



**UNITED NATIONS**

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**FINANCIAL REPORT AND ACCOUNTS**

**for the year ended 31 December 1967**

*and*

**REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

**OFFICIAL RECORDS : TWENTY-THIRD SESSION**

**SUPPLEMENT No. 6 (A/7206)**

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**UNITED NATIONS**

*New York, 1968*

## 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

20 June 1968

Sir,

I have the honour to transmit to you the financial statements of the United Nations as at 31 December 1967 which were submitted by the Secretary-General. These statements have been examined and certified by the Board of Auditors.

In addition to the above, I have the honour to present the report of the Board with respect to the United Nations Accounts for the year 1967.

Accept, Sir, the assurances of my highest consideration.

(Signed) S.M. RAZA, S.Pk.,  
Chairman of the 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 1967

1. I have the honour to submit herewith my financial report for the year ended 31 December 1967, together with the audited accounts for the year ended 31 December 1967 and the report of the Board of Auditors. The accounts are comprised of eight statements (I through VIII) certified by the Board of Auditors and supported by thirty schedules and one annex. Since, in accordance with the cited resolutions and financial regulations, separate annual accounts and reports are presented to the General Assembly for the activities listed below, data regarding these are not included in this report and the accounts submitted herewith.

- (a) The United Nations Children's Fund (resolution 57 (I));
- (b) The United Nations Relief and Works Agency for Palestine Refugees in the Near East (resolution 302 (IV));
- (c) The Voluntary Funds Administered by the United Nations High Commissioner for Refugees (resolution 538 B (VI));
- (d) The United Nations Joint Staff Pension Fund (resolution 248 (III));
- (e) The central accounts of Technical Assistance and Special Fund components of the United Nations Development Programme in accordance with the decision of the General Assembly relative to resolution 2196 (XXI) to accept the recommendation of the Fifth Committee (A/6596) and with the approval of revised articles 24.4 and 25.2 of the Special Fund Financial Regulations by the Governing Council at its third session;
- (f) The consolidated status of funds of the United Nations Development Programme for allocations from the Technical Assistance component (resolution 519 A (VI) and article 30.3 of the Technical Assistance Finance Manual) and from the Special Fund component (article 25.3 of the Special Fund Financial Regulations); and
- (g) The United Nations Institute for Training and Research (resolution 1934 (XVIII)) for which the accounts and a financial report will be submitted by the Executive Director of the Institute to the General Assembly through the Secretary-General.

### Financial position and cash flow

2. During 1967, the following changes occurred in the net liquid assets as a consequence of the cash inflow and cash outflow as shown:

	<u>United Nations General Fund</u> (in thousands of dollars)	<u>United Nations Emergency Force</u> (in thousands of dollars)	<u>United Nations Operation in the Congo</u> (in thousands of dollars)	<u>Sub-totals</u> (in thousands of dollars)	<u>Working Capital Fund, Bond Account and Special Account</u> (in thousands of dollars)	<u>Totals</u> (in thousands of dollars)
<u>Net liquid assets</u> (cash and current accounts receivable, less current non-governmental accounts payable)	5,443	345	5,816	11,604	14,175	25,779
<u>Deduct:</u> current accounts payable to Governments	-	12,301	6,065	18,366	-	18,366
<u>as at 31 December 1966</u>	<u>5,443</u>	<u>(11,956)</u>	<u>( 249)</u>	<u>( 6,762)</u>	<u>14,175</u>	<u>7,413</u>
<u>Cash inflow during 1967:</u>						
Contributions collected for 1967	83,986	5,256	-	89,242	82 <sup>a/</sup>	89,324
Contributions collected for prior years	23,701	8,196	87	31,984	-	31,984
Miscellaneous income	8,933	217	(4,366)	4,784	698 <sup>b/</sup>	5,482
Increase (decrease) in utilization from:						
Working Capital Fund	5,668	( 5,579)	-	89	( 89)	-
Bond Account	-	( 217)	217	-	-	-
Special (Refinancing) Account	9,701	-	-	9,701	( 9,701)	-
Other trust funds and special accounts	8,563	-	-	8,563	-	8,563
<u>Totals</u>	<u>140,552</u>	<u>7,873</u>	<u>(4,062)</u>	<u>144,363</u>	<u>( 9,010)</u>	<u>135,353</u>
<u>Expenditures during 1967:</u>						
Expenditures of 1967	124,244	7,142	12	131,398	-	131,398
Expenditures of prior years	3,744	6,821	3,232	13,797	-	13,797
<u>Totals</u>	<u>127,988</u>	<u>13,963<sup>c/</sup></u>	<u>3,244<sup>d/</sup></u>	<u>145,195</u>	<u>-</u>	<u>145,195</u>
<u>Net liquid assets:</u> (cash and current accounts receivable, less current non-governmental accounts payable)	18,007	342	1,303 <sup>e/</sup>	19,652	5,165	24,817
<u>Deduct:</u> current accounts payable to Governments	-	18,388 <sup>c/</sup>	8,858 <sup>d/</sup>	27,246	-	27,246
<u>as at 31 December 1967</u>	<u>18,007</u>	<u>(18,046)</u>	<u>(7,555)</u>	<u>( 7,594)</u>	<u>5,165</u>	<u>( 2,429)</u>

a/ Advances of \$81,884 paid by Member States to the Working Capital Fund in 1967.

b/ \$692,086 of interest earned and \$6,173 of public contributions credited in 1967 to the United Nations Special (Refinancing) Account.

c/ A total of \$13,963,383 was recorded for UNEF expenditures during 1967, of which \$6,339,738 was approved as payable to Governments, but against which only a cash advance of \$252,187 was made. The total amount of accounts payable to Governments thus increased during 1967 by \$6,087,551 bringing its total to \$18,388,112 at the end of 1967.

d/ A total of \$3,243,942 was recorded for ONUC expenditures during 1967, of which \$2,793,182 was approved as payable to Governments, but not reimbursed. In addition, a balance of \$6,064,954 at the end of 1966 remained payable to Governments bringing the total to \$8,858,136 at the end of 1967.

e/ Consists of Congolese zaire net assets equivalent to \$1,940,534 (assets \$1,966,994 less accounts payable \$1,210 and \$25,250), less net foreign exchange liabilities amounting to \$637,101 (accounts payable \$842,407 less cash and accounts receivable \$205,306) as reported in statement VIII.

3. It will be seen from the above summary that during 1967 the total net liquid assets in the accounts mentioned decreased by \$9.8 million notwithstanding a further utilization of \$8.6 million from other trust funds and special accounts listed in footnote a/ to paragraph 17 of this report, \$0.7 million in interest earned in the United Nations Special (Refinancing) Account and \$0.1 million in additional Members' advances to the Working Capital Fund. Regular budgetary expenditures in 1967 were \$11.4 million in excess of cash income and the cash deficits during 1967 were \$7.5 million in the Ad Hoc Account for the United Nations Operation in the Congo and \$0.3 million in the Special Account of the United Nations Emergency Force, thus giving a total cash shortfall for the year 1967 of \$19.2 million.

4. The changes that occurred between 31 December 1966 and 31 December 1967 in respect of "balances recorded in surplus accounts", "unliquidated obligations" and in the "unpaid balances of assessed contributions" are shown in the following table:

	<u>United Nations General Fund</u> (in thousands of dollars)	<u>United Nations Emergency Force</u> (in thousands of dollars)	<u>United Nations Operation in the Congo</u> (in thousands of dollars)	<u>Total</u> (in thousands of dollars)
<u>Balances recorded in surplus accounts</u>				
As at 31 December 1967	6,180	3,307	35,907	45,394
As at 31 December 1966	<u>6,266</u>	<u>422</u>	<u>37,496</u>	<u>44,184</u>
Increase (decrease) during 1967	( 86)	2,885	( 1,589)	1,210
<u>Unliquidated obligations</u>				
As at 31 December 1967	7,243	7,297	1,424 <sup>b/</sup>	15,964
As at 31 December 1966	<u>4,887</u>	<u>9,928</u>	<u>7,445</u>	<u>22,260</u>
Increase (decrease) during 1967	2,356	( 2,631)	( 6,021)	( 6,296)
<u>Unpaid balances of assessed contributions<sup>a/</sup></u>				
As at 31 December 1967	46,701	56,087	82,107	184,895
As at 31 December 1966	<u>36,319</u>	<u>52,224</u>	<u>82,194</u>	<u>170,737</u>
Increase (decrease) during 1967	10,382	3,863	( 87)	14,158

a/ See explanatory notes in the annex to the Accounts.

b/ Subject to increase when completed billings are received from Governments and accepted by the United Nations.

5. It may be concluded from the above information that there was a further deterioration in the Organization's over-all financial position during 1967.

United Nations and its Trust Funds

Budgetary position, income and surplus accounts

6. The General Assembly approved appropriations of \$130,314,230 for the regular budget for the financial year 1967 (by resolution 2242 A (XXI)) and increased these to \$133,084,000 (by resolution 2362 A (XXII)). Income approved for the financing of these appropriations included receipts from miscellaneous income (other than staff assessment income), which exceeded by \$540,586 the original estimate of \$8,392,626, and provision was made by resolution 2363 C (XXII) for the supplementary 1967 appropriations of \$2,769,770 to be assessed together with the budget appropriations for the financial year 1968. Thus, actual income for the financial year 1967 amounted to \$133,624,586 (\$133,084,000 plus \$540,586) and exceeded the total of \$131,486,813 for 1967 obligations incurred (statement II) by \$2,137,773. This excess, comprising \$1,597,187 not required to finance the unencumbered balance of the 1967 appropriations (statement II) and \$540,586 for actual miscellaneous income in excess of the original estimate, has been credited to the Surplus Account.

7. The balance in Surplus Account, including \$2,137,773 of income over obligations incurred for 1967, amounted to \$6,179,768 as at 31 December 1967. Of this balance, \$2,899,512 has been applied to finance in part the regular budget appropriations for the financial year 1968 (General Assembly resolution 2363 C (XXII)). The balance in the Surplus Account available for credit against Members' assessment of contributions for the financial year 1969 is therefore \$3,280,256, consisting of the following amounts:

	\$
Unencumbered balance of 1967 appropriations	1,597,187
Excess of actual 1967 miscellaneous income, \$8,933,212 over the original estimate, \$8,392,626	540,586
Savings in 1967 in liquidating prior year's obligations	1,142,483
	<u>3,280,256</u>

8. In accordance with General Assembly resolution 973 (X), the revenue derived from the Staff Assessment Plan is not reported as current year's income in statement II, but is credited to the accounts of Member States in the Tax Equalization Fund. The balance of this Fund appears as a separate liability in the statement of assets and liabilities (statement III) with details provided in schedule 2. The revenue from staff assessment in respect of salaries and allowances of the staff under the United Nations regular budget amounted to \$13,654,512 or \$181,712 in excess of the revised estimate of \$13,472,800 approved by General Assembly resolution 2362 B (XXII). An amount of \$122,154 in respect of 1967 staff assessment in salaries and allowances of the international staff of the United Nations Emergency Force is also reported as income of the Tax Equalization Fund.

9. In 1967, no payments were made from the Special Indemnity Fund (established by General Assembly resolution 888 (IX)) leaving a balance of \$242,605 in the Fund.

Budget appropriations and obligations incurred

10. As shown in statement I, obligations incurred in 1967 totalled \$131,486,813 of which \$7,242,658 were unliquidated as at 31 December 1967.

The obligations incurred in 1967, together with comparative figures for the preceding year, are summarized under broad classifications as follows:

	1967		1966	
	Amount \$	Per cent	Amount \$	Per cent
Salaries, wages and other staff costs	87,326,089	66.41	79,285,525	66.30
Travel and transportation	7,100,007	5.40	6,118,538	5.12
Printing	2,589,100	1.97	2,384,139	1.99
Rental and maintenance of premises and fixed installations	4,599,225	3.50	4,325,623	3.62
Technical programmes	6,609,070	5.03	6,477,737	5.41
Acquisition of capital assets	3,510,000	2.67	3,500,000	2.93
Bond issue - Instalment and interest charges	8,717,461	6.63	8,662,218	7.24
Other charges	9,909,836	7.53	7,736,471	6.47
	<u>130,360,788</u>	<u>99.14</u>	<u>118,490,251</u>	<u>99.08</u>
International Court of Justice	1,126,025	.86	1,103,429	.92
	<u>131,486,813</u>	<u>100.00</u>	<u>119,593,680</u>	<u>100.00</u>

In compliance with General Assembly resolution 2150 (XXI) and in response to the recommendation contained in the second report (A/6343) of the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies that the heads of all organizations should prepare reports on budget performance, I have submitted a separate report on the budget performance of the United Nations for the financial year 1967 (document A/7125).

11. In accordance with the requirements of financial regulation 10.3, the following ex gratia payments charged against 1967 budgetary appropriations are reported:

	\$
Roundtrip travel expenses of dependent of staff member to his duty station	2,739
Partial reimbursement of subsistence costs to staff member while immobilized	500
Travel expenses of dependents of deceased military observer	407
Severance pay upon separation to three locally-recruited staff members	884
	<u>4,530</u>

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

Members' contributions to the regular budget

12. The position of the accounts for Members' contributions as at 31 December 1967 was as follows:

	<u>For 1967</u> \$	<u>For 1966</u> \$	<u>For 1965</u> \$
Assessed in respect of appropriations for year and supplementary appropriations for prior year	118,068,671	114,891,620	99,757,520
Assessed on New Member States.	-	147,362	47,283
	<u>118,068,671</u>	<u>115,038,982</u>	<u>99,804,803</u>
<u>Less:</u>			
Credits from Tax Equalization Fund, assessments on new Member States, transfer of League of Nations assets (1965) and adjustment of Working Capital Fund advances (net)	<u>8,654,686</u>	<u>8,978,389</u>	<u>7,926,950</u>
Net contributions receivable as at 1 January of year	109,413,985	106,060,593	91,877,853
Collected in cash	<u>75,331,534</u>	<u>97,694,911</u>	<u>87,671,931</u>
Balance receivable as at 31 December 1967	<u><u>34,082,451</u></u>	<u><u>8,365,682</u></u>	<u><u>4,205,922</u></u>
Percentage of cash collection of net contributions receivable	68.85	92.11	95.42

The percentages collected as at 31 December 1967 compare with the percentages a year ago of 71.27 (1966); 94.19 (1965) and 99.49 (1964) respectively. The amount of total contributions outstanding at the end of 1967 was \$46,700,602; the amount was \$36,318,825 at the end of 1966. It is thus to be noted that, in 1967, the collection record grew worse compared with 1966.

Capital assets

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



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

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

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

In addition to the capital assets reported in statement III, a four-storey building was constructed for the Economic Commission for Asia and the Far East in Bangkok, Thailand, financed from a grant of \$155,000 by the Government of the Netherlands; full occupancy of the building took place in August 1967.

#### Non-expendable equipment

14. The value at cost at time of acquisition of non-expendable equipment still in use at Headquarters, not reported in the accounts as an asset, amounted to \$7,565,541 as at 31 December 1967.

#### United Nations Special (Refinancing) Account

15. This account was established in September 1965 for voluntary contributions to assist the Organization out of its financial difficulties. As at 31 December 1967, nineteen Members had paid contributions totalling \$21,168,314, of which \$724,845 was applied as credits towards their 1965 assessments for the United Nations Emergency Force leaving a total net credit of \$20,443,469 in this account, excluding an additional amount of \$2,120,000 pledged and still to be paid by four Members. (In early 1968, one of these Members paid its contribution in an amount of \$1,499,755, leaving \$620,000 as pledged, but not paid.)

#### Advances from Working Capital Fund and other funds

16. In accordance with General Assembly resolution 2244 (XXI), the Working Capital Fund was maintained at a level of \$40 million for 1967. The application of the 1967 scale of contributions of 100.37 increased the Fund to \$40,148,000. Details of this increase and the credits established for each Member State are given in schedule 4.

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

	<u>1 January</u> \$	<u>31 March</u> \$	<u>30 June</u> \$	<u>30 September</u> \$	<u>31 December</u> \$
Advances for budgetary expenditures and operational bank balances in the:					
General Fund	22,410,684	26,663,224	28,147,891	28,324,171	28,079,506
Special Account of the United Nations Emergency Force	17,367,906	13,131,303	11,604,960	11,089,182	11,788,710
Advances for:					
Unforeseen and extraordinary expenditures	-	-	69,914	412,074	-
Self-liquidating purchases and activities	255,526	279,589	277,235	290,573	247,784
Totals, 1967	<u>40,034,116</u>	<u>40,074,116</u>	<u>40,100,000</u>	<u>40,116,000</u>	<u>40,116,000</u>
Totals, 1966	<u>40,116,000</u>	<u>39,232,000</u>	<u>39,696,361</u>	<u>39,809,575</u>	<u>40,034,116</u>

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

	<u>1 January</u> \$	<u>31 March</u> \$	<u>30 June</u> \$	<u>30 September</u> \$	<u>31 December</u> \$
For budgetary expenditures and operational bank balances in the:					
General Fund:					
Other funds <sup>a/</sup> in the					
General Fund	4,355,078	4,910,131	3,900,796	4,117,490	12,917,514
United Nations Special Account	3,356,267	9,765,340	8,410,190	-	13,057,247
Special Account of the United Nations Emergency Force:					
Proceeds from sale of United Nations bonds	24,926,444	24,730,437	24,711,642	24,734,605	24,708,935
United Nations Special Account Ad Hoc Account for the United Nations Operation in the Congo:	3,911,000	3,911,000	3,911,000	3,911,000	3,911,000
Proceeds from sale of United Nations bonds	148,167,652	148,363,660	148,382,454	148,382,321	148,385,161
Totals, 1967	<u>184,716,441</u>	<u>191,680,568</u>	<u>189,316,082</u>	<u>181,145,416</u>	<u>202,979,857</u>
Totals, 1966	<u>188,697,420</u>	<u>184,826,571</u>	<u>191,910,260</u>	<u>187,177,922</u>	<u>184,716,441</u>

<sup>a/</sup> Tax Equalization Fund, the account for the construction of the United Nations building in Santiago, special accounts for major maintenance and for extension of conference facilities at the Palais des Nations, and trust funds.

