document A/6666/Corr.1).

13. In accordance with the requirements of financial regulation 10.3, the following *ex gratia* payments charged against 1966 budgetary appropriations are reported:

	$
Travel expenses of physician accompanying a staff member	441
Travel and medical expenses of a staff member	600
Compensation for loss of personal effects	265
Compensation in lieu of notice upon separation	1,832
	3,138

The details of these payments have been provided to the Board of Auditors.

Members' contributions

14. The position of the accounts for Members' contributions as at 31 December 1966 was as follows:

	For 1966 $	*For 1965* $	*For 1964* $
Assessed in respect of appropriations for year and supplementary appropriations for prior year	114,891,620	99,757,520	91,853,932
Assessed on new Member States	147,362	47,283	—
	115,038,982	99,804,803	91,853,932
Less:			
Credits from Tax Equalization Fund, assessments on new Member States, transfer of League of Nations assets (1965 and 1964) and adjustment of Working Capital Fund advances (net)	8,978,389	7,926,950	6,947,032
Net contributions receivable as at 1 January of year	106,060,593	91,877,853	84,906,900
Collected in cash	75,594,254	86,536,093	84,471,331
Balance receivable as at 31 December 1966	30,466,339	5,341,760	435,569
Percentage of cash collection of net contributions receivable	71.27	94.19	99.49

The percentages collected as at 31 December 1966 compare with the percentages a year ago of 64.53 (1965); 90.14 (1964) and 99.85 (1963) respectively. The amount of total contributions outstanding at the end of 1966 was $36,318,825; the amount was $41,079,226 at the end of 1965 but it is to be noted that the 1965 assessments were made only at the end of 1965.

Capital assets

15. The land for the Headquarters site in New York, which was given to the Organization, is carried in the General Fund in statement III at a valuation of $9,600,000 and the same amount is included under donated funds. The construction and related costs for the buildings on the site, exclusive of the Dag Hammarskjold Library, amounted to $67,093,290. These costs were financed as to $65,000,000 from the loan in that amount made available by the United States of America, $1,997,417 from appropriations made by the General Assembly, and $95,873 from donated funds for special projects. During 1960 the old Library Building carried at a cost of $1,650,285, was demolished leaving a net asset value at a cost of $65,443,005. The cost of construction of the Dag Hammarskjold Library, a gift of the Ford Foundation, totalled $6,703,567.

Property in Geneva consists of the Secretariat building, Assembly Hall, Library building and villas transferred from the League of Nations, valued at $11,054,540, construction of a sub-basement and tunnel ($82,000), extensions to buildings completed during the year 1953 ($1,024,482) and additional permanent offices constructed in 1962 ($109,831), making a total value of $12,270,853 to which is to be added the cost of the modernization in an amount of $2,080,960.

The land and structures in Mogadiscio were acquired in 1954 at a cost of $23,000.

The source of financing for the construction, modernization, acquisition and related costs of capital assets is shown on the liabilities' side of statement III under the General Fund.

Non-expendable equipment

16. The value at cost at time of acquisition of non-expendable equipment still in use at Headquarters, not reported in the accounts as an asset, amounted to $7,148,061 as at 31 December 1966.

United Nations Special Account

17. This account was established in September 1965 for voluntary contributions to assist the Organization out of its financial difficulties. As at 31 December 1966, nineteen Members had paid contributions totalling $21,168,314 of which $724,845 was applied as credits towards their 1965 assessments for the United Nations Emergency Force leaving a total net credit of $20,443,469 in this account, excluding an additional amount of $2,120,000 pledged and still to be paid by four Members.

Advances from Working Capital Fund and other funds

18. In accordance with the Provisions of General Assembly resolution 1986 (XVIII), the Working Capital Fund was maintained at a level of $40 million. The resumption of full participation by a Member increased the Fund to $40,084,000 at year-end. Details of this increase and the credits established for each Member State are given in schedule 4.

The use of the Fund for making advances in the course of the financial year is illustrated by the following table, which shows the amounts utilized at the end of each quarter during the year compared with the previous year:

	1 January $	*31 March* $	*30 June* $	*30 September* $	*31 December* $
Advances for budgetary expenditures and operational bank balances in the:					
General Fund	30,057,519	28,900,292	26,478,630	23,526,027	22,410,684
Special Account of the United Nations Emergency Force	8,931,603	8,665,900	11,570,235	14,550,685	17,367,906
Advances for:					
Unforeseen and extraordinary expenditures	836,218	1,412,710	1,360,763	1,488,597	—
Self liquidating purchases and activities	290,660	253,098	286,733	244,266	255,526
Totals, 1966	40,116,000	39,232,000	39,696,361	39,809,575	40,034,116
Totals, 1965	40,107,080	40,116,000	40,116,000	40,116,000	40,116,000

19. It should be noted that in addition, the following amounts had been utilized from other funds at the dates indicated:

	1 January $	*31 March* $	*30 June* $	*30 September* $	*31 December* $
For budgetary expenditures and operational bank balances in the:					
General Fund:					
Other funds in the General Fund	4,236,869	4,338,116	4,107,091	3,980,453	4,355,078
United Nations Special Account	7,468,312	3,483,359	10,798,073	6,192,373	3,356,267
Special Account of the United Nations Emergency Force:					
Proceeds from sale of United Nations bonds	31,504,201	31,395,222	26,446,453	24,950,057	24,926,444
United Nations Special Account	3,911,000	3,911,000	3,911,000	3,911,000	3,911,000
Ad Hoc *Account for the United Nations Operation in the Congo:*					
Proceeds from sale of United Nations bonds	141,577,038	141,698,874	146,647,643	148,144,039	148,167,652
Totals, 1966	188,697,420	184,826,571	191,910,260	187,177,922	184,716,441
Totals, 1965	171,179,699	174,478,578	175,442,849	184,599,503	188,697,420

Proceeds from the sale of United Nations bonds

20. A special account was established in 1962 to record the proceeds from the sale of United Nations bonds. The General Assembly authorized the issue of the bonds in resolution 1739 (XVI) and decided to "include annually in the regular budget of the United Nations . . . an amount sufficient to pay interest charges on such bonds and the instalments of principal due on the bonds". In resolution 1989 (XVIII), the General Assembly extended the period for the sale of bonds to 31 December 1964.

The value of bonds issued, the instalments of principal and the interest paid at the established rate of 2 per cent per annum were as follows:

	1962 $	*1963* $	*1964* $	*1965* $	*Total* $
Bonds issued:					
through 15 January	—	100,000	—	—	100,000
16 January-31 December	120,954,506	30,391,794	17,259,378	1,200,000[a]	169,805,678
	120,954,506	30,491,794	17,259,378	1,200,000	169,905,678
Instalments paid on 15 January:					
1963, first instalment	3,749,590	3,100	—	—	3,752,690
1964, second instalment	3,870,544	3,200	—	—	3,873,744
1964, first instalment	—	942,145	—	—	942,145
1965, third instalment	3,870,544	3,200	—	—	3,873,744
1965, second instalment	—	972,537	—	—	972,537
1965, first instalment	—	—	535,041	—	535,041
1966, fourth instalment	3,991,499	3,300	—	—	3,994,799
1966, third instalment	—	972,537	—	—	972,537
1966, second instalment	—	—	552,299	—	552,299
1966, first instalment	—	—	—	37,200	37,200
Total	15,482,177	2,900,019	1,087,340	37,200	19,506.736
Bonds outstanding at 31 December 1966	105,472,329	27,591,775	16,172,038	1,162,800	150,398,942
Interest paid on 15 January:					
1963					728,732
1964					2,708,047
1965					2,970,192
1966					3,105,382
Total					9,512,353

[a] The pledge for this purchase was made in 1964.

At its sixteenth and seventeenth sessions the General Assembly authorized certain expenditures for the United Nations Operation in the Congo (resolutions 1732 (XVI) and 1865 (XVII)) and for the United Nations Emergency Force (resolutions 1733 (XVI) and 1864 (XVII)) in respect of the period 1 July 1962 to 30 June 1963 but made no assessments on Members in respect of these authorizations. Advances had to be made from the Bond Account to finance the non-assessment: $110,725,800 in respect of the *Ad Hoc* Account for the United Nations Operation in the Congo and $19,206,880 for the Special Account of the United Nations Emergency Force, or a total of $129,932,680. In addition it was necessary to finance appropriations (for which arrangements for assessment and voluntary contributions had been made) from the Bond Account as at 31 December 1966 as follows: $37,441,852 to the *Ad Hoc* Account for the United Nations Operation in the Congo and $5,719,564 to the Special Account of the United Nations Emergency Force.

Trust funds

21. In statement III under trust funds and in schedule 8, part B, the assets and liabilities and in schedule 8, part A, the income and obligations incurred of various funds are recapitulated. Pertinent details of the major funds are provided in schedules 9 through 30.

22. The Security Council adopted on 4 March 1964 resolution 186 (1964) recommending the creation, with the consent of the Government of Cyprus, of a United Nations Peace-keeping Force in Cyprus. The Force was established on 27 March 1964, originally for a period of three months but extended, on the basis of the subsequent resolutions, until 26 June 1967. As shown in schedule 10, in 1966 thirty Governments pledged contributions totalling $26,053,087 of which $6,600,000 was pledged to defray the expenses for the period 26 December 1966 until

26 June 1967. During 1966 twenty-seven Governments paid voluntary contributions to a total of $25,280,803. As shown in schedule 11, obligations incurred for the year totalled $31,586,363 and $15,609,873 remained unliquidated for all years. The full cost to the Organization of maintaining the Force has been recorded as obligations incurred but regarding the balance remaining at 31 December 1966, $1,992,570 (schedule 9), the fact that $6,600,000 pledged for the period 26 December 1966 until 26 June 1967 was recorded as income, has to be taken into account.

23. In respect of the United Nations Yemen Observation Mission, the United Arab Republic made a payment of $73,227 in 1966. This payment, together with 1966 savings of $10,759 in liquidating prior years' obligations led to a surplus of $85,809 out of which $75,000 was refunded to Saudi Arabia, thus leaving a balance of $10,809 (schedule 12) as at year-end. This balance will, in due course, be refunded to both Governments in equal shares.

24. In accordance with documents S/5220 of 18 December 1962 and S/5479 of 10 December 1963, the full cost of the Mission of the Special Representative of the Secretary-General in Cambodia and Thailand is reimbursable to the United Nations by the two Governments. During 1966, the Governments of Thailand and Cambodia paid the balances of amounts due from them, $12,782 and $44,734 respectively, and the surplus in the account increased by $343 to $1,467, which amount will be settled in 1967 with the two Governments.

25. In my letter dated 16 August 1966 (S/7462), I informed the Security Council about the new arrangements and my designation of a Special Representative in Cambodia and Thailand, the cost of which mission the Governments have agreed to share on an equal basis. Obligations incurred as at 31 December 1966 totalled $38,560, of which $36,467 had been liquidated by disbursements (see schedule 8).

26. The financial arrangements in regard to the United Nations Malaysia Mission were agreed to by the Governments of Indonesia, Malaysia and the Philippines on 5 August 1963. A balance of $8,531 remained due from the Government of Malaysia at 31 December 1966 and was paid early in 1967.

27. General Assembly resolution 1934 (XVIII) requested me to take the necessary steps to establish a United Nations Training and Research Institute and to continue to explore possible sources, both governmental and non-governmental, of financial assistance to the Institute to be located in New York City. Schedules 13, 14 and 15 indicate that during 1966 contributions were received from twenty-nine Governments for a total of $791,334 while obligations incurred amounted to $729,659. Taking into account pledged contributions payable by Governments in 1967 through 1971 for a total of $1,851,640, the trust fund showed a balance of $2,299,461 at 31 December 1966.

28. The United Nations Fund for the Congo was established in terms of General Assembly resolution 1474 (ES-IV) for the purpose of the restoration of the economic life of the Congo and carrying on its public services. The balance at 31 December 1965, $2,361,582, less an obligation for compensation awards in an amount of $154,153, was transferred to Funds-in-Trust for the Congo, the programming responsibilities and the general management of which were entrusted to the Administrator of the United Nations Development Programme. During 1966 the Democratic Republic of the Congo contributed $2,960,943 to this account and allocations for approved projects totalled $3,190,261 (see schedules 16 and 17). The available balance at year-end amounted to $2,452,064.

29. In accordance with a tripartite agreement between the Government of the United States of America, the Government of the Democratic Republic of the Congo and the United Nations, executed on 6 January 1966, the United States of America contributed $4,000,000 to specific activities of high priority in achieving the objectives of the United Nations Technical Assistance Programme in the Congo during 1966 and the Democratic Republic of the Congo paid $1,102,107 in Congolese francs to defray the Congolese francs costs of the projects (see schedule 18). During 1966, $4,054,367 was allocated for approved projects (schedule 19) and $626,500 to Administrative Support costs (schedule 25).

30. The Fund of the United Nations for the Development of West Irian was established in September 1963 and the General Assembly was informed on 21 October 1963 (A/5578) that the Kingdom of the Netherlands and the Republic of Indonesia had reached agreement as to the detailed operational arrangements for the Fund. During 1966, contributions pledged by the Netherlands were reduced by $1,718,000 to $17,820 and $864,108 was refunded to that Government, thus reducing the Fund by $2,581,908 on account of contributions. Against this reduction in income, allocations totalling $2,497,469 were cancelled, resulting in a reduction of $84,439 in the balance in the Fund (schedule 20).

31. In a letter dated 6 April 1966, the Government of the Kingdom of the Netherlands accepted the plans for an industrial development trust fund for special industrial services of the type listed in paragraph 10 of my report on "Organizational arrangements for industrial development and provision of additional financing on a voluntary basis for operational activities" (A/6070/Rev.1) and for other activities in the field of industrial development additional to those carried out by the United Nations Development Programme and the Centre for Industrial Development. On that basis a United Nations Fund for Special Industrial Services was established under Financial Regulations 6.6 and 6.7. During 1966 five Governments made pledges totalling $6,006,767, four Governments paid against these pledges $4,062,322 and $700,000 was allocated as indicated in schedule 21. At year-end $43,468 had

been expended and $15,350 remained as unliquidated obligations (see schedule 32 under United Nations Trust Fund—Special Industrial Services).

32. At the seventeenth session of the General Assembly, the Fifth Committee considered my report and the related report of the Advisory Committee on Administrative and Budgetary Questions concerning the grant of 3.6 million guilders (equivalent to $1,000,000) offered by the Netherlands Government for the establishment and operation of a United Nations Research Institute for Social Development for a period of three to five years during the Development Decade. The Institute was located in Geneva. During 1966 a third instalment of $265,000 was received from the Government of the Netherlands. Obligations incurred totalled $255,709 and the available balance as at 31 December 1966 was $191,753.

33. Pursuant to resolution 191 (1964) adopted by the Security Council on 18 June 1964 an educational and training programme for the purpose of arranging for education and training abroad for South Africans was established. During 1966 twelve Governments pledged to the trust fund set up for that purpose a total sum of $289,619 of which $150,000 was allocated to the United Nations as executing agency. The United Nations incurred obligations totalling $142,180 as reported in schedule 32.

34. A United Nations Fund for Development Planning and Projections was established under Financial Regulations 6.6 and 6.7 upon receipt of a pledge of $1,400,000 from the Kingdom of the Netherlands on 21 October 1965. On 21 June 1966 this sum was received, to be allocated as follows: $1,000,000 to the Centre for Development Planning, Projections and Policies of the United Nations Department of Economic and Social Affairs, and $100,000 each to the African Institute for Economic Development and Planning, the Asian Institute for Economic Development Planning, the Latin American Institute for Economic and Social Planning and the International Institute for Educational Planning. During 1966, $40,000 was remitted to the United Nations Educational, Scientific and Cultural Organization for the last mentioned Institute, and the Centre for Development Planning, Projections and Policies incurred obligations totalling $35,942.

35. On 13 April 1965, $100,000 was received from the Government of Sweden in response to paragraph 6 of ECOSOC resolution 1030 A (XXXVII) of 13 August 1964 and a trust fund was established under Financial Regulations 6.6 and 6.7 for the financing of additional activities of the Centre for Industrial Development. During 1966, the obligations incurred totalled $51,720 leaving an unencumbered balance of $48,280.

36. Pursuant to ECOSOC resolution 1086 B (XXXIX), the United Nations Trust Fund for Social Defence was established. During 1966 six Governments pledged contributions totalling $63,420, three Governments paid $3,280 and no obligations were incurred.

37. In connexion with paragraph 4 of resolution 2099 (XX), the United Nations Trust Fund for the promotion of the teaching, study, dissemination and wider appreciation of international law was established. During 1966 four Governments contributed $4,483 and $400 was received as a private donation; no obligations were incurred.

38. Pursuant to paragraph 7 of resolution 2063 (XX), the United Nations Trust Fund for the Economic Development of Basutoland, Bechuanaland and Swaziland was established. During 1966 four Governments pledged contributions for a total of $10,780 and no obligations were incurred.

39. During 1966 three private donations, totalling $7,658,096, were received for the United Nations International School Construction Account. Obligations incurred in 1966 totalled $2,859,222 and the balance in the Account at year-end amounted to $5,810,998 (schedule 28).

40. The United Nations Famine Relief Fund was established to receive donations in cash and in kind in response to appeals by the Director-General of the Food and Agriculture Organization and myself on the occasion of the famine in Kasai and Kivu provinces in February 1961 and was continued to meet other emergencies of this nature. The Fund was closed out during 1966 by a transfer of $139,122.64 to the Democratic Republic of the Congo for the repatriation of refugees or other appropriate use.

41. Pursuant to resolution 2054 (XX), part B, a United Nations Trust Fund for South Africa was established. During 1966 twenty-three Governments pledged $166,410, nineteen Governments paid $155,910 against their pledges and $110,400 was allocated as grants to six organizations as determined by the Committee of Trustees of the Fund.

42. The United Nations Fund for the maintenance of essential services in Burundi and Rwanda was established pursuant to General Assembly resolution 1860 (XVII) for the two projects authorized in General Assembly resolution 1746 (XVI). During 1966 the Fund was closed out and the unencumbered balance remaining available at 31 December 1965, $14,335, was refunded to the United Nations General Fund as refund of prior years' expenditures.

43. The account for the United Nations Suez Canal Surcharge Operation was closed out in 1966. A net total sum of $3,060 was refunded to Governments and shipping interests and $19,705 was recorded as miscellaneous income in the General Fund as partial reimbursement for overhead costs.

United Nations regular programmes of technical assistance and its participation in the United Nations Development Programme (Technical Assistance)

44. Available funds for technical assistance projects during 1966, the second year of the biennium 1965-1966, totalled $18,734,011. This sum consisted of 1966 earmarkings of $13,050,810 from UNDP (Technical Assistance) Account less $1,355,092 representing a subvention to the United Nations General Fund for administrative and operational services costs plus:

(i) $432,468 carried forward as available earmarkings from 1965 and $128,088 of 1966 savings in liquidating 1965 obligations; and

(ii) $6,477,737 in obligations incurred under the United Nations regular budget, part V, technical programmes ($6,370,024) and part IV, Special expenses, special educational and training programmes for South West Africans ($7,699), special training programme for territories under Portuguese administration ($58,705) and United Nations assistance in cases of natural disaster ($41,309).

45. Statement IV shows a balance as at 31 December 1966 of $265,234 representing the excess of available income over obligations incurred for the year and consists of the following elements:

	Resources available $	*Obligations incurred* $	*Balance* $
Earmarkings from UNDP (Technical Assistance), including 1965 carry-over and available 1966 savings in liquidating 1965 obligations	11,957,631[a]	11,783,298	174,333
Contingency authorizations	1,653,735	1,562,834	90,901
Regular United Nations technical programme appropriations to the extent of encumbrance	6,477,737	6,477,737	—
	20,089,103	19,823,869	265,234

[a] $11,829,543, exclusive of $128,088 in 1966 savings in liquidating 1965 obligations, out of total earmarkings to participating organizations of $62,678,755.

46. The contingency authorizations were issued with the provision that their use be restricted to specific projects with the result that the unencumbered balances ($90,901) will revert to UNDP (Technical Assistance) Account. As 1966 is the second year of the biennium 1965-1966, the full amount of unencumbered earmarkings $174,333 will also revert to that Account.

The savings realized in liquidating 1964 fellowship obligations and 1965 obligations of all kinds incurred under the regular budget of the United Nations, $167,719, plus an amount of $54,845 representing refunds of expenditures, were returned to the United Nations General Fund. Assessments for local costs in respect of the 1966 regular programme in the amount of $250,976 were credited to the project costs under this programme during 1966.

47. Project obligations incurred under the regular and the expanded programmes amounted to $18,468,777 (for details see schedule 31). In addition, project obligations totalling $4,215,429 were incurred in 1966, as reported in schedule 32, in respect of technical assistance in particular areas, against direct financing either by the Governments receiving the assistance, donor Governments or organizations sponsoring the projects. The total financial activity for United Nations administered technical assistance programmes, excluding disbursements for Special Fund project costs totalling $17,899,665, thus reached $22,684,206 for the financial year 1966.

48. Three *ex gratia* payments totalling $1,661 were made in 1966 as follows:

	$
A payment to an expert in lieu of accrued annual leave payable by a recipient Government	263
Reimbursement of medical expenses	703
Compensation in lieu of termination indemnity to locally recruited staff member	695
	1,661

The details of these payments have been provided to the Board of Auditors.

United Nations as executing agency for the United Nations Development Programme (Special Fund) Account

49. As shown in statement V and schedule 33, the United Nations received during the year 1966 allocations of funds totalling $29,192,078 for Special Fund projects.

50. An amount of $2,524,950 was allocated for overhead costs during 1966, bringing to $4,813,416 (schedule 23) the amount available for this purpose for 1966 and future years. Expenditures against these resources during

1966 as reported in schedule 23 amounted to $1,838,797 and the balance of the allocations, $2,974,619, remained available for use in future years.

51. As indicated in schedule 33, through 31 December 1966 cumulative allocations for project costs were $105,088,222 and cumulative commitments for the one hundred and forty-nine projects, of which eleven had been completed, totalled $66,917,445, leaving unencumbered balances of allocations totalling $38,170,777. Of the commitments incurred, $11,067,751 remained unliquidated at 31 December 1966.

52. During 1966 the cash counterpart contributions made directly to the United Nations by recipient Governments totalled $709,805 and disbursements were $312,891 (statement VI and schedule 34).

Special Account of the United Nations Emergency Force

53. The General Assembly appropriated in resolution 2115 (XX) an amount of $15,000,000 for the operation of the United Nations Emergency Force during 1966. In resolution 2194 (XXI) it approved revised cost estimates of $16,146,000 and authorized the use of $1,146,000 from surplus account.

54. In statement VII and schedule 37 are shown obligations incurred for 1966 totalling $16,145,984. The unencumbered balance of $16 together with the unencumbered balances of $1,483 for 1965 and $29,271 for 1961 and the 1966 savings in liquidating 1964 and 1965 obligations for a total of $334,996, reduced by the reinstatement of 1964 and 1965 obligations in an amount of $252,567 (in accordance with the authority granted under financial rule 104.3 for the Special Account) left a cumulative unencumbered balance of appropriations of $113,199 at year-end. Miscellaneous income of $102,690 and assessments on new Members, $8,655, increased and the use of $1,146,000 for 1966 requirements reduced the cumulative total of income in surplus account to a balance of $308,343 as at 31 December 1966. Disbursements in liquidation of 1966 obligations totalled $8,436,721 and $7,709,263 remained unliquidated.

55. As shown in statement VII, the balance of Members' contributions receivable increased to $52,223,642 as at 31 December 1966 as compared to $44,186,232 as at 31 December 1965. The position of the accounts for assessed contributions as at 31 December 1966 was as follows (see schedule 35):

	Contributions assessed (net)	*Contributions receivable*	*Contributions collected*	*Percentages of cash collections of net contributions assessed*	
				As at 31 Dec. 1966	*As at 31 Dec. 1965*
	$	$	$	%	%
For 1966	18,556,808	12,856,115	5,700,693	30.72	—
For 1965	18,550,633	5,797,259	12,753,374	68.75	43.12
For 1964	16,093,644	4,487,737	11,605,907	72.11	71.97
For 1963 (second half year)	8,827,490	2,508,428	6,319,062	71.58	71.45
For 1962 (first half year)	8,286,497	2,248,007	6,038,490	72.87	72.84
For 1961	17,236,570	4,725,880	12,510,690	72.58	72.55
For 1960	16,449,691	4,662,368	11,787,323	71.66	71.63
For 1959	15,169,856	4,273,760	10,896,096	71.83	71.79
For 1958	25,001,106	7,067,407	17,933,699	71.73	71.68
For 1956/1957	15,028,988	3,596,681	11,432,307	76.07	76.07
	159,201,283	52,223,642	106,977,641	67.20	68.58

With reference to the amounts due, certain Member States have taken a position of principle (see annex) that in their view the contributions assessed which relate to the expenditures under the Special Account of the United Nations Emergency Force are illegal. Little improvement in the collection of prior years' assessments took place as compared with the percentages a year ago. The financial impact arising from the non-payment of almost 33 per cent of the assessed contributions on the cash position of the United Nations is outlined in paragraphs 2 through 7 of this report.

56. One *ex gratia* payment in an amount of $598 was made during 1966; it represented compensation to a local staff member for a high degree of disability incurred while in service.

The details of this payment have been provided to the Board of Auditors.

Ad Hoc Account for the United Nations Operation in the Congo

57. In paragraph 3 of resolution 1885 (XVIII), the General Assembly authorized me, with the concurrence of the Advisory Committee on Administrative and Budgetary Questions, to utilize, to the extent required, any balance remaining in the *Ad Hoc* Account as at 30 June 1964 and the proceeds from the sale or other disposition after

30 June 1964 of United Nations owned property for any necessary expenditures after 30 June 1964 relating to the disposal of United Nations owned equipment and supplies and the termination of the Operation, including the closing of the accounts.

58. During 1966 miscellaneous income in the amount of $1,440,740 and savings in the liquidation of prior year's obligations totalling $2,061,752 exceeded by $1,773,319 the amount of obligations incurred amounting to $1,729,173 ($65,166 for 1966, and $1,664,007 for prior years). This increased the balance in surplus account from $35,722,584 to $37,495,903 at year-end. As shown in schedule 39, of the obligations incurred in 1966, $1,406,077 were liquidated by disbursements and $323,096 remained unliquidated. Substantial progress was made during 1966 in the liquidation of outstanding obligations carried forward from 1965 in the total amount of $24,019,389. An amount of $14,836,098 was charged to expense (of which $9,446,252 was disbursed in cash, and $5,389,846 was recorded as an increase in accounts payable) and $2,061,752 represented savings in the liquidation, leaving $7,121,539 on the books at year-end as unliquidated obligations incurred in 1965 and prior years.

59. The balance in surplus account at year-end includes an amount in Congolese francs equivalent to $5,659,495.

60. As shown in statement VIII and schedule 38, the balance of Members' contributions receivable amounted to $82,193,537 as at 31 December 1966 (compared with $82,304,901 as at 31 December 1965), indicating a collection of only $111,364 during 1966. On the basis of total assessments of $241,812,129 for all years, the collection as at 31 December 1966 was thus only 66.0 per cent.

With reference to the amounts due, certain Member States have taken a position of principle (see annex) that in their view the contributions assessed which relate to expenditures under the *Ad Hoc* Account for the United Nations Operation in the Congo are illegal. The financial impact of the non-payment of 34 per cent of the assessed contributions on the cash position of the United Nations is outlined in paragraphs 2 through 7 of this report.

61. One *ex gratia* payment of $1,371 was made in 1966 representing compensation to a staff member for partial disability.

The details of this payment have been provided to the Board of Auditors.

(*Signed*) U THANT
Secretary-General

II. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE UNITED NATIONS ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1966

1. The Board of Auditors, established under General Assembly resolution 74 (I), is required to audit the accounts in accordance with Financial Regulations 12.1-12.5 and the Annex to these Regulations.

In compliance therewith and after consultation with the Advisory Committee on Administrative and Budgetary Questions relative to the scope of the several audits to be made, the Board hereby submits its report to the General Assembly together with the certified statements of accounts and schedules.

2. The examination of transactions, accounts and inventories was conducted to the extent necessary to satisfy the Board in respect of the accuracy of accounts and financial statements with schedules submitted for certifying and reporting to the General Assembly. Accounts ledgers, vouchers and other relevant records at New York, Geneva, The Hague, Gaza, Cyprus and in the Congo were examined. All information requested was obtained and the Board wishes to express its appreciation of the general co-operation and assistance received.

