

UNITED NATIONS CHILDREN'S

FINANCIAL REPORT AND ACCOUNTS
for the year 1973
and
REPORTS OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: TWENTY-NINTH SESSION

SUPPLEMENT No. 7B (A/9607/Add.2)



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UNITED NATIONS

New York, 1974

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.

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LETTER OF TRANSMITTAL

25 June 1974

Sir,

I have the honour to transmit to you the financial statements relating to the United Nations Children's Fund with respect to the financial year ended 31 December 1973, and the Greeting Card Operation for the campaign year ended 30 April 1973. 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 of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) J. E. ESCALLON O.
Chairman
Board of Auditors

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

PART ONE

UNITED NATIONS CHILDREN'S FUND

FOREWORD

Assistance is provided by the United Nations Children's Fund to projects of long-term value in the fields of maternal and child health and nutrition, village water supply, family and child welfare services, and formal and non-formal education, as well as for emergency relief and rehabilitation benefiting children. The UNICEF input is designed to initiate or strengthen national services that protect children as a vulnerable group, and prepare them to contribute to the development of their societies in the future.

One of UNICEF's objectives is that projects assisted should be an integral part of the country's development effort. It endeavours to offer its co-operation to projects that will strengthen a more systematic national policy and programme of services for children. Both UNICEF and the Government responsible for the projects have the co-operation of the concerned technical agency or agencies of the United Nations system, especially the United Nations Department of Economic and Social Affairs, the ILO, FAO, UNESCO and WHO. During 1973, UNICEF again participated in the country programming exercises held under the auspices of UNDP, and received funds-in-trust from UNFPA for family planning aspects of a number of maternal and child health projects. UNICEF maintains liaison with IBRD, and an exchange of views is beginning with UNEP. There is general co-ordination with WFP of UNICEF assistance to child feeding.

During 1973, UNICEF received an income of \$87 million, and \$9 million in funds-in-trust for meeting commitments approved by the Executive Board. It spent \$63 million from its income and \$9 million from funds-in-trust on fulfilling these commitments during the year. The \$24 million excess of income over expenditure was exceptional, and arose from delays at various stages in the process of choosing and specifying supplies, purchasing and expenditure, which were caused by the unusual market conditions during the latter part of 1973. A good deal of the preparation had been done before the end of 1973 and the backlog is now being liquidated.

New commitments for assistance, programme support and administrative services were approved during 1973 in the amount of \$78 million for financing from UNICEF income, and \$11 million for financing from trust funds. Commitments usually cover assistance to a project over a number of years, and the balance of commitments unfulfilled at the end of the year was \$169 million.

During 1973, UNICEF'S receipts of \$96 million for income and trust funds mentioned above may be broken down according to purpose. They comprised \$81.3 million for general resources or specific contributions for long-term programmes, and \$14.5 million for relief and rehabilitation. Assistance for emergency relief and rehabilitation was given in the Indo-China Peninsula, Bangladesh, the drought areas in the Sahel and Ethiopia, and the provinces of Pakistan devastated by floods. In addition to money spent for relief and rehabilitation, contributions in kind were distributed, mainly food for children, valued by the donors at \$19 million. These are not reflected in the accounts of UNICEF.

It is a goal of UNICEF fund raising that the \$81 million for general purposes and long-term projects should be increased to \$100 million by 1975. On 13 December 1973, the General Assembly requested the Secretary-General to convene a special pledging conference in 1974 for voluntary contributions to be made to the Fund, in order to reach the target figure of \$100 million in the Fund's resources by 1975 (resolution 3124 (XXVIII)).

In the changed circumstances of 1974, some of the countries in which UNICEF has been assisting projects are now financially able to do more to improve their services for their children. UNICEF looks forward to helping them with planning, training of personnel and implementation; they will need UNICEF's material assistance to only a minor extent. There are many other countries where difficulties in paying for oil, food, fertilizer and manufactures may seriously affect the welfare of children, and particularly the feeding and nutrition of children of families in the lower-income groups. The child population of the countries in this situation amounts to some 500 million. UNICEF must look first to government contributions to enable it to respond to these needs. Support from the public expressed through UNICEF National Committees and other non-governmental organizations will also be very important.

The general progress report for 1973 (E/ICEF/632, parts I-IV) may be referred to for an account of the content of the work, of which the following report is the financial reflection. It also discusses the new needs of children and the new demands on UNICEF arising from changes in the availability of food and foreign exchange occurring in many developing countries in 1974.

(Signed) Henry R. LABOUISSSE
Executive Director

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1973

A. Income and expenditure

Income

1. In 1973, the income of the Fund was \$87.1 million, excluding receipts for funds-in-trust available to meet commitments approved by the Board. This was an increase of \$16.3 million, or 23.1 per cent over the comparable figure for 1972. Contributions from Governments in 1973 amounted to \$62.5 million, an increase of \$13.3 million, or 27.1 per cent, over 1972. This included contributions for specific projects amounting to \$9.9 million, compared with \$3.6 million in 1972. Contributions from non-governmental sources in 1973 amounted to \$9.8 million. This included \$3.9 million for specific projects and, in total, was \$1.9 million less than in 1972. Net profit from the sale of greeting cards and related items in the 1973 campaign amounted to \$7 million, an increase of \$1 million over 1972. Income from other sources amounted to \$7.7 million, or \$3.9 more than in 1972, including a book value gain of approximately \$1.2 million on holdings of foreign currencies at the year end.

Expenditure

2. Expenditure in 1973 was \$63.2 million (not including expenditure from trust funds). This was \$1.8 million more than in 1972. Direct assistance expenditure amounted to \$46.1 million, compared with \$47.8 million in 1972. Net 1/ programme support costs, 2/ which are indirect assistance expenditures, were \$9.2 million, compared with \$7.4 million in 1972. Net 1/ administrative costs in 1973 were \$5.9 million, compared with \$4.6 million in 1972. These expenditures do not take into consideration the handling of trust funds, of which \$14.8 million were spent in 1973, making a total expenditure of \$78 million.

B. Trust funds

3. Funds received or receivable and expenditures from funds-in-trust are not included in statement I. They are shown in separate tables in accordance with

1/ Net costs are established by deducting from the gross expenditure in statement III contributions received from Governments towards local office costs, procurement commission received, and the net income from the staff assessment plan.

2/ Programme support costs consist of the cost of personnel and related services of (a) offices of regional directors (except in Europe) and UNICEF representatives; (b) food conservation services; and (c) procurement and shipping operations.

the recommendations of the Board of Auditors. During 1973, project and relief assistance amounting to \$8.7 million 3/ was financed in this way, in fulfilment of commitments approved by the Executive Board. A total of \$4.1 million was received from organizations and bodies within the United Nations system, nine Governments provided \$3.8 million to trust funds and four non-governmental sources contributed \$0.8 million.

4. In operations not related directly to the fulfilment of Board commitments, various Governments transferred \$4.9 million for the purchase, on their behalf, of additional supplies and equipment for UNICEF-aided projects in their countries, 4/ and \$1.3 million was received for other trust fund accounts not available for meeting Board commitments. 5/ A total of \$1.2 million was received as contributions to local administrative costs. 6/

C. Assets, liabilities and the financial position

5. The net commitments approved by the Executive Board in 1973 amounted to \$78.4 million for financing from UNICEF income and \$11.2 for financing from trust funds. This, together with the balance of \$151.7 million of outstanding commitments from previous years, gives a total of \$241.3 million to be financed from the resources of 1973 and that of future years; expenditure in 1973 against these approved commitments totalled \$63.2 million from UNICEF income and \$8.6 million from funds-in-trust. This left unfulfilled commitments of \$169.5 million as of 31 December 1973.

6. As shown in statement II, net assets totalling \$71.9 million were available as of 31 December 1973 against the unfulfilled commitments, leaving an amount of \$97.6 million to be financed from future resources.

7. At that date, contractual obligations for supplies and equipment for future delivery against the unfulfilled commitments totalled some \$26.6 million.

3/ See chapter III, notes on statement II, table 12, pp. 38-40.

4/ See table 13, pp. 41-42.

5/ See table 14, pp. 43-44.

6/ See notes on statement III, para. 25, table 17, pp. 48-50.

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to III, properly identified, and relevant schedules of the United Nations Children's Fund for the year ended 31 December 1973. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that the financial statements properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and legislative authority, and present fairly the financial position as at 31 December 1973.

(Signed) J. E. ESCALLON O.
Controller-General of Colombia

(Signed) J. J. MACDONELL
Auditor-General of Canada

(Signed) A. HAMID
Auditor-General of Pakistan

25 June 1974

III. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1973

The financial statements of UNICEF for the twenty-seventh financial period comprise:

(a) Five principal statements:

- I. Comparative statement of income and expenditure for the years ended 31 December 1973 and 1972;
- II. Comparative statement of assets, liabilities and the financial position at 31 December 1973 and 1972;
- III-1. Statement of programme support services budget estimates, obligations incurred and unencumbered balances for the year ended 31 December 1973;
- III-2. Statement of administrative services budget estimates, obligations incurred and unencumbered balances for the year ended 31 December 1973;
- III-3. Consolidated statement of programme support and administrative services budget estimates, obligations incurred and unencumbered balances for the year ended 31 December 1973.

(b) Six supporting schedules:

- A. Contributions from Governments for the year ended 31 December 1973;
- B. Contributions from non-governmental sources for the year ended 31 December 1973;
- C-1. Statement of commitments, expenditures and balances of commitments for the year ended 31 December 1973;
- C-2. Statement of commitments, expenditures and balances of commitments for the year ended 31 December 1973 - for trust fund projects;
- D. Short-term investments at 31 December 1973;
- E. Contributions receivable from Governments as at 31 December 1973.

(c) Notes forming an integral part of the financial statements.

COMPARATIVE STATEMENT OF
INCOME AND EXPENDITURE FOR THE YEARS ENDED 31 DECEMBER

	1973		1972	
	\$	\$	\$	\$
<u>I N C O M E</u>				
CONTRIBUTIONS FROM GOVERNMENTS (SCHEDULE A AND NOTES 1 AND 2)		62 537 492.07		49 213 816.78
CONTRIBUTIONS FROM NON-GOVERNMENTAL SOURCES (SCHEDULE B AND NOTE 3)		9 798 521.31		11 680 378.93
GREETING CARD AND RELATED OPERATIONS (NOTE 4)		6 994 753.54		5 965 258.37
OTHER INCOME (NOTE 5)		7 744 202.34		3 882 835.22
		<u>87 074 969.26</u>		<u>70 742 289.30</u>
<u>TOTAL INCOME</u>				
<u>E X P E N D I T U R E</u>				
ASSISTANCE PROGRAMMES (SCHEDULE C-1 AND NOTES 6 AND 7)				
SUPPLIES AND EQUIPMENT, INCLUDING FREIGHT	34 667 072.56		37 775 515.42	
NON-SUPPLY ASSISTANCE				
FELLOWSHIPS AND TRAINING GRANTS	5 914 056.82		6 509 353.89	
PROJECT PERSONNEL	1 533 517.94		517 667.46	
OTHER SERVICES	3 994 731.73		3 005 995.63	
		<u>46 109 379.05</u>		<u>47 808 532.40</u>
<u>TOTAL ASSISTANCE</u>				
PROGRAMME SUPPORT SERVICES (STATEMENT III AND NOTE 25)	<u>10 522 100.95</u>		<u>8 529 312.11</u>	
	56 631 480.00		56 337 844.51	
ADMINISTRATIVE SERVICES (STATEMENT III AND NOTE 25)	<u>6 560 604.11</u>		<u>5 101 685.50</u>	
		<u>63 192 084.11</u>		<u>61 439 730.01</u>
<u>TOTAL EXPENDITURE</u>				
<u>EXCESS OF INCOME OVER EXPENDITURE (NOTE 8)</u>		<u><u>23 882 885.15</u></u>		<u><u>9 302 559.29</u></u>

THE NOTES ON PAGES 26 through 33 FORM AN INTEGRAL PART OF THIS STATEMENT,
AND SHOULD BE READ IN CONJUNCTION THEREWITH.

CERTIFIED CORRECT

(Signed) W.G. MIDDELMANN

COMPTROLLER

APPROVED

(Signed) Henry R. LABOUISSSE

EXECUTIVE DIRECTOR

COMPARATIVE STATEMENT OF
ASSETS, LIABILITIES AND THE FINANCIAL POSITION AT 31 DECEMBER

	1973		1972	
	\$	\$	\$	\$
<u>A S S E T S</u>				
CASH ON HAND, IN TRANSIT				
AND AT BANKS (NOTE 9)	13 326 372.66		12 165 015.94	
SHORT-TERM INVESTMENTS (SCHEDULE D AND NOTE 10)	45 447 084.52		28 090 187.95	
CONTRIBUTIONS RECEIVABLE FROM				
GOVERNMENTS (SCHEDULE E AND NOTE 11)	6 477 821.82		2 846 023.57	
CONTRIBUTIONS RECEIVABLE				
FOR TRUST FUND PROJECTS (NOTE 12)	393 461.99		1 824 326.26	
DEPOSITS WITH GOVERNMENTAL				
AGENCIES AND SUPPLIERS (NOTE 13)	720 041.82		455 282.54	
ACCOUNTS RECEIVABLE, ADVANCES				
AND DEPOSITS (NOTE 14)	10 935 547.82		9 208 450.88	
SUPPLIES IN WAREHOUSE AND IN				
TRANSIT (NOTE 15)	8 787 731.77		6 742 848.51	
GREETING CARDS AND RELATED OPERATIONS				
DEFERRED NET EXPENDITURE (NOTE 16)	4 645 504.74		2 860 330.72	
BUILDING IN SANTIAGO (CHILE)				
LESS AMOUNT TRANSFERRED TO BUDGET (NOTE 17)	<u>16 070.85</u>		<u>24 106.85</u>	
		90 749 637.99		64 216 573.22
<u>LESS</u>				
CURRENT LIABILITIES, OTHER THAN				
APPROVED COMMITMENTS				
ACCOUNTS PAYABLE AND OTHER				
UNLIQUIDATED OBLIGATIONS (NOTE 18)	7 043 361.62		5 643 719.09	
TRUST FUNDS, GOVERNMENTS AND OTHERS (NOTE 19)	11 556 315.74		10 275 320.17	
MAURICE PATE MEMORIAL FUND (NOTES 20 AND 21)	74 978.25		73 342.24	
PUBLIC INFORMATION REVOLVING FUND (NOTE 22)			32 094.49	
RESERVE FOR INSURANCE (NOTE 23)	<u>200 000.00</u>		<u>200 000.00</u>	
		18 874 655.61		16 224 475.99
<u>EXCESS OF ASSETS OVER CURRENT LIABILITIES</u>		<u><u>71 874 982.38</u></u>		<u><u>47 992 097.23</u></u>
<u>COMMITMENTS APPROVED BY THE EXECUTIVE BOARD</u>				
<u>TO BE FULFILLED (SCHEDULES C-1 AND C-2 AND NOTE 24)</u>		169 547 397.43		137 470 245.97
<u>LESS</u>				
<u>EXCESS OF ASSETS OVER CURRENT</u>				
<u>LIABILITIES, AS SHOWN ABOVE</u>		<u>71 874 982.38</u>		<u>47 992 097.23</u>
<u>BALANCE OF COMMITMENTS TO BE</u>				
<u>FINANCED FROM FUTURE RESOURCES</u>		<u><u>97 672 415.05</u></u>		<u><u>89 478 148.74</u></u>

THE NOTES ON PAGES 33-46 FORM AN INTEGRAL PART OF THIS STATEMENT,
AND SHOULD BE READ IN CONJUNCTION THEREWITH.

CERTIFIED CORRECT

(Signed) W.G. MIDDELMANN

COMPTROLLER

APPROVED

(Signed) Henry R. LABOUISSSE

EXECUTIVE DIRECTOR

PROGRAMME SUPPORT SERVICES
BUDGET ESTIMATES, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES
FOR THE YEAR ENDED 31 DECEMBER 1973

STATEMENT III-1

	BUDGET ESTIMATES					OBLIGATIONS INCURRED	
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	LIQUIDATED AND UNLIQUIDATED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
<u>SECTION 1. SALARIES, WAGES AND COMMON STAFF COSTS</u>							
ESTABLISHED POSTS	6 681 200	200 000	6 881 200	309 400-	6 571 800	6 511 429.24	60 370.76
CONSULTANTS	142 000	1 500	143 500	23 200-	120 300	117 153.93	3 146.07
TEMPORARY ASSISTANCE	167 500	180 000	347 500	20 900-	326 600	310 990.01	15 609.99
OVERTIME	33 300		33 300	5 600	38 900	33 691.70	5 208.30
TRAVEL, REMOVAL AND INSTALLATION	244 200	43 500	287 700	175 000	462 700	448 708.22	13 991.78
SEPARATION AND REPATRIATION PAYMENTS	120 300	117 000	237 300	59 500	296 800	292 282.45	4 517.55
RENTAL SUBSIDIES AND RELATED PAYMENTS	68 000		68 000	17 700-	50 300	48 335.45	1 964.55
ASSIGNMENT ALLOWANCES	155 000		155 000	15 000-	140 000	138 414.09	1 585.91
CONTRIBUTIONS, PENSION FUND	893 600	62 000	955 600	49 100-	906 500	883 912.30	22 587.70
DEPENDENCY ALLOWANCES AND EDUCATION GRANTS	360 700	28 000	388 700	100-	388 600	381 178.38	7 421.62
COMPENSATORY PAYMENTS	7 800		7 800	8 700	16 500	16 356.84	143.16
TRAVEL ON HOME LEAVE	145 600		145 600	48 000	193 600	192 011.01	1 588.99
COST OF INTERNATIONAL VOLUNTEERS	40 000	40 000	80 000	500-	79 500	78 896.94	603.06
STAFF TRAINING	63 000		63 000	1 300	64 300	64 252.06	47.94
STAFF WELFARE	15 300		15 300	100	15 400	9 406.35	5 993.65
MEDICAL INSURANCE AND RELATED PAYMENTS	94 900	5 000	99 900	5 100	105 000	95 504.95	9 495.05
TOTAL SECTION 1	9 232 400	677 000	9 909 400	132 600-	9 776 800	9 622 523.92	154 276.08
<u>SECTION 2. OTHER EXPENSES AND PERMANENT EQUIPMENT</u>							
TRAVEL ON OFFICIAL BUSINESS	574 200	30 000	604 200	43 700-	560 500	558 192.40	2 307.60
COMMUNICATIONS AND FREIGHT	274 900	34 600	309 500	100 000	409 500	406 839.73	2 660.27
PUBLIC INFORMATION PRODUCTION COSTS (AUDIO-VISUAL)	15 000		15 000	1 800-	13 200	12 573.53	626.47
PUBLIC INFORMATION PRODUCTION COSTS (PUBLICATIONS)	16 500		16 500	3 700-	12 800	12 237.55	562.45
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	398 900	135 000	533 900	53 100-	480 800	476 989.05	3 810.95
OFFICE SUPPLIES AND PRINTED FORMS	99 400	6 500	105 900	12 700	118 600	116 112.28	2 487.72
RENTAL, OPERATION AND MAINTENANCE OF OFFICE EQUIPMENT	36 300	2 500	38 800	9 300	48 100	45 717.16	2 382.84
RENTAL, OPERATION AND MAINTENANCE OF COMPUTER EQUIPMENT	31 800	4 600	36 400	5 000-	31 400	29 137.78	2 262.22
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	78 200	9 000	87 200	13 600	100 800	97 285.50	3 514.50
INSURANCE	7 700		7 700	1 100-	6 600	3 819.60	2 780.40
EXTERNAL AUDIT COSTS	24 700		24 700	100	24 800	24 750.00	50.00
JOINT INSPECTION UNIT	12 200		12 200	100	12 300	12 210.00	90.00
MISCELLANEOUS SUPPLIES AND SERVICES	66 900	4,000	70 900	1 000	71 900	69 832.29	2 067.71
HOSPITALITY	10 900		10 900	200-	10 700	7 727.35	2 972.65
REIMBURSEMENT TO UNITED NATIONS AGENCIES FOR OFFICE SERVICES	87 500	2 000	89 500	16 500-	73 000	72 634.52	365.48
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	82 400	42 500	124 900	5 700	130 600	124 148.71	6 451.29
TRANSPORTATION EQUIPMENT	23 000		23 000	2 200	25 200	20 996.27	4 203.73
TOTAL SECTION 2	1 840 500	270 700	2 111 200	19 600	2 130 800	2 091 203.72	39 596.28
TOTAL SECTIONS 1 AND 2	11 072 900	947 700	12 020 600	113 000-	11 907 600	11 713 727.64	193 872.36
<u>LESS</u>							
CONTRIBUTIONS FROM ASSISTED GOVERNMENTS TOWARDS LOCAL BUDGET COSTS	1 000 300	100 000	1 100 300		1 100 300	1 191 626.69	91 326.69-
NET TOTAL	10 072 600	847 700	10 920 300	113 000-	10 807 300	10 522 100.95	285 199.05
<u>TOTAL COMMITMENTS</u>							
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	OBLIGATIONS INCURRED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
TOTAL SECTION 1	9 232 400	677 000	9 909 400	132 600-	9 776 800	9 622 523.92	154 276.08
TOTAL SECTION 2	1 840 500	270 700	2 111 200	19 600	2 130 800	2 091 203.72	39 596.28
TOTAL SECTIONS 1 AND 2	11 072 900	947 700	12 020 600	113 000-	11 907 600	11 713 727.64	193 872.36
<u>LESS</u>							
CONTRIBUTIONS FROM ASSISTED GOVERNMENTS TOWARDS LOCAL BUDGET COSTS	1 000 300	100 000	1 100 300		1 100 300	1 191 626.69	91 326.69-
NET TOTAL	10 072 600	847 700	10 920 300	113 000-	10 807 300	10 522 100.95	285 199.05

CERTIFIED CORRECT

(Signed) W.G. MIDDELMANN
 COMPTROLLER

APPROVED

(Signed) Henry R. LABOUISSSE
 EXECUTIVE DIRECTOR

ADMINISTRATIVE SERVICES
BUDGET ESTIMATES, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES
FOR THE YEAR ENDED 31 DECEMBER 1973

STATEMENT III-2

	BUDGET ESTIMATES					OBLIGATIONS INCURRED	
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	LIQUIDATED AND UNLIQUIDATED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
<u>SECTION 1. SALARIES, WAGES AND COMMON STAFF COSTS</u>							
ESTABLISHED POSTS	3 317 800	50 000	3 367 800	128 600	3 496 400	3 496 060.35	339.65
CONSULTANTS	312 000	155 000	467 000	87 400-	379 600	358 736.31	20 863.69
TEMPORARY ASSISTANCE	104 800	52 600	157 400	83 500	240 900	240 710.66	189.34
OVERTIME	24 000		24 000	9 400	33 400	33 207.69	192.31
TRAVEL, REMOVAL AND INSTALLATION	63 700	7 000-	56 700	26 100	82 800	74 947.81	7 852.19
SEPARATION AND REPARATIATION PAYMENTS	102 000	83 800	185 800	26 400-	159 400	159 111.63	288.37
ASSIGNMENT ALLOWANCES	10 000		10 000	2 000	12 000	10 724.20	1 275.80
CONTRIBUTIONS, PENSION FUND	455 300	13 600	468 900	22 300-	446 600	444 060.52	2 539.48
DEPENDENCY ALLOWANCES AND EDUCATION GRANTS	124 700	1 500	126 200	3 500	129 700	127 598.65	2 101.35
COMPENSATORY PAYMENTS	700		700	600	1 300	1 047.65	252.35
TRAVEL ON HOME LEAVE	51 200		51 200	4 600	55 800	55 542.20	257.80
STAFF TRAINING	7 000		7 000	500	7 500	7 472.85	27.15
STAFF WELFARE	9 900		9 900	4 500	14 400	13 931.38	468.62
MEDICAL INSURANCE AND RELATED PAYMENTS	60 800	1 500	62 300	5 400	67 700	63 054.78	4 645.22
TOTAL SECTION 1	4 643 900	351 000	4 994 900	132 600	5 127 500	5 086 206.68	41 293.32
<u>SECTION 2. OTHER EXPENSES AND PERMANENT EQUIPMENT</u>							
TRAVEL ON OFFICIAL BUSINESS	103 000	3 800	106 800	81 400	188 200	187 967.75	232.25
COMMUNICATIONS AND FREIGHT	178 300	21 400	199 700	38 900	238 600	238 508.40	91.60
PUBLIC INFORMATION PRODUCTION COSTS (AUDIO-VISUAL)	176 000	3 700	179 700	54 800-	124 900	124 784.73	115.27
PUBLIC INFORMATION PRODUCTION COSTS (PUBLICATIONS)	140 000	3 000	143 000	5 000	148 000	147 908.95	91.05
OVERHEAD AND ADMINISTRATIVE COSTS OF TELEVISION CAMPAIGNS AND SPECIAL EVENTS	125 000	5 800	130 800	59 500-	71 300	70 608.94	691.06
GRANTS TO NATIONAL COMMITTEES FOR PUBLIC INFORMATION ACTIVITIES	10 000		10 000	8 300-		1 604.23	95.77
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	385 500	46 900	432 400	18 300-	414	413 760.28	339.72
OFFICE SUPPLIES AND PRINTED FORMS	40 000	1 700	41 700	1 100-	40 600	40 403.40	196.60
RENTAL, OPERATION AND MAINTENANCE OF OFFICE EQUIPMENT	27 300	500	27 800	1 000	28 800	28 629.85	170.15
RENTAL, OPERATION AND MAINTENANCE OF COMPUTER EQUIPMENT	59 300	8 700	68 000	11 400-	56 600	56 507.75	92.25
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	1 200		1 200	100-	1 100	982.26	117.74
INSURANCE	4 300		4 300	1 400-	2 900	2 739.23	160.77
EXTERNAL AUDIT COSTS	50 300		50 300		50 300	50 250.00	50.00
JOINT INSPECTION UNIT	24 800		24 800		24 800	24 790.00	10.00
MISCELLANEOUS SUPPLIES AND SERVICES	22 300	1 900	24 200	2 200	26 400	26 105.66	294.34
HOSPITALITY	3 500		3 500	2 400	5 900	5 763.59	136.41
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	35 700	13 900	49 600	3 600	53 200	50 467.87	2 732.13
TRANSPORTATION EQUIPMENT	1 900		1 900	800	2 700	2 614.54	85.46
TOTAL SECTION 2	1 388 400	111 300	1 499 700	19 600-	1 480 100	1 474 397.43	5 702.57
TOTAL SECTIONS 1 AND 2	6 032 300	462 300	6 494 600	113 000	6 607 600	6 560 604.11	46 995.89
NET TOTAL	6 032 300	462 300	6 494 600	113 000	6 607 600	6 560 604.11	46 995.89

