



United Nations and its Trust Funds and Special Accounts

**United Nations regular programmes of technical assistance and its participation
in the Expanded Programme of Technical Assistance,
and the Technical Assistance Board**

**Special Fund: United Nations as executing agency, and the administrative
budget of the Managing Director**

United Nations Suez Canal Surcharge Operation

Special Account of the United Nations Emergency Force

Ad hoc account for the United Nations Operation in the Congo

FINANCIAL REPORT AND ACCOUNTS

for the year ended 31 December 1963

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : NINETEENTH SESSION

SUPPLEMENT No. 6 (A/5806)

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UNITED NATIONS

New York, 1964

NOTE

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

LETTER OF TRANSMITTAL

22 May 1964

Sir,

I have the honour to transmit to you the financial statements of the United Nations as at 31 December 1963 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 1963.

Accept, Sir, the assurance of my highest consideration.

*(Signed) L. GÖTZEN
Chairman of the
Board of Auditors*

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

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1963

A. UNITED NATIONS AND ITS TRUST

Statement of 1963 budget appropriations, obligations

Appropriation section

Purpose of appropriation

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.
- 2. Special meetings and conferences.

TOTAL, PART I

Part II. Staff costs and related expenses

- 3. Salaries and wages.
- 4. Common staff costs.
- 5. Travel of staff.
- 6. Payment under annex I, paragraphs 2 and 3, of the Staff Regulations; hospitality.

TOTAL, PART II

Part III. Buildings, equipment and common services

- 7. Buildings and improvements to premises.
- 8. Permanent equipment.
- 9. Maintenance, operation and rental of premises.
- 10. General expenses.
- 11. Printing.

TOTAL, PART III

Part IV. Special expenses

- 12. Special expenses.

TOTAL, PART IV

Part V. Technical programmes

- 13. Economic development.
- 14. Social activities.
- 15. Human rights activities.
- 16. Public administration.
- 17. Narcotic drugs control.

TOTAL, PART V

Part VI. Special missions and related activities

- 18. Special missions.
- 19. United Nations Field Service.

TOTAL, PART VI

Appropriation section

Purpose of appropriation

Part VII. Office of the United Nations High Commissioner for Refugees

20. Office of the United Nations High Commissioner for Refugees.....
TOTAL, PART VII

Part VIII. International Court of Justice

21. International Court of Justice.....
TOTAL, PART VIII
GRAND TOTAL

-
- Appropriated by the General Assembly under resolution 1861 (XVII) adopted on 20 December 1962.
 - Appropriated by the General Assembly under resolution 1924 (XVIII) adopted on 12 December 1963.
 - Includes transfers between sections totalling \$121,450 made with the concurrence of the Advisory Committee on Administrative and Budgetary Questions.

CERTIFIED CORRECT
(Signed) B. R. TURNER
Controller

A U D I T

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

22 May 1964

STATEMENT I (continued)

Original appropriation ^a	Supplementary appropriation ^b	Subsequent section transfers ^c	Revised appropriation	Obligations incurred			Unencumbered balance of revised appropriation
				Liquidated by disbursements	Unliquidated	Total ^d	
\$	\$	\$	\$	\$	\$	\$	\$
2,450,000	133,700	—	2,583,700	2,524,939	40,430	2,565,369	18,331
<u>2,450,000</u>	<u>133,700</u>	<u>—</u>	<u>2,583,700</u>	<u>2,524,939</u>	<u>40,430</u>	<u>2,565,369</u>	<u>18,331</u>
914,300	—	—	914,300	889,936	—	889,936	24,364
<u>914,300</u>	<u>—</u>	<u>—</u>	<u>914,300</u>	<u>889,936</u>	<u>—</u>	<u>889,936</u>	<u>24,364</u>
<u>93,911,050</u>	<u>(1,034,500)</u>	<u>—</u>	<u>92,876,550</u>	<u>87,853,039</u>	<u>4,342,841</u>	<u>92,195,880</u>	<u>680,670</u>

^d Includes \$48,768 in part IV for Special Expenses in respect of educational and training programmes for South West Africans and the full amount of \$6,298,266 in part V for Technical Programmes, totalling \$6,347,034, reported in statement VI under Earmarkings from United Nations appropriations.