3. The Secretary-General submitted for audit the following eight statements together with thirty-nine relevant schedules:

A. *United Nations and its Trust Funds and Special Accounts*

I. 1966 Budget appropriations, obligations incurred and unencumbered balances of appropriations.

II. Income and obligations incurred and surplus account for the year ended 31 December 1966.

III. Assets and liabilities as at 31 December 1966.

B. *United Nations regular programme of technical assistance and United Nations as a participating organization in the United Nations Development Programme (Technical Assistance)*

IV. Status of funds as at 31 December 1966.

C. *United Nations as executing agency for the United Nations Development Programme (Special Fund)*

V. Status of funds from allocations as at 31 December 1966.

VI. Status of funds from Governments' cash counterpart contributions as at 31 December 1966.

D. *Special Account of the United Nations Emergency Force*

VII. Status of funds as at 31 December 1966.

E. Ad Hoc *Account for the United Nations Operation in the Congo*

VIII. Status of funds as at 31 December 1966.

United Nations and its Trust Funds and Special Accounts

4. *Advances from Working Capital.* Under General Assembly resolution 2127 (XX) the Working Capital Fund was established for 1966 in the amount of U.S. $40,000,000. However, the resumption of full participation by a member increased the principal of the Fund to $40,084,000. As shown in statement III, at year end 1966, exactly $17,367,906 was advanced for the United Nations Emergency Force and $22,410,684 to the General Fund to finance budgetary expenditure.

5. *Special account for the proceeds from the sale of United Nations bonds.* The amount of $169,905,678 representing the bonds sold as at 31 December 1965, remained the same at year-end 1966. The balance outstanding as at 31 December 1966 was $150,398,942 after payment of the following instalments amounting to $19,506,736 as detailed below:

	$
1963, first instalment (3.1%)	3,752,690
1964, first instalment (3.1%)	942,145
1964, second instalment (3.2%)	3,873,744
1965, first instalment (3.1%)	535,041
1965, second instalment (3.2%)	972,537
1965, third instalment (3.2%)	3,873,744
1966, first instalment (3.1%)	37,200
1966, second instalment (3.2%)	552,299
1966, third instalment (3.2%)	972,537
1966, fourth instalment (3.3%)	3,994,799
	$19,506,736

The total amount of assets aggregating $173,094,096, shown under the Special Account for the proceeds from the sale of UN bonds, includes $129,932,680 ($110,725,800 Congo operations plus $19,206,880 UNEF Account) for unassessed authorizations which remained unchanged and the amounts of $37,441,852 and $5,719,564 representing advances to the UN Operations in the Congo and UNEF respectively.

6. *Outstanding amounts receivable from Member States.* As mentioned in the Report of the Board of Auditors for 1965, an amount of $1,904 contributed to the Atomic Energy Statute Conference held in 1956 had still to be recovered from two Member States.

7. *Defalcations.* The amount of $9,028 as at year-end 1965 decreased in 1966 by a collection of $905, leaving a balance as at 31 December 1966 of $8,123 reserved under deferred income.

8. *False claims.* Since 1961 a staff member submitted false particulars concerning occupational earnings by his wife and thus received a dependency allowance for his wife and a post adjustment allowance for himself at dependency rate. The Joint Disciplinary Committee and the Secretary-General reached the conclusion in October 1966 that the staff member, knowingly and repeatedly, made false claims The staff member has therefore been demoted and the recovery of the amount of $5,832.27 drawn by him is in process. The staff member was stated to have appealed against the decision of the Secretary-General and the case is pending before the Joint Appeals Board.

9. *Contributions receivable.* There was a decrease in the amount of contributions receivable at year-end 1966 as compared with that of 1965 as indicated below:

Balance as at 31 December

	$
1963	19,520,456
1964	22,853,636
1965	41,079,226
1966	36,318,825

GENEVA OFFICE

10. *Deferred Charges.* Due to the unexpectedly large deliveries of binding work late in 1966, part of the expenditures was improperly recorded as deferred charges, thus understating the year's expenditures.

The Board has been informed that administrative arrangements will be made to keep the expenditure within the limits of the appropriations in future.

UNITED NATIONS FORCE IN CYPRUS

11. The status of the Fund for UNFICYP as at 31 December1966 and the obligations incurred to that date are given in schedules 9 and 11.

Regarding the balance remaining at 31 December 1966, the Board refers to paragraph 22 of the Financial Report of the Secretary-General wherein mention has been made of 6.6 million of contributions pledged for the period 26 December 1966 until 26 June 1967, having been included as income for the period ended 31 December 1966. The Board has been informed that in future years the pledges and/or contributions paid, covering periods after the year-end, will be reported under a separate heading in the relevant UNFICYP schedules.

The amount of obligations incurred since the establishment of the Force is shown as $59,620,000, including an amount of $15,609,873 remaining unliquidated against the allotments of $59,620,000, thus leaving no unencumbered balance.

Up to the end of 1966, pledges of voluntary contributions amounted to $61,340,944. Out of this a sum of $44,615,414 was actually received leaving a balance of $16,725,530. In addition, a sum of $9,023 was donated by the public.

Interest earned on bank accounts is recorded as $78,328. This amount is understated by $905 representing interest received in 1966 for October and November on the UNFICYP seven-day call pound account with the Bank of Cyprus. The amount has been recorded in the current year.

The amount of $78,328 includes a sum of $23,225 accrued but not received till 31 December 1966. It was however received in January 1967.

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE

12. *Unassessed authorizations.* An amount of $19,206,880 for unassessed authorizations for the period 1 July 1962 to 30 June 1963 is shown under the Special Account for the proceeds from the sale of United Nations bonds —statement III of United Nations Assets and Liabilities as at 31 December 1966.

13. *Contributions receivable.* The Board notes that an amount of approximately $34,000,000 out of a total of $52,223,642 is recorded as accounts receivable and has been charged to Member States that have taken the position of principle that, in their view, the contributions assessed to them for the UNEF operation are illegal. Those Member States have clearly stated their decision not to contribute to the Special Account of the United Nations Emergency Force.

According to Schedule 35, a sum of $12,288,855 also remains in arrears as at 31 December 1966; some of these contributions are due by Members who have not paid contributions assessed to them by the General Assembly since the beginning of the operation in 1956.

14. *Due to the United Nations.* This indebtedness for advances made from the United Nations Working Capital Fund and the proceeds from the sale of United Nations Bonds was increased by $1,858,546 in 1966.

Ad Hoc Account for the United Nations Operation in the Congo

15. *Members' contributions.* There was a slight decrease in the amount of contributions receivable at the end of the year 1966, as compared to 1965, as is shown from the following:

Balances as at 31 December

	$
1960 (first year)	48,500,000
1961	54,357,300
1962	76,238,720
1963	95,426,369
1964	87,586,295
1965	82,304,901
1966	82,193,537

In this respect the Board refers to the annex to the statements.

An amount of $112,723,649 of authorized expenditures remained unassessed as at 31 December 1966, of which $110,725,800 in respect of the period 1 July 1962 to 30 June 1963, continued to be financed from the Special Account for the proceeds from the sale of United Nations bonds leaving $1,997,849 in the *Ad Hoc* Account for the United Nations Operations in the Congo to be financed by voluntary contributions.

16. *Unencumbered balances.* As the report of the *Ad Hoc* Committee of Experts to the Secretary-General (A/6289) reflects divergent points of view as to the applicability of the regulations and practices and in particular of Financial Regulation 5.2 read with 4.3 and 4.4, the Board recommends that a decision on the issue be taken.

The balance in surplus account at year-end includes an amount in Congolese francs equivalent to $5,659,495 which is non-transferrable at the official rate and for which no use has yet been found.

17. *Special Account for Voluntary Contributions.* As the Board has been informed that further matchable contributions are not expected, the amount in the Special Account for Voluntary Contributions should ordinarily revert to the Member States that made such voluntary contributions in proportion to their respective voluntary contributions as provided for in Resolution 1885 (XVIII) adopted by the General Assembly on 18 October 1963. The Board recommends that a decision on the issue be taken.

General remarks

18. *Other audit reports.* The General Assembly has directed that the Board also examine, certify and report upon the accounts of:

	Financial year ends
United Nations Joint Staff Pension Fund	30 September
United Nations Children's Fund	31 December
UNICEF Greeting Card Fund	30 April
Voluntary Funds Administered by the United Nations High Commisioner for Refugees	31 December
United Nations Relief and Works Agency for Palestine Refugees in the Near East	31 December
United Nations Development Programme	31 December

These reports are being submitted separately.

Pursuant to Article 31.3 of the Financial Regulations for the Expanded Programme of Technical Assistance and Article 25.3 of the Financial Regulations for the Special Fund, the Board of Auditors is also required to perform an audit of, report on, and certify the consolidated status of funds of EPTA and the Special Fund, as at year-end. For the 1965 status, this was done on 2 November 1966.

19. *Memorandum to the Advisory Committee.* As in previous years, the Board has drawn the attention of the Advisory Committee on Administrative and Budgetary Questions to various matters of less importance noted in the course of audit.

(*Signed*) Roger Peltot, *President of the Cour des Comptes of Belgium*
Reginaldo Mendoza, *Controller-General of Colombia*
S. M. Raza, *Comptroller and Auditor-General of Pakistan*

12 June 1967

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1966

Statement of 1966 budget appropriations, obligations

Appropriation section	*Purpose of appropriation*	*Original appropriation*[a] $	*Supplementary appropriation*[b] $
	Part I. Sessions of the General Assembly, the councils, commissions, and committees; special meetings and conferences		
1.	Travel and other expenses of representatives, members of commissions, committees and other subsidiary bodies	1,107,400	(78,100)
2.	Special meetings and conferences	1,741,000	(84,900)
	TOTAL, PART I	2,848,400	(163,000)
	Part II. Staff costs and related expenses		
3.	Salaries and wages	56,300,000	(417,700)
4.	Common staff costs	13,195,300	(171,300)
5.	Travel of staff	2,144,400	(23,400)
6.	Payment under annex I, paragraphs 2 and 3, of the Staff Regulations; hospitality	125,000	—
	TOTAL, PART II	71,764,700	(612,400)
	Part III. Premises, equipment, supplies and services		
7.	Buildings and improvements to premises	4,360,000	—
8.	Permanent equipment	525,930	—
9.	Maintenance, operation and rental of premises	3,800,000	125,000
10.	General expenses	4,701,000	380,000
11.	Printing	1,800,000	—
	TOTAL, PART III	15,186,930	505,000
	Part IV. Special expenses		
12.	Special expenses	8,885,800	3,200
	TOTAL, PART IV	8,885,800	3,200
	Part V. Technical programmes		
13.	Economic development, social activities and public administration	6,105,000	—
14.	Human rights advisory services	220,000	—
15.	Narcotic drug control	75,000	—
	TOTAL, PART V	6,400,000	—
	Part VI. Special missions and related activities		
16.	Special missions	4,317,990	(69,790)
17.	United Nations Field Services	2,106,200	(120,200)
	TOTAL, PART VI	6,424,190	(189,990)
	Part VII. Office of the United Nations High Commissioner for Refugees		
18.	Office of the United Nations High Commissioner for Refugees	3,011,800	80,300
	TOTAL, PART VII	3,011,800	80,300

incurred and unencumbered balances of appropriations STATEMENT I

Subsequent section transfers[c] $	Revised appropriation $	Obligations incurred: Liquidated by disbursements $	Obligations incurred: Unliquidated $	Obligations incurred: Total[d] $	Unencumbered balance of appropriation $
—	1,029,300	588,861	378,434	967,295	62,005
—	1,656,100	1,133,208	348,141	1,481,349	174,751
—	2,685,400	1,722,069	726,575	2,448,644	236,756
(29,329)	55,852,971	55,105,436	414,249	55,519,685	333,286
—	13,024,000	12,439,002	391,051	12,830,053	193,947
—	2,121,000	1,814,741	179,380	1,994,121	126,879
—	125,000	113,950	1,683	115,633	9,367
(29,329)	71,122,971	69,473,129	986,363	70,459,492	663,479
(61,733)	4,298,267	4,112,105	186,134	4,298,239	28
(4,085)	521,845	466,230	55,374	521,604	241
4,085	3,929,085	3,494,500	434,585	3,929,085	—
100,733	5,181,733	4,717,123	464,610	5,181,733	—
(39,000)	1,761,000	1,058,980	674,705	1,733,685	27,315
—	15,691,930	13,848,938	1,815,408	15,664,346	27,584
—	8,889,000	8,823,970	58,332	8,882,302	6,698
—	8,889,000	8,823,970	58,332	8,882,302	6,698
—	6,105,000	5,554,941	549,838	6,104,779	221
—	220,000	131,178	67,305	198,483	21,517
—	75,000	50,737	16,025	66,762	8,238
—	6,400,000	5,736,856	633,168	6,370,024	29,976
—	4,248,200	3,929,128	271,304	4,200,432	47,768
—	1,986,000	1,879,087	43,668	1,922,755	63,245
—	6,234,200	5,808,215	314,972	6,123,187	111,013
—	3,092,100	3,052,119	39,922	3,092,041	59
—	3,092,100	3,052,119	39,922	3,092,041	59

Appropriation section	Purpose of appropriation	Original appropriation[a] $	Supplementary appropriation[b] $
	Part VIII. International Court of Justice		
19.	International Court of Justice	1,074,100	—
	TOTAL, PART VIII	1,074,100	—
	Part IX. United Nations Conference on Trade and Development		
20.	United Nations Conference on Trade and Development	5,971,500	(110,000)
	TOTAL, PART IX	5,971,500	(110,000)
	GRAND TOTAL	121,567,420	(486,890)

[a] Appropriated by the General Assembly under resolution 2125(XX) adopted on 21 December 1965.
[b] Appropriated by the General Assembly under resolution 2195 (XXI) adopted on 16 December 1966.
[c] Includes transfers between sections totalling $134,147 made with concurrence of the Advisory Committee on Administrative a Budgetary Questions.

CERTIFIED CORRECT
(*Signed*) B. R. TURNER
Controller

AUDI

The above statement of budget appropriations, obligations incurred and unencumbered balances our directions. We have obtained all the information and explanations that we have required, and we certify, as

12 June 1967

Subsequent section transfers[c] $	Revised appropriation $	Obligations incurred: Liquidated by disbursements $	Obligations incurred: Unliquidated $	Obligations incurred: Total[d] $	Unencumbered balance of appropriation $
29,329	1,103,429	1,103,429	—	1,103,429	—
29,329	1,103,429	1,103,429	—	1,103,429	—
—	5,861,500	5,138,068	312,147	5,450,215	411,285
—	5,861,500	5,138,068	312,147	5,450,215	411,285
—	121,080,530	114,706,793	4,886,887	119,593,680	1,486,850

[d] Includes $107,713 in part IV for Special Expenses in respect of special educational and training programmes for South West Africans, special training programme for Territories under Portuguese administration, United Nations assistance in cases of natural disaster under resolution 2034 (XX) and the full amount of $6,370,024 in part V for Technical Programmes, totalling $6,477,737 reported in statement IV under Earmarkings from United Nations appropriations.

APPROVED
(*Signed*) U THANT
Secretary-General

CERTIFICATE

appropriations for the financial year ended 31 December 1966 has been examined in accordance with result of the audit, that, in our opinion, the financial statement is correct, subject to the observations in our report.

(*Signed*) Roger PELTOT, *Belgium*
Reginaldo MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

Income and obligations incurred and surplus account for the year ended 31 December 1966

	Original estimate $	*Approved revised estimate* $	*Actual* $
Income other than staff assessment:			
Funds provided from extra budgetary accounts	1,916,200	2,137,800	2,099,324
General income	1,566,200	2,192,000	2,346,406
Sale of United Nations postage stamps (schedule 7)	1,670,000	2,075,000	2,603,532
Sale of publications (schedule 7)	718,000	718,000	481,589
Services to visitors and catering services (schedule 7)	805,400	832,400	858,981
	6,675,800	7,955,200	8,389,832
Members' contributions:			
As originally assessed for 1966 (schedule 1)		114,891,620	
Refundable in connexion with 1966 revised appropriations		486,890	114,404,730
			122,794,562
Deduct:			
Obligations incurred for 1966 (statement I)			119,593,680
Excess of income over obligations incurred carried to Surplus Account			3,200,882
Surplus Account			
Balance as at 1 January 1966			3,064,268
Less:			
Amount required to meet the 1965 expenditures for the United Nations India-Pakistan Observation Mission (UNIPOM) in accordance with the recommendation of the Fifth Committee (A/6590) and General Assembly resolution 2195 (XXI)			1,151,915
			1,912,353
Add:			
Contributions by Indonesia and new Member States in accordance with resolution A/2240 (XXI) adopted by the General Assembly on the basis of the report of the Fifth Committee (A/6630):			
For 1966:			
Barbados	4,532		
Botswana	4,532		
Guyana	4,532		
Indonesia	129,234		
Lesotho	4,532	147,362	
For 1965:			
Indonesia	35,013	35,013	182,375
			2,094,728
Add:			
Savings effected in liquidating prior year's obligations		969,945	
Excess of income over obligations incurred for the year ended 31 December 1966		3,200,882	4,170,827
			6,265,555

CERTIFIED CORRECT
(*Signed*) B. R. TURNER
Controller

APPROVED
(*Signed*) U THANT
Secretary-General

AUDIT CERTIFICATE

The above statement of income and obligations incurred and surplus account for the financial year ended 31 December 1966 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, subject to the observations in our report.

(*Signed*) Roger PELTOT, *Belgium*
Reginaldo MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

12 June 1967

STATEMENT III *follows overleaf*

ASSETS

	$	$
General Fund		
Current assets:		
Cash at banks, on hand and in transit		9,782,400
Contributions receivable from Members (schedule 1)		36,318,825
Accounts receivable, advances, deposits, etc.		4,644,358
Due from trust funds		2,923,678
		53,669,261
Capital Assets:		
United Nations Headquarters building, New York		
Original cost	67,093,290	
Less:		
Cost of Library building demolished in 1960	1,650,285	
	65,443,005	
Dag Hammarskjold Library building, (gift of the Ford Foundation), New York	6,703,567	
Land for Headquarters site, New York	9,600,000	
	81,746,572	
Secretariat building and Assembly Hall, Library building and villas, Geneva	12,270,853	
Modernization of Palais des Nations, Geneva	2,080,960	
Land and structures, Mogadiscio, Somalia	23,000	96,121,385
		149,790,646
United Nations Special Account		
Investments (schedule 5)		13,816,436
Accrued interest on investments		103,677
Amount appropriated for the operation of the United Nations Emergency Force, pursuant to General Assembly resolution 2115 II (XX)		3,911,000
Advances to General Fund to finance budgetary expenditures		3,356,267
		21,187,380

as at 31 December 1966

STATEMENT III

LIABILITIES

	$	$
Current liabilities:		
Unliquidated obligations (statement I)		4,886,887
Due to Members in connexion with 1966 revised appropriations		486,890
Tax Equalization Fund (schedule 2)		4,120,778
Accounts payable and sundry credits		6,586,634
Due to United Nations Special Account		3,356,267
Due to Working Capital Fund		22,410,684
Due to account for the construction of United Nations building, Santiago		234,300
Due to trust funds		5,321,266
Surplus available for credit to Member States (statement II)		6,265,555
		53,669,261
Proprietary Capital:		
Investment in Capital Assets financed by:		
Long-term liability:		
Balance of loan of $65,000,000 from the Government of the United States of America for the construction of Headquarters buildings under Agreement dated 11 August 1948	32,500,000	
Donated funds	17,793,986	
Regular budget appropriations	45,827,399	96,121,385
		149,790,646

	Received $	*Applied under paragraph 5, General Assembly resolution 2115 II (XX)* $	$
Voluntary contributions:			
Canada	4,000,000	128,231	3,871,769
Denmark	1,000,000	12,234	987,766
Finland	600,000	92,135	507,865
Greece	50,000	—	50,000
Iceland	80,000	—	80,000
Jamaica	10,000	—	10,000
Japan	2,500,000	—	2,500,000
Liberia	8,000	—	8,000
Mali	4,990	—	4,990
Malta	9,000	—	9,000
Nigeria	20,000	—	20,000
Norway	698,324	20,188	678,136
Sweden	2,000,000	—	2,000,000
Tunisia	5,000	—	5,000
Uganda	19,000	—	19,000
United Arab Republic	50,000	—	50,000
United Kingdom	10,000,000	472,057	9,527,943
Yugoslavia	100,000	—	100,000
Zambia	14,000	—	14,000
	21,168,314	724,845	20,443,469
			26,927
Public contributions			20,470,396
Income earned on investments:			
Through 31 December 1965		177,014	
During 1966		539,970	716,984
			21,187,380

Assets

	$	$
Working Capital Fund		
Members' advances receivable (schedule 4)		49,884
Advances to the Special Account of the United Nations Emergency Force (statement VII)		17,367,906
Advances to General Fund to finance budgetary expenditures		22,410,684
Advances to finance miscellaneous self-liquidating purchases and activities (schedule 3)		255,526
		40,084,000
Special account for the proceeds from the sale of United Nations bonds		
Unassessed authorizations for the period 1 July 1962 to 30 June 1963:		
1 July 1962 to 30 June 1963:		
Ad Hoc Account for the United Nations Operation in the Congo	110,725,800	
Special Account of the United Nations Emergency Force	19,206,880	129,932,680
Advances to the *Ad Hoc* Account for the United Nations Operation in the Congo (statement VIII)		37,441,852
Advances to the Special Account of the United Nations Emergency Force (statement VII)		5,719,564
		173,094,096
Special account for major maintenance and improvement to Palais des Nations, Geneva		
Cash at banks		357,806
Accounts receivable		132,447
Obligations incurred		1,135,505
		1,625,757
Account for the construction of United Nations building, Santiago		
Accounts receivable		953,648
Due from United Nations General Fund		234,300
		1,187,948
Cost of the construction		3,192,136
		4,380,084

LIABILITIES

	$	$
Principal of Fund (schedule 4)		40,084,000
		40,084,000
Total bonds sold (schedule 6)		169,905,678
Less:		
Amortized to 31 December 1966		19,506,736
United Nations bonds outstanding (schedule 6)		150,398,942
Amortization account		19,506,736
Interest earned on investments:		
Through 31 December 1965, $3,188,418, and no interest in 1966		3,188,418
		173,094,096
Accounts payable		18,655
Loan from Swiss Government		983,796
Reserve for outstanding obligations		618,200
Due to United Nations General Fund		5,106
		1,625,757
Appropriations for the construction:		
For 1959		6,654
For 1960		382,500
For 1961		382,500
For 1962		382,500
For 1963		382,500
For 1964		500,000
For 1965		784,000
For 1966		1,000,000
		3,820,654
Cash contributions:		
Canada	10,000	
Chile	145,313	155,313
		3,975,967
Accounts payable	39,434	
Reserve for outstanding obligations	364,683	404,117
		4,380,084

ASSETS

	$	$
Trust Funds (schedule 8, Part B)		
Cash at banks and on hand		5,710,120
Investments		14,435,566
Due from Governments		22,054,053
Accounts receivable, accrued interest, etc.		5,185,841
Due from the United Nations General Fund		5,321,266
		52,706,846
Less:		
Due to the United Nations General Fund	2,923,678	
Other accounts payable	7,147,264	
Unliquidated obligations	18,769,302	28,840,244
Net balance of funds for which the United Nations is accountable		23,866,602

CERTIFIED CORRECT

(*Signed*) B. R. TURNER
Controller

AUDIT

The above statement of assets and liabilities for the financial year ended 31 December 1966 has been examined we certify, as a result of the audit, that, in our opinion, the above statement is correct, subject to the observations in

12 June 1967

LIABILITIES

	$	$
Net trust funds for which the United Nations is accountable		23,866,602
		23,866,602

APPROVED
(*Signed*) U THANT
Secretary-General

CERTIFICATE

In accordance with our directions. We have obtained all the information and explanations that we have required, and our report.

(*Signed*) Roger PELTOT, *Belgium*
Reginaldo MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

B. UNITED NATIONS REGULAR PROGRAMME OF TECHNICAL ASSISTANCE AND UNITED NATIONS AS A PARTICIPATING ORGANIZATION IN THE UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE)

Status of funds as at 31 December 1966

				$
Balance as at 31 December 1965				578,753
Less:				
Unobligated balances of 1965 authorizations from the former Working Capital and Reserve Fund and other income surrendered to the UNDP (Technical Assistance) Account				146,285
Balance of earmarkings carried forward to 1966				432,468
Add:				
Savings realized during 1966 in liquidating 1965 obligations (other than those incurred against contingency authorizations)				128,088
Earmarkings from contributions and other available funds in 1966:				
United Nations Development Programme (Technical Assistance) Account			13,050,810[a]	
United Nations appropriations for programmes of technical assistance			6,477,737	19,528,547
				20,089,103
	Regular programme $	*UNDP (Technical Assistance) Account* $		
Obligations incurred during 1966:				
Project costs (schedule 31)	6,477,737	11,991,040[a]	18,468,777	
Administrative and operational services costs		1,355,092	1,355,092	19,823,869
Add:				265,234
Other income:				
Savings in liquidating obligations incurred in the 1963-1964 biennium			177,958	
Miscellaneous			89,746	
Exchange adjustments (net)			(32,416)	235,288
Balance to revert to the UNDP (Technical Assistance) Account				500,522
Represented by:				
Cash at banks, on hand and in transit			3,132,810	
Undrawn earmarkings			1,818,952	
Accounts receivable, advances, deposits, etc.			2,371,773	
Due from the United Nations as executing agency for the United Nations Development Programme (Special Fund)			2,576,112	9,899,647
Less:				
Unliquidated obligations, Regular Programme, 1965			225,860	
Unliquidated obligations, UNDP (TA), 1963-64, biennium			231,051	
Unliquidated obligations, UNDP (TA), 1965-66, biennium			2,594,739	
Unliquidated obligations, Trust Funds, 1965-1966			910,264	
Unencumbered balance of Trust Funds (schedule 32)			1,471,452	
Accounts payable and sundry credits			3,965,759	9,399,125
				500,522

[a] The United Nations administers certain projects on behalf of the Inter-Governmental Maritime Consultative Organization. For this purpose, earmarkings totalling $40,100 were transferred from IMCO to the United Nations. Obligations incurred against these earmarkings were $41,107. The deficit has been covered by unobligated earmarkings of the United Nations.

