

**FUND OF THE
UNITED NATIONS ENVIRONMENT PROGRAMME**

**FINANCIAL REPORT AND ACCOUNTS
for the year ended 31 December 1973
and
REPORT OF THE BOARD OF AUDITORS**

GENERAL ASSEMBLY

OFFICIAL RECORDS: TWENTY-NINTH SESSION

SUPPLEMENT No.7F (A/9607/Add.6)



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UNITED NATIONS

New York, 1974

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CONTENTS

<u>Chapter</u>	<u>Page</u>
Letters of transmittal	iv
I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1973	1
II. AUDIT OPINION	4
III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1973	5
Statement I. Statement of assets, liabilities and unencumbered funds as at 31 December 1973	6
Statement II. Statement of income and expenditure for the year ended 31 December 1973	7
Schedule 1. Investments as at 31 December 1973	8
Schedule 2. Combined status of pledges unpaid as at 31 December 1973 .	9
Schedule 3. Summary of appropriations, approved projects, expenditure and obligations as at 31 December 1973	10
Schedule 4. Income and expenditure of pre-conference activities for the period ending 31 December 1973	11
Schedule 5. Summary of appropriations, allotments issued, expenditures and obligations for Fund programme support and administrative costs of the Fund for year ended 31 December 1973.	12
IV. REPORT OF THE BOARD OF AUDITORS	13

LETTERS OF TRANSMITTAL

29 March 1974

Sir,

Pursuant to financial regulation 11.4, as amended by General Assembly resolution 3192 (XXVIII), I have the honour to submit the accounts of the Fund of the United Nations Environment Programme as at 31 December 1973, which I hereby approve.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Yours truly,

(Signed) Maurice F. STRONG
Executive Director

The Chairman of the Board of Auditors
United Nations
New York

25 June 1974

Sir,

I have the honour to transmit to you the financial statements of the United Nations Environment Programme as at 31 December 1973.

In addition to the above, I have the honour to present the report of the Board of Auditors with respect to the accounts of the United Nations Environment Programme for the year 1973.

Accept, Sir, the assurances of my highest consideration.

(Signed) J. E. ESCALLON O.
Controller-General of Colombia
and
Chairman, United Nations
Board of Auditors

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

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1973

The Executive Director of the United Nations Environment Programme (UNEP) has the honour to submit the first annual financial report on the accounts of the Fund of the United Nations Environment Programme, together with the audited accounts, comprising two statements supported by five schedules, for the year ended 31 December 1973.

The United Nations Environment Programme was established by General Assembly resolution 2997 (XXVII) of 15 December 1972, in order to set up "a permanent institutional arrangement within the United Nations for the protection and improvement of the human environment". By the same resolution, the Environment Fund (now known as the Fund of the United Nations Environment Programme) was created with the necessary institutional arrangements.

The Secretary-General of the United Nations submitted to the General Assembly (A/C.5/1505/Rev.1) administrative arrangements that he proposed to apply to the handling of the resources of the Fund and to the employment of the staff paid from those resources. These arrangements were considered necessary in view of the anticipated size of the Fund and its distinctive features, which might require special treatment by way of separate financial rules and, where necessary, exceptions to the Financial Resolutions. By its resolution 3192 (XXVIII) of 18 December 1973, the General Assembly approved the Secretary-General's proposal.

Financial position of the Fund and its resources

The first session of the Governing Council was held from 12 to 22 June 1973 at Geneva, at which the Council reviewed and approved the budget for the operation of the Fund programme for 1973 and provisionally approved the one for 1974. Government pledges were also made in support of the programme of work of UNEP for the same biennium and for future years.

Contributions to the Fund of UNEP, although somewhat slow in the first instance, caught momentum as the year drew to a close. Total contributions received and pledges formally announced as at 31 December 1973 totalled \$11,827,369, of which collections during 1973 amounted to \$6,559,648. All cash payments by Member Governments were received and acknowledged by the Secretary-General of the United Nations as custodian of the Fund of UNEP. Pledges receivable from Governments for 1973 amounted to \$5,267,721 and for future years (1974-1977) amounted to \$80,288,548 (see schedule 2 below).

At 31 December 1973, unencumbered funds amounting to \$7,190,513 were available for further programming after provision had been made for:

- (a) A reserve of \$2,846,360 for commitments on approved projects;
- (b) A financial reserve of \$491,974 (7 1/2 per cent of contributions received).

The Executive Director approved projects for a total amount of \$3,264,485 for the year ended 31 December 1973, on which expenditures and obligations were incurred in the amount of \$418,125.