APPROVED
(Signed) U THANT
Secretary-General

CERTIFICATE

appropriations has been examined in accordance with our directions. We have obtained all the information and explanation correct.

(Signed) L. GÖTZEN, *Netherlands*
A. ALJURE, *Colombia*
Mushtaq AHMAD, *Pakistan*

STATEMENT II (continued)

	↓	<i>Approved revised estimate</i>	<i>Actual</i>
	\$	\$	\$
<i>Add:</i>			
Savings effected in liquidating prior year's obligations.....		1,114,904	
Excess of income over obligations incurred for the year ended 31 December 1963.....		<u>1,238,198</u>	<u>2,353,102</u>
			<u><u>4,980,870</u></u>

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 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) L. GÖTZEN, *Netherlands*
A. ALJURE, *Colombia*
Mushtaq AHMAD, *Pakistan*

22 May 1964

Statement of assets and liabilities as at 31 December 1963

ASSETS		\$	\$
<i>General Fund</i>			
Cash at banks and on hand			18,585,574
Contributions receivable from Members (schedule 1)			19,520,456
Accounts receivable, advances, deposits, etc.			4,682,990
Due from trust funds			621,974
<i>Capital Assets:</i>			
United Nations Headquarters building, New York	65,443,005		
Dag Hammarskjold Library building (gift of the Ford Foundation), New York	6,634,260		
Land for permanent Headquarters site, New York	9,600,000		
	<u>81,677,265</u>		
Secretariat building and Assembly Hall, Library building and villas, Geneva . . .	12,280,136		
Land and structures, Mogadiscio	23,000		93,980,401
			<u><u>137,391,395</u></u>
 <i>Working Capital Fund</i>			
Members' advances receivable (schedule 5)			1,606,881
Advances to United Nations Emergency Force (statement XII)			12,525,520
Advances to General Fund to finance budgetary expenditures			25,684,102
Advances to finance miscellaneous self-liquidating purchases and activities (schedule 4)			315,497
			<u><u>40,132,000</u></u>

ASSETS

	\$	\$	\$
<i>Less:</i>			
Accounts payable			
Due to the United Nations General Fund			
Schedule 11.....	7,088		
Schedule 12.....	450,757		
Schedule 13.....	27,831		
Schedule 15.....	229		
Schedule 25	136,069		
	621,974		
Other accounts payable.....	5,374,237	5,996,211	
Net balance of funds for which the United Nations is accountable . .			6,401,460

CERTIFIED CORRECT
 (Signed) B. R. TURNER
 Controller

AUDIT

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

22 May 1964

LIABILITIES

	\$	\$
United Nations Korean Reconstruction Agency—residual assets (schedule 16) . . .		261,361
United Nations overhead costs for Special Fund projects (schedule 24)		4,115
United Nations Fund for the Congo (schedule 25)		415,885
United Nations Famine Relief Fund (schedule 29)		96,356
Congo Counterpart Fund—Congolese franc Agricultural Grant (title I) (schedule 31)		597,836
		<u>6,401,460</u>

APPROVED
(Signed) U THANT
Secretary-General

CERTIFICATE

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

(Signed) L. GÖTZEN, *Netherlands*
A. ALJURE, *Colombia*
Mushtaq AHMAD, *Pakistan*

SCHEDULE 16

United Nations Korean Reconstruction Agency — residual assets

Status of the Fund as at 31 December 1963

	\$	\$
Balance on hand as at 1 January 1963		
Funds for contractors' claims in dispute	160,000	
Residual unallocated funds	451,478	
Counterpart Korean hwan funds	73,084	
		684,562
<i>Add:</i>		
Income:		
Income from investments	24,201	
Refunds of prior years' expenditures	7,596	
		31,797
<i>Less:</i>		
Expenditures		
Expenditures for contractors' claims in dispute	1,345	
Liquidation expenditures	153	
Funds earmarked from residual unallocated funds for technical assistance projects	453,500	
		454,998
Balance as at 31 December 1963		261,361
Represented by:		
Investments—interest bearing account with bank	611,009	
Accrued interest and other accounts receivable	9,609	
Due from United Nations General Fund	73,084	693,702
<i>Less:</i>		
Accounts payable		432,341
		261,361
		261,361
This amount of \$261,361 is accounted for as follows:		
Funds for contractors' claims in dispute	119,399	
Residual unallocated funds	68,878	
Counterpart Korean hwan funds	73,084	
		261,361
		261,361