CERTIFIED CORRECT

(*Signed*) B. R. TURNER
Controller

APPROVED

(*Signed*) U THANT
Secretary-General

AUDIT CERTIFICATE

The above statement of United Nations Regular Programme of Technical Assistance and United Nations as a Participating Organization in the United Nations Development Programme (TA), Status of Funds as at 31 December 1966 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*) Roger PELTOT, *Belgium*
Reginaldo MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

12 June 1967

C. UNITED NATIONS AS EXECUTING AGENCY FOR THE UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND) ACCOUNT

Status of funds from allocations as at 31 December 1966

			$	$
Balance of allocations and other available funds at 31 December 1965				33,894,550
Less:				
Transfer to WMO of unencumbered balance of allocations for projects where WMO assumed administrative responsibility on 1 January 1966			6,445	
Surrender of prior year's miscellaneous income and exchange adjustments			17,144	23,589
Add:				
Funds allocated during 1966 (schedule 33)				33,870,961
For projects completed in 1966			15,384	
For projects in operation at 31 December 1966			29,176,694	29,192,078
Total funds available for commitment				63,063,039
Deduct:				
Commitments incurred during 1966				
	For projects completed in 1966 $	*For projects in operation at 31 December 1966* $		
Liquidated by disbursements during 1966 (schedule 33)	97,202	19,692,363		
Unliquidated at 31 December 1966 (schedule 33)	—	13,879,741		
	97,202	33,572,104		
Less:				
Unliquidated at 31 December 1965	64,393	8,727,619		
Transfers of unliquidated commitments to WMO during 1966	—	(14,968)		
	32,809	24,859,453		24,892,262
Unencumbered balance of allocations for projects in operation at 31 December 1966				38,170,777
Deduct:				
Miscellaneous income and exchange adjustments				12,824
Unencumbered balance of allocations and other income at 31 December 1966				38,157,953
Represented by:				
Undrawn allocations				54,987,515
Less:				
Unliquidated commitments			13,879,741	
Due to Governments for cash counterpart			373,709	
Due to the United Nations as a participating organization in the United Nations Development Programme (Technical Assistance)			2,576,112	16,829,562
				38,157,953

CERTIFIED CORRECT
(*Signed*) B. R. TURNER
Controller

APPROVED
(*Signed*) U THANT
Secretary-General

AUDIT CERTIFICATE

The above statement of the United Nations as executing agency for the United Nations Development Programme (Special Fund) Account Status of Funds from allocations for the financial year ended 31 December 1966 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*) Roger PELTOT, *Belgium*
Reginaldo MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

12 June 1967

Status of funds from Governments' cash counterpart contributions as at 31 December 1966

	$
Balance of available funds as at 31 December 1965	(23,205)
Contributions received during 1966 (schedule 34)	709,805
	686,600
Less:	
Disbursements during 1966 (schedule 34)	312,891
Balance of available funds as at 31 December 1966	373,709
Represented by:	
Due from the United Nations as executing agency	373,709

CERTIFIED CORRECT
(*Signed*) B. R. TURNER
Controller

APPROVED
(*Signed*) U THANT
Secretary-General

AUDIT CERTIFICATE

The above statement of the United Nations as executing agency for the United Nations Development Programme (Special Fund) Status of Funds from Governments' cash counterpart contributions for the financial year ended 31 December 1966 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*) Roger PELTOT, *Belgium*
Reginaldo MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

12 June 1967

D. SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE

STATEMENT VII

Status of funds as at 31 December 1966

	$	$	$
Balance as at 1 January 1966			1,344,481
Appropriated for the continuing operation of the Force for 1966 pursuant to General Assembly resolution 2115 (XX)			
Apportioned among Member States (schedule 35):			
Economically less developed Member States		800,000	
Economically developed Member States		14,200,000	
		15,000,000	
Additionally authorized for 1966 by the General Assembly in resolution 2194 (XXI) by the use of the UNEF Surplus Account		1,146,000	
		16,146,000	
Less:			
Obligation incurred (schedule 37)		16,145,984	16
Miscellaneous income			102,690
Assessments on new Member States and Indonesia:			
For 1965		1,847	
For 1966		6,808	8,655
			1,455,842
Savings in liquidation of prior years' obligations:			
1964 obligations		196,538	
1965 obligations		138,458	
		334,996	
Unexpended balance of 1961 appropriations		29,271	
		364,267	
Less:			
Additional 1964 part "A" obligations incurred	10,146		
Reinstatement of unencumbered appropriations for 1964 and prior years to cover additional 1964 obligations for reimbursements to Governments in respect of part "B" of the budget	215,663		
Additional 1965 part "A" obligations incurred	26,758	252,567	111,700
			1,567,542
Deduct:			
Surplus authorized for 1966 by resolution 2194 (XXI)			1,146,000
			421,542
Represented by:			
Cash at banks, on hand and in transit			881,313
Contributions receivable from Members (schedule 35):			
For 1966		12,856,115	
For prior years		39,367,527	52,223,642
Excess of authorized expenditures over assessments and applied voluntary contributions:			
For second half 1963		105,779	
For 1964		777,148	882,927
Accounts receivable, advances and other assets			673,268
Operational advance to Service Institute			108,298
			54,769,448
Less:			
Reserve for:			
1966 unliquidated obligations		7,709,263	
1965 unliquidated obligations		1,406,106	
1964 unliquidated obligations		530,792	

	$	$	$
1963 unliquidated obligations		160,053	
1962 unliquidated obligations		122,271	
		9,928,485	
Accounts payable and sundry credit balances		13,617,923	
Special Account for voluntary contributions received in order to finance unassessed appropriations — to revert to Member States who made the voluntary contributions			
For the second half 1963	108,587		
For 1964 (schedule 36)	505,441	614,028	
Assessed on economically developed countries in order to meet Reserve Requirements			
For 1965 pursuant to resolution 2115 II (XX)	3,550,000		
For 1966 pursuant to resolution 2115 III (XX)	3,550,000	7,100,000	
Due to the Special Account for the proceeds from the sale of United Nations bonds	5,719,564		
Due to the Working Capital Fund	17,367,906	23,087,470	54,347,906
			421,542
The balance of $421,542 is accounted for as follows:			
Unencumbered balance of appropriations			
For 1965			
Balance as at 31 December 1965	1,483		
Savings in 1966	111,700	113,183	
For 1966		16	113,199
Surplus Account:			
Balance as at 1 January 1966			
Miscellaneous income from the inception through 31 December 1965		1,342,998	
Unencumbered balance of 1965 appropriations		1,483	
		1,344,481	
Less:			
Unencumbered balance of 1965 appropriations		1,483	
		1,342,998	
Add:			
Miscellaneous income for 1966		111,345	
		1,454,343	
Less:			
Authorized for 1966 by General Assembly resolution 2194 (XXI)		1,146,000	308,343
			421,542

NOTE. Unassessed authorizations $9,460,000 for first half 1963 and $9,746,880 for second half 1962, totalling $19,206,880 are reported in statement III under the Special Account for the proceeds from the sale of United Nations bonds.

CERTIFIED CORRECT

(*Signed*) B. R. TURNER
Controller

APPROVED

(*Signed*) U THANT
Secretary-General

AUDIT CERTIFICATE

The above statement on the Special Account of the United Nations Emergency Force Status of funds for the financial year ended 31 December 1966 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, subject to the observations in our report.

(*Signed*) Roger PELTOT, *Belgium*
REGINALDO MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

12 June 1967

E. *AD HOC* ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

Status of funds as at 31 December 1966

	Local currency $	*Foreign exchange* $	*Total* $
Balance as at 1 January 1966	4,454,591	31,267,993	35,722,584
Miscellaneous income:			
Refund of prior years' expenditures	49,349	65,675	115,024
Sales of surplus equipment	—	119,841	119,841
Other (including PX and commissary operations)	941,168	264,707	1,205,875
	990,517	450,223	1,440,740
Savings in liquidation of prior years' obligations:			
1961 obligations	25,333	223,877	249,210
1962 obligations	30,645	244,721	275,366
1963 obligations	2,603	555,119	557,722
1964 obligations	170,182	804,667	974,849
1965 obligations	—	4,605	4,605
	228,763	1,832,989	2,061,752
	5,673,871	33,551,205	39,225,076
Less:			
Obligations incurred (schedule 39):			
For 1966	14,376	50,790	65,166
Additional for 1961	—	866,007	866,007
Additional for 1962	—	12,500	12,500
Additional for 1963	—	395,500	395,500
Additional for 1964	—	390,000	390,000
	14,376	1,714,797	1,729,173
Balance as at 31 December 1966	5,659,495	31,836,408	37,495,903
Represented by:			
Cash at banks, on hand and in transit	666,046	86,776	752,822
Interest-bearing accounts with banks	4,744,090	—	4,744,090
	5,410,136	86,776	5,496,912
Contributions receivable for prior years' assessments (schedule 38)	—	82,193,537	82,193,537
Excess of authorized expenditures over assessments and applied voluntary contributions:			
For 1961	—	269,440	269,440
For second half 1963	—	1,131,433	1,131,433
For first half 1964	—	596,976	596,976
Accounts receivable, advances and other assets	90,895	1,215,943	1,306,838
Due from United Nations Fund for the Congo	1,059,888	—	1,059,888
Due from United Nations Congo Administrative Support	143,850	—	143,850
	6,704,769	85,494,105	92,198,874
Less:			
Reserve for:			
1966 unliquidated obligations	—	16,792	16,792
1965 unliquidated obligations	—	373,535	373,535

	Local currency $	*Foreign exchange* $	*Total* $
1964 unliquidated obligations	516,907	789,087	1,305,994
1963 unliquidated obligations	106,934	1,081,567	1,188,501
1962 unliquidated obligations	94,812	4,465,001	4,559,813
	718,653	6,725,982	7,444,635
Accounts payable and sundry credit balances	22,850	7,929,549	7,952,399
Special Account for voluntary contributions received in order to finance unassessed appropriations for second half 1963 and first half 1964—to revert to Member States as at 31 December 1965	—	1,560,314	1,560,314
Due to Civilian Assistance Project Costs	303,771	—	303,771
Due to Special Account for proceeds from the sale of United Nations bonds	—	37,441,852	37,441,852
	1,045,274	53,657,697	54,702,971
	5,659,495	31,836,408	37,495,903

The amount of $37,495,903 is accounted for as follows:			
Unencumbered balance of 1960 appropriations			4,507,785
Unencumbered balance of 1961 appropriations			5,639,267
Unencumbered balance of 1962 appropriations			12,499,058
Unencumbered balance of 1963 appropriations			6,072,075
Unencumbered balance of 1964 appropriations			1,481,842
Unencumbered balance of 1965 allotment			46,363
Unencumbered balance of 1966 allotment			2,334
			30,248,724
Accumulated miscellaneous income 1961 through 1966			11,620,929
			41,869,653
Less:			
Transferred to finance liquidation of operation pursuant to paragraph 3 of General Assembly resolution 1885 (XVIII):			
Allotments issued in 1964		1,729,000	
Allotments issued in 1965		2,577,250	
Allotments issued in 1966		67,500	4,373,750
			37,495,903

NOTE. Unassessed authorizations $50,745,000 for first half 1963 and $59,980,800 for second half 1962, totalling $110,725,800, are reported in statement III under the Special Account for the proceeds from the sale of United Nations bonds.

CERTIFIED CORRECT
(*Signed*) B. R. TURNER
Controller

APPROVED
(*Signed*) U THANT
Secretary-General

AUDIT CERTIFICATE

The above statement on the *Ad Hoc* Account for the United Nations Operation in the Congo for the financial year ended 31 December 1966 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, subject to the observations in our report.

(*Signed*) Roger PELTOT, *Belgium*
Reginaldo MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

12 June 1967

IV. SCHEDULES TO THE ACCOUNTS

A. UNITED NATIONS AND ITS TRUST FUNDS AND SPECIAL ACCOUNTS

SCHEDULE 1

United Nations

Contributions receivable from Members as at 31 December 1966

	Assessed for 1966[a]	Credits and collections during 1966		1966 Balances due	1965 Balances due	1964 Balances due	1963 Balances due	Total Balances due
		For 1966	For prior years					
	$	$	$	$	$	$	$	$
Afghanistan	57,549	6,570	8,157	50,979	—	—	—	50,979
Albania	46,040	18,415	48,238	27,625	—	—	—	27,625
Algeria	115,098	115,094	89,295	4	—	—	—	4
Argentina	1,058,909	156,875	100,000	902,034	553,949	—	—	1,455,983
Australia	1,818,561	1,818,561	—	—	—	—	—	—
Austria	610,023	610,023	61,496	—	—	—	—	—
Belgium	1,323,636	1,323,636	232,731	—	—	—	—	—
Bolivia	46,040	5,255	—	40,785	33,879	22,711	—	97,375
Brazil	1,093,438	156,817	848,031	936,621	247,918	—	—	1,184,539
Bulgaria	195,668	34,336	80,216	161,332	84,194	—	—	245,526
Burma	69,059	69,059	—	—	—	—	—	—
Burundi	46,040	5,255	3,029	40,785	35,718	32,906	32,071	141,480
Byelorussian Soviet Socialist Republic	598,513	102,382	378,229	496,131	—	—	—	496,131
Cambodia	46,040	34,583	9,371	11,457	—	—	—	11,457
Cameroon	46,040	46,040	10,146	—	—	—	—	—
Canada	3,648,632	3,648,632	263,131	—	—	—	—	—
Central African Republic	46,040	46,040	5,718	—	—	—	—	—
Ceylon	92,079	92,079	—	—	—	—	—	—
Chad	46,040	5,255	36,004	40,785	3,694	—	—	44,479
Chile	310,766	138,385	183,451	172,381	—	—	—	172,381
China	4,891,699	686,389	—	4,205,310	3,119,266	—	—	7,324,576
Colombia	264,727	234,476	273,159	30,251	—	—	—	30,251
Congo (Brazzaville)	46,040	5,255	—	40,785	35,718	32,934	—	109,437
Congo (Democratic Republic of)	57,549	14,570	—	42,979	44,551	—	—	87,530
Costa Rica	46,040	5,255	32,934	40,785	18,984	—	—	59,769
Cuba	230,197	34,277	208,890	195,920	171,595	—	—	367,515
Cyprus	46,040	46,040	6,598	—	—	—	—	—
Czechoslovakia	1,277,596	692,199	584,639	585,397	—	—	—	585,397
Dahomey	46,040	5,255	—	40,785	35,718	—	—	76,503
Denmark	713,612	713,612	76,290	—	—	—	—	—
Dominican Republic	46,040	9,255	—	36,785	34,944	40,441	4,311	116,481
Ecuador	57,549	10,570	5,941	46,979	44,386	22,610	—	113,975
El Salvador	46,040	46,040	9,234	—	—	—	—	—
Ethiopia	46,040	46,040	2,736	—	—	—	—	—

United Nations

Contributions receivable from Members as at 31 December 1966

	Assessed for 1966[a]	Credits and collections during 1966		1966 Balances due	1965 Balances due	1964 Balances due	1963 Balances due	Total Balances due
		For 1966	For prior years					
	$	$	$	$	$	$	$	$
Finland	494,925	494,925	79,626	—	—	—	—	—
France	7,009,516	5,251,616	3,582,189	1,757,900	—	—	—	1,757,900
Gabon	46,040	11,537	35,718	34,503	—	—	—	34,503
Gambia	46,040	5,255	4,090	40,785	—	—	—	40,785
Ghana	92,079	92,079	—	—	—	—	—	—
Greece	287,747	32,847	70,491	254,900	—	—	—	254,900
Guatemala	46,040	46,040	10,102	—	—	—	—	—
Guinea	46,040	5,255	6,343	40,785	2,708	—	—	43,493
Haiti	46,040	5,255	—	40,785	34,554	31,770	8,108	115,217
Honduras	46,040	37,598	35,440	8,442	—	—	—	8,442
Hungary	644,553	73,576	432,346	570,977	163,094	—	—	734,071
Iceland	46,040	46,040	1,718	—	—	—	—	—
India	2,129,327	1,934,170	432,642	195,157	—	—	—	195,157
Iran	230,197	230,197	174,828	—	—	—	—	—
Iraq	92,079	14,511	—	77,568	69,633	72,344	—	219,545
Ireland	184,158	184,158	142,969	—	—	—	—	—
Israel	195,668	165,668	151,898	30,000	—	—	—	30,000
Italy	2,923,509	2,398,194	842,526	525,315	—	—	—	525,315
Ivory Coast	46,040	5,255	—	40,785	35,718	—	—	76,503
Jamaica	57,549	57,549	11,741	—	—	—	—	—
Japan	3,188,236	3,188,236	980,706	—	—	—	—	—
Jordan	46,040	5,255	—	40,785	35,718	—	—	76,503
Kenya	46,040	46,040	35,776	—	—	—	—	—
Kuwait	69,059	69,059	20,797	—	—	—	—	—
Laos	46,040	5,255	—	40,785	35,714	—	—	76,499
Lebanon	57,549	57,549	4,900	—	—	—	—	—
Liberia	46,040	11,255	28,718	34,785	—	—	—	34,785
Libya	46,040	5,255	—	40,785	35,718	—	—	76,503
Luxembourg	57,549	57,549	11,460	—	—	—	—	—
Madagascar	46,040	46,040	3,007	—	—	—	—	—
Malaysia	138,118	138,118	27,006	—	—	—	—	—
Malawi	46,040	46,040	—	—	—	—	—	—
Maldive Islands	46,040	5,255	4,090	40,785	—	—	—	40,785
Mali	46,040	5,255	—	40,785	35,718	—	—	76,503
Malta	46,040	46,040	13,386	—	—	—	—	—
Mauritania	46,040	5,255	35,725	40,785	16,123	—	—	56,908
Mexico	932,300	932,300	114,362	—	—	—		

Mongolia	46,040	29,134	59,219	16,906	—	—	—	16,906
Morocco	126,608	126,608	5,869	—	—	—	—	—
Nepal	46,040	5,255	—	40,785	2,784	—	—	43,569
Netherlands	1,277,596	1,277,596	321,833	—	—	—	—	—
New Zealand	437,375	437,375	67,041	—	—	—	—	—
Nicaragua	46,040	5,255	32,779	40,785	22,200	—	—	62,985
Niger	46,040	45,776	590	264	—	—	—	264
Nigeria	195,668	195,668	13,289	—	—	—	—	—
Norway	506,434	506,434	19,787	—	—	—	—	—
Pakistan	425,865	232,353	193,512	193,512	—	—	—	193,512
Panama	46,040	46,040	34,339	—	—	—	—	—
Paraguay	46,040	5,255	39,767	40,785	33,769	—	—	74,554
Peru	103,589	81,022	—	22,567	—	—	—	22,567
Philippines	402,845	234,415	48,826	168,430	—	—	—	168,430
Poland	1,668,932	766,406	506,103	902,526	—	—	—	902,526
Portugal	172,648	23,708	25,540	148,940	31,993	—	—	180,933
Romania	402,845	241,083	225,902	161,762	—	—	—	161,762
Rwanda	46,040	5,255	35,718	40,785	—	—	—	40,785
Saudi Arabia	80,569	9,197	—	71,372	16,400	—	—	87,772
Senegal	46,040	9,255	72,454	36,785	14,371	—	—	51,156
Sierra Leone	46,040	5,255	13,174	40,785	22,544	—	—	63,329
Singapore	46,040	46,040	4,090	—	—	—	—	—
South Africa	598,513	445,800	97,813	152,713	—	—	—	152,713
Somalia	46,040	5,255	—	40,785	14,635	—	—	55,420
Spain	840,221	840,221	84,778	—	—	—	—	—
Sudan	69,059	11,883	—	57,176	53,529	57,632	—	168,337
Sweden	1,450,245	1,450,245	54,595	—	—	—	—	—
Syria	57,549	6,570	52,880	50,979	—	—	—	50,979
Thailand	161,138	161,138	17,892	—	—	—	—	—
Togo	46,040	40,427	6,114	5,613	—	—	—	5,613
Trinidad and Tobago	46,040	5,255	6,620	40,785	—	—	—	40,785
Tunisia	57,549	50,164	8,205	7,385	—	—	—	7,385
Turkey	402,845	402,845	48,176	—	—	—	—	—
Uganda	46,040	5,255	—	40,785	35,718	—	—	76,503
Ukrainian Soviet Socialist Republic	2,267,446	417,727	1,415,223	1,849,719	—	—	—	1,849,719
Union of Soviet Socialist Republics	17,172,740	3,477,021	10,524,579	13,695,719	—	—	—	13,695,719
United Arab Republic	264,727	38,219	206,506	226,508	—	—	—	226,508
United Kingdom	8,298,623	8,298,623	1,420,683	—	—	—	—	—
United Republic of Tanzania	46,040	46,040	2,784	—	—	—	—	—
United States of America	36,728,026	36,728,026	8,466,893	—	—	—	—	—
Upper Volta	46,040	5,255	26,123	40,785	35,348	—	—	76,133
Uruguay	115,098	17,139	—	97,959	84,335	85,653	16,411	284,358
Venezuela	575,494	575,494	103,186	—	—	—	—	—
Yemen	46,040	5,255	—	40,785	35,718	32,934	10,764	120,201
Yugoslavia	414,355	414,355	81,087	—	—	—	—	—
Zanzibar	—	—	—	—	—	3,634	3,492	7,126
Zambia	46,040	46,040	39,711	—	—	—	—	—
	114,891,620	84,572,643	35,235,944	30,318,977	5,269,803	498,322	75,157	36,162,259

SCHEDULE 1 (*concluded*)

United Nations

Contributions receivable from Members as at 31 December 1966

	Assessed for 1966[a]	*Credits and collections during 1966*		*1966 Balances due*	*1965 Balances due*	*1964 Balances due*	*1963 Balances due*	*Total Balances due*
		For 1966	*For prior years*					
	$	$	$	$	$	$	$	$
Barbados	4,532	—	—	4,532	—	—	—	4,532
Botswana	4,532	—	—	4,532	—	—	—	4,532
Guyana	4,532	—	—	4,532	—	—	—	4,532
Indonesia	129,234	—	25,809	129,234	9,204	—	—	138,438
Lesotho	4,532	—	—	4,532	—	—	—	4,532
	115,038,982	84,572,643	35,261,753	30,466,339	5,341,760	435,569	75,157	36,318,825

[a] The amount of $115,038,982 is made up as follows:

	$
Assessed in repect of 1966 and credited to income for 1966 (statement II)	114,891,620
Assessed in respect of 1966 on Indonesia and four new Members, pursuant to General Assembly resolution A/RES/2240 (XXI)	147,362
	115,038,982

SCHEDULE 2

United Nations

Status of the Tax Equalization Fund as at 31 December 1966

	United States of America $	*Other Member States* $	*Total* $
Credit balance (gross) as at 1 January 1966	4,570,789	1,224,401	5,795,190
Add:			
Staff assessment income:			
United Nations regular budget for 1966			
Initial estimate	4,192,511	8,922,389	13,114,900
Less:			
Decrease in the revised estimate	211,387	453,513	664,900
Revised estimate	3,981,124	8,468,876	12,450,000
Excess of actual over the revised estimate	21,990	47,178	69,168
Actual staff assessment income	4,003,114	8,516,054	12,519,168
United Nations Emergency Force			
For 1966	50,501	87,987	138,488
Additional for 1964	343	217	560
	4,053,958	8,604,258	12,658,216
Deduct:			
Set off against the 1966 assessment of the contribution of Member States to the regular budget, Members' credits for staff assessment estimated to be not required for tax refunds	—	8,922,389	8,922,389
Refunds to staff members for national income taxes:			
United States of America			
For 1965—Federal taxes	2,421,294	—	2,421,294
For 1965—State taxes	482,419	—	482,419
	2,903,713	8,922,389	11,826,102
For other prior years (net after rebates)	4,265	—	4,265
Tanzania	—	348	348
Turkey	—	72	72
	2,907,978	8,922,809	11,830,787
Adjustments for new Members' share of staff assessment income			
United Nations regular budget for 1965	212	(212)	—
United Nations Operation in the Congo for 1964	20	(20)	—
Outstanding advances for estimated taxes	2,501,841	—	2,501,841
	5,410,051	8,922,577	14,332,628
Balance (net) as at 31 December 1966	3,214,696	906,082	4,120,778

SCHEDULE 2 (*concluded*)

United Nations

Status of the Tax Equalization Fund as at 31 December 1966

The net balance of $4,120,778 is accounted for as follows:

(1) Balances available and not required to meet charges for refund of National income taxes

	Staff assessment income				*Deductions*		
	Regular budget $	*UNEF* $	*ONUC* $	*Total* $	*Refunds made for National income taxes* $	*Outstanding tax advances* $	*Available balance* $
1966	(406,335)[a]	87,987	—	(318,348)	420	—	(318,768)
1965	70,824[a]	68,867	—	139,691	701	—	138,990
1964	—	80,908	230,956	311,864	—	—	311,864
1963	—	41,732	227,038	268,770	—	—	268,770
1962	—	35,617	165,088	200,705	—	—	200,705
1961	—	72,440	232,081	304,521	—	—	304,521
	(335,511)	387,551	855,163	907,203	1,121[b]	—	906,082
(2) Provision for meeting charges for tax refunds in respect of the United States of America							
1966	4,003,114	50,501	—	4,053,615	—	2,393,547	1,660,068
1965	3,304,323	39,516	—	3,343,839	2,903,713	60,368	379,758
1964	3,135,608	46,769	95,747	3,278,124	2,882,818	14,596	380,710
1963	2,901,801	23,117	131,243	3,056,161	2,956,580	25,059	74,522
1962	2,754,125	30,655	142,088	2,926,868	2,775,283	592	150,993
1961	2,253,664	50,637	209,212	2,513,513	2,524,870	900	(12,257)
(Balance) 1960/1956	583,248	—	—	583,248	(4,433)	6,779	580,902
	18,935,883	241,195	578,290	19,755,368	14,038,831	2,501,841	3,214,696
TOTAL, (1) and (2)	18,600,372	628,746	1,433,453	20,662,571	14,039,952	2,501,841	4,120,778

[a] Adjustments in the estimated credits previously taken into account for 1966 and 1965 have been made in the assessment of 1967 contributions of Member States.

[b] The amount of $1,121 will be adjusted as a charge against the credits of the following Member States for 1968: Canada $496, Malagasy Republic $100, Tanzania $453 and Turkey $72.

SCHEDULE 3

Working Capital Fund

Advances to finance unforeseen and extraordinary expenses and miscellaneous self-liquidating purchases and activities for the year ended 31 December 1966

	Allotments issued $	*Balance 1 January 1966* $	*Advances during year* $	*Repayments during year* $	*Balance 31 December 1966* $
A. *Unforeseen and extraordinary expenses:*					
Pursuant to operative paragraph 3 of General Assembly resolution 2004 (XIX), within $2 million and related to the maintenance of peace and security, as certified by the Secretary-General:					
United Nations India-Pakistan Observation Mission	1,427,000	830,681	305,734	1,136,415	—
United Nations Withdrawal Mission in India and Pakistan	33,500	5,537	9,963	15,500	—
TOTAL, PART A	1,460,500	836,218	315,697	1,151,915	—
B. *With prior concurrence of the Advisory Committee on Administrative and Budgetary Questions:*					
Insurance, Secretariat Building	80,000	71,152	—	36,159	34,993
Paper purchases	130,000	64,348	34,597	37,937	61,008
Catering and related services (operating capital)	50,000	50,000	224,366	224,366	50,000
Gift Centre (operating capital)	80,000	80,000	2,549	2,549	80,000
	340,000	265,500	261,512	301,011	226,001
Within the limit of the $125,000 revolving fund for other self-liquidating purchases and activities	124,700	25,160	138,199	133,834	29,525
TOTAL, PART B	464,700	290,660	399,711	434,845	255,526
TOTAL ADVANCES	1,925,200	1,126,878	715,408	1,586,760	255,526

SCHEDULE 4

Working Capital Fund

Advances from Members as at 31 December 1966

	Total advances[a] $	*Credit in connexion with transfer of surplus* $	*Collections* $
Afghanistan	20,000	648	19,352
Albania	16,000	431	15,569
Algeria	40,000	—	40,000
Argentina	368,000	11,979	356,021
Australia	632,000	19,317	612,683
Austria	212,000	4,640	207,360
Belgium	460,000	14,029	445,971
Bolivia	16,000	431	15,569
Brazil	380,000	11,007	368,993
Bulgaria	68,000	1,727	66,273
Burma	24,000	863	23,137
Burundi	16,000	—	6,116
Byelorussian Soviet Socialist Republic	208,000	5,073	202,927
Cambodia	16,000	431	15,569
Cameroon	16,000	—	16,000
Canada	1,268,000	33,561	1,234,439
Central African Republic	16,000	—	16,000
Ceylon	32,000	1,079	30,921
Chad	16,000	—	16,000
Chile	108,000	2,914	105,086
China	1,700,000	54,066	1,645,934
Colombia	92,000	3,346	88,654
Congo (Brazzaville)	16,000	—	16,000
Congo, Democratic Republic of	20,000	—	20,000
Costa Rica	16,000	431	15,569
Cuba	80,000	2,698	77,302
Cyprus	16,000	—	16,000
Czechoslovakia	444,000	9,388	434,612
Dahomey	16,000	—	16,000
Denmark	248,000	6,475	241,525
Dominican Republic	16,000	540	15,460
Ecuador	20,000	648	19,352
El Salvador	16,000	540	15,460
Ethiopia	16,000	648	15,352
Finland	172,000	3,885	168,115
France	2,436,000	69,066	2,366,934
Gabon	16,000	—	16,000
Gambia	16,000	—	—
Ghana	32,000	756	31,244
Greece	100,000	2,482	89,518
Guatemala	16,000	540	15,460
Guinea	16,000	—	16,000
Haiti	16,000	431	15,569
Honduras	16,000	431	15,569
Hungary	224,000	4,533	219,467
Iceland	16,000	431	15,569
India	740,000	26,547	713,453
Indonesia	156,000	5,073	150,927

Working Capital Fund

Advances from Members as at 31 December 1966

	Total advances[a] $	*Credit in connexion with transfer of surplus* $	*Collections* $	*Balance due* $
Iran	80,000	2,267	77,733	—
Iraq	32,000	971	31,029	—
Ireland	64,000	1,727	62,273	—
Israel	68,000	1,511	66,489	—
Italy	1,016,000	24,281	991,719	—
Ivory Coast	16,000	—	16,000	—
Jamaica	20,000	—	20,000	—
Japan	1,108,000	23,634	1,084,366	—
Jordan	16,000	431	15,569	—
Kenya	16,000	—	16,000	—
Kuwait	24,000	—	24,000	—
Laos	16,000	431	15,569	—
Lebanon	20,000	540	19,460	—
Liberia	16,000	431	15,569	—
Libya	16,000	431	15,569	—
Luxembourg	20,000	648	19,352	—
Madagascar	16,000	—	16,000	—
Malawi	16,000	—	16,000	—
Malaysia	48,000	1,835	46,165	—
Maldive Islands	16,000	—	—	16,000
Mali	16,000	—	16,000	—
Malta	16,000	—	16,000	—
Mauritania	16,000	—	16,000	—
Mexico	324,000	7,662	316,338	—
Mongolia	16,000	—	16,000	—
Morocco	44,000	1,511	42,489	—
Nepal	16,000	431	15,569	—
Netherlands	444,000	10,900	433,100	—
New Zealand	152,000	4,533	147,467	—
Nicaragua	16,000	431	15,569	—
Niger	16,000	—	16,000	—
Nigeria	68,000	—	68,000	—
Norway	176,000	5,288	170,712	—
Pakistan	148,000	4,317	143,683	—
Panama	16,000	431	15,569	—
Paraguay	16,000	431	15,569	—
Peru	36,000	1,187	34,813	—
Philippines	140,000	4,640	135,360	—
Poland	580,000	14,784	565,216	—
Portugal	60,000	2,158	57,842	—
Romania	140,000	3,669	136,331	—
Rwanda	16,000	—	16,000	—
Saudi Arabia	28,000	648	27,352	—
Senegal	16,000	—	16,000	—
Sierra Leone	16,000	—	16,000	—
Singapore	16,000	—	16,000	—
South Africa	208,000	6,044	201,956	—
Somalia	16,000	—	16,000	—

SCHEDULE 4 (*concluded*)

Working Capital Fund

Advances from Members as at 31 December 1966

	Total advances[a] $	*Credit in connexion with transfer of surplus* $	*Collections* $	*Balance due* $
Spain	292,000	10,036	281,964	—
Sudan	24,000	648	23,352	—
Sweden	504,000	15,000	489,000	—
Syria	20,000	576	19,424	—
Tanzania, United Republic of	16,000	—	16,000	—
Thailand	56,000	1,727	54,273	—
Togo	16,000	—	16,000	—
Trinidad and Tobago	16,000	—	16,000	—
Tunisia	20,000	540	19,460	—
Turkey	140,000	6,367	133,633	—
Uganda	16,000	—	16,000	—
Ukrainian Soviet Socialist Republic	788,000	19,425	768,575	—
Union of Soviet Socialist Republics	5,968,000	146,981	5,821,019	—
United Arab Republic	92,000	2,878	89,122	—
United Kingdom	2,884,000	83,958	2,800,042	—
United States of America	12,764,000	350,834	12,413,166	—
Upper Volta	16,000	—	16,000	—
Uruguay	40,000	1,296	38,704	—
Venezuela	200,000	5,396	194,604	—
Yemen	16,000	431	15,569	—
Yugoslavia	144,000	3,777	140,223	—
Zambia	16,000	—	16,000	—
	40,084,000	1,079,158	38,954,958	49,884

[a] In accordance with General Assembly resolution 2127 (XX) the Working Capital Fund was established for 1966 in the amount of US$40 million by advances from Member States in accordance with the scale for their contributions to the budget for 1966. For the year 1966 the scale for 117 Members amounted to 99.82 per cent (excluding four new Members—Barbados, Botswana, Guyana and Lesotho—and Indonesia). Applying this scale, the total to be advanced for 1966 amounted to $39,928,000; to this sum has been added $156,000 of a credit in the amount of $180,000 which represents Indonesia's share at its 0.39 per cent 1967 assessment rate in the Working Capital Fund at 28 September 1966 when it resumed full participation in the Organization. The total of the advances shown above thus amounts to $40,084,000.