TOTAL COMMITMENTS

	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	OBLIGATIONS INCURRED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
TOTAL SECTION 1	4 643 900	351 000	4 994 900	132 600	5 127 500	5 086 206.68	41 293.32
TOTAL SECTION 2	1 388 400	111 300	1 499 700	19 600-	1 480 100	1 474 397.43	5 702.57
TOTAL SECTIONS 1 AND 2	6 032 300	462 300	6 494 600	113 000	6 607 600	6 560 604.11	46 995.89
NET TOTAL	6 032 300	462 300	6 494 600	113 000	6 607 600	6 560 604.11	46 995.89

CERTIFIED CORRECT

(Signed) W.G. HIDDELMANN
 COMPTROLLER

APPROVED

(Signed) Henry R. LABOUISSÉ
 EXECUTIVE DIRECTOR

CONSOLIDATED STATEMENT OF PROGRAMME SUPPORT AND ADMINISTRATIVE SERVICES
BUDGET ESTIMATES, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES
FOR THE YEAR ENDED 31 DECEMBER 1973

STATEMENT III-3

	BUDGET ESTIMATES					OBLIGATIONS INCURRED	
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	LIQUIDATED AND UNLIQUIDATED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
<u>SECTION 1. SALARIES, WAGES AND COMMON STAFF COSTS</u>							
ESTABLISHED POSTS	9 999 000	250 000	10 249 000	180 800	10 068 200	10 007 489.59	60 710.41
CONSULTANTS	454 000	156 500	610 500	110 600	499 900	475 890.24	24 009.76
TEMPORARY ASSISTANCE	272 300	232 600	504 900	62 600	567 500	551 700.67	15 799.33
OVERTIME	57 300		57 300	15 000	72 300	66 899.39	5 400.61
TRAVEL, REMOVAL AND INSTALLATION	307 900	36 500	344 400	201 100	545 500	523 656.03	21 843.97
SEPARATION AND REPATRIATION PAYMENTS	222 300	200 800	423 100	33 100	456 200	451 394.08	4 805.92
RENTAL SUBSIDIES AND RELATED PAYMENTS	68 000		68 000	17 700	50 300	48 335.45	1 964.55
ASSIGNMENT ALLOWANCES	165 000		165 000	13 000	152 000	149 138.29	2 861.71
CONTRIBUTIONS, PENSION FUND	1 348 900	75 600	1 424 500	71 400	1 353 100	1 327 972.82	25 127.18
DEPENDENCY ALLOWANCES AND EDUCATION GRANTS	485 400	29 500	514 900	3 400	518 300	508 777.03	9 522.97
COMPENSATORY PAYMENTS	8 500		8 500	9 300	17 800	17 404.49	395.51
TRAVEL ON HOME LEAVE	196 800		196 800	52 600	249 400	247 553.21	1 846.79
COST OF INTERNATIONAL VOLUNTEERS	40 000	40 000	80 000	500	79 500	78 896.94	603.06
STAFF TRAINING	70 000		70 000	1 800	71 800	71 724.91	75.09
STAFF WELFARE	25 200		25 200	4 600	29 800	23 337.73	6 462.27
MEDICAL INSURANCE AND RELATED PAYMENTS	155 700	6 500	162 200	10 500	172 700	158 559.73	14 140.27
TOTAL SECTION 1	13 376 300	1 028 000	14 904 300		14 904 300	14 708 730.60	195 569.40
<u>SECTION 2. OTHER EXPENSES AND PERMANENT EQUIPMENT</u>							
TRAVEL ON OFFICIAL BUSINESS	677 200	33 800	711 000	37 700	748 700	746 160.15	2 539.85
COMMUNICATIONS AND FREIGHT	453 200	56 000	509 200	138 900	648 100	645 348.13	2 751.87
PUBLIC INFORMATION PRODUCTION COSTS (AUDIO-VISUAL)	191 000	3 700	194 700	56 600	138 100	137 358.26	741.74
PUBLIC INFORMATION PRODUCTION COSTS (PUBLICATIONS)	156 500	3 000	159 500	1 300	160 800	160 146.50	653.50
OVERHEAD AND ADMINISTRATIVE COSTS OF TELEVISION CAMPAIGNS AND SPECIAL EVENTS	125 000	5 800	130 800	59 500	71 300	70 608.94	691.06
GRANTS TO NATIONAL COMMITTEES	10 000		10 000	8 300	1 700	1 604.23	95.77
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	784 400	181 900	966 300	71 400	894 900	890 749.33	4 150.67
OFFICE SUPPLIES AND PRINTED FORMS	139 400	8 200	147 600	11 600	159 200	156 515.68	2 684.32
RENTAL, OPERATION AND MAINTENANCE OF OFFICE EQUIPMENT	63 600	3 000	66 600	10 300	76 900	74 347.01	2,552.99
RENTAL, OPERATION AND MAINTENANCE OF COMPUTER EQUIPMENT	91 100	13 300	104 400	16 400	88 000	85 645.53	2 354.47
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	79 400	9 000	88 400	13 500	101 900	98 267.76	3 632.24
INSURANCE	12 000		12 000	2 500	9 500	6 558.83	2 941.17
EXTERNAL AUDIT COSTS	75 000		75 000	100	75 100	75 000.00	100.00
JOINT INSPECTION UNIT	37 000		37 000	100	37 100	37 000.00	100.00
MISCELLANEOUS SUPPLIES AND SERVICES	89 200	5 900	95 100	3 200	98 300	95 937.95	2 362.05
HOSPITALITY	14 400		14 400	2 200	16 600	13 490.94	3 109.06
REIMBURSEMENT TO UNITED NATIONS AGENCIES FOR OFFICE SERVICES	87 500	2 000	89 500	16 500	73 000	72 634.52	365.48
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	118 100	56 400	174 500	9 300	183 800	174 616.58	9 183.42
TRANSPORTATION EQUIPMENT	24 900		24 900	3 000	27 900	23 610.81	4 289.19
TOTAL SECTION 2	3 228 900	382 000	3 610 900		3 610 900	3 565 601.15	45 298.85
TOTAL SECTIONS 1 AND 2	17 105 200	1 410 000	18 515 200		18 515 200	18 274 331.75	240 868.25
<u>LESS</u>							
CONTRIBUTIONS FROM ASSISTED GOVERNMENTS TOWARDS LOCAL BUDGET COSTS	1 000 300	100 000	1 100 300		1 100 300	1 191 626.69	91 326.69-
NET TOTAL	16 104 900	1 310 000	17 414 900		17 414 900	17 082 705.06	332 194.94
<u>TOTAL COMMITMENTS</u>							
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	OBLIGATIONS INCURRED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
TOTAL SECTION 1	13 376 300	1 028 000	14 904 300		14 904 300	14 708 730.60	195 569.40
TOTAL SECTION 2	3 228 900	382 000	3 610 900		3 610 900	3 565 601.15	45 298.85
TOTAL SECTIONS 1 AND 2	17 105 200	1 410 000	18 515 200		18 515 200	18 274 331.75	240 868.25
<u>LESS</u>							
CONTRIBUTIONS FROM ASSISTED GOVERNMENTS TOWARDS LOCAL BUDGET COSTS	1 000 300	100 000	1 100 300		1 100 300	1 191 626.69	91 326.69-
NET TOTAL	16 104 900	1 310 000	17 414 900		17 414 900	17 082 705.06	332 194.94

CERTIFIED CORRECT
 (Signed) W. G. MIDDELMANN
 COMPTROLLER

APPROVED
 (Signed) Henry R. LABOISSE
 EXECUTIVE DIRECTOR

THE NOTES ON PAGES 46, 48-50 FORM AN INTEGRAL PART OF THIS STATEMENT, AND SHOULD BE READ IN CONJUNCTION THEREWITH.

SCHEDULES SUPPORTING THE FINANCIAL STATEMENTS

SCHEDULE A

CONTRIBUTIONS FROM GOVERNMENTS
 FOR THE YEAR ENDED 31 DECEMBER 1973

GOVERNMENTS	CURRENCY PAID OR PLEDGED	FOR SPECIFIC PROJECTS		FOR GENERAL RESOURCES		TOTAL
		\$	\$	\$	\$	
AFGHANISTAN	UNITED STATES DOLLARS			20 000.00		20 000.00
ALGERIA	DINARS		11 904.76	60 867.86		72 772.62
ANTIGUA	UNITED STATES DOLLARS			750.30		750.30
ARGENTINA	NEW PESOS			100 000.00		100 000.00
AUSTRALIA	DOLLARS	586 127.22				
	UNITED STATES DOLLARS	<u>479 243.13</u>	265 928.90	799 441.45		1 065 370.35
AUSTRIA	SCHILLINGS	204 368.17				
	UNITED STATES DOLLARS	<u>60 000.00</u>	60 000.00	204 368.17		264 368.17
BAHAMAS	POUNDS			3 120.20		3 120.20
BARBADOS	UNITED STATES DOLLARS			4 500.00		4 500.00
BELGIUM	FRANCS		26 666.67	419 753.09		446 419.76
BOLIVIA	UNITED STATES DOLLARS			8 100.00		8 100.00
BOTSWANA	KWACHA			2 200.00		2 200.00
BRAZIL	UNITED STATES DOLLARS			113 269.24		113 269.24
BRITISH HONDURAS	POUNDS			1 182.03		1 182.03
BRITISH VIRGIN ISLANDS	UNITED STATES DOLLARS			100.00		100.00
BRUNEI	POUNDS			5 281.69		5 281.69
BULGARIA	LEVA			25 641.03		25 641.03
BURMA	KYATS	5 193.19				
	POUNDS	<u>55 127.25</u>		60 620.44		60 620.44
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	ROUBLES			75 402.14		75 402.14
CAMEROON	CFA FRANCS			28 000.00		28 000.00
CANADA	DOLLARS			1 900 000.00		1 900 000.00
CENTRAL AFRICAN REPUBLIC	CFA FRANCS			13 082.35		13 082.35
CHILE	UNITED STATES DOLLARS			87 850.00		87 850.00
COLOMBIA	UNITED STATES DOLLARS			249 964.49		249 964.49
CONGO	CFA FRANCS			16 666.67		16 666.67
COSTA RICA	UNITED STATES DOLLARS			30 000.00		30 000.00
CUBA	UNITED STATES DOLLARS	70 000.00				
	IN KIND (SUGAR)	<u>1 271.56</u>		71 271.56		71 271.56
CYPRUS	UNITED STATES DOLLARS			3 500.00		3 500.00
CZECHOSLOVAKIA	KORUNAS			104 166.67		104 166.67
DEMOCRATIC YEMEN	UNITED STATES DOLLARS			2 000.00		2 000.00
DENMARK	KRONER		561 173.77	1 351 351.35		1 912 525.12
DOMINICA	UNITED STATES DOLLARS			1 000.00		1 000.00
EGYPT	POUNDS		42 946.17	63 889.60		106 835.77
ETHIOPIA	DOLLARS			20 808.32		20 808.32
FIJI	UNITED STATES DOLLARS			2 000.00		2 000.00
FINLAND	UNITED STATES DOLLARS		273 900.00	500 000.00		773 900.00
FRANCE	FRANCS			1 983 541.67		1 983 541.67
GABON	CFA FRANCS			21 924.88		21 924.88
GAMBIA	CFA FRANCS			2 243.00		2 243.00
GERMANY, FEDERAL REPUBLIC OF	MARKS		2 881 484.85	3 404 255.32		6 285 740.17
GHANA	CEDI			20 869.57		20 869.57
GREECE	UNITED STATES DOLLARS			80 000.00		80 000.00
GRENADA	UNITED STATES DOLLARS			750.00		750.00
GUATEMALA	QUETZALES			15 000.00		15 000.00
GUYANA	UNITED STATES DOLLARS			5 454.55		5 454.55
HOLY SEE	UNITED STATES DOLLARS			1 000.00		1 000.00
HONDURAS	QUETZALES			20 000.00		20 000.00
HONG KONG	POUNDS			12 544.05		12 544.05
HUNGARY	FORINTS			8 032.13		8 032.13
ICELAND	KRONUR			19 916.47		19 916.47
INDIA	RUPEES			1 000 035.94		1 000 035.94
INDONESIA	UNITED STATES DOLLARS			100 000.00		100 000.00
IRAN	UNITED STATES DOLLARS			350 000.00		350 000.00
IRAQ	UNITED STATES DOLLARS			118 000.00		118 000.00
IRELAND	POUNDS	98 094.04				
	UNITED STATES DOLLARS	<u>104 625.00</u>	104 625.00	98 094.04		202 719.04
ISRAEL	UNITED STATES DOLLARS			45 000.00		45 000.00
ITALY	LIRE			508 474.58		508 474.58
IVORY COAST	CFA FRANCS			11 737.09		11 737.09
JAMAICA	UNITED STATES DOLLARS			13 150.68		13 150.68
JAPAN	YEN		1 003 571.43	1 221 698.11		2 225 269.54
JORDAN	POUNDS			6 203.01		6 203.01
KENYA	SHILLINGS			20 289.86		20 289.86
KHMER REPUBLIC	UNITED STATES DOLLARS			2 670.86		2 670.86

SCHEDULE A

(CONTINUED)

CONTRIBUTIONS FROM GOVERNMENTS
FOR THE YEAR ENDED 31 DECEMBER 1973

<u>GOVERNMENTS</u>	<u>CURRENCY PAID OR PLEDGED</u>		<u>FOR SPECIFIC PROJECTS</u>	<u>FOR GENERAL RESOURCES</u>	<u>TOTAL</u>
		\$	\$	\$	\$
KUWAIT	UNITED STATES DOLLARS			10 000.00	10 000.00
LAOS	UNITED STATES DOLLARS			3 500.00	3 500.00
LEBANON	POUNDS			28 112.45	28 112.45
LIBERIA	UNITED STATES DOLLARS			20 000.00	20 000.00
LIBYAN ARAB REPUBLIC	UNITED STATES DOLLARS			35 200.00	35 200.00
LIECHTENSTEIN	UNITED STATES DOLLARS			2 000.00	2 000.00
LUXEMBOURG	FRANCS			12 000.00	12 000.00
MALAWI	KWACHA			1 448.35	1 448.35
MALAYSIA	POUNDS			85 294.42	85 294.42
MALDIVES	POUNDS			900.90	900.90
MAURITIUS	RUPEES			4 148.15	4 148.15
MEXICO	UNITED STATES DOLLARS			120 000.00	120 000.00
MONACO	FRENCH FRANCS			2 958.58	2 958.58
MONGOLIA	TUGHRIK			197.10	197.10
MONTSERRAT	POUNDS			90.00	90.00
MOROCCO	FRENCH FRANCS			55 065.49	55 065.49
NEPAL	RUPEES			2 414.77	2 414.77
NETHERLANDS	GUILDERS	1 837 860.44			
	UNITED STATES DOLLARS	<u>103 448.30</u>	924 359.67	1 018 949.15	1 941 308.82
NEW ZEALAND	DOLLARS		445 103.86	445 103.86	890 207.72
NIGERIA	NAIRA			91 213.13	91 213.13
NORWAY	KRONER	4 645 928.67			
	UNITED STATES DOLLARS	<u>17 857.00</u>	1 797 216.43	2 866 569.24	4 663 785.67
OMAN	UNITED STATES DOLLARS			20 000.00	20 000.00
PAKISTAN	RUPEES	95 111.02			
	POUNDS	<u>18 000.00</u>	37 878.79	75 232.23	113 111.02
PANAMA	UNITED STATES DOLLARS			20 000.00	20 000.00
PERU	UNITED STATES DOLLARS			100 000.00	100 000.00
PHILIPPINES	PESOS			188 059.70	188 059.70
POLAND	ZLOTYS			301 204.82	301 204.82
REPUBLIC OF KOREA	WON	12 000.00			
	UNITED STATES DOLLARS	<u>16 000.00</u>		28 000.00	28 000.00
REPUBLIC OF VIET-NAM	UNITED STATES DOLLARS			26 000.00	26 000.00
ROMANIA	LEI			10 431.15	10 431.15
RWANDA	SHILLINGS			1 992.41	1 992.41
ST. KITTS-MEVIS-ANGUILLA	UNITED STATES DOLLARS			750.00	750.00
ST. LUCIA	UNITED STATES DOLLARS			2 950.00	2 950.00
ST. VINCENT	UNITED STATES DOLLARS			777.43	777.43
SAUDI ARABIA	UNITED STATES DOLLARS			20 000.00	20 000.00
SENEGAL	CFA FRANCS			22 837.54	22 837.54
SIERRA LEONE	POUNDS			24 390.24	24 390.24
SINGAPORE	UNITED STATES DOLLARS			13 913.62	13 913.62
SOMALIA	SHILLINGS	10 004.34			
	UNITED STATES DOLLARS			10 004.34	10 004.34
SOUTH AFRICA	RAND			53 125.00	53 125.00
SPAIN	PESETAS			168 871.80	168 871.80
SRI LANKA	RUPEES	8 297.70			
	POUNDS	<u>11 217.95</u>		19 515.65	19 515.65
SUDAN	UNITED STATES DOLLARS			26 000.00	26 000.00
SWAZILAND	UNITED STATES DOLLARS			2 972.40	2 972.40
SWEDEN	KRONOR		476 190.48	10 714 285.71	11 190 476.19
SWITZERLAND	FRANCS		96 860.75	1 506 281.42	1 603 142.17
SYRIAN ARAB REPUBLIC	POUNDS			13 333.33	13 333.33
THAILAND	BAHT	112 500.00			
	IN KIND (RICE)	<u>468 580.32</u>		581 080.32	581 080.32
TONGA	UNITED STATES DOLLARS			1 000.00	1 000.00
TRINIDAD AND TOBAGO	UNITED STATES DOLLARS			10 463.92	10 463.92
TUNISIA	UNITED STATES DOLLARS			27 000.00	27 000.00
TURKEY	LIRAS			238 095.22	238 095.22
UGANDA	SHILLINGS			41 068.92	41 068.92
UKRAINIAN SOVIET SOCIALIST REPUBLIC	ROUBLES			150 804.29	150 804.29
UNION OF SOVIET SOCIALIST REPUBLICS	ROUBLES			814 343.16	814 343.16
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	POUNDS		876 411.17	1 956 001.92	2 832 413.09
UNITED REPUBLIC OF TANZANIA	SHILLINGS			14 710.14	14 710.14
UNITED STATES OF AMERICA	UNITED STATES DOLLARS			15 000 000.00	15 000 000.00
UPPER VOLTA	CFA FRANCS			11 931.33	11 931.33

SCHEDULE A
(CONTINUED)

CONTRIBUTIONS FROM GOVERNMENTS
FOR THE YEAR ENDED 31 DECEMBER 1973

<u>GOVERNMENTS</u>	<u>CURRENCY</u> <u>PAID OR PLEDGED</u>	<u>FOR SPECIFIC</u> <u>PROJECTS</u>	<u>FOR GENERAL</u> <u>RESOURCES</u>	<u>TOTAL</u>
	\$	\$	\$	\$
WESTERN SAMOA	UNITED STATES DOLLARS		1 967.49	1 967.49
YUGOSLAVIA	NEW DINARS		239 743.59	239 743.59
ZAMBIA	UNITED STATES DOLLARS		27 930.23	27 930.23
		<u>9 886 222.70</u>	<u>52 731 269.37</u>	<u>62 617 492.07</u>
ADJUSTMENTS TO PRIOR YEARS' INCOME	UNITED STATES DOLLARS		<u>80 000.00-</u>	<u>80 000.00-</u>
		<u>9 886 222.70</u>	<u>52 651 269.37</u>	<u>62 537 492.07</u>

SCHEDULE B

CONTRIBUTIONS FROM NON-GOVERNMENTAL SOURCES
FOR THE YEAR ENDED 31 DECEMBER 1973

	<u>FOR SPECIFIC</u> <u>PROJECTS</u>	<u>FOR GENERAL</u> <u>RESOURCES</u>	<u>TOTAL</u>
	\$	\$	\$
AFGHANISTAN		104.66	104.66
ALGERIA		285.71	285.71
AUSTRALIA	700 486.29	34 801.17	735 287.46
AUSTRIA		10 872.62	10 872.62
BAHRAIN		131.05	131.05
BELGIUM	110 064.14	275 306.26	385 370.40
BRITISH VIRGIN ISLANDS		16.01	16.01
BURMA		57.13	57.13
CANADA	1 799 841.00	38.00	1 799 879.00
COLOMBIA		86.96	86.96
CZECHOSLOVAKIA		11.90	11.90
DENMARK	102 597.64	9 965.04	112 562.68
EGYPT		248.29	248.29
FINLAND	15 369.80	48 422.92	63 792.80
FRANCE	158 949.14	122 498.93	281 448.07
GERMANY, FEDERAL REPUBLIC OF	20 505.21	1 706 064.61	1 726 569.82
GUINEA		942.96	942.96
INDIA	1 191.00	1 696.21	2 887.21
INDONESIA		25.98	25.98
IRAN		863.47	863.47
IRELAND	57 307.68	64 800.79	121 908.47
ISRAEL	5 969.38		5 969.38
ITALY	12 000.00	26 970.00	38 970.00
JAMAICA		59.88	59.88
JAPAN	62 264.15	92 053.43	154 317.58
KENYA		70.03	70.03
LEBANON	4 983.39	730.52	5 713.91
LIBYAN ARAB REPUBLIC		168.92	168.92
LUXEMBOURG	2 531.65	927.16	3 458.81
NEPAL		62.53	62.53
NETHERLANDS	277 564.78	45 454.55	323 019.33
NEW ZEALAND	136 718.35	11 335.37	148 053.72
NIGERIA		2 295.53	2 295.53
NORWAY		47 030.80	47 030.80
PAKISTAN		20.20	20.20
PAPUA NEW GUINEA		17.60	17.60
PHILIPPINES		268.94	268.94
REPUBLIC OF KOREA		312.50	312.50
ROMANIA	6 809.87	21 404.65	28 214.52
SIERRA LEONE		4.90	4.90
SPAIN		167 393.60	167 393.60
SWEDEN	131 000.00	37 557.41	168 557.41
SWITZERLAND	35 013.29	56 631.14	91 644.43
THAILAND		1 440.84	1 440.84
TRINIDAD AND TOBAGO		2.58	2.58
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	117 496.94	60 882.40	178 379.34
UNITED STATES OF AMERICA	184 098.25	2 979 200.95	3 163 299.20
YUGOSLAVIA		89.23	89.23
ZAMBIA		62.23	62.23
	<u>3 942 762.03</u>	<u>5 829 488.56</u>	<u>9 772 250.59</u>
UNITED NATIONS SECRETARIAT	8 760.00	17 510.72	26 270.72
	<u>3 951 522.03</u>	<u>5 846 999.28</u>	<u>9 798 521.31</u>

STATEMENT OF COMMITMENTS, EXPENDITURES AND BALANCES OF COMMITMENTS FOR THE YEAR ENDED 31 DECEMBER 1973

AREA AND COUNTRY ASSISTANCE	COMMITMENTS			EXPENDITURES					BALANCES OF COMMITMENTS 31 DECEMBER 1973
	BALANCES OF COMMITMENTS 1 JANUARY 1973	APPROVED IN 1973 (NET)	TOTAL FOR 1973 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	
AFRICA									
ALGERIA	1 010 431.05		1 010 431.05	375 276.46	34 644.89	19 916.76-	2 921.17	392 925.76	617 505.29
BOTSWANA	125 892.03	500	625 892.03	11 908.42	19 272.09	547.90		31 728.41	594 163.62
BURUNDI	384 749.94	419	803 749.94	184 998.53	44 225.60		59 129.76	288 353.89	515 396.05
CAMEROON	348 782.27	509	857 782.27	152 998.59	42 949.33		5 150.12	201 098.04	656 684.23
CENTRAL AFRICAN REPUBLIC	205 972.60		205 972.60	13 664.41	102 512.97	109.44	7 018.83	123 305.65	82 666.95
CHAD	167 714.93		167 714.93	2 037.58	119 373.78	22 828.60	12 371.69	156 611.65	11 103.28
COMOR ISLANDS	1 615.15-		1 615.15-						1 615.15-
CONGO	48 626.10	21'	263 626.10	51 315.22				51 315.22	212 310.88
DAHOMEY	173 409.91		173 409.91	72 898.14	65 048.03	589.27		138 535.44	34 074.47
EQUATORIAL GUINEA	24 761.95		24 761.95	3 679.91				3 679.91	21 082.04
ETHIOPIA	2 126 667.94	608 248.83	2 734 916.77	337 953.71	216 482.60	8 069.53	9 326.90	571 832.82	2 163 083.95
GABON	33 140.12		33 140.12		232.02	11 103.82	168.45	11 504.29	21 635.83
GAMBIA	195 726.04	18 500.00	214 226.04	50 273.17	22 197.44			78 408.93	135 817.11
GHANA	368 870.11	981 000.00	1 349 870.11	181 207.33	49 068.45			231 679.04	1 118 191.07
GUINEA	407 038.62	140 000.00	547 038.62	212 762.52				212 762.52	334 276.10
IVORY COAST	262 500.18	492 000.00	754 500.18	144 528.23				235 168.84	519 331.34
KENYA	1 167 080.21		1 167 080.21	232 996.76	79 141.15		4 565.06	316 702.97	850 377.24
LESOTHO	509 082.82		509 082.82	77 922.45	3 270.97		14 249.39	95 442.81	413 640.01
LIBERIA	117 660.97	1 090 000.00	1 207 660.97	135 248.48	67 625.00	1 990.00	17.59	204 881.07	1 002 779.90
MADAGASCAR	170 504.25	753 000.00	923 504.25	92 033.74	7 638.84		33.33	99 705.91	823 798.34
MALAWI	557 858.84		557 858.84	285 823.96	67 417.13			353 241.09	204 617.75
MALI	268 261.12	1 067 600.00	1 335 861.12	207 045.10	23 145.22	11 379.57	2 178.12	243 748.01	1 092 113.11
MAURITANIA	187 889.71	291 000.00	478 889.71	2 570.53	60 414.37		5.34	62 990.24	415 899.47
MAURITIUS	43 674.25	160 000.00	203 674.25	58 914.56	395.07		94 397.39	153 707.02	49 967.23
MOROCCO	1 500 323.09		1 500 323.09	419 078.87	112 517.37	85 582.83	766.38	617 945.45	882 377.64
NIGER	273 794.12	1 240 000.00	1 513 794.12	218 543.56	97 140.85	203.00		315 887.41	1 197 906.71
NIGERIA	4 811 234.92	5 028 200.60	9 839 434.92	1 067 552.02	124 063.84	2 825.18	39 622.36	1 234 063.40	8 605 371.52
RWANDA	215 031.12	592 000.00	807 031.12	122 723.90	35 241.99			157 965.89	649 065.23
SENEGAL	695 703.79	232 800.00	928 503.79	329 308.35	6 346.46			135 932.23	792 571.56
SIERRA LEONE	301 216.78		301 216.78	138 077.68	40 025.85	307.00		178 410.53	122 806.25
SOMALIA	216 470.47		336 470.47	122 870.59	74 999.89			197 815.48	138 654.99
SOUTHERN RHODESIA	50 000.00		50 000.00						50 000.00
SWAZILAND	336 491.34		336 491.34	28 847.05	1 486.10		14 713.69	45 240.84	291 242.50
TOGO	168 152.68	300 000.00	468 152.68	75 250.39	72 537.15	549.21		148 336.75	319 815.93
TUNISIA	856 309.13		856 309.13	224 398.68	9 055.81			388.41	622 466.23
UGANDA	676 777.81	150 000.00	826 777.81	71 381.9	78 886.14	5 150.56	2 802.65	158 223.28	668 554.53
UNITED REPUBLIC OF TANZANIA	1 894 582.10	287 200.00-	1 607 382.10	253 727.77	217 280.06	1 218.39	157.25	472 383.47	1,134,998.63
UPPER VOLTA	418 032.75	185,000.00-	233 032.75	113 060.09	55,283.50	571.42		168 915.01	64 117.74
ZAIRE	184,967.57	1 522 000.00	1 706 967.57	297 736.08	16,200.00	2 576.28		316 512.36	1 390 455.21
ZAMBIA	317 727.07		317 727.07	74 982.21	1 049.11		9 082.30	85 675.19	232 051.88
SUDANO-SAHELIAN RELIEF PROGRAMME REGIONAL	581 716.12	1 523 600.00	1 523 600.00	510 994.50		15 163.34	129 956.34	656 114.18	867 485.82
		40 000.00	621 716.12	22 779.73	39 269.70	6 240.80		93 983.01	527 733.11
AREA TOTAL	22 523 211.67	17 400 748.83	39 923 960.50	6 779 316.20	2 096 836.04	166 676.41	433 756.26	9 476 584.91	30 447 375.59