Proceeds from the sale of United Nations bonds

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

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

	<u>1962</u> \$	<u>1963</u> \$	<u>1964</u> \$	<u>1965</u> \$	<u>Total</u> \$
Bonds issued:					
through 15 January	-	100,000	-	-	100,000
16 January-31 December	120,954,506	30,391,794	17,259,378	1,200,000 <sup>a/</sup>	169,805,678
	<u>120,954,506</u>	<u>30,491,794</u>	<u>17,259,378</u>	<u>1,200,000</u>	<u>169,905,678</u>
Instalments paid on					
15 January:					
1963, first instalment	3,749,590	3,100	-	-	3,752,690
1964, second instalment	3,870,544	3,200	-	-	3,873,744
1964, first instalment	-	942,145	-	-	942,145
1965, third instalment	3,870,544	3,200	-	-	3,873,744
1965, second instalment	-	972,537	-	-	972,537
1965, first instalment	-	-	535,041	-	535,041
1966, fourth instalment	3,991,499	3,300	-	-	3,994,799
1966, third instalment	-	972,537	-	-	972,537
1966, second instalment	-	-	552,299	-	552,299
1966, first instalment	-	-	-	37,200	37,200
1967, fifth instalment	4,112,454	3,400	-	-	4,115,854
1967, fourth instalment	-	1,002,930	-	-	1,002,930
1967, third instalment	-	-	552,299	-	552,299
1967, second instalment	-	-	-	38,400	38,400
	<u>19,594,631</u>	<u>3,906,349</u>	<u>1,639,639</u>	<u>75,600</u>	<u>25,216,219</u>
Exchange gain	<u>1,505,143</u>	<u>63,622</u>	<u>-</u>	<u>-</u>	<u>1,568,765</u>
Total	<u>21,099,774</u>	<u>3,969,971</u>	<u>1,639,639</u>	<u>75,600</u>	<u>26,784,984</u>
Bonds outstanding at					
31 December 1967	<u>99,854,732</u>	<u>26,521,823</u>	<u>15,619,739</u>	<u>1,124,400</u>	<u>143,120,694</u>
Interest paid on 15 January:					
1963					728,732
1964					2,708,047
1965					2,970,192
1966					3,105,382
1967					3,007,979
Total					<u>12,520,332</u>

a/ The pledge for this purchase was made in 1964.

At its sixteenth and seventeenth sessions, the General Assembly authorized certain expenditures for the United Nations Operation in the Congo (resolutions 1732 (XVI) and 1865 (XVII)) and for the United Nations Emergency Force (resolutions 1733 (XVI) and 1864 (XVII)) in respect of the period 1 July 1962 to 30 June 1963, but made no assessments on Members in respect of these authorizations. Advances had to be made from the Bond Account to finance the non-assessment: \$110,725,800 in respect of the Ad Hoc Account for the United Nations Operation in the Congo and \$19,206,880 for the Special Account of the United Nations Emergency Force, or a total of \$129,932,680. In addition, it was necessary to finance appropriations (for which arrangements for assessment and voluntary contributions had been made) from the Bond Account as at 31 December 1967 as follows: \$37,659,361 to the Ad Hoc Account for the United Nations Operation in the Congo and \$5,502,055 to the Special Account of the United Nations Emergency Force.

#### Trust funds

19. In statement III under trust funds and in schedule 8, part B, the assets and liabilities and in schedule 8, part A, the income and obligations incurred of various funds are recapitulated. Pertinent details of the major funds are provided in schedules 9 through 22.

20. The Security Council adopted on 4 March 1964 resolution 186 (1964) recommending the creation, with the consent of the Government of Cyprus, of a United Nations Peace-keeping Force in Cyprus. The Force was established on 27 March 1964, originally for a period of three months, but extended, on the basis of the subsequent resolutions, until 26 June 1968. As shown in schedule 10, in 1967 twenty-nine Governments pledged contributions totalling \$12,499,674.

During 1967, twenty-six Governments paid voluntary contributions to a total of \$12,918,786. As shown in schedules 9 and 11, obligations incurred and recorded for the year totalled \$13,330,000 and \$11,631,899 remained unliquidated for all years. Obligations recorded in the United Nations Force in Cyprus Account are limited to the funds available to the Secretary-General through voluntary contributions pledged or paid to the Account to meet the costs to the Organization pertaining to the Force. The full cost to the Organization of maintaining the Force in 1967 would amount to \$20,353,000 if sufficient voluntary contributions were pledged. However, \$7,023,000 is not recorded in the accounts for lack of the necessary funds.

21. In respect of the United Nations Yemen Observation Mission, there is a balance of \$9,545 at year-end, which is required as a contingency reserve for the time being. The balance remaining will, in due course, be refunded to the Governments of Saudi Arabia and the United Arab Republic in equal shares.

22. In accordance with documents S/5220 of 18 December 1962 and S/5479 of 10 December 1963, the full cost of the Mission of the Special Representative of the Secretary-General in Cambodia and Thailand is reimbursable to the United Nations by the two Governments. The surplus in the account in 1967 of \$1,467 has been held for utilization for the mission of the new Special Representative (see paragraph 23 below) when the agreement of the Governments concerned is obtained.

23. In my letter dated 16 August 1966 (S/7462), I informed the Security Council about the new arrangements and my designation of a Special Representative in Cambodia and Thailand, the cost of which mission the Governments have agreed to share on an equal basis. Cumulative obligations incurred as at 31 December 1967 totalled \$112,590 of which \$36,467 had been liquidated by disbursements in 1966 and \$76,123 in 1967. At year-end, the Government of Cambodia still owed \$31,110 and the Government of Thailand \$9,946 for these disbursements.

24. In accordance with an agreement signed in Kinshasa on 18 November 1966 between the Government of the Congo and the United Nations, Funds-in-Trust for the Congo and the Congo Civilian Assistance under United States Programme Agreements were merged in 1967 into one fund entitled Central Funds-in-Trust for the Congo. This central fund was placed under the general management of the Administrator of the United Nations Development Programme (UNDP). The unencumbered balances of the United States pledges for the years 1964, 1965 and 1966, the United States cash contribution of \$2,750,000 in 1967, the unencumbered balance of the Funds-in-Trust for the Congo as at 31 December 1966 and the contributions by the Governments of Canada (500,000 Canadian dollars) and the Democratic Republic of the Congo (\$1,561,136 in Congolese currency) were credited to this fund. Allocations for approved projects in 1967 totalled \$5,086,913 (schedule 13) and \$500,000 was utilized in the financing of Congo Administrative Support Costs (schedule 18). Against the latter amount, augmented by \$200,000 from UNDP, \$301,068 in Congolese currency contributed by the Democratic Republic of the Congo and a carry-over balance of \$404,093 from 1966, obligations of \$1,084,810 (net) were incurred in 1967 (schedule 19). The available balances brought forward for the financing of 1968 activities were \$1,399,548 for Central Funds-in-Trust and \$372,109 for Congo Administrative Support Costs.

25. The Fund of the United Nations for the Development of West Irian, originally established in 1963, was increased in 1967 mainly by a contribution of \$3,015,685 by the Government of the Netherlands, leaving \$26,698,423 collectible against its pledge of \$30,000,000. Partial allocations to ICAO (\$1,213,500) and to UNDP for preliminary investigation costs (\$211,943) were made, and obligations totalling \$298,930 were incurred for administrative overhead in 1967 (see schedule 14).

26. In a letter dated 6 April 1966, the Government of the Netherlands accepted the plans for an industrial development trust fund for special industrial services of the type listed in paragraph 10 of my report on "Organizational arrangements for industrial development and provision of additional financing on a voluntary basis for operational activities" (A/6070/Rev.1) and for other activities in the field of industrial development additional to those carried out by UNDP and the Centre for Industrial Development. On that basis, a United Nations Fund for Special Industrial Services was established under Financial Regulations 6.6 and 6.7. During 1967, three Governments made pledges totalling \$1,250,000, against which one Government paid \$997,680 and two other Governments paid in full their prior year's pledges (\$1,944,445). A sum of \$2,277,000 was allocated to the United Nations as indicated in schedule 15. At year-end, \$426,827 had been disbursed and \$112,508 recorded as unliquidated obligations against \$2,200,000 allocated for technical assistance (see schedule 24 under United Nations Trust Fund - Special Industrial Services) and \$22,844 was disbursed for administrative overhead against the balance of the allocation.

27. At the seventeenth session of the General Assembly, the Fifth Committee considered my report and the related report of the Advisory Committee on Administrative and Budgetary Questions concerning the grant of 3.6 million guilders (equivalent to \$1,000,000) offered by the Government of the Netherlands for the establishment and operation of a United Nations Research Institute for Social Development for a period of three to five years during the Development Decade. The Institute was located in Geneva. During 1967, a fourth instalment of \$270,000 was received from the Government of the Netherlands, and four other Governments contributed \$478,778. Obligations incurred totalled \$323,827 and the available balance as at 31 December 1967 was \$639,279.

28. Pursuant to resolution 191 (1964) adopted by the Security Council on 18 June 1964, an educational and training programme for the purpose of arranging for education and training abroad for South Africans was established. During 1967, ten Governments pledged to the trust fund set up for that purpose a further sum of \$358,613 and \$381,360 was allocated to the United Nations as executing agency. The United Nations incurred obligations totalling \$389,004 as reported in schedule 24, leaving no unencumbered balance of allocations.

29. In compliance with resolution 74 (XXIII) of the Economic Commission for Asia and the Far East, resolution 1084 (XXXIX) of the Economic and Social Council and General Assembly resolution 2211 (XXI), which called for an intensification of United Nations activities in the field of population, the United Nations Trust Fund for Population Activities was constituted in 1967 under Financial Regulations 6.6 and 6.7. During 1967, the Government of Denmark pledged and paid \$100,000 and public contributions totalling \$150 were received; no obligations had been incurred by year-end.

30. In its resolution 1114 (XL), the Economic and Social Council recommended the establishment of a United Nations Trust Fund for Water Desalination. During 1967, the Government of the United Kingdom pledged and paid \$71,000 to finance the cost of two experts in this field. At 31 December 1967, \$22,780 had been disbursed and an additional \$254 remained as unliquidated obligations at year-end.

31. A United Nations Fund for Development Planning and Projections was established under Financial Regulations 6.6 and 6.7 upon receipt of a pledge of \$1,400,000 from the Government of the Netherlands on 21 October 1965. On 21 June 1966, this sum was received, to be allocated as follows: \$1,000,000 to the Centre for Development Planning, Projections and Policies of the United Nations Department of Economic and Social Affairs, and \$100,000 each to the African Institute for Economic Development and Planning, the Asian Institute for Economic Development Planning, the Latin American Institute for Economic and Social Planning and the International Institute for Educational Planning. During 1967, \$60,000 was remitted to UNESCO for the last-mentioned Institute; the Centre for Development Planning, Projections and Policies incurred obligations totalling \$102,171 and the four institutes \$30,236 against the above allocations; and the Government of the Netherlands pledged an additional \$1,000,000.

32. On 13 April 1965, \$100,000 was received from the Government of Sweden in response to paragraph 6 of Economic and Social Council resolution 1030 A (XXXVII) of 13 August 1964 and a trust fund was established under Financial Regulations 6.6 and 6.7 for the financing of additional activities of the Centre for Industrial

Development. During 1966, the obligations incurred totalled \$51,720 leaving an unencumbered balance of \$48,280. No additional obligations were incurred in 1967.

33. Pursuant to Economic and Social Council resolution 1086 B (XXXIX), the United Nations Trust Fund for Social Defence was established. During 1967, nine Governments pledged contributions totalling \$142,798, nine Governments paid \$138,798 and obligations of \$23,650 were incurred in initiating the United Nations Social Defence Research Institute in Rome, Italy.

34. In connexion with paragraph 4 of General Assembly resolution 2099 (XX), the United Nations Trust Fund for the promotion of the teaching, study, dissemination and wider appreciation of international law was established. During 1967, three Governments contributed \$7,000. The total income of the Fund was allocated to United Nations (\$11,883) and obligated in 1967 (schedule 24).

35. Pursuant to paragraph 7 of General Assembly resolution 2063 (XX), the United Nations Trust Fund for the Economic Development of Lesotho, Botswana and Swaziland was established. During 1966, three Governments pledged \$7,780 and two Governments paid \$3,780; no obligations were incurred. The consent of donor Governments is being sought to transfer the assets to UNDP, since the Fund did not elicit enough response to make this trust fund operative.

36. During 1967, private donations, totalling \$470,265, were added to the United Nations International School Construction Account. Net obligations incurred in 1967 totalled \$1,031,510 and the balance in the Account at year-end amounted to \$5,706,577 (schedule 20).

37. Pursuant to General Assembly resolution 2054 (XX), part B, a United Nations Trust Fund for South Africa was established. During 1967, twenty-three Governments pledged \$268,876, eighteen Governments paid \$260,376 and a private organization contributed \$50,000, and \$198,003 was allocated and remitted as grants to five organizations as determined by the Committee of Trustees of the Fund, leaving an unallocated balance of \$177,271 in the Fund at year-end.

38. A general Trust Fund was established for the United Nations Industrial Development Organization. The Government of Austria pledged and paid \$200,000 and the Government of Switzerland pledged \$231,481; no obligations had been incurred by year-end.

39. On the basis of a suggestion made by the United Nations Board of Auditors, funds set aside for three compensation awards made by the Advisory Board for Compensation Claims were transferred in 1967 to a Trust Fund for Compensation Awards. The principal amounts totalling \$154,926 (including \$114,730 for one expert financed from the United Nations Fund for the Congo) were invested, earning \$5,406 in interest during 1967. Payments to beneficiaries totalling \$3,344 were charged to the Fund leaving a balance of \$156,988 at the end of 1967.



United Nations Regular Programme of Technical Assistance  
and United Nations as a participating and executing  
agency for the United Nations Development Programme  
(Technical Assistance)

40. Available funds for technical assistance projects during 1967, the first year of the biennium 1967-1968, totalled \$19,021,372. This sum consisted of 1967 allocations of \$13,986,923 from UNDP (Technical Assistance) Account less \$1,574,620 representing a subvention to the United Nations General Fund for overhead costs plus \$6,609,069 in obligations incurred under the United Nations regular budget: part V, technical programmes (\$6,398,447) and part IV, special expenses, special educational and training programmes for South West Africans (\$29,961), special training programme for territories under Portuguese administration (\$70,022), programme of assistance and exchange in the field of international law (\$56,847) and United Nations assistance in cases of natural disaster (\$53,792).

41. Statement IV shows a balance as at 31 December 1967 of \$1,333,081 representing the excess of available income over obligations incurred for the year and consists of the following elements:

	<u>Resources</u> <u>available</u> \$	<u>Obligations</u> <u>incurred</u> \$	<u>Balance</u> \$
Allocations from UNDP (Technical Assistance) Account	11,519,558 <sup>a/</sup>	10,186,477	1,333,081
Contingency allocations from UNDP Revolving Fund	892,745	892,283	462
Regular United Nations technical programme appropriations to the extent of encumbrance	<u>6,609,069</u>	<u>6,609,069</u>	-
	<u>19,021,372</u>	<u>17,687,829</u>	<u>1,333,543</u>

<sup>a/</sup> Out of total allocations to participating and executing agencies of \$62,039,262, including \$8,061,251 for overhead costs.

42. The contingency allocations from UNDP Revolving Fund were issued with the provision that their use be restricted to specific projects. The unencumbered balance (\$462) will revert to UNDP (Technical Assistance) Account. As 1967 is the first year of the biennium 1967-1968, the amount of \$1,333,081 in unencumbered allocations will not revert to that Account, but will remain available to the United Nations for programming.

The savings realized in liquidating 1965 fellowship obligations and 1966 obligations of all kinds incurred against the regular United Nations technical programme appropriations, \$134,204, plus an amount of \$59,742 representing refunds of expenditures, were returned to the United Nations General Fund. Assessments for local costs in respect of the 1967 regular programme in the amount of \$248,292 were credited to the project costs under this programme during 1967.



43. Project obligations incurred under the regular and UNDP (TA) programmes amounted to \$17,687,829 (for details see schedule 23). In addition, project obligations totalling \$4,582,963 were incurred in 1967, as reported in schedule 24, in respect of technical assistance in particular areas, against direct financing either by the Governments receiving the assistance, donor Governments or organizations sponsoring the projects. The total financial activity for United Nations administered technical assistance programmes, excluding disbursements for Special Fund project costs totalling \$23,286,138 against allocations and \$167,710 against Governments' cash counterpart contributions, thus reached \$22,270,792 for the financial year 1967.

44. Two ex gratia payments totalling \$856 were made in 1967 as follows:

	\$
Travel expenses for wife of an expert who became seriously ill	759
Cost of medical equipment required for repatriation of wife of expert	97
	<u>856</u>

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

United Nations as a participating and executing agency for  
the United Nations Development Programme (Special Fund)

45. As shown in statement V and schedule 25, the United Nations received during the year 1967 allocations of funds totalling \$44,289,618 for Special Fund projects.

46. Out of this sum, \$4,174,390 was allocated for overhead costs during 1967. In addition, \$15,100 was received for overhead costs from governments' cash counterpart contributions payable directly to the United Nations. These allocations brought to \$7,164,109 (schedule 16) the amount available for this purpose for 1967 and future years. Obligations incurred against these resources during 1967 as reported in schedule 16 amounted to \$2,040,673 and the balance of the allocations, \$5,123,436, remained available for use in future years.

47. As indicated in schedule 25, as regards one hundred and seventy-eight projects, cumulative allocations through 31 December 1967 were \$153,333,623 (including overhead of \$11,785,910) and cumulative commitments totalled \$101,941,795 (including overhead of \$11,785,910), leaving unencumbered balances of allocations totalling \$51,391,828. Of the commitments incurred, \$18,655,325 (including overhead of \$3,979,535) remained unliquidated at 31 December 1967.

48. During 1967, the cash counterpart contributions made directly to the United Nations by recipient Governments totalled \$254,600 and disbursements were \$167,710 (statement VI and schedule 26).

Special Account of the United Nations Emergency Force

49. The General Assembly appropriated in resolution 2194 B (XXI) an amount of \$14,000,000 for the operation of the United Nations Emergency Force during 1967. In resolution 2304 A (XXII) it noted revised cost estimates of \$11,396,000. In

part B of the same resolution, the General Assembly authorized the financing of any necessary expenditures after 31 December 1967 relating to the disposal of United Nations-owned equipment and supplies and the termination of the Force, including the closing of the accounts, by means of the utilization to the extent required of any balance remaining in the Special Account as at 31 December 1967 as well as the proceeds from the sale or other disposition after 31 December 1967 of United Nations-owned property.

50. In statement VII and schedule 28 are shown obligations incurred for 1967 totalling \$11,395,107. The unencumbered balance of \$2,604,893 together with the unencumbered balances of \$64,958 for 1966, \$37,633 for 1965 and \$74,145 for 1962 left a cumulative unencumbered balance of appropriations of \$2,781,629 at year-end. Cumulative miscellaneous income of \$525,314 increased the balance in the Special Account to \$3,306,943 as at 31 December 1967. Expenditures in liquidation of 1967 obligations totalled \$7,142,625 and \$4,252,482 remained unliquidated.