SCHEDULE 5

United Nations Special Account

Investments as at 31 December 1966

	Due date	*Market value* $	*Book value* $
Midland and International Banks, Limited, 7¼%	7 days' notice	2,100,252	2,100,252
Irving Trust Company—United Nations Deposit Account, 4%	—	11,716,184	11,716,184
		13,816,436	13,816,436

SCHEDULE 6

Special account for the proceeds from the sale of United Nations bonds

United Nations bonds outstanding and repayments as at 31 December 1966

	Bond No.	*Unamortized* $	*Amortized* $	*Total bonds sold* $
A. *Member States*				
Afghanistan	26	21,800	3,200	25,000
Australia	11	3,488,000	512,000	4,000,000
Austria	60	814,500	85,500	900,000
Belgium	99	1,162,800	37,200	1,200,000
Burma	38	87,200	12,800	100,000
Cambodia	80	4,525	475	5,000
Cameroon	34	8,344	1,225	9,569
Canada	27	5,441,280	798,720	6,240,000
Ceylon (Ceylon rupees 104,640)	30	21,974	3,226	25,200
China	41	436,000	64,000	500,000
Cyprus	69	23,688	2,487	26,175
Denmark	3	2,180,000	320,000	2,500,000
Denmark	94	3,138,950	211,050	3,350,000
Finland	96	181,000	19,000	200,000
Ethiopia	2	1,290,560	189,440	1,480,000
Ghana	74	90,500	9,500	100,000
Greece	22	8,720	1,280	10,000
Honduras	45	8,720	1,280	10,000
Iceland	4	69,760	10,240	80,000
India	49	1,810,000	190,000	2,000,000
Indonesia	21	174,400	25,600	200,000
Iran	55	226,250	23,750	250,000
Iran	86	234,250	15,750	250,000
Iraq	75	90,500	9,500	100,000
Ireland	12	261,600	38,400	300,000
Israel	5	174,400	25,600	200,000
Italy	6	7,813,120	1,146,880	8,960,000
Ivory Coast	24	52,320	7,680	60,000
Jamaica	68	18,100	1,900	20,000
Japan	52	4,525,000	475,000	5,000,000
Jordan	15	21,800	3,200	25,000
Jordan	70	45,250	4,750	50,000
Kuwait	19	872,000	128,000	1,000,000
Lebanon	37	7,213	1,058	8,271
Liberia	87	52,124	3,505	55,629
Liberia	90	135,276	9,095	144,371
Libya	67	22,625	2,375	25,000
Luxembourg	44	87,200	12,800	100,000
Malaysia	100	296,480	43,520	340,000
Mali	66	18,100	1,900	20,000
Mauritania (CFA francs 872,000)	51	3,558	523	4,081
Morocco	39	244,160	35,840	280,000
Morocco	91	112,440	7,560	120,000
Netherlands	29	599,064	87,936	687,000
Netherlands	48	1,206,365	126,635	1,333,000
New Zealand (£ sterling 155,215-7-8)	13	434,655	63,802	498,458
New Zealand (£ sterling 64,642-17-3)	54	181,022	19,002	200,024
New Zealand (£ sterling 32,305-5-8)	58	90,504	9,496	100,000
New Zealand (£ sterling 32,321-8-9)	62	90,499	9,501	100,000
New Zealand (£ sterling 32,321-8-9)	63	90,499	9,501	100,000
Nigeria	42	872,000	128,000	1,000,000
Norway	1	1,569,600	230,400	1,800,000
Norway	93	3,654,300	245,700	3,900,000
Pakistan	50	452,500	47,500	500,000
Philippines	71	678,750	71,250	750,000
Saudi Arabia	65	18,100	1,900	20,000
Sierra Leone (£ sterling 8,720-0-0)	23	24,419	3,584	28,003
Sudan	8	43,600	6,400	50,000
Sweden	7	5,057,600	742,400	5,800,000

Special account for the proceeds from the sale of United Nations bonds

United Nations bonds outstanding and repayments as at 31 December 1966

	Bond No.	*Unamortized* $	*Amortized* $	*Total bonds sold* $
Sweden	92	8,123,790	546,210	8,670,000
Thailand	57	139,520	20,480	160,000
Togo	9	8,720	1,280	10,000
Trinidad and Tobago	79	7,919	831	8,750
Tunisia	14	422,920	62,080	485,000
Turkey	78	90,500	9,500	100,000
Uganda (£ sterling 3,230-11-8)	76	9,047	949	9,996
United Arab Republic (Egyptian £ 98,369.880)	84	226,242	23,748	249,990
United Kingdom (£ sterling 3,735,475-4-9)	32	10,460,586	1,535,499	11,996,085
United Republic of Tanzania	72	2,534	266	2,800
United States	33	38,457,816	5,645,184	44,103,000
United States	43	13,576,900	1,992,940	15,569,840
United States	53	5,016,415	526,585	5,543,000
United States	64	6,202,944	651,138	6,854,082
United States	82	3,098,697	325,278	3,423,975
United States	88	720,908	48,471	769,379
Venezuela	59	271,500	28,500	300,000
Yugoslavia	47	87,200	12,800	100,000
Yugoslavia	56	90,500	9,500	100,000
TOTAL, PART A		137,854,622	17,741,056	155,595,678
B. *Non-Member States*				
Germany, Federal Republic of	28	8,720,000	1,280,000	10,000,000
Germany, Federal Republic of	77	1,810,000	190,000	2,000,000
Korea	40	348,800	51,200	400,000
Switzerland	36	1,656,800	243,200	1,900,000
Viet-Nam	18	8,720	1,280	10,000
TOTAL, PART B		12,544,320	1,765,680	14,310,000
TOTAL, PARTS A AND B		150,398,942	19,506,736	169,905,678

NOTE: The amount of the unamortized portion of the bonds payable in currencies other than U.S. dollars is shown above and enclosed with brackets.

SCHEDULE 7

United Nations revenue-producing activities

Income and expenses for the year ended 31 December 1966

	Sale of United Nations postage stamps $	*Sale of publications* $	*Services to visitors* $	*Catering services* $
Gross revenue	2,965,724	853,119	1,574,334	1,306,491
Expenses charged against revenue:				
Personal services	186,678	170,545	630,204	890,331
Promotion expenses	54,395	69,919	—	—
Other operating expenses	119,218	128,066	70,312	340,879
Furniture and equipment	1,901	—	529	54,584
Management fee	—	3,000	17,005	18,000
	362,192	371,530	718,050	1,303,794
Revenue credited to income	2,603,532	481,589	856,284	2,697
Revised estimated revenue	[2,075,000]	[718,000]	[832,400]	—
Additional expenses carried under regular budget appropriations, attributable to revenue-producing activities:				
Salaries and wages, established posts (actual)	288,583	170,981	243,168	
Common staff costs	72,951	40,045	73,733	
Guards and receptionists—overtime (estimated)	800	—	—	—
Run-on costs of United Nations publications (estimated)	—	243,275	—	—
Utilities and maintenance (estimated)	—	4,000	199,000[a]	56,000
	362,334	458,301	515,901	56,000

[a] Based on original budget estimate for total charges for utilities and maintenance attributable to all services to visitors and includes charges for guides and receptionists.

SCHEDULE 8 *follows overleaf*

Part A. Summary of income, obligations incurre

	Available balance 1 Jan. 1966 $	*Income* *Governmental contributions* $	*Private donations* $
United Nations Force in Cyprus (schedules 9, 10 and 11)	7,438,328	26,053,087	9,023
United Nations Yemen Observation Mission (schedule 12)	1,823	73,227	—
Special Representative of the Secretary-General in Cambodia and Thailand (Mr. N. Gussing)	1,125	—	—
Special Representative of the Secretary-General in Cambodia and Thailand (Ambassador H. de Ribbing)	—	38,560	—
United Nations Malaysian Mission	3,528	—	—
United Nations Training and Research Institute (schedules 13, 14 and 15)	320,119	2,642,974	331
Funds-in-Trust for the Congo (schedules 16 and 17)	2,361,582	2,960,943	170
Congo Civilian Assistance Project Costs under United States Programme Agreements (schedules 18 and 19)	—	5,102,107	—
Fund of the United Nations for the Development of West Irian (schedule 20)	110,121	—	—
United Nations Fund for Special Industrial Services (schedule 21)	—	6,006,767	—
Asian Development Bank funds-in-trust account (schedule 22)	—	93,981,032	—
United Nations Research Institute for Social Development	171,137	265,000	—
United Nations Education and Training Programme for South Africans	1,675	289,619	—
Fund of the United Nations for Development Planning and Projections	—	1,400,000	—
United Nations Centre for Industrial Development	—	100,000	—
United Nations Trust Fund for social defence	—	63,420	—
United Nations Trust Fund for the promotion of the teaching, study, dissemination and wider appreciation of international law	—	4,483	400
United Nations Trust Fund for the Economic Development of Basutoland, Bechuanaland and Swaziland	—	10,780	—
United Nations overhead costs for Special Fund projects (schedule 23)	2,288,466	—	—
United Nations overhead costs for Funds-in-Trust projects (schedule 24)	159,627[a]	324,211	—
Congo Administrative Support Costs (schedules 25 and 26)	13,674	1,300,000	—
United Nations Temporary Executive Authority for the Administration of West New Guinea (West Irian) (schedule 27)	19,501	—	—
United Nations International School Construction Account (schedule 28)	499,901	—	7,658,096
Library Endowment Fund (schedule 29)	521,145	—	—
Provident Fund for part-time employees of the United Nations European Office (schedule 30)	46,653	—	—
United Nations Korean Reconstruction Agency—residual assets	129,187	—	—
United Nations Famine Relief Fund (Congo)	125,840	—	—
United Nations Trust Fund for South Africa	—	166,410	388
United Nations Fund for the maintenance of essential services in Burundi and Rwanda	14,335	—	—
United Nations Suez Canal Surcharge Operations	31,907	—	—
	14,259,674[a]	140,782,620	7,668,408

[a] Included in accounts payable and other credit balances, statement VI at 31 December 1965.

8

Trust Funds:

and available balances as at 31 December 1966

1966			Deductions				
Amounts financed from other accounts $	*Other income* $	*Total available for 1966* $	*Obligations incurred* $	*Allocated to executing agencies* $	*Other deductions* $	*Total deductions* $	*Available balance 31 Dec. 1966* $
—	78,495	33,578,933	31,586,363	—	—	31,586,363	1,992,570
—	10,759	85,809	—	—	75,000	75,000	10,809
—	342	1,467	—	—	—	—	1,467
—	—	38,560	38,560	—	—	38,560	—
—	—	3,528	—	—	—	—	3,528
—	65,696	3,029,120	729,659	—	—	729,659	2,299,461
—	479,076	5,801,771	1,209,154	1,986,400	154,153	3,349,707	2,452,064
(626,500)	199,723	4,675,330	1,393,707	2,660,660	620,963	4,675,330	—
—	42,326	152,447	—	—	84,439	84,439	68,008
—	—	6,006,767	—	700,000	—	700,000	5,306,767
—	—	93,981,032	—	—	93,981,032	93,981,032	—
—	11,325	447,462	255,709	—	—	255,709	191,753
—	—	291,294	—	150,000	—	150,000	141,294
—	18,288	1,418,288	35,942	400,000	—	435,942	982,346
—	—	100,000	51,720	—	—	51,720	48,280
—	—	63,420	—	—	—	—	63,420
—	—	4,883	—	—	—	—	4,883
—	—	10,780	—	—	—	—	10,780
2,524,950	—	4,813,416	1,838,797	—	—	1,838,797	2,974,619
84,850	—	568,688	195,991	—	—	195,991	372,697
826,500	140,933	2,281,107	1,877,300	—	—	1,877,300	403,807
—	111,477	130,978	—	—	130,978	130,978	—
—	512,223	8,670,220	2,859,222	—	—	2,859,222	5,810,998
—	9,593	530,738	17,500	—	—	17,500	513,238
—	10,560	57,213	8,785	—	—	8,785	48,428
—	20,204	149,391	4,404	36,000	—	40,404	108,987
—	13,283	139,123	—	—	139,123	139,123	—
—	—	166,798	—	—	110,400	110,400	56,398
—	—	14,335	—	—	14,335	14,335	—
—	—	31,907	9,142	—	22,765	31,907	—
2,809,800	1,724,303	167,244,805	42,111,955	5,933,060	95,333,188	143,378,203	23,866,602

SCHEDUL

United Nation

Part B. Summary of assets an

Asset

	Cash at banks and on hand $	*Investments* $	*Due from Governments* $
United Nations Force in Cyprus (schedules 9, 10 and 11)	584,797	3,063,800	16,725,530
United Nations Yemen Observation Mission (schedule 12)	—	—	—
Special Representative of the Secretary-General in Cambodia and Thailand (Mr. N. Gussing)	—	—	—
Special Representative of the Secretary-General in Cambodia and Thailand (Ambassador H. de Ribbing)	—	—	38,560
United Nations Malaysian Mission	—	—	8,531
United Nations Training and Research Institute (schedules 13, 14 and 15)	151,655	367,459	1,851,640
Funds-in-Trust for the Congo (schedules 16 and 17)	3,123,683	967,617	27,000
Congo Civilian Assistance Project Costs under United States Programme Agreements (schedules 18 and 19)	486,594	924,426	1,170,199
Fund of the United Nations for the Development of West Irian (schedule 20)	726	39,106	17,820
United Nations Fund for Special Industrial Services (schedule 21)	—	—	1,944,445
Asian Development Bank funds-in-trust account (schedule 22)	—	—	—
United Nations Research Institute for Social Development	—	—	175,000
United Nations Education and Training Programme for South Africans	—	—	13,908
Fund of the United Nations for Development Planning and Projections	37,126	1,318,288	—
United Nations Centre for Industrial Development	—	—	—
United Nations Trust Fund for social defence	—	—	60,140
United Nations Trust Fund for the promotion of the teaching, study, dissemination and wider appreciation of international law	—	—	—
United Nations Trust Fund for the Economic Development of Basutoland, Bechuanaland and Swaziland	—	—	10,780
United Nations overhead costs for Special Fund projects (schedule 23)	—	—	—
United Nations overhead costs for Funds-in-Trust projects (schedule 24)	—	—	—
Congo Administrative Support Costs (schedules 25 and 26)	965,976	—	—
United Nations Temporary Executive Authority for the Administration of West New Guinea (West Irian) (schedule 27)	—	—	—
United Nations International School Construction Account (schedule 28)	353,191	7,015,962	—
Library Endowment Fund (schedule 29)	6,250	499,721	—
Provident Fund for part-time employees of the United Nations European Office (schedule 30)	122	42,188	—
United Nations Korean Reconstruction Agency—residual assets	—	196,999	—
United Nations Famine Relief Fund (Congo)	—	—	—
United Nations Trust Fund for South Africa	—	—	10,500
United Nations Fund for the maintenance of essential services in Burundi and Rwanda	—	—	—
United Nations Suez Canal Surcharge Operations	—	—	—
	5,710,120	14,435,566	22,054,053

8 (*concluded*)

Trust Funds:

liabilities as at 31 December 1966

			Liabilities				
Due from the United Nations General Fund $	*Other accounts receivable* $	*Total assets* $	*Reserve for unliquidated obligations* $	*Due to the United Nations General Fund* $	*Other accounts payable* $	*Total liabilities* $	*Net funds for which the United Nations is accountable* $
—	861,919	21,236,046	15,609,873	948,589	2,685,014	19,243,476	1,992,570
10,809	885	11,694	—	—	885	885	10,809
1,467	—	1,467	—	—	—	—	1,467
—	—	38,560	2,093	36,467	—	38,560	—
—	—	8,531	—	5,003	—	5,003	3,528
—	85,281	2,456,035	60,845	76,153	19,576	156,574	2,299,461
91,647	601,685	4,811,632	256,184	—	2,103,384	2,359,568	2,452,064
—	314,957	2,896,176	369,058	1,771,004	756,114	2,896,176	—
—	44,660	102,312	15,370	—	18,934	34,304	68,008
3,962,322	—	5,906,767	—	—	600,000	600,000	5,306,767
—	—	—	—	—	—	—	—
28,862	1,208	205,070	13,317	—	—	13,317	191,753
174,357	—	188,265	29	—	46,942	46,971	141,294
—	—	1,355,414	4,726	8,342	360,000	373,068	982,346
72,883	—	72,883	24,603	—	—	24,603	48,280
1,454	1,826	63,420	—	—	—	—	63,420
4,883	—	4,883	—	—	—	—	4,883
—	—	10,780	—	—	—	—	10,780
241,410	2,811,990	3,053,400	78,781	—	—	78,781	2,974,619
387,292	—	387,292	14,595	—	—	14,595	372,697
123,975	287,138	1,377,089	617,845	—	355,437	973,282	403,807
138,925	—	138,925	—	—	138,925	138,925	—
—	163,767	7,532,920	1,701,983	19,939	—	1,721,922	5,810,998
—	7,267	513,238	—	—	—	—	513,238
5,082	1,036	48,428	—	—	—	—	48,428
—	2,222	199,221	—	58,181	32,053	90,234	108,987
—	—	—	—	—	—	—	—
75,898	—	86,398	—	—	30,000	30,000	56,398
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
5,321,266	5,185,841	52,706,846	18,769,302	2,923,678	7,147,264	28,840,244	23,866,602

SCHEDULE 9

United Nations Force in Cyprus

Status of the Fund as at 31 December 1966

	$	$
Balance as at 1 January 1966		7,438,328
Add:		
Government contributions pledged (schedule 10)		26,053,087
Public contributions		9,023
Income earned and accrued on investments		78,328
Miscellaneous income		167
		33,578,933
Less:		
Obligations incurred (schedule 11)		31,586,363
Balance as at 31 December 1966		1,992,570
Represented by:		
Cash at banks		584,797
Investments		3,063,800
Contributions receivable from Governments (schedule 10)		16,725,530
Accounts receivable and advances		861,919
		21,236,046
Less:		
Accounts payable and sundry credits	2,685,014	
Unliquidated obligations (schedule 11)	15,609,873	
Due to United Nations General Fund	948,589	19,243,476
		1,992,570

SCHEDULE 10

United Nations Force in Cyprus

Status of contributions pledged as at 31 December 1966

	Contributions pledged				
	Unpaid balance prior year $	*Pledged in current year* $	*Total due* $	*Collections in current year* $	*Balance due* $
Australia	—	125,000	125,000	—	125,000
Austria	40,000	160,000	200,000	160,000	40,000[a]
Belgium	360,000	240,821	600,821	600,821	—
Congo, Democratic Republic of	—	10,000	10,000	10,000	—
Cyprus	195,606	42,600	238,206	237,823	383[a]
Denmark	75,000	240,000	315,000	195,286	119,714[a]
Finland	50,000	100,000	150,000	—	150,000[a]
Germany, Federal Republic of	—	2,000,000	2,000,000	2,000,000	—
Greece	—	1,200,000	1,200,000	1,200,000	—
Iran	4,000	—	4,000	—	4,000
Ireland	50,000	—	50,000	50,000	—
Israel	—	10,000	10,000	10,000	—
Italy	136,000	541,999	677,999	135,853	542,146
Ivory Coast	10,000	—	10,000	10,000	—
Jamaica	—	4,000	4,000	2,000	2,000
Japan	—	100,000	100,000	100,000	—
Laos	—	1,000	1,000	—	1,000
Liberia	—	1,500	1,500	—	1,500
Libya	15,000	15,000	30,000	15,000	15,000
Luxembourg	—	10,000	10,000	10,000	—
Malaysia	—	2,500	2,500	2,500	—
Malta	1,540	280	1,820	1,820	—
Nepal	400	—	400	—	400
Netherlands	—	160,000	160,000	160,000	—
Nigeria	—	3,000	3,000	3,000	—
Norway	—	240,203	240,203	240,203	—
Singapore	—	1,000	1,000	1,000	—
Sweden	—	360,000	360,000	360,000	—
Switzerland	—	130,000	130,000	130,000	—
Thailand	2,500	—	2,500	—	2,500
Turkey	50,000	400,000	450,000	450,000	—
United Kingdom	4,358,200	6,445,184	10,803,384	4,994,497	5,808,887[ab]
United States	10,600,000	13,500,000	24,100,000	14,200,000	9,900,000[b]
Venezuela	1,000	—	1,000	—	1,000
Viet-Nam	—	1,000	1,000	1,000	—
Zambia	4,000	8,000	12,000	—	12,000
	15,953,246	26,053,087	42,006,333	25,280,803	16,725,530

[a] Payment of contributions pledged will be made in whole or in part by means of an offset against Government's claims for reimbursement of costs in respect of the Force in Cyprus.

[b] The amount of the pledge may be subject to adjustment determined by the amount of contributions from other Governments.

SCHEDULE 11

United Nations Force in Cyprus

Obligations incurred for the year ended 31 December 1966

	Allotments issued	Obligations incurred		
		Disbursements	Unliquidated obligations	Total
	$	$	$	$
Salaries and wages	717,690	712,199	5,491	717,690
Payroll of local staff	518,667	282,612	236,055	518,667
Common staff costs	203,907	203,288	619	203,907
Travel and subsistence of staff	833,419	822,740	10,679	833,419
Rental of premises	758,001	656,089	101,912	758,001
Operation transportation equipment	1,883,201	1,244,781	638,420	1,883,201
Communications	355,585	330,973	24,612	355,585
Freight	265,941	240,262	25,679	265,941
Miscellaneous supplies and services	2,615,376	1,500,413	1,114,963	2,615,376
Rotation of contingents	2,104,874	2,005,962	98,912	2,104,874
Rations	3,856,976	2,528,389	1,328,587	3,856,976
Extra and extraordinary costs of contingents	39,889,074	29,915,869	9,973,205	39,889,074
Compensation for contingent-owned equipment and supplies	5,170,000	3,341,299	1,828,701	5,170,000
Personal mail and postage	46,291	44,191	2,100	46,291
Death and disability awards	250,000	41,690	208,310	250,000
Stationery and office supplies	31,202	28,458	2,744	31,202
Miscellaneous equipment	119,796	110,912	8,884	119,796
Obligations incurred from 27 March 1964 through 31 December 1966	59,620,000	44,010,127	15,609,873	59,620,000[a]
Deduct:				
Obligations incurred for the period ending 31 December 1965				39,725,000
Obligations incurred for 1966				19,895,000
Add:				
Additional 1965 and 1964 obligations incurred in 1966				
Obligations incurred for the period ending 31 December 1965			39,725,000	
Less:				
Obligations reflected in the 1964 and 1965 accounts			28,033,637	11,691,363
Obligations incurred in 1966				31,586,363

[a] The full cost of maintaining the Force from its inception on 27 March 1964 through 31 December 1966 amounted to $59,620,000, including $11,691,363 in respect of additional 1964 and 1965 obligations which were not reflected in the accounts for those years.

SCHEDULE 12

United Nations Yemen Observation Mission[a]

Status of funds as at 31 December 1966

	Saudi Arabia $	*United Arab Republic* $	*Total* $
Balance as at 1 January 1966	75,027	(73,204)	1,823
Add:			
Additional contributions	—	73,227	73,227
Savings in liquidating prior years' obligations	5,379	5,380	10,759
	80,406	5,403	85,809
Less:			
Contributions refunded	75,000	—	75,000
	5,406	5,403	10,809
Represented by:			
Accounts receivable		885	
Due from United Nations General Fund		10,809	11,694
Less:			
Accounts payable and sundry credits			885
			10,809

[a] In accordance with the financial arrangements agreed by the Government of Saudi Arabia and the United Arab Republic and the United Nations in regard to the costs of the United Nations Yemen Observation Mission, as set forth in the reports of the Secretary-General to the Security Council, it was agreed that the expenses of the Mission would be borne in equal shares by the two Governments.