AREA AND COUNTRY ASSISTANCE	C O M M I T M E N T S			E X P E N D I T U R E S					BALANCES OF COMMITMENTS 31 DECEMBER 1973
	BALANCES OF COMMITMENTS 1 JANUARY 1973	APPROVED IN 1973 (NET)	TOTAL FOR 1973 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
EAST ASIA AND PAKISTAN									
BANGLADESH	12 385 753.14	746 400.00	13 132 153.14	2 381 151.21	118 236.03	23 351.70	685 235.27	2 971 502.15	10 160 650.99
BURMA	1 937 736.97	575 000.00	2 512 736.97	903 887.09	12 051.64			915 938.73	1 596 798.24
CHINA ^{a/}	36 671.89		36 671.89	33 810.25	2 861.64			36 671.89	
HONG KONG	41 752.00	134 000.00	175 752.00	9 449.02				9 449.02	166 302.98
INDO-CHINA PENINSULA		13 897 600.00	10 897 600.00	1 314 875.55	18 665.42	30 054.06	194 145.56	1 557 740.59	9 339 859.41
INDONESIA	4 881 300.49	3 909 000.00	8 790 300.49	2 748 401.26	365 733.34	53 300.85	67 848.20	3 235 283.65	5 635 016.84
KHMER REPUBLIC	355 491.55	1 802.85	357 294.40	213 277.62	8 077.76		53 988.60	274 923.98	82 370.42
LAOS	121 458.16		121 458.16	48 415.73	8 520.92	5 209.65	542.83	62 689.13	58 769.03
MALAYSIA	722 248.16	60 000.00	782 248.16	220 011.86	19 868.01			239 879.89	542 368.27
PAKISTAN	6 301 864.49	5 946 374.09	12 248 238.58	1 290 423.56	107 953.91	3 188.84	215 853.26	1 617 419.57	10 630 819.01
PAPUA NEW GUINEA	35 406.41	250 000.00	285 406.41	6 149.61				6 149.61	279 256.80
PHILIPPINES	2 957 555.81	453 000.00	3 410 555.81	734 389.76	100 878.50	5 036.27	7 126.65	847 431.18	2 563 124.63
REPUBLIC OF KOREA	1 909 944.00	154 000.00	2 063 944.00	351 707.35	99 075.31	10 259.75	490.00	461 532.41	1 602 411.59
REPUBLIC OF VIET-NAM	555 687.24		555 687.24	316 073.47	26 115.53		3 549.66	345 738.66	209 948.58
SINGAPORE	5 746.98	60 000.00	65 746.98	8 007.16	7 957.03			15 964.19	49 782.79
THAILAND	1 696 957.33		1 696 957.33	841 306.90	123 095.90	895.34	20 221.12	985 518.86	711 638.47
PACIFIC ISLAND TERRITORIES	330 885.94	450 000.00	780 885.94	293 601.61	4 673.82		21 895.71	320 171.14	460 714.80
REGIONAL	32 102.83	100 000.00	132 102.83	3 792.61				37 824.84	94 277.99
AREA TOTAL	34 308 563.33	23 817 176.94	58 125 740.33	11 718 731.44	787 292.30	165 328.84	1 270 476.86	13 941 829.49	44 183 910.84
SOUTH CENTRAL ASIA									
AFGHANISTAN	2 188 553.73	905 000.00	3 093 553.73	1 255 151.59	14 289.15	619.74	68 040.41	1 338 100.89	1 755 452.84
INDIA	23 223 742.05	5 693 100.00	28 916 842.05	7 745 920.19	410 020.15	149 007.72	741 239.09	9 046 187.15	19 870 654.90
MALDIVES	48 927.58		48 927.58	3 465.06		109.17		8 574.23	40 353.35
MONGOLIA	165 913.14	245 000.00	410 913.14	36 265.52				76 265.52	334 647.62
NEPAL	1 022 933.36	1 270 000.00	2 292 933.36	411 415.47	31 653.02	51 016.25	19 091.05	507 165.79	1 785 767.57
SRI LANKA	1 685 304.54	1 120 000.00	2 805 304.54	809 892.89	48 533.25		350.00	858 576.14	1 946 728.40
AREA TOTAL	28 335 374.40	9 233 100.00	37 568 474.40	10 307 110.72	504 295.57	200 752.88	822 710.55	11 834 869.72	25 733 604.68
EASTERN MEDITERRANEAN									
BAHRAIN	5,979.37	60,000.00	65,979.37	33,218.20		7 365.35	417.95	41 001.50	24 977.87
CYPRUS	4 013.36		4 013.36						4 013.36
DEMOCRATIC YEMEN	1 045 538.52		1 045 538.52	51 553.81	337 696.27	39 331.25	12 350.69	440 832.02	604 766.50
EGYPT	1 518 882.84	140 000.00	1 658 882.84	362 162.05	30 431.67	57 026.88	79 980.66	529 581.26	1 129 301.58
IRAN	945 172.59	50 000.00	995 172.59	223 901.97	6 682.30	3 317.37	6 022.52	239 924.16	755 248.43
IRAQ	850 598.07	7 713.64	858 311.71	213 101.06	49 602.42	5 596.03	13 942.96	282 242.47	586 069.24
JORDAN	1 081 306.36	12 428.59	1 093 734.95	67 752.96	99 861.46	34 118.40	24 643.71	226 376.53	867 358.42
LEBANON	362 361.62		362 361.62	31 495.79	46 334.87	57 556.39	1 689.23	137 076.28	225 285.34
LIBYAN ARAB REPUBLIC	101 760.37		101 760.37						101 760.37
OMAN	88 361.46	70 285.44	158 646.90	62 444.76	35 749.02	6 298.89	5 632.84	110 123.91	92 047.49
SAUDI ARABIA	295 630.34		295 630.34	102 601.24			526.26	103 127.50	192 502.84
SUDAN	2 213 698.81	157 100.00	2 370 798.81	430 004.97	62 415.08	30 099.71	72 070.35	594 610.11	1 776 188.70
SYRIAN ARAB REPUBLIC	1 214 401.91		1 214 401.91	196 087.67	33 712.41	58 955.74	16 479.07	305 230.94	909 170.97
TURKEY	173 534.54	316 000.00	489 534.54	159 380.65	33 540.83	4 868.89	44 971.19	242 761.56	246 772.98
YEMEN	1 462 639.09		1 462 639.09	115 095.28	137 183.05	5 103.33	1 801.64	259 180.35	1 203 458.74
REGIONAL	380 423.11	80 000.00	460 423.11	62 676.82	140 946.74	22 090.81	21 473.06	247 187.43	213 255.68
AREA TOTAL	11 744 302.36	762 956.79	12 507 259.15	2 111 477.23	1 014 156.12	331 724.09	301 898.13	3 759 255.57	8 748 003.58
EUROPE									
BULGARIA	23 798.67		23 798.67						23 798.67
GREECE	1 059.10		1 059.10						1 059.10
HUNGARY	498.31		498.31						498.31
POLAND	7 439.64		7 439.64						7 439.64
ROMANIA	45.96		45.96						45.96
SPAIN	8 160.16		8 160.16						8 160.16
YUGOSLAVIA	134 053.69		134 053.69	43 462.06	211.06			43 673.12	90 380.57
AREA TOTAL	171 848.79		171 848.79	43 462.06	211.06			43 673.12	128,175.67

^{a/} Finalization of transactions initiated in prior years. By resolution 2758 (XXVI) of 25 October 1971, the General Assembly, *inter alia*, decided "to restore all its rights to the People's Republic of China and to recognize the representatives of its Government as the only legitimate representatives of China to the United Nations, and to expel forthwith the representatives of Chiang Kai-shek from the place which they unlawfully occupy at the United Nations and in all the organizations related to it".

AREA AND COUNTRY ASSISTANCE	COMMITMENTS			EXPENDITURES					BALANCES OF COMMITMENTS 31 DECEMBER 1973
	BALANCES OF COMMITMENTS 1 JANUARY 1973	APPROVED IN 1973 (NET)	TOTAL FOR 1973 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	
THE AMERICAS									
ARGENTINA	42 965.78		42 965.78	331.20				331.20	42 634.58
BARBADOS	9 153.08		9 153.08	271.91	2 577.32			2 849.23	6 303.85
BOLIVIA	438 004.24	406 000.00	844 004.24	310 733.34	34 354.63	7 090.00	9 801.84	381 979.81	462 024.43
BRAZIL	4 742 992.53	733 000.00	5 475 992.53	308 033.60	654 766.39	33 154.96	12 797.66	1 008 752.61	4 467 239.92
BRITISH HONDURAS	94 466.65		94 466.65	5 961.48	1 314.51			7 275.99	87 190.66
BRITISH VIRGIN ISLANDS	802.39		802.39	927.70				927.70	125.31-
CHILE	304 984.53	500 000.00	804 984.53	237 178.25	29 731.90	521.54	2 613.77	270 045.46	534 939.07
COLOMBIA	2 240 410.20	250 000.00	2 490 410.20	261 814.57	5 848.80	3 985.94	68 442.55	340 091.86	2 150 318.34
COSTA RICA	250 525.02		250 525.02	19 685.49	21 335.26			101 020.75	149 504.27
CUBA	573 250.32		573 250.32	85 138.91			5 000.00	91 138.91	482 111.41
DOMINICA	26 818.76		26 818.76	31 328.27				31 328.27	4 509.51-
DOMINICAN REPUBLIC	406 148.25	349 000.00	755 148.25	30 390.26	58 090.00			88 480.26	666 667.99
ECUADOR	415 601.32	1 250 000.00	1 665 601.32	174 668.34	13 087.71	26 750.00	10 000.00	224 506.05	1 441 095.27
EL SALVADOR	409 835.57		409 835.57	60 308.25	1 920.12	1 240.00	899.63-	62 568.74	347 266.83
GRENADA	720.00		720.00						720.00
GUATEMALA	520 457.13		520 457.13	176 515.36	11 086.00		598.00	188 199.36	332 257.77
GUYANA	70 654.45		70 654.45	18 061.10	14 272.91			32 334.01	38 320.44
HAITI	460 129.46	336 000.00	796 129.46	146 720.59	31 087.82	1 660.50		179 468.91	616 660.55
HONDURAS	404 094.37		404 094.37	129 036.48	7 473.00		410.00	136 919.48	267 174.89
JAMAICA	182 809.35		182 809.35	23 644.49				23 644.49	159 164.86
MEXICO	259 439.28	1 000 000.00	1 259 439.28	156 553.67	29 057.70	11 262.37	1 485.40	198 359.14	1 061 080.14
MONTSERRAI	1 158.32		1 158.32						1 158.32
NICARAGUA	456 770.05	280 000.00	736 770.05	339 597.18	7 681.98		18 190.26	365 469.42	371 300.63
PANAMA	315 494.97		315 494.97	179 383.32	7 434.31	10 420.21	1 581.48	198 819.32	116 675.65
PARAGUAY	483 705.70		483 705.70	108 704.31	20 551.63	23 070.47	7 082.76	159 409.17	324 296.53
PERU	1 673 094.69	500 000.00	2 173 094.69	463 314.18	48 002.75	8 012.86	49 884.00	569 213.79	1 603 880.90
ST. KITTS-NEVIS-ANGUILLA	784.17		784.17						784.17
ST. LUCIA	1 435.40-		1 435.40-						1 435.40-
SURINAM	237 299.43		237 299.43	28 835.16				28 835.16	208 464.27
TRINIDAD AND TOBAGO	47 865.62		47 865.62	13 355.05	5 025.50			18 380.55	29 485.07
URUGUAY	68 625.35		68 625.35						68 625.35
VENEZUELA	3 825.96		3 825.96						3 825.96
REGIONAL	2 422 684.10	667 000.00	3 089 684.10	290 648.07	183 502.18	71 299.22	156 982.60	702 432.07	2 387 252.03
AREA TOTAL	17 564 135.64	6 271 000.00	23 835 135.64	3 662 140.53	1 208 202.42	198 468.07	343 970.69	5 412 781.71	18 422 353.93
TOTAL FOR ALL AREAS	114 647 436.25	57 484 982.56	172 132 418.81	34 622 238.10	5 610 993.51	1 062 950.34	3 172 812.49	44 466 994.52	127 663 424.29
GENERAL ASSISTANCE									
COUNTRY PLANNING AND PROGRAMME DEVELOPMENT	750 325.17	1 200 000.00	1 950 325.17	14 368.85	132 197.39	459 957.58	364 010.00	970 533.82	979 791.35
DEVELOPMENT OF PROTEIN-RICH FOODS FOR CHILDREN	562 181.91		562 181.91	23 074.37	316.53	31.23	2 566.25	25 988.38	536 193.53
INTERNATIONAL CHILDREN'S CENTRE AND PAEDIATRIC TRAINING	1 953 074.50		1 953 074.50	1 905.28	77 251.00	5 252.59	400 433.03	484 841.90	1 468 232.60
NUTRITION AND DAIRY TRAINING	133 029.10		133 029.10						133 029.10
NUTRITION PERSONNEL	184 386.20		184 386.28						184 386.28
ASIAN CENTRE FOR TRAINING AND RESEARCH							526.51	526.51	526.51-
PLANNING FOR CHILDREN AND YOUTH IN NATIONAL DEVELOPMENT	382 017.56	12 000.00	394 017.58	5 485.88	93 298.39	5 326.20	54 383.45	158 493.92	235 523.66
EMERGENCY RESERVE	249 000.00	751 000.00	1 000 000.00						1 000 000.00
FREIGHT ON MILK	20 822.87	20 822.87-							
FREIGHT ON SUPPLIES	2 483 072.31	107 945.13-	2 375 127.18						2 375 127.18
TOTAL ASSISTANCE	121 365 345.97	59,319 214.56	180 684 560.53	34 667 072.56	5 914 056.82	1 533 517.94	3 994 731.73	46 109 379.05	134 575 181.48
PROGRAMME SUPPORT SERVICES	10 072 600.00	12 008 500.95	22 081 100.95				10 522 100.25	10 522 100.95	11 559 000.00
ADMINISTRATIVE SERVICES	6 032 300.00	7 089 304.11	13 121 604.11				6 560 604.11	6 560 604.11	6 561 000.00
TOTALS	137 470 245.97	78 417 019.62	215 887 265.59	34 667 072.56	5 914 056.82	1 533 517.94	21 077 436.79	61 192 084.11	152 695 181.48

SCHEDULE C-2

Statement of commitments, expenditures and balances of commitments for the year ended
31 December 1973 for trust fund projects

AREA AND COUNTRY ASSISTANCE	COMMITMENTS				EXPENDITURE						BALANCES OF COMMITMENTS 31 DECEMBER 1973
	BALANCES OF COMMITMENTS 1 JANUARY 1973	APPROVED IN 1973 (NET)	TOTAL FOR 1973 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
AFRICA											
BOTSWANA	74 000.00		74 000.00	16 441.25			2 055.04	18 496.29	55 503.71		
MAURITIUS	371 088.76		371 088.76	62 533.19			7 839.57	70 372.76	300 716.00		
NIGERIA	8 555.36	46 800.00	55 355.36	6 835.55	36 141.07		854.44	43 831.06	11 524.30		
SWAZILAND	84 397.68		84 397.68	7 956.41			993.97	8 950.38	75 443.30		
TUNISIA	610 526.27	225 700.00	836 226.27		1 138.79	1 484.30		2 623.09	833 603.18		
UNITED REPUBLIC OF TANZANIA		287 200.00	287 200.00	273 221.44				273 221.44	13 978.56		
UPPER VOLTA	139 804.56		139 804.56	64 194.43			5 907.00	69 194.43	70 610.13		
SUDANO SAHELIAN RELIEF PROGRAMME		200 000.00	200 000.00	134 833.50				134 833.50	65 166.50		
AREA TOTAL	1 288 368.63	759 700.00	2 048 068.63	566 015.77	37 279.86	1 484.30	16 743.02	621 522.95	1 426 545.68		
EAST ASIA AND PAKISTAN											
BANGLADESH	1 244 855.90	5 521 800.00	6 866 655.90	3 069 071.60	252 608.23	16 370.49	792 100.36	4 130 150.68	2 735 505.22		
DEMOCRATIC REPUBLIC OF VIET-NAM	202 745.10		202 745.10	202 745.10			122 427.17	202 745.10	113 979.60		
INDONESIA	528 830.15		528 830.15	286 907.76	5 515.62			414 850.55	2 025 927.21		
MALAYSIA	(9 313.64)	2 041 000.00	2 031 686.36	5 159.15			11 124.44	5 159.15	2 880 330.09		
PAKISTAN	3 098 551.35	310 700.00	3 409 251.35	453 505.38	64 291.44	37.31	16 794.03	(74 604.29)	385 901.85		
PHILIPPINES	(7 702.44)	519 000.00	511 297.56	(91 435.63)			13 037.41	64 257.64	427 265.43		
REPUBLIC OF VIET-NAM	491 523.07		491 523.07	51 200.23			65 343.79	622 002.21	(13 255.91)		
THAILAND	608 746.30		608 746.30	543 058.42	13 800.00		1 581.38	14 044.95	41 897.94		
PACIFIC ISLAND TERRITORIES	30 342.89	25 000.00	55 342.89	12 463.57							
AREA TOTAL	6 188 578.63	8 517 500.00	14 706 078.63	4 532 675.58	336 015.29	16 407.80	1 022 428.58	5 907 527.25	8 798 551.43		
SOUTH CENTRAL ASIA											
INDIA	3 678 438.14	168 000.00	3 846 438.14	1 181 101.94	16 308.97	131.06	221 767.92	1 419 309.89	2 427 128.25		
NEPAL		268 900.00	268 900.00						268 900.00		
AREA TOTAL	3 678 438.14	436 900.00	4 115 338.14	1 181 101.94	16 308.97	131.06	221 767.92	1 419 309.89	2 695 928.25		

SCHEDULE C-2 (CONTINUED)

	COMMITMENTS			EXPENDITURE							BALANCES OF COMMITMENTS 31 DECEMBER 1973
	BALANCES OF COMMITMENTS 1 JANUARY 1973	APPROVED IN 1973 (NET)	TOTAL FOR 1973 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>EASTERN MEDITERRANEAN</u>											
EGYPT	489 517.53		489 517.53	20 147.47		499.02	4 480.79	65 127.28		404 390.25	
IRAN	58 099.86		58 099.86	105 422.24	13 376.09		13 790.57	132 588.50		(74 489.04)	
OMAN		50 936.80	50 936.80	496.65		26 712.39	23 727.76	50 936.80			
SUDAN		896 100.00	896 100.00							896 100.00	
YEMEN		211 100.00	211 100.00							211 100.00	
AREA TOTAL	547 617.39	1 158 136.80	1 705 754.19	286 066.36	13 376.09	27 211.41	41 999.12	268 652.96		1 437 101.21	
<u>THE AMERICAS</u>											
BRAZIL	99 933.66		99 933.66			19 950.00		19 950.00		79 983.66	
CHILE	2 113 408.00		2 113 408.00	137 795.44			17 224.43	155 019.87		1 958 380.13	
CUBA	297 590.34	357 700.00	655 290.34	165 139.70		8 146.37	26 278.68	199 564.75		455 725.59	
AREA TOTAL	2 510 924.00	357 700.00	2 868 624.00	302 935.14		28 096.37	43 503.11	374 534.62		2 494 089.38	
TOTAL FOR ALL AREAS	14 833 926.84	11 229 836.80	25 443 763.64	6 768 794.79	402 980.21	73 330.94	1 346 441.75	8 592 547.69		16 852 215.95	

SCHEDULE D

Short-term investments at 31 December 1973

	\$	\$	<u>Interest</u> (per cent)
<u>Deposits with banks</u>			
<u>Deposits at call and seven days' notice in US dollars</u>			
Chase Manhattan Bank, New York	894 446.77		
Irving Trust Company, London	125 000.00		
Irving Trust Company, New York	1 118.01		
Franklin National Bank, New York	886.57		
Bankers Trust Company, New York	512.74		
First National City Bank, New York	411.23		
Manufacturer's Hanover Trust Company, New York	371.68		
Chemical Bank, New York	370.96	1 023 117.96	5.49
<u>Maurice Pate Memorial Fund, in US dollars</u>			
Franklin National Bank, New York - at call	9 978.25		
Franklin National Bank, New York - saving certificate	65 000.00	74 978.25	5.60
<u>Time deposits in US dollars (due from January to March 1974)</u>			
Chemical Bank, New York	7 500 000.00		
Chase Manhattan Bank, New York	3 500 000.00		
Bankers Trust Company, New York	2 000 000.00		
First National City Bank, New York	1 800 000.00		
Banque Worms et Cie, Paris	350 000.00	15 150 000.00	13.18
 TOTAL BANK DEPOSITS IN US DOLLARS	 16 248 096.21		

SCHEDULE D (continued)

	\$	\$	<u>Interest</u> (per cent)
<u>Brought forward</u>		16 248 096.21	
<u>Deposits at call and seven days' notice</u> <u>in other currencies</u>			
Banque Worms et Cie, Paris	1 966 540.07		
Mitsui Bank Ltd., Tokyo	714 285.71		
Dresdner Bank, Frankfurt	568 181.82		
National and Grindlays Bank Ltd., Dacca	253 164.56		
National Provident Fund, Wellington	120 397.24		
Nordiska Foreningsbanken, Helsinki	74 203.26		
Morgan Grenfell Company, Ltd., London	61 465.72		
Chase and Bank of Ireland (Int) Ltd., Dublin	47 281.32	3 805 519.70	7.32
<u>Time deposits in other currencies due</u> <u>from January to March 1974</u>			
Dresdner Bank, Frankfurt	14 070 673.96		
Banque Worms et Cie, Paris	9 280 936.88		
Bank of New Zealand, Wellington	541 543.02		
Creditanstalt Bankverein, Vienna	450 777.21		
Ottoman Bank, Ankara	285 714.28		
Societe Generale de Banque Bruxelles	253 164.56		
Nordiska Foreningsbanken, Helsinki	217 027.03		
Chase and Bank of Ireland (Int) Ltd., Dublin	165 484.63		
Commonwealth Trading Bank of Australia, Sydney	74 371.56		
Bank of Ceylon, Colombo	30 864.20	25 370 557.33	12.17
 TOTAL BANK DEPOSITS IN OTHER CURRENCIES	 <u>29 176 077.03</u>		
<u>United Kingdom Treasury Bills (91 days)</u>			
Bank of England, London £10 000 at cost £9 691.47		22 911.28	12.38
 TOTAL INVESTMENTS		<u>45 447 084.52</u>	11.94

SCHEDULE E

Contributions receivable from Governments as at 31 December 1973

<u>Governments</u>	<u>General resources and specific projects</u>		<u>Local cost of field offices</u>		<u>Total Contributions receivable</u>
	<u>For years prior to 1973</u>	<u>For 1973</u>	<u>For years prior to 1973</u>	<u>For 1973</u>	
	\$	\$	\$	\$	\$
Afghanistan		2 000.00			2 000.00
Algeria		11 904.76			11 904.76
Australia		185 928.90			185 928.90
Belgium		419 753.09			419 753.09
Bolivia	8 040.00	8 100.00			16 140.00
Botswana		2 200.00			2 200.00
Brazil	100 000.00	100 000.00	85 500.00	60 000.00	345 500.00
Burma		60 620.44		2 492.73	63 113.17
Central African Republic		13 082.35			13 082.35
Chile	240 000.00	87 850.00			327 850.00
Colombia				2 371.95	2 371.95
Congo		16 666.67			16 666.67
Costa Rica		7 500.00			7 500.00
Cuba		70 000.00			70 000.00
Cyprus		3 500.00			3 500.00
Ethiopia				5 597.47	5 597.47
Gambia		2 243.00	274.37		2 517.37
Germany, Federal Republic of		2 408 000.00			2 408 000.00
Guatemala				150.00	150.00
Hungary		8 032.13			8 032.13
Indonesia		100 000.00		27 036.14	127 036.14
Iran				8 302.58	8 302.58
Iraq		118 000.00			118 000.00
Ireland		104 625.00			104 625.00
Khmer Republic		2 670.86			2 670.86
Kuwait	40 000.00	10 000.00			50 000.00
Laos		3 500.00			3 500.00
Lebanon		28 112.45		6 024.10	34 136.55
Maldives		900.90			900.90
Mexico				6 000.00	6 000.00
Montserrat		90.00			90.00
Netherlands		714 285.71			714 285.71
Norway		17 857.00			17 857.00
Pakistan		75 232.23		25 252.52	100 484.75
Paraguay	10 000.00				10 000.00
Peru	176 810.64	100 000.00			276 810.64
Philippines	14 432.84	94 029.85			108 462.69
Republic of Korea		16 000.00			16 000.00
Senegal		9 803.92		4 901.96	14 705.88
Sudan		26 000.00			26 000.00
Switzerland		15 625.00			15 625.00

SCHEDULE E (CONTINUED)

Contributions receivable from Governments as at 31 December 1973

<u>Governments</u>	<u>General resources and specific projects</u>		<u>Local cost of field offices</u>		<u>Total Contributions receivable</u>
	<u>For years prior to 1973</u>	<u>For 1973</u>	<u>For years prior to 1973</u>	<u>For 1973</u>	
	\$	\$	\$	\$	\$
Thailand	112 500.00	581 080.32			693 580.32
Trinidad and Tobago	3 000.00				3 000.00
Tunisia				10 566.41	10 566.41
Uganda		41 068.92			41 068.92
United Arab Emirates	25 000.00				25 000.00
United Republic of Tanzania		14 710.14		8 695.65	23 405.79
Upper Volta		11 931.33			11 931.33
Western Samoa		1 967.49			1 967.49
	<u>729 783.48</u>	<u>5 494 872.46</u>	<u>85 774.37</u>	<u>167 391.51</u>	<u>6 477 821.82</u>

NOTES FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

Notes on statement I: Income and expenditures

Contributions from Governments

1. Contributions were received by UNICEF in 1973 from 124 Governments to a total of \$62,617,492. This consisted of \$52,731,269 for the general resources of UNICEF and \$9,886,223 for specific purposes. For a breakdown of contributions for specific purposes, see table 1, page 27.
2. The adjustment of \$80,000 shown in schedule A represents a write-off of Government contributions receivable for more than five years, thus reducing the contributions of \$62,617,492 to an amount of \$62,537,492 (see statement I, page 8).