51. As shown in statement VII, the balance of Members' contributions receivable increased to \$56,087,036 as at 31 December 1967 as compared to \$52,223,642 as at 31 December 1966. The position of the accounts for assessed contributions as at 31 December 1967 is as follows (see schedule 27):

	<u>Contributions assessed (net)</u> \$	<u>Contributions receivable</u> \$	<u>Contributions collected</u> \$	<u>Percentages of cash collections of net contributions assessed</u>	
				<u>As at</u>	<u>As at</u>
				<u>31 Dec. 1967</u> %	<u>31 Dec. 1966</u> %
For 1967	17,315,000	12,059,198	5,255,802	30.35	-
For 1966	18,556,808	5,248,698	13,308,110	71.71	30.72
For 1965	18,550,633	5,223,820	13,326,813	71.84	68.75
For 1964	16,093,644	4,481,535	11,612,109	72.15	72.11
For 1963 (second half year)	8,827,490	2,505,184	6,322,306	71.62	71.58
For 1962 (first half year)	8,286,497	2,247,140	6,039,357	72.88	72.87
For 1961	17,236,570	4,725,465	12,511,105	72.58	72.58
For 1960	16,449,691	4,660,258	11,789,433	71.67	71.66
For 1959	15,169,856	4,271,650	10,898,206	71.84	71.83
For 1958	25,001,106	7,067,407	17,933,699	71.73	71.73
For 1956/1957	15,028,988	3,596,681	11,432,307	76.07	76.07
	<u>176,516,283</u>	<u>56,087,036</u>	<u>120,429,247</u>	<u>68.23</u>	<u>67.20</u>

With reference to the amounts due, certain Member States have taken a position of principle (see annex) that in their view the contributions assessed which relate to the expenditures under the Special Account of the United Nations Emergency Force are illegal. Little improvement in the collection of prior years' assessments took place as compared with the percentages a year ago. The financial impact on the cash position of the United Nations, which arose from the non-payment of almost 32 per cent of the assessed contributions, is outlined in paragraphs 2 through 5 of this report.

52. No ex gratia payments were made during 1967.

Ad Hoc Account for the United Nations Operation in the Congo

53. In paragraph 3 of resolution 1885 (XVIII), the General Assembly authorized the financing of any necessary expenditures after 30 June 1964 relating to the disposal of United Nations-owned equipment and supplies and the termination of the Operation, including the closing of the accounts, by means of the utilization to the extent required of any balance remaining in the Ad Hoc Account as at 30 June 1964 as well as the proceeds from the sale or other disposition after 30 June 1964 of United Nations-owned property.

54. During 1967, miscellaneous income in the amount of \$101,082 and other credits of \$3,128,368 in respect of savings in the liquidation of prior year's obligations exceeded by \$2,878,063 obligations incurred totalling \$351,387 (\$13,009 for 1967, \$1,518 for 1965, \$28,994 for 1964, \$123 for 1963 and \$307,743 for 1962). This net credit and the adjustment in net assets arising from the revaluation of the Congolese franc in the amount of \$4,467,116 caused a net decrease in the balance in surplus account by \$1,589,053 to \$35,906,850 at year-end. As shown in schedule 30, of the obligations recorded in 1967, \$323,311 were liquidated by disbursements and \$28,076 remained unliquidated. The following progress was made during 1967 in approving outstanding obligations for payment:

- (a) The unliquidated 1962 obligations carried forward from 1966 were increased by \$307,743 to \$4,867,556. Of this sum \$2,396,525 was approved and accepted as expenditures in liquidation of the obligations, and the balance, \$2,471,031 had to be cancelled in full, in view of the fact that the five year period of validity - which was approved for ONUC by the Advisory Committee on Administrative and Budgetary Questions as an exception to Financial Regulation 4.4 - had lapsed, thus increasing the unencumbered balance of 1962 appropriations by a net amount of \$2,163,288 (\$2,471,031 less \$307,743);
- (b) The unliquidated obligations for the years 1963 through 1966, which amounted to a total of \$2,884,822, were increased by \$30,635, \$834,952 was approved and accepted as expenditures, and \$657,337 was recorded as additional savings of their liquidation.

55. The balance in surplus account at year-end includes an amount in Congolese francs equivalent to \$1,857,492.

56. As shown in statement VIII and schedule 29, the balance of Members' contributions receivable amounted to \$82,107,091 as at 31 December 1967 (compared with \$82,193,537 as at 31 December 1966), indicating a collection of only \$86,446 during 1967. On the basis of total assessments of \$241,812,129 for all years, the collection as at 31 December 1967 was thus only 66.0 per cent.

With reference to the amounts due, certain Member States have taken a position of principle (see annex) that in their view the contributions assessed which relate to expenditures under the Ad Hoc Account for the United Nations Operation

in the Congo are illegal. The financial impact of the non-payment of 34 per cent of the assessed contributions on the cash position of the United Nations is outlined in paragraphs 2 through 5 of this report.

57. No ex gratia payments were made in 1967.

(Signed) U THANT  
Secretary-General

II. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY  
ON THE UNITED NATIONS ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 1967

1. The Board of Auditors, established under General Assembly resolution 74 (I), is required to audit the accounts in accordance with Financial Regulations 12.1-12.5 and the Annex to these Regulations, In compliance therewith, the Board hereby submits its report to the General Assembly together with the certified statements of accounts and schedules.

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

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

A. United Nations and its Trust Funds and Special Accounts

I. 1967 Budget appropriations, obligations incurred and unencumbered balances of appropriations.

II. Income and obligations incurred and surplus account for the year ended 31 December 1967.

III. Assets and liabilities as at 31 December 1967.

B. United Nations regular programme of technical assistance and United Nations as a participating and executing agency for the United Nations Development Programme (Technical Assistance)

IV. Status of funds as at 31 December 1967.

C. United Nations as a participating and executing agency for the United Nations Development Programme (Special Fund)

V. Status of funds from allocations as at 31 December 1967.

VI. Status of funds from Governments' cash counterpart contributions as at 31 December 1967.

D. Special Account of the United Nations Emergency Force

VII. Status of funds as at 31 December 1967.

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

VIII. Status of funds as at 31 December 1967.

United Nations and its Trust Funds and Special Accounts

4. Contributions receivable. There was an increase of \$10,381,777 in the amount of contributions receivable at year-end 1967 as compared with that of 1966 as indicated below:

	Balance as at 31 December
	\$
1966	36,318,825
1967	46,700,602

The balances at 31 December 1964 and at 31 December 1965 were \$22,853,636 and \$41,079,226 respectively.

5. Advances from Working Capital Fund. Under General Assembly resolution 2244 (XXI), the Working Capital Fund was established for 1967 in the amount of \$US40,000,000 by advances from Member States in accordance with the scale for their contributions to the budget for 1967. The total to be advanced for 1967, however, amounted to \$40,148,000 after applying the scale of 100.37 per cent against 122 Member States.

6. Defalcations. The amount of \$8,123 as at year-end 1966 decreased in 1967 by a collection of \$1,100, leaving a balance as at 31 December 1967 of \$7,023 reserved under deferred income.

7. Payment of representation allowance to Under-Secretaries. In accordance with the provisions of paragraph 2 of annex I of the Staff Regulation 3.1, the Secretary-General is authorized on the basis of appropriate justification and/or reporting, to make additional payments to Under-Secretaries to compensate for such special costs as may be reasonably incurred in the interest of the Organization in the performance of duties assigned to them by the Secretary-General. It is further laid down therein that the maximum total amount of such payments is to be determined in the annual budget by the General Assembly. The Board, however, noted that the budget provision in respect of Under-Secretaries had not been shown separately in the budget estimates, but had been lumped with the provision for the Directors. The Board considers that it is necessary to show the budget provision for Under-Secretaries distinctly to enable audit to determine whether the amount actually paid had exceeded the ceiling fixed by the General Assembly pursuant to the provisions of the Staff Regulation mentioned.

8. The Board has since been informed that separate totals will be provided for allowances to Under-Secretaries-General and Assistant Secretaries-General in the draft resolutions of the supplementary estimates for 1968 and the budget estimates for 1969 to be approved by the General Assembly.

9. The Board noted that the excess in the payment of representation allowance to Under-Secretaries and Directors in 1967 amounted to \$3,306 and has been covered by transfer credits from section 5 - travel of staff with the concurrence of the Advisory Committee on Administrative and Budgetary Questions.

10. ECLA Building, Santiago, Chile. It was decided in 1957 to construct a building at Santiago, Chile, to house the Economic Commission for Latin America and the offices of certain specialized agencies at an estimated cost of \$1,550,000. After land for construction was transferred to the United Nations by the Chilean Government and an architect selected to design the building, bids for construction were called in 1962. Due to increase in prices and the scope of work, the bid entertained in August 1963 amounted to a lump sum of \$221,714.35 and Escudos 1,565,067.62 for the framework construction and E054,047.83 for hutments. The time-limit for the completion of frame construction was fixed at 535 days beginning 1 January 1963. Numerous changes in design, plans and specifications were made during the course of frame construction, which was completed on 31 January 1966 instead of in June 1964.

11. A detailed review of the Santiago construction revealed the following unsatisfactory features:

- (a) A highly complex and unusual design was selected without proper evaluation of cost and appraisal of technical features. As a result, engineering and structural problems were encountered and a series of changes had to be made in the plans of construction. This led to delays in completion and difficulties in cost control;
- (b) An unexpectedly high level of underground water was discovered at the site selected and thus the construction of a third basement was abandoned;
- (c) Space requirements were not properly assessed and consequently the space finally available in the building is not considered sufficient by the Administration;
- (d) Delays occurred in the receipt of essential imported materials and in the procurement of local materials, such as sand and gravel, owing to scarcities of these items;
- (e) Sub-contractors did not adhere to the construction schedules, especially in the case of electrical installations;
- (f) The contract for installation and finishing phase costing \$2,324,300 was not signed until after the completion of work in September 1967;
- (g) There were no provisions in the contract with the architect for enforcing adherence to time-limits for completion of work and for safeguarding the financial interests of the United Nations;
- (h) Control over measurements and payment of advances was inadequate inasmuch as on several occasions advances were made to the contractor in excess of the amounts due in respect of the work actually done.

12. It was observed that ECLA administration exceeded their delegated authority on several occasions and at times did not follow the prescribed procedure. Certain change orders, which had the effect of increasing the contract values beyond \$50,000, were not submitted to the Committee on Contracts at Headquarters for

approval. Certain material was imported directly instead of being purchased through the Purchase and Transportation Service. Work was carried out and advances paid to the contractor in the absence of a signed contract.

13. As mentioned in paragraph 10 above, the initial cost estimate of the building was placed at \$1,550,000. The estimates were changed time and again and, according to the latest estimate, the final cost of the building will amount to \$4,187,700. The changes in the estimates of costs have been attributed to the following factors:

- (a) Under-estimation of cost of individual items of construction, such as the ground floor (piso zócalo), roofing waterproofing and thermic installations;
- (b) Omission of items by the architect, which were later found to be necessary, such as the enclosure of offices, doors of the conference rooms and additional lighting fixtures;
- (c) Reinstatement of items, which had been eliminated for reasons of economy, such as the enclosure of the bottom of stairways, part of the absorption baffles for the caracol and levelling work on the site;
- (d) Non-inclusion of the additional reimbursable costs on the framework construction, which were subsequently allowed to the contractor.

14. The frequent changes in the budget provision show that proper evaluation of costs was not made at any time and the Administration was unable to provide the General Assembly with realistic estimates of total outlay. A number of improvements are needed in the Santiago Building which appear to be a functional necessity. These will obviously necessitate a sizable future outlay of expenditure.

15. The Board has separately called the Secretary-General's attention to certain suggestions offered in the External Audit Report which may be kept in view to avoid adverse experience in any future construction by the United Nations.

United Nations as a participating and executing agency for the  
United Nations Development Programme (Special Fund)

16. Executing agency overhead costs. Under existing UNDP policy, normal visits to projects by Headquarters staff of an executing agency are chargeable to the component for "agency overhead costs". It was noted, however, that, in practice, such travel expenses were chargeable to the projects directly by the United Nations as executing agency, although there was no provision for such payments in the plans of operation. Thus the classification of travelling expenses was not correctly made, which resulted in extra overheads to the projects and corresponding saving to the United Nations as executing agency. Steps should be taken to ensure correct classification of travel expenses in future.

17. Utilization of fellowships. The provision for fellowships was made in the plan of operation of a project (institute) in order to train fifteen senior officers to take over from the international staff. When asked to recommend names for fellowships, the Project Manager informed the Office of Technical Co-operation that the staff available at the institute was already highly trained and they did not need the type of training provided for in the plan of operation. The provision



was later used for (a) short visits to oil fields in other countries, and (b) to attend international conferences.

18. The Board considers that in the circumstances of the case, the provision for fellowships should have been surrendered, especially because the purposes for which the funds were used were not fully covered by the definition of fellowships in the Project Manager's Manual according to which "a fellowship is mainly intended to enable the holder to increase his experience and general qualifications and is to be used to obtain practical experience and training abroad".

19. The Board also feels that the provision of \$30,000 for ten additional fellowships as a second phase of the project did not appear to be justified in the light of the position described above in respect of the first phase of the project.

20. Irregular payment of travelling allowance to project personnel. The official place of duty of experts on a project was Malangas, the Philippines; their families lived at Manila, however, where the experts visited them once a month. The costs of travel and per diem were charged to the United Nations. The Board noted that the travel of experts from Malangas to Manila and back was not covered under any rules and the payment of per diem on visits to families was irregular. The Administration has since agreed to review the matter and take appropriate action.

21. Delay in the preparation of plans of operations. It was noticed that plans of operations in respect of twelve projects had not been signed up to 31 December 1967, although some of them were approved by the Governing Council in January/June 1966. The delays were attributable to inordinate time consumed in the settlement of technical, administrative and financial matters with the recipient Governments. Since in most cases, Project Managers are appointed soon after the approval of the projects by the Governing Council, delay in the preparation and signing of plans of operation can adversely affect the commencement of operations and also result in an increase in costs. The Board, therefore, suggests that continuous efforts to preclude delays as much as possible are desirable.

22. Delays in the submission of final reports on completed projects. Although according to the plans of operation an executing agency is required to submit final reports to the Administrator of UNDP for presentation to the Government within three months of the conclusion of project operations, the United Nations as executing agency had not submitted such reports in twenty-five cases. Some of these projects had been completed as far back as 1964. The agency has, however, initiated action to improve the position and the results thereof would be reported next year.

23. Survey of Coal Resources in Mindanao, Philippines. The objective of the subject project was to assist the Government towards self-sufficiency in production of coking coal through the assessment of additional coal reserves in Mindanao and the improvement of their current operations at Malangas. In the project request, prepared with the help of the United Nations Office of Technical Co-operation, it was stated that there was a proposal to build a steel mill which, in the absence of adequate supply of domestic coking coal, would have to depend on imported coke, which was expensive.

24. The Economic Commission for Asia and the Far East, while reviewing this proposal, had stated that during the past fifteen years the coal production in the Philippines had not increased despite the efforts of the Government experts as well as those provided under foreign aid programmes; and that this was not due to either lack of knowledge of reserves or absence of refined mining methods. They had also advised that as the establishment of a steel mill was the basis for the request, it might be advisable to investigate a project for steel production, which, if found feasible and economical, could be promoted and mining development would automatically take place as a market for the coal would have been assured.

25. Despite this advice, the project was forwarded by the United Nations as executing agency to UNDP for approval of the Governing Council, which was accorded in 1964. The project is to be completed in 1968 at a total cost of \$550,300.

26. The proposal to establish a steel mill did not materialize. It has been observed from the progress reports of the Project Manager that some 7,000 tons of coal are bunkered on wharves for lack of market.

27. Training and research wing in the Oil and Natural Gas Commission - India. The subject project was approved by the Governing Council of UNDP in May 1961 at a total cost of \$790,300 to UNDP. The project was designed to establish an institute, the main object of which was to train annually a large number of geologists, geophysicists and drillers for six to seven years. With the commencement of the training, the research facilities already available in the Commission were to be strengthened. It was observed, however, that these facilities were not fully utilized. The approval of the Governing Council was obtained in December 1966 for the second phase of the project to enlarge still further the training and research facilities at a cost of \$1,010,900. It was noticed that the utilization of training facilities in the institute showed further decline after the approval of the second phase. It was also noticed that with the progress of the project, greater emphasis was placed on practical rather than theoretical training.

The Administrator has stated that this was a project of importance and had merited full support.

#### United Nations Office of Technical Co-operation

28. Planning and implementation of the advisory assistance. A review of some cases in which the object and purpose of expert assistance provided to Governments could not be achieved, indicated the need for strengthening the existing system of manning and implementing the advisory assistance. The Administration has assured that steps are being taken to strengthen the implementation of the assistance administered by the Office of Technical Co-operation. It has further been stated that the establishment of the Planning and Evaluation Unit and the Operations Standards Unit in the reorganization of the Office of Technical Co-operation will help to avoid a recurrence of such cases in future.

29. Grant and implementation of fellowships. An examination of fellowships revealed certain cases where awards were made to persons who, owing to lack of experience and knowledge of the subject, could not benefit from the training and study programmes were planned without due regard to the proficiency of the fellows

in the language of the country where they were to receive training. In these cases, the fellowships had to be terminated before the objectives were achieved. The Administration has assured that action will be taken to avoid a recurrence of such cases.

#### Special Account of the United Nations Emergency Force

30. Contributions receivable. The total amount of \$56,087,034.93 for assessed contributions outstanding at 31 December 1967 includes unpaid assessments in the amount of \$38,586,735.00. Some Member States consider that the contributions assessed to them for the UNEF operation are illegal.

31. Losses of supplies and equipment. Claims to Governments concerned for losses of supplies and equipment, which UNEF sustained as a result of the June hostilities in the Gaza Strip, were not reflected in the UNEF accounts. The Board was informed that the claims are in an advanced stage of preparation, but that the amounts have not been established as yet and that when the claims are submitted, the amounts involved will be reflected in the UNEF accounts.

32. Transfers of supplies and equipment. The amount of UNEF supplies and equipment transferred to UNRWA and UNTSO during the hostilities has not yet been determined. The Board was informed that a review will be made when complete receipts confirming the transfer become available, and that any resulting credits will be recorded in the UNEF account as miscellaneous income. Proceeds from the sales or other dispositions of supplies would be recorded as miscellaneous income as and when they occur.

#### Ad Hoc Account for the United Nations Operation in the Congo

33. Members' contributions. The amount of contributions receivable at the end of 1967 was \$82,107,091 as compared to \$82,193,537 at the end of the year 1966.

34. Balance in foreign exchange. As shown on statement VIII, the net balance in foreign exchange stands at \$34,049,358 and is represented by the difference between the assets amounting to \$84,310,246 and the liabilities amounting to \$50,260,888. The assets are almost completely made up of contributions receivable for prior years' assessments, amounting to \$82,107,091. The amounts of assessed contributions have been arrived at on the basis of the United Nations Financial Regulations and the relevant resolutions of the General Assembly. The bulk of unpaid assessments is due by Member States which have refused to pay such assessments, as, in their view, the expenditure under the Congo Ad Hoc Account have been illegally incurred and they do not consider themselves bound to participate in them under the provisions of Article 17 of the Charter. Consequently, the net balance in foreign exchange of \$34,049,358 does not reflect the real financial difficulties. The outstanding accounts payable, practically all of which are payable to Governments which provided contingents to ONUC, will be liquidated if, and when, the financial position of the Congo Ad Hoc Account is such as to permit the liquidation of those accounts. This could only materialize if certain Members were to pay the ONUC assessments on them voted by the General Assembly, or if certain Member Governments were to respond affirmatively to the General Assembly's

request to make voluntary contributions to assist the United Nations in its present financial difficulties.