SCHEDULE 13

United Nations Training and Research Institute

Status of funds as at 31 December 1966

	Income received in 1966 $	$
Balance as at 1 January 1966		320,119
Government contributions pledged (schedule 14)	2,642,974	
Contributions from individuals	331	
Rental income	30,791	
Income earned on investments	18,383	
Savings on liquidation of prior year's obligations	15,120	
Refund of prior years' expenditures	62	
Miscellaneous income	1,009	
Gain on exchange	331	2,709,001
		3,029,120
Deduct:		
Obligations incurred for 1966 (schedule 15)		729,659
		2,299,461
Represented by:		
Cash at bank		151,655
Investments		367,459
Pledged contributions receivable from Governments (schedule 14)		1,851,640
Accrued interest on investments		5,037
Accounts receivable and sundry debits		31,909
		2,407,700
Leasehold guarantee deposits:		
Collateral investment—U. S. Treasury bond	41,788	
Special trust deposit—savings account	6,547	48,335
		2,456,035
Less:		
Due to the United Nations General Fund	76,153	
Reserve for 1966 unliquidated obligations	60,845	
Held in trust for special guarantee deposit	6,547	
Accounts payable and sundry credits	13,029	156,574
		2,299,461

SCHEDULE 14

United Nations Training and Research Institute

Status of contributions pledged as at 31 December 1966

	Total amount pledged	Payments received		Balance due at 31 December 1966	Payments scheduled to be made in:				
		Before 1966	In 1966		1967	1968	1969	1970	1971
	$	$	$	$	$	$	$	$	$
Argentina	60,000	—	12,000	48,000	12,000	12,000	12,000	12,000	—
Belgium	250,000	50,226	49,884	149,890	49,963	49,963	49,964	—	—
Brazil	25,000	—	5,000	20,000	5,000	5,000	5,000	5,000	—
Brunei (Mal. $60,000 at 3.061 in three instalments)	19,601	6,534	—	13,067	6,534	6,533	—	—	—
Cameroon	30,000	—	—	30,000	6,000	6,000	6,000	6,000	6,000
Canada (C $300,000)	277,778	55,555	55,555	166,668	55,556	55,556	55,556	—	—
Central African Republic	40	40	—	—	—	—	—	—	—
Ceylon	1,000	—	1,000	—	—	—	—	—	—
China	5,000	—	—	5,000	1,000	1,000	1,000	1,000	1,000
Congo (Democratic Republic of)	30,000	30,000	—	—	—	—	—	—	—
Cyprus	200	200	—	—	—	—	—	—	—
Denmark	100,000	20,000	20,000	60,000	20,000	20,000	20,000	—	—
Dominican Republic	2,000	—	—	2,000	400	400	400	400	400
Ecuador	30,000	—	4,000	26,000	5,200	5,200	5,200	5,200	5,200
Ethiopia	5,000	—	5,000	—	—	—	—	—	—
Federal Republic of Germany	300,000	—	75,000	225,000	75,000	75,000	75,000	—	—
Ghana	42,000	—	—	42,000	8,400	8,400	8,400	8,400	8,400
Greece	7,500	—	7,500	—	—	—	—	—	—
Guinea	20,000	5,000	—	15,000	5,000	5,000	5,000	—	—
Holy See	1,000	1,000	—	—	—	—	—	—	—
India	50,000	4,600	4,386	41,014	13,671	13,671	13,672	—	—
Iran	16,000	10,000	6,000	—	—	—	—	—	—
Iraq	14,000	14,000	—	—	—	—	—	—	—
Ireland	15,000	15,000	—	—	—	—	—	—	—
Israel	6,000	—	—	6,000	1,200	1,200	1,200	1,200	1,200
Italy	60,000	—	—	60,000	12,000	12,000	12,000	12,000	12,000
Ivory Coast	100,000	—	—	100,000	20,000	20,000	20,000	20,000	20,000
Jamaica	2,500	2,500	—	—	—	—	—	—	—
Japan	80,000	40,000	40,000	—	—	—	—	—	—
Jordan	10,000	2,000	—	8,000	2,000	2,000	2,000	2,000	—
Kenya	10,000	—	6,000	4,000	—	2,000	2,000	—	—
Korea	3,000	—	—	3,000	3,000	—	—	—	—
Kuwait	50,000	50,000	—	—	—	—	—	—	—
Laos	1,000	1,000	—	—	—	—	—	—	—
Lebanon	10,000	10,000	—	—	—	—	—	—	—
Liberia	7,500	—	—	7,500	1,500	1,500	1,500	1,500	1,500
Libya	15,000	15,000	—	—	—	—	—	—	—
Liechtenstein	2,315	2,315	—	—	—	—	—	—	—

SCHEDULE 14 *(concluded)*

United Nations Training and Research Institute

Status of contributions pledged as at 31 December 1966

	Total amount pledged	Payments received		Balance due at 31 December 1966	Payments scheduled to be made in:				
		Before 1966	In 1966		1967	1968	1969	1970	1971
	$	$	$	$	$	$	$	$	$
Luxembourg	10,000	2,000	2,000	6,000	2,000	2,000	2,000	—	—
Malaysia	3,268	1,634	1,634	—	—	—	—	—	—
Mauritania	5,000	—	—	5,000	1,000	1,000	1,000	1,000	1,000
Morocco	20,000	10,000	10,000	—	—	—	—	—	—
Nepal	1,000	—	—	1,000	200	200	200	200	200
Netherlands	101,100	20,222	20,110	60,778	220,259	220,259	20,260	—	—
Niger (CFA fr. 750,000)	3,054	—	3,054	—	—	—	—	—	—
Nigeria	28,000	14,000	—	14,000	3,500	3,500	3,500	3,500	—
Norway (Kr. 500,000)	56,000	14,000	14,000	28,000	14,000	14,000	—	—	—
Pakistan	20,000	—	4,000	16,000	4,000	4,000	4,000	4,000	—
Philippines (Pesos 150,000)	40,000	—	—	40,000	8,000	8,000	8,000	8,000	8,000
Rwanda	2,000	2,000	—	—	—	—	—	—	—
Saudi Arabia	40,000	30,000	2,000	8,000	2,000	2,000	2,000	2,000	—
Senegal	20,000	1,224	2,776	16,000	4,000	4,000	4,000	4,000	—
Sudan	20,000	—	—	20,000	4,000	4,000	4,000	4,000	4,000
Sweden	100,000	100,000	—	—	—	—	—	—	—
Switzerland	81,019	17,361	28,935	34,723	34,723	—	—	—	—
Syria (Syrian £ 40,000)	10,000	—	—	10,000	2,000	2,000	2,000	2,000	2,000
Thailand	20,000	20,000	—	—	—	—	—	—	—
Togo	4,998	1,498	3,500	—	—	—	—	—	—
Trinidad and Tobago	2,000	2,000	—	—	—	—	—	—	—
Tunisia	5,000	5,000	—	—	—	—	—	—	—
Turkey	5,000	—	5,000	—	—	—	—	—	—
Uganda	20,000	—	—	20,000	4,000	4,000	4,000	4,000	4,000
United Arab Republic	20,000	—	—	20,000	4,000	4,000	4,000	4,000	4,000
United Kingdom	500,000	—	100,000	400,000	100,000	100,000	100,000	100,000	—
United Republic of Tanzania	20,000	4,000	—	16,000	4,000	4,000	4,000	4,000	—
United States of America	300,000	—	300,000	—	—	—	—	—	—
Upper Volta	15,000	—	3,000	12,000	3,000	3,000	3,000	3,000	—
Venezuela	80,000	—	—	80,000	16,000	16,000	16,000	16,000	16,000
Yugoslavia	20,000	8,000	—	12,000	4,000	4,000	4,000	—	—
Zambia	2,000	2,000	—	—	—	—	—	—	—
	3,232,883	589,909	791,334	1,851,640	538,106	502,382	481,852	234,400	94,900

SCHEDULE 15

United Nations Training and Research Institute

Obligations incurred for the year ended 31 December 1966

	Allotments issued $	Obligations incurred: Disbursements $	Obligations incurred: Unliquidated obligations $	Obligations incurred: Total $
A. *General administration:*				
Net salaries, common staff costs and post adjustment	250,000	260,205	—	260,205
Travel of Board of Trustees	27,000	11,525	—	11,525
Travel of staff	40,000	34,514	728	35,242
Rental and maintenance of equipment	1,500	576	528	1,104
Communications	4,500	8,210	586	8,796
Miscellaneous supplies and services	4,000	5,896	25	5,921
Hospitality	750	46	—	46
Contractual printing	600	49	—	49
Library books, supplies and services	1,000	769	—	769
Furniture, fixtures and equipment	16,000	22,209	4,442	26,651
TOTAL, PART A	345,350	343,999	6,309	350,308
B. *Building and maintenance of premises:*				
Personal services	12,000	10,186	—	10,186
Maintenance of premises	6,000	10,541	—	10,541
Ground rent	15,000	15,000	—	15,000
Real estate taxes	25,500	27,669	—	27,669
Improvements to premises	55,000	14,446	36,631	51,077
TOTAL, PART B	113,500	77,842	36,631	114,473
C. *Fund raising and public relations activities:*				
Net salaries, common staff costs and post adjustment	50,000	55,361	—	55,361
Travel on official business	8,000	7,949	—	7,949
Hospitality	600	144	—	144
TOTAL, PART C	58,600	63,454	—	63,454
D. *Operations and Programmes:*				
Fellowships and training programme costs—general				
Consultants	25,000	7,095	—	7,095
Fellowship programme costs—general	10,000	—	—	—
Training programme costs—general				
Consultants	17,000	10,591	—	10,591
Miscellaneous expenses	5,000	14,512	—	14,512
Training programme in techniques and procedures of United Nations technical assistance				
Net salaries, common staff costs and post adjustment	32,000	31,203	—	31,203
Training programme for United Nations Development Programme deputy resident representatives	2,500	327	—	327
Seminar on major problems of United Nations technical assistance				
Travel of staff	500	92	—	92
Travel and *per diem* of participants	24,500	25,219	—	25,219
Miscellaneous expenses	3,000	—	—	—

SCHEDULE 15 (*continued*)

United Nations Training and Research Institute

Obligations incurred for the year ended 31 December 1966

	Allotments issued	Obligations incurred		
		Disbursements	Unliquidated obligations	Total
	$	$	$	$
Training programme for foreign services officers				
Net salaries, common staff costs and post adjustment	24,000	3,209	2,250	5,459
Miscellaneous expenses	16,000	3,013	1,035	4,048
Training programme in development financing				
Net salaries, common staff costs and post adjustment	36,000	42,752	1,575	44,327
Miscellaneous expenses	16,000	9,764	13,045	22,809
Research project costs—general	50,000	—	—	—
Consultants	15,500	17,718	—	17,718
TOTAL, PART D	277,000	165,495	17,905	183,400
E. *Subvention to United Nations for central services*				
Security and messenger services	24,000	18,024	—	18,024
TOTAL, PART E	24,000	18,024	—	18,024
TOTAL, PARTS A, B, C, D AND E	818,450	668,814	60,845	729,659

SCHEDULE 16

Funds-in-Trust for the Congo

Status of the Fund as at 31 December 1966

	Local currency $	*Foreign exchange* $	*Total* $
Balance transferred from United Nations Fund for the Congo as at 1 January 1966	—	2,361,582	2,361,582
Less:			
Obligation for compensation awards	—	154,153	154,153
Available for 1966	—	2,207,429	2,207,429
Income:			
Contributions, Government of Congo (Democratic Republic of)	2,260,943[a]	700,000	2,960,943
Public contributions	—	170	170
Miscellaneous income			
Interest from investments	—	42,479	42,479
Refund of prior years' expenditures	8,157	11,089	19,246
Other	(87,948)	153,944	65,996
Saving on liquidation of prior years' obligations	196,004	155,351	351,355
TOTAL INCOME	2,377,156	1,063,033	3,440,189
	2,377,156	3,270,462	5,647,618
Less:			
Allocated for approved projects (schedule 17)	1,140,297	2,049,964	3,190,261
Additional allocation for 1965 obligations	—	5,293	5,293
Balance as at 31 December 1966	1,140,297	2,055,257	3,195,554
	1,236,859	1,215,205	2,452,064
Represented by:			
Cash at banks, on hand and in transit	2,841,031	282,652	3,123,683
Interest bearing account with bank	—	967,617	967,617
Contributions pledged but not received as at 31 December 1966			
Haiti	—	2,000	2,000
Iran	—	25,000	25,000
Accounts receivable, deposits and other assets	287,918	151,076	438,994
Due from United Nations General Fund	—	91,647	91,647
Advances to executing agencies	—	162,691	162,691
	3,128,949	1,682,683	4,811,632
Less:			
Reserve for unliquidated 1964 obligations	—	5,551	5,551
Reserve for unliquidated 1965 obligations	—	58,674	58,674
Reserve for unliquidated 1966 obligations	58,422	6,895	65,317
Reserve for compensation awards	—	126,642	126,642
	58,422	197,762	256,184
Due to *Ad Hoc* Account for United Nations Operation in the Congo	1,059,888	—	1,059,888
Sundry credit balances	773,780	255,042	1,028,822
Unremitted balances of agency allocations	—	14,674	14,674
	1,892,090	467,478	2,359,568
	1,236,859	1,215,205	2,452,064

[a] Total collections from the Government of the Congo in 1966 were $5,420,833, of which $1,018,441 was transferred to the United Nations Congo Administrative Support Costs Account, $1,452,107 was transferred to the Account for Congo Civilian Assistance Project Costs under United States Programme Agreements and $319,264 was applied to various programmes of the United Nations and its agencies in the Congo separate from the above mentioned accounts; included are amounts of $370,078, $18,441 and $350,000 due to United Nations at 31 December 1965 for United Nations Fund for the Congo, Administrative Support Costs and Civilian Assistance respectively.

SCHEDU

Funds-in-Tru

Allocations for approved project

Project activity	*Total allocated for 1965 and 1966* $	*Obligations incurred in 1965*[a] $	*Balance of allocation* *Local currency* $	*Foreign exchange* $
Agriculture	238,244	18,500	75,795	143,949
Communications	18,482	4,796	12,094	1,592
Communications	87,321	67,831	10,741	8,749
Communications	27,196	—	6,080	21,116
Communications	88,220	60,510	8,659	19,051
Communications	246,234	190,090	23,889	32,255
Education	3,492,220	3,051,483	217,830	222,907
Finance and economics	62,444	24,640	21,627	16,177
Health	3,585,950	1,867,471	526,160	1,192,319
Judicature	275,545	275,545	—	—
Labour	534,548	277,125	109,969	147,454
Public administration	108,330	90,468	5,205	12,657
Public works	470,543	229,365	71,008	170,170
Social affairs	220,642	107,834	51,240	61,568
Other	1,654	1,654	—	—
	9,457,573	6,267,312	1,140,297	2,049,964

Recapitulation by currency:

Local currency

Foreign exchange

[a] Consisting of $1,571,102 in local currency and $4,696,210 in foreign exchange.

[b] Obligations incurred against amounts allocated to the United Nations as executing agency are reported in schedule 32.

17

for the Congo

for the year ended 31 December 1966

for 1966	Obligations incurred against allocations administered locally			Allocated to executing agencies	Executing agency
Total $	*Disbursements* $	*Unliquidated* $	*Total* $	$	
219,744	70,795	5,000	75,795	143,949	FAO
13,686	10,094	2,000	12,094	1,592	ICAO
19,490	16,896	2,594	19,490	—	UN[b]
27,196	5,580	500	6,080	21,116	WMO
27,710	8,159	500	8,659	19,051	UPU
56,144	20,889	3,000	23,889	32,255	ITU
440,737	206,380	11,450	217,830	222,907	UNESCO
37,804	30,200	3,500	33,700	4,104	UN[b]
1,718,479	503,793	22,367	526,160	1,192,319	WHO
—	—	—	—	—	UN[b]
257,423	106,969	3,000	109,969	147,454	ILO
17,862	15,543	2,319	17,862	—	UN[b]
241,178	78,481	5,412	83,893	157,285	UN[b]
112,808	70,058	3,675	73,733	39,075	UN[b]
—	—	—	—	—	—
3,190,261	1,143,837	65,317	1,209,154	1,981,107	
1,140,297	1,081,875	58,422	1,140,297	—	
2,049,964	61,962	6,895	68,857	1,981,107	
3,190,261	1,143,837	65,317	1,209,154	1,981,107	

SCHEDULE 18

Congo Civilian Assistance Project Costs under United States Programme Agreements

Status of the Fund as at 31 December 1966

	Local currency $	*Foreign exchange* $	*Total* $
Balance as at 1 January 1966	—	—	—
Contributions pledged by Governments:			
Congo (Democratic Republic of)	1,102,107	—	1,102,107
United States	—	4,000,000	4,000,000
	1,102,107	4,000,000	5,102,107
Interest earned on investments	—	14,883	14,883
Refund of prior years' obligations	27,915	48,805	76,720
Savings in liquidating prior years' obligations	69,006	39,114	108,120
	1,199,028	4,102,802	5,301,830
Less:			
Subsidy to Administrative Support Overhead Costs (schedule 25)	—	626,500	626,500
	1,199,028	3,476,302	4,675,330
Less:			
Allocated for approved projects (schedule 19)	1,199,028	2,855,339	4,054,367
	—	620,963	620,963
Reserve for additional requirements	—	620,963	620,963
Balance as at 31 December 1966	—	—	—
Represented by:			
Cash at banks	—	486,594	486,594
Interest bearing account with bank	—	924,426	924,426
Contributions pledged but not received:			
United States	—	1,170,199	1,170,199
Due from *Ad Hoc* Account for United Nations Operation in the Congo	303,771	—	303,771
Advances to executing agencies	—	11,186	11,186
	303,771	2,592,405	2,896,176
Less:			
Reserve for unliquidated 1964 obligations	—	9,892	9,892
Reserve for unliquidated 1965 obligations	11,131	1,758	12,889
Reserve for unliquidated 1966 obligations	292,640	53,637	346,277
	303,771	65,287	369,058
Due to United Nations General Fund	—	1,771,004	1,771,004
Reserve for additional requirements	—	620,963	620,963
Unremitted balances of agency allocations	—	135,151	135,151
	303,771	2,592,405	2,896,176
	—	—	—

SCHEDULE 19 *follows overleaf*

Congo Civilian Assistance Project Co

Allocations for approved proje

Project Activity	*Total allocated for 1965 and 1966* $	*Obligations incurred in 1965*[a] $	*Balance of allocati*	
			Local currency $	*Foreign exchange* $
Agriculture	75,961	—	50,010	25,951
Communications	1,977,284	992,269	248,458	736,557
Communications	850,492	407,277	115,671	327,544
Communications	160,579	61,328	29,331	69,920
Communications	464,528	225,538	61,955	177,035
Finance and economics	2,616,148	1,499,386	318,873	797,889
Labour	82,311	1,253	22,953	58,105
Mining and natural resources	278,470	145,465	59,538	73,467
Public administration	1,650,071	1,407,456	92,346	150,269
Public works	1,209,316	570,821	199,893	438,602
	9,365,160	5,310,793	1,199,028	2,855,339

Recapitulation by currency:

Local currency .....

Foreign exchange .....

[a] Consisting of $1,607,356 in local currency and $3,703,437 in foreign exchange.
[b] Obligations incurred against amounts allocated to the United Nations as executing agency are reported in schedule 3

nder United States Programme Agreements

r the year ended 31 December 1966

r 1966	Obligations incurred against allocations administered locally			Allocated to executing agencies	Executing agency
Total $	Disbursements $	Unliquidated $	Total $	$	
75,961	45,010	5,000	50,010	25,951	FAO
985,015	191,458	57,000	248,458	736,557	ICAO
443,215	111,729	47,819	159,548	283,667	UN[a]
99,251	22,331	7,000	29,331	69,920	UPU
238,990	58,955	3,000	61,955	177,035	ITU
1,116,762	310,994	98,308	409,302	707,460	UN[b]
81,058	17,853	5,100	22,953	58,105	ILO
133,005	46,627	24,060	70,687	62,318	UN[b]
242,615	75,625	25,520	101,145	141,470	UN[b]
638,495	166,848	73,470	240,318	398,177	UN[b]
4,054,367	1,047,430	346,277	1,393,707	2,660,660	
1,199,028	906,388	292,640	1,199,028	—	
2,855,339	141,042	53,637	194,679	2,660,660	
4,054,367	1,047,430	346,277	1,393,707	2,660,660	

SCHEDULE 20

Fund of the United Nations for the Development of West Irian

Status of the Fund as at 31 December 1966

	Foreign exchange $	*Local currency* $	*Total* $
Balance 1 January 1966	99,494	10,627	110,121
Add:			
Income from investments	8,583	—	8,583
Saving on liquidation of prior year's obligations	271	—	271
Miscellaneous income	27,243	229	27,472
	135,591	10,856	146,447
Add:			
Cancellation of unneeded balance of allocation to International Civil Aviation Organization	—	6,000	6,000
	135,591	16,856	152,447
Deduct:			
Decrease in contributions required	84,439[a]	—	84,439[a]
Balance as at 31 December 1966	51,152	16,856	68,008
Represented by:			
Cash in banks	726	—	726
Investments—interest-bearing bank account	39,106	—	39,106
Contributions receivable	17,820	—	17,820
Accrued interest receivable	394	—	394
Other accounts receivable	27,410	16,856	44,266
	85,456	16,856	102,312
Deduct:			
Reserve for unliquidated obligations	15,370	—	15,370
Accounts payable	18,934	—	18,934
	51,152	16,856	68,008

[a] An amount of $2,717,800 was allocated in foreign exchange to the International Civil Aviation Organization and mainly as a result of cancelling $2,497,469 of this allocation, it was possible to reduce the foreign exchange assets of the Fund in 1966 by $2,581,908; $864,108 of the reduction was refunded in cash and unpaid pledges of $1,717,800 were reduced.

SCHEDULE 21

United Nations Fund for Special Industrial Services

Status of the Fund as at 31 December 1966

	Contributions pledged $	$
Government contributions:		
Germany, Federal Republic of	1,000,000	
Netherlands	1,666,666	
Sweden	500,000	
United Kingdom	840,101	
United States	2,000,000	6,006,767
Less:		
Allocation issued to United Nations Bureau of Technical Assistance Operations		700,000
Balance as at 31 December 1966		5,306,767
Represented by:		
Government contributions pledged		6,006,767
Less:		
Payments received from:		
Germany, Federal Republic of	1,000,000	
Netherlands	1,666,666	
United Kingdom	840,101	
United States of America	555,555	4,062,322
		1,944,445
Due from United Nations General Fund		3,962,322
		5,906,767
Less:		
Unremitted allocations		600,000
		5,306,767

SCHEDULE 22

Asian Development Bank funds-in-trust account

Status of funds as at 31 December 1966

	Paid in convertible currency $	*Subscribed in the currency of the Member Country*[a] $	*Total subscriptions received* $
Initial subscriptions received from Member countries of the Bank			
Afghanistan	478,000	—	478,000
Australia	4,250,000	4,250,000	8,500,000
Austria	250,000	250,000	500,000
Belgium	250,000	250,000	500,000
Canada	1,250,000	1,250,000	2,500,000
Ceylon	426,000	426,000	852,000
Cambodia	175,000	175,000	350,000
China	800,000	800,000	1,600,000
Denmark	250,000	250,000	500,000
Finland	250,000	250,000	500,000
Germany	3,400,000	—	3,400,000
India	4,665,162	4,650,000	9,315,162
Italy	1,000,000	1,000,000	2,000,000
Japan	10,000,000	10,000,000	20,000,000
Korea	1,500,000	1,500,000	3,000,000
Laos	21,000	21,000	42,000
Malaysia	1,000,000	1,000,000	2,000,000
Nepal	216,000	216,000	432,000
Netherlands	550,000	550,000	1,100,000
New Zealand	1,128,000	1,128,000	2,256,000
Norway	249,825	—	249,825
Pakistan	1,600,000	1,600,000	3,200,000
Philippines	1,750,000	1,750,000	3,500,000
Singapore	250,000	250,000	500,000
Sweden	250,000	250,000	500,000
Thailand	1,000,000	1,000,000	2,000,000
United Kingdom	1,500,000	1,500,000	3,000,000
United States of America	10,000,000	10,000,000	20,000,000
Viet-Nam	600,000	600,000	1,200,000
Western Samoa	3,000	3,045	6,045
	49,061,987	44,919,045	93,981,032
Less:			
Members' subscriptions transferred to the Asian Development Bank			93,981,032
			—

NOTE. Pursuant to Article 6, paragraph 7 of the Agreement establishing the Asian Development Bank, the Secretary-General of the United Nations agreed to receive and to hold as Trustee for the Bank the first instalments of subscriptions from Member Countries of the Bank until the Inaugural Meeting of the Bank's Board of Governors which was held from 24 to 26 November 1966 in Tokyo.

In accordance with the provisions in Article 6, paragraph 4, subscriptions made in currencies other than US dollars are shown above in the US dollar equivalent, on the basis of the par value established with the International Monetary Fund.

[a] As provided in Article 6, paragraph 3, in lieu of the amount to be paid in the currency of the Member Country, promissory notes and other obligations totalling the US dollar equivalent of $42,870,000 were accepted together with local currency deposits amounting to the US dollar equivalent of $2,049,045.

SCHEDULE 23

United Nations overhead costs for Special Fund projects

Status of funds as at 31 December 1966

					$
Balance available for obligation as at 31 December 1965					2,288,466
Allocations issued during 1966					2,524,950
					4,813,416
Less:					
Obligations incurred:					
	Liquidated by disbursements $	*Add unliquidated 31 December 1966* $	*Less unliquidated 31 December 1965* $	*Total* $	
Salaries, common staff costs and reimbursement of income taxes	1,652,238	75,469	10,821	1,716,886	
Travel on official business	33,721	2,620	3,248	33,093	
Equipment	6,385	692	1,162	5,915	
Miscellaneous supplies and services	82,903	—	—	82,903	
	1,775,247	78,781	15,231		1,838,797
Balance available for obligation in future years					2,974,619
Represented by:					
Due from United Nations General Fund					241,410
Undrawn allocations					2,811,990
					3,053,400
Less:					
Unliquidated obligations					78,781
					2,974,619

SCHEDULE 24

United Nations overhead costs for Funds-in-Trust projects

Status of funds as at 31 December 1966

	Liquidated by disbursement $	Unliquidated obligation $	Total $	$	Balance $
A. *United Nations administrative overhead costs for technical assistance Funds-in-Trust projects*					
Balance available for obligations as at 1 January 1966				159,627	
Add:					
Receipts in 1966				324,211	
				483,838	483,838
Less:					
Obligations incurred:					
Salaries, common staff costs and reimbursement of income taxes	104,266	6,060	110,326		
Travel on official business	815	—	815		111,141
	105,081	6,060			
Balance as at 31 December 1966					372,697
B. *World Food Programme administrative costs*					
Receipts in 1966				84,850	84,850
Less:					
Obligations incurred:					
Salaries, common staff costs and reimbursement of income taxes	61,171	6,794	67,965		
Travel on official business	15,144	1,741	16,885		84,850
	76,315	8,535			
Balance as at 31 December 1966					—
TOTAL, PARTS A AND B	181,396	14,595	195,991	568,688	372,697

Represented by:	
Due from United Nations General Fund	387,292
Less:	
Reserve for outstanding obligations	14,595
	372,697

SCHEDULE 25

Congo Administrative Support Costs

Status of the Fund as at 31 December 1966

	Local currency $	*Foreign exchange* $	*Total* $
Balance as at 1 January 1966	—	13,674	13,674
Contributions:			
Congo (Democratic Republic of)	1,000,000	300,000	1,300,000
United States Programme Agreements (schedule 18)	—	626,500	626,500
United Nations Development Programme	—	200,000	200,000
	1,000,000	1,140,174	2,140,174
Miscellaneous income	21,976	37,996	59,972
Savings in liquidating prior year's obligations	57,418	23,543	80,961
	1,079,394	1,201,713	2,281,107
Less:			
Obligations incurred (schedule 26)	838,732	1,038,282	1,877,014
Balance as at 31 December 1966	240,662	163,431	404,093
Represented by:			
Cash at banks and on hand	841,657	124,319	965,976
Due from United Nations General Fund	—	123,975	123,975
Accounts receivable and other assets	79,101	208,022	287,123
	920,758	456,316	1,377,074
Less:			
Reserve for unliquidated 1965 obligations	—	7,500	7,500
Reserve for unliquidated 1966 obligations	359,989	250,356	610,345
	359,989	257,856	617,845
Due to *Ad Hoc* Account for United Nations Operation in the Congo	143,850	—	143,850
Sundry credit balances	176,257	35,029	211,286
	680,096	292,885	972,981
	240,662	163,431	404,093

SCHEDU

Congo Administrati

Obligations incurred for t

	Allotments issued	Disbursements	Local currency: Unliquidated obligations
	$	$	$
I. Salaries and wages	1,004,691	396,945	1,000
Common staff costs	407,262	183,036	6,000
Conversion facilities	500	(5,367)	—
Travel expenses	50,520	6,899	1,230
Rental and maintenance of premises	792,927	669,817	117,945
Rental and maintenance of equipment	11,573	5,454	6,119
Maintenance and operation of vehicles	254,069	202,641	23,144
Communications	101,223	30,094	36,260
Miscellaneous	43,361	19,668	14,334
Insurance	22,521	8,083	7,000
Hospitality	4,250	2,742	—
Death and disability awards	53,000	—	—
Stationery and office supplies	103,447	5,734	85,781
Library books, supplies and services	1,589	530	—
Equipment	37,758	711	1,773
Unallocated reserve (contingency)	48,424	—	—
	2,937,115	1,526,987	300,586
Less:			
Revenue from rent, work orders and communications	(1,321,586)	(1,126,127)	—
	1,615,529	400,860	300,586
II. Operation of aircraft	261,485	77,883	59,403
	1,877,014	478,743	359,989

Support Costs

year ended 31 December 1966

	Foreign exchange			Local currency and foreign exchange		
Total	*Disbursements*	*Unliquidated obligations*	*Total*	*Disbursements*	*Unliquidated obligations*	*Total*
$	$	$	$	$	$	$
397,945	570,823	35,923	606,746	967,768	36,923	1,004,691
189,036	165,376	52,850	218,226	348,412	58,850	407,262
(5,367)	5,367	500	5,867	—	500	500
8,129	38,325	4,066	42,391	45,224	5,296	50,520
787,762	4,179	986	5,165	673,996	118,931	792,927
11,573	—	—	—	5,454	6,119	11,573
225,785	6,749	21,535	28,284	209,390	44,679	254,069
66,354	26,327	8,542	34,869	56,421	44,802	101,223
34,002	8,334	1,025	9,359	28,002	15,359	43,361
15,083	3,438	4,000	7,438	11,521	11,000	22,521
2,742	1,508	—	1,508	4,250	—	4,250
—	17,000	36,000	53,000	17,000	36,000	53,000
91,515	6,330	5,602	11,932	12,064	91,383	103,447
530	664	395	1,059	1,194	395	1,589
2,484	6,031	29,243	35,274	6,742	31,016	37,758
—	48,424	—	48,424	48,424	—	48,424
1,827,573	908,875	200,667	1,109,542	2,435,862	501,253	2,937,115
(1,126,127)	(195,459)	—	(195,459)	(1,321,586)	—	(1,321,586)
701,446	713,416	200,667	914,083	1,114,276	501,253	1,615,529
137,286	74,510	49,689	124,199	152,393	109,092	261,485
838,732	787,926	250,356	1,038,282	1,266,669	610,345	1,877,014