SCHEDULE 20 *follows overleaf*

*Region
and
country*

Description

Middle East (continued)

Iraq.....	Telecommunication Training Centre, Baghdad.....
Israel.....	Pilot Project in Watershed Management on the Nahal Shikma (Wadi Hassi).....
Israel.....	Central Meteorological Institute.....
Israel.....	Training of Vocational Instructors, Technicians and Supervisors.....
Israel.....	Silicate Institute.....
Israel.....	Underground Water Storage Study.....
Jordan.....	Groundwater Survey of the Azraq Area.....
Jordan.....	Training and Demonstration in Afforestation and Forest Management... ..
Lebanon.....	Technical Training Institute.....
Lebanon.....	Near East Animal Health Institute.....
Lebanon.....	Forestry Education, Training and Research.....
Lebanon.....	Civil Aviation Safety Centre.....
Lebanon.....	Groundwater Survey.....
Lebanon.....	Soil Survey and Related Irrigation Schemes.....
Saudi Arabia.....	Higher Institute of Technology, Riyadh.....
Saudi Arabia.....	Pilot Experimental Farm and Agricultural Centre.....
Syrian Arab Republic.....	Survey of the Groundwater Resources of the Jezireh.....
Syrian Arab Republic.....	Food Processing Project.....
Syrian Arab Republic.....	Technological Institute, Damascus.....
Syrian Arab Republic.....	Damascus Agricultural Research Station.....
Syrian Arab Republic.....	Planning the Integrated Agricultural Development of the Ghab Region.. ..
Inter-Regional.....	Desert Locust Project.....

SCHEDULE 23 (continued)

	<i>Date due</i>	<i>Amount</i> \$
Dead Sea Works Ltd., Loan, 5%.....	15 May 1967	309,000
National Development Bank of Honduras, Loan, 3½%.....	8 June 1967	300,000
Government of Argentina, Loan, 3½%.....	15 July 1967	34,402
Production Development Corporation of Chile, Loan, 3½%.....	15 July 1967	110,526
National Institute of Municipal Development, Colombia, Loan, 3½%.....	21 Aug. 1967	28,846
National Development Bank of Honduras, Loan, 3½%.....	8 Dec. 1967	150,000
Production Development Corporation of Chile, Loan, 3½%.....	15 Jan. 1968	110,526
National Institute of Municipal Development, Colombia, Loan, 3½%.....	21 Feb. 1968	28,846
Production Development Corporation of Chile, Loan, 3½%.....	15 July 1968	110,526
National Institute of Municipal Development, Colombia, Loan, 3½%.....	21 Aug. 1968	28,846
Sveriges Kreditbank, 1% (15 Day Notice Deposit Account).....		966,557
Mitsui Bank Ltd., 2.555% (7 Day Notice Deposit Account).....		400,000
The Chartered Bank, 3% (3 Day Notice Deposit Account).....		1,751,612
Christiania Bank og Kreditkasse, 2½% (At Notice Deposit Account).....		435,160
Chemical Bank New York Trust Company, 3½% (Deposit Account).....		12,334,331
Irving Trust Company, 3½% (Deposit Account).....		28,149,693
Bankers Trust Company, 3½% (Deposit Account).....		2,166,549
		<hr/> <hr/>
		114,017,826