Financial rule 209.2 of the Fund (article IX) provides that a financial reserve be established "... to guarantee the financial liquidity and integrity of the Fund, to compensate for uneven cash flows ..."; the level of the reserve was determined by the Governing Council at 7 1/2 per cent and the reserve was set up on the basis of collections received during the year 1973.

The net worth of the Fund at 31 December 1973 was \$7,682,487, including the financial reserve of \$491,974 mentioned above (statement I).

Cash and custodianship of cash

The Secretary-General of the United Nations as custodian of the Fund of UNEP, receives contributions by Governments to the Fund. On request from the Executive Director, the Secretary-General remits funds to meet immediate requirements for the disbursement of programme activities and to provide working capital. Such funds as are not immediately needed are placed in short-term and long-term investments as well as demand deposits by the Secretary-General. An amount of \$4,343,869 was placed in various banks on short-term and demand investments (schedule I).

A representative of the Executive Director consulted with the Treasurer of the United Nations with regard to the best way of handling funds available to UNEP. It was agreed that, for the present, the Fund of UNEP should be segregated from other trust funds of which the Secretary-General is custodian and be handled in a separate investment bank account to be designated as the United Nations Environment Programme Contributions Account.

Operation and Fund programmes

The United Nations Environment Programme has four main categories of expenditure which are to be financed from the Fund of UNEP. During the year 1973, the Governing Council made appropriations which the Executive Director utilized as follows:

	<u>Appropriations</u>	<u>Utilization</u>	<u>Unutilized Appropriations</u>
<u>(In thousands of US dollars)</u>			
(1) Fund programme support	931	518	413
(2) Administrative cost of the Fund	642	409	233
(3) Fund programme activities	5,500	3,264	2,236
(4) Fund programme reserve activities	-	-	-

The unutilized appropriations on Fund programme support and administrative costs of the Fund lapsed at the end of the fiscal year. The appropriations under Fund programme activities were made to cover the period from the first session of the Governing Council (June 1973) until the convening of the second session (March 1974). Therefore, the appropriations of \$2,235,515 unutilized at 31 December are available for further programming. Subsequently, in 1974, the Executive Director approved additional projects against the above unutilized appropriations, the cost of which to UNEP is \$1,895,855.

During the year 1973, the Executive Director did not find it necessary to spend any resources under Fund programme reserve activities.

Regular budget of the United Nations

In addition to the above, the General Assembly appropriated \$2 million under the regular budget of the United Nations to meet the cost of servicing the Governing Council session and to provide a small secretariat to serve as a focal point for environmental action and co-ordination within the United Nations system. During the year 1973, the Executive Director utilized \$1,748,802 of the regular budget of the United Nations. The account and report for this item will be reflected under section 21 in statement I and schedule 1 of the financial report and accounts of the United Nations for the year ended 31 December 1973. 1/

Administrative arrangements

During 1973, the accounts of the Fund were maintained by the United Nations Office at Geneva up to 31 October 1973. When the headquarters of UNEP was established in Nairobi, all financial transactions of the Fund were handled from there. For convenience and expediency, monthly summaries of the accounts were sent to New York by the United Nations Office at Geneva. The final accounts of the Fund were drawn up by the UNEP secretariat on the basis of the consolidated records obtained from New York.

1/ Official Records of the General Assembly, Twenty-ninth Session, Supplement No. 7 (A/9607), chap. III.

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I and II, properly identified, and relevant schedules of the United Nations Environment Programme 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. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1973

Statement of assets, liabilities and unencumbered funds
as at 31 December 1973
(In United States dollars)

	\$	\$
<u>Assets</u>		
Cash at banks and on hand		218 780
Investments (schedule 1)		4 343 869
Accrued interest on investments		37 117
Pledged contributions receivable from Governments (schedule 2)		85 556 269
Accounts receivable		62 453
Deferred charges		8 501
Due from the United Nations General Fund		<u>1 309 920</u>
Total assets		<u><u>91 536 909</u></u>
 <u>Liabilities and reserves</u>		
Accounts payable		416 108
Reserve for outstanding obligations		303 406
Reserve for approved projects on 1973 appropriations (schedule 3)		2 846 360
Financial reserve 7 1/2 per cent of contributions received		491 974
Deferred contributions and income		<u>80 288 548</u>
Total liabilities and reserves		<u><u>84 346 396</u></u>
 <u>Balance of unencumbered funds</u>		
Excess of income over expenditure (see statement II)	7 682 487	
<u>Less:</u> Financial reserve: 7 1/2 per cent of contributions received	<u>491 974</u>	
Balance available 31 December 1973		<u>7 190 513</u>
Total liabilities, reserve and unencumbered funds		<u><u>91 536 909</u></u>