Contributions from non-governmental sources

3. Contributions from non-governmental sources for 1973 excluding income from greeting card and related operations, amounted to \$9,798,521. The main sources of non-governmental income with comparative figures for 1972 are shown in table 2. Included in them were \$3,951,522 for specific purposes, as per schedule B and table 3, page 29.

Greeting card and related operations

4. The net income from greeting card and related operations totalling \$6,994,754 was in respect of the 1972/1973 sales campaign, the accounts for which were closed at 30 April 1973. Details of income and expenditure were published separately (E/ICEF/AB/L.133). Net income for the 1973/1974 sales campaign will be included in UNICEF's income for 1974 after closure of the accounts at 30 April 1974.

Table 1. Contributions to UNICEF for specific purposes, 1973

Governments	For long-term projects	Relief and rehabilitation projects					Total
		Bangladesh	Ethiopia	Indo-China Peninsula	Pakistan	Sudano-Sahelian region	
	\$	\$	\$	\$	\$	\$	\$
Algeria				11 904.76			11 904.76
Australia	80 000.00			185 928.90			265 928.90
Austria	50 000.00				10 000.00		60 000.00
Belgium	26 666.67						26 666.67
Denmark	199 669.42					361 504.35	561 173.77
Egypt	42 946.17						42 946.17
Finland		273 900.00					273 900.00
Germany, Federal Republic of							2 881 484.85
Ireland	60 000.00				44 625.00		104 625.00
Japan							1 003 571.43
Netherlands	103 448.38		72 727.27		33 898.31		924 359.67
New Zealand			74 183.98				445 103.86
Norway					17 857.00		1 797 216.43
Pakistan					37 878.79		37 878.79
Sweden				476 190.48			476 190.48
Switzerland	34 210.53		15 625.00		47 025.22		96 860.75
United Kingdom of Great Britain and Northern Ireland	631 313.13				245 098.04		876 411.17
	1 228 254.30	273 900.00	162 536.25	7 423 645.44	436 382.36	361 504.35	9 886 222.70

Table 2. Main sources of non-governmental income for 1973
with comparative figures for 1972

	<u>1973</u> \$	<u>1972</u> \$
<u>Under auspices of National Committees</u>		
Hallowe'en collections	1 792 844.39 _{a/}	4 562 556.01
Donations and adopted projects	6 487 590.35 _{b/}	5 580 934.89
Television fund-raising campaigns	805 120.53	694 404.77
<u>Under auspices of other organizations</u>		
Donations, adopted projects etc.	712 966.04	945 187.44
	9 798 521.31	11 783 083.11
<u>Less</u>		
Transfer to the Public Information Revolving Fund towards UNICEF costs of television campaigns	--- _{c/}	102 704.18
	9 798 521.31	11 680 378.93

a/ Hallowe'en collection in Canada totalled \$600,000 which has been earmarked for special projects as per table 3, page 29.

b/ Includes donations of \$1,086,067 in the United States of America reported separately for the first time. In earlier years such donations formed part of the amount shown as Hallowee'n collections.

c/ See note 22, page 45.

Table 3. Contributions to UNICEF from non-governmental sources
for specific purposes, 1973

Country of donor	For long-term projects	Relief and rehabilitation projects							Total
		Bengal- desh	Ethiopia	Indo-China Peninsula	Pakistan	Sudano-Sahelian region	Others		
Australia	158 096.05	349 943.00	149 403.54	43 043.70		38 945.37		700 486.29	
Belgium		13 513.51	35 257.06	7 873.34		85 000.00	14 474.86	110 064.14	
Canada	1 424 231.00				290 610.00			1 799 841.00	
Denmark		4 559.41	2 047.32	100 550.32				102 597.64	
Finland		235.00	497.30	10 313.17				15 369.88	
France	93 054.22					65 659.92		158 949.14	
Germany, Federal Republic of			12 929.45			7 575.76		20 505.21	
India	247.38	1 191.00	23 640.66	33 419.64				1 191.00	
Ireland		5 969.38						57 307.68	
Israel		35 597.48		26 666.67				5 969.38	
Italy	12 000.00							12 000.00	
Japan	4 983.39							62 264.15	
Lebanon								4 983.39	
Luxembourg			2 531.65					2 531.65	
Netherlands	93 454.55	3 745.45	120 655.69	57 727.27		1 490.91	490.91	277 564.78	
New Zealand	51 551.31	34 625.49	50 445.11	96.44				136 718.35	
Romania				6 809.87				6 809.87	
Sweden	131 000.00							131 000.00	
Switzerland	31.25	16 851.70	1 229.95	3 198.43		2 657.19	11 044.77	35 013.29	
United Kingdom of Great Britain and Northern Ireland	76 589.49	2 583.34	3 546.10	1 345.03	8 925.18	23 693.16	814.64	117 496.94	
United States of America	51 155.47	3 132.96	82 378.12		15 779.03	29 782.96	1 869.71	184 098.25	
United Nations Secretariat		510.00	400.00	550.00		7 300.00		8 760.00	
	2 096 394.11	472 457.72	402 583.83	373 972.00	315 314.21	262 105.27	28 694.89	3 951 522.03	

Notes on statement I

Other income

5. Other income in 1973 totalling \$7,744,202 is shown in table 4.

Table 4. Other income in 1973 with comparative figures for 1972

	<u>1973</u>	<u>1972</u>
	\$	\$
Interest on short-term investments	3 099 603.09	1 217 947.30
Staff assessment plan	7 595 825.45	1 575 659.96
Agency procurement commission	53 945.80	58 935.64
Sales of surplus and obsolete property	158 968.06	91 623.10
Cancelled budgetary obligations of the previous year	232 043.78	131 890.26
Miscellaneous, including discounts, commissions and claims	412 404.77	202 690.23
Public Information Revolving Fund	99 051.85 <u>a/</u>	-
Income from sale of films, books, publications and other public information materials	36 836.87	-
Exchange adjustments (net)	2 055 522.67 <u>b/</u>	604 088.73
	<u>7 744 202.34</u>	<u>3 832 835.22</u>

a/ Final uncommitted balance of the 1972 activities of the Public Information Revolving Fund consolidated in the statement of income and expenditure for the year 1973 (see Official Records of the General Assembly, Twenty-eighth Session, Supplement No. 7B (A/9007/Add.2), para. 22, p. 35). See also note 22, page 45 below.

b/ Included is a book value gain of approximately \$1.2 million on holdings of foreign currencies at the year end. Renewed changes in the United Nations rates of exchange in January, February and March 1974 indicate that a book value loss of nearly the same amount will be incurred. Such changes also affect UNICEF's contractual obligations at the year end (see also note 18, table 10 foot-note a/, page 36).

Assistance programmes

6. Expenditure out of income for supplies and equipment, including freight, totalled \$34,667,073, as is shown in table 5. This does not include \$6,768,795 spent on supplies from trust funds used in fulfilment of Board commitments, forming part of the \$8,591,548 spent from trust funds on supplies and non-supply assistance shown in table 12, pages 38-40.

Table 5. Expenditure for supplies and equipment in 1973
with comparative figures for 1972

	<u>1973</u>	<u>1972</u>
	\$	\$
Supplies shipped to assisted countries		
(1) Off-shore procurement:		
(a) Directly from manufacturers	14 318 533.89	19 813 189.19
(b) From the UNICEF Packing and Assembly Centre, Copenhagen	12 239 203.22	11 489 787.81
	<u>26 557 737.11</u>	<u>31 302 977.00</u>
Freight and related charges on above shipments	3 495 856.66	3 456 879.68
	<u>30 053 593.77</u>	<u>34 759 856.68</u>
(2) Supplies delivered by local procurement	4 613 478.79	3 015 658.74
	<u>34 667 072.56</u>	<u>37 775 515.42</u>

7. Supplies shipped from the UNICEF Packing and Assembly Centre in Copenhagen (UNIPAC) are charged to assistance programmes at standard issue prices ^{1/} which included, during 1973, 7 per cent for inward freight from the manufacturers to Copenhagen and 13 per cent for local operating expenses (E/ICEF/AB/L.128, para. 4). Table 6 sets out the financial operations of UNIPAC for 1973 with comparative figures for 1972. The inevitable balances that arise from differences between standard prices of issue and actual costs are carried forward as shown in note 15, page 35 for future adjustment of standard prices when appropriate. This is normal practice in stores accounting.

^{1/} "Improvement of supply management" (ST/TAO/M/39) sets out in chapter IV the various methods of stock valuation in use and, in section E, points out the advantages of using standard prices.

Table 6

UNICEF Packing and Assembly Centre in Copenhagen
Statement of operations in 1973 with comparative figures for 1972

	1973	1972
	\$	\$
<u>Supplies and equipment issued</u> (at standard prices)		
For UNICEF assistance programme	12 239 203.22	11 489 787.81
Against reimbursement	417 118.06	283 018.00
	<u>12 656 321.28</u>	<u>11 772 805.81</u>
<u>Less: Cost of issues</u>	10 543 673.18	9 976 954.08
Inward freight	739 427.13	698 386.78
<u>Operating margin</u>	<u>1 373 220.97</u>	<u>1 097 464.95</u>
<u>Less:</u>		
<u>Operating expenses</u>		
Salaries, wages and common staff costs	733 060.72	614 953.14
Other expenses and permanent equipment	185 178.50	319 542.93
Packing materials	366 472.37	145 344.48
	<u>1 284 711.59</u>	<u>1 079 840.55</u>
<u>Balance carried forward for future adjustment</u>	<u>88 509.38</u>	<u>17 624.40</u>

Excess of income over expenditure

8. In 1973 income exceeded expenditure by \$23,882,885 and the excess of assets over current liabilities at year end increased accordingly, as shown in table 7.

Table 7. Assets less current liabilities as at 31 December 1973
with comparative figures for 1972

	<u>1973</u>	<u>1972</u>
	\$	\$
Balance 1 January	47 992 097.23	38 689 537.94
<u>Add: Excess of income over expenditure</u>	<u>23 882 885.15</u>	<u>9 302 559.29</u>
Balance 31 December	<u>71 874 982.38</u> <u>a/</u>	<u>47 992 097.23</u>

a/ See also note 18, foot-note a/, p. 36.

Notes on statement II. Assets, liabilities and the financial position

Cash on hand, in transit and at banks

9. At 31 December 1973, these funds totalled \$13,326,373, which included \$760,836 in United States currency and \$6,272,754 in 27 other convertible currencies. The remaining holdings of \$6,292,783 were in 42 currencies and were held for procurement, freight and other expenditures in the contributed currencies. Funds in currencies other than United States dollars were converted in the accounts at rates of exchange used by the United Nations on 31 December 1973 (see also note 5, foot-note b/, page 30).

Short-term investments

10. At 31 December 1973, the short-term investments consisted of deposits with banks, all maturing by March 1974, and United Kingdom Treasury Bills maturing in February 1974. Of the total of \$45,447,085 shown in schedule D, pages 22-23, \$16,248,096 of the deposits were in United States dollars compared with \$14,249,347 at 31 December 1972, the remainder being in other currencies. The average yield on the holdings was 11.94 per cent, compared with 6.40 per cent on those held at 31 December 1972.

Contributions receivable from Governments

11. The total of \$6,477,822 at 31 December 1973 as detailed in schedule E, pages 24-25, is \$3,631,798 higher than that at 31 December 1972. Of the total, \$815,558 was in respect of pledges for years prior to 1973 compared with an amount of \$608,125 similarly outstanding at 31 December 1972.

Notes on statement II

Contributions receivable for trust fund projects

12. A breakdown of receivables for trust funds for projects at 31 December 1973, shown in statement II as totalling \$393,462 is given in table 12, pages 38-40. There are also receivables for other trust funds, as shown in tables 13 and 14, pages 41-44, totalling \$115,421. This amount is included in table 8 below in the items (a) and (f). The combined total of the above receivables was \$508,883, which was \$1,315,443 less than the comparable total at 31 December 1972.

Deposits with governmental agencies and suppliers

13. The total of \$720,042 at 31 December 1973 consisted of deposits with governmental agencies and suppliers, mainly in Australia and New Zealand, against future delivery of supplies ordered and to be ordered.

Accounts receivable, advances and deposits

14. Amounts due to UNICEF at 31 December 1973 are shown in table 8.

Table 8. Accounts receivable, advances and deposits

1973 compared with 1972

	<u>1973</u> \$	<u>1972</u> \$
(a) Amounts due from the United Nations and specialized agencies for supplies and advances for fellowships and other joint projects	962 486.03	584 560.92
(b) Amounts due from UNICEF National Committees	6 925 378.04	7 167 048.03
(c) Shipping and insurance claims	11 048.51	13 073.94
(d) Administrative deposits and prepayments	391 887.28 <u>a/</u>	354 445.45
(e) Prepayments for supplies awaiting shipment and for freight	863 376.37	164 849.23
(f) Miscellaneous	<u>1 781 371.59</u>	<u>924 473.31</u>
	<u>10 935 547.82</u>	<u>9 208 450.88</u>

a/ Includes an interest-bearing French franc deposit in the equivalent of \$224,719 in respect of the lease of the Paris Office now terminated. Refund to UNICEF in 1974 has been negotiated.

Supplies in warehouses and in transit

15. Supplies owned by UNICEF in warehouses, in transit or still with suppliers totalled \$8,787,732 at 31 December 1973, as is shown in table 9.

Table 9. Supplies in warehouse and in transit
1973 compared with 1972

	1973 \$	1972 \$
(a) Stocks in the UNICEF Packing and Assembly Centre, Copenhagen or in transit thereto		
At standard inventory prices <u>a/</u>	8 275 244.38	6 998 391.37
<u>Less:</u> Difference between standard inventory prices and actual costs, inventory adjustments and net result of yearly operation	612 321.80	561 554.40
	<u>7 662 922.58</u>	<u>6 436 836.97</u>
(b) Emergency stocks held in Singapore (at cost)	779 429.40	-
(c) Stocks of technical-grade DDT, held with formulators (at cost)	40 985.16	232 355.76
(d) Miscellaneous stocks held mainly with suppliers (at cost)	304 394.63	73 655.78
	<u>8 787 731.77</u>	<u>6 742 848.51</u>

a/ Standard inventory prices include a 7 per cent addition for freight from the manufacturers to Copenhagen.

Greeting card and related operations - deferred net expenditure

16. The balance of \$4,645,505 on this account at 31 December 1973 represents net expenditure of \$7,315,748 for the period 1 May 1973 to 31 December 1973 in respect of the 1973/1974 budget, plus production expenditure for the 1974/1975 campaign which must be undertaken in advance to the budget year, less proceeds of sales of the 1973/1974 campaign, totalling \$2,670,243 transferred to UNICEF during 1973. Accounting for the 1973/1974 campaign will be completed as at 30 April 1974, the closing date of the financial year of the Greeting Card Operation, and the net excess of income over expenditure will be credited to UNICEF's income for the year to 31 December 1974.

Capital assets

17. During 1972, UNICEF acquired real estate property in Santiago, to provide permanent office location for the Regional Office for The Americas. The price paid has been in the best interest of UNICEF since the cost of the acquisition corresponded to about five years' annual rent paid earlier. The amount shown in statement II corresponds to the total price paid less annual depreciation equivalent to the relevant amount for renting provided in the UNICEF budget for 1973.

Notes on statement II

Accounts payable and other unliquidated obligations

18. Table 10 gives a breakdown under main headings of accounts payable and other unliquidated obligations at 31 December 1973.

Table 10. Accounts payable and other unliquidated obligations
1973 compared with 1972

	<u>1973</u> \$	<u>1972</u> \$
(a) Accounts payable for supplies and equipment and freight thereon	3 372 346.76	3 731 915.48
(b) Amounts due, mainly for staff salaries and related allowances, to the United Nations and specialized agencies	598 065.72	(176 028.09)
(c) Amounts due to Governments and governmental agencies	12 596.11	41 147.64
(d) Budgetary obligations outstanding	886 107.14	631 306.48
(e) Greeting card obligations outstanding	1 698 940.89	1 000 852.55
(f) Provision made for amounts payable to staff members under the tax equalization plan	180 000.00	209 256.00
(g) Miscellaneous	295 305.00	205 269.03
	<u>7 043 361.62</u> a/	<u>5 643 719.09</u>

a/ At 31 December 1973 there were in addition outstanding contractual obligations totalling \$26.6 million for supplies and equipment ordered against unfulfilled commitments, the deliveries of which had not been effected at that date. This sum was \$12.5 million higher than the contractual obligations of \$14.1 million at 31 December 1972 (see note 5, table 4, foot-note b/, page 30.

Trust funds: Governments and others

19. The liabilities shown in table 11 represent unexpended balances at 31 December 1973 of trust funds transferred to UNICEF.

Table 11. Unexpended balances of trust funds
1973 compared with 1972

<u>Trust funds provided</u>	<u>Unspent balances</u> <u>at 31 December</u>	
	<u>1973</u> \$	<u>1972</u> \$
(a) By Governments and other organizations for projects approved by the Executive Board and special United Nations relief operations (see table 12, pages 38-40)	6 474 895.35	6 515 378.22
(b) By Governments for the purchase of additional supplies and equipment for UNICEF-aided projects in their countries (reimbursable procurement) (see table 13, pages 41-42)	4 450 593.88	3 230 965.14
(c) By donor Governments and other organizations for the purchase of supplies for jointly-assisted projects (see table 14, pages 43-44)	185 029.77	184 942.41
(d) For the implementation of UNICEF-assisted projects in connexion with local vehicle maintenance (see table 14, pages 43-44)	256 805.88	179 456.64
(e) By the Governments of Sweden and Denmark for the payment of salaries and related costs of professional officers (sponsored personnel engaged for UNICEF programme implementation) (see table 14, pages 43-44)	65 562.24	50 394.20
(f) By Governments towards the local operational costs of certain UNICEF field offices (see table 17, pages 48-50)	123 428.62	114 183.56
	<u>11 556 315.74</u>	<u>10 275 320.17</u>

Details of the trust-fund operations listed above are given in tables 12, 13, 14 and 17, pages 38-44 and 48-50.

Table 12

Trust-funds related to commitments by the Executive Board
for projects and relief operations
Summary of 1973 transactions

<u>Donors</u>	<u>Country of programme</u>	<u>Balances at 1 January 1973</u>	<u>Funds Received</u>	<u>Funds Receivable</u>	<u>Total available</u>	<u>Expenditure</u>	<u>Funds returned</u>	<u>Balances at 31 December 1973</u>
		\$	\$	\$	\$	\$	\$	\$
<u>Governments</u>								
	Bangladesh	429 235.71	1 731 373.89	12 525.09	2 173 134.69	1 309 332.49		863 802.20
	Denmark	1 017 441.86			1 017 441.86	1 017 441.86		
	Finland	297 590.34	357 755.22		655 345.56	199 564.75		455 780.81
	Nigeria	£ 555.36	46 842.65		55 398.01	43 831.06		11 566.95
	India	370 084.03			370 084.03	132 142.60		237 941.43
	Germany, Federal Republic of	340 000.00			340 000.00			340 000.00
	Yemen		211 137.50		211 137.50			211 137.50
	Netherlands							
	Democratic Republic of Viet-Nam	105 000.00			105 000.00	105 000.00		
	Republic of Viet-Nam	50 000.00			50 000.00			50 000.00
	Norway	2 370 861.58	86 388.89		2 457 250.47	1 126 649.20		1 330 601.27
	Nepal		268 817.20		268 817.20			268 817.20
	Sudan		896 057.35		896 057.35			896 057.35

Table 12 (continued)
Trust-funds related to commitments by the Executive Board
for projects and relief operations
Summary of 1973 transactions

<u>Donors</u>	<u>Country of programme</u>	<u>Balances at 1 January 1973</u>	<u>Funds Received</u>	<u>Funds Receivable</u>	<u>Total available</u>	<u>Expenditure</u>	<u>Funds returned</u>	<u>Balances at 31 December 1973</u>
		\$	\$	\$	\$	\$	\$	\$
Sweden	Tunisia	610 526.27	225 733.63		836 259.90	2 623.09		833 636.81
Switzerland	Democratic Republic of Viet-Nam	97 745.10		97 745.10		97 745.10		
United States of America	Bangladesh	108 663.37			108 663.37	7 283.89		101 379.48
	Republic of Viet-Nam	441 523.07			441 523.07	64 257.64		377 265.43
<u>United Nations agencies</u>								
	Sudano-Sahelian region			134 833.50	134 833.50	134 833.50		
United Nations Fund for Population Activities			2 098 988.95		2 098 988.95	1 646 388.33		452 600.62
United Nations relief operation in Bangladesh	Bangladesh		1 325 821.57	242 647.76	1 568 469.33	1 568 469.33		

Table 12 (continued)

Trust-funds related to commitments by the Executive Board
for projects and relief operations
Summary of 1973 transactions

<u>Donors</u>	<u>Country of programme</u>	<u>Balances at 1 January 1973</u>	<u>Funds Received</u>	<u>Funds Receivable</u>	<u>Total available</u>	<u>Expenditure</u>	<u>Funds returned</u>	<u>Balances at 31 December 1973</u>
		\$	\$	\$	\$	\$	\$	\$
United Nations Secretary-General's special appeals to Governments	Pakistan	102 674.42	75 000.00		177 674.42	177 674.42		
<u>Non-governmental sources</u>	Pakistan		232 947.72	2 804.28	235 752.00	235 752.00		
United States of America			50 285.44	651.36	50 936.80	50 936.80		
Ford Foundation	Oman							
Germany, Federal Republic of								
Misereor	India		81 632.65		81 632.65	81 632.65		
Bröt für die Welt	Upper Volta		69 295.60		69 368.53	69 194.43		174.10
	Brazil		50 000.00		50 071.60	19 950.00		30 121.60
Evangelische Zentralstelle für Entwicklungshilfe	Bangladesh							
			227 623.11		227 623.11	227 623.11		
	United Republic of Tanzania		287 234.04		287 234.04	273 221.44		14 012.60
			8 322 935.41	393 461.99	15 066 443.04	8 591 547.69 a/		6 474 895.35

a/ Net after rate of exchange adjustments.

Table 13

Notes on statement II

Trust funds for the purchase of additional supplies and equipment for UNICEF-aided projects

(Reimbursable procurement)

Summary of 1973 transactions

<u>Governments</u>	<u>Balances at</u> <u>1 January 1973</u>	<u>Funds</u> <u>Received</u>	<u>Receivable</u>	<u>Total funds</u> <u>available</u>	<u>Expenditure</u>	<u>Funds</u> <u>returned</u>	<u>Balances at</u> <u>31 December 1973</u>
	\$	\$	\$	\$	\$	\$	\$
Afghanistan	126 296.24			126 296.24	35 522.74		90 773.50
Algeria		267.74	25.62	293.36	293.36		
Brazil	582.42			582.42	4.71	577.71	
Burma	66 617.07		158.95	66 776.00	66 776.00		
Chile	500.44			500.44			500.44
China a/	9 653.20			9 463.20	9 224.48		
Colombia	120 267.26			120 267.26	97 003.58		23 263.68
Costa Rica	46 220.29	2 605.70		48 825.99	43 378.63	659.67	4 787.69
Czechoslovakia	426.18		73.85	500.03	500.03		
Ecuador	15.38	15 836.25		15 851.63		15.38	15 836.25
El Salvador	219.16			219.16		219.16	
Guatemala	172.68	3 520.00		3 692.68	3 510.27		182.41
Guinea	6 315.00			6 315.00	5 115.50		1 199.50
Haiti		68 300.00		68 300.00	62 618.70		5 681.30
India	6 571.39			6 571.39		6 571.39	
Indonesia		164 317.47		164 317.47	8 802.72		155 514.75
Iran	455 408.98	1 869 879.99		2 325 288.97	473 060.90	11 235.13	1 840 992.94
Iraq	1 088 169.31	1 384 147.65		2 472 316.96	1 877 773.45		594 543.51
Jordan	476.17		29.91	506.08	506.08		
Liberia	1 084.08			1 084.08			1 084.08
Libyan Arab Republic	18 319.13			18 319.13	15 151.78		3 167.35
Malaysia	26 544.50	17 156.02	169.24	43 869.76	42 752.74	1 117.02	
Mali	6 818.58	11 066.83		17 885.41	11 120.95		6 764.46
Mexico	310 359.55	457 909.62		768 269.17	284 450.84	2 145.70	481 672.63
New Hebrides	651.64	14 230.24		14 881.88	983.07	449.60	13 449.21
Nicaragua		11 000.00		11 000.00			11 000.00
Nigeria	3 728.10		70.77	3 798.87	3 111.21	687.66	
Pakistan	160 735.91			160 735.91	107 069.64	10 606.06	167 199.49
Panama	131.02			131.02		131.02	

Table 13 (continued)

Trust funds for the purchase of additional supplies and equipment for UNICEF-aided projects

(Reimbursable procurement)
Summary of 1973 transactions

Government	Balances at 1 January 1973	Funds Received	Total funds available	Expenditure	Funds returned	Balances at 31 December 1973
	\$	\$	\$	\$	\$	\$
Papua New Guinea		18 416.21	18 416.21	10 008.05		8 408.16
Philippines	9 011.89	30 092.54	39 104.43	34 383.99	3 917.14	803.30
Poland	574 834.14	68 100.04	642 934.18	444 871.39		198 062.79
Sudan	58 050.51		58 050.51			58 050.51
Syrian Arab Republic	3 649.08		3 649.08		3 649.08	
Thailand	9 914.85	41 328.10	51 242.95	31 915.98	1 538.38	17 788.59
Tunisia	10 728.39	1 953.19	12 681.58	1 396.08		11 285.50
Uganda		71 976.61	71 976.61	13 905.00	100.60	57 971.01
United Arab Emirates		563 392.00	563 392.00	8 470.59		554 921.41
United Republic of Tanzania		99 711.20	99 711.20			99 711.20
Venezuela	50 453.80		50 453.80	31 730.22	403.80	18 319.78
Western Samoa	3 600.00		3 600.00	3 597.93	2.07	
Yugoslavia	54 628.80	5 959.09	60 587.89	52 929.45		7 658.44
	3 230 965.14	4 921 166.49	8 152 659.95	3 657 800.78 ^{b/}	44 265.29	4 450 593.88

a/ See foot-note a/to schedule C-1.

b/ Net after rate of exchange adjustments.