SCHEDULE 27

United Nations Temporary Executive Authority for the administration of West New Guinea (West Irian)

Status of funds as at 31 December 1966

	Indonesia $	*Netherlands* $	*Total* $
Balance as at 1 January 1966	(42,214)	61,715	19,501
Adjustment of earlier erroneous charge to Government of Netherlands	—	23,481	23,481
	(42,214)	85,196	42,982
Deduct:			
Payment due to Government of Netherlands	—	130,978	130,978
	(42,214)	(45,782)	(87,996)
Add:			
Savings effected in liquidating prior years' obligations	41,609	41,609	83,218
Interest income earned and accrued	605	4,173	4,778
	—	—	—
Represented by:			
Due from United Nations General Fund			138,925
Less:			
Reserve for contingencies		7,947	
Due to Government of Netherlands		130,978	138,925
			—

SCHEDULE 28

United Nations International School Construction Account

Status of the Fund as at 31 December 1966

	$	$	$
Balance as at 1 January 1966			499,901
Add:			
Donations			
Ford Foundation Grant		7,500,000	
David Rockefeller		101,482	
Governor Nelson A. Rockefeller		56,614	
		7,658,096	
Income from investments		510,675	
Other income		1,548	8,170,319
			8,670,220
Less:			
Obligations incurred:	*Liquidated by disbursements*	*Unliquidated*	
General construction and equipment	28,961	978,484	
Architectural design	115,974	74,026	
Engineering and supervision	68,864	131,136	
Administrative costs	12,224	—	
Site preparation	837,312	514,588	
Previous site studies	93,904	3,749	
	1,157,239	1,701,983	2,859,222
Balance of the fund as at 31 December 1966			5,810,998
Represented by:			
Cash in bank			353,191
Investments			7,015,962
Accrued interest on investments			163,767
			7,532,920
Less:			
Reserve for unliquidated obligations		1,701,983	
Due to the United Nations General Fund		19,939	1,721,922
			5,810,998

SCHEDULE 29

Library Endowment Fund

Status of the Fund as at 31 December 1966

	$	$
Accumulated income:		
Balance as at 1 January 1966	31,010	
Net interest received and accrued during year	20,686	51,696
Deduct:		
Obligations incurred in 1966 for library books and equipment		17,500
Balance of unexpended income as at 31 December 1966		34,196
Principal of Fund as at 1 January 1966	490,135	
Less:		
Net loss on investments as at 31 December 1966	11,093	479,042
Total of Fund		513,238

	Market value
Represented by:	
Investments:	
Government of Sweden bonds, 15 December 1969, 2¾%	30,101
Standard Oil of New Jersey, Debenture, 15 May 1971, 2⅜%	8,800
International Bank for Reconstruction and Development, 1 March 1976, 3%	40,500
United States of America treasury bonds, 15 February 1980, 4%	117,500
Bristol-Myers International Finance, Convertible Debenture, 31 December 1980, 4½%	15,000
Pepsico Overseas Corporation, Convertible Debenture, 1 March 1981, 4½%	19,600
Warner-Lambert International Capital Corporation, 1 March 1981, 4¼%	10,225
South European Pipeline, Debenture, 1 March 1982, 5½%	13,282
Government of Sweden bonds, 15 August 1982, 3½%	14,147
American Telephone and Telegraph Company, 15 September 1984, 3¼%	18,906
General Electric Overseas Capital Corporation bonds, 1 December 1985, 4¼%	24,312
International Harvester Overseas Capital Corporation, 1 April 1986, 5%	9,725
Deutsche Texaco, Ltd., Convertible Debenture, 1 May 1986, 5%	25,000
Pacific Gas and Electric Company, 1 December 1987, 3⅜%	29,006
Government of Sweden bonds, 15 March 1988, 3½%	12,985
Government of the Netherlands bonds, 1 August 1990, 5¾%	25,694
Government of Sweden bonds, 15 December 1994, 3½%	12,597
Government of Canada bonds, Perpetual, 3%	12,050
Gulf Oil Corporation, 200 shares at 8.3313 par value	11,825
Gulf States Utilities, 400 shares at no par value	10,650
International Business Machines, 31 shares at $5.00 par value	11,516
Ralston Purina, 200 shares at $2.50 par value	9,275
Royal Dutch Petroleum, 200 shares at 20 guilders par value	6,625
United Utilities, 400 shares at $5.00 par value	10,400
	499,721
Cash at banks	6,250
Interest accrued	7,267
	513,238

Statement of appropriations:	
Appropriated by the General Assembly under resolution 2125 (XX)	17,500
Deduct:	
Obligations incurred in 1966	17,500
Unobligated balance of appropriations surrendered	—

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

SCHEDULE 30

Provident Fund for part-time employees of the United Nations European Office

Status of the Fund as at 31 December 1966

	$	$
Principal of Fund as at 1 January 1966		46,653
Add:		
Contributions by staff members, 5 per cent of pensionable remuneration	3,820	
United Nations matching contributions, 7 per cent of pensionable remuneration	5,349	9,169
Income from investments (net after amortization charge)		1,391
		57,213
Deduct:		
Withdrawal benefits	8,785	8,785
		48,428
Represented by:		
Cash at banks		122
Investments—Interest-bearing bank account		42,188
Due from General Fund		5,082
Accounts receivable		1,036
		48,428

B. UNITED NATIONS REGULAR PROGRAMMES OF TECHNICAL ASSISTANCE AND UNITED NATIONS AS A PARTICIPATING ORGANIZATION IN THE UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE)

SCHEDULE 31

Obligations incurred: project costs for the year ended 31 December 1966

	Liquidated by disbursements		*Unliquidated*		*Total*	
	Regular programme $	*UNDP (TA) Account* $	*Regular programme* $	*UNDP (TA) Account* $	*Regular programme* $	*UNDP (TA) Account* $
AFRICA						
Regional projects	846,424	326,758	107,113	299,417	953,537	626,175
Algeria	31,553	92,378	13	2,204	31,566	94,582
Botswana	14,498	24,050	70	12,526	14,568	36,576
Burundi	37,799	83,699	1,590	24,395	39,389	108,094
Cameroon	9,591	92,694	4,971	4,372	14,562	97,066
Central African Republic	607	—	896	—	1,503	—
Chad	(3)	—	9,207	—	9,204	—
Congo (Brazzaville)	1,114	26,573	—	5,700	1,114	32,273
Dahomey	13,763	60,579	3,230	7,243	16,993	67,822
Democratic Republic of the Congo	107,558	116,951	2,274	3,539	109,832	120,490
East Africa Common Service Organization	38,539	1,397	558	—	39,097	1,397
Ethiopia	37,818	195,898	1,321	2,477	39,139	198,375
Gabon	383	62,073	917	741	1,300	62,814
Gambia	4,916	2,096	68	130	4,984	2,226
Ghana	16,379	92,215	153	32,107	16,532	124,322
Guinea	64,294	109,292	21,533	22,551	85,827	131,843
Ivory Coast	13,091	63,516	968	400	14,059	63,916
Kenya	39,937	37,414	185	143	40,122	37,557
Lesotho	18,510	38,454	1,560	6,361	20,070	44,815
Liberia	34,853	20,825	363	3,170	35,216	23,995
Libya	30,277	64,333	—	7,566	30,277	71,899
Madagascar	13,472	9,552	5,995	765	19,467	10,317
Malawi	44,729	23,569	5,614	—	50,343	23,569
Mali	28,669	122,752	3,092	1,786	31,761	124,538
Mauritania	26,770	36,953	275	800	27,045	37,753
Morocco	14,750	87,004	359	939	15,109	87,943
Niger	51,655	46,408	2,991	2,292	54,646	48,700
Nigeria	20,999	143,479	5,304	7,597	26,303	151,076
Portuguese Territories	24,983	—	33,723	—	58,706	—
Rwanda	21,833	98,536	2,484	3,203	24,317	101,739
Senegal	12,465	74,996	2,225	29,934	14,690	104,930
Sierra Leone	13,326	47,039	158	50	13,484	47,089
Somalia	112,250	148,515	2,653	37,260	114,903	185,775
South West Africa	5,665	—	2,034	—	7,699	—
Sudan	23,058	160,619	8,954	20,513	32,012	181,132
Swaziland	15,292	36,988	—	7,373	15,292	44,361
Togo	18,866	55,194	10,916	7,110	29,782	62,304
Tunisia	40,031	93,985	986	14,107	41,017	108,092
Uganda	55,922	104,218	1,614	499	57,536	104,717
United Arab Republic	27,397	150,074	3,652	84,581	31,049	234,655
United Republic of Tanzania	84,321	77,365	2,177	6,120	86,498	83,485
Upper Volta	1,607	97,702	—	1,639	1,607	99,341
Zambia	52,884	132,855	4,766	11,101	57,650	143,956
SUB-TOTAL	2,072,845	3,258,998	256,962	672,711	2,329,807	3,931,709

SCHEDULE 31 (*continued*)

	Liquidated by disbursements		*Unliquidated*		*Total*	
	Regular programme $	*UNDP (TA) Account* $	*Regular programme* $	*UNDP (TA) Account* $	*Regular programme* $	*UNDP (TA) Account* $
ASIA AND THE FAR EAST						
Regional projects	518,134	413,273	52,201	74,480	570,335	487,753
Afghanistan	72,500	129,086	9,504	21,250	82,004	150,336
Australia	2,755	—	—	—	2,755	—
Burma	—	35,626	—	42,519	—	78,145
Cambodia	70,054	127,334	545	1,808	70,599	129,142
Ceylon	—	216,928	—	39,398	—	256,326
China	24,099	119,159	17,528	24,751	41,627	143,910
Fiji	—	43,062	—	—	—	43,062
Hong Kong	7,489	—	3,989	—	11,478	—
India	23,476	298,794	8,922	45,311	32,398	344,105
Iran	58,249	251,511	14,468	31,344	72,717	282,855
Japan	8,932	—	13,569	—	22,501	—
Laos	98,578	125,052	18,014	10,025	116,592	135,077
Malaysia	29,644	108,007	1,258	5,930	30,902	113,937
Mongolia	7,205	2,112	17,770	70	24,975	2,182
Nepal	71,271	93,656	7,754	13,416	79,025	107,072
New Zealand	2,868	—	381	—	3,249	—
Pakistan	20,882	100,953	3,350	127,249	24,232	228,202
Philippines	39,128	77,638	7,469	8,165	46,597	85,803
Republic of Korea	7,182	89,682	384	56,055	7,566	145,737
Republic of Viet-Nam	24,570	24,092	10,820	60	35,390	24,152
Singapore	32,680	168,275	—	4,612	32,680	172,887
Thailand	39,352	71,309	19,364	28,452	58,716	99,761
U.S. Trust Territories in the Pacific	—	—	8,200	1,650	8,200	1,650
Western Samoa	71,686	44,000	2,131	431	73,817	44,431
SUB-TOTAL	1,230,734	2,539,549	217,621	536,976	1,448,355	3,076,525
EUROPE						
Regional projects	47,508	3,682	9,905	2,313	57,413	5,995
Bulgaria	6,168	30,540	5,127	71,788	11,295	102,328
Cyprus	38,326	26,801	2,275	1,993	40,601	28,794
Denmark	—	—	1,900	—	1,900	—
Finland	—	—	2,100	—	2,100	—
Greece	625	41,439	4,019	6,266	4,644	47,705
Hungary	4,486	13,166	2,839	22,612	7,325	35,778
Malta	18,087	64,151	829	6,840	18,916	70,991
Poland	17,630	85,516	8,296	113,632	25,926	199,148
Romania	24,227	—	10,410	11,200	34,637	11,200
Spain	1,184	—	25	—	1,209	—
Sweden	389	—	5,111	—	5,500	—
Turkey	39,177	174,550	8,774	45,496	47,951	220,046
Yugoslavia	17,105	107,459	17,242	169,315	34,347	276,774
SUB-TOTAL	214,912	547,304	78,852	451,455	293,764	998,759

SCHEDULE 31 (*concluded*)

	Liquidated by disbursements		*Unliquidated*		*Total*	
	Regular programme $	*UNDP (TA) Account* $	*Regular programme* $	*UNDP (TA) Account* $	*Regular programme* $	*UNDP (TA) Account* $
LATIN AMERICA, CENTRAL AMERICA AND CARIBBEAN						
Regional projects	514,980	429,704	34,770	10,897	549,750	440,601
Argentina	19,341	61,758	5,097	12,578	24,438	74,336
Barbados	—	13,985	—	412	—	14,397
Bolivia	37,767	144,702	1,597	7,924	39,364	152,626
Brazil	13,527	107,127	—	42,211	13,527	149,338
British Honduras	—	39,399	—	558	—	39,957
Cayman Islands	—	1,708	—	100	—	1,808
Chile	39,618	122,470	10,971	3,862	50,589	126,332
Colombia	14,825	118,310	—	25,236	14,825	143,546
Costa Rica	—	17,677	1,100	3,330	1,100	21,007
Cuba	7,533	—	895	3,000	8,428	3,000
Dominican Republic	20,898	96,547	3,116	27,370	24,014	123,917
Ecuador	75,686	80,541	1,997	8,321	77,683	88,862
El Salvador	3,516	20,937	—	1,027	3,516	21,964
Guatemala	8,255	2,691	154	12,310	8,409	15,001
Guyana	19,415	110,802	2,207	11,472	21,622	122,274
Haiti	—	89	—	4,075	—	4,164
Honduras	5,825	71,870	—	2,976	5,825	74,846
Jamaica	31,956	64,996	1,012	2,630	32,968	67,626
Leeward Islands	—	17,029	—	1,000	—	18,029
Mexico	52,475	173,594	2,542	40,391	55,017	213,985
Netherlands Antilles	—	3,931	—	162	—	4,093
Panama	10,184	86,394	3,040	11,654	13,224	98,048
Paraguay	46,085	100,951	1,751	2,617	47,836	103,568
Peru	22,029	109,742	1,038	20,673	23,067	130,415
Surinam	—	5,793	—	132	—	5,925
Trinidad and Tobago	34,473	125,447	100	8,629	34,573	134,076
Uruguay	23,316	28,839	2,176	—	25,492	28,839
Venezuela	23,440	55,959	156	11,763	23,596	67,722
Virgin Islands	—	6,351	—	375	—	6,726
Windward Islands	—	10,403	—	2,056	—	12,459
SUB-TOTAL	1,025,144	2,229,746	73,719	279,741	1,098,863	2,509,487
MIDDLE EAST						
Regional projects	102,423	28,039	6,163	2,319	108,586	30,358
Federation of South Arabia	—	5,648	—	155	—	5,803
Iraq	13,770	80,126	369	429	14,139	80,555
Israel	8,842	97,866	6,182	61,930	15,024	159,796
Jordan	39,700	49,788	1,040	34,082	40,740	83,870
Kuwait	—	19,050	—	485	—	19,535
Lebanon	7,743	406	458	—	8,201	406
Saudi Arabia	18,162	143,367	5,245	15,344	23,407	158,711
Syrian Arab Republic	24,492	84,369	2,461	8,488	26,953	92,857
Yemen	35,370	48,255	5,696	20,108	41,066	68,363
SUB-TOTAL	250,502	556,914	27,614	143,340	278,116	700,254
INTER-REGIONAL						
Inter-regional projects	999,964	476,180	28,868	298,126	1,028,832	774,306
TOTAL	5,794,101	9,608,691	683,636	2,382,349	6,477,737	11,991,040

SCHEDULE 32

Trust Funds for projects

Status of funds as at 31 December 1966

Projects financed by recipient Governments *Source of financing*	*Purpose*	*Unencumbered balance at 1 January 1966* $	*Receipts* $	*Total[a] available in 1966* $	*Obligations incurred* *Liquidated by disbursements* $	*Obligations incurred* *Unliquidated* $	*Unencumbered balance at 31 December 1966* $
Argentina	Road construction, Santa Clara	—	3,980	3,980	2,999	17	964
Brazil	International seminar on Apartheid	—	1,750	1,750	1,750	—	—
Cambodia	Housing, planning and building	(475)	1	(474)	—	—	(474)
Cambodia	Electrical engineer	653	—	653	—	—	653
China	Industrial designer	—	3,057	3,057	—	—	3,057
Colombia	Tariffs	150	—	150	—	—	150
Denmark	Statistical fellowship in Africa	—	12,491	12,491	—	6,300	6,191
Greece	Data processing	(889)	—	(889)	—	—	(889)
Haiti	Sugar production	(1,740)	—	(1,740)	—	—	(1,740)
Iran	Economic development	87,747	59,733	147,480	88,855	745	57,880
Iran	Dam and irrigation engineer	—	21,930	21,930	—	—	21,930
Iran	Conference on petro-chemicals	4,000	—	4,000	4,000	—	—
Iran	Asian trade fair expert	—	32,928	32,928	—	—	32,928
Iraq	Industrial planning	(4,691)	—	(4,691)	—	—	(4,691)
Iraq	Power and electrical engineer	1,954	17,457	19,411	19,279	38	94
Iraq	Stores management	8,962	85	9,047	5,699	—	3,348
Israel	Management adviser	2,385	(2,385)	—	—	—	—
Israel	Plaster dies	(2,783)	2,783	—	—	—	—
Israel	Statistics	(56)	56	—	—	—	—
Israel	Funds held in suspense pending instructions from the Government for utilization	—	115	115	—	—	115
Jamaica	Footwear production	2,013	26,578	28,591	5,398	80	23,112
Kuwait	Economic development	3,691	—	3,691	—	—	3,691
Kuwait	Economic analysis	15,054	24,023	39,077	18,564	—	20,514
Kuwait	Mineral and fuel resources	627	246	873	—	—	873
Kuwait	Advisers to the Ministry of Public Works	40,179	(23,679)	16,500	—	—	16,500
Kuwait	Statistics	10,005	5,702	15,707	13,822	—	1,884
Kuwait	Road construction	2,128	2,206	4,334	4,032	—	302
Kuwait	Roads	2,074	(2,074)	—	—	—	—
Kuwait	Manpower planning	20,089	—	20,089	48	—	20,041
Kuwait	City planning and sewerage	24,069	14,144	38,213	23,426	—	14,786
Libya	Economic surveys	2,624	19,330	21,954	23,638	640	(2,324)
Libya	Marketing	2,899	15,544	18,443	13,038	51	5,354
Libya	Data processing	8,232	87	8,319	—	—	8,319
Libya	Vital and industrial statistics	9,613	21,772	31,385	20,326	53	11,006
Libya	Statistics	5,944	30	5,974	4,885	—	1,089
Libya	Social development	21,071	—	21,071	12,612	—	8,459

SCHEDULE 32 (*continued*)

Trust Funds for projects

Status of funds as at 31 December 1966

Projects financed by recipient Governments *Source of financing*	*Purpose*	*Unencumbered balance at 1 January 1966* $	*Receipts* $	*Total[a] available in 1966* $	*Obligations incurred* *Liquidated by disbursements* $	*Obligations incurred* *Unliquidated* $	*Unencumbered balance at 31 December 1966* $
Libya	Housing	(4,618)	30,067	25,449	23,567	266	1,617
Libya	Rehabilitation of the handicapped	349	—	349	6,692	3,500	(9,843)
Libya	Pension law and public administration	(1,314)	630	(684)	13	—	(697)
Libya	Public administration	3,963	17,098	21,061	15,296	725	5,040
Libya	School of Public Administration	—	24,295	24,295	22,018	—	2,277
	School of Public Administration	—	23,500	23,500	19,479	—	4,021
Libya	Industrial chemistry research	—	44,000	44,000	16,500	—	27,500
Libya	Insurance	—	15,000	15,000	—	—	15,000
Libya	Tourism	—	30,000	30,000	—	—	30,000
Libya	Personnel administration	—	38,905	38,905	5,252	470	33,183
Libya	Finance administration	—	11,000	11,000	—	—	11,000
Libya	Administration and management	—	38,905	38,905	5,733	450	32,722
Libya	Actuary	—	19,453	19,453	90	—	19,363
Libya	Census statistics	—	22,000	22,000	—	—	22,000
Libya	Economist	—	15,000	15,000	—	—	15,000
Libya	Physical planning	—	44,000	44,000	—	—	44,000
Libya	Funds held in suspense pending instructions from the Government for utilization	76,560	(73,254)	3,306	—	—	3,306
Libya	Plant and oil expert	—	15,000	15,000	—	—	15,000
Libya	Specification and standardization	—	15,000	15,000	—	—	15,000
Libya	Senior economist	—	15,000	15,000	—	—	15,000
Libya	Economic planning experts	—	343,400	343,400	—	—	343,400
Libya	OPEX-technical co-operation	—	15,000	15,000	—	—	15,000
Malaysia	Manufacturing	875	240	1,115	—	—	1,115
Malaysia	Economic adviser in Brunei	22,020	20,798	42,818	21,152	645	21,022
Netherlands	Seminar on planning domestic and external resources for investment	—	4,644	4,644	4,579	44	21
Netherlands	Training programme for social welfare personnel, Saigon, Viet-Nam	—	80,000	80,000	122	—	79,878
Netherlands	Fellowships for Netherlands nationals in social welfare fields	(1,953)	3,208	1,255	1,689	1,343	(1,777)
Saudi Arabia	General economist	438	—	438	—	—	438
Saudi Arabia	Small industries	(5,694)	—	(5,694)	3,016	—	(8,710)
Saudi Arabia	Photo laboratories	12,490	107	12,597	12,459	—	138
Saudi Arabia	Photogrammetrists	12,332	767	13,099	18,999	—	(5,898)
Saudi Arabia	Public finance	13,623	119	13,742	15,516	2,700	(4,474)
Saudi Arabia	Transport programmer	[illegible]	336	[illegible]	[illegible]	—	[illegible]

Saudi Arabia	General economist	(5,694)	—	(5,694)	3,016	—	(8,710)
Saudi Arabia	Small industries	12,490	107	12,597	12,459	—	138
Saudi Arabia	Cargo handling	(1,862)	1,862	—	—	—	—
Saudi Arabia	Port engineering	(41)	41	—	—	—	—
Saudi Arabia	Highways	98,170	132,723	230,893	134,730	1,887	94,276
Saudi Arabia	Town planning and rural construction	14,921	117	15,038	—	—	15,038
Saudi Arabia	Physical planning	4,200	5,124	9,324	1,853	150	7,320
Saudi Arabia	Community development	5,874	192	6,066	2,958	—	3,108
Saudi Arabia	Fellowship in community development	1,029	281	1,310	—	—	1,310
Saudi Arabia	Free port zone	3,634	29,099	32,733	16,554	—	16,179
Saudi Arabia	Passport and nationality affairs	6,467	19,469	25,936	26,656	—	(720)
Saudi Arabia	Statistics	20,260	34	20,294	23,354	1,300	(4,360)
Saudi Arabia	Local government	650	60	710	438	—	272
Saudi Arabia	Legal Adviser	16,326	—	16,326	17,194	—	(868)
Saudi Arabia	Cartography	20,952	—	20,952	14,413	—	6,539
Saudi Arabia	Railroads	(491)	491	—	—	—	—
Singapore	Director of projects	13,393	—	13,393	—	—	13,393
Singapore	Economic development	(494)	—	(494)	73	—	421
Singapore	Dockyard management	(112)	—	(112)	—	—	(112)
Singapore	Funds held in suspense pending instructions from the Government for utilization	—	—	—	—	—	—
Thailand	Financial institutions	(1,238)	—	(1,238)	—	—	(1,238)
Trinidad and Tobago	Natural gas production and utilization	3,665	1,030	4,695	8,328	—	(3,633)
Trinidad and Tobago	Land valuation	7,875	1	7,876	5,809	—	2,066
Trinidad and Tobago	Electronic data processing	—	14,825	14,825	9,293	21	5,511
United Arab Republic	Metallurgist	(7,084)	—	(7,084)	—	—	(7,084)
United Kingdom	Education in Sierra Leone	—	6,579	6,579	7,999	25	(1,445)
Venezuela	Economic development	(110)	—	(110)	—	—	(110)
Venezuela	National accounts	(6,176)	7,815	1,639	8,408	—	(6,769)
Venezuela	Electronic data processing	(66)	66	—	—	—	—
Venezuela	Industrial programmer	9,201	—	9,201	1,157	—	8,044
Venezuela	Census programming	(32)	32	—	—	—	—
Venezuela	Metal and mechanical industries	10,788	11,447	22,235	9,169	—	13,066
Venezuela	Textiles	918	23,845	24,763	28,110	—	(3,347)
Venezuela	Fermentation laboratories	883	16,000	16,883	17,948	—	(1,065)
Venezuela	Maintenance and repair of heavy equipment	620	115	735	—	—	735
Venezuela	Public works	2	(2)	—	—	—	—
Venezuela	Petro-chemicals and fermentology	1,535	2,368	3,903	3,706	—	197
Venezuela	Statistics	(2,869)	(49)	(2,918)	16	—	(2,934)
Venezuela	Fellowship in group training	368	—	368	147	—	221
Venezuela	Public administration	—	24,000	24,000	—	—	24,000
Venezuela	Funds held in suspense pending instructions from the Government for utilization	7,745	(7,745)	—	—	—	—
Zambia	Various consultants	2,623	4,364	6,987	—	—	6,987
	SUB-TOTAL	651,437	1,366,292	2,017,729	820,120	21,450	1,176,159
Associate Experts							
Austria	Development project in Nepal	1,195	1	1,196	—	—	1,196
Belgium	Various fields in several countries	36,342	82,166	118,508	70,859	3,964	43,685

SCHEDULE 32 (*continued*)

Trust Funds for projects

Status of funds as at 31 December 1966

Projects financed by recipient Governments *Source of financing*	*Purpose*	*Unencumbered balance at 1 January 1966* $	*Receipts* $	*Total[a] available in 1966* $	*Obligations incurred* *Liquidated by disbursements* $	*Obligations incurred* *Unliquidated* $	*Unencumbered balance at 31 December 1966* $
Belgium	Funds held in suspense pending instructions from the Government for utilization	—	28,480	28,480	—	—	28,480
Denmark	Various fields in several countries	41,568	204,742	246,310	103,061	1,616	141,633
Federal Republic of Germany	Funds held in suspense pending finalization of new agreement	796	175	971	—	—	971
Netherlands	Various fields in several countries	(86,221)	254,622	168,401	329,990	9,114	(170,703)
Norway	Various fields in several countries	1,381	224	1,605	2,191	—	(586)
Sweden	Various fields in several countries	230,461	298,459	528,920	292,167	15,030	221,723
Sweden	Funds held in suspense pending instructions from the Government for utilization	—	4,363	4,363	—	—	4,363
	SUB-TOTAL	225,522	873,232	1,098,754	798,268	29,724	270,762
Other Projects Financed by Donor Governments							
Source of Financing							
Congo Civilian Assistance Project financed under United States of America Programme Agreements	Communications	—	283,668	283,668	182,814	100,854	—
	Finance and economics	—	707,459	707,459	429,659	277,800	—
	Mining and natural resources	—	62,318	62,318	24,866	37,452	—
	Public administration	—	141,470	141,470	73,561	67,909	—
	Public works	—	398,177	398,177	254,441	143,736	—
Union of Soviet Socialist Republics—Technopromexport	Interpreters accompanying experts in various fields from the Union of Soviet Socialist Republics	(255,783)	152,131	(103,652)	164,057	19,650	(287,359)
Union of Soviet Socialist Republics—Technopromexport	Funds held in suspense—to be applied to deficits in above projects when specific instructions for application are received	114,387	(28,277)	86,110	—	—	86,110
	SUB-TOTAL	(141,396)	1,716,946	1,575,550	1,129,398	647,401	(201,249)

Other Funds-in-Trust

Funds in Trust for the Congo	Public works	—	157,285	157,285	145,156	12,129	—
Funds in Trust for the Congo	Finance and economics	—	4,104	4,104	4,042	62	—
Funds in Trust for the Congo	Social affairs	—	39,075	39,075	38,616	459	—
International Bank for Reconstruction and Development	Fellowships in highway development	—	—	—	3,759	18,991	(22,750)
International Union of Local Authorities	Assistance for inter-municipal co-operation	15,050	—	15,050	1,840	—	13,209
National Council of Churches in the United States of America	Training of women in New Guinea	5,000	—	5,000	—	5,000	—
Pan American Union	Inter-American Statistical Institute	1,466	1,816	3,282	—	—	3,282
The Ford Foundation	Census in Asia and the Far East	(1,517)	53	(1,464)	—	—	(1,464)
The Ford Foundation	Statistical training in Addis Ababa and Bangkok	7,019	—	7,019	6,910	37	72
The Population Council, Inc.	Statistical survey in Senegal	29	—	29	—	—	29
The Population Council, Inc.	Demographic Training Centre, India	2,249	35,905	38,154	4,868	24,261	9,025
The Population Council, Inc.	Demographic Training Centre, United Arab Republic	14,602	64,915	79,517	29,078	46,536	3,903
The Population Council, Inc.	Demographic sample surveys in Latin America 1963/67	14,600	—	14,600	3,948	1,300	9,353
The Population Council, Inc.	Demographic Training Centre, Chile	25,689	(6,844)	18,845	20,332	—	(1,487)
The Population Council, Inc.	Workshop on family planning, Bangkok	—	15,000	15,000	10,921	70	4,009
The Population Council, Inc.	Rural fertility surveys	—	15,000	15,000	2,871	308	11,821
The Population Council, Inc.	Seminar in Cairo—October 1966	—	6,000	6,000	—	—	6,000
The Rockefeller Foundation	Assistance for ECAFE expanded demographic programme	27,104	27,340	54,444	44,043	3,082	7,319
United Nations Trust Fund	Emergency assistance to Costa Rica	37,171	(15,414)	21,757	21,757	—	—
United Nations Trust Fund	Housing pilot project, Addis Ababa	—	9,713	9,713	9,713	—	—
United Nations Trust Fund	Special industrial services	—	100,000	100,000	43,468	15,350	41,182
United Nations Children's Fund	Asian Institute for Economic Development and Planning	1,814	—	1,814	1,660	—	154
United Nations Children's Fund	Public administration, Tunisia	(1,183)	1,296	113	—	—	113
United Nations Children's Fund	Urban pilot project, Tunisia	13,098	87	13,185	8,072	—	5,113
United Nations Children's Fund	Abidjan School of Social Work	17,830	—	17,830	14,071	—	3,759
United Nations Children's Fund	Contribution to ECA Seminar in Alexandria	(4,579)	7,652	3,073	—	—	3,073
United Nations Korean Reconstruction Agency	Technical assistance staff secondment	553	(553)	—	—	—	—
United Nations Korean Reconstruction Agency	Fellowships in industrial development for Korean nationals	10,625	19,304	29,929	2,548	11,500	15,881
United Nations Korean Reconstruction Agency	Natkong reconnaissance survey	57,317	20,114	77,431	44,468	1,369	31.593
Various	Contributions towards Technical Assistance Rwanda and Burundi (Tunisia $2,000, and Cyprus $279.70) received under the terms of General Assembly Resolution 1836 (XVII)	2,280	—	2,280	—	—	2,280
Various	Contributions towards the education and training of South Africans (Re: Security Council resolution 191 (1964))	875	149,999	150,874	97,524	44,656	8,695
	SUB-TOTAL	247,146	651,847	898,993	559,665	185,110	154,218

SCHEDULE 32 (*concluded*)

Trust Funds for projects

Status of funds as at 31 December 1966

Projects financed by recipient Governments *Source of financing*	*Purpose*	*Unencumbered balance at 1 January 1966* $	*Receipts* $	*Total[a] available in 1966* $	*Obligations incurred* *Liquidated by disbursements* $	*Obligations incurred* *Unliquidated* $	*Unencumbered balance at 31 December 1966* $
Grants Administered by Economic Commissions							
The Ford Foundation	Grant to ECAFE for an industrial seminar on planning for urban and regional development to be held in Japan	—	20,000	20,000	18,752	545	703
The Ford Foundation	Grant to ECAFE to assist in the expansion of the Asian Institute Research programme for the establishment of a documentation centre, and development of the institute's library	—	75,855	75,855	102	4,894	70,859
	SUB-TOTAL	—	95,855	95,855	18,854	5,439	71,562
	TOTAL	982,709	4,704,172	5,686,881	3,326,305	889,124	1,471,452

[a] Exclusive of payments towards administrative overhead reported in schedule 24.