CERTIFIED CORRECT

(Signed) P. BERTHOUD
Assistant Executive Director
Bureau of the Environment Fund and Management

Nairobi, 29 March 1974

Statement of income and expenditure for the year
ended 31 December 1973

	\$	\$
<u>Income</u>		
Contributions from Governments		11 827 369
Public donation		350
Interest income		72 936
Income of pre-conference activities (schedule 4)		<u>21 491</u>
Total income		<u><u>11 922 146</u></u>
 <u>Less: Expenditure</u>		
Fund programme activities:		
Expenditure and obligations (schedule 3)	418 125	
Commitment on approved projects (schedule 3)	<u>2 846 360</u>	3 264 485
Fund programme support costs (schedule 5)		517 985
Fund administrative costs (schedule 5)		408 946
Other expenditure:		
Loss/gain on exchange		<u>48 243</u>
Total expenditure		<u><u>4 239 659</u></u>
 <u>Excess of income over expenditure</u>		<u><u>7 682 487</u></u>

CERTIFIED CORRECT

(Signed) P. BERTHOUD
Assistant Executive Director
Bureau of the Environment Fund and Management

Nairobi, 29 March 1974

SCHEDULE 1

Investments as at 31 December 1973

\$

In United States dollars

Chemical Bank, New York 5 per cent savings account, demand	85 506
Chemical Bank, Frankfurt 11 1/4 per cent due 3 March 1974	400 000
Manufacturers Hanover Trust Co., London Market rate of interest, 48-hours call	1 606 756
Manufacturers Hanover Trust Co., Frankfurt 10 per cent due 4 December 1974	500 000
Manufacturers Hanover Trust Co., London 9 1/4 per cent, 48-hours call	800 000

In Japanese yen equivalent of United States dollars

Mitsubishi Bank 2.75 per cent on demand	951 607
Total	<u>4 343 869</u>

SCHEDULE 2

Combined status of pledges unpaid as at 31 December 1973

Countries	Unpaid pledges as at 31 December 1972	Pledges for 1973 and adjustments	Pledges for future years	Collections during 1973	Unpaid pledges as at 31 December 1973
	\$	\$	\$	\$	\$
Australia	-	500 000	2 000 000	500 000	2 000 000
Austria	-	-	200 000	-	200 000
Belgium	-	250 000	1 000 000	-	1 250 000
Botswana	-	1 497	-	1 497	-
Canada	-	1 000 000	6 500 000	1 000 000	6 500 000
China	-	261 836	-	131 628	130 208
Cuba	-	24 540	-	-	24 540
Denmark	-	-	1 600 000	-	1 600 000
Finland	-	150 000	-	150 000	-
France	-	1 360 671	5 393 258	1 360 671	5 393 258
Germany, Federal Republic of	-	-	4 545 454	-	4 545 454
Hungary	-	-	20 080	-	20 080
Iceland	-	2 000	-	-	2 000
Indonesia	-	-	10 000	-	10 000
Iran	-	40 000	-	40 000	-
Italy	-	400 000	1 600 000	-	2 000 000
Jamaica	-	2 000	-	-	2 000
Japan	-	1 000 000	9 000 000	1 000 000	9 000 000
Jordan	-	1 000	-	1 000	-
Kenya	-	20 000	-	-	20 000
Liberia	-	1 500	-	-	1 500
Luxembourg	-	-	10 000	-	10 000
Malta	-	1 350	-	1 350	-
Mexico	-	200 000	-	200 000	-
Netherlands	-	300 000	1 200 000	300 000	1 200 000
New Zealand	-	79 221	318 100	79 221	318 100
Nigeria	-	20 000	40 000	-	60 000
Norway	-	421 277	1 691 103	421 277	1 691 103
Peru	-	1 000	-	1 000	-
Philippines	-	-	10 000	-	10 000
Poland	-	-	251 004	-	251 004
Saudi Arabia	-	15 000	-	15 000	-
Singapore	-	1 000	4 000	-	5 000
Sudan	-	1 000	-	-	1 000
Swaziland	-	2 727	-	2 727	-
Sweden	-	1 000 000	4 000 000	1 000 000	4 000 000
Switzerland	-	-	937 500	-	937 500
United Kingdom of Great Britain and Northern Ireland	-	469 750	4 258 049	354 277	4 373 522
United States of America	-	4 300 000	35 700 000	-	40 000 000
GRAND TOTAL		11 827 369	80 288 548	6 559 648	85 556 269