35. Balance in local currency. As pointed out in last year's report, the balance at 31 December 1966 included an amount in Congolese francs equivalent to \$5,659,495, which was non-transferrable at the official rate and for which no use had been found. In 1965, the UNDP Resident Representative submitted a "construction project of United Nations accommodation" plan to Headquarters. This construction plan was rejected, however, as there was no particular difficulty in providing housing accommodation to UNDP experts and the Government of the Congo had earlier passed a decree which made it illegal for individuals to pay rents in any currency other than Congolese francs.

On 24 June 1967, the Congolese franc was devalued. The corresponding loss is equivalent to \$4,467,116. The balance in surplus account at 31 December 1967 includes an amount in Zaires, new currency, equivalent to \$1,857,492, for which no use has yet been found.

36. Unassessed authorizations. An amount of \$112,723,649 of authorized expenditures remained unassessed as at 31 December 1967, of which \$110,725,800 in respect of the period 1 July 1962 to 30 June 1963 continued to be financed from the special account for the proceeds from the sale of United Nations bonds, leaving \$1,997,849 in the Ad Hoc Account for the United Nations Operations in the Congo to be financed by voluntary contributions.

37. Unencumbered balances 1960, 1961 and 1962. As the report of the Ad Hoc Committee of Experts to the Secretary-General (A/6289) reflects divergent points of view as to the applicability of the regulations and practices and, in particular, of Financial Regulation 5.2 read with 4.3 and 4.4, the Board recommends that a decision on the issue be taken early as it was also proposed in our previous year's report.

#### United Nations Force in Cyprus

38. The status of the Fund for UNFICYP as at 31 December 1967 and the obligations incurred to that date are given in schedules 9 and 11.

39. The full cost to the Organization of maintaining the Force in 1967 amounted to \$20,353,000, of which \$7,023,000 is not recorded in the accounts owing to the lack of necessary funds. The balance of \$1,990,438 remaining at 31 December 1967, consists of \$1,002,000 pledged for 1968 and a reserve of \$988,438 taken out of funds available for 1967 and deemed necessary to meet the operating costs which the Organization will incur for maintaining the Force for the extended period ending 26 March 1968.

40. The status of the Fund as at 31 December 1967 does not reflect the full cost of the United Nations Peace-Keeping Force in Cyprus to Member and non-Member States, since it evidently does not include, as a result of the financial arrangements between participating Governments and the United Nations, those extra costs which Member States providing contingents have agreed to absorb at their own expense rather than to seek reimbursement from the Organization. The estimated total of

such extra costs in respect of the period 27 December 1966 through 26 December 1967, which certain of the Governments which provide contingents or police/medical units to the Force have reported they will bear, amounts to more than \$6,500,000.

### United Nations Industrial Development Organization

41. Commissary. It was noted that in 1967 an advance of \$15,000 was made towards the establishment of a UNIDO commissary. Effective 2 January 1968, the commissary was created as an integral part of the UNIDO secretariat. The establishment of this commissary is specifically provided for in the Agreement between the United Nations and the Government of Austria.

42. The price levels of goods for sale are determined by the Board of Management and include a margin above cost, freight and insurance sufficient to cover all operating expenses of the commissary. The net profit which may remain after covering operating expenses, exclusive of rental and initial equipment charges, are to be used to repay liabilities, to accumulate reasonable reserves for working capital, losses and risks, and to provide funds for staff welfare.

43. The advance, subsequently raised to \$20,000, was made from the United Nations Working Capital Fund to provide capital to the UNIDO commissary and assurance was given that the financial situation of the commissary would be made the subject of a close survey to ensure that the repayment of this liability to the United Nations would not be endangered. The Working Capital of the commissary also consists of voluntary deposits made by participants and of accumulated reserves. Additionally, supplies were taken over from the UNEF Service Institute stocks in Pisa, the total value of which amounted to \$37,082. The value of this stock is to be repaid in four equal biannual instalments.

### General remarks

44. Other audit reports. The General Assembly has directed that the Board also examine, certify and report upon the following accounts for which separate reports are submitted.

	<u>Financial year ends</u>
United Nations Joint Staff Pension Fund	30 September
United Nations Children's Fund	31 December
UNICEF Greeting Card Fund	30 April
Voluntary Funds administered by the United Nations	
High Commissioner for Refugees	31 December
United Nations Relief and Works Agency for	
Palestine Refugees in the Near East	31 December
United Nations Development Programme	31 December
United Nations Institute for Training	
and Research	31 December

Pursuant to article 30.3 of the UNDP (Technical Assistance) Finance Manual and article 25.3 of the Financial Regulations of UNDP (Special Fund), the Board of Auditors is also required to perform an audit of, report on, and certify the consolidated status of funds of the Expanded Programme of Technical Assistance and the Special Fund, as at year-end. For the 1966 status, this was done on 6 November 1967.

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

(Signed) S.M. RAZA, S.Pk.,  
Comptroller and  
Auditor-General  
of Pakistan

Roger PELTOT,  
President of the  
Cour des Comptes  
of Belgium

Evaristo SOURDIS,  
Controller-General  
of Colombia

20 June 1968

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1967

## A. UNITED NATIONS AND ITS TRUST FUNDS AND SPECIAL ACCOUNTS

## Statement of 1967 budget appropriations, obligations incurred and unencumbered balances of appropriations

Appropriation section	Purpose of appropriation	Original appropriation	Supplementary appropriation	Subsequent section transfers	Revised appropriation	Obligations incurred		Unencumbered balance of appropriation
						Liquidated by disbursements	Unliquidated	
		\$	\$	\$	\$	\$	\$	\$
<b>Part I. Sessions of the General Assembly, the councils, commissions, and committees; special meetings and conferences</b>								
1.	Travel and other expenses of representatives, members of commissions, committees and other subsidiary bodies	1,241,750	19,450	-	1,261,200	776,074	433,674	51,452
		1,818,150	(173,880)	(136,431)	1,507,839	1,406,391	86,648	14,800
		3,059,900	(154,430)	(136,431)	2,769,039	2,182,465	520,322	66,252
2.	Special meetings and conferences							
	TOTAL, PART I							
		57,046,500	239,500	-	57,286,000	56,923,405	297,865	64,730
		13,572,700	(115,700)	-	13,457,000	12,953,552	409,877	93,571
		2,011,630	96,000	(10,152)	2,097,478	1,851,160	150,989	95,329
3.	Salaries and wages	121,000	-	10,152	131,152	128,308	2,844	-
4.	Common staff costs	72,751,830	219,800	-	72,971,630	71,856,425	861,575	253,630
5.	Travel of staff							
6.	Payment under annex I, paragraphs 2 and 3, of the Staff Regulations; hospitality							
	TOTAL, PART II							
		4,930,700	(2,000)	-	4,928,700	4,895,207	21,885	11,608
		633,900	90,000	-	723,900	636,183	86,710	1,007
7.	Buildings and improvements to premises							
8.	Permanent equipment							
9.	Maintenance, operation and rental of premises	4,000,500	95,000	-	4,095,500	3,656,325	426,778	12,397
		5,122,900	443,500	136,372	5,702,772	5,031,983	670,789	-
10.	General expenses	1,835,900	(15,000)	59	1,820,959	1,092,262	727,696	-
11.	Printing	16,523,900	611,500	136,431	17,271,831	15,312,961	1,933,858	25,012
	TOTAL, PART III							
		9,072,200	60,000	-	9,132,200	9,030,440	81,266	20,494
		9,072,200	60,000	-	9,132,200	9,030,440	81,266	20,494
12.	Special expenses							
		6,105,000	-	-	6,105,000	4,791,918	1,312,998	84
		220,000	-	-	220,000	112,663	107,323	14
		75,000	-	-	75,000	45,152	28,386	1,455
		6,400,000	-	-	6,400,000	4,949,740	1,448,707	1,552
	TOTAL, PART IV							
		9,111,706	-	-	9,111,706	9,111,706	-	-
		9,111,706	-	-	9,111,706	9,111,706	-	-
13.	Economic development, social activities and public administration							
14.	Human rights advisory services							
15.	Narcotic drugs control							
	TOTAL, PART V							
		6,104,916	-	-	6,104,916	6,104,916	-	-
		219,986	-	-	219,986	219,986	-	-
		73,545	-	-	73,545	73,545	-	-
		6,298,447	-	-	6,298,447	6,298,447	-	-
	TOTAL, PART VI							
		4,500,864	-	-	4,500,864	4,500,864	-	-
		2,076,958	-	-	2,076,958	2,076,958	-	-
		6,577,822	-	-	6,577,822	6,577,822	-	-
	TOTAL, PART VII							
		3,259,977	-	-	3,259,977	3,259,977	-	-
		2,259,977	-	-	2,259,977	2,259,977	-	-
		59,965	-	-	59,965	59,965	-	-
		3,259,977	-	-	3,259,977	3,259,977	-	-
		3,259,977	-	-	3,259,977	3,259,977	-	-
		59,965	-	-	59,965	59,965	-	-
		23	-	-	23	23	-	-
		23	-	-	23	23	-	-



Appropriation section	Purpose of appropriation	Original appropriation	Supplementary appropriation	Subsequent section	Revised appropriation	Obligations incurred		Unencumbered balance of appropriation
						Liquidated by disbursements	Unliquidated	
		\$	\$	\$	\$	\$	\$	\$
<u>Part VIII. International Court of Justice</u>								
19.	International Court of Justice	1,149,900	(7,800)	-	1,142,100	1,126,025	-	16,075
	TOTAL, PART VIII	1,149,900	(7,800)	-	1,142,100	1,126,025	-	16,075
<u>Part IX. United Nations Conference on Trade and Development</u>								
20.	United Nations Conference on Trade and Development	7,407,000	(180,000)	-	7,227,000	6,225,217	436,475	565,308
	TOTAL, PART IX	7,407,000	(180,000)	-	7,227,000	6,225,217	436,475	565,308
<u>Part X. United Nations Industrial Development Organization</u>								
21.	United Nations Industrial Development Organization	5,729,500	600,500	-	6,330,000	4,826,783	856,755	646,462
	TOTAL, PART X	5,729,500	600,500	-	6,330,000	4,826,783	856,755	646,462
	GRAND TOTAL	130,314,230	2,769,770	-	133,084,000	124,244,155	7,242,658	1,597,187

a/ Appropriated by the General Assembly under resolution 2242 (XXI) adopted on 20 December 1966.

b/ Appropriated by the General Assembly under resolution 2362 (XXII) adopted on 19 December 1967.

c/ Includes transfers between sections totalling \$172,541 made with concurrence of the Advisory Committee on Administrative and Budgetary Questions.

d/ Includes \$210,622 in part IV for Special Expenses in respect of special educational and training programmes for South West Africans, special training programme for Territories under Portuguese administration, programme of assistance and exchange in the field of international law, United Nations assistance in cases of natural disaster under resolution 2034 (XX) and the full amount of \$6,398,447 in part V for Technical Programmes, totalling \$6,609,069 reported in statement IV under Earmarkings from United Nations appropriations.

CERTIFIED CORRECT

(Signed) B. R. TURNER  
Controller

APPROVED

(Signed) U THANT  
Secretary-General

AUDIT CERTIFICATE

The financial statements of the United Nations for the financial year ended 31 December 1967 have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statements are correct.

(Signed) S.M. RAZA, S.Pk.,  
Comptroller and  
Auditor-General of  
Pakistan

Evaristo SOURDIS,  
Controller-General  
of Colombia

Income and obligations incurred and surplus account  
for the year ended 31 December 1967

	<u>Original estimate</u> \$	<u>Approved revised estimate</u> \$	<u>Actual</u> \$
Income other than staff assessment:			
Funds provided from extra budgetary accounts	2,196,276	2,401,944	2,348,953
General income	2,777,400	2,823,200	2,676,500
Sale of United Nations postage stamps (schedule 7 )	1,800,000	2,500,000	2,600,011
Sale of publications (schedule 7 )	827,650	657,650	489,757
Services to visitors and catering services (schedule 7 )	<u>791,300</u>	<u>797,300</u>	<u>817,991</u>
	<u>8,392,626</u>	<u>9,180,094</u>	<u>8,933,212</u>
Members' contributions:			
As originally assessed for 1967 (schedule 1 )		121,921,604	
Assessable in connexion with 1967 revised appropriations		<u>2,769,770</u>	<u>124,691,374</u>
			133,624,586
<u>Deduct:</u>			
Obligations incurred for 1967 (statement I)			<u>131,486,813</u>
Excess of income over obligations incurred carried to Surplus Account			<u>2,137,773</u>
	<u>Surplus Account</u>		
Balance as at 1 January 1967			6,265,555
<u>Less:</u>			
Amount applied as credit to Members' contributions for 1967			<u>3,366,043</u>
			2,899,512
<u>Add:</u>			
Savings effected in liquidating prior year's obligations		1,142,483	
Excess of income over obligations incurred for the year ended 31 December 1967		<u>2,137,773</u>	<u>3,280,256</u>
			<u>6,179,768</u>

CERTIFIED CORRECT

APPROVED

(Signed) B. R. TURNER  
Controller

(Signed) U THANT  
Secretary-General

## AUDIT CERTIFICATE

The financial statements of the United Nations for the financial year ended 31 December 1967 have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statements are correct.

(Signed) S.M. RAZA, S.Pk.,  
Comptroller and Auditor-  
General of Pakistan

Roger PELTOT,  
President of the Cour  
des Comptes of Belgium

Evaristo SOURDIS,  
Controller-General  
of Colombia

20 June 1968

## Statements of assets and liabilities as at 31 December 1967

## ASSETS

General Fund	
Current assets:	
Cash at banks, on hand and in transit	16,187,841
Contributions receivable from Members (schedule I)	46,700,602
Due from Members in connexion with 1967 revised appropriations	2,769,770
Accounts receivable, advances, deposits, etc.	6,969,196
Due from trust funds	<u>1,067,246</u>
	73,694,955
Capital assets:	
United Nations Headquarters building, New York	67,093,290
Original cost	1,650,285
Less:	65,443,005
Cost of Library building demolished in 1960	<u>23,000</u>
Dag Hammarskjöld Library building, (gift of the Ford Foundation), New York	6,703,567
Land for permanent Headquarters site, New York	<u>2,600,000</u>
	81,746,572
Secretariat building and Assembly Hall, Library building and villas, Geneva	12,270,853
Modernization of Palais des Nations, Geneva	2,080,960
Land and structures, Mogadiscio, Somalia	<u>23,000</u>

## United Nations Special Account

Investments (schedule 5)	4,910,607
Accrued interest on investments	6,785
Amount appropriated for the operation of the United Nations Emergency Force, pursuant to General Assembly resolution 2115 II (XX)	3,911,000
Advances to General Fund to finance budgetary expenditures	13,057,247

## LIABILITIES

Current liabilities:	
Unliquidated obligations (statement I)	7,242,658
Tax Equalization Fund (schedule 2)	5,541,479
Accounts payable and sundry credits (schedule I)	5,150,716
Due to United Nations Special Account	13,057,247
Due to Working Capital Fund	28,079,506
Due to account for the construction of United Nations building, Santiago	50,021
Due to Special Account for major maintenance to Palais des Nations, Geneva	485,088
Due to Special Account for extension of conference facilities at the Palais-des Nations	797,292
Due to trust funds	7,111,180
Surplus available for credit to Member States (statement II)	<u>6,179,768</u>
	73,694,955
Proprietary Capital:	
Investment in Capital Assets financed by:	
Long-term liability:	
Balance of loan of \$65,000,000 from the Government of the United States of America for the construction of Headquarters buildings under Agreement dated 11 August 1948	30,000,000
Donated funds	17,793,986
Regular budget appropriations	<u>48,327,392</u>

96,121,385  
169,816,340

## Applied under paragraph 5, General Assembly resolution 2115 II (XX)

Received	
Canada	128,231
Denmark	12,234
Finland	92,135
Greece	50,000
Iceland	80,000
Jamaica	10,000
Japan	2,500,000
Liberia	8,000
Mali	4,990
Malta	9,000
Nigeria	20,000
Norway	698,324
Sweden	2,000,000
Tunisia	5,000
Uganda	19,000
United Arab Republic	50,000
United Kingdom	10,000,000
Yugoslavia	100,000
Zambia	14,000
	<u>21,168,314</u>
	724,825

## Voluntary contributions:

Canada	128,231
Denmark	12,234
Finland	92,135
Greece	50,000
Iceland	80,000
Jamaica	10,000
Japan	2,500,000
Liberia	8,000
Mali	4,990
Malta	9,000
Nigeria	20,000
Norway	698,324
Sweden	2,000,000
Tunisia	5,000
Uganda	19,000
United Arab Republic	50,000
United Kingdom	10,000,000
Yugoslavia	100,000
Zambia	14,000
	<u>21,168,314</u>
	724,825

## Public contributions

Income earned on investments:	
Through 31 December 1966	716,984
During 1967	<u>692,086</u>

21,885,639

716,984  
692,086  
1,409,070  
21,885,639

## LIABILITIES

## ASSETS

	\$		\$
<u>Working Capital Fund</u>		Principal of Fund (schedule 4)	40,148,000
Members' advances receivable (schedule 4)			
Advances to the Special Account of the United Nations Emergency Force (statement VII)			
Advances to General Fund to finance budgetary expenditures	11,788,710		
Advances to finance miscellaneous self-liquidating purchases and activities (schedule 3)	28,079,506		
	<u>247,784</u>		
	<u>40,148,000</u>		
<u>Special account for the proceeds from the sale of United Nations bonds</u>		Total bonds sold (schedule 6)	169,905,678
Unassessed authorizations for the period 1 July 1962 to 30 June 1963:		Less:	
Ad Hoc Account for the United Nations Operation in the Congo	110,725,800	Amortized to 31 December 1967	25,216,219
Special Account of the United Nations Emergency Force	<u>19,206,880</u>	Exchange gain	<u>1,568,765</u>
		United Nations bonds outstanding (schedule 6)	143,120,694
		Add:	
Advances to the Ad Hoc Account for the United Nations Operation in the Congo (statement VIII)		Amortization account	25,216,219
Advances to the Special Account of the United Nations Emergency Force (statement VII)	37,659,361	Exchange gain	<u>1,568,765</u>
	<u>5,502,055</u>	Total bonds sold	26,784,984
	<u>173,094,096</u>	Interest earned on investments:	169,905,678
		Through 31 December 1965, \$3,188,418, and no interest in 1966 and 1967	<u>3,188,418</u>
			<u>173,094,096</u>
<u>Account for the construction of United Nations Buildings, Santiago</u>		Appropriations for the construction:	
Accounts receivable	87,065	For 1959	6,654
Due from United Nations General Fund	<u>50,021</u>	For 1960	382,500
	137,086	For 1961	382,500
Cost of the construction	<u>3,972,586</u>	For 1962	382,500
		For 1963	500,000
		For 1964	784,000
		For 1965	<u>1,000,000</u>
		For 1966	3,820,654
			<u>155,313</u>
			<u>3,975,967</u>
		Cash contributions:	
		Canada	10,000
		Chile	<u>145,313</u>
		Accounts payable	15,879
		Reserve for outstanding obligations	<u>117,826</u>
	<u>4,109,672</u>		
<u>Special account for major maintenance and improvements to Palais des Nations, Geneva</u>		Accounts payable and sundry credits	42,030
Cash at banks	86,772	Reserve for outstanding obligations	317,445
Due from United Nations General Fund	<u>485,088</u>	Loan from Swiss Government	1,215,278
Accounts receivable	4,600	Investment in capital assets financed by appropriations for the maintenance and improvements	612,000
Obligations incurred	<u>1,611,264</u>	Interest earned	<u>971</u>
	<u>2,187,724</u>		<u>2,187,724</u>

ASSETS

Extension of conference facilities at the Palais des Nations

Cash at banks  
 Due from United Nations General Fund  
 Accounts receivable  
 Obligations incurred

9,786  
 797,292  
 103  
 783,218  
1,590,399

Trust Funds (schedule 8, Part B)

Cash at banks and on hand  
 Investments  
 Due from Governments  
 Accounts receivable, accrued interest, etc.  
 Due from the United Nations General Fund

905,000  
 11,971,122  
 18,623,988  
 7,218,914  
7,111,180  
 45,830,204

Less:

Due to the United Nations General Fund  
 Other accounts payable  
 Unliquidated obligations

1,067,546  
 6,690,766  
12,521,055

Net balance of funds for which the United Nations is accountable

20,309,367  
25,520,837

CERTIFIED CORRECT

(Signed) B. R. TURNER  
 Controller

AUDIT CERTIFICATE

The financial statements of the United Nations for the financial year ended 31 December 1967 have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statements are correct.