SCHEDULE 24

United Nations overhead costs for Special Fund Projects

Status of funds as at 31 December 1963

			\$
Balance as at 31 December 1962.....			78,660
Funds allotted in 1963.....			455,620
Unliquidated obligations at 31 December 1962.....			7,550
			<hr/>
			541,830
 <i>Less:</i>			
Obligations incurred:			
	<i>Liquidated by disbursement</i>	<i>Unliquidated 31 December 1963</i>	<i>Total</i>
	\$	\$	\$
Salaries—regular posts of a continuing nature.....	311,182	—	311,182
Salaries—consultants and technical advisers.....	99,299	7,894	107,193
All common staff costs.....	94,466	2,241	96,707
Travel on official business.....	18,748	350	19,098
Permanent equipment.....	3,535	—	3,535
	<hr/>	<hr/>	<hr/>
	527,230	10,485	537,715
 Unencumbered balance.....			 4,115
			<hr/> <hr/>
 <i>Represented by:</i>			
Due from United Nations General Fund.....			14,600
<i>Less:</i> Unliquidated obligations.....			10,485
			<hr/> <hr/>
			4,115

SCHEDULE 28 *follows over/ of*

United Nations Fund
Savings in 1963 in

<i>Field of activity</i>	<i>Unliquidated as at 31 December 1962 \$</i>	<i>Liquidated by disbursements</i>		
		<i>Local currency \$</i>	<i>Foreign exchange \$</i>	<i>Total \$</i>
Technical assistance				
Agriculture.....	63,657	294	50,620	50,914
Communications.....	113,275	6,903	32,379	39,282
Education.....	292,079	11,815	207,646	219,461
Finance and economics.....	14,421	—	8,415	8,415
Health.....	739,695	—	145,288	145,288
Judicature.....	15,809	2,854	5,429	8,283
Labour.....	28,866	22	24,541	24,563
Natural resources.....	12,863	—	4,181	4,181
Public administration.....	3,196	—	2,103	2,103
Public works.....	20,021	2,588	5,452	8,040
Social activities.....	1,304	—	566	566
Vehicles.....	52,983	—	50,479	50,479
	<u>1,358,169</u>	<u>24,476</u>	<u>537,099</u>	<u>561,575</u>

for the Congo
liquidating 1962 obligations

<i>Unliquidated as at December 1963</i>			<i>Savings in liquidating 1962 obligations in 1963</i>		
<i>Local currency \$</i>	<i>Foreign exchange \$</i>	<i>Total \$</i>	<i>Local currency \$</i>	<i>Foreign exchange \$</i>	<i>Total \$</i>
—	—	—	604	12,139	12,743
—	13,383	13,383	15,618	44,992	60,610
—	198	198	52,016	20,404	72,420
—	—	—	—	6,006	6,006
—	254,926	254,926	—	339,481	339,481
—	2,867	2,867	3,835	824	4,659
17	3,392	3,409	52	842	894
—	581	581	—	8,101	8,101
—	335	335	—	758	758
—	336	336	3,819	7,826	11,645
—	71	71	—	667	667
—	—	—	—	2,504	2,504
<u>17</u>	<u>276,089</u>	<u>276,106</u>	<u>75,944</u>	<u>444,544</u>	<u>520,488</u>

SCHEDULE 31

Congo Counterpart Fund—Congolese Franc Agricultural Grant (Title I)

Statza of the Fund as at 31 December 1963

	\$	\$
Income:		
Grant of Congolese francs received*		
At the rate of 64 Congolese francs for one dollar		1,767,375
At the rate of 150 Congolese francs for one dollar		1,592,580
		3,359,955
<i>Less:</i>		
Obligations incurred for projects		2,762,119
		597,836
Excess of income over obligations incurred		
Represented by:		
Cash at banks	1,245,120	
<i>Less:</i>		
Accounts payable	647,284	
		597,836

* As agreed in the Memorandum of Understanding dated 13 February 1962 and signed by the Government of the United States of America and the United Nations, 90 per cent of the Congolese francs equivalent to the value of agricultural commodities made available to the Congolese economy and financed by the United States of America under Title I Agreements between the Governments of the Republic of the Congo and the United States of America, is transferred to the United Nations as a grant for balanced economic development in the Congo.