Table 14

Other trust-fund accounts
Summary of 1973 transactions

<u>Donors</u>	<u>For</u>	<u>Balances at 1 January 1973</u>	<u>Funds Received</u>	<u>Funds Receivable</u>	<u>Total available</u>	<u>Expenditure</u>	<u>Funds returned 31 December 1973 transferred</u>	<u>Balances at 31 December 1973</u>
		\$	\$	\$	\$	\$	\$	\$
<u>Governments</u>								
Burma	a/	9 010.17	87 000.51		96 010.68	90 397.44		5 613.24
Canada	Bangladesh c/	165 332.58	75 000.00		240 332.58	167 807.85		72 524.73
Denmark	b/	24 883.27	35 028.92		59 912.19	38 858.65		21 053.54
	c/	1 802.03	3 910.00		5 712.03	2 285.82		3 426.21
Sweden	b/	25 510.93	49 141.42		74 652.35	20 399.13	9 744.52	44 508.70
		1 346.93			1 346.93	112.90		1 234.03
Turkey	a/	170 446.47	80 746.17		251 192.64			251 192.64
United Arab Emirates	United Arab Emirates c/		63 291.14		63 291.14			63 291.14
<u>United Nations agencies</u>								
United Nations Fund for Population Activities	World Population Year		133 329.21		133 329.21	133 329.21		
	c/	9 748.72	155 000.00		164 748.72	157 279.71		7 469.01

Table 14 (continued)
Other trust-fund accounts
Summary of 1973 transactions

<u>Donors</u>	<u>For</u>	<u>Balances at</u> <u>1 January 1973</u>	<u>Funds Received</u>	<u>Receivable</u>	<u>Total available</u>	<u>Expenditure</u>	<u>Funds returned 31 December 1973</u> <u>transferred</u>	<u>Balances at</u> <u>31 December 1973</u>
		\$	\$	\$	\$	\$	\$	\$
United Nations relief operation in Dacca	Bangladesh		52 496.47		52 496.47	52 496.47		
United Nations High Commissioner for Refugees	EPR - India		18 976.40	97 459.93	116 436.33	116 436.33		
	c/	129 248.57	232 253.52		361 502.09	348 152.70		13 349.39
Office of the United Nations Disaster Relief Co-ordinator	c/		19 590.69		19 590.69	19 032.56		558.13
Others	c/	42 796.16	244 574.77	17 432.97	304 803.90	237 813.71	43 813.06	23 177.13
		580 125.83	1 250 339.22	114 892.90	1 945 357.95	1 384 402.48	53 557.58	507 397.89

a/ For the implementation of UNICEF-assisted projects in connexion with local vehicle maintenance.

b/ For the payment of salaries and related costs for professional officers (sponsored personnel) engaged for implementation in UNICEF-assisted projects.

c/ For the purchase of supplies for jointly-assisted projects.

d/ Net after rate-of-exchange adjustments.

Maurice Pate Memorial Fund

20. The Maurice Pate Memorial Fund was established by the Executive Board in 1966 to strengthen regional training facilities in fields benefiting children (E/ICEF/542, paras. 76-83). The table below summarizes the operations of this Fund in 1973.

Table 15. Maurice Pate Memorial Fund operations
1973 compared with 1972

	<u>1973</u> \$	<u>1972</u> \$
Balance 1 January	73 342.24	83 211.56
<u>Add: Income</u>		
Donations	509.00	1 436.65
Bank interest	7 292.22	1 571.81
	<u>81 143.46</u>	<u>86 220.02</u>
<u>Less: Expenditures</u>	6 165.21	12 877.78
Balance 31 December	<u><u>74 978.25</u></u>	<u><u>73 342.24</u></u>

21. A commitment of \$14,000 was approved in 1973 (E/ICEF/P/L.1580 and Corr.1) for an award to be made to the University of Ibadan, Nigeria, for use in training and studies to improve the impact of the University's work in child nutrition in African conditions. This new commitment, together with the unspent balances of those of prior years, gave a total of unfulfilled commitments at 31 December 1973 of \$26,173 from the balance of the Fund, leaving \$48,805 available for future commitments.

Public Information Revolving Fund

22. All costs relating to public information activities have been included in the UNICEF regular budget (E/ICEF/AB/L.112, para. 6). The uncommitted balance of the Public Information Revolving Fund at 31 December 1972 has been consolidated in 1973 in the UNICEF statement of income and expenditure. 2/

Reserve for insurance

23. A reserve for insurance of \$200,000 was established in November 1950, when UNICEF adopted a policy of self-insurance. The reserve was to be restored annually to the level of \$200,000, but no transfer of funds was required for this purpose in 1973.

2/ See Official Records of the General Assembly, Twenty-eighth Session, Supplement No. 7B, (A/9007/Add.2), p. 35, para. 22). See also note 5, p. 30.

Notes on statements II and III

Commitments approved

24. Unfulfilled commitments totalled \$169,547,397 at 31 December 1973. They include commitments to be financed by UNICEF income as well as by funds-in-trust. Commitments enter into effect when the Board approves them at its annual session or by mail poll, or when a donor adopts a project "noted" by the Board, or makes a special contribution for relief and rehabilitation. 3/ The donor may make a contribution for this specific purpose, which becomes part of UNICEF income, or he may give funds-in-trust. Commitments corresponding to payments or pledges of funds-in-trust have not been included before 1973, but their increasing volume makes it desirable to do so. The total of \$97,672,415 on 31 December 1973 includes all unfulfilled commitments to be financed from funds-in-trust. Table 16 shows the development of total commitments, the part that remains to be financed from future UNICEF resources and the effect of including commitments to be met by funds-in-trust, received or pledged. The table shows, for comparison with 1973, the commitments to be financed from funds-in-trust as of 31 December 1972.

Notes on statement III

Programme support and administrative services budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1973

25. Budgetary estimates for 1973 were approved by the Executive Board at its session in April 1972 (E/ICEF/AB/L.116). At its session in May 1973, the Executive Board approved 1973 supplementary budget estimates of \$1,310,000 (E/ICEF/AB/L.125 and E/ICEF/AB/L.130). As in the past, the Executive Director was authorized to administer as a unit the provisions under each of sections 1 and 2 and the approved transfers shown were made in accordance with this authority. Net expenditures in 1973 for programme support 4/ (\$10,522,101) and administrative services costs (\$6,560,604) totalled \$17,082,705 against commitments in the amount of \$17,414,900 made by the Executive Board for these purposes. The unencumbered balances of the net commitments totalling \$332,195 have been cancelled. Table 17, pages 48-50 gives details by office of the estimates of governmental contributions that were expected in 1973 towards local budget costs and the amounts actually realized for this purpose during 1973 from the contributing Governments either in cash or by pledge. These were deducted from the year's budgetary expenditures, as shown in statement III, pages 10-12.

26. The value at cost at time of acquisition of non-expendable equipment still in use at Headquarters, but not reported in the accounts as an asset, amounted to \$286,011 as at 31 December 1973.

3/ Receipt and use of special contributions for relief and rehabilitation was authorized by the Board in 1971 (E/ICEF/612, para. 43).

4/ Programme support services consist of the cost of personnel and related services of (a) the offices of regional directors (except in Europe) and UNICEF representatives, (b) the food conservation services and (c) the procurement and shipping operations.

Table 16

Status of commitments, 1973, compared with 1972

	1973		1972 (revised)		1972	
	Commitments approved	Commitments to be financed from future resources	Commitments approved including funds-in-trust	Commitments to be financed from future resources	Commitments approved excluding funds-in-trust	Commitments to be financed from future income
Balance: 1 January	151 684 172.81	103 692 075.58	135 814 471.56	97 124 933.62	129 252 699.20	90 563 161.26
Add: Net commitments						
(i) UNICEF (schedule C-1)	78 417 019.62	78 417 019.62	69 657 276.78	69 657 276.78	69 657 276.78	69 657 276.78
(ii) Funds-in-trust (schedule C-2)	11 229 836.80	11 229 836.80	13 998 549.10	13 998 549.10	-	-
	241 331 029.23	193 338 932.60	219,470,297.44	180 780 759.50	198 509 975.98	160 220 438.04
Less:						
(i) Income (statement I)	-	87 074 969.26	-	70 742 289.30	-	70 742 289.30
(ii) Funds-in-trust received and expended (table 12)	-	8 591 547.69	-	6 346 394.62	-	-
(iii) Expenditure (statement I and schedule C-1)	63 192 084.11	-	61 439 730.01	-	61 439 730.01	-
(iv) Funds-in-trust expenditure (schedule C-2)	8 591 547.69	-	6 346 394.62	-	-	-
Balance: 31 December	169 547 397.43	97 672 415.05	151 684 172.81	103 692 075.58	137 470 245.97	89 478 148.74
As follows:						
(i) UNICEF	152 695 181.49	87 295 094.45	137 470 245.97	95 828 194.38	137 470 245.97	89 478 148.74
(ii) Funds-in-trust	16 852 215.95	10 377 320.60 ^{a/}	14 213 926.84	7 863 881.20	-	-
	169 547 397.43	97 672 415.05	151 684 172.81	103 692 075.58	137 470 245.97	89 478 148.74

Table 17 (continued)
Contributions in trust received from Governments towards local budget costs in 1973

UNICEF Office	Contributing country	Budget estimates		Funds available		Contributions to budget		Contributions to budget 1974	
		By country	By office 1 January 1973	Balances 1973 receivable 31 December 1973	Total	1973	1974		
<u>South Central Asia</u>									
New Delhi	India	235 000.00	235 000.00	61 821.68	241 134.76	302 956.44	243 116.01	59 840.43	
Kathmandu	Nepal				2 882.08	2 882.08	1 935.11	946.97	
Colombo	Sri Lanka	6 000.00	6 000.00	4 512.61	5 888.16	10 400.77	5 984.65	4 416.12	
<u>Eastern Mediterranean</u>									
Beirut	Jordan	2 800.00			3 101.50	3 101.50	3 101.50		
	Lebanon	4 600.00			6 024.10	6 024.10	6 024.10		
	Saudi Arabia	10 000.00		5 833.34	10 000.00	15 833.34	10 000.00	5 833.34	
	Syrian Arab Republic	4 800.00	22 200.00		5 333.34	5 333.34	5 333.34		
Abu Dhabi	United Arab Emirates	25 000.00	25 000.00		72 299.62	72 299.62	72 299.62		
Cairo	Egypt	9 700.00			10 861.23	10 861.23	10 861.23		
	Libyan Arab Republic	4 200.00	13 900.00		8 400.00	8 400.00	8 400.00		
	Yemen			250.00		250.00	250.00		
Teheran	Iran	29 500.00	29 500.00		33 107.45	33 107.45	33 107.45		
<u>Europe and North Africa</u>									
Algiers	Algeria	30 000.00			37 050.00	37 050.00	37 050.00		
	Morocco	27 000.00			29 735.36	29 735.36	29 735.36		
	Tunisia	10 900.00	67 900.00		11 648.26	11 648.26	11 648.26		
Ankara	Turkey	21 600.00	21 600.00	3 869.05	23 214.29	27 083.34	23 214.29	3 869.05	

Table 17 (continued)
Contributions in trust received from Governments towards local budget costs in 1973

UNICEF Office	Contributing country	Budget estimates		Funds available		Contributions to budget		
		By country	By office 1 January 1973	Balances received and receivable 31 December 1973	Total December 1973	1973	to budget 1974	
<u>The Americas</u>								
Santiago	Chile	7 000.00	7 000.00	777.95	777.95	777.95	777.95	
Bogota	Barbados	200.00		500.00	625.00	500.00	125.00	
	Colombia	17 600.00		14 712.50	14 712.50	14 712.50		
	Ecuador	4 000.00	21 800.00					
Guatemala City	Guatemala	1 000.00	1 000.00	825.00	825.00	825.00		
Mexico City	Mexico	66 800.00	66 800.00	72 000.00	72 000.00	72 000.00		
Rio de Janeiro	Brazil	76 000.00	76 000.00	92 840.72	92 840.72	92 840.72		
GRAND TOTAL			1 100 30	114 183.56	1 200 871.75	1 315 055.31	1 191 626.69	123 428.62

IV. REPORT OF THE BOARD OF AUDITORS

1. The Board of Auditors, established under General Assembly resolution 74 (I), is required, under resolution 57 (I), to audit the accounts of the United Nations Children's Fund in accordance with article XII of the Financial Regulations and Rules of the United Nations and the annex to these Regulations.

2. The Executive Director of UNICEF submitted the following financial statements and supporting schedules for audit:

Statement I.	Comparative statement of income and expenditure for the years ended 31 December 1973 and 1972.
Statement II.	Comparative statement of assets, liabilities and the financial position at 31 December 1973 and 1972.
Statement III-1.	Statement of programme support services budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1973.
Statement III-2.	Statement of administrative services budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1973.
Statement III-3.	Consolidated statement of programme support and administrative services budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1973.
Schedule A.	Contributions from Governments for the year ended 31 December 1973.
Schedule B.	Contributions from non-governmental sources for the year ended 31 December 1973.
Schedule C-1.	Statement of commitments, expenditures and balances of commitments for the year ended 31 December 1973.
Schedule C-2.	Statement of commitments, expenditures and balances of commitments for the year ended 31 December 1973 for Trust Fund Projects.
Schedule D.	Short-term investments at 31 December 1973.
Schedule E.	Contributions receivable from Governments at 31 December 1973.

Scope of audit

3. The responsibilities of the Board of Auditors are governed by the principles

set out in the annex to the Financial Regulations and Rules of the United Nations referred to in article XII, paragraph 1 of which reads as follows:

"The Board of Auditors shall perform jointly and severally such audit of the accounts of the United Nations, including all trust funds and special accounts, as it deems necessary in order to satisfy itself:

"(a) That the financial statements are in accord with the books and records of the Organization;

"(b) That the financial transactions reflected in the statements have been in accordance with the Rules and Regulations, the budgetary provisions and other applicable directives;

"(c) That the securities and moneys on deposit and on hand have been verified by certificate received direct from the Organization's depositaries or by actual count;

"(d) That the internal controls, including the internal audit, are adequate in the light of the extent of reliance placed thereupon;

"(e) That procedures satisfactory to the Board of Auditors have been applied to the recording of all assets, liabilities, surpluses and deficits."

4. The Board's examination was carried out in accordance with the above and included a general review of the accounting procedures and such tests of the accounting records, systems of internal financial controls and other supporting evidence as it considered necessary in the circumstances.

UNICEF-assisted programmes

5. Three UNICEF-assisted programmes are commented upon in the following paragraphs. UNICEF is aware of the situation in these cases and is working jointly with the countries concerned to take corrective action where possible. It has been suggested to UNICEF that, in the case of programmes extending over a number of years, a periodic evaluation of the programme might be carried out and timely corrective action taken.

Applied nutrition programme in a country

6. A commitment of \$1,294,000 for the years 1971-1974 was made by UNICEF for this project, the aims of which are to improve nutritional standards by creating an understanding of the causes of malnutrition and its effect on the development of children and to stimulate production of nutritious food-stuffs and their increased consumption. Expenditures to 31 October 1973 amounted to \$351,110.

7. At one time, the UNICEF resources committed to the project up to 1 February 1972, but not utilized on it, amounted to \$737,000. On the basis of these figures alone, it was considered that the project would need at least until mid-1973 and, perhaps, longer to achieve what originally was planned to be accomplished by the end of 1972. Certain equipment provided by UNICEF appeared to have been used for a purpose other than that for which it was originally

intende The issue of further supplies to the project was suspended until the situation had been resolved.

8. Following the identification of a number of operational problems, the Government concerned commissioned an evaluation survey by an impartial institute. FAO and UNICEF personnel in the country assisted in this evaluation, which was substantially carried out during 1973. The final report and recommendations are expected to become available in June 1974. This in itself has had the effect of considerably slowing down programme implementation. The under-utilization and inadequate use of the UNICEF equipment by this programme was largely ascribed to the limited budget of the country's participating services and the unsuitability of the equipment to the local conditions. The Administration has been advised by the Government that, as a result of availability of greater financial resources to the country and particularly in the development of the social sector, the budgetary provisions for the applied nutrition programme would be substantially enhanced. This would facilitate implementation of recommendations resulting from evaluation of this programme.

9. The performance of the programme has so far been slow and needs to be speeded

! Science education programme

! The aim of the programme was to expand and improve the teaching of science throughout the school system by means of the following:

(a) Preparation of new syllabi, textbooks, teachers' guides and related instructional materials for classes I-X;

(b) Upgrading of about 1,600 key institutions;

(c) Improved and extended pre-service and in-service training of teacher educators and teachers;

(d) Gradual introduction throughout the school system of new science-teaching instructional materials and supply of school science kits and science laboratory equipment.

Items (a) and (b) were revised in April 1972 to restrict the coverage to grades I to VIII and to upgrade to 1,081 the number of key institutions.

11. Although UNICEF assistance was first approved in 1965, the programme gained impetus in 1969 with the introduction of the country's Fourth Five-Year Plan (1969-1974). The assistance approved for 1965-1970 was \$3,014,000 and the commitment for 1971-1973 was \$7,022,000. Up to the end of 1973, an amount of \$8,902,700 had been spent. A special donation of \$2,272,700 was used for the purchase of paper required for the project, bringing the total expenditure to \$11,175,400.

12. At the end of 1972, an assessment was made of the development of the programme by an outside expert appointed by UNICEF in consultation with the education authorities. His report indicated that good progress had been made with the introduction of new syllabi and extensive work had been done with the retraining

of teachers. However, he considered that the retraining courses should be longer and should extend for four weeks. He was disappointed with the introduction of the new science teaching into the teacher-training institutions. A good deal of the equipment sent to these institutions was not in use and some of it, he found, had not been well selected for the purpose. Concerning the extension phase of the project, he considered that the speed should depend on the retraining of teachers.

13. It was stated that, in its early stages, the original schedule of the programme had not been respected and many problems were still to be overcome. As indicated above, the scope of the objectives has been revised. UNICEF has also strengthened its support to the implementation of the project by the appointment of a programme officer and two national officers with work experience in the education field. The education authorities have taken account of these recommendations as well as their own assessment of the progress of the project.

14. A further commitment of \$4,547,000 for the years 1974-1979 was approved at the 1974 session of the Executive Board, which provides for lengthening the retraining of teachers to four weeks and for a concentrated effort during the next two academic years to introduce a model syllabus into teacher-training schools incorporating new methods of science teaching. The Board considers that the programme is still moving at a slow pace and there is still a need for evaluation and proper development.

Rural water supply project

15. A commitment of \$1,250,000 was approved by the Executive Board of UNICEF in May 1972 to cover assistance to a rural water supply project. In addition, the Board "noted", that is, approved in principle, but subject to special fund raising, an additional amount of \$200,000. The objective of the programme was to provide safe drinking water in some 1,300 rural communities located in 12 of the 28 provinces of the country.

16. The following targets were set out under the project:

<u>Period</u>	<u>Number of wells</u>	<u>Number of beneficiaries</u>
Mid-1972 to the end of 1973	666	366,000
1974	335	134,000
1975	335	250,000
	<u>1,336</u>	<u>750,000</u>

17. The project had a slow start. By June 1973, only the preliminary surveys had been completed in some of the provinces. The plan of operations was submitted to the Government in July 1973.

18. The Administration attributed the delay to serious drought in 1971 and 1972 followed by famine in the provinces outside the 12 provinces, where UNICEF was engaged in the provision of safe water. This prompted the Government to request expansion of the project to cover 15 provinces. As the additional three provinces were located in areas difficult of access, the work there delayed the whole project.

19. About a year had thus gone by without any real work on the project, resulting in the deferment of the benefits expected from it. The need for more careful planning and execution of projects is indicated.

Delayed delivery or failure to supply materials

20. Certain cases came to notice, where higher bids were accepted because the materials were required urgently. However, delivery was delayed beyond the stipulated delivery period and UNICEF could do nothing because there was no remedy available in the agreements with the suppliers. The additional expenditure resulting from acceptance of the higher bids was, therefore, of no avail.

21. In two other cases, firms did not honour their contractual obligations. In one of these, there was a provision in the agreement for safeguarding the interest of UNICEF in case of default, while in the other there was no such provision. In the former case, UNICEF did not invoke the provision of the agreement as, in its opinion, the conditions at the time of the execution of the contract had changed materially; moreover, UNICEF could not afford to lose the goodwill of the suppliers.

The Board would suggest that UNICEF should safeguard its interests by including in all the agreements for:

- (a) Compensation to UNICEF at specified rates in the event of late delivery;
- (b) A deposit or performance bond to protect UNICEF against default by the contractor.

Non-recovery of sale proceeds of UNICEF vehicles

23. A large number of UNICEF vehicles have been placed at the disposal of certain Governments for use in connexion with the UNICEF programmes in their countries. From time to time, these Governments have reported that some of these vehicles have become unserviceable and repairs would not be economical. They have sought the permission of the UNICEF regional office to dispose of them, which was granted, and they were required to remit the sale proceeds to UNICEF. The proceeds from the sale of 57 vehicles have not been recovered and the total amount recoverable is not known. An examination of the records showed that, in some cases, the proposal had been made after the vehicles had been disposed of and that several vehicles had been used for only three or four years, with the result that the mileage was not high.

24. We have been informed that efforts are continuing to recover the amounts.

25. It is suggested that UNICEF should itself dispose of such vehicles, which would obviate the need for recovery of sale proceeds from the Governments concerned. Where it is not feasible to do so, UNICEF should establish some effective procedure to ensure that the sale proceeds are remitted to it without undue delay.

Household furniture and equipment procured from USAID and UNROD

26. UNICEF paid (the equivalent of) \$5,402 to USAID and UNROD for household furniture and equipment purchased from them in 1972. UNICEF was under no obligation to purchase them nor were they required for office use. They were purchased with the intention of reselling them to staff members. Some items were sold to UNICEF, CARE and UNROD staff members for \$2,880. Some of the furniture and equipment, including 23 air-conditioners and eight refrigerators, was being used in the UNICEF office or was being held in stock. It had cost UNICEF \$1,778. The transaction thus resulted in a loss to UNICEF of \$744.

27. In the Board's opinion, the use of UNICEF funds for the purchase of household furniture and equipment from other organizations with the intention of reselling them to staff members was not in order. The Administration has stated that it considers the provision of such facilities to the staff in exceptional circumstances to be in the interest of the Organization and that it proposes to review the matter with a view to making a provision to this effect in the rules.

Non-application of United Nations Staff Rules and Regulations to locally recruited staff members of a field office in one country

28. The locally recruited staff members in one country are not governed by the United Nations Staff Rules and Regulations. Instead, the labour laws and social security laws of the country are applied to them. Consequently, UNICEF has been paying termination indemnities to them regardless of the nature of separation and, in some cases, in excess of those provided under the United Nations Staff Rules. For example, in one case, a locally-recruited staff member was paid, in conformity with the laws of the Government of the host country, 22 months' base salary as termination indemnity on the basis of 22 completed years of service, whereas under annex III to the United Nations Staff Rules, the termination indemnity is to be limited to nine months of base salary if the completed years of service are nine or more. The locally-recruited staff members are also entitled to certain other benefits not admissible under the United Nations Rules and Regulations. This field office is the only exception among the UNICEF offices where the United Nations Staff Rules and Regulations are not applied. Some other organizations of the United Nations system, such as the ILO, WHO and UNDP, have agreements with the Government of the country and their staff members are governed by the United Nations Staff Rules and Regulations.

29. The Administration has stated that the field office has over the years endeavoured without success to persuade the Government to agree to the application of the United Nations Rules and Regulations to all UNICEF staff members in the country, whether local or international. The Administration has asked the field office to take up the matter again with the Government.

Inventories of non-expendable administrative property

30. The inventory lists for the year 1973 were received from only 16 of the 40 field offices.

Non-productive expenditure of \$112,618

31. There were indications that more storage facilities would be required at the port of a country, where UNICEF has a large warehouse. By an exchange of letters, it was agreed between UNICEF and the port authorities that the latter would construct a storage hall for packing, shipping etc., and lease it to UNICEF. The terms of the agreement, inter alia, provided that, in case the project was not proceeded with, UNICEF would reimburse the actual expenditure incurred by the port authorities on account of fees to consulting engineers and others.

32. Subsequently, it was found that the activities at the port did not increase as anticipated and did not warrant the investment and increased costs. It was decided, therefore to postpone the project. It was also decided that the plans would become the property of UNICEF and could be used when and if the project were reactivated. In the meantime, the port authorities had incurred an expenditure of \$112,618 on fees to the consulting engineers and others. This expenditure was reimbursed to the port authorities and will be non-productive unless the plans are eventually used.