(Signed) S.M. RAZA, S.Pk.,  
 Comptroller and  
 Auditor-General  
 of Pakistan

Roger FÉLIVOT,  
 President of the  
 Cour des Comptes  
 of Belgium

Evaristo SOURDIS,  
 Controller-General  
 of Colombia

20 June 1968

LIABILITIES

\$

Accounts payable and sundry credits  
 Unliquidated obligations  
 Investment in capital assets financed by appropriations for the extension  
 Miscellaneous income

1,000  
 575,890  
 1,000,000  
13,502  
1,590,399

Net trust funds for which the United Nations is accountable

25,520,837

B. UNITED NATIONS REGULAR PROGRAMME OF TECHNICAL ASSISTANCE AND UNITED NATIONS AS A PARTICIPATING  
AND EXECUTING AGENCY FOR THE UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE)

Status of funds as at 31 December 1967

Balance as at 31 December 1966					\$	\$
<u>Less:</u>						
Excess of 1966 allocations and other income over obligations incurred, surrendered to the UNDP (Technical Assistance) Account						500,522
Allocations from contributions and other available funds in 1967:						
United Nations Development Programme (Technical Assistance) Account						13,986,923
United Nations appropriations for programmes of technical assistance						6,609,069
Obligations incurred during 1967:						
Project costs (schedule 23)						17,687,829
Overhead costs						1,574,620
						<u>19,262,449</u>
						1,333,543
<u>Less:</u>						
Unobligated balance of authorizations from the United Nations Development Programme Revolving Fund						462
Balance of allocations to be carried forward to 1968						1,333,081
<u>Add:</u>						
Other income:						
Savings in liquidating prior years' obligations						175,859
Miscellaneous						71,387
Exchange adjustments (net)						(92,988)
						<u>154,258</u>
Surrender of unobligated balance of authorizations from the United Nations Development Programme Revolving Fund						462
						<u>154,720</u>
						<u>1,487,801</u>
Represented by:						
Cash at banks, on hand and in transit						3,793,692
Undrawn allocations						2,525,112
Accounts receivable, advances, deposits, etc.						2,653,356
Due from the United Nations as a participating and executing agency for the United Nations Development Programme (Special Fund)						<u>3,500,150</u>
<u>Less:</u>						
Unliquidated obligations, Regular Programme, 1966						84,805
Unliquidated obligations, UNDP/TA, 1963-1964 biennium						39,500
Unliquidated obligations, UNDP/TA, 1965-1966 biennium						643,087
Unliquidated obligations, UNDP/TA, 1967						1,866,532
Unliquidated obligations, Trust Funds, 1965-1967						868,306
Unencumbered balance of Trust Funds (Schedule 24)						3,255,306
Accounts payable and sundry credits						<u>4,226,973</u>
						<u>10,984,509</u>
						<u>1,487,801</u>

APPROVED

(Signed) B. R. TURNER  
Controller

(Signed) U THANT  
Secretary-General

AUDIT CERTIFICATE

The financial statement of the United Nations regular programme of technical assistance and United Nations as a participating and executing agency for the United Nations Development Programme (Technical Assistance) for the financial year ended 31 December 1967 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct.

(Signed) S.M. RAZA, S.Pk.,  
Comptroller and  
Auditor-General  
of Pakistan

Roger PELTOT,  
President of the  
Cour des Comptes  
of Belgium

Evaristo SOURDIS,  
Controller-General  
of Colombia

20 June 1968





UNITED NATIONS AS A PARTICIPATING AND EXECUTING AGENCY FOR THE  
UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND)

Status of funds from Governments' cash counterpart contributions  
as at 31 December 1967

	\$
Balance of available funds as at 31 December 1966	373,709
Contributions received during 1967 (schedule 26)	<u>254,600</u>
	628,309
<u>Less:</u>	
Disbursements during 1967 (schedule 26)	<u>167,710</u>
Balance of available funds as at 31 December 1967	<u><u>460,599</u></u>
Represented by:	
Due from the United Nations as a participating and executing agency	<u><u>460,599</u></u>

CERTIFIED CORRECT

APPROVED

B.R. TURNER  
Controller

U THANT  
Secretary-General

## AUDIT CERTIFICATE

The financial statement of the United Nations as a participating and executing agency for the United Nations Development Programme (Special Fund) for the financial year ended 31 December 1967 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct.

(Signed) S.M. RAZA, S.Pk.,  
Comptroller and  
Auditor-General  
of Pakistan

Roger PELTOT,  
President of  
the Cour des Comptes  
of Belgium

Evaristo SOURDIS,  
Controller-General  
of Colombia

20 June 1968

## D. SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE

Status of funds as at 31 December 1967

	\$	\$	\$
Balance as at 1 January 1967			421,542
Appropriated for the continuing operation of the Force for 1967 pursuant to General Assembly resolution 2194 (XXI)			
Apportioned among Member States (schedule 27):			
Economically less developed Member States		740,000	
Economically developed Member States		<u>13,260,000</u>	
			<u>14,000,000</u>
<u>Less:</u>			
Obligation incurred (schedule 28)		<u>11,395,107</u>	2,604,893
Miscellaneous income			216,971
Savings in liquidation of prior years' obligations:			
1965 obligations		37,865	
1966 obligations		<u>64,942</u>	
		102,807	
Unexpended balance of 1962 appropriations		<u>74,145</u>	<u>176,952</u>
			3,420,358
<u>Less:</u>			
Additional 1965 part "B" obligations incurred for reimbursements to Governments			<u>113,415</u>
			<u>3,306,943</u>
Represented by:			
Cash at banks and on hand			219,919
Contributions receivable from Members (schedule 27):			
For 1967		12,059,198	
For prior years		<u>44,027,838</u>	56,087,036
Excess of authorized expenditures over assessments and applied voluntary contributions:			
For second half 1963		105,779	
For 1964		<u>777,148</u>	882,927
Accounts receivable, advances and other assets			288,015
Operational advance to Service Institute			<u>137,601</u>
			57,615,498
<u>Less:</u>			
Reserve for:			
1967 unliquidated obligations		4,252,480	
1966 unliquidated obligations		1,992,966	
1965 unliquidated obligations		382,065	
1964 unliquidated obligations		510,382	
1963 unliquidated obligations		<u>158,777</u>	
		7,296,670	
Accounts payable to Governments		18,388,113	
Other accounts payable and sundry credits		303,979	
Special Account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States (no change in 1967)			
For the second half 1963		108,587	
For 1964		<u>505,441</u>	614,028
Assessed on economically developed countries in order to meet Reserve Requirements			
For 1965 pursuant to resolution 2115 II (XX)		3,550,000	
For 1966 pursuant to resolution 2115 III (XX)		3,550,000	
For 1967 pursuant to resolution 2194 (XXI)		<u>3,315,000</u>	10,415,000

## STATEMENT VII (concluded)

	\$	\$	\$
Due to the Special Account for the proceeds from the sale of United Nations bonds	5,502,055		
Due to the Working Capital Fund	<u>11,788,710</u>	<u>17,290,765</u>	<u>54,308,555</u>
			<u>3,306,943</u>
The balance of \$3,306,943 is accounted for as follows:			
Unencumbered balance of appropriations			
For 1965			
Balance as at 31 December 1966	113,183		
Savings in 1967	<u>37,865</u>		
	151,048		
<u>Less:</u> Additional 1965 part "B" obligations incurred	<u>113,415</u>	37,633	
For 1966			
Balance as at 31 December 1966	16		
Savings in 1967	<u>64,942</u>	64,958	
For 1967			
		<u>2,604,893</u>	2,707,484
Surplus Account:			
Balance as at 1 January 1967			
Miscellaneous income from the inception through 31 December 1966		308,343	
<u>Add:</u>			
Miscellaneous income for 1967		<u>216,971</u>	
		525,314	
Unencumbered balance of 1962 appropriations		<u>74,145</u>	<u>599,459</u>
			<u>3,306,943</u>

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

CERTIFIED CORRECT

APPROVED

(Signed) B. R. TURNER  
Controller

(Signed) U THANT  
Secretary-General

## AUDIT CERTIFICATE

The financial statement of the United Nations Emergency Force for the financial year ended 31 December 1967 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct, subject to the observations in our report.

(Signed) S.M. RAZA, S.Pk.,  
Comptroller and  
Auditor-General  
of Pakistan

Roger PELLIOT,  
President of the  
Cour des Comptes  
of Belgium

Evaristo SOURDIS,  
Controller-General  
of Colombia

20 June 1968

E. AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGOStatus of funds as at 31 December 1967

	<u>Local</u> <u>currency</u> \$	<u>Foreign</u> <u>exchange</u> \$	<u>Total</u> \$
Balance as at 1 January 1967	5,659,495	31,836,408	37,495,903
<u>Less:</u>			
Adjustment arising from revaluation of Congoese franc assets	<u>4,467,116</u>	-	<u>4,467,116</u>
	1,192,379	31,836,408	33,028,787
Miscellaneous income:			
Refund of prior years' expenditures	26,890	2,780	29,670
Other	<u>69,081</u>	<u>2,331</u>	<u>71,412</u>
	1,288,350	31,841,519	33,129,869
Savings in liquidation of prior years' obligations:			
1962 obligations	93,590	2,377,441	2,471,031
1963 obligations	101,028	154,263	255,291
1964 obligations	378,286	23,650	401,936
1965 obligations	-	-	-
1966 obligations	<u>-</u>	<u>110</u>	<u>110</u>
	572,904	2,555,464	3,128,368
	<u>1,861,254</u>	<u>34,396,983</u>	<u>36,258,237</u>
<u>Less:</u>			
Obligations incurred (schedule 30):			
For 1967	3,762	9,247	13,009
Additional for 1962	-	307,743	307,743
Additional for 1963	-	123	123
Additional for 1964	-	28,994	28,994
Additional for 1965	<u>-</u>	<u>1,518</u>	<u>1,518</u>
	3,762	347,625	351,387
Balance as at 31 December 1967	<u>1,857,492</u>	<u>34,049,358</u>	<u>35,906,850</u>
Represented by:			
Cash at banks, on hand and in transit	486,957	24,528	511,485
Interest bearing accounts with banks	<u>1,441,223</u>	-	<u>1,441,223</u>
	1,928,180	24,528	1,952,708
Contributions receivable for prior years' assessments (schedule 29)	-	82,107,091	82,107,091
Excess of authorized expenditures over assessments and applied voluntary contributions:			
For 1961	-	269,440	269,440
For second half 1963	-	1,131,433	1,131,433
For first half 1964	-	596,976	596,976
Accounts receivable, advances and other assets	18,156	180,778	198,934
Due from United Nations Congo Administrative Support	<u>20,658</u>	-	<u>20,658</u>
	1,966,994	84,310,246	86,277,240

## STATEMENT VIII (continued)

	<u>Local</u> <u>currency</u> \$	<u>Foreign</u> <u>exchange</u> \$	<u>Total</u> \$
<u>Less:</u>			
Reserve for:			
1967 unliquidated obligations	85	459	544
1966 unliquidated obligations	-	4,793	4,793
1965 unliquidated obligations	-	168,215	168,215
1964 unliquidated obligations	77,772	574,415	652,187
1963 unliquidated obligations	<u>5,185</u>	<u>592,788</u>	<u>597,973</u>
	83,042	1,340,670	1,423,712 <sup>a/</sup>
Accounts payable to Governments	-	8,858,136	8,858,136
Other accounts payable and sundry credits	1,210	842,407	843,617
Special Account for voluntary contributions received in order to finance unassessed appropriations for second half 1963 and first half 1964 - balance reverted to the credit of contributing Member States	-	1,560,314	1,560,314
Due to Central Funds-in-Trust for the Congo	25,250	-	25,250
Due to Special Account for proceeds from the sale of United Nations bonds	-	<u>37,659,361</u>	<u>37,659,361</u>
	<u>109,502</u>	<u>50,260,888</u>	<u>50,370,390</u>
	<u>1,857,492</u>	<u>34,049,358</u>	<u>35,906,850</u>

The amount of \$35,906,850 is accounted for as follows:

Unencumbered balance of 1960 appropriations	4,507,785
Unencumbered balance of 1961 appropriations	5,639,267
Unencumbered balance of 1962 appropriations	14,662,346
Unencumbered balance of 1963 appropriations	6,327,244
Unencumbered balance of 1964 appropriations	1,854,784
Unencumbered balance of 1965 allotment	44,844
Unencumbered balance of 1966 allotment	2,444
Unencumbered balance of 1967 allotment	<u>10,991</u>
	33,049,705
Accumulated miscellaneous income 1961 through 1967	<u>7,254,895</u>
	40,304,600

Less:

Transferred to finance liquidation of operation pursuant to paragraph 3 of General Assembly resolution 1885 (XVIII):		
Allotments issued in 1964	1,729,000	
Allotments issued in 1965	2,577,250	
Allotments issued in 1966	67,500	
Allotments issued in 1967	<u>24,000</u>	<u>4,397,750</u>
		<u>35,906,850</u>

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

<sup>a/</sup> These obligations may be subject to increase when completed billings are received from Governments and are accepted by the United Nations.

CERTIFIED CORRECT

(Signed) B. R. TURNER  
Controller

APPROVED

(Signed) U THANT  
Secretary-General

STATEMENT VIII (concluded)

AUDIT CERTIFICATE

The financial statement of the United Nations Operation in the Congo for the financial year ended 31 December 1967 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct, subject to the observations in our report.

(Signed) S.M. RAZA, S.Pk.,  
Comptroller and  
Auditor-General  
of Pakistan

Roger PELLOT,  
President of the  
Cour des Comptes  
of Belgium

Evaristo SOURDIS,  
Controller-General  
of Colombia

20 June 1968

IV. SCHEDULES TO THE ACCOUNTS  
A. UNITED NATIONS AND ITS TRUST FUNDS AND SPECIAL ACCOUNTS

SCHEDULE 1  
United Nations

Contributions receivable from Members as at 31 December 1967

	Assessed for 1967-2/1967-2/	Credits from estimated staff assessment income for 1967 and adjustments for 1966 and 1965	Collections for 1967	Collections during 1967 for prior years	1967 balances due	1966 balances due	1965 balances due	1964 balances due	1963 balances due	Total balances due
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Afghanistan	58,817	6,321	52,496	50,979	-	-	-	-	-	-
Albania	47,053	5,057	6,713	27,625	35,283	-	-	-	-	35,283
Algeria	117,634	12,642	100,152	4	4,840	-	-	-	-	4,840
Argentina	1,082,228	116,306	-	-	965,922	902,034	553,949	-	-	2,421,905
Australia	1,858,609	199,743	1,658,866	-	-	-	-	-	-	-
Austria	623,458	67,002	556,456	-	-	-	-	-	-	-
Barbados	47,053	5,057	-	4,532	41,996	-	-	-	-	41,996
Belgium	1,352,785	145,382	1,207,403	-	-	-	-	-	-	-
Bolivia	47,053	5,057	-	56,590	41,996	40,785	-	-	-	82,781
Botswana	47,053	5,057	41,996	4,532	-	-	-	-	-	-
Brazil	1,117,518	120,099	459,898	1,184,539	537,521	-	84,194	-	-	537,521
Bulgaria	199,977	21,491	-	-	178,486	161,332	-	-	-	424,012
Burma	70,580	7,585	-	-	-	-	-	-	-	-
Burundi	47,053	5,057	62,995	60,116	41,996	40,785	35,718	4,861	-	123,360
Byelorussian Soviet Socialist Republic	611,694	65,738	85,776	496,131	460,180	-	-	-	-	460,180
Cambodia	47,053	5,057	-	-	41,996	11,457	-	-	-	53,453
Cameroon	47,053	5,057	41,996	-	-	-	-	-	-	-
Canada	3,728,980	400,750	3,328,230	-	-	-	-	-	-	-
Central African Republic	47,053	5,057	41,996	-	-	-	-	-	-	-
Ceylon	94,107	10,113	83,994	-	-	-	-	-	-	-
Chad	47,053	5,057	31,140	44,479	10,856	-	-	-	-	10,856
Chile	317,610	34,133	119,993	172,381	163,484	-	-	-	-	163,484
China	4,999,421	537,283	-	-	4,462,138	4,205,310	3,119,266	-	-	11,786,714
Colombia	270,557	29,076	22,418	30,251	219,063	-	-	-	-	219,063
Congo (Brazzaville)	47,053	5,057	-	109,437	41,996	-	-	-	-	41,996
Congo, Democratic Republic of	58,817	6,321	-	-	52,496	42,979	44,551	-	-	140,026
Costa Rica	47,053	5,057	-	-	41,996	40,785	18,984	-	-	101,765
Cuba	235,267	25,284	-	179,693	209,983	187,822	-	-	-	397,805
Cyprus	47,053	5,057	41,996	-	-	-	-	-	-	-
Czechoslovakia	1,305,731	140,326	370,894	585,397	794,511	-	-	-	-	794,511
Dahomey	47,053	5,057	-	21,088	41,996	40,785	14,630	-	-	97,411
Denmark	729,328	78,380	650,948	-	-	-	-	-	-	-
Dominican Republic	47,053	5,057	-	-	-	-	-	-	-	-
Ecuador	58,817	6,321	-	30,431	41,996	36,785	34,944	14,321	-	128,046
El Salvador	47,053	5,057	-	35,202	52,496	46,979	31,794	-	-	131,269
Ethiopia	47,053	5,057	-	-	41,996	-	-	-	-	41,996
Finland	505,825	54,360	451,465	-	-	-	-	-	-	-
France	7,163,876	769,895	4,105,186	1,757,900	2,288,795	-	-	-	-	2,288,795
Gabon	47,053	5,057	41,996	34,503	41,996	28,785	-	-	-	70,781
Gambia	47,053	5,057	-	12,000	83,994	-	-	-	-	83,994
Ghana	94,107	10,113	-	-	-	-	-	-	-	-
Greece	294,084	31,605	262,479	254,900	-	-	-	-	-	-
Guatemala	47,053	5,057	41,996	-	-	-	-	-	-	-