C. UNITED NATIONS AS EXECUTING AGENCY FOR THE UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND)

SCHEDULE 33

Allocations and commitments incurred through 31 December 1966

Country and description	Allocations			Commitments incurred				Unencumbered balance of allocations
				Liquidated by disbursements				
	Prior years	Current year	Total	Prior years	Current year	Unliquidated	Total	
PROJECTS IN OPERATION	$	$	$	$	$	$	$	$
Afghanistan								
Groundwater Investigation	1,287,300	—	1,287,300	266,739	405,537	76,889	749,165	538,135
Survey of a Direct Road from Kabul to Herat	752,200	—	752,200	53,570	83,571	82	137,223	614,977
Central Authority for Housing and Town Planing, Kabul	75,355	757,745	833,100	19,361	106,217	111,199	236,777	596,323
Algeria								
Industrial and Marketing Surveys on Petroleum Derivatives and Natural Gas	70,600	773,400	844,000	20,646	274,158	240,811	535,615	308,385
Argentina								
Mineral Survey in the Andean Cordillera	1,474,615	29,210	1,503,825	837,880	463,457	248,464	1,549,801	(45,976)
Groundwater Research in the Northwest	708,793	—	708,793	73,237	259,815	80,111	413,163	295,630
Institute of Urban and Regional Planning, Rosario	400	—	400	400	—	—	400	—
Investigation of Porphyry Copper Type Mineralization in the Provinces of Mendoza and Neuquen	—	677,800	677,800	—	119,267	276,590	395,857	281,943
Bolivia								
Pilot Mineral Survey of the Cordillera and Altiplano	1,278,135	42,598	1,320,733	1,216,290	99,154	6,732	1,322,176	(1,443)
Mining and Metallurgical Research Institute	732,400	—	732,400	26,735	75,427	16,558	118,720	613,680
Centre for Petroleum Development, La Paz	3,200	850,000	853,200	—	61,300	549,326	610,626	242,574
Development of the Gold Deposits of the Tipuani Area	1,100	115,300	116,400	992	75,169	27,234	103,395	13,005
Brazil								
Survey of Rock-Salt Deposits	794,200	—	794,200	72,599	(3,923)	—	68,676	725,524
Burma								
Survey of Lead and Zinc Mining and Smelting	562,661	—	562,661	530,662	(1,182)	—	529,480	33,181
Mu River Irrigation Survey	3,600	1,068,250	1,071,850	2,001	117,772	801,093	920,866	150,984
Burundi								
Royal School of Administration, Bujumbura	—	157,400	157,400	—	17,262	29,618	46,880	110,520

SCHEDULE 33 (*continued*)

Allocations and commitments incurred through 31 December 1966

Country and description	Allocations: Prior years $	Allocations: Current year $	Allocations: Total $	Commitments incurred: Liquidated by disbursements: Prior years $	Commitments incurred: Liquidated by disbursements: Current year $	Commitments incurred: Unliquidated $	Commitments incurred: Total $	Unencumbered balance of allocations $
PROJECTS IN OPERATION (*continued*)								
Cambodia								
Strengthening of the Directorate of Electric Power	3,500	1,300	4,800	3,444	9,616	15,511	28,571	(23,771)
Ceylon								
Institute of Surveying and Mapping, Diyatalawa	300	26,000	26,300	69	1,607	—	1,676	24,624
Chile								
Mineral Survey	1,036,000	(53,200)	982,800	957,793	26,934	550	985,277	(2,477)
Mineral Resources Survey of the Province of Coquimbo	854,133	28,628	882,761	782,078	100,331	46,667	929,076	(46,315)
Survey for Geothermal Development in Northern Chile	21,700	—	21,700	7,946	6,599	—	14,545	7,155
Detailed Mineral Investigation of Selected Zones in Atacama and Coquimbo Provinces	—	37,000	37,000	—	11,018	16,838	27,856	9,144
China								
Comprehensive Hydraulic Development Survey of the Choshui and Wu Basins	857,700	—	857,700	448,624	302,385	58,249	809,258	48,442
National Maritime Development Institute, Taipei	1,416,800	86,605	1,503,405	82,241	169,686	644,841	896,768	606,637
Urban Planning and Housing	300	154,300	154,600	—	38,290	18,666	56,956	97,644
Colombia								
Institute for Technological Research	555,200	16,800	572,000	304,389	139,677	30,612	474,678	97,322
Institute of General Administration, Bogota	114,125	462,375	576,500	60,055	130,101	92,913	283,069	293,431
Congo (Brazzaville)								
Mineral Exploration in the Southwest	—	176,700	176,700	—	24,244	55,023	79,267	97,433
Costa Rica								
Groundwater Surveys in Three Selected Areas	1,800	229,500	231,300	967	26,230	750	27,947	203,353
Mineral Survey in the Northwest	110,000	18,600	128,600	120	11,407	119,207	130,734	(2,134)
Cyprus								
Survey of Groundwater and Mineral Resources	1,268,000	177,600	1,445,600	627,142	280,344	239,178	1,146,664	298,936
Ecuador								
Survey of Hydrological Resources of Manabi Province	460,500	(17,200)	443,300	425,745	10,658	1,984	438,387	4,913
El Salvador								

Groundwater Survey of the Metropolitan Area of San Salvador	633,400	—	633,400	1,126	156,180	44,554	201,860	431,540
Survey of Geothermal Resources	29,800	921,300	951,100	20,444	58,171	36,430	115,045	836,055
Assessment of Mineral Deposits in the North	—	19,500	19,500	120	628	—	748	18,752
Ghana								
Institute of Public Administration, Accra	515,700	—	515,700	477,646	41,761	15,960	535,367	(19,667)
Guatemala								
Mineral Surveys in Two Selected Zones	—	940,100	940,100	—	142,448	95,202	237,650	702,450
Guyana								
Aerial Geophysical Survey	632,600	1,600	634,200	596,788	27,907	2,418	627,113	7,087
Power Development Survey	—	789,500	789,500	—	69,457	398,888	468,345	321,155
Mineral Survey (Phase II)	—	934,000	934,000	—	10,793	40,694	51,487	882,513
Iceland								
Survey of Hydroelectric Power Development in the Hvita and Thjorsa River Basins	193,600	—	193,600	79,602	81,120	7,258	167,980	25,620
India								
Survey of Potential Hydropower Sites	2,315,500	35,600	2,351,100	1,714,796	609,106	9,510	2,333,412	17,688
Cavitation Research Centre, Poona	505,600	—	505,600	96,160	171,254	221,544	488,958	16,642
Institute for Petroleum Exploration, Dehra Dun (Phase I)	912,700	—	912,700	713,054	143,873	44,626	901,553	11,147
Assistance to the Survey of India for Pre-Investment Surveying, Mapping and Training	1,409,600	—	1,409,600	45,186	152,025	52,195	249,406	1,160,194
Groundwater Surveys in Rajasthan and Uttar Pradesh	6,000	104,400	110,400	4,622	17,755	11,551	33,928	76,472
Groundwater Investigations in Madras State	23,500	965,700	989,200	20,404	191,694	385,977	598,075	391,125
Institute for Petroleum Exploration Dehra Dun (Phase II)	—	910,700	910,700	—	91,991	214,439	306,430	604,270
Indonesia								
Statistical Research and Development Centre, Djakarta	679,950	(5,820)	674,130	674,130	1,019	—	675,149	(1,019)
Iran								
Geological Survey Institute	3,665,400	183,800	3,849,200	1,879,561	805,148	76,227	2,760,936	1,088,264
Establishment of an Industrial Estate	582,000	—	582,000	67,594	64,145	30,317	162,056	419,944
Iraq								
Assistance in Development Planning and Execution	632,900	—	632,900	2,393	38,332	2,551	43,276	589,624
Ireland								
National Institute for Physical Planning and Construction Research	657,000	—	657,000	136,893	113,808	188,950	439,651	217,349

SCHEDULE 33 (*continued*)

Allocations and commitments incurred through 31 December 1966

Country and description	Allocations: Prior years $	Allocations: Current year $	Allocations: Total $	Commitments incurred: Liquidated by disbursements: Prior years $	Commitments incurred: Liquidated by disbursements: Current year $	Commitments incurred: Unliquidated $	Commitments incurred: Total $	Unencumbered balance of allocations $
PROJECTS IN OPERATION (*continued*)								
Israel								
Silicate Institute	522,966	11,002	533,968	534,204	2,058	—	536,262	(2,294)
Industrial Research Centre	2,600	1,139,200	1,141,800	2,576	1,917	639	5,132	1,136,668
Electrodialysis Pilot Plant, Mashabei Sade	—	1,600	1,600	—	1,513	—	1,513	87
Ivory Coast								
Mineral Survey in the Southwest	1,167,300	—	1,167,300	357,549	156,470	172,202	686,221	481,079
Jamaica								
Assistance to the Survey Department of Jamaica	314,800	8,100	322,900	5,824	153,365	55,060	214,249	108,651
National, Regional and Urban Physical Development Plan	—	400	400	—	262	—	262	138
Jordan								
Groundwater Survey of the Azraq Area	883,350	2,063	885,413	881,362	8,191	—	889,553	(4,140)
Industrial Development Centre	—	200	200	—	120	62	182	18
Kenya								
Mineral Resources Survey in Western Kenya	587,500	38,500	626,000	244,959	161,794	125,183	531,936	94,064
Korea, Republic of								
Pre-Investment Survey of the Naktong River Basin	3,600	(3,600)	—	2,724	—	—	2,724	(2,724)
Kuwait								
Kuwait Institute of Economic and Social Planning in the Middle East	819,500	—	819,500	7,837	76,758	82,097	166,692	652,808
Lebanon								
Groundwater Survey	1,242,200	—	1,242,200	668,647	328,012	148,605	1,145,264	96,936
Liberia								
Assistance to the National Planning Agency	414,800	200,000	614,800	196,630	287,958	119,763	604,351	10,449
Libya								
Institute of Public Administration	—	10,200	10,200	—	6,227	—	6,227	3,973
Madagascar								
Surveys of the Mineral and Groundwater Resources of Southern Madagascar	958,870	99,300	1,058,170	397,504	209,273	260,068	866,845	191,325

Malaysia								
Surveys of the Labuk Valley	720,900	30,500	751,400	677,860	34,021	15,092	726,973	24,427
Mexico								
Survey of Metallic Mineral Deposits	2,303,740	139,000	2,442,740	2,191,950	127,544	38,445	2,357,939	84,801
Morocco								
Institute of Statistics and Applied Economics, Rabat	43,000	985,300	1,028,300	12,852	93,561	50,289	156,702	871,598
Nepal								
Hydroelectric Development of the Karnali River	1,114,500	(37,445)	1,077,055	1,018,562	28,242	207	1,047,011	30,044
Nicaragua								
Mineral Survey	664,700	216,500	881,200	455,563	178,459	30,802	664,824	216,376
Niger								
National School of Administration, Niamey	17,200	670,800	688,000	22,368	70,266	127,012	219,646	468,354
Groundwater Survey	—	—	—	22	—	—	22	(22)
Nigeria								
Aeromagnetic Survey of Minerals in the Northwest	523,500	59,500	583,000	189,761	58,729	94,306	342,796	240,204
Pakistan								
Mineral Survey	1,758,500	—	1,758,500	1,552,158	77,104	26,300	1,655,562	102,938
Strengthening of the Dacca Branch of the Survey of Pakistan	643,300	—	643,300	109,786	278,125	57,329	445,240	198,060
Location and Planning of Cities in East Pakistan	26,400	28,250	54,650	2,007	27,237	2,222	31,466	23,184
Pakistan								
Pre-Investment Studies for the Promotion of the Fertilizer and Petro-chemical Industries	—	8,300	8,300	—	28,161	2,265	30,426	(22,126)
Panama								
Mineral Survey of the Azuero Area	1,029,400	112,000	1,141,400	6,073	219,876	220,829	446,778	694,622
Water Resources Survey of the Chiriqui and Chico River Basins	394,000	(76,503)	317,497	294,385	22,882	—	317,267	230
Paraguay								
Technical Standards National Institute	634,915	—	634,915	30,842	54,423	37,281	122,546	512,369
Navigation Study of the Paraguay River South of Asuncion	6,300	737,800	744,100	—	5,611	—	5,611	738,489
Philippines								
Institute of Applied Geology, Manila	741,600	—	741,600	442,833	119,229	47,497	609,559	132,041
Survey of Coal Resources in Mindanao	491,000	19,500	510,500	154,637	151,906	60,808	367,351	143,149
Feasibility Survey for the Hydraulic Control of the Laguna de Bay Complex and Related Developmental Activities	—	39,100	39,100	—	9,102	2,075	11,177	27,923

SCHEDULE 33 (*continued*)

Allocations and commitments incurred through 31 December 1966

Country and description	Allocations			Commitments incurred				Unencumbered balance of allocations
				Liquidated by disbursements				
	Prior years $	Current year $	Total $	Prior years $	Current year $	Unliquidated $	Total $	$
PROJECTS IN OPERATION (*continued*)								
Poland								
Sub-surface Exploration for Potassium Salts	4,700	972,622	977,322	4,623	3,649	4,070	12,342	964,980
Rwanda								
Pilot Plant for Industrialization and Pyrethrum Production, Mukingo	—	30,000	30,000	—	31,690	—	31,690	(1,690)
Saudi Arabia								
Industrial Studies and Development Centre, Riyadh	31,500	531,800	563,300	10,544	42,940	43,548	97,032	466,268
Senegal								
Mineral Survey	814,490	233,610	1,048,100	704,429	186,587	129,524	1,020,540	27,560
Mineral Resources Survey (Phase II)	—	107,700	107,700	—	8,890	—	8,890	98,810
Singapore								
Assistance in Urban Renewal and Development	14,500	87,000	101,500	1,666	34,619	16,455	52,740	48,760
Somalia								
Mineral and Groundwater Survey	839,300	131,968	971,268	235,958	299,910	75,525	611,393	359,875
Institute of Public Administration, Mogadiscio	263,200	737,800	1,001,000	103,657	163,185	61,623	328,465	672,535
Sudan								
Industrial Research Institute, Khartoum	686,200	—	686,200	94,906	79,228	68,584	242,718	443,482
Syrian Arab Republic								
Planning Institute for Economic and Social Development, Damascus	589,900	—	589,900	4,768	60,766	50,239	115,773	474,127
Tanzania, United Republic of								
Mineral Exploration of the Lake Victoria Goldfield	576,800	13,600	590,400	58,634	209,445	60,662	328,741	261,659
Industrial Studies and Development Centre, Dar es Salaam	27,600	446,500	474,100	5,152	82,854	78,595	166,601	307,499
Thailand								
Technological Research Institute, Bangkok	781,200	—	781,200	130,170	213,046	77,530	420,746	360,454
Survey of Minerals and Mineral Processing	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Togo								

Thailand	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Survey of Groundwater and Mineral Resources	1,161,050	110,050	1,271,100	636,664	347,141	141,435	1,125,240	145,860
Tunisia								
Mineral Investigation of the Foussana Basin..	929,543	48,005	977,548	259,552	322,199	222,978	804,729	172,819
National Centre for Industrial Studies, Tunis	—	400	400	—	372	—	372	28
Turkey								
Geothermal Energy Survey of Western Anatolia	3,000	151,100	154,100	2,750	9,101	170	12,021	142,079
Uganda								
Karamoja Groundwater Survey	617,600	—	617,600	25,921	93,248	375,625	494,794	122,806
Small Industries Development Programme and Establishment of an Industrial Estate, Kampala	—	—	—	—	10,847	8,816	19,663	(19,663)
United Arab Republic								
Assessment of the Mineral Potential of the Aswan Region	7,900	1,874,889	1,882,789	6,501	100,697	326,198	433,396	1,449,393
United Kingdom (Solomon Islands)								
Aerial Geophysical Surveys	887,200	48,700	935,900	204,890	414,904	126,951	746,745	189,155
United Kingdom (Fiji)								
Survey of the Transport System	600	571,200	571,800	—	57,908	68,243	126,151	445,649
United Kingdom (Swaziland)								
Aerial Geophysical Survey	—	452,500	452,500	—	135,690	16,569	152,259	300,241
Upper Volta								
Mineral and Groundwater Surveys	1,241,800	—	1,241,800	276,923	416,399	225,311	918,633	323,167
Feasibility Surveys for Mineral Development in the Northeast and Associated Transport Factors	—	442,092	442,092	—	48,369	89,772	138,141	303,951
Venezuela								
National Centre for Training and Applied Research in Community Development	—	671,400	671,400	—	22,853	42,928	65,781	605,619
Urban Research and Planning	850	44,000	44,850	558	2,045	—	2,603	42,247
Yugoslavia								
Skopje Urban Plan	1.354,800	208,700	1,563,500	850,693	616,158	24,252	1,491,103	72,397
Studies on the Regulation and Control of the Vardar River	4,300	1,328,700	1,333,000	2,290	223,061	637,922	863,273	469,727
Regulation and Management of the Sava River	—	3,800	3,800	—	2,586	—	2,586	1,214
Regional Plan of the South Adriatic Region and Town Plans and Project for Tourist Settlements	—	3,500	3,500	—	3,235	259	3,494	6

SCHEDULE 33 (*continued*)

Allocations and commitments incurred through 31 December 1966

Country and description	*Allocations*			*Commitments incurred*				*Unencumbered balance of allocations*
				Liquidated by disbursements				
	Prior years $	*Current year* $	*Total* $	*Prior years* $	*Current year* $	*Unliquidated* $	*Total* $	$
PROJECTS IN OPERATION (*continued*)								
Regional								
Africa								
Dahomey and Togo: Integrated Basin Survey of the Mono River	590,500	35,000	625,500	579,432	54,756	21,817	656,005	(30,505)
African Institute for Economic Development and Planning	4,307,180	—	4,307,180	675,370	505,487	3,035	1,183,892	3,123,288
Dahomey and Togo: Electric Power Development Survey	25,000	648,200	673,200	180	115,104	146,204	261,488	411,712
Guinea, Mali, Mauritania and Senegal: Feasibility Survey for the Regulation of the Senegal River	1,600	127,800	129,400	—	24,962	9,485	34,447	94,953
Cameroon and Chad: Feasibility Study for the Diversion of the Lagone River Floods	1,600	24,000	25,600	—	3,556	2,763	6,319	19,281
Algeria, Libya, Morocco and Tunisia: Centre of Industrial Studies for the Maghreb	—	10,700	10,700	—	7,527	—	7,527	3,173
Guinea, Mali, Mauritania and Senegal: Design of System of Water Management in the Upper Senegal River Catchment	—	—	—	—	1,329	—	1,329	(1,329)
Study for a Trans-Saharan Transport Route	—	2,400	2,400	—	—	—	—	2,400
The Americas								
Latin American Institute for Economic and Social Planning	2,808,500	—	2,808,500	1,717,746	755,837	—	2,473,583	334,917
Central American Research Institute for Industry (Phase II)	750,000	—	750,000	103,752	253,703	8,297	365,752	384,248
Assistance to the Latin American Centre for Population Studies (CELADE)	—	214,100	214,100	—	103,375	44,002	147,377	66,723
Latin American Institute for Economic and Social Planning, Santiago	—	248,200	248,200	—	286,264	—	286,264	(38,064)
Asia and the Far East								
Survey of Four Tributaries (Mekong)	1,558,750	—	1,558,750	1,497,742	9,559	1,556	1,508,857	49,893
Laos and Thailand: Survey of Minerals and Mineral Processing Industries in the Lower Mekong River Basin	492,500	—	492,500	256,411	89,875	120,303	466,589	25,911
Asian Institute for Economic Development and Planning	3,300,000	—	3,300,000	884,631	544,844	11,882	1,441,357	1,858,643
Institutional Support to the Committee for Co-ordination of Investigations of the	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Pre-Investment Survey of the International Asian Highway	—	34,000	34,000	—	14,385	1,913	16,298	17,702
For projects	74,732,991	26,699,494	101,432,485	34,343,744	17,850,213	11,067,751	63,261,708	38,170,777
For overhead	5,134,320	2,477,200	7,611,520	2,957,380	1,842,150	2,811,990	7,611,520	—
	79,867,311	29,176,694	109,044,005	37,301,124	19,692,363	13,879,741	70,873,228	38,170,777
COMPLETED PROJECTS								
Bolivia								
Technological Research Institute, La Paz	21,200	(1,310)	19,890	19,890	—	—	19,890	—
Feasibility Survey for the Exploitation of the Mutun Iron Ore and its Transport	17,000	(5,636)	11,364	11,364	—	—	11,364	—
Burma								
Mineral and Groundwater Survey	3,700	(44)	3,656	3,656	—	—	3,656	—
China								
Hydraulic Development Projects	378,950	(107)	378,843	378,843	—	—	378,843	—
Guinea								
Resources Development Survey	89,453	(1)	89,452	89,452	—	—	89,452	—
Indonesia								
Building Materials Development Laboratory	323,000	(20,480)	302,520	291,109	11,411	—	302,520	—
Survey of Tin Industry	—	—	—	—	—	—	—	—
Uganda								
Aerial Geophysical Survey	271,800	9,973	281,773	271,773	10,000	—	281,773	—
Viet-Nam, Republic of								
Mineral Survey	—	—	—	—	—	—	—	—
Regional								
The Americas								
Central American Research Institute for Industry (Phase I)	2,200,000	622	2,200,622	2,187,582	13,040	—	2,200,622	—
Asia and the Far East								
Hydrographic Survey of the Lower Mekong	383,000	(15,383)	367,617	352,616	15,001	—	367,617	—
For projects	3,688,103	(32,366)	3,655,737	3,606,285	49,452	—	3,655,737	—
For overhead	205,000	47,750	252,750	205,000	47,750	—	252,750	—
	3,893,103	15,384	3,908,487	3,811,285	97,202	—	3,908,487	—
TOTAL, for projects	78,421,094	26,667,128	105,088,222	37,950,029	17,899,665	11,067,751	66,917,445	38,170,777
TOTAL, for overhead (schedule 23)	5,339,320	2,524,950	7,864,270	3,162,380	1,889,900	2,811,990	7,864,270	—
	83,760,414	29,192,078	112,952,492	41,112,409	19,789,565	13,879,741	74,781,715	38,170,777

Status of Governments' cash counterp

	Contributions due		Contributions received		
	Total $	*Through 31 December 1966* $	*Prior years* $	*Current year* $	*Total* $
PROJECTS IN OPERATION					
Chile—Mineral Survey	421,000	421,000	421,000	—	421,000
Israel—Industrial Research Laboratories	920,245	200,000	—	200,000	200,000
Pakistan—Mineral Survey	657,986	657,986	658,127	—	658,127
Philippines — Survey of Coal Resources in Mindanao	81,700	81,700	81,700	—	81,700
Regional — Latin American Institute for Economic and Social Planning	1,000,000	1,000,000	488,460	511,540	1,000,000
Regional—Survey of Four Tributaries (Mekong)					
Cambodia	21,866	21,866	21,866	—	21,866
Laos	18,600	18,600	18,600	—	18,600
Republic of Viet-Nam	7,809	7,809	7,809	—	7,809
Thailand	38,000	38,000	38,000	—	38,000
	86,275	86,275	86,275	—	86,275
TOTAL, projects in operation	3,167,206	2,446,961	1,735,562	711,540	2,447,102
PROJECTS COMPLETED IN 1966					
Uganda — Area Geophysical Survey	50,000	50,000	49,695	(1,735)	47,960
TOTAL, all projects	3,217,206	2,496,961	1,785,257	709,805	2,495,062

contributions as at 31 December 1966

Exchange adjustments and miscellaneous income			*Disbursements*			*Balance available at 31 December 1966*
Prior years $	*Current year* $	*Total* $	*Prior years* $	*Current year* $	*Total* $	$
108,762	—	108,762	312,238	—	312,238	—
—	—	—	—	7,900	7,900	192,100
(4)	—	(4)	604,572	2,143	606,715	51,416
—	—	—	38,202	31,780	69,982	11,718
—	—	—	610,457	271,068	881,525	118,475
—	—	—	21,866	—	21,866	—
—	—	—	18,600	—	18,600	—
—	—	—	7,809	—	7,809	—
—	—	—	38,000	—	38,000	—
—	—	—	86,275	—	86,275	—
108,758	—	108,758	1,651,744	312,891	1,964,635	373,709
—	—	—	47,960	—	47,960	—
108,758	—	108,758	1,699,704	312,891	2,012,595	373,709