Internal Audit Service

33. The Internal Audit Service concentrated almost entirely on field services during 1973 leaving out the audit of the headquarters of UNICEF, the Greeting Card Operation and the European Office owing to shortage of staff. The Administration has been unable to increase the strength of the staff for want of funds except to the extent of adding one post of Auditor during 1974. The Board considers that it is necessary for the Internal Audit Service to cover the headquarters and the European Office annually, otherwise its usefulness to management is reduced.

34. The performance of the Service during the year has been satisfactory so far as the areas covered by it are concerned.

Follow-up

35. The Administration had taken follow-up action on the points brought out in the audit reports for the previous two years.

Acknowledgement

The Board of Auditors records its appreciation for the co-operation and assistance received from the Office of the Executive Director as well as the Office of the Comptroller and his staff during the course of the audit.

(Signed) J. E. ESCALLON O.
Controller-General of Colombia

(Signed) J. J. MACDONELL
Auditor-General of Canada

(Signed) A. HAMID
Auditor-General of Pakistan

25 June 1974

APPENDIX

STATISTICS AND OTHER DATA

This appendix comprises tables giving statistical and other data concerning UNICEF's activities, which, although not forming part of the financial statements, are provided for information purposes.

Table

A. Income and other funds

18. UNICEF income and other funds received in 1973, by donors, compared with 1972.
19. UNICEF income and other funds received in 1973, by purpose of use, compared with 1972.
20. Funds received from Governments, by country, for general resources and specific projects, and funds-in-trust for specific projects and local budget costs for the years 1973 and 1972.
21. Funds received from non-governmental sources, by country, for general resources and specific projects, and funds-in-trust for specific projects for the years 1973 and 1972.

B. Expenditure

22. Expenditure, including funds-in-trust, by main categories for the years 1973 and 1972.
23. Programme expenditure, including funds-in-trust, by programme in 1973 and 1972 (freight is included as part of the expenditure for the respective programmes).
24. Summary of expenditure, including funds-in-trust, in 1973 (by region and type of programme).

C. Programme support and administrative services budget

25. Summary of 1973 revised budgetary estimates, obligations incurred, both gross and net, and the unencumbered balances of each of the budget units of the organization.
26. Comparison of expenditures on assistance, including funds-in-trust, and net programme support and administrative services expenditures for the years 1973 and 1972.

D. Commitments

27. Summary of commitments approved in 1973 (by region and type of programme), including funds-in-trust.
28. Summary of commitments approved at the April-May 1973 Board session (by region and type of programme) including funds-in-trust.
29. Summary of special contributions and trust funds received/pledged that became commitments in 1973 in addition to the commitments approved at the May 1973 Board session.

A. INCOME AND OTHER FUNDS

Table 18. UNICEF income and other funds received in 1973, by donors, compared with 1972

(In thousands of US dollars)

	1973		1972		Increase over previous year	
	Amount \$	Percentage of total %	Amount \$	Percentage of total %	Amount \$	Percentage
<u>INCOME</u>						
<u>Government contributions</u>						
General resources	52 651.3	51.0	45 624.3	49.9	7 027.0	
Specific projects						
Long-term	1 228.2	1.2	293.0	0.3	935.2	
Relief and rehabilitation	8 658.0	8.4	3 296.5	3.6	5 361.5	
	<u>62 537.5</u>	<u>60.6</u>	<u>49 213.8</u>	<u>53.8</u>	<u>13 323.7</u>	<u>27.1</u>
<u>Non-governmental contributions</u>						
General resources						
Hallowe'en campaigns (net)	1 792.8	1.7	4 562.6	5.0	(2 769.8)	
Television campaigns (net)	805.1	0.8	591.7	0.6	213.4	
Other collections and individual donations	3 249.1	3.2	1 898.2	2.1	1 350.9	
Specific projects						
Long-term	2 096.4	2.0	878.8	1.0	1 217.6	
Relief and rehabilitation	1 855.1	1.8	3 749.1	4.1	(1 894.0)	
	<u>9 798.5</u>	<u>9.5</u>	<u>11 680.4</u>	<u>12.8</u>	<u>(1 881.9)</u>	<u>(16.1)</u>
<u>Greeting Card Operation</u>	<u>6 994.8</u>	<u>6.8</u>	<u>5 965.3</u>	<u>6.5</u>	<u>1 029.5</u>	<u>17.2</u>
<u>Other income (net)</u>	<u>7 744.2</u>	<u>7.5</u>	<u>3 882.8</u>	<u>4.2</u>	<u>3 861.4</u>	<u>99.4</u>
<u>Income</u>	<u>87 075.0</u>	<u>84.4</u>	<u>70 742.3</u>	<u>77.3</u>	<u>16 332.7</u>	<u>23.1</u>

Table 1B
(continued)

UNICEF income and other funds received in 1973, by donors,
compared with 1972

(In thousands of US dollars)

	1973		1972		Increase over previous year	
	Amount \$	Percentage of total %	Amount \$	Percentage of total %	Amount \$	Percentage
FUNDS-IN-TRUST AVAILABLE FOR COMMITMENT BY THE EXECUTIVE BOARD:						
<u>Governments</u>						
Long-term projects	2 092.7	2.0	3 966.2	4.3	(1 873.5)	
Relief and rehabilitation	1 743.9	1.7	1 658.5	1.8	85.4	
<u>Non-governmental</u>						
Long-term projects	539.1	0.5	53.9	0.1	485.2	
Relief and rehabilitation	227.6	0.2	791.2	0.9	(563.6)	
<u>United Nations system</u>						
Food and Agriculture Organization of the United Nations	134.8	0.1			134.8	
United Nations Fund for Population Activities	2 099.0	2.1	1 214.0	1.3	885.0	
United Nations relief operation in Bangladesh	1 568.5	1.5	2 276.7	2.5	(708.2)	
United Nations Secretary- General's special appeals to Governments for Pakistan	310.8	0.3	145.0	0.2	165.8	
<u>Funds-in-trust</u>	8 716.4	8.4	10 105.5	11.1	(1 389.1)	(13.7)
<u>Total income and funds-in-trust available for commitment by the Executive Board</u>	95 791.4	92.8	80 847.8	88.4	14 943.6	18.5

Table 18
(continued)

UNICEF income and other funds received in 1973, by donor,
compared with 1972
(In thousands of US dollars)

	1973		1972		Increase over previous year	
	Amount \$	Percentage of total %	Amount \$	Percentage of total %	Amount \$	Percentage
<u>OTHER FUNDS- IN-TRUST</u>						
<u>Governments</u>						
Relief and rehabilitation	75.0	0.1	2 418.4	2.6	(2 343.4)	
Local budget costs	1 191.6	1.1	1 062.2	1.2	129.4	
Reimbursable procurement	5 196.5	5.1	4 236.2	4.6	960.3	
<u>Non-governmental</u>	208.5	0.2	161.0	0.2	47.5	
<u>United Nations system</u>	709.1	0.7	2 740.8	3.0	(2 031.7)	
<u>Total, Other funds-in-trust</u>	<u>7 380.7</u>	<u>7.2</u>	<u>10 618.6</u>	<u>11.6</u>	<u>(3 237.9)</u>	<u>(30.5)</u>
<u>Grand Total</u>	<u>103 172.1</u>	<u>100.0</u>	<u>91 466.4</u>	<u>100.0</u>	<u>11 705.7</u>	<u>12.8</u>

Table 19
UNICEF income and other funds received in 1973, by purpose of use,
compared with 1972
(In thousands of US dollars)

	1973		1972		Increase over previous year	
	Amount \$	Percentage of total %	Amount \$	Percentage of total %	Amount \$	Percentage
GENERAL RESOURCES						
<u>Income</u>						
Governments	52 651.3	51.0	45 624.3	49.9	7 027.0	
Non-governmental	5 847.0	5.7	7 052.5	7.7	(1 205.5)	
Greeting Card Operation	6 994.8	6.8	5 965.3	6.5	1 029.5	
Other income	7 744.2	7.5	3 882.8	4.2	3 861.4	
	<u>73 237.3</u>	<u>71.0</u>	<u>62 524.9</u>	<u>68.3</u>	<u>10 712.4</u>	<u>17.1</u>
SPECIFIC PROJECTS						
<u>Long-term projects</u>						
<u>Income</u>						
Governments	1 228.2	1.2	293.0	0.3	935.2	
Non-governmental	2 096.4	2.0	878.8	1.0	1 217.6	
<u>Funds-in-trust</u>						
Government	2 092.7	2.0	3 966.2	4.3	(1 873.5)	
Non-governmental	539.1	0.6	53.9	0.1	485.2	
United Nations Fund for Population Activities	2 099.0	2.0	1 214.0	1.3	885.0	
	<u>8 055.4</u>	<u>7.8</u>	<u>6 405.9</u>	<u>7.0</u>	<u>1 649.5</u>	<u>25.7</u>

Table 19
(continued)

UNICEF income and other funds received in 1973, by purpose of use,
compared with 1972

(In thousands of US dollars)

	1973		1972		Increase over previous year	
	Amount \$	Percentage of total %	Amount \$	Percentage of total %	Amount \$	Percentage
RELIEF AND REHABILITATION						
<u>Income</u>						
Governments	8,658.0	8.4	3,296.5	3.6	5,361.5	
Non-governmental	1,855.1	1.8	3,749.1	4.1	(1,894.0)	
<u>Funds-in-trust</u>						
Governments	1,743.9	1.7	1,658.5	1.8	85.4	
Non-governmental	227.6	0.2	791.2	0.9	(563.6)	
Food and Agriculture Organization of the United Nations	134.8	0.1	--		134.8	
United Nations relief operation in Bangladesh	1,568.5	1.5	2,276.7	2.5	(708.2)	
United Nations Secretary- General's Special Appeals to Governments for Pakistan	310.8	0.3	145.0	0.2	165.8	
	<u>14,498.7</u>	<u>14.0</u>	<u>11,917.0</u>	<u>13.1</u>	<u>2,581.7</u>	<u>21.7</u>
<u>Total, income and funds-in-trust available for commitment by the Executive Board</u>	<u>95,791.4</u>	<u>92.8</u>	<u>80,847.8</u>	<u>88.4</u>	<u>14,943.6</u>	<u>18.5</u>

Table 19
(continued)

UNICEF income and other funds received in 1973, by purpose of use,
compared with 1972

(In thousands of US dollars)

	1973		1972		Increase over previous year	
	Amount \$	Percentage of total %	Amount \$	Percentage of total %	Amount \$	Percentage
<u>Other funds-in-trust</u>						
<u>Relief and rehabilitation</u>						
Governments	75.0	0.1	2 418.4	2.6	(2 343.4)	
United Nations system	168.9	0.2	2 740.8	3.0	(2 571.9)	
<u>Local budget costs</u>	1 191.6	1.2	1 062.2	1.2	129.4	
<u>Reimbursable procurement</u>						
Governments	5 196.5	5.0	3 764.2	4.1	1 432.3	
United Nations system	540.2	0.5	472.0	0.5	68.2	
Others	208.5	0.2	161.0	0.2	47.5	
Other funds-in-trust	7 380.7	7.2	10 618.6	11.6	(3 237.9)	(30.5)
<u>Grand Total</u>	103 172.1	100.0	91 466.4	100.0	11 705.7	12.8

Table 20

Funds received from Governments, by country, for general resources and specific projects, and funds-in-trust for specific projects and local budget costs for the years 1973 and 1972

(In thousands of US dollars)

Governments	1 9 7 3		1 9 7 2		Increase over previous year		
	General resources and specific projects	Funds-in-trust Local budget costs	General resources and specific projects	Funds-in-trust Specific projects	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	%
Afghanistan	20.0		20.0				
Algeria	72.8	37.1	51.1	34.1		24.7	
Antigua	.8 b/		0.2			0.6	
Argentina	100.0		100.0				
Australia	1 065.4		655.0			410.4	
Austria	264.4		172.9			91.5	
Bahamas	3.1		3.0			0.1	
Bangladesh		1 743.9		641.0		1 102.9	
Barbados	4.5	0.5	4.5	0.4		0.1	
Belgium	446.4		386.4			60.0	
Bolivia	8.1		8.1				
Botswana	7.2		1.9			0.3	
Brazil	113.7	92.8	100.0	83.4		22.7	
British Honduras	1.2 b/		0.6			0.6	
British Virgin Islands	0.1		0.2 b/			(0.1)	
Brunei	5.3		5.3				
Bulgaria	25.6		25.6				
Burma	60.6	35.2	61.0	41.9		(7.1)	
Byelorussian Soviet Socialist Republic	75.4		6.9			7.5	
Cameroon	28.0		.8			0.2	
Canada	1 900.0		3			(1 834.7)	
Central African Republic	13.1		13.3			(0.2)	
Chile	87.9	0.8	120.0	3.8		(35.1)	
China a/			60.0			(60.0)	
Colombia	250.0	14.7	229.5	16.1		19.1	
Congo	16.7		16.7				
Costa Rica	30.0		30.0				
Cuba	71.3		40.0			31.3	

Table 20
(continued)

Funds received from Governments by country for general resources and specific projects and funds-in-trust for specific projects and local budget costs for the years 1973 and 1972

(In thousands of US dollars)

Governments	1973		1972		Increase over previous year		
	General resources and specific projects	Funds-in-trust Local budget costs	General resources and specific projects	Funds-in-trust Specific projects costs	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	%
Cyprus	3.5		3.5				
Czechoslovakia	104.2		104.2				
Democratic Yemen	2.0 b/					2.0	(431.8)
Denmark	1 912.5		1 326.8	1 017.5			
Dominica	1.0		1.0				
Ecuador			9.6			(9.6)	
Egypt	106.8		230.0 b/		9.8	(122.1)	
Ethiopia	20.8	10.9	19.7	24.1		(2.3)	
Fiji	2.0		2.0				
Finland	773.9	404.6	499.9	523.0		155.6	
France	1 983.5		1 639.9			343.6	
Gabon	21.9		24.7			(2.8)	
Gambia	2.2		3.1		1.6	(2.5)	
Germany, Federal Republic of	6 285.7	211.1	2 830.2	340.0		3 326.6	
Ghana	20.9		18.8			2.1	(10.0)
Greece	80.0		90.0				
Grenada	0.8		0.8				
Guatemala	15.0		15.0		0.9	(0.1)	
Guinea		0.8	35.2			(35.2)	
Guyana	5.5		6.0			(0.5)	
Holy See	1.0		1.0				
Honduras	20.0		30.0 b/			(10.0)	
Hong Kong	12.5		11.1		2.1	1.6	
Hungary	8.0	2.3	7.2			0.8	
Iceland	19.9		13.6			6.3	
India	1 000.0	243.1	1 030.4		225.5	(12.8)	
Indonesia	100.0	103.1	60.0		88.1	55.0	
Iran	350.0	33.1	300.0		29.5	53.6	
Iraq	118.0		89.1			28.9	

Table 20

(continued)

Funds received from Governments by country for general resources and specific projects and funds-in-trust for specific projects and local budget costs for the years 1973 and 1972

(In thousands of US dollars)

Governments	1973		1972		Increase over previous year	
	General resources and specific projects	Funds-in-trust Local budget projects costs	General resources and specific projects	Funds-in-trust Specific projects costs	Amount	Percentage
	\$	\$	\$	\$	\$	%
Ireland	202.7		165.3		37.4	
Israel	45.0		42.5		2.5	
Italy	508.5		515.5		(7.0)	
Ivory Coast	11.7	50.2	9.9	31.7	20.3	
Jamaica	13.2		13.9		(0.7)	
Japan	2 225.3		1 000.0		1 225.3	
Jordan	6.2	3.1	9.2	4.6	(4.5)	
Kenya	20.3	8.7	14.0		15.0	
Khmer Republic	2.7		14.5		(11.8)	
Kuwait	10.0		3.0		7.0	
Laos	3.5		3.0		0.5	
Lebanon	28.1	6.0	27.9	4.9	1.3	
Liberia	20.0		20.0			
Libyan Arab Republic	35.2 b/	8.4		1.1	42.5	
Liechtenstein	2.0		2.0			
Luxembourg	12.0		18.2		(6.2)	
Madagascar			10.0		(10.0)	
Malawi	1.4		1.3		0.1	
Malaysia	85.3		70.5	13.9	17.6	
Maldives	0.9	16.7	0.9			
Mali			23.5		(23.5)	
Malta			2.5		(2.5)	
Mauritania		4.1	6.9	6.1	(8.9)	
Mauritius	4.1		4.4		(0.3)	
Mexico	120.0	72.0	220.0 b/	66.8	(94.8)	
Monaco	3.0		3.7		(0.7)	
Mongolia	0.2		2.4		(2.2)	
Montserrat	0.1		0.1			

Table 20

(continued)

Funds received from Governments by country for general resources and specific projects and funds-in-trust for specific projects and local budget costs for the years 1973 and 1972

(In thousands of US dollars)

Governments	1973		1972		Increase over previous year	
	General resources and specific projects	Funds-in-trust Local budget projects costs	General resources and specific projects	Funds-in-trust Specific projects costs	Amount	Percentage
	\$	\$	\$	\$	\$	%
Morocco	55.1	29.7	50.1	27.0	7.7	
Nepal	2.4	1.9	2.5	1.0	0.8	
Netherlands	1 941.3		676.6		1 264.7	
New Zealand	890.2		178.7		711.5	
Niger			11.8		(11.8)	
Nigeria	91.2		91.2			
Norway	4 663.8	1 251.3	2 373.4	2 272.7	1 269.0	
Oman	20.0				20.0	
Pakistan	113.1		67.5	47.1	50.6	
Panama	20.0	52.2	40.0 b/		(20.0)	
Peru	100.0		100.0			
Philippines	188.1	60.9	179.1	40.8	29.1	
Poland	301.2		271.7		29.5	
Republic of Korea	28.0	28.0	28.0	28.0		
Republic of Viet-Nam	26.0		26.0			
Romania	10.4		25.0		(14.6)	
Saudi Arabia	2.0		2.0			
Senegal	0.8		0.8			
Sierra Leone	2.9		3.0		(0.1)	
Singapore	0.8		0.8			
South Africa	20.0	10.0	20.0	10.0	30.9	
Spain	22.8 b/	15.9	18.8	7.8	5.6	
	24.4		11.3	1.4	2.6	
Sri Lanka	13.9		10.2		(0.2)	
Somalia	10.0		44.6		8.5	
South Africa	53.1		150.5		18.4	
Spain	163.9					

Table 20
(continued)

Funds received from Governments by country for general resources and specific projects, and funds-in-trust for specific projects and local budget costs for the years 1973 and 1972

(In thousands of US dollars)

<u>Government</u>	1973		1972		Increase over previous year		
	General resources and specific projects	Funds-in-trust Local budget costs	General resources and specific projects	Funds-in-trust Specific projects costs	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	%
Sri Lanka	19.5	6.0	20.2	6.0		(0.7)	
Sudan	26.0		26.0				
Swaziland	3.0		2.5			0.5	
Sweden	11 190.5	225.7	8 421.1	610.5	2 384.6		
Switzerland	1 603.1		1 484.1		119.0		
Syrian Arab Republic	13.3		11.6		2.3		
Thailand	581.1		256.3	4.7	317.6		
Togo			12.0	73.5	(12.0)		
Tonga	1.0		1.0				
Trinidad and Tobago	10.5		11.4		(0.9)		
Tunisia	27.0		27.0		0.6		
Turkey	238.1		238.1		0.2		
Uganda	41.1		40.9		(13.3)		
Ukrainian Soviet Socialist Republic	150.8		135.7		15.1		
Union of Soviet Socialist Republics	814.3		732.8		81.5		
United Arab Emirates				34.3	38.0		
United Kingdom of Great Britain and Northern Ireland	2 832.4		1 765.4		1 067.0		
United Republic of Tanzania	14.7		14.2		0.8		
United States of America	15 000.0	17.1	15 000.0	220.0	(220.0)		
Upper Volta	11.9		10.9		1.0		
Uruguay			5.0		(5.0)		

Table 20

(continued)

Funds received from Governments by country for general resources and specific projects and funds-in-trust for specific projects and local budget costs for the years 1973 and 1972

(In thousands of US dollars)

Governments	1973		1972		Increase over previous year	
	General resources and specific projects	Funds-in-trust Local budget costs	General resources and specific projects	Funds-in-trust Specific projects costs	Amount	Percentage
	\$	\$	\$	\$	\$	%
Western Samoa	2.0		1.5		0.5	
Yemen		0.3		0.7	(0.4)	
Yugoslavia	239.7		220.0		19.7	
Zaire			23.6		(23.6)	
Zambia	27.9	25.2	25.2	25.2	2.7	
	62 617.5	3 836.6	49 413.8	5 624.7	11 545.0	20.6
Adjustment to prior years' income	(80.0)		(200.0)		120.0	
	62 537.5	3 836.6	49 213.8	5 624.7	11 665.0	20.9

a/ See foot-note to schedule C-1.

b/ Includes contributions for prior years.

Table 21

Funds received from non-governmental sources, by country, for general resources and specific projects, and funds-in-trust for specific projects for the years 1973 and 1972

(In US dollar equivalents)

Country	1 9 7 3		1 9 7 2		Decrease over previous year	
	General resources and contributions for specific projects	Funds-in-trust specific projects	General resources and contributions for specific projects	Funds-in-trust specific projects	Amount	Percentage
	\$	\$	\$	\$	\$	%
Afghanistan	105				105	
Algeria	286				(106)	
Australia	735 287		392		537 561	
Austria	10 873		16 903		(6 030)	
Bahrain	131				131	
Belgium	385 370		236 386		148 984	
British Honduras			29			
British Virgin Islands	16				16	
Burma	57		20		37	
Canada	1 799 879		1 408 044		391 835	
Chile			7		(7)	
Colombia	87				87	
Congo			38		(38)	
Cyprus			122		(122)	
Czechoslovakia	12				12	
Denmark	112 563		6 232		106 331	
Egypt	248				248	
Ethiopia			219		(219)	
Finland	63 793		106 616		(42 823)	
France	281 448		452 281		(170 833)	
Germany, Federal Republic of	1 726 570	715 785	1 275 095	825 331	341 929	
Greece			457		(457)	
Guinea	943				943	
India	2 887		1 061		1 826	
Indonesia	26				26	
Iran	863				863	
Ireland	121 908		95 317		26 591	
Israel	5 969				5 969	

Table 21

(continued)
 Funds received from non-governmental sources, by country, for general resources and specific projects and funds-in-trust for specific projects for the years 1973 and 1972

(In US dollar equivalents)

Country	1973		1972		Decrease over previous year	
	General resources and contributions for specific projects	Funds-in-trust specific projects	General resources and contributions for specific projects	Funds-in-trust specific projects	Amount	Percentage
	\$	\$	\$	\$	\$	%
Italy	38 970		73 532		(34 562)	
Jamaica	60				60	
Japan	154 318		207 692		(53 374)	
Kenya	70		14		56	
Lebanon	5 714		50		5 664	
Libyan Arab Republic	169				169	
Luxembourg	3 459		24 366		(20 907)	
Mexico			4 003		(4 003)	
Nepal	63				63	
Netherlands	323 019		465 950		(142 931)	
New Zealand	148 054		131 050		17 004	
Nicaragua			14		(14)	
Nigeria	2 296				2 296	
Norway	47 031		28 177		18 854	
Pakistan	20				20	
Papua New Guinea	18		71		(53)	
Philippines	269		169		100	
Republic of Korea	312				312	
Romania	28 214		33 143		(4 929)	
Sierra Leone	5				5	
Spain	167 394		113 917		53 477	
Sweden	168 557		325 673		(157 116)	
Switzerland	91 644		254 721		(163 077)	
Thailand	1 441		70		1 371	
Trinidad and Tobago	3		255		(252)	
United Kingdom of Great Britain and Northern Ireland	178 379		334 918		(156 539)	
United States of America	3 163 299	50 937	5 980 044	19 715	(2 785 523)	

Table 21

(continued)

Funds received from non-governmental sources, by country, for general resources and specific projects and funds-in-trust for specific projects for the years 1973 and 1972

(In US dollar equivalents)

Country	1973		1972		Decrease over previous year	
	General resources and contributions for specific projects	Funds-in-trust specific projects	General resources and contributions for specific projects	Funds-in-trust specific projects	Amount	Percentage
	\$	\$	\$	\$	\$	%
Yugoslavia	89				89	
Zambia	62				62	
Subtotal	9 772 250	766 722	11 774 674	845 046	(2 080 748)	(16.5)
Food and Agriculture Organization of the United Nations		134 833			134 833	
United Nations Fund for Population Activities		2 098 989		1 213 963	885 026	
United Nations relief operation in Bangladesh		1 568 470		2 276 735	(708 265)	
Office of the United Nations Disaster Relief Co-ordinator, Geneva				20 000	(20 000)	
United Nations Secretary-General's special appeals to Governments		310 752		125 000	185 752	
United Nations Secretariat	26 271		8 409		17 862	
Subtotal	9 798 521	4 879 766	11 783 083	4 480 744	(1 585 540)	(9.7)
Less: Transfers to the Public Information Revolving Fund			(102 704)		102 704	
NET TOTAL	9 798 521	4 879 766	11 680 379	4 480 744	(1 482 836)	(9.2)

B. EXPENDITURE

Table 22. Expenditure, including funds in-trust, by main categories for the years 1973 and 1972
(In thousands of US dollars)

	1973		1972		Decrease over previous year	
	Amount \$	Percentage of total %	Amount \$	Percentage of total %	Amount \$	Percentage %
EXPENDITURE FROM FUNDS AVAILABLE FOR COMMITMENT BY THE EXECUTIVE BOARD						
Supplies and equipment including freight	41 435.9	53.1	43 471.3	55.4	(2 035.4)	(4.7)
Fellowships and training grants	6 317.0	8.1	6 610.9	8.4	(293.9)	(4.4)
Project personnel	1 606.8	2.1	517.7	0.7	1 089.1	210.4
Other services	5 341.2	6.8	3 555.0	4.5	1 786.2	50.2
TOTAL ASSISTANCE FROM FUNDS AVAILABLE FOR COMMITMENT BY THE EXECUTIVE BOARD						
From UNICEF income	\$46 109.4					
From funds-in-trust	\$ 8 591.5					
Total	<u>\$54 700.9</u>					
Programme support services	54 700.9 a/	70.1	54 154.9 a/	70.0	546.0	1.0
Administrative services	10 522.1	13.5	8 529.3	0.9	1 992.8	23.4
	<u>65 223.0</u>	<u>83.6</u>	<u>62 684.2</u>	<u>79.9</u>	<u>2 538.8</u>	<u>4.0</u>
	6 560.6	8.4	5 101.9	6.5	1 458.7	28.6
TOTAL EXPENDITURE FROM FUNDS AVAILABLE FOR COMMITMENT BY THE EXECUTIVE BOARD						
From UNICEF income	\$63 192.1					
From funds-in-trust	\$ 8 591.5					
Total	<u>\$71 783.6</u>					
	71 783.6	92.0	67 786.1 b/	86.4	3 997.5	5.9

a/ See table 23 for breakdown by programme.

b/ See table 24 for summary by region and type of programme.