SCHEDULE 1 (continued)

	Assessed for 1967a/ \$	Credits from estimated staff assessment income for 1967 and adjustments for 1966 and 1965 \$	Collections during 1967 for 1967 \$	for prior years \$	1967 balances due \$	1966 balances due \$	1965 balances due \$	1964 balances due \$	1963 balances due \$	Total balances due b/ \$
Guinea	47,053	5,057	20,243	43,493	21,753	-	-	-	-	21,753
Guyana	47,053	5,057	41,996	4,532	-	-	-	-	-	128,046
Haiti	47,053	5,057	-	29,167	41,996	40,785	34,554	10,711	-	14,065
Honduras	47,053	5,057	27,931	8,441	14,065	-	-	-	-	820,065
Hungary	658,747	70,795	-	501,958	587,952	232,113	-	-	-	-
Iceland	47,053	5,057	41,996	-	-	-	-	-	-	325,596
India	2,176,219	233,876	1,616,747	195,157	325,596	-	-	-	-	-
Indonesia	458,771	49,303	409,468	138,438	-	-	-	-	-	209,983
Iran	235,267	25,284	-	-	209,983	77,568	64,409	-	-	225,971
Iraq	94,107	10,113	-	77,568	83,994	-	-	-	-	-
Ireland	188,214	20,227	167,987	-	-	-	-	-	-	178,486
Israel	199,977	21,491	-	30,000	178,486	-	-	-	-	-
Italy	2,987,889	321,105	2,666,784	525,315	-	-	-	-	-	-
Ivory Coast	47,053	5,057	-	76,503	41,996	-	-	-	-	41,996
Jamaica	58,817	6,321	-	76,503	6,000	-	-	-	-	6,000
Japan	3,258,446	350,182	46,496	-	-	-	-	-	-	-
Jordan	47,053	5,057	2,908,264	-	-	-	-	-	-	-
Kenya	47,053	5,057	41,996	76,503	-	-	-	-	-	-
Kuwait	70,580	7,585	41,996	-	-	-	-	-	-	-
Laos	47,053	5,057	62,995	-	-	-	-	-	-	40,976
Lebanon	58,817	5,057	1,020	76,499	40,976	-	-	-	-	-
Lesotho	47,053	6,321	52,496	-	-	4,532	-	-	-	46,528
Liberia	47,053	5,057	-	-	41,996	-	-	-	-	-
Libya	47,053	5,057	41,996	34,785	-	-	-	-	-	41,996
Luxembourg	58,817	5,057	-	76,503	41,996	-	-	-	-	-
Madagascar	47,053	6,321	52,496	-	-	-	-	-	-	-
Malawi	47,053	5,057	41,996	-	-	-	-	-	-	-
Malaysia	141,161	15,170	125,991	-	-	-	-	-	-	-
Maldives Islands	47,053	5,057	-	-	41,996	40,785	35,718	-	-	82,781
Mali	47,053	5,057	-	-	41,996	40,785	-	-	-	118,499
Malta	47,053	5,057	41,996	-	-	-	-	-	-	61,761
Mauritania	47,053	5,057	-	37,143	41,996	19,765	-	-	-	-
Mexico	952,831	102,400	850,431	-	-	-	-	-	-	-
Mongolia	47,053	5,057	20,092	16,906	21,904	-	-	-	-	21,904
Morocco	129,397	13,906	115,491	-	-	-	-	-	-	-
Nepal	47,053	5,057	-	41,996	41,996	1,573	-	-	-	43,569
Netherlands	1,305,731	140,326	1,165,405	-	-	-	-	-	-	-
New Zealand	447,007	48,039	398,968	-	-	-	14,005	-	-	96,786
Nicaragua	47,053	5,057	-	8,195	41,996	40,785	-	-	-	773
Niger	47,053	5,057	41,223	264	178,486	-	-	-	-	178,486
Nigeria	199,977	21,491	-	-	-	-	-	-	-	-
Norway	517,587	55,624	461,963	-	-	-	-	-	-	-
Pakistan	435,244	46,775	248,469	-	-	-	-	-	-	-
Panama	47,053	5,057	41,996	193,512	140,000	-	-	-	-	140,000
Paraguay	47,053	5,057	-	-	-	-	-	-	-	-
Peru	105,870	11,377	-	-	41,996	40,785	33,769	-	-	116,550
Philippines	411,717	44,247	15,305	-	94,493	22,567	-	-	-	117,060
Poland	1,705,685	183,308	209,120	168,430	352,165	-	-	-	-	352,165
Portugal	176,450	18,963	-	902,526	1,313,257	-	-	-	-	1,313,257
Romania	411,717	44,247	172,373	138,085	157,487	42,849	-	-	-	200,336
				161,762	195,097	-	-	-	-	195,097





SCHEDULE 2

United Nations

Status of the Tax Equalization Fund as at 31 December 1967

	<u>United States of America</u> \$	<u>Other Member States</u> \$	<u>Total</u> \$
Credit balance (gross) as at 1 January 1967	<u>5,716,537</u>	<u>906,082</u>	<u>6,622,619</u>
<u>Add:</u>			
Staff assessment income:			
United Nations regular budget for 1967			
Initial estimate	4,212,425	9,037,375	13,249,800
Increase in the revised estimate	<u>70,401</u>	<u>152,599</u>	<u>223,000</u>
Revised estimate	4,282,826	9,189,974	13,472,800
Excess of actual income over the revised estimate	<u>57,367</u>	<u>124,345</u>	<u>181,712</u>
Actual staff assessment income	4,340,193	9,314,319	13,654,512
United Nations Emergency Force for 1967	<u>44,567</u>	<u>77,587</u>	<u>122,154</u>
	<u>4,384,760</u>	<u>9,391,906</u>	<u>13,776,666</u>
<u>Deduct:</u>			
Set off against the 1967 assessment of t contributions of Member States to the regular budget, Members' credits for staff assessment estimated not to be required to meet the cost of tax refunds:			
Estimated staff assessment income for 1967	-	9,037,375	9,037,375
Decrease in the revised estimate for 1966 (total decrease \$664,900)	-	(453,513)	(453,513)
Excess of actual over the revised estimate for 1965 (total excess \$103,836)	-	70,824	70,824
Refunds made to staff members for national income taxes:			
United States of America			
For 1966 - Federal taxes	2,577,147	-	2,577,147
State taxes	521,292	-	521,292
City taxes	37,818	-	37,818
Social Security	167,616	-	167,616
For other prior years (net after rebates)	13,434	-	13,434
Canada	-	954	954
Turkey	-	1,333	1,333
United Republic of Tanzania	-	514	514
	<u>3,317,307</u>	<u>8,657,487</u>	<u>11,974,794</u>
Adjustments for new Member's share of staff assessment income, regular budget for 1966	154	(154)	-
Outstanding advances for estimated taxes	<u>2,883,012</u>	<u>-</u>	<u>2,883,012</u>
	<u>6,200,473</u>	<u>8,657,333</u>	<u>14,857,806</u>
Balance (net) as at 31 December 1967	<u>3,900,824</u>	<u>1,640,655</u>	<u>5,541,479</u>

SCHEDULE 2 (concluded)

The net balance of \$5,541,479 is accounted for as follows:

(1) Provision for meeting charges for tax refunds in respect of the United States of America

	<u>Staff assessment income</u>				<u>Deductions</u>		<u>Available balance</u>
	<u>Regular budget</u>	<u>UNEF</u>	<u>ONUC</u>	<u>Total</u>	<u>Refunds made for national income taxes</u>	<u>Out- standing tax advances</u>	
	\$	\$	\$	\$	\$	\$	\$
1967	4,340,193	44,567	-	4,384,760	-	2,773,064	1,611,696
1966	4,002,960	50,501	-	4,053,461	3,303,873	49,204	700,384
1965	3,304,323	39,516	-	3,343,839	2,936,083	19,973	387,783
1964	3,135,608	46,769	95,747	3,278,124	2,881,204	12,198	384,722
1963	2,901,801	23,117	131,243	3,056,161	2,952,806	25,932	77,423
1962	2,754,125	30,655	142,088	2,926,868	2,774,612	592	151,664
1961	2,253,664	50,637	209,212	2,513,513	2,525,126	644	(12,257)
(Balance) 1960/1956	600,814	-	-	600,814	-	1,405	599,409
	<u>23,293,488</u>	<u>285,762</u>	<u>578,290</u>	<u>24,157,540</u>	<u>17,373,704</u>	<u>2,883,012</u>	<u>3,900,824</u>

(2) Balances available and not required to meet charges for refund of other national income taxes.

1967	276,944	77,587	-	354,531	2,801	-	351,730
1966	47,332	87,987	-	135,319	420	-	134,899
1965	-	68,867	-	68,867	701	-	68,166
1964	-	80,908	230,956	311,864	-	-	311,864
1963	-	41,732	227,038	268,770	-	-	268,770
1962	-	35,617	165,088	200,705	-	-	200,705
1961	-	72,440	232,081	304,521	-	-	304,521
	<u>324,276</u>	<u>465,138</u>	<u>855,163</u>	<u>1,644,577</u>	<u>3,922<sup>a/</sup></u>	<u>-</u>	<u>1,640,655</u>
TOTAL, (1) and (2)	<u>23,617,764</u>	<u>750,900</u>	<u>1,433,453</u>	<u>25,802,117</u>	<u>17,377,626</u>	<u>2,883,012</u>	<u>5,541,479</u>

<sup>a/</sup> The amount of \$3,922 will be adjusted as a charge against the credits of the following Member States:

	<u>Tax refunds against credits</u>		
	<u>For 1968</u>	<u>For 1969</u>	<u>Total</u>
	\$	\$	\$
Canada	496	954	1,450
Madagascar	100	-	100
Turkey	72	1,333	1,405
United Republic of Tanzania	<u>453</u>	<u>514</u>	<u>967</u>
	<u>1,121</u>	<u>2,801</u>	<u>3,922</u>

SCHEDULE 3

Working Capital Fund

Advances to finance miscellaneous self-liquidating purchases and activities  
for the year ended 31 December 1967

	<u>Allotments issued</u> \$	<u>Balance 1 January 1967</u> \$	<u>Advances during year</u> \$	<u>Repayments during year</u> \$	<u>Balance 31 December 1967</u> \$
<u>With prior concurrence of the Advisory Comm- ittee on Administrative and Budgetary Questions:</u>					
Insurance, Secretariat building	73,700	34,993	30,866	36,159	29,700
Paper purchases	140,000	61,008	106,933	100,174	67,767
Catering and related services (operating capital)	50,000	50,000	271,821	271,821	50,000
Gift Centre (operating capital)	<u>100,000</u>	<u>80,000</u>	<u>156</u>	<u>156</u>	<u>80,000</u>
	363,700	226,001	409,776	408,310	227,467
Within the limit of the \$125,000 revolving fund for other self-liquida- ting purchases and activities	<u>123,500</u>	<u>29,525</u>	<u>73,272</u>	<u>82,480</u>	<u>20,317</u>
	<u>487,200</u>	<u>255,526</u>	<u>483,048</u>	<u>490,790</u>	<u>247,784</u>

SCHEDULE 4

Working Capital Fund  
Advances from Members as at 31 December 1967

	<u>Total advances<sup>a/</sup></u>	<u>Credit in connexion with transfer of surplus</u>	<u>Collections</u>	<u>Balance due</u>
	\$	\$	\$	\$
Afghanistan	20,000	648	19,352	-
Albania	16,000	431	15,569	-
Algeria	40,000	-	40,000	-
Argentina	368,000	11,979	356,021	-
Australia	632,000	19,317	612,683	-
Austria	212,000	4,640	207,360	-
Barbados	16,000	-	16,000	-
Belgium	460,000	14,029	445,971	-
Bolivia	16,000	431	15,569	-
Botswana	16,000	-	16,000	-
Brazil	380,000	11,007	368,993	-
Bulgaria	68,000	1,727	66,273	-
Burma	24,000	863	23,137	-
Burundi	16,000	-	16,000	-
Byelorussian Soviet Socialist Republic	208,000	5,073	202,927	-
Cambodia	16,000	431	15,569	-
Cameroon	16,000	-	16,000	-
Canada	1,268,000	33,561	1,234,439	-
Central African Republic	16,000	-	16,000	-
Ceylon	32,000	1,079	30,921	-
Chad	16,000	-	16,000	-
Chile	108,000	2,914	105,086	-
China	1,700,000	54,066	1,645,934	-
Colombia	92,000	3,346	88,654	-
Congo (Brazzaville)	16,000	-	16,000	-
Congo, Democratic Republic of	20,000	-	20,000	-
Costa Rica	16,000	431	15,569	-
Cuba	80,000	2,698	77,302	-
Cyprus	16,000	-	16,000	-
Czechoslovakia	444,000	9,388	434,612	-
Dahomey	16,000	-	16,000	-
Denmark	248,000	6,475	241,525	-
Dominican Republic	16,000	540	15,460	-
Ecuador	20,000	648	19,352	-
El Salvador	16,000	540	15,460	-
Ethiopia	16,000	648	15,352	-
Finland	172,000	3,885	168,115	-
France	2,436,000	69,066	2,366,934	-
Gabon	16,000	-	16,000	-
Gambia	16,000	-	16,000	-
Ghana	32,000	756	31,244	-
Greece	100,000	2,482	97,518	-
Guatemala	16,000	540	15,460	-
Guinea	16,000	-	16,000	-
Guyana	16,000	-	16,000	-
Haiti	16,000	431	15,569	-
Honduras	16,000	431	15,569	-
Hungary	224,000	4,533	219,467	-
Iceland	16,000	431	15,569	-

SCHEDULE 4 (continued)

	<u>Total advances</u> <sup>a/</sup>	<u>Credit in connexion with transfer of surplus</u>	<u>Collections</u>	<u>Balance due</u>
	\$	\$	\$	\$
India	740,000	26,547	713,453	-
Indonesia	156,000	5,073	150,927	-
Iran	80,000	2,267	77,733	-
Iraq	32,000	971	31,029	-
Ireland	64,000	1,727	62,273	-
Israel	68,000	1,511	66,489	-
Italy	1,016,000	24,281	991,719	-
Ivory Coast	16,000	-	16,000	-
Jamaica	20,000	-	20,000	-
Japan	1,108,000	23,634	1,084,366	-
Jordan	16,000	431	15,569	-
Kenya	16,000	-	16,000	-
Kuwait	24,000	-	24,000	-
Laos	16,000	431	15,569	-
Lebanon	20,000	540	19,460	-
Lesotho	16,000	-	-	16,000
Liberia	16,000	431	15,569	-
Libya	16,000	431	15,569	-
Luxembourg	20,000	648	19,352	-
Madagascar	16,000	-	16,000	-
Malawi	16,000	-	16,000	-
Malaysia	48,000	1,835	46,165	-
Maldives Islands	16,000	-	-	16,000
Mali	16,000	-	16,000	-
Malta	16,000	-	16,000	-
Mauritania	16,000	-	16,000	-
Mexico	324,000	7,662	316,338	-
Mongolia	16,000	-	16,000	-
Morocco	44,000	1,511	42,489	-
Nepal	16,000	431	15,569	-
Netherlands	444,000	10,900	433,100	-
New Zealand	152,000	4,533	147,467	-
Nicaragua	16,000	431	15,569	-
Niger	16,000	-	16,000	-
Nigeria	68,000	-	68,000	-
Norway	176,000	5,288	170,712	-
Pakistan	148,000	4,317	143,683	-
Panama	16,000	431	15,569	-
Paraguay	16,000	431	15,569	-
Peru	36,000	1,187	34,813	-
Philippines	140,000	4,640	135,360	-
Poland	580,000	14,784	565,216	-
Portugal	60,000	2,158	57,842	-
Romania	140,000	3,669	136,331	-
Rwanda	16,000	-	16,000	-
Saudi Arabia	28,000	648	27,352	-
Senegal	16,000	-	16,000	-
Sierra Leone	16,000	-	16,000	-
Singapore	16,000	-	16,000	-
Somalia	16,000	-	16,000	-
South Africa	208,000	6,044	201,956	-

SCHEDULE 4 (concluded)

	<u>Total advances<sup>a/</sup></u> \$	<u>Credit in connexion with transfer of surplus</u> \$	<u>Collections</u> \$	<u>Balance due</u> \$
Spain	292,000	10,036	281,964	-
Sudan	24,000	648	23,352	-
Sweden	504,000	15,000	489,000	-
Syria	20,000	576	19,424	-
Thailand	56,000	1,727	54,273	-
Togo	16,000	-	16,000	-
Trinidad and Tobago	16,000	-	16,000	-
Tunisia	20,000	540	19,460	-
Turkey	140,000	6,367	133,633	-
Uganda	16,000	-	16,000	-
Ukrainian Soviet Socialist Republic	788,000	19,425	768,575	-
Union of Soviet Socialist Republics	5,968,000	146,981	5,821,019	-
United Arab Republic	92,000	2,878	89,122	-
United Kingdom	2,884,000	83,958	2,800,042	-
United Republic of Tanzania	16,000	-	16,000	-
United States of America	12,764,000	350,834	12,413,166	-
Upper Volta	16,000	-	16,000	-
Uruguay	40,000	1,296	38,704	-
Venezuela	200,000	5,396	194,604	-
Yemen	16,000	431	15,569	-
Yugoslavia	144,000	3,777	140,223	-
Zambia	16,000	-	16,000	-
	<u>40,148,000</u>	<u>1,079,158</u>	<u>39,036,842</u>	<u>32,000</u>

<sup>a/</sup>In accordance with General Assembly resolution 2244 (XXI), the Working Capital Fund was established for 1967 in the amount of \$US40 million by advances from Member States in accordance with the scale for their contributions to the budget for 1967. For the year 1967, the scale for 122 Members amounted to 100.37 per cent. Applying this scale, the total to be advanced for 1967 amounted to \$40,148,000.