Others (continued)

United Nations Korean Relief Agency.....					
Anonymous.....	297	15,500	16,029	(529)	
Pan American Union.....	10,000	—	218	79	
Various.....	—	—	—	10,000	
Civil engineer, NAKTONG reconnaissance survey.....		2,280	—	2,280	
Purchase of books for universities in India and Pakistan.....					
Contribution toward cost of Foreign Trade Statistics Seminar to be held in Latin America in 1964.....					
Contributions towards technical assistance Rwanda and Burundi (Tunisia \$2,000 and Cyprus \$279.70) received under the terms of General Assembly resolution 1836 (XVII).....					
	755,028	1,399,946	1,200,986	953,988	

SCHEDULE 36 *follows overleaf*

Pakistan.....	Mineral Survey.....
Philippines.....	Institute of Applied Geology, Manila.....
Republic of Viet-Nam.....	Mineral Survey.....
Regional.....	Survey of Four Tributaries (Mekong).....
Regional.....	Hydrographic Survey of the Lower Mekong.....
Regional.....	Laos and Thailand: Survey of Minerals and Mineral Processing Industries in the Lower Mekong River Basin.....
Regional.....	Asian Institute of Economic Development.....
Regional.....	Institutional Support to the Mekong Committee.....
<i>Europe</i>	
Cyprus.....	Survey of Groundwater and Mineral Resources.....
Turkey.....	Statistical Training Centre.....
<i>Middle East</i>	
Israel.....	Silicate Institute.....
Jordan.....	Groundwater Survey of the Azraq Area.....
Jordan.....	Feasibility Study of Groundwater Development.....
Lebanon.....	Groundwater Survey.....
	TOTAL, United Nations projects

PROJECTS ADMINISTERED FOR THE WORLD METEOROLOGICAL ORGANIZATION

<i>The Americas</i>	
Chile.....	Hydrometric and Hydrometeorological Stations.....
Ecuador.....	Expansion of Meteorological and Hydrological Services.....
Peru.....	Expansion of Meteorological and Hydrological Services and Establishment of a National Hydraulic Laboratory.....
<i>Asia and the Far East</i>	
Burma.....	Expansion of Meteorological and Hydrological Services.....
India.....	Institute of Tropical Meteorology, Poona and International Meteorological Centre, Bombay.....
Thailand.....	Expansion of Meteorological Services.....
<i>Middle East</i>	
Israel.....	Central Meteorological Institute.....
	TOTAL, World Meteorological Organization projects

Assessments for prior financial periods

<i>1962</i> <i>Balances due</i> \$	<i>1961</i> <i>Balances due</i> \$	<i>1960</i> <i>Balances due</i> \$	<i>1959</i> <i>Balances due</i> \$	<i>1958</i> <i>Balances due</i> \$	<i>1956/7</i> <i>Balances due</i> \$	<i>Total</i> <i>balances due</i> \$
87.00	—	—	—	—	—	2,343.00
—	—	—	—	—	—	—
87.00	—	—	—	—	—	2,343.00
87.00	—	—	—	—	—	2,343.00
87.00	—	—	—	—	—	2,343.00
—	—	—	—	—	—	1,897.00
<u>2,254,699.50</u>	<u>4,741,872.95</u>	<u>4,681,325.09</u>	<u>4,297,783.00</u>	<u>7,162,500.00</u>	<u>3,822,420.00</u>	<u>33,104,524.37</u>

..... 4,000.00

33,108,524.37

B. Reimbursement of extra and extraordinary costs incurred by Governments providing contingents

Extra and extraordinary costs relating to pay and allowances.....	8,250,000	8,250,000	2,142,491	6,107,509	8,250,000
Compensation in respect of equipment, materials and supplies furnished by Governments to their contingents.....	600,000	600,000	207,339	392,661	600,000
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	<u>8,925,000</u>	<u>8,925,000</u>	<u>2,349,830</u>	<u>6,575,170</u>	<u>8,925,000</u>
As estimated by the Secretary-General.....	19,256,870	—	—	—	—
Less:					
Decrease by the General Assembly.....	296,870	—	—	—	—
TOTAL, PARTS A AND B	<u>18,960,000</u>	<u>18,960,000</u>	<u>10,356,366</u>	<u>8,595,061</u>	<u>18,951,427</u>

SCHEDULE 47 *follows overleaf*