Table 22
(continued)

	1973		1972		Decrease over previous year	
	Amount \$	Percentage of total %	Amount \$	Percentage of total %	Amount \$	Percentage %
EXPENDITURE FROM OTHER FUNDS-IN-TRUST						
For local administrative costs	1 191.6	1.5	1 062.2	1.4	129.4	12.2
For reimbursable procurement	4 047.7	5.2	4 582.0	5.8	(534.3)	(11.7)
For United Nations system of relief and rehabilitation	826.7	1.1	2 740.8	3.5	(1 914.1)	(69.8)
For Governments	167.8	0.2	2 253.0	2.9	(2 085.2)	(92.5)
Grand Total, Expenditure	78 017.4	100.0	78 424.1	100.0	(406.7)	(0.5)

Table 23
Programme expenditure including funds-in-trust by programme in 1973 and 1972

(In thousands of US dollars)

	1973		1972		Increase over previous year	
	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage
	\$000	%	\$000	%	\$000	%
Child health						
Basic child health	20 308	37.1	21 323	39.4	(1 015)	(4.8)
Water supply	<u>9 712</u>	<u>17.8</u>	<u>7 419</u>	<u>13.7</u>	<u>2 293</u>	30.9
Total child health	30 020	54.9	28 742	53.1	1 278	4.4
Child nutrition						
Child feeding	104	0.2	772	1.4	(668)	(86.5)
Weaning food production	770	1.4	1 753	3.2	(983)	(56.1)
Other child nutrition	<u>3 172</u>	<u>5.8</u>	<u>2 523</u>	<u>4.7</u>	<u>649</u>	25.7
Total child nutrition	4 046	7.4	5 048	9.3	(1 002)	(19.8)
Family and child welfare	2 084	3.8	2 572	4.8	(488)	(19.0)
Education						
Formal education	10 351	18.9	10 782	19.9	(431)	(4.0)
Non-formal education ^{a/}	1 175	2.1	-	-	1 175	
Pre-vocational training	<u>107</u>	<u>0.2</u>	<u>782</u>	<u>1.5</u>	<u>(675)</u>	(86.3)
Total education	11 633	21.2	11 564	21.4	69	0.6
Country planning and project preparation	1 945	3.6	1 478	2.7	467	31.6
Other long-range aid	<u>1 255</u>	<u>2.3</u>	<u>1 535</u>	<u>2.8</u>	<u>(280)</u>	(18.2)
Total long-range aid	50 983	93.2	50 939	94.1	44	0.1
Emergency aid ^{b/}	<u>3 718</u>	<u>6.8</u>	<u>3 216</u>	<u>5.9</u>	<u>502</u>	15.6
TOTAL PROGRAMME AID FROM FUNDS AVAILABLE FOR COMMITMENT BY THE EXECUTIVE BOARD						
From UNICEF income	46 109		47 809			
From funds-in-trust	8 592		6 346			
TOTAL	<u>54 701</u>	<u>100.0</u>	<u>54 155</u>	<u>100.0</u>	<u>546</u>	<u>1.0</u>

^{a/} In 1972 similar assistance as non-formal education was included in the figure for family and child welfare.

^{b/} Not including aid for rehabilitation of facilities damaged or destroyed in emergency situation which is distributed into appropriate sectors of assistance. Emergency aid and rehabilitation would be \$10,819,700 in 1973 and \$13,462,500 in 1972.

Table 24
Summary of expenditure, including funds-in-trust, in 1973
 (by region and type of programme)
 (In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Mediterranean	Europe	The Americas	Inter-regional	Total	Per Cent
Child health	4 445	11 765	9 325	1 460	37	2 868	120	30 020	54.9
Child nutrition	791	726	1 357	582	1	563	26	4 046	7.4
Family and child welfare	638	672	51	441	-	264	18	2 084	3.8
Education (formal, non-formal, and pre-vocational)	3 295	3 267	2 105	1 262	6	1 696	2	11 633	21.2
Country planning and project preparation	65	99	348	153	-	173	1 107	1 945	3.6
Other long-range aid a/	13	712	7	66	-	90	367	1 255	2.3
Total long-range aid	9 247	17 241	13 193	3 964	44	5 654	1 640	50 983	93.2
Emergency aid b/	851	2 608	61	64	-	134	-	3 718	6.8
Total programme aid	10 098	19 849	13 254	4 028	44	5 788	1 640	54 701	100.0
PROGRAMME SUPPORT SERVICES								10 522	
TOTAL ASSISTANCE								65 223	
ADMINISTRATIVE SERVICES								6 561	
TOTAL EXPENDITURE FROM FUNDS AVAILABLE FOR COMMITMENT BY THE EXECUTIVE BOARD:								71,784	
From UNICEF income								\$63,192	
From Funds-in-Trust								8,592	
								<u>\$71,784</u>	

a/ Including \$364,700 for International Children's Centre and \$37,000 for programme support services.

b/ Not including aid for rehabilitation of facilities damaged or destroyed in emergency action, which is distributed into appropriate sectors of long-range aid. Emergency aid and rehabilitation would be \$10,819,700.

C. PROGRAMME SUPPORT AND ADMINISTRATIVE SERVICES BUDGET

Table 25. Summary of 1973 revised budgetary estimates, obligations incurred, both gross and net, and the unencumbered balances of each of the budget units of the organization

	<u>Obligations incurred</u>				<u>Percentage</u>	<u>Unencumbered balances of estimates</u>
	<u>Revised budgetary estimates</u>	<u>Programme support</u>	<u>Administrative services</u>	<u>Total</u>	<u>of obligations incurred to budgetary estimates</u>	
	\$	\$	\$	\$	%	\$
International staff costs	8 415 900	5 669 496	2 739 030	8 408 526	99.91	7 374
Local costs						
(a) New York Headquarters	3 820 200	948 503	2 840 916	3 789 419	99.19	30 781
(b) Field offices						
1. Africa south of the Sahara						
East Africa	484 600	451 059		451 059	93.08	33 541
Ghana/Nigeria	195 500	187 815		187 815	96.07	7 685
West Africa	556 400	548 722		548 722	98.62	7 678
2. Asia						
East Asia and Pakistan	913 600	881 399		881 399	96.48	32 201
South Central Asia	715 700	704 393		704 393	98.42	11 307
3. Eastern Mediterranean	679 200	670 461		670 461	98.71	8 739
4. Europe and North Africa	1 911 500	876 492	980 658	1 857 150	97.16	54 350
5. The Americas	822 600	775 388		775 388	94.26	47 212
<u>GROSS TOTAL</u>	<u>18 515 200</u>	<u>11 713 728</u>	<u>6 560 604</u>	<u>18 274 332</u>	98.70	<u>240 868</u>
<u>Less:</u> Contributions from assisted Governments towards local budget costs	(1 100 300)	(1 191 627)		(1 191 627)		91 327
<u>TOTAL</u>	<u>17 414 900</u>	<u>10 522 101</u>	<u>6 560 604</u>	<u>17 082 705</u>	98.09	<u>332 195</u>
<u>Less:</u> Staff assessment plan		(1 271 713)	(324 112)	(1 595 825)		
Agency procurement commission		(53 946)		(53 946)		
Overhead for television campaign and special events			(70 609)	(70 609)		
Services to Greeting Card Operation			(175 000)	(175 000)		
Income from sale of films, books, publications and other public information materials			(36 837)	(36 837)		
<u>OBLIGATIONS INCURRED (net)</u>		<u>9 196 442</u>	<u>5 954 046</u>	<u>15 150 488</u>		

Table 26

Comparison of expenditures on assistance, including funds-in-trust, and net programme support and administrative services expenditures for the years 1973 and 1972

(In thousands of US dollars)

	<u>1 9 7 3</u>		<u>1 9 7 2</u>	
	\$	%	\$	%
Programme expenditure	54 700.9	78.3	54 154.9	81.9
Programme support (net)	9 196.4	13.2	7 370.8	11.1
	<u>63 897.3</u>	<u>91.5</u>	<u>61 525.7</u>	<u>93.0</u>
Administrative services (net)	5 954.0	8.5	4 625.8	7.0
Expenditure from UNICEF income and trust funds, available for commitment by the Executive Board	<u>69 851.3</u>	<u>100.0</u>	<u>66 151.5</u>	<u>100.0</u>

D. COMMITMENTS

Table 27. Summary of commitments approved in 1973 (by region and type of programme) including funds-in-trust

(In thousands of US dollars)

	East Asia		South		Eastern		The Americas		Inter-		Total	Per cent
	Africa	and Pakistan	Central	Asia	Mediterranean	Latin American	regional					
Child health	7 175	16 472	3 708	1 549	2 287	-	-	31 189	44.3			
Child nutrition	1 162	2 992	-	118	2 384	-	-	6 656	9.4			
Family and child welfare	2 176	1 129	165	76	461	-	-	3 927	5.6			
Education (formal, non-formal, and pre-vocational)	5 387	6 513	5 211	97	1 225	-	-	18 433 ^{a/}	26.1			
Country planning and project preparation	230	220	60	-	288	1 200	1 998	2.9				
Other long-range aid	231	452	369	30	118	12	1 212 ^{b/}	1.7				
Total long-range aid	16 319	27 778	9 513	1 830	6 763	1 212	63 415	90.0				
Emergency aid ^{c/}	1 728	4 243	-	80	-	1 000	7 051	10.0				
Total programme aid	18 047	32 021	9 513	1 910	6 763	3 212	70 466	100.0				
Programme support services							12 009 ^{d/}					
Total assistance							82 475					
Administrative services							7 089 ^{e/}					
Total							89 564					
Adjustment in earlier commitments							83 ^{f/}					
TOTAL COMMITMENTS TO BE FINANCED BY							89 647					
UNICEF income							78,417					
Funds-in-trust							11,230					
							89,647					

a/ Includes \$17,358,300 for formal education, \$34,000 for non-formal education and \$24,500 for pre-vocational training.

b/ Includes communication support (\$1,056,300), transport organization (\$144,000) and Maurice Pate Memorial Award (\$12,000).

c/ Not including aid for rehabilitation of facilities damaged or destroyed in emergency situations, which is distributed into appropriate sectors of long-range and emergency aid and rehabilitation would be \$21.2 million.

d/ Includes \$11,559,000 for 1974 and \$449,501 supplementary budget for 1973 (after deduction of \$398,199 savings).

e/ Includes \$6,561,000 for 1974 and \$528,304 supplementary budget for 1973 (including \$66,004 over expenditure).

f/ Adjustments of opening balances of funds-in-trust commitments.

Table 28

Summary of commitments approved at the April-May 1973 Board session
(by region and type of programme) including funds-in-trust

(in thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Mediterranean	The Americas	Inter- regional	Total	Per cent
Child health	7 075	7 790	2 085	285	2 075	-	19 310	38.9
Child nutrition	936	2 673	-	118	2 238	-	5 965	12.0
Family and child welfare	1 955	765	165	36	461	-	3 382	6.8
Education (formal, non-formal and prevocational)	5 317	2 092	4 942	97	1 225	-	13 673 ^{a/}	27.5
Country planning and project preparation	230	220	60	-	288	1 200	1 998	4.0
Other long-range aid	231	-	369	30	118	12	760 ^{b/}	1.5
Total long-range aid	15 744	13 540	7 621	566	6 405	1 212	45 088	90.7
Emergency aid	-	3 000	-	-	-	1 600	4 600	9.3
Total programme aid	15 744	16 540	7 621	566	6 405	2 812	49 688	100.0
Programme support services							12 407 ^{c/}	
Total assistance							62 095	
Administrative services							7 023 ^{d/}	
GRAND TOTAL COMMITMENTS							69 118	

UNICEF income \$66,486

Funds-in-trust \$ 2,632

Total \$69,118

a/ Includes \$12,650,000 for formal education, \$782,000 for non-formal education and \$241,500 for prevocational training.

b/ Includes communication support (\$604,300), transport organization (\$144,000) and Maurice Pate Memorial Award (\$12,000).

c/ Includes \$11,569,000 for 1974 and \$87,700 supplementary budget for 1973.

d/ Includes \$5,561,000 for 1974 and \$462,300 supplementary budget for 1973.

Table 29

Summary of special contributions and trust funds received/pledged that became commitments in 1973 in addition to the commitments approved at the May 1973 Board session

(In thousands of US dollars)

	East Asia				South		Inter- regional	Total
	Africa	and Pakistan	Central ASIA	Eastern Mediterranean	Americas			
Child health	98	8 682	1 623	1 264	212	-	11 879	
Child nutrition	226	319	-	-	146	-	691	
Family and child welfare	181	364	-	-	-	-	545	
Education (formal, non-formal and pre-vocational)	70	4 421	269	-	-	-	4 760	
Country planning and project preparation	-	-	-	-	-	-	-	
Other long-range-aid	-	452	-	-	-	-	452 ^{a/}	
Total, long-range aid	575	14 238	1 892	1 264	358	-	18 327	
Emergency aid	1 728	1 243	-	80	-	(-600)	2 451 ^{b/}	
Total programme aid	2 303	15 481	1 892	1 344	358	(-600)	20 778	

UNICEF income \$12,263

Funds-in-trust \$ 8 515

Total \$20,778

a/ Mainly programme support services.

b/ Includes Sahelian drought, Pakistan, and Ethiopian drought. In addition to this, a total of \$14,165,800 in special contributions and trust funds received/pledged for rehabilitation activities, which is distributed into appropriate sectors of long-range aid.

PART TWO

UNICEF GREETING CARD OPERATION

FOREWORD

A total of over 91.6 million greeting cards and 630,000 calendars were sold in the 1972 season, bringing UNICEF net earnings of \$7.0 million. These earnings were \$1,029,000 higher than the previous year.

The Greeting Card Operation not only furnishes UNICEF a sizable source of income but has provided people in many countries with a means of making a direct contribution both to a United Nations activity and to bringing benefits to millions of children in developing countries. Artists of distinction and museums from 35 countries contributed their creative talents and distinguished works of art to the designs for the 1972 campaign. As in past years, UNICEF national committees and other voluntary groups were the main sales agents, and sales and distribution costs were kept to a minimum because of their extensive and generous voluntary help. We greatly appreciate the devoted **efforts** of the many thousands of persons who contributed to the success of the enterprise.

(Signed) Henry R. LABOUISSSE
Executive Director

I. A BRIEF ACCOUNT OF THE 1972 CAMPAIGN

1 May 1972 to 30 April 1973

Sales

1. Card sales in the 1972 campaign season amounted to 91,689,000, an increase of 8,537,000 or 10.2 per cent over the preceding year. Calendar sales amounted to 630,445, representing a small increase of 1.4 per cent over the preceding year.

Table 1. Greeting cards and calendars sold
1972, 1971 and 1970 campaigns

Campaign year	Cards sold	Percentage increase over previous year	Calendars sold	Percentage increase (decrease) over previous year
1970	72 401 000	9.0	572 883	(8.0)
1971	83 152 000	14.8	621 504	8.5
1972	91 689 000	10.2	630 445	1.4

2. Among the promotion materials produced for the 1972 campaign by the Greeting Card Operation and supplied to sales agents were the following:

	<u>Quantity produced</u>
Brochures (26 languages)	13 705 000
Fosters (7 versions, 15 languages and blanks for local text)	439 000
Glossy photographs for press reproduction	178 000
Promotion streamers for sales centres (7 languages)	99 000
Prcmotion kits	57 000
Television promotion spots (film prints and internegatives - 3 languages)	3 390
Matts for press reproduction	14 275
Leaflet mailers and teasers (13 language versions)	4 806 000

3. Table 2 gives a breakdown of card sales by major geographic areas and selling countries. Increases were registered in North America, Europe and Central and South America. Sales in Asia, Africa, the Eastern Mediterranean and in the South-West Pacific declined. The largest increase of 20 per cent was achieved in Europe. North America was next with 5.5 per cent. Sales in Central and South America increased by 3.6 per cent. Sales in Asia decreased by 12.5 per cent. Africa and the Eastern Mediterranean declined by 8.4 per cent and Australia and New Zealand by 9.9 per cent. Comparative information is included in table 2 for the 1971 and 1970 campaign years.

Table 2. Greeting card sales by area and major selling country
1972 compared with 1971 and 1970

Area and country	1972 campaign		1971 campaign		1970 campaign		Percentage of increase (decrease) 1972 over 1971
	Cards sold	Percentage of total sales	Cards sold	Percentage of total sales	Cards sold	Percentage of total sales	
North America							
United States of America	35 942 662	39.2	34 180 825	41.1	31 137 450	43.0	5.2
Canada	6 007 568	6.5	5 585 533	6.7	4 728 108	6.6	7.6
	<u>41 950 230</u>	<u>45.7</u>	<u>39 766 358</u>	<u>47.8</u>	<u>35 865 558</u>	<u>49.6</u>	5.5
Europe							
Germany, Federal Republic of	12 166 232	13.3	11 018 466	13.3	9 087 883	12.6	10.4
France	6 761 233	7.4	5 838 981	7.0	4 804 234	6.6	15.8
Netherlands	2 517 100	2.7	2 040 000	2.5	1 454 470	2.0	23.4
Switzerland	2 397 715	2.6	2 265 860	2.7	1 827 945	2.5	5.8
United Kingdom of Great Britain and Northern Ireland	2 103 393	2.3	1 713 690	2.1	2 016 864	2.8	22.7
Spain	2 063 008	2.3	1 089 178	1.3	769 743	1.0	89.4
Sweden	1 930 508	2.1	1 367 347	1.6	978 037	1.4	41.2
Belgium	1 339 431	1.5	1 265 580	1.5	942 440	1.3	5.8
Finland	1 189 859	1.3	925 976	1.1	627 297	0.9	28.5
Denmark	1 155 505	1.3	1 165 373	1.4	781 957	1.1	(0.8)
USSR	1 000 000	1.1	-	-	750 000	1.0	-
Italy	967 782	1.0	1 147 027	1.4	802 721	1.1	(15.6)
Norway	962 598	1.0	1 049 779	1.3	1 090 073	1.5	(8.3)
Austria	829 263	0.9	762 802	0.9	403 292	0.5	8.7
Other European countries	<u>2 105 992</u>	<u>2.3</u>	<u>1 246 069</u>	<u>1.5</u>	<u>977 384</u>	<u>1.4</u>	69.0
	<u>39 469 610</u>	<u>43.1</u>	<u>32 896 128</u>	<u>39.6</u>	<u>27 314 340</u>	<u>37.7</u>	20.0
Central and South America							
Chile	1 734 810	1.9	1 575 840	1.9	1 261 340	1.7	10.1
Argentina	1 657 429	1.8	1 247 676	1.5	1 270 863	1.8	32.8
Brazil	1 644 385	1.8	1 864 250	2.2	1 400 282	1.9	(11.8)
Other Central and South American countries	<u>1 320 068</u>	<u>1.4</u>	<u>1 448 145</u>	<u>1.8</u>	<u>1 273 960</u>	<u>1.8</u>	(8.8)
	<u>6 356 712</u>	<u>6.9</u>	<u>6 135 911</u>	<u>7.4</u>	<u>5 206 445</u>	<u>7.2</u>	3.6
Asia							
India	871 522	0.9	788 819	0.9	1 001 454	1.4	5.4
Other Asian countries	<u>769 042</u>	<u>0.9</u>	<u>1 040 283</u>	<u>1.3</u>	<u>833 301</u>	<u>1.1</u>	(26.1)
	<u>1 600 564</u>	<u>1.8</u>	<u>1 829 102</u>	<u>2.2</u>	<u>1 834 755</u>	<u>2.5</u>	(2.5)
Australia and New Zealand	1 216 006	1.3	1 349 481	1.6	1 309 400	1.8	(9.9)
Africa and Eastern Mediterranean	1 076 236	1.2	1 175 290	1.4	870 820	1.2	(8.4)
TOTAL	<u>91 689 367</u>	<u>100.0</u>	<u>83 152 270</u>	<u>100.0</u>	<u>72 401 318</u>	<u>100.0</u>	<u>10.2</u>

4. Card sales in major selling countries on the basis of 1,000 population for campaign years 1970 through 1972 are given in table 3.

Table 3. Card sales of major selling countries ^{a/}
on a population basis 1972 compared with 1971 and 1970

<u>Country</u>	<u>Card sales per 1,000 of population</u>		
	<u>1972</u>	<u>1971</u>	<u>1970</u>
Luxembourg	467	445	334
Switzerland	380	359	294
Canada	278	245	224
Finland	254	198	86
Norway	247	268	283
Sweden	238	169	123
Denmark	233	234	160
Germany, Federal Republic of	199	186	155
Chile	193	175	132
Netherlands	191	155	113
United States of America	173	165	153
Belgium	138	130	98
France	132	114	95
New Zealand	118	138	134
Austria	111	102	85
Ireland	77	68	50
Argentina	70	53	53
Australia	69	73	75
Spain	60	32	23

^{a/} The list includes countries where sales exceeded 100,000 cards and 40 cards per 1,000 of population.

Income and expenditure

5. Table 4 shows gross income and expenditure and net operating income for the 1972 campaign, with comparative figures for the two previous years, and table 5 shows income and expenditure for the 1972 campaign compared with approved estimates (E/ICEF/AB/L.113).

6. Gross income for the 1972 campaign amounted to \$17,648,055 - an increase of \$3,015,267, or 20.6 per cent, over that of the previous year. A total of 27 per cent of gross income went for commissions, duties and taxes, while 33 per cent went for production staff and sales costs. The UNICEF Public Information Revolving Fund's share of net profit on calendars amounted to \$244,330 in 1972 compared to \$198,906 in 1971. Operational net income rose from \$5,848,347 in 1971 to \$6,876,180 in 1972, an increase of \$1,027,833 or 17.6 per cent. Operational net income constituted 39 per cent of gross income in 1972 compared to 40 per cent in 1971. In 1972, one national committee retained a proportion of gross sales proceeds higher than 25 per cent. Had this not been the case, the net income would have risen to 41 per cent in 1972.

Table 4. Gross and net operating income, 1970 to 1972 sales campaigns
(In US dollars)

Campaign year	Gross income	Commission, duties and taxes	Commission, duties and taxes as percentage of gross income	Production staff and sales costs as percentage of gross income	UNICEF Public Information Revolving Fund share		Operational net income as percentage of gross income	
					UNICEF Public Information Revolving Fund share of net calendar income	UNICEF Public Information Revolving Fund share of net calendar income		
1970	12 106 879	3 538 625	29	31	164 406	2	4 614 303	38
1971	14 632 788	3 899 450	27	32	198 906	1	5 848 347	40
1972	17 648 055	4 819 858	27	33	244 330	1	6 876 180	39

Table 5. Income and expenditure for the 1972 campaign compared with original approved estimates
(In US dollars)

	Estimates approved		Actual		Difference	
	May 1972	Percentage	Dollars	Percentage	Dollars	increase or (decrease)
<u>Sales</u>						
Greeting cards	15 400 000	90.6	15 814 095	89.6	414 095	2.7
Engagement calendars	1 500 000	8.3	1 821 638	10.3	321 638	21.4
Fine art prints	100 000	0.6	12 322	0.1	(87 678)	(87.7)
Total gross sales	17 000 000	100.0	17 648 055	100.0	648 055	3.8
Less:						
Commissions paid	4 250 000	25.0	4 658 842	26.4	408 842	9.6
Duties and taxes	115 000	0.7	161 016	0.9	46 016	40.0
Net sales income	12 635 000	74.3	12 828 197	72.7	193 197	1.5
<u>Budgetary expenditures</u>						
Salaries, wages and common staff costs	938 400	5.5	940 646	5.3	2 246	0.2
Other expenses and office equipment	717 100	4.2	876 096	5.0	158 996	22.2
Production costs	2 896 000	17.0	3 142 252 ^{a/}	17.8	246 252	8.5
Sales promotion costs	584 000	3.5	748 693	4.2	164 693	28.2
Share of net profit on calendars	5 135 500	30.2	5 707 687	32.3	572 187	11.1
Transferred to UNICEF Public Information Revolving Fund	-	-	244 330	1.4	244 330	-
	5 135 500	30.2	5 952 017	33.7	816 517 ^{b/}	15.9
Operational net income	7 499 500	44.1	6 876 180	39.0	(623 320)	(8.3)
Miscellaneous	50 000	0.3	118 574	0.6	68 574	137.1
Excess of income over expenditure for the campaign	7 549 500	44.4	6 994 754	39.6	(554 746)	(7.3)

a/ Includes 100 per cent of calendar costs.

b/ See note on statement II, para. 9.

7. Reproduction rights were given by 119 artists and museums from 35 countries. Eighty-four designs were used for the cards and 53 designs were used for the calendar. A list of these artists and countries is set out below. The generosity of these artists and institutions has made possible a continuing high standard of design.

<u>Artists</u>	<u>Name of design</u>	<u>Country</u>
Pamela Adams	Santa's Helpers	United Kingdom
Jacques-Laurent Agasse *	Recreation Place	Switzerland
Howard Alstad	Dove	Canada
Anonymous *	Wiener Werkstatte cards:	Austria
	Bearing Gifts	
	Birds and Flowers	
	Christmas Morning	
	Christmas Tree	
	Couple in Snow	
	Snowy Christmas	
	Village Street	
Anonymous 18C *	French-Canadian Glass and pine door	Canada
Anonymous *	Chinese porcelain dish	China
Anonymous Sui Dynasty *	Figurine	China
Anonymous 19C *	The Hundred Children (detail)	China
Anonymous Ch'ing Dynasty *	Ivory relief vase (detail)	China
Anonymous 6C B.C. *	Bronze statue of Goddess Isis giving suck to her son Horus	Egypt
Anonymous XVIII Dynasty *	King Akhnaton, his wife, Nefertiti and their children	Egypt
Anonymous 5C B.C. *	Detail of a vase	Greece
Anonymous 18C *	Miniature painting, Mewar School of Rajasthani painting	India
Anonymous 11C *	Sculpture from the Bhuvaneshvar Temple of Orissa (detail)	India
Anonymous *	Book of Kells:	Ireland
	Four Evangelists	
	Resurrection	
	St. John's Gospel	
	Temptation of Christ	
	Virgin and Child	
Anonymous 2C A.D. *	Carved relief (detail)	Italy
Anonymous 13-9 B.C. *	Fragment from the "Era Pacis Augustae"	Italy
Anonymous 10C *	Ivory relief "Nativity"	Holy See
Anonymous 19C *	Street Scene, Japan	Japan
Anonymous 600-800 A.D. *	Mayan stone sculpture	Mexico
Anonymous *	Remojadas pottery sculpture	Mexico
Anonymous 17C *	Painting from the Gol Stave Church	Norway
Anonymous 14C *	Illumination from the St. Katherinenthal Graduel	Switzerland

* Reproduction rights contributed by museums, or estates of artists.