SCHEDULE 3

Summary of appropriations, approved projects, expenditure and obligations as at 31 December 1973

<u>Programme activities</u>	<u>Appropriation (apportionment)</u>	<u>Approved projects</u>	<u>Expenditure and obligations</u>
	\$	\$	\$
Human settlement and well-being human health, habitat	1 200 000	642 995	174 909
Land, water and desertification	1 000 000	591 850	13 959
Education, training, assistance and information	800 000	551 750	113 344
Trade, economics, technology and transfer of technology	500 000	456 000	69 314
Oceans	600 000	354 500	6 700
Conservation of nature, wildlife and genetic resources	500 000	231 950	-
Energy	100 000	15 000	-
Earthwatch:			
(a) Monitoring	300 000	78 240	26 060
(b) International referral system	200 000	129 000	13 839
Other programme developments including future plan of action of UNEP	300 000	213 200	-
	<u>5 500 000</u>	<u>3 264 485^{a/}</u>	<u>418 125^{a/}</u>
 <u>Total surplus (deficit)</u>			
Excess of appropriations over approved projects		2 235 515	
Excess of appropriations over expenditures and obligations		5 081 875	
Excess of approved projects over expenditure and obligations (to be reserved)		2 846 360	

^{a/} See statement II.

SCHEDULE 4

Income and expenditure of pre-conference activities for the
period ending 31 December 1973

(in United States dollars)

Income

Contributions received

Government donor	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>Total</u>
	\$	\$	\$	\$
Canada	39 500	-	-	39 500
Denmark	40 000	20 000	-	60 000
Germany, Federal Republic of	-	31 447	-	31 447
Japan	30 000	-	-	30 000
Netherlands	-	75 000	-	75 000
Sweden	115 000	-	85 000	200 000
United States of America	-	100 000	-	100 000
Total	<u>224 500</u>	<u>226 447</u>	<u>85 000</u>	<u>535 947</u>

Private

Ford Foundation	-	-	64 000	64 000
Total	<u> </u>	<u> </u>	<u>64 000</u>	<u>64 000</u>
Total income	<u>224 500</u>	<u>226 447</u>	<u>149 000</u>	<u>599 947</u>

Expenditure

Salaries and common staff costs	478 158
Travel	52 050
Other expenses	48 248
Total expenditure	<u>578 456</u>

Excess of income over expenditure	<u>21 491^{a/}</u>
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a/ See statement II.

Summary of appropriations, allotments issued, expenditures and obligations
for fund programme support and administrative costs of the fund for year
ended 31 December 1973

	APPROPRIATIONS			EXPENDITURE			SURPLUS (DEFICIT)	
	Programme support costs \$	Administrative costs \$	Allotments issued \$	Unencumbered balance of allotments \$	Programme support costs \$	Administrative costs \$	Programme support costs \$	Administrative costs \$
Salaries								
Established posts	497 000	506 000	449 000	148 396	146 094	154 510	350 906	151 490
General temporary assistance	50 000	50 000	50 000	27 413	9 825	12 762	40 175	37 238
Consultants	-	50 000	50 000	(168 725)	168 725	50 000	(168 725)	-
Overtime and night differential	20 000	15 000	10 000	8 544	633	823	19 367	14 177
Common staff costs	134 000	106 000	158 000	4 742	74 483	78 775	59 517	27 225
Travel on official business	100 000	70 000	170 000	(14 150)	88 753	95 397	11 247	(25 397)
General operating expenses								
Rental and maintenance of premises	20 000	7 000			11 450	7 000	8 550	-
Rental and maintenance of furniture, equipment and vehicles, including maintenance supplies	5 000	3 700		(64)	2 488	-	2 512	3 700
Communications	25 000	23 500	72 700	45 827	-	-	25 000	23 500
Miscellaneous (including computer services)	15 000	19 800			3 000	2 999	12 000	16 801
Library books and supplies	7 000	-			-	-	7 000	-
Supplies and materials								
Stationery and office supplies	5 000	5 000	10 000	(875)	5 438	5 437	(438)	(437)
Internal reproduction supplies (including printing)	58 000	8 000	31 000	28 858	1 071	1 071	56 929	6 929
Public information supplies	25 000	-	5 000	5 000	-	-	25 000	-
Acquisition of furniture and equipment								
Office furniture and equipment	44 000	30 000	74 000	20 376	26 115	27 509	17 885	2 491
Vehicles	30 000	10 000	40 000	14 941	15 059	10 000	14 941	-
Other equipment	6 000	5 000	11 000	5 328	2 836	2 836	3 164	2 164
	1 041 000	709 000	1 130 700	125 611	555 970	449 119	485 030	259 881
Less: Income from staff assessment	110 000	67 000	-	-	37 985	40 173	72 015	26 827
Total	931 000	642 000	1 130 700	125 611	517 985	408 946	413 015	233 054

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 United Nations, including all trust and special accounts, in accordance with article XII of the Financial Regulations and Rules of the United Nations and the annex to these Regulations, as well as General Assembly resolution 3192 (XXVIII) and rule 214.1 of the Financial Rules of the Fund of the United Nations Environment Programme (A/C.5/1505/Rev.1, annex).