SCHEDULE 5

United Nations Special Account  
Investments as at 31 December 1967

	<u>Due date</u>	<u>Market value</u> \$	<u>Book value</u> \$
Irving Trust Company - United Nations Deposit Account, 4%		<u>4,910,607</u>	<u>4,910,607</u>
		<u>4,910,607</u>	<u>4,910,607</u>



SCHEDULE 6

Special Account for the proceeds from the sale of United Nations bonds  
United Nations bonds outstanding and repayments as at 31 December 1967

	<u>Bond No.</u>	<u>Unamortized</u> \$	<u>Amortized</u> \$	<u>Total bonds</u> <u>sold</u>
Member States:				
Afghanistan	26	20,950	4,050	25,000
Australia	11	3,352,000	648,000	4,000,000
Austria	60	784,800	115,200	900,000
Belgium	99	1,124,400	75,600	1,200,000
Burma	38	83,800	16,200	100,000
Cambodia	80	4,360	640	5,000
Cameroon	34	8,019	1,550	9,569
Canada	27	5,229,120	1,010,880	6,240,000
Ceylon (Ceylon rupees 100,560)	30	16,901	4,083	20,984
China	41	419,000	81,000	500,000
Cyprus	69	22,825	3,350	26,175
Denmark	3	2,095,000	405,000	2,500,000
Denmark	94	3,031,750	318,250	3,350,000
Ethiopia	96	174,400	25,600	200,000
Finland	2	1,240,240	239,760	1,480,000
Ghana	74	87,200	12,800	100,000
Greece	22	8,380	1,620	10,000
Honduras	45	8,380	1,620	10,000
Iceland	4	67,040	12,960	80,000
India	49	1,744,000	256,000	2,000,000
Indonesia	21	167,600	32,400	200,000
Iran	55	218,000	32,000	250,000
Iran	86	226,250	23,750	250,000
Iraq	75	87,200	12,800	100,000
Ireland	12	251,400	48,600	300,000
Israel	5	167,600	32,400	200,000
Italy	6	7,508,480	1,451,520	8,960,000
Ivory Coast	24	50,280	9,720	60,000
Jamaica	68	17,440	2,560	20,000
Japan	52	4,360,000	640,000	5,000,000
Jordan	15	20,950	4,050	25,000
Jordan	70	43,600	6,400	50,000
Kuwait	19	838,000	162,000	1,000,000
Lebanon	37	6,932	1,339	8,271
Liberia	87	50,344	5,285	55,629
Liberia	90	130,656	13,715	144,371
Libya	67	21,800	3,200	25,000
Luxembourg	44	83,800	16,200	100,000
Malaysia	100	284,920	55,080	340,000
Mali	66	17,440	2,560	20,000
Mauritania (CFA francs 838,000)	51	3,419	662	4,081
Morocco	39	234,640	45,360	280,000
Morocco	91	108,600	11,400	120,000
Netherlands	29	575,706	111,294	687,000
Netherlands	48	1,162,376	170,624	1,333,000
New Zealand (£ sterling 149,163.8.2)	13	357,964	80,750	438,714
New Zealand (£ sterling 62,285.14.5)	54	149,473	25,604	175,077
New Zealand (£ sterling 31,127.6.-)	58	74,700	12,795	87,495
New Zealand (£ sterling 31,142.17.4)	62	74,736	12,802	87,538

SCHEDULE 6 (concluded)

	<u>Bond No.</u>	<u>Unamortized</u> \$	<u>Amortized</u> \$	<u>Total bonds</u> <u>sold</u> \$
New Zealand (£ sterling 31,142.17.4)	63	74,736	12,802	87,538
Nigeria	42	838,000	162,000	1,000,000
Norway	1	1,508,400	291,600	1,800,000
Norway	93	3,529,500	370,500	3,900,000
Pakistan	50	436,000	64,000	500,000
Philippines	71	654,000	96,000	750,000
Saudi Arabia	65	17,440	2,560	20,000
Sierra Leone (£ sterling 8,380.0.0)	23	20,110	4,537	24,647
Sudan	8	41,900	8,100	50,000
Sweden	7	4,860,400	939,600	5,800,000
Sweden	92	7,846,350	823,650	8,670,000
Thailand	57	134,080	25,920	160,000
Togo	9	8,380	1,620	10,000
Trinidad and Tobago	79	7,630	1,120	8,750
Tunisia	14	406,430	78,570	485,000
Turkey	78	87,200	12,800	100,000
Uganda (£ sterling 3,112.15.8)	76	7,470	1,279	8,749
United Arab Republic (Egyptian £ 94,782.912)	84	217,992	31,998	249,990
United Kingdom (£ sterling 3,589,825-19-6)	32	8,614,893	1,943,366	10,558,259
United Republic of Tanzania	72	2,442	358	2,800
United States	33	36,958,314	7,144,686	44,103,000
United States	43	13,047,526	2,522,314	15,569,840
United States	53	4,833,496	709,504	5,543,000
United States	64	5,976,760	877,322	6,854,082
United States	82	2,985,706	438,269	3,423,975
United States	88	696,238	73,091	769,379
Venezuela	59	261,600	38,400	300,000
Yugoslavia	47	83,800	16,200	100,000
Yugoslavia	56	87,200	12,800	100,000
	Total	<u>131,060,914</u>	<u>22,965,999</u>	<u>154,026,913</u>
<b>Non-Member States:</b>				
Federal Republic of Germany	28	8,380,000	1,620,000	10,000,000
Federal Republic of Germany	77	1,744,000	256,000	2,000,000
Republic of Korea	40	335,200	64,800	400,000
Republic of Viet-Nam	18	8,380	1,620	10,000
Switzerland	36	1,592,200	307,800	1,900,000
		<u>143,120,694</u>	<u>25,216,219</u>	<u>168,336,913</u>
Exchange gain on the unamortized portion of bonds payable in currencies which were devalued in November 1967:				
On bonds payable in sterling				1,564,549
On bonds payable in Ceylon rupees				<u>4,216</u>
Grand total				<u><u>169,905,678</u></u>

Note: The amount of the unamortized portion of the bonds payable in currencies other than United States dollars is shown above and enclosed in brackets.

SCHEDULE 7

United Nations revenue-producing activities  
Income and expenses for the year ended 31 December 1967

	Services to visitors									
	Sale of United Nations postage stamps	Sale of publications	Headquarters	Guided tours Geneva	Total	Souvenir shop	United Nations Gift Centre	Total services to visitors	Catering services	
Gross revenue	3,450,993	821,191	909,910	50,616	960,527	421,906	294,068	1,676,500	1,346,891	
Expenses charged against revenue										
Personal services	349,408	120,480	481,008	30,731	511,740	94,743	123,689	730,172	939,624	
Promotion expenses	290,007	84,707	-	-	-	-	-	-	-	
Other operating expenses	207,861	116,453	41,165	544	41,709	21,300	37,216	100,225	371,345	
Furniture and equipment	3,706	9,794	199	-	199	-	-	199	29,845	
Management fee	-	-	-	-	-	2,000	13,990	15,990	18,000	
	850,982	331,434	522,372	31,275	553,648	118,043	174,895	846,586	1,358,814	
Revenue credited (debited) to income	2,600,011	489,757	387,538	19,341	406,879	303,863	119,173	829,914	(11,923)	
Revised estimated revenue	(2,500,000)	(657,650)	(387,500)	(27,500)	(415,000)	(250,000)	(132,300)	(797,300)	-	
Additional expenses carried under regular budget appropriations, attributable to revenue-producing activities:										
Salaries and wages, established posts (actual)	273,819	180,736	201,698	31,493	233,191	-	-	233,191	-	
Common staff costs	78,246	40,205	87,560	-	87,560	-	-	87,560	-	
Run-on costs of United Nations publications (estimated)	-	229,300	-	-	-	-	-	-	-	
Utilities and maintenance (estimated)	800	4,000	-	-	-	-	-	-	68,000	
	352,865	454,241	289,258	31,493	320,751	-	-	320,751	68,000	
Common charge against services to visitors for utilities and maintenance (estimated)										
										202,200
										522,951

SCHEDULE 8

United Nations Trust Funds:

Part A. Summary of income, obligations incurred and available balances as at 31 December 1967

	Income - 1967			Amounts			Deductions			Available balance 31 Dec. 1967	
	Available balance 1 Jan. 1967	Governmental contributions	Private donations	Financed from other accounts	Other income	Total available for 1967	Obligations incurred	Allocated to executing agencies	Other deductions		Total deductions
United Nations Force in Cyprus (schedules 9, 10 and 11)	1,992,570	12,499,674	1,124	-	827,070	15,320,438	13,330,000	-	-	13,330,000	1,990,438
United Nations Yemen Observation Mission	10,809	-	-	-	-	10,809	1,264	-	-	1,264	9,545
Special Representative of the Secretary-General in Cambodia and Thailand (Mr. N. Gussing)	1,467	-	-	-	-	1,467	-	-	-	-	1,467
Special Representative of the Secretary-General in Cambodia and Thailand (Ambassador H. de Ribbing)	-	112,590	-	-	-	112,590	112,590	-	-	112,590	-
United Nations Malaysian Mission	3,528	-	-	-	-	3,528	-	-	3,528	3,528	-
Central Funds-in-Trust for the Congo (schedules 12 and 13)	2,452,064	5,611,700	14	(500,000)	366,721	7,930,499	1,110,038	3,995,436	1,425,477	6,530,951	1,399,548
Fund of the United Nations for the Development of West Irian (schedule 14)	68,008	3,029,796	-	-	64,622	3,162,426	298,930	1,429,355	17,820	1,746,105	1,416,321
United Nations Fund for Special Industrial Services (schedule 15)	5,306,767	1,250,000	-	-	485	6,557,252	-	2,277,000	-	2,277,000	4,280,252
United Nations Research Institute for Social Development	191,753	748,778	-	-	22,575	963,106	323,827	-	-	323,827	639,279
United Nations Education and Training Programme for South Africans	141,294	358,614	1,856	-	(56)	501,708	-	381,360	-	381,360	120,348
United Nations Trust Fund for Population Activities	-	100,000	150	-	-	100,150	-	-	-	-	100,150
United Nations Trust Fund for Water Desalination	-	71,000	-	-	-	71,000	23,034	-	-	23,034	47,966
Fund of the United Nations for Development Planning and Projections	982,346	1,000,000	-	-	55,755	2,038,101	102,171	-	-	102,171	1,935,930
United Nations Centre for Industrial Development	48,280	-	-	-	-	48,280	-	-	-	-	48,280
United Nations Trust Fund for social defence	63,420	142,798	-	-	(728)	205,490	23,650	-	-	23,650	181,840
United Nations Trust Fund for the promotion of the teaching, study, dissemination and wider appreciation of international law	4,883	7,000	-	-	-	11,883	-	11,883	-	11,883	-
United Nations Trust Fund for the Economic Development of Lesotho, Botswana and Swaziland	10,780	7,780	-	-	-	18,560	-	-	-	-	18,560
United Nations overhead costs derived from Special Fund projects (schedule 16)	2,974,619	-	-	4,189,490	-	7,164,109	2,040,673	-	-	2,040,673	5,123,436
United Nations overhead costs for Funds-in-Trust projects (schedule 17)	372,697	416,472	-	95,000	7,676	891,845	211,767	-	-	211,767	680,078
Congo Administrative Support Costs (schedules 18 and 19)	401,093	301,068	-	700,000	355,649	1,760,810	1,084,810	-	303,891	1,388,701	372,109
United Nations International School Construction Account (schedule 20)	5,810,998	-	470,265	-	2,158,807	8,440,070	2,733,493	-	-	2,733,493	5,706,577
Library Endowment Fund (schedule 21)	513,238	-	-	-	62,927	576,165	17,500	-	-	17,500	558,665
Provident Fund for part-time employees of the United Nations	48,428	-	-	-	12,865	61,293	5,550	-	-	5,550	55,743
European Office (schedule 22)	108,987	-	-	-	5,578	114,565	-	46,000	-	46,000	68,565
United Nations Korean Reconstruction Agency-residual assets	56,398	268,876	50,000	-	-	375,274	-	-	198,003	198,003	177,271
United Nations Trust Fund for South Africa	-	-	-	-	-	-	-	-	-	-	-
United Nations Industrial Development Organization General Trust Fund	-	431,481	-	154,926	5,406	431,481	-	-	-	-	431,481
United Nations Trust Fund for Compensation Awards	-	-	-	-	-	160,332	3,344	-	-	3,344	156,988
	21,567,427	26,357,627	523,405	4,639,416	3,945,352	57,033,231	21,422,641	8,141,034	1,948,719	31,512,394	25,520,837

<sup>a/</sup> This balance from 1966 does not include \$2,299,461 in respect of the United Nations Training and Research Institute for which separate accounts for the year 1967 are submitted to the General Assembly. Additionally, the balance from 1966 includes an adjustment of \$286 for Congo Administrative Support Costs.

SCHEDULE 8 (concluded)

United Nations Trust Funds.

Part B. Summary of assets and liabilities as at 31 December 1967

	A s s e t s					L i a b i l i t i e s					Net funds for which the United Nations is accountable \$
	Cash at banks and on hand \$	Investments \$	Due from Governments \$	Due from the United Nations General Fund \$	Other accounts receivable \$	Total assets \$	Reserve for unliquidated obligations \$	Due to United Nations General Fund \$	Other accounts payable \$	Total liabilities \$	
United Nations Force in Cyprus (schedules 9, 10 and 11)	138,018	1,855,683	16,306,418	-	1,325,763	19,625,882	11,631,899	141,878	5,861,667	17,635,444	1,990,438
United Nations Yemen Observation Mission	-	-	-	9,545	662	10,207	-	-	662	-	9,545
Special Representative of the Secretary-General in Cambodia and Thailand (Mr. N. Gussing)	-	-	-	1,467	-	1,467	-	-	-	-	1,467
Special Representative of the Secretary-General in Cambodia and Thailand (Ambassador H. de Ribbing)	-	-	41,056	-	-	41,056	-	41,056	-	41,056	-
United Nations Malaysian Mission	-	-	-	-	-	-	-	-	-	-	-
Central Funds-in-Trust for the Congo (schedules 12 and 13)	277,553	295,305	600,274	-	1,197,471	2,370,603	106,299	809,560	55,196	971,057	1,399,548
Fund of the United Nations for the Development of West Irian (schedule 14)	225,395	1,184,134	14,111	-	345,265	1,768,905	28,598	45,814	278,172	352,584	1,416,321
United Nations Fund for Special Industrial Services (schedule 15)	-	-	252,320	4,082,088	-	4,334,408	-	-	54,156	54,156	4,280,252
United Nations Research Institute for Social Development	-	527,673	-	109,367	10,680	647,720	8,441	-	-	8,441	639,279
United Nations Education and Training Programme for South Africans	-	-	80,408	65,723	-	146,131	365	-	25,418	25,783	120,348
United Nations Trust Fund for Population Activities	-	-	-	100,150	-	100,150	-	-	-	-	100,150
United Nations Trust Fund for Water Desalination	-	-	-	48,220	-	48,220	254	-	-	254	47,966
Fund of the United Nations for Development Planning and Projections	61,342	1,162,001	1,000,000	-	12,315	2,235,658	3,223	26,741	269,764	299,728	1,935,930
United Nations Centre for Industrial Development	-	-	-	51,580	-	51,580	3,300	-	-	3,300	48,280
United Nations Trust Fund for social defence teaching, study, dissemination and wider appreciation of international law	-	-	-	117,996	-	117,996	296	-	-	296	181,840
United Nations Trust Fund for the Economic Development of Lesotho, Botswana and Swaziland	-	-	14,780	3,780	-	18,560	-	-	-	-	18,560
United Nations overhead costs derived from Special Fund projects (schedule 16)	-	-	-	1,165,564	3,979,535	5,145,099	21,663	-	-	21,663	5,123,436
United Nations overhead costs for Funds-in-Trust projects (schedule 17)	-	-	-	687,133	-	687,133	7,055	-	-	7,055	680,078
Congo Administrative Support Costs (schedules 18 and 19)	109,020	-	-	302,443	178,547	590,010	154,286	-	63,615	217,901	372,109
United Nations International School Construction Account (schedule 20)	83,097	6,107,721	-	-	159,195	6,350,013	585,376	2,497	55,563	643,436	5,706,577
Library Endowment Fund (schedule 21)	10,039	541,660	-	-	6,966	558,665	-	-	-	-	558,665
Provident Fund for part-time employees of the United Nations European Office (schedule 22)	536	46,449	-	6,647	2,111	55,743	-	-	-	-	55,743
United Nations Korean Reconstruction Agency-residual assets	-	94,714	-	-	404	95,118	-	-	26,553	26,553	68,565
United Nations Trust Fund for South Africa	-	-	19,000	158,271	-	177,271	-	-	-	-	177,271
United Nations Industrial Development Organization General Trust Fund	-	-	231,481	200,000	-	431,481	-	-	-	-	431,481
United Nations Trust Fund for Compensation Awards	-	155,782	-	1,206	-	156,988	-	-	-	-	156,988
	905,000	11,971,122	18,623,988	7,111,180	7,218,914	45,830,204	12,551,055	1,067,546	6,690,766	20,309,367	25,520,837

SCHEDULE 9

United Nations Force in Cyprus  
Status of the Fund as at 31 December 1967

	\$	\$
Balance as at 1 January 1967		1,992,570
<u>Add:</u>		
Government contributions pledged (schedule 10 )		
For 1966	989,226	
For 1967	10,508,448	
For 1968	<u>1,002,000</u>	12,499,674
Public contributions		1,124
Miscellaneous income		149,134
Savings in liquidating prior years' obligations		<u>677,936</u>
		15,320,438
<u>Less:</u>		
Obligations incurred (schedule 11)		<u>13,330,000</u>
Balance as at 31 December 1967		<u><u>1,990,438</u></u>
Represented by:		
Cash at banks		138,018
Investments		1,855,683
Contributions receivable from Governments (schedule 10)		16,306,418
Accounts receivable and advances		<u>1,325,763</u>
		19,625,882
<u>Less:</u>		
Accounts payable and sundry credits	5,861,667	
Due to United Nations General Fund	141,878	
Unliquidated obligations for 1967 (schedule 11)	8,300,590	
Unliquidated obligations for 1966	<u>3,331,309</u>	<u>17,635,444</u>
		<u><u>1,990,438</u></u>

SCHEDULE 10

United Nations Force in Cyprus

Status of contributions pledged as at 31 December 1967

	<u>Contributions pledged</u>			<u>Collections in current year</u>	<u>Balance due</u>
	<u>Unpaid balance prior year</u>	<u>Pledged in current year</u>	<u>Total due</u>		
	\$	\$	\$		
Australia	125,000	200,000	325,000	225,000	100,000
Austria	40,000	160,000	200,000	200,000	-
Belgium	-	221,094	221,094	221,094	-
Congo, Democratic Republic of	-	10,000	10,000	-	10,000
Cyprus	383	140,000	140,383	140,017	366 <sup>a/</sup>
Denmark	119,714	240,000	359,714	120,000	239,714 <sup>a/</sup>
Federal Republic of Germany	-	1,000,000	1,000,000	1,000,000	-
Finland	150,000	50,000	200,000	150,000	50,000 <sup>a/</sup>
Ghana	-	11,666	11,666	-	11,666
Greece	-	1,200,000	1,200,000	1,200,000	-
Iceland	-	2,000	2,000	2,000	-
Iran	4,000	4,000	8,000	8,000	-
Israel	-	6,500	6,500	5,000	1,500
Italy	542,146	628,318	1,170,464	810,463	360,001
Jamaica	2,000	2,000	4,000	4,000	-
Laos	1,000	500	1,500	1,500	-
Liberia	1,500	-	1,500	-	1,500
Libya	15,000	-	15,000	-	15,000
Luxembourg	-	5,000	5,000	5,000	-
Nepal	400	-	400	-	400
Niger	-	2,041	2,041	2,041	-
Norway	-	240,308	240,308	240,308	-
Pakistan	-	3,000	3,000	3,000	-
Philippines	-	1,000	1,000	1,000	-
Singapore	-	500	500	500	-
Sweden	-	360,000	360,000	-	360,000
Switzerland	-	400,000	400,000	200,000	200,000
Thailand	2,500	-	2,500	-	2,500
Turkey	-	589,747	589,747	589,747	-
United Kingdom	5,808,887	3,005,000	8,813,887	1,882,116	6,931,771 <sup>a/b/</sup>
United Republic of Tanzania	-	7,000	7,000	7,000	-
United States	9,900,000	4,000,000	13,900,000	5,900,000	8,000,000 <sup>b/</sup>
Venezuela	1,000	-	1,000	1,000	-
Zambia	12,000	10,000	22,000	-	22,000
	<u>16,725,530</u>	<u>12,499,674</u>	<u>29,225,204</u>	<u>12,918,786</u>	<u>16,306,418</u>

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

<sup>b/</sup> The amount of the pledge may be subject to adjustment determined by the amount of contributions from other Governments.