D. SPECIAL ACCOUNT OF THE UNITE N

SCHEDUL 3

Contributions receivable from M

	Assessed for 1966[a]	Collections during 1966 for 1966	Collections during 1966 for prior years	1966 Balances due	1965 Balances due	1964 Balances due
	$	$	$	$	$	$
Afghanistan	2,355	—	12,368	2,355	2,368	4,333
Albania	1,885	—	—	1,885	1,895	3,466
Algeria	4,711	—	4,736	4,711	—	—
Argentina	43,345	—	—	43,345	43,576	87,518
Australia*	338,544	276,716	53,544	61,828	—	—
Austria*	113,563	113,563	29,923	—	—	—
Belgium*	246,409	197,127	27,288	49,282	49,282	—
Bolivia	1,885	—	—	1,885	1,895	3,466
Brazil	44,758	44,758	44,997	—	—	—
Bulgaria	8,009	—	—	8,009	8,052	17,330
Burma	2,826	2,826	—	—	—	—
Burundi	1,885	—	—	1,885	1,895	3,466
Byelorussian Soviet Socialist Republic*	111,420	—	—	111,420	111,429	91,997
Cambodia	1,885	1,885	1,895	—	—	—
Cameroon	1,885	1,885	1,895	—	—	—
Canada*	679,231	679,231	128,231	—	—	—
Central African Republic	1,885	—	3,780	1,885	371	—
Ceylon	3,769	3,769	—	—	—	—
Chad	1,885	—	1,909	1,885	1,895	3,466
Chile	12,720	—	—	12,720	12,788	22,529
China	200,235	—	—	200,235	201,302	395,997
Colombia	10,836	10,836	—	—	—	—
Congo (Brazzaville)	1,885	—	—	1,885	1,895	3,466
Congo, Democratic Republic of	2,355	—	—	2,355	2,368	—
Costa Rica	1,885	—	3,466	1,885	1,895	3,466
Cuba	9,422	—	—	9,422	9,473	19,063
Cyprus	1,885	1,885	1,895	—	—	—
Czechoslovakia*	237,837	—	—	237,837	237,837	183,993
Dahomey	1,885	—	—	1,885	1,895	909
Denmark*	132,846	132,846	12,234	—	—	—
Dominican Republic	1,885	—	—	1,885	1,895	4,333
Ecuador	2,355	—	367	2,355	2,368	3,296
El Salvador	1,885	—	3,780	1,885	1,895	1,942
Ethiopia	1,885	1,885	—	—	—	—
Finland*	92,135	92,135	92,135	—	—	—
France*	1,304,895	1,043,919	1,043,919	260,976	260,976	—
Gabon	1,885	1,571	1,895	314	—	—
Gambia	1,885	—	211	1,885	—	—
Ghana	3,769	3,769	—	—	—	—
Greece	11,778	11,778	—	—	—	—
Guatemala	1,885	—	11,777	1,885	1,636	—
Guinea	1,885	—	—	1,885	1,895	3,466
Haiti	1,885	—	—	1,885	1,895	3,466
Honduras	1,885	—	3,500	1,885	1,895	2,222
Hungary*	119,990	—	—	119,990	119,990	90,228
Iceland*	8,571	8,571	2,571	—	—	—
India	87,161	87,161	—	—	—	—
Iran	9,422	9,422	9,473	—	—	—
Iraq	3,769	—	—	3,769	3,789	7,798
Ireland*	34,283	34,283	34,283	—	—	—
Israel	8,009	8,009	8,052	—	—	—
Italy*	544,242	—	—	544,242	544,242	—
Ivory Coast	1,885	—	—	1,885	1,895	—
Jamaica	2,355	2,355	—	—	—	—
Japan*	593,524	593,524	272,244	—	—	—
Jordan	1,885	—	—	1,885	1,895	3,466

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Members as at 31 December 1966

1963 Balances due $	*1962 Balances due* $	*1961 Balances due* $	*1960 Balances due* $	*1959 Balances due* $	*1958 Balances due* $	*1956/57 Balances due* $	*Total Balances due*[b] $
2,821	907	5,584	5,926	5,205	—	—	29,499
2,256	735	7,484	3,951	6,062	10,000	5,876	43,610
—	—	—	—	—	—	—	4,711
56,974	18,442	103,291	109,594	168,180	285,000	40,095	956,015
—	—	—	—	—	—	—	61,828
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	98,564
2,256	735	7,484	3,939	6,056	12,500	—	40,216
—	—	—	—	—	—	—	—
11,282	3,720	29,938	15,826	24,257	35,000	20,565	173,979
—	—	—	—	—	—	—	—
2,256	87	—	—	—	—	—	9,589
49,322	50,170	87,943	46,419	71,219	117,500	70,510	807,920
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	2,256
—	—	—	—	—	—	—	—
1,124	—	—	—	—	—	—	8,370
14,667	4,765	25,125	26,643	35,269	—	—	154,506
257,793	217,133	466,207	989,797	759,151	1,252,500	355,048	5,095,163
—	—	—	—	—	—	—	—
2,256	—	—	—	—	—	—	9,502
—	—	—	—	—	—	—	4,723
2,256	735	1,927	—	—	—	—	12,164
12,410	4,008	46,778	24,679	37,874	65,000	12,662	241,369
—	—	—	—	—	—	—	—
110,972	113,093	162,787	85,983	131,856	205,000	123,393	1,592,751
—	—	—	—	—	—	—	4,689
—	—	—	—	—	—	—	—
2,821	919	9,356	—	—	—	—	21,209
—	—	—	—	—	—	—	8,019
—	—	—	—	—	—	—	5,722
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	521,952
—	—	—	—	—	—	—	314
—	—	—	—	—	—	—	1,885
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	3,521
2,256	735	7,484	—	—	—	—	17,721
2,256	735	3,722	3,951	6,062	—	—	23,972
—	—	—	—	—	—	—	6,002
53,115	54,126	78,587	41,516	63,627	97,500	67,572	786,251
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
5,077	1,654	16,840	8,854	13,623	30,000	5,627	97,031
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	1,088,484
—	—	—	—	—	—	—	3,780
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
2,256	735	7,484	3,951	6,062	10,000	5,876	43,610

Contributions receivable from

	Assessed for 1966[a]	Collections during 1966 for 1966	Collections during 1966 for prior years	1966 Balances due	1965 Balances due	1964 Balances due
	$	$	$	$	$	$
Kenya	1,885	1,885	1,895	—	—	—
Kuwait	2,826	2,826	—	—	—	—
Laos	1,885	—	—	1,885	1,895	—
Lebanon	2,355	—	4,718	2,355	2,368	4,333
Liberia	1,885	1,885	1,895	—	—	—
Libya	1,885	—	—	1,885	1,895	—
Luxembourg*	10,714	10,714	3,637	—	—	—
Madagascar	1,885	1,885	—	—	—	—
Malawi	1,885	1,885	1,895	—	—	—
Malaysia	5,653	5,653	—	—	—	—
Maldive Islands	1,885	—	211	1,885	—	—
Mali	1,885	—	—	1,885	1,895	—
Malta	1,885	1,885	2,280	—	—	—
Mauritania	1,885	—	—	1,885	1,895	3,466
Mexico	38,162	—	—	38,162	38,365	64,121
Mongolia	1,885	—	—	1,885	1,895	3,466
Morocco	5,182	5,182	—	—	—	—
Nepal	1,885	—	3,493	1,885	658	—
Netherlands*	237,837	237,837	69,977	—	—	—
New Zealand*	81,423	81,423	23,394	—	—	—
Nicaragua	1,885	—	3,466	1,885	1,895	152
Niger	1,885	—	—	1,885	—	—
Nigeria	8,009	8,009	8,052	—	—	—
Norway*	94,279	94,279	20,189	—	—	—
Pakistan	17,432	17,432	—	—	—	—
Panama	1,885	—	—	1,885	1,895	3,466
Paraguay	1,885	—	4,000	1,885	1,895	3,466
Peru	4,240	—	—	4,240	4,262	8,665
Philippines	16,489	8,244	—	8,245	—	—
Poland*	310,689	—	—	310,689	310,689	226,453
Portugal	7,067	—	7,104	7,067	—	—
Romania*	74,994	—	—	74,994	74,994	56,613
Rwanda	1,885	—	—	1,885	1,895	3,466
Saudi Arabia	3,297	—	—	3,297	3,315	6,066
Senegal	1,885	—	3,780	1,885	1,895	4,333
Sierra Leone	1,885	—	—	1,885	1,895	—
Singapore	1,885	1,885	211	—	—	—
South Africa*	111,420	—	—	111,420	17,665	—
Somalia	1,885	—	—	1,885	1,895	3,466
Spain	34,393	—	—	34,393	34,576	74,521
Sudan	2,826	—	—	2,826	2,841	6,066
Sweden*	269,979	269,979	39,987	—	—	—
Syria	2,355	—	—	2,355	2,368	4,333
Thailand	6,596	—	6,596	6,596	—	2,430
Togo	1,885	—	—	1,885	1,895	3,466
Trinidad and Tobago	1,885	—	1,895	1,885	—	—
Tunisia	2,355	—	2,368	2,355	—	—
Turkey	16,489	16,489	16,577	—	—	—
Uganda	1,885	—	—	1,885	1,895	3,466
Ukrainian Soviet Socialist Republic*	422,108	—	—	422,108	422,108	350,294
Union of Soviet Socialist Republics*	3,196,885	—	—	3,196,885	3,196,885	2,648,435
United Arab Republic	10,836	—	—	10,836	10,894	21,663
United Republic of Tanzania	1,885	1,885	1,895	—	—	—
United Kingdom*	1,544,876	1,544,876	472,057	—	—	—
United States of America*	6,837,306	—	2,305,422	6,837,306	—	—
Upper Volta	1,885	—	—	1,885	1,895	3,466
Uruguay	4,711	—	—	4,711	4,736	9,532
Venezuela	23,557	—	—	23,557	—	—
Yemen	1,885	—	—	1,885	1,895	3,466

35 (*continued*)

Members as at 31 December 1966

1963 Balances due $	*1962 Balances due* $	*1961 Balances due* $	*1960 Balances due* $	*1959 Balances due* $	*1958 Balances due* $	*1956/57 Balances due* $	***Total Balances due*[b] $**
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	3,780
2,821	919	4,653	2,401	—	—	—	19,850
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	3,780
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	1,885
—	—	—	—	—	—	—	3,780
—	—	—	—	—	—	—	—
2,256	780	416	—	—	—	—	10,698
41,744	13,629	132,849	70,158	107,564	138,707	—	645,299
2,256	780	416	—	—	—	—	10,698
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	2,543
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	3,932
—	—	—	—	—	—	—	1,885
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
2,256	735	3,722	—	—	—	—	13,959
2,256	735	3,722	3,951	6,062	6,000	—	29,972
5,641	1,826	20,582	10,817	16,649	5,200	—	77,882
—	—	—	—	—	—	—	8,245
121,406	60,854	256,343	135,134	207,514	380,000	229,159	2,238,241
—	—	—	—	—	—	—	7,067
30,351	30,816	63,618	33,406	51,442	122,500	73,448	612,182
2,256	87	—	—	—	—	—	9,589
3,949	1,297	11,227	5,915	9,087	17,500	10,283	71,936
12.	—	—	—	—	—	—	8,125
—	—	—	—	—	—	—	3,780
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	129,085
2,256	—	—	—	—	—	—	9,502
48,512	15,720	174,013	91,643	140,826	277,500	167,462	1,059,166
3,949	1,297	11,227	5,868	9,067	27,500	16,159	86,800
—	—	—	—	—	—	—	—
2,821	915	—	—	—	20,000	11,752	44,544
—	—	—	—	—	—	—	9,026
2,256	777	3,762	444	—	—	—	14,485
—	—	—	—	—	—	—	1,885
—	—	—	—	—	—	—	2,255
—	—	—	—	—	—	—	—
2,256	87	—	—	—	—	—	9,589
187,800	191,019	336,801	177,778	272,747	450,000	271,759	3,082,414
1,419,878	1,444,204	2,548,457	2,706,146	2,063,805	3,405,000	2,050,676	24,680,371
14,102	4,574	59,876	31,477	48,432	87,500	52,883	342,237
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	6,837,306
2,256	777	7,524	444	—	—	—	18,247
6,205	2,010	11,167	11,806	—	—	—	50,167
—	—	—	—	—	—	—	23,557
2,256	735	7,484	3,951	6,062	10,000	5,876	43,610

Contributions receivable from

	Assessed for 1966[a]	Collections during 1966 for 1966	Collections during 1966 for prior years	1966 Balances due	1965 Balances due	1964 Balances due
	$	$	$	$	$	$
Yugoslavia	16,961	16,961	—	—	—	—
Zambia	1,885	1,885	2,280	—	—	—
Zanzibar	—	—	—	—	—	385
	18,550,000	5,700,693	4,821,642	12,849,307	5,795,412	4,487,737
Barbados	209	—	—	209	—	—
Botswana	209	—	—	209	—	—
Guyana	209	—	—	209	—	—
Indonesia	5,972	—	—	5,972	1,847	—
Lesotho	209	—	—	209	—	—
	18,556,808	5,700,693	4,821,642	12,856,115	5,797,259	4,487,737

* Indicates Member States not classified as "economically less developed" for the purpose of 1966 assessments under paragraph of General Assembly resolution 2115 III (XX).

[a] In section I of resolution 2115 (XX) the General Assembly appropriated an amount of $15,000,000 for the operation of the United Nations Emergency Force for 1966. In operative paragraphs 1 and 4 of section III, provision was made to apportion, in the proportions determined by the rate of assessments for 1966, $800,000 of the amount appropriated among the economically less developed Member States and $14,200,000 among the economically developed Member States plus—in order to meet reserve requirements—an

35 (*concluded*)

Members as at 31 December 1966

1963 Balances due $	*1962 Balances due* $	*1961 Balances due* $	*1960 Balances due* $	*1959 Balances due* $	*1958 Balances due* $	*1956/57 Balances due* $	*Total Balances due*[b] $
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
251	—	—	—	—	—	—	636
2,508,428	2,248,007	4,725,880	4,662,368	4,273,760	7,067,407	3,596,681	52,214,987
—	—	—	—	—	—	—	209
—	—	—	—	—	—	—	209
—	—	—	—	—	—	—	209
—	—	—	—	—	—	—	7,819
—	—	—	—	—	—	—	209
2,508,428	2,248,007	4,725,880	4,662,368	4,273,760	7,067,407	3,596,681	52,223,642

additional amount from each contributor in the latter group of Member States equal to 25 per cent of its apportionment, such additional contributions, totalling $3,550,000, to be reimbursable on a pro rata basis when the General Assembly shall determine that all or part of these additional contributions are no longer needed. Accordingly, contributions in the amount of $18,550,000 were assessed for 1966, excluding the 1966 contributions for four New Members—Barbados, Botswana, Guyana, Lesotho—and Indonesia.

[b] See annex.

SCHEDULE 36

Special Account for voluntary contributions received in order to finance unassessed appropriations for 1964

Balance as at 31 December 1966

	For 1964 (resolution 1983 (XVIII))		
	Voluntary contributions received	*Tranferred to finance expenditures*	*Balance of account as at 31 December 1966*
	$	$	$
Australia	45,200	28,701	16,499
Austria	12,300	7,810	4,490
Canada	86,000	54,607	31,393
Denmark	18,000	11,429	6,571
Finland	9,756	6,195	3,561
Ireland	3,821	2,426	1,395
Japan	45,864	29,122	16,742
Netherlands	31,139	19,772	11,367
New Zealand	10,164	6,454	3,710
Norway	13,000	8,255	4,745
Sweden	37,500	23,811	13,689
United Kingdom	200,000	126,994	73,006
United States	871,905	553,632	318,273
	1,384,649	879,208	505,441

In General Assembly resolution 1983 (XVIII) provision was made for countries not designated as "economically less developed" to make voluntary contributions for 1964 to the United Nations. These voluntary contributions were to be credited to a Special Account and transferred to finance expenditures as and when an economically less developed country paid its assessment, or an equal amount. The amount so transferred was to bear the same proportion to the total of such voluntary contributions as the amount of such payment bore to the total of the assessments on economically less developed countries under the relevant paragraphs of the resolutions. Any amount left in such Special Account on 31 December 1966 shall revert to the Member States who made voluntary contributions in proportion to their respective voluntary contributions.

The total amounts assessed on Member States fell short of expenditures authorized by the General Assembly by $1,656,356 for 1964. The transfer of voluntary contributions from the Special Account has reduced this balance of unassessed appropriations as at 31 December 1966 to $777,148.

NOTE. A similar provision was made in General Assembly resolution 1875 (S-IV) for the second half 1963; in respect of this period voluntary contributions in a total amount of $675,318 were received, of which $566,731 was transferred to finance expenditures and the balance of $108,587 reverted as at 31 December 1965 to the Member States who made the contributions.

SCHEDULE 37

Budget estimates, allotments and obligations incurred for the year ended 31 December 1966

	Budget estimates $	*Allotments issued* $	*Liquidated by disbursements* $	*Unliquidated* $	*Total* $
A. *Operation of the Force*					
Military personnel					
Allowances	1,210,000	1,206,258	1,204,625	1,633	1,206,258
Rotation of contingents	1,114,000	947,001	287,683	659,317	947,000
Travel and subsistence	80,000	72,483	70,983	1,500	72,483
Operational expenses					
Motor transport and heavy mobile equipment	318,000	327,036	226,866	100,169	327,035
Miscellaneous operational equipment	80,000	70,399	50,128	20,270	70,398
Maintenance and operation of motor transport, heavy mobile equipment and stationary engines	622,000	646,427	563,717	82,709	646,426
Operation of aircraft	395,000	395,000	229	394,771	395,000
Stationery and offices supplies	50,000	42,355	38,460	3,894	42,354
Operational supplies and services	804,000	742,454	603,749	138,704	742,453
Communications services	30,500	33,860	31,704	2,155	33,859
Freight, cartage and express	241,000	214,344	154,080	60,262	214,342
External audit costs	17,000	17,000	837	16,163	17,000
Claims and adjustments	5,000	7,000	5,478	1,522	7,000
Rental and maintenance of premises					
Rental of premises	156,000	153,217	133,390	19,826	153,216
Rations	927,000	925,516	890,090	35,424	925,514
Welfare					
Leave centre	235,000	234,785	234,784	—	234,784
Recreational and sports supplies	13,000	21,008	15,168	5,840	21,008
Films	57,500	58,525	57,425	1,100	58,525
Live shows	6,000	2,500	1,442	1,058	2,500
Postage and personal mail	50,000	48,649	30,078	18,570	48,648
Non-military personnel					
Salaries and wages	1,530,000	1,536,241	1,526,497	9,743	1,536,240
Common staff costs	209,000	224,224	222,624	1,600	224,224
Travel and subsistence	210,000	209,738	199,079	10,658	209,737
Contingencies	206,000	198,905	198,905	—	198,905
TOTAL, PART A	8,566,000	8,334,925	6,748,021	1,586,888	8,334,909
B. *Reimbursement of extra and extraordinary costs incurred by Governments providing contingents*					
Extra and extraordinary costs relating to pay and allowances	6,990,000	7,221,075	1,688,700	5,532,375	7,221,075
Compensation in respect of equipment, materials and supplies, furnished by Governments to their contingents	515,000	515,000	—	515,000	515,000
Reimbursement in respect of death and disability awards on behalf of members of contingents	75,000	75,000	—	75,000	75,000
TOTAL, PART B	7,580,000	7,811,075	1,688,700	6,122,375	7,811,075
TOTAL, PARTS A AND B	16,146,000	16,146,000	8,436,721	7,709,263	16,145,984

E. *AD HOC* ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

SCHEDULE 38

Contributions receivable for prior years' assessments as at 31 December 1966

	Total balances due 1 January 1966	*Collections during 1966*	*1964 Balances due*	*1963 Balances due*	*1962 Balances due*	*1961 Balances due*	*1960 Balances due*	*Total balances due*
	$	$	$	$	$	$	$	$
Afghanistan	37,603	—	4,186	8,238	7,949	11,887	5,343	37,603
Albania	43,602	—	3,349	6,589	6,366	7,925	19,373	43,602
Argentina	4,529	4,529	—	—	—	—	—	—
Bolivia	34,833	—	3,349	6,589	6,366	7,925	10,604	34,833
Brazil	414,730	82,946	—	169,679	162,105	—	—	331,784
Bulgaria	190,746	—	16,744	32,947	31,865	31,699	77,491	190,746
Burundi	10,471	—	3,349	6,589	533	—	—	10,471
Byelorussian Soviet Socialist Republic	1,357,881	—	77,744	171,326	415,604	465,577	227,630	1,357,881
Central African Republic	6,589	—	3,349	3,240	—	—	—	6,589
Chad	9,832	—	3,349	6,483	—	—	—	9,832
Chile	224,847	—	21,769	42,831	41,372	53,492	65,383	224,847
China	6,687,206	—	382,617	752,846	1,823,774	2,481,426	1,246,543	6,687,206
Congo (Brazzaville)	9,938	—	3,349	6,589	—	—	—	9,938
Costa Rica	13,915	6,697	3,349	3,869	—	—	—	7,218
Cuba	260,259	—	18,419	36,242	34,989	49,529	121,080	260,259
Czechoslovakia	2,759,408	—	155,488	385,483	935,266	861,813	421,358	2,759,408
Dahomey	6,994	—	3,349	3,645	—	—	—	6,994
Dominican Republic	54,503	—	4,186	8,238	7,958	9,905	24,216	54,503
Ecuador	4,120	—	4,120	—	—	—	—	4,120
El Salvador	16,296	12,947	3,349	—	—	—	—	3,349
France	17,031,152	—	888,069	1,957,068	4,746,601	6,339,772	3,099,642	17,031,152
Guatemala	38,209	—	4,186	8,238	7,958	9,905	7,922	38,209
Guinea	9,938	—	3,349	6,589	—	—	—	9,938
Haiti	33,916	—	3,349	6,589	6,366	7,925	9,687	33,916
Honduras	16,177	3,501	3,349	6,589	2,738	—	—	12,676
Hungary	995,024	—	76,249	184,505	447,646	83,210	203,414	995,024
Iraq	22,362	—	7,535	14,827	—	—	—	22,362
Jordan	43,602	—	3,349	6,589	6,366	7,925	19,373	43,602
Lebanon	12,108	—	4,186	7,922	—	—	—	12,108
Mali	24,259	—	3,349	6,589	6,396	7,925	—	24,259
Malta	372	372	—	—	—	—	—	—
Mauritania	17,215	—	3,349	6,589	6,400	877	—	17,215
Mexico	786,193	—	61,956	121,906	117,801	140,664	343,866	786,193
Mongolia	17,215	—	3,349	6,589	6,400	877	—	17,215
Nepal	3,240	—	3,240	—	—	—	—	3,240
Nicaragua	33,916	—	3,349	6,589	6,366	7,925	9,687	33,916
Panama	33,916	—	3,349	6,589	6,366	7,925	9,687	33,916
Paraguay	24,229	—	3,349	6,589	6,366	7,925	—	24,229
Peru	89,183	—	8,372	16,474	15,907	21,793	26,637	89,183
[illegible]	[illegible]	—	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Paraguay	24,229	—	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Portugal	201,073	—	15,390	26,338	25,451	39,024	90,804	201,073
Romania	641,015	—	47,842	105,432	255,713	67,360	164,668	641,015
Rwanda	10,471	—	3,349	6,589	533	—	—	10,471
Saudi Arabia	69,487	—	5,860	11,532	11,149	11,887	29,059	69,487
Senegal	20,418	—	4,186	8,238	7,994	—	—	20,418
South Africa	1,503,337	—	79,239	174,621	423,528	554,730	271,219	1,503,337
Somalia	17,445	—	3,349	6,589	6,396	1,111	—	17,445
Spain	985,159	—	72,002	141,674	136,816	184,250	450,417	985,159
Sudan	5,860	—	5,860	—	—	—	—	5,860
Syria	20,379	—	4,186	8,238	7,955	—	—	20,379
Togo	25,325	—	3,349	6,589	6,396	7,925	1,066	25,325
Uganda	10,471	—	3,349	6,589	533	—	—	10,471
Ukrainian Soviet Socialist Republic	5,185,697	—	296,024	652,356	1,582,482	1,783,061	871,774	5,185,697
Union of Soviet Socialist Republics	39,223,085	—	2,238,114	4,932,209	11,964,509	13,491,828	6,596,425	39,223,085
United Arab Republic	48,387	—	20,931	27,456	—	—	—	48,387
Upper Volta	14,145	—	3,349	6,589	4,207	—	—	14,145
Uruguay	97,662	—	9,209	18,121	17,499	23,774	29,059	97,662
Yemen	43,602	—	3,349	6,589	6,366	7,925	19,373	43,602
Yugoslavia	333,269	—	31,816	62,600	60,505	69,341	109,007	333,269
United Republic of Tanzania	1,104	—	372	732	—	—	—	1,104
Zambia	372	372	—	—	—	—	—	—
	82,304,901	111,364	4,843,197	10,659,080	23,892,681	27,547,195	15,251,384	82,193,537

SCHEDULE 39

Allotments issued and obligations incurred for the year ended 31 December 1966

	Allotments issued $	Obligations incurred: Expenditures $	Obligations incurred: Unliquidated obligations $	Obligations incurred: Total $
A. *Operations costs incurred by the United Nations relating to 1966*				
Civilian personnel				
Pay of international staff	19,980	15,359	3,500	18,859
Pay of local staff	15,429	15,366	63	15,429
Travel and subsistence	9,412	7,544	1,000	8,544
Supplies and services				
Rental and maintenance of premises	397	397	—	397
Communications	754	37	668	705
Freight	11,500	322	11,061	11,383
Miscellaneous	10,028	9,349	500	9,849
TOTAL, PART A	67,500	48,374	16,792	65,166
B. *Reimbursement of extra and extraordinary and other costs incurred by Governments providing contingents:*				
Additional obligations incurred relating to prior years				
For 1964				
Miscellaneous supplies and services	25,000	7,520	17,480	25,000
Rotation of contingents	5,000	3,251	1,749	5,000
Extra and extraordinary costs	360,000	310,820	49,180	360,000
For 1963				
Rotation of contingents	45,000	12,866	32,134	45,000
Extra and extraordinary costs	350,000	150,815	199,185	350,000
Death and disability awards	500	184	316	500
For 1962				
Miscellaneous supplies and services	2,500	1,198	1,302	2,500
Rotation of contingents	10,000	5,042	4,958	10,000
For 1961				
Rental of aircraft	5,000	5,000	—	5,000
Freight	65,000	65,000	—	65,000
Miscellaneous supplies and services	30,500	30,500	—	30,500
Rotation of contingents	27,500	27,500	—	27,500
Rations	388,000	388,000	—	388,000
Extra and extraordinary costs	224,800	224,800	—	224,800
Contingent-owned equipment and supplies	97,207	97,207	—	97,207
Miscellaneous equipment	28,000	28,000	—	28,000
TOTAL, PART B	1,664,007	1,357,703	306,304	1,664,007
TOTAL, PARTS A AND B	1,731,507	1,406,077	323,096	1,729,173
Recapitulation by currency				
Local currency—for 1966	14,376	14,376	—	14,376
Foreign exchange:				
For 1966	53,124	33,998	16,792	50,790
For prior years	1,664,007	1,357,703	306,304	1,664,007
	1,731,507	1,406,077	323,096	1,729,173

Annex

Explanatory notes on assessed contributions receivable

The amounts of assessed contributions receivable have been arrived at on the basis of the United Nations Financial Regulations and the relevant resolutions of the General Assembly. With reference to the amounts shown as unpaid from certain Member States, the Governments concerned have requested that attention be drawn to the position of their delegations at successive sessions of the General Assembly, and in particular, to the following:

(i) To the extent that the amounts relate to expenditures under the United Nations Emergency Force Special Account and the Congo *Ad Hoc* Account, these expenditures in their view have been illegally included and they do not consider themselves bound to participate in them under the provisions of Article 17 of the Charter;

(ii) A similar position of principle applies in respect of their estimated share in some expenditures which have been included in the United Nations regular budget (i.e., the payment of interest and principal on the United Nations bond issue, the maintenance of the United Nations Commission for the Unification and Rehabilitation of Korea, the United Nations Memorial Cemetery in Korea, the United Nations Truce Supervision Organization in Palestine, and the United Nations Field Service);

(iii) To the extent that the respective amounts under the regular budget relate to their dollar shares of the appropriations for technical assistance as provided for in part V of the budgets for 1963, 1964, 1965 and 1966, Bulgaria, the Byelorussian Soviet Socialist Republic, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics have formally offered to make payments in the equivalent amount of local currency. Notification has been received from Bulgaria, the Byelorussian Soviet Socialist Republic, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics that amounts equivalent to $33,088, $133,284, $506,364 and $3,830,904, respectively, have been deposited to the United Nations account.