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

- Statement I. Statement of assets, liabilities and unencumbered funds as at 31 December 1973.
- Statement II. Statement of income and expenditure for the year ended 31 December 1973.
- Schedule 1 Investments as at 31 December 1973.
- Schedule 2 Combined status of pledges unpaid as at 31 December 1973.
- Schedule 3 Summary of appropriations, approved projects, expenditure and obligations as at 31 December 1973.
- Schedule 4 Income and expenditure of pre-conference activities for the period ending 31 December 1973.
- Schedule 5 Summary of appropriations, allotments issued, expenditures and obligations for Fund programme support and administrative costs of the Fund for the year ended 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:

"1. 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 certificates 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.

Audit comments

General

5. The Fund of the United Nations Environment Programme was established by General Assembly resolution 2997 (XXVII) of 15 December 1972. The present report covers the Fund's first financial statements.

6. During the period ended 31 December 1973, the Fund of the United Nations Environment Programme received a total income of \$11,922,146. The expenditure, obligations and commitments amounted to \$4,239,659, leaving a balance of \$7,682,487.

7. Appropriations were made for projects in the sum of \$5.5 million, of which expenditure and obligations amounted to \$418,125 besides \$2,846,360 committed on approved projects.

8. Appropriations for programme support and administrative costs were in the sum of \$1,573,000 against expenditures and obligations which amounted to \$926,931. This does not include expenditures incurred under the regular budget of the United Nations.

Consultants engaged under special service agreements

9. An appropriation of \$50,000 was made for the engagement of consultants. The expenditure for this purpose, however, amounted to \$218,725. The conditions governing the use of special service agreements for the engagement of consultants (Personnel Directive 4/63, dated 15 July 1963) provide, inter alia, that "the special service agreement is not to be used for the engagement of persons to perform full-time work for a continuous period or consecutive periods of time...". It was noticed that consultants were employed under special service agreements for continuous/consecutive periods ranging from nine months to two years and approval of the appropriate authority was not obtained in cases involving compensation exceeding \$5,000.

10. The Administration stated that UNEP needed expert advice on various technical and scientific aspects of environment and that necessary expertise in this field was

not normally available on a continuous basis. Although intermittent in nature, the needs of UNEP were at the same time of long-term duration. Under the circumstances, the Executive Director considered it essential to continue the practice, in exceptional cases, of using special service agreements for longer periods in order to obtain services that were essential to the proper implementation of the environment programme. It was also stated that, wherever possible, special service agreements were being replaced by appointments, in accordance with the Staff Rules.

11. The Board appreciates the point of view of the Administration and suggests that, in order to meet the special needs of UNEP, formal approval be sought for the employment of consultants for longer periods in relaxation of the provisions set forth in the Personnel Directive mentioned above.

Programme support and administrative costs

12. The programme support and administrative costs of UNEP met from the Fund and the regular budget of the United Nations for 1973 amounted to \$2,680,904, while the expenditure, obligations and commitments on operational activities of the UNEP amounted to \$3,264,485. The programme support and administrative costs constitute 45 per cent of the total costs of UNEP. This was the first year of operation of UNEP and, understandably, efforts were concentrated on planning and organization rather than on implementation of project activities.

13. As activities carried out by UNEP come into full operation, the Board hopes that the position in this regard will improve.

Maintenance of records

14. In terms of financial rule 110.25 of the United Nations Financial Regulations and Rules, maintenance of complete and accurate records of supplies, equipment and other property purchased, received, issued, sold or otherwise disposed of and remaining on hand is required. Furthermore, physical inventories of the property are required to be taken at intervals as may be deemed necessary.

15. The Board notes with satisfaction that the work on this item was started by the Administration in February 1974 and hopes that the records will be completed soon.

Acknowledgement

The Board appreciates the co-operation it received from the Executive Director, his staff and the Secretariat of the United Nations in the discharge of its duties.

(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

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