<u>Artists</u>	<u>Name of Design</u>	<u>Country</u>
Anonymous 18C *	The Twins, Georg and Regula Rohn	Switzerland
Anonymous 800 B.C. *	Hittite stone relief from Karatepe	Turkey
Anonymous 16C *	Birth of Sir Henry Unton (detail)	United Kingdom
Anonymous 17C *	Mrs. Elizabeth Freake and Baby Mary (detail)	United States
Anonymous 19C *	School Master and Boys	United States
Anonymous 19C *	Two Children with Christmas Tree	United States
Anonymous 19C *	Winter in the Country	United States
Anonymous *	Colonial Altar Front	Venezuela
Anonymous *	Virgin Enthroned	Yugoslavia
Anonymous *	Mende "Mother and Child"	Zaire
Anonymous *	Yombe "Mother and Child"	Zaire
Urszula Bestecka	Floral Still Life	United States
Francois Boucher*	The Lunch Party	France
Robert Broomfield	Lion	United Kingdom
Gunnar Brusewitz	Curlews	Sweden
	Fox	
	Wild Geese	
Mary Cassatt *	The Boating Party	United States
George Catlin *	Indian Boy	United States
Józef Chelmonski *	The Cranes	Poland
Kappa Kalden Chumbi	Thyanboche Monastery	Nepal
Francois Clouet *	Francois II	France
John Singleton Copley *	Young Lady with Bird and Dog	United States
Ken Danby	Martin's Shop	Canada
Percy Deane	Boy with Kite	Brazil
	Girl in Yellow	
André Demonchy	La Tour St. Jacques	France
Grégoire Deniau	Alpine Holiday	France
Louis-Joseph Dulongpré *	Little Girl Seated	Canada
Alma Duncan	Leaves in Snow	Canada
Albrecht Dürer *	Self Portrait, at 13 years	Austria
Roger Duvoisin	United Nations Building	United States
C.W. Eckersberg *	The Nathanson Family	Denmark
Justus van Egmond *	The Goubeau Children	Belgium
John Elphick	Christmas Galleons	Canada
Leonore Esdar	Villages in Snow	Germany, Federal Republic of
Eskimo Indians	Eckalook Goc "Evening Owl"	Canada
	Etidlooie "Geese Feeding"	
	Lucy "Sun Bird"	
	Pudlo "Umingmuk"	
	Tye "Autumn Bird"	
Mary Faulconer	Victorian Bank	United States
Lola Fielding *	Birds in Tree	United Kingdom
Allan Robb Fleming	Angel	Canada
Jean-Marc Forest	Monarchs of the Forest	Canada
E. Phillips Fox *	The Arbour	Australia
Thomas Gainsborough *	The painter's daughters chasing a butterfly	United Kingdom
Paul Gauguin *	The Schuffenecker Family	France
Barbara Gould	Bird with Tree	United States
Francisco Goya *	The Little Giants	Spain

* Reproduction rights contributed by museums, or estates of artists.

<u>Artists</u>	<u>Name of design</u>	<u>Country</u>
Walter Grieder	Boy and Girl Butterflies Children and Cat	Switzerland
Frans Hals *	Group of Children	Belgium
Pehr Hilleström *	Maiden Buying a Love Ditty (detail)	Sweden
Maestro Hispanoflamenco *	The Marquis of Santillana and his son, the Duke of Infantado	Spain
William Hogarth *	The MacKinnon Children	Ireland
Winslow Homer *	Children on a Fence	United States
Pieter de Hooch *	Interior (detail)	Netherlands
Bent Karl Jacobsen	Carousel and Animals	Denmark
Cornelius Krieghoff *	Habitant Home (detail)	Canada
Carl Larsson *	The Yard and the Wash House	Sweden
R.G.A. Levinge *	A View of Quebec City 1838	Canada
Ivana Lovkovic	Village in Snow	Yugoslavia
Margarita Lozano	Among the Flowers	Colo ¹ a
Elisabeth Lupkes-Franck	Alpine Flowers	Germany, Federal Republic of
Veronica Malata	Bird of Peace	Austria
A. Mantegna *	La Camera degli Sposi	Italy
Henri Matisse *	Torch of Hope	France
J.B. Martínez del Mazo *	The Family of the Artist (detail)	Austria
Cassio M'Roy	Flight into Egypt Manger	Brazil
José María Medina *	Orphanage in Puebla	Mexico
William von Mol Berczy *	The Woolsey Family	Canada
Piet Mondrian *	Composition in Oval	Netherlands
Isaac Oliver *	Miniature of a little girl	United Kingdom
Osmo Omenamaki	Star Tree	Finland
Danielle Petit	French Village in Snow	France
Prilidiano Pueyrredón *	A Halt in a Camp (detail)	Argentina
George Richmond *	Swinburne and his Sisters	United Kingdom
Rembrandt van Rijn *	Shah Jahan and his little son	Netherlands
Carlo Rosberg	Midnight Sun - Lofoten	Norway
Rina Rotholz	Blue Disc	United States
Henri Rousseau *	Summer	France
Philipp Otto Runge	The Hülsenbeck Children	Germany, Federal Republic of
Paul Sample	Winter in Vermont	United States
Noriko Sannohe	On the Way to School	Japan
Al Abou Sariya	Market Scene	Egypt
Jean Schoumann	Bird with Flower	France
Fritz Seeman	The Big Journey	Germany, Federal Republic of
Roelijati Soewarjono	Bird	Indonesia
Mumtaz Sultan Ali	Girl with Elephant	India
Jiri Svengbír	Full Sail Ahead Two Postilions	Czechoslovakia
Stefania Szymanowska	Sleighbing, Cracow	Poland
Papa Ibra Tall	Wonders of the Bush	Senegal
Terenteyva	Reindeer Caravan	USSR
Bart van der Schelling *	Winter in New England	United States
Raymond Victoir	French Village in Snow	France
Ludek Vimr	Children's Carousel	Czechoslovakia
Yolanda Wagener-Dony	Mother and Baby Owl	Netherlands
Barry Wilkinson	Home-made Candles	United Kingdom
Susan Windsor	Children at Play	United Kingdom
John Melchior Wyrsh *	The Bauffremont Family	Switzerland

* Reproduction rights contributed by museums, or estates of artists.

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I and II, properly identified, and relevant schedules of the UNICEF Greeting Card Operation for the year ended 30 April 1973. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that the financial statements properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and legislative authority, and present fairly the financial position as at 30 April 1973.

(Signed) J. E. ESCALLON O.
Controller-General of Colombia

(Signed) J. J. MACDONELL
Auditor-General of Canada

(Signed) A. HAMID
Auditor-General of Pakistan

25 June 1974

III. FINANCIAL STATEMENTS OF THE GREETING CARD AND RELATED
OPERATIONS FOR THE 1972 SALES CAMPAIGN

(ACCOUNTING PERIOD FROM 1 MAY 1972 TO 30 APRIL 1973)

1. The financial statements comprise the following:
 - (a) Statement I. Income and expenditure for the 1972 campaign year to 30 April 1973;
 - (b) Statement II. Budgetary authorizations and obligations incurred for the year ended 30 April 1973 and unobligated balances of authorizations at 30 April 1973;
 - (c) Notes forming an integral part of statements I and II.

1972 Campaign - 1 May 1972 to 30 April 1973 1971 Campaign - 1 May 1971 to 30 April 1972

<u>Sales</u>				
Greeting cards	15 814 094.79			13 126 830.19
Calendars	1 821 637.79			1 498 713.25
Fine art prints	12 322.23			7 244.75
	<u>17 648 054.81</u>			<u>14 632 788.19</u>
<u>Less: Commissions paid</u>	4 658 841.55		3 771 248.62	
<u>Duties and taxes</u>	<u>161 016.18</u>		<u>128 201.48</u>	10 733 338.09
<u>Cost of sales</u>				
Opening inventory	200.00			200.00
Production costs	3 142 251.74			2 654 205.18
	<u>3 142 451.74</u>			<u>2 654 405.18</u>
<u>Less: Closing inventory</u>	<u>200.00</u>		<u>3 142 251.74</u>	<u>2 654 205.18</u>
<u>Gross profit on sales</u>	9 685 945.34			8 079 132.91
<u>Less:</u>				
Share of net profit on calendar sales transferred to UNICEF Public Information Revolving Fund		244 329.70		198 905.82
		<u>9 441 615.64</u>		<u>7 880 227.09</u>
<u>Other expenditure</u>				
Salaries, wages and common staff costs	940 645.76			718 184.82
Administrative expenses and office equipment	876 096.19			722 126.22
Sales promotion costs	<u>748 693.72</u>		<u>2 565 435.67</u>	<u>2 031 879.44</u>
<u>Operational net income</u>	6 876 179.97			5 848 347.65
<u>Add:</u>				
<u>Other income</u>		<u>118 573.57</u>		<u>116 910.72</u>
<u>Excess of income over expenditure</u>		<u>6 994 753.54</u>		<u>5 965 258.37</u>

The notes in section C, paragraphs 1-8, form an integral part of this statement and should be read in conjunction therewith.

CERTIFIED CORRECT

APPROVED

(Signed)

(Signed)

W. G. MIDDELMANN
Comptroller

Henry R. LABOUISSSE
Executive Director

Budgetary authorizations and obligations incurred for the year ended 30 April 1973
and unobligated balances of authorizations at 30 April 1973
(In US dollars)

STATEMENT II

	Budgetary authorizations			Obligations incurred	Unobligated balance of authorizations	1971 campaign obligations incurred for year to 30 April 1972
	Original	Adjustments	Revised			
Section 1. Salaries, wages and common staff costs						
Established posts	663 500.00	10 800.00	674 300.00	674 195.80	104.20	520 551.01
Consultants	32 000.00	(20 400.00)	11 600.00	11 493.38	106.62	27 552.14
Temporary assistance	53 000.00	36 200.00	89 200.00	89 111.42	88.58	68 443.39
Overtime	2 000.00	1 000.00	3 000.00	2 879.68	120.32	1 365.16
Travel, removal and installation	42 000.00	(13 300.00)	28 700.00	28 599.19	100.81	3 863.21
Separation and repatriation payments	15 000.00	1 000.00	16 000.00	15 983.85	16.15	2 527.20
Contributions, Pension Fund	85 000.00	(5 500.00)	79 900.00	79 865.74	34.26	61 787.39
Dependency allowances and education grants	19 500.00	(1 000.00)	18 500.00	18 478.37	21.63	20 529.08
Travel on home leave	8 000.00	(1 900.00)	6 100.00	5 986.81	113.19	-
Staff welfare	2 500.00	(600.00)	1 900.00	1 869.43	30.57	1 481.17
Medical insurance and related payments	15 500.00	(3 300.00)	12 200.00	12 182.09	17.91	10 085.07
Total, Section 1	938 400.00	3 000.00	941 400.00	940 645.76	754.24	718 184.82
Section 2. Other expenses						
Travel on official business	45 200.00	32 400.00	600.00	77 552.34	47.66	52 095.13
Freight	248 000.00	67 300.00	300.00	315 208.38	91.62	256 625.33
Communications	40 000.00	(11 000.00)	2 000.00	28 942.45	57.55	38 345.71
Rental and maintenance of premises and storage	239 600.00	79 400.00	319 000.00	318 914.65	85.35	225 776.78
Office supplies	12 500.00	5 750.00	18 250.00	18 136.22	113.78	14 353.99
Miscellaneous supplies and services	27 000.00	7 400.00	34 400.00	34 342.29	57.71	28 364.23
Rental and maintenance of office and accounting equipment	67 000.00	(22 150.00)	44 850.00	44 736.53	113.47	68 045.10
External and internal audit costs	24 000.00	-	24 000.00	24 000.00	-	24 281.69
Hospitality	2 000.00	550.00	2 550.00	2 481.10	68.90	1 538.05
Furniture and office equipment	11 800.00	50.00	11 850.00	11 782.23	67.77	12 700.21
Total, Section 2	717 100.00	159 700.00	876 800.00	876 096.19	703.81	722 126.22

I STATEMENTS

(In US dollars)
1971 year of 30 April 1972 campaign for the year ended 30 April 1973

Budgetary authorizations and obligations incurred for the year ended 30 April 1973
 and unobligated balances of authorizations at 30 April 1973
 (In US dollars)

STATEMENT II (continued)

	Budgetary authorizations			Obligations incurred	Unobligated balance of authorizations	1971 campaign obligations incurred for year to 30 April 1972
	Original	Adjustments	Revised			
<u>Section 3. Production costs and production and distribution equipment</u>						
Greeting cards	2 404 000.00	213 550.00	2 617 550.00	2 617 506.71	43.29	2 148 572.41
Calendars	480 000.00 ^{a/}	26 500.00	506 500.00	506 429.60 ^{a/}	70.40	435 911.57
Fine art reproductions	6 000.00	(5 800.00)	200.00	116.12	83.88	108.55
Production and distribution equipment	6 000.00	12 250.00	18 250.00	18 199.31	50.69	69 612.65
Total, Section 3	2 896 000.00	246 500.00	3 142 500.00	3 142 251.74	248.26	2 654 205.18
<u>• Sales promotion costs</u>						
Brochure printing	424 000.00	128 000.00	552 000.00	551 894.95	105.05	452 190.74
Publicity and promotion	160 000.00	900.00	196 900.00	196 798.77	101.23	139 377.66
Total, Section 4	584 000.00	164 900.00	748 900.00	748 693.72	206.28	591 568.40
GRAND TOTAL	5 135 500.00	574 100.00	5 709 600.00	5 707 687.41	1 912.59	4 686 084.62

The notes in section C, paragraphs 9-11, form an integral part of this statement and should be read in conjunction therewith.

a/ Including UNICEF Public Information Revolving Fund's share of calendar production costs.

CERTIFIED CORRECT

(Signed)

APPROVED

(Signed)

W. G. MIDDELMANN
 Comptroller

Henry R. LABOUISSSE
 Executive Director

NOTES FORMING AN INTEGRAL PART OF STATEMENTS I AND II

Notes on statement I. Income and expenditure

Sales

1. The United States Committee for UNICEF, in their financial report for the year ended 31 March 1973, indicated gross revenues from the sale of greeting cards, calendars and art prints of \$6,163,233. This figure did not include an amount of \$233,625 received from consignees on account of 1972 consignment sales during the period April 1 to July 15, 1973. The additional amount collected has been included in the Greeting Card Operation's reported income for the 1972 campaign.

Inventory at 30 April 1973

2. During the financial year, approximately 11.1 million finished cards of old design no longer considered salable were donated to approved organizations or sold as scrap paper. In addition, 10.4 million unfinished cards were also disposed of. At 30 April 1973, greeting card stocks of 1972 and earlier designs held globally totalled 47.7 million boxed cards and 50.9 million cards in an unfinished state. A nominal valuation (\$200) has been placed on the inventory of boxed and unfinished cards. The cost of unused stocks of paper, envelopes, boxes, cartons etc. on hand at the end of the campaign, amounting to \$359,300, has been transferred to the 1973 campaign budget as deferred expense instead of being classified as inventory.

3. The value at cost at time of acquisition of non-expendable equipment still in use at headquarters, but not reported in the accounts as an asset, amounted to \$196,550 as at 30 April 1973.

4. The finished card movement is set forth in table 6.

Table 6. Movement of finished cards 1972 campaign
(In millions of cards)

	<u>1972 season</u>	<u>1971 season</u>
Opening inventory	34.6	38.3
<u>Add:</u> 'Prior years' designs boxed	4.3	1.3
<u>Deduct:</u> Prior years' designs decollated to salvage boxes and envelopes	<u>(0.8)</u>	<u>-</u>
Adjusted opening inventory	38.1	39.6
New cards produced for sale	<u>113.8</u> ^{a/}	<u>96.5</u>
	151.9	136.1
<u>Deduct:</u> Cards sold during campaign	91.7 ^{a/}	83.1
Cards donated, destroyed and lost during campaign	<u>12.5</u> ^{b/}	<u>18.4</u>
Closing inventory	<u>47.7</u>	<u>34.6</u>

^{a/} Includes 9.0 million unfinished cards transferred to National Committees for sale after imprinting with special greetings for customers.

^{b/} Of the 12.5 million, 11.1 million old designs no longer salable were destroyed. Samples, damages and losses at sales outlets accounted for the remaining 1.4 million.

Share of production cost and gross profit on calendars

5. On the basis of an agreement with the UNICEF Public Information Revolving Fund to share production costs and gross profit on calendars, the Fund received an income of \$244,330 from the 1972 campaign. The agreement charges the Public Information Revolving Fund with 30 per cent of production costs and credits the Fund with 30 per cent of gross sales, less commissions, duties and taxes.

6. Table 7 shows the total sales and expenditures for calendars as well as the sharing between the Greeting Card Operation and the UNICEF Public Information Revolving Fund.

Table 7. Calendar's income and expenditure and sharing between the Greeting Card Operation and the UNICEF Public Information Revolving Fund

1972 season
(In US dollars)

	Total	UNICEF Public Information Revolving Fund share	Greeting Card Operation share
<u>Income</u>			
Sale of calendars	1 821 637.79	546 491.33	1 275 146.46
<u>Less:</u>			
<u>Expenditure</u>			
Commissions paid	478 152.38	143 445.71	334 706.67
Duties and taxes	22 623.47	6 787.04	15 836.43
Production costs	<u>506 429.60</u>	<u>151 928.88</u>	<u>354 500.72</u>
Total	1 007 205.45	302 161.63	705 043.82
<u>Income less expenditure</u>	<u>814 432.34</u>	<u>244 329.70</u>	<u>570 102.64</u>

Other income

7. The total of \$118,574 consisted of credits from the staff assessment plan (\$75,608), donations received (\$15,732), discounts allowed by vendors on materials and services purchased (\$13,446), adjustments in rates of exchange (\$4,460) and other miscellaneous income (\$9,328).

Excess of income and expenditure

8. A total of \$6,994,754 from the 1972 campaign was transferred to the general resources in 1973 after the closure of the campaign records. The net income of the 1972 campaign was based on the inclusion of accounts receivable in the sales total of \$8,090,681 compared with \$5,066,234 at 30 April 1972.

Notes on statement II. Budgetary estimates, obligations incurred
and unobligated balances of estimates for
the year ended 30 April 1973

9. The Executive Board at its April 1972 session approved budget estimates for the 1972 campaign of \$5,135,500 (E/ICEF/AB/L.113). These estimates included the 30 per cent of the production cost of the engagement calendars, which is charged to the Public Information Revolving Fund under the sharing agreement with the latter. Consequently, statement II shows, under section 3, production costs at 100 per cent of estimates and expenditures.

10. In accordance with the authority given to the Executive Director to spend an additional amount of up to 15 per cent of the gross budget, if necessary, to meet costs of expanded production and sales, an additional amount of \$574,100, or 11.2 per cent of the gross budget, was requested and approved to cover additional costs in achieving a production level 29 per cent higher than anticipated. The increased production was undertaken since consignees indicated that sales would be higher than the 5 per cent increase originally forecast. In fact, the number of cards sold exceeded the previous year's figures by 10.2 per cent.

11. Obligations incurred against the revised estimate of \$5,709,600 amounted to \$5,707,687. The unobligated balance of \$1,913 has been cancelled.

IV. REPORT OF THE BOARD OF AUDITORS

1. The Board of Auditors, established under General Assembly resolution 74 (I), is required to audit the accounts of the UNICEF Greeting Card Operation in accordance with article XII of the Financial Regulations and Rules of the United Nations and the annex to these Regulations.

2. The Executive Director of the United Nations Children's Fund submitted the following Greeting Card Operation statements to the Board of Auditors for audit:

- (a) Statement I. Income and expenditure for 1972 campaign - year to 30 April 1973.
- (b) Statement II. Budgetary authorizations and obligations incurred for the year ended 30 April 1973 and unobligated balances of authorizations at 30 April 1973.
- (c) Notes forming an integral part of Statements I and II.

Scope of audit

3. The responsibilities of the Board of Auditors are governed by the principles set out in the annex to the Financial Regulations and Rules of the United Nations referred to in article XII, paragraph 1 of which reads as follows:

"The Board of Auditors shall perform jointly and severally such audit of the accounts of the United Nations including all trust funds and special accounts, as it deems necessary, in order to satisfy itself:

"(a) That the financial statements are in accordance with the books and records of the Organization;

"(b) That the financial transactions reflected in the statements have been in accordance with the Rules and Regulations, the budgetary provisions and other applicable directives;

"(c) That the securities and moneys on deposit and on hand have been verified by certificate received direct from the Organization's depositaries or by actual count;

"(d) That the internal controls, including the internal audit, are adequate in the light of the extent of reliance placed thereupon;

"(e) That procedures satisfactory to the Board of Auditors have been applied to the recording of all assets, liabilities, surpluses and deficits."

4. The Board's examination was carried out in accordance with the above and included a general review of the accounting procedures and such tests of the

accounting records, systems of internal financial controls and other supporting evidence as it considered necessary in the circumstances.

Production of cards in excess of sales

5. The production of cards in excess of sales has persisted over the years and the Board of Auditors has been emphasizing in its reports the need for a more conservative production policy to avoid unnecessary expenditure. The Greeting Card Operation had intimated that it was aware of the problem and would be taking suitable action.

6. The Greeting Card Operation is of the view that the objective is to find a balance between too much production and under-production. Running out of individual designs during a campaign would result in loss of sales and may also result in loss of customer's goodwill with adverse effect on subsequent campaigns. It is essential to have some stock at consignment outlets at the end of the campaign if sales are not to be lost. A certain margin of production is always necessary to handle such contingencies even with better planning. The Greeting Card Operation, however, agreed that these stocks should be kept to the lowest possible figure.

7. It has also stated that various measures to reduce the size of the stock have been introduced and National Committees have joined in this endeavour and are reviewing their distribution to consignees as well as their methods of sales reporting and forecasting. Following are some of the steps taken to reduce the level of unsold stocks:

(a) The policy of substituting cards for orders received late in the campaign is being continued;

(b) Discussions are proceeding with the committees to stimulate sales of previous years' designs; according to plans 7 per cent of the global demand will be met from this source in 1974;

(c) Closer liaison is being maintained with the National Committees in campaign planning and use of statistical data.

8. The results of the steps the Greeting Card Operation is taking to control the production of cards will be examined next year. In the meantime, it may be mentioned that, of the 136.3 million cards produced, 91.7 million were sold during the 1972 campaign, while free samples, losses in transit and wastage accounted for 6.8 million leaving a balance of 37.8 million unsold. The unsold cards were 27.7 per cent of the total production.

9. The inventory of 1972 and prior years' cards at the end of the campaign was still over 98 million cards after the destruction and donation of 21.4 million cards. Based on the average unit cost of cards in the 1972 campaign, the cost of production of these 98 million cards was \$1,467,100. The bulk of the cards remaining unsold is ultimately destroyed.

10. Similarly, of the 763,986 calendars produced for the 1972 campaign, 125,023 remained unsold at the end of the campaign.

11. The need for an effective control over production and distribution in collaboration with the National Committees is reiterated.

Paper consumption

12. Large quantities of paper are delivered to printers for greeting cards, calendars and brochures. No firm estimates are prepared to determine the quantity of paper actually required by the printer for completing the job after allowing for the conventional percentage of wastage. Such calculations are necessary to detect excessive use of paper or pilferage.

13. From the 1972 campaign, a paper consumption report has been introduced in which the printer shows the number of sheets delivered by him to the die-cutter/binder and the number wasted during the process of printing. These reports are not cross-checked with those of the die-cutters/binders nor is the wastage scrutinized to see that it is not excessive. It was suggested that this exercise be introduced and, where an acceptable explanation for excess consumption/wastage was not forthcoming, its cost be recovered from the printer.

14. The Greeting Card Operation agreed that the procedures suggested were of value and stated that steps had been taken to implement them. One of the difficulties in the past had been to obtain regular reports from the suppliers but the Greeting Card Operation had recently adopted the policy of not processing invoices for payment until a paper consumption report had been received and reviewed.

15. The Board appreciates the steps taken to implement the procedures suggested by it. The position will be reviewed next year.

National Committees

16. While reviewing the accounts of the National Committees, the following cases, which called for remedial action, were noticed:

(a) Cards used as samples in one case were excessive, being 7 per cent of cards sold; the Greeting Card Operation agreed to review the position;

(b) The details of cards unaccounted for were not given by one Committee;

(c) There was an omission to recover \$6,700 from one Committee; the amount is now being recovered, but the records should be examined to ensure that no other recoveries are outstanding;

(d) One Committee destroyed a sizable quantity of cards and calendars without prior authorization from the Greeting Card Operation;

(e) One Committee retained 31.5 per cent from the sale proceeds of cards etc., as its commission, whereas none of the other Committees retained more than 25 per cent. We understand that negotiations for a formal agreement with the Committee are continuing.

UNICA London Office

17. The 4,079,180 cards ordered by the London Office were supplied from New York and the UNICEF European Office at Geneva. Of these, 928,408 were returned to the European Office for sale elsewhere when it became evident that sales in the United Kingdom would not be as high as anticipated. The cards sold were 2,103,393 or 67 per cent of the net receipt. This indicates that the estimate of sales was over-optimistic resulting in a large number of cards remaining unsold, the bulk of which was later destroyed. Unnecessary expenditure was also incurred on shipment of cards from Geneva to London and back. Similarly, excess quantities of calendars were ordered.

18. The Greeting Card Operation stated that it was continuing its efforts to improve evaluation of the market in the United Kingdom.

Acknowledgement

The Board of Auditors expresses its appreciation for the co-operation and assistance extended by the Director, officers and staff of the Greeting Card Operation during the examination of the accounts.

(Signed) J. E. ESCALLON C.
Controller-General of Colombia

(Signed) J. J. MACDONNELL
Auditor-General of Canada

(Signed) A. HAMID
Auditor-General of Pakistan

25 June 1974

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