SCHEDULE 11

United Nations Force in Cyprus

Obligations incurred for the year ended 31 December 1967

	<u>Allotments issued</u> \$	<u>Obligations incurred</u>		<u>Total<sup>a/</sup></u> \$
		<u>Disbursements</u> \$	<u>Un-liquidated obligations</u> \$	
Salaries and wages	368,215	368,146	69	368,215
Payroll of local staff	416,338	-	416,338	416,338
Common staff costs	119,414	119,414	-	119,414
Travel and subsistence of staff	284,815	281,433	3,382	284,815
Rental of premises	224,677	151,477	73,200	224,677
Operation transportation equipment	762,531	75,531	687,000	762,531
Communications	122,533	101,212	21,321	122,533
Freight	65,252	8,746	56,506	65,252
Miscellaneous supplies and services	1,176,281	226,275	950,006	1,176,281
Rotation of contingents	668,855	541,413	127,442	668,855
Rations	1,309,285	174,632	1,134,653	1,309,285
Extra and extraordinary costs of contingents	7,100,993	2,815,930	4,285,063	7,100,993
Compensation for contingent- owned equipment and supplies	630,000	138,887	491,113	630,000
Personal mail and postage	16,004	12,679	3,325	16,004
Death and disability awards	50,000	-	50,000	50,000
Stationery and office supplies	6,779	6,779	-	6,779
Miscellaneous equipment	<u>8,028</u>	<u>6,856</u>	<u>1,172</u>	<u>8,028</u>
	<u>13,330,000</u>	<u>5,029,410</u>	<u>8,300,590</u>	<u>13,330,000</u>

<sup>a/</sup> Obligations recorded in the United Nations Force in Cyprus Account are limited to the funds available to the Secretary-General through voluntary contributions pledged or paid to the Account to meet the costs to the Organization pertaining to the Force. In 1967, the costs to the Organization pertaining to the Force amounted to \$20,353,000, of which \$7,023,000 are not recorded in the accounts for lack of the necessary funds.



SCHEDULE 12

Central Funds-in-Trust for the Congo  
Status of the Fund as at 31 December 1967

	Local currency \$	Foreign exchange \$	Total \$
Balance transferred from Funds-in-Trust for the Congo at 1 January 1967	1,236,859	1,215,205	2,452,064
Income:			
Contributions from Governments:			
Canada	-	462,000	462,000
Congo (Democratic Republic of)	1,561,136 <sup>a/</sup>	-	1,561,136
United States of America	-	2,588,564	2,588,564
Total Government contributions	1,561,136	4,050,564	5,611,700
Public contributions	-	14	14
Miscellaneous income:			
Interest from investments	5,662	85,552	85,552
Refund of prior years' expenditures	(119,627)	41,589	47,251
Other	157,603	130,719	11,092
Savings on liquidation of prior years' obligations	(1,398,477)	65,223	222,826
Loss on devaluation of Congolese currency	206,297	-	(1,398,477)
TOTAL INCOME	1,443,156	4,373,661	4,579,258
Less:			
Allocated for approved projects (schedule 13)	1,009,456	4,077,457	5,086,913
Additional allocation for 1966 obligations	-	18,561	18,561
Subsidy to Administrative Support Costs (schedule 18)	-	500,000	500,000
Adjustment of pledges for 1960	1,009,456	27,000	27,000
Balance at 31 December 1967	433,700	4,623,018	5,632,474
TOTAL	433,700	965,848	1,399,548
Represented by:			
Cash at banks, on hand and in transit	254,757	22,796	277,553
Interest bearing account with bank	-	295,305	295,305
Contributions pledged but not received as at 31 December 1967:			
United States (1966 Programme Agreements)	195,149	600,274	600,274
Advances receivable, deposits and other assets	-	66,193	66,193
Advances to executing agencies	-	910,879	910,879
Due from Ad Hoc Account for United Nations Operation in the Congo	25,250	-	25,250
TOTAL	475,156	1,895,447	2,370,603
Less:			
Reserve for unliquidated 1965 obligations	-	51,173	51,173
Reserve for unliquidated 1965 obligations (United States Programme Agreements)	-	268	268
Reserve for unliquidated 1966 obligations	-	610	610
Reserve for unliquidated 1966 obligations (United States Programme Agreements)	-	5,824	5,824
Reserve for unliquidated 1967 obligations	34,990	13,434	48,424
TOTAL	34,990	71,309	106,299
Due to United Nations General Fund	-	809,560	809,560
Sundry credit balances	6,466	37,652	44,118
Unremitted balances of agency allocations	-	11,078	11,078
TOTAL	41,456	929,599	971,055
TOTAL	433,700	965,848	1,399,548

<sup>a/</sup> Total collections from the Government of the Congo in 1967 were \$1,862,204 of which \$301,068 was applied to the United Nations Congo Administrative Support Costs Account and \$1,561,136 to Central Funds-in-Trust for the Congo Account.

SCHEDULE 13

Central Funds-in-Trust for the Congo

Allocations for approved projects for the year ended 31 December 1967

Project activity	Total allocated for 1966 and 1967 \$	Obligations incurred in 1966/1967 \$		Balance of allocations for 1967		Obligations incurred against allocations administered locally		Allocated to executing agencies \$	Executing agency
		Local currency	Foreign exchange	Total	Disbursements	Unliquidated	Total		
Agriculture	589,035	313,639	274,359	275,396	57,621	3,416	61,037	214,359	FAO
Communications	1,652,179	999,328	541,000	652,851	110,054	1,797	111,851	541,000	ICAO
Communications	635,484	462,705	146,675	172,779	32,053	4,975	37,028	135,751	United Nations <sup>b/</sup>
Communications	177,888	27,196	115,645	150,692	33,725	1,322	35,047	115,645	WMO
Communications	175,714	126,961	36,215	48,753	11,653	885	12,538	36,215	UPU
Communications	593,668	295,134	239,020	298,534	58,133	1,381	59,514	239,020	ITU
Education	673,674	440,737	180,849	232,937	49,470	2,618	52,088	180,849	UNESCO
Finance and economics	1,626,510	1,154,566	393,309	471,944	108,237	6,690	114,927	357,017	United Nations <sup>b/</sup>
Health	3,287,676	1,718,479	1,276,413	1,569,197	283,132	9,652	292,784	1,276,413	WHO
Labour	555,074	338,481	162,704	216,593	52,530	1,359	53,889	162,704	ILO
Public administration	497,358	260,477	188,818	236,881	54,259	4,484	58,743	178,138	United Nations <sup>b/</sup>
Public works	1,446,570	879,673	441,501	566,897	144,538	6,079	150,617	416,280	United Nations <sup>b/</sup>
Social affairs	203,210	112,808	63,275	90,402	32,571	1,564	34,135	56,267	United Nations <sup>b/</sup>
Mining and natural resources	236,062	133,005	77,674	103,057	33,638	2,202	35,840	67,217	United Nations <sup>b/</sup>
	12,350,102	7,263,189	4,077,457	5,066,913	1,061,614	48,424	1,110,038	3,976,875	
Recapitulation by currency:									
Local currency				1,009,456	974,466	34,990	1,009,456	-	
Foreign exchange				4,077,457	87,148	13,434	100,582	2,976,875	
				5,086,913	1,061,614	48,424	1,110,038	3,976,875	

2

<sup>a/</sup>Consisting of \$2,339,325 in local currency and \$4,923,864 in foreign exchange (including Congo Civilian Assistance project costs under United States Programme Agreements).

<sup>b/</sup>Obligations incurred against amounts allocated to the United Nations as executing agency are reported in schedule 24.

SCHEDULE 14

Fund of the United Nations for the Development of West Irian

Status of the Fund as at 31 December 1967

	<u>Foreign exchange</u> \$	<u>Local currency</u> \$	<u>Total</u> \$
Balance at 1 January 1967	51,152	16,856	68,008
<u>Add:</u>			
Government contributions			
Indonesia	-	14,111	14,111
Netherlands	3,015,685	-	3,015,685
Income from investments	64,624	-	64,624
Exchange	(2)	-	(2)
	<u>3,131,459</u>	<u>30,967</u>	<u>3,162,426</u>
<u>Deduct:</u>			
Partial allocation to International Civil Aviation Organization for 1967	1,213,500	-	1,213,500
Allocation to United Nations Development Programme for preliminary investigation costs	211,943	-	211,943
Obligations incurred by United Nations	267,963	30,967	298,930
Adjustment of prior allocation to International Civil Aviation Organization	3,912	-	3,912
Decrease in contributions required	17,820 <sup>a/</sup>	-	17,820 <sup>a/</sup>
	<u>1,715,138</u>	<u>30,967</u>	<u>1,746,105</u>
Balance as at 31 December 1967	<u>1,416,321</u>	<u>-</u>	<u>1,416,321</u>
<u>Represented by:</u>			
Cash in banks	202,127	23,268	225,395
Investments - interest-bearing bank account	1,184,134	-	1,184,134
Due from Government of Indonesia	-	14,111	14,111
Advance to International Civil Aviation Organization	90,000	-	90,000
Accrued interest receivable	4,308	-	4,308
Other accounts receivable, deferred charges, etc.	250,925	32	250,957
	<u>1,731,494</u>	<u>37,411</u>	<u>1,768,905</u>
<u>Deduct:</u>			
Reserve for 1967 unliquidated obligations	28,433	165	28,598
Allocation payable for preliminary investigation costs	211,943	-	211,943
Due to United Nations General Fund	45,814	-	45,814
Other accounts payable	28,983	37,246	66,229
	<u>315,173</u>	<u>37,411</u>	<u>352,584</u>
	<u>1,416,321</u>	<u>-</u>	<u>1,416,321</u>

<sup>a/</sup> Upon receipt of cash contribution from the Government of the Netherlands for the 1967 re-activation of this Fund, the balance shown as contributions receivable at 31 December 1966 is no longer required.

SCHEDULE 15

United Nations Fund for Special Industrial Services

Status of the Fund as at 31 December 1967

	\$	\$
Balance as at 1 January 1967		5,306,767
Government contributions pledged:		
Belgium	200,000	
Federal Republic of Germany	1,000,000	
Finland	<u>50,000</u>	1,250,000
Gain on exchange on receipt of contributions		<u>485</u>
		6,557,252
<u>Less:</u>		
Allocations issued to United Nations:		
For overhead	77,000	
For project costs	<u>2,200,000</u>	<u>2,277,000</u>
Balance as at 31 December 1967		<u><u>4,280,252</u></u>
Represented by:		
Government contributions receivable:		
Belgium		200,000
Federal Republic of Germany		2,320
Finland		<u>50,000</u>
		252,320
Due from United Nations General Fund		<u>4,082,088</u>
		4,334,408
<u>Less:</u>		
Unremitted allocations for overhead		<u>54,156</u>
		<u><u>4,280,252</u></u>

SCHEDULE 16

United Nations overhead costs derived from Special Fund projects

Status of funds as at 31 December 1967

\$  
2,974,619  
4,182,490  
7,164,109

\$  
4,158,710  
15,680  
15,100

Balance available for obligation as at 31 December 1966

Allocations received during 1967:

From Special Fund contributions

From Government cash counterpart contributions payable to the Special Fund

From Government cash counterpart contributions payable to the United Nations

Less: Obligations incurred

Liquidated  
by  
disbursements  
\$

Add  
Unliquidated  
31 December 1967  
\$

Less  
Unliquidated  
31 December 1966  
\$

Total  
\$

Salaries, common staff costs and  
reimbursement of income taxes  
Travel on official business  
Equipment  
Miscellaneous supplies and services

1,964,050  
17,929  
7,305  
108,507  
2,097,791

12,734  
6,591  
2,338  
-  
21,663

75,469  
2,620  
692  
-  
78,781

1,901,315  
21,900  
8,951  
108,507

2,040,673  
5,123,436

Balance available for obligation in future years

Represented by:

Due from United Nations General Fund  
Undrawn allocations

1,165,564  
3,979,535  
5,145,099

Less: Unliquidated obligations

21,663  
5,123,436

SCHEDULE 17

United Nations overhead costs for Funds-in-Trust projects

Status of funds as at 31 December 1967

	\$	\$	<u>Balance</u>
			\$
<b>A. <u>United Nations administrative overhead costs for technical assistance Funds-in-Trust projects</u></b>			
Balance available for obligations as at 1 January 1967		372,697	
Add: Receipts in 1967	416,472		
Unliquidated obligations at 1 January 1967	<u>6,060</u>	<u>422,532</u>	
		795,229	795,229
<b>Less: Obligations incurred:</b>			
	<u>Liquidated by disbursement</u>	<u>Unliqui- dated obligation</u>	<u>Total</u>
	\$	\$	\$
Salaries, common staff costs and reimbursement of income taxes	135,932	600	136,532
Travel on official business	167	-	167
Office equipment	<u>2,104</u>	<u>285</u>	<u>2,389</u>
	<u>138,203</u>	<u>885</u>	<u>139,088</u>
Balance as at 31 December 1967			<u>656,141</u>
<b>B. <u>World Food Programme administrative costs</u></b>			
Balance at 1 January 1967			-
Add: Receipts in 1967		95,000	
Saving on liquidation of prior year's obligations		<u>1,616</u>	
		96,616	96,616
<b>Less: Obligations incurred:</b>			
Salaries, common staff costs and reimbursement of income taxes	52,593	3,878	56,471
Travel on official business	<u>13,916</u>	<u>2,292</u>	<u>16,208</u>
	<u>66,509</u>	<u>6,170</u>	<u>72,679</u>
Balance as at 31 December 1967			<u>23,937</u>
TOTAL, PARTS A and B	<u>204,712</u>	<u>7,055</u>	<u>211,767</u>
		<u>891,845</u>	<u>680,078</u>
<b>Represented by:</b>			
Due from United Nations General Fund			687,133
<b>Less:</b>			
Reserve for unliquidated obligations			<u>7,055</u>
			<u>680,078</u>

SCHEDULE 18

Congo Administrative Support Costs  
Status of the Fund as at 31 December 1967

	<u>Local</u> <u>currency</u> \$	<u>Foreign</u> <u>exchange</u> \$	<u>Total</u> \$
Balance as at 1 January 1967	240,662	163,431	404,093
Contributions:			
Congo (Democratic Republic of)	301,068	-	301,068
Central Funds-in-Trust for the Congo (schedule 12)	-	500,000	500,000
United Nations Development Programme	-	200,000	200,000
	<u>541,730</u>	<u>863,431</u>	<u>1,405,161</u>
Miscellaneous income	(59,630)	139,846	80,216
Savings in liquidating prior year's obligations	<u>263,830</u>	<u>11,603</u>	<u>275,433</u>
	745,930	1,014,880	1,760,810
<u>Less:</u>			
Exchange loss on currency devaluation	303,891	-	303,891
Obligations incurred (schedule 19)	<u>474,845</u>	<u>609,965</u>	<u>1,084,810</u>
Balance as at 31 December 1967	<u>(32,806)</u>	<u>404,915</u>	<u>372,109</u>
Represented by:			
Cash at banks and on hand	34,683	74,337	109,020
Due from United Nations General Fund	-	302,443	302,443
Accounts receivable and other assets	<u>23,309</u>	<u>155,238</u>	<u>178,547</u>
	<u>57,992</u>	<u>532,018</u>	<u>590,010</u>
<u>Less:</u>			
Reserve for unliquidated 1965 obligations	-	7,500	7,500
Reserve for unliquidated 1966 obligations	10,957	16,053	27,010
Reserve for unliquidated 1967 obligations	<u>27,943</u>	<u>91,833</u>	<u>119,776</u>
	38,900	115,386	154,286
Due to <u>Ad Hoc</u> Account for United Nations Operation in the Congo	20,658	-	20,658
Sundry credit balances	<u>31,240</u>	<u>11,717</u>	<u>42,957</u>
	<u>90,798</u>	<u>127,103</u>	<u>217,901</u>
	<u>(32,806)</u>	<u>404,915</u>	<u>372,109</u>

SCHEDULE 19

Congo Administrative Support Costs

Obligations incurred for the year ended 31 December 1967

	Local currency		Foreign exchange		Local currency and foreign exchange	
	Disbursements	Unliquidated obligations	Disbursements	Unliquidated obligations	Disbursements	Unliquidated obligations
Allo- tments issued	\$	\$	\$	\$	\$	\$
Salaries and wages	796,808	8,984	432,260	34,700	753,124	43,684
Common staff costs	169,732	2,971	133,711	31,050	136,682	33,050
Conversion facilities	-	(4,003)	4,003	-	-	-
Travel expenses	40,861	4,058	30,071	6,631	34,129	6,732
Rental and maintenance of premises	524,658	5,361	7,013	1,050	518,247	6,411
Rental and maintenance of equipment	4,170	3,360	-	-	3,360	810
Maintenance and operation of vehicles	99,350	83,860	7,405	6,335	91,265	8,085
Communications	50,566	21,362	13,892	9,072	35,254	15,312
Miscellaneous	20,328	17,586	2,451	115	20,037	291
Insurance	11,084	9,455	1,479	-	10,934	150
Hospitality	3,118	1,630	1,200	188	2,830	288
Death and disability awards	-	-	-	-	-	-
Stationery and office supplies	25,426	15,682	5,468	2,004	21,150	4,276
Library books, supplies and services	1,628	512	428	688	940	688
Equipment	130	86	44	-	130	-
Unallocated reserve (contingency)	-	-	-	-	-	-
	1,747,859	988,657	639,425	91,833	1,628,082	119,777
		27,944				
		1,016,601		731,258		1,747,859
<u>Less:</u>						
Revenue from rent, work orders and communications	(663,049)	(541,756)	(121,293)	-	(663,049)	-
	1,084,810	446,901	518,132	91,833	965,033	119,777
		474,845				
		1,084,810				1,084,810



SCHEDULE 20

United Nations International School Construction Account  
Status of the Fund as at 31 December 1967

			\$	\$
Balance as at 1 January 1967				5,810,998
Add:				
Donations:				
Mrs. John D. Rockefeller Jr.			99,422	
Laurance Rockefeller			320,352	
John D. Rockefeller III			<u>50,491</u>	470,265
Income from investments				450,714
Other income				<u>6,110</u>
				<u>6,738,087</u>
Deduct:				
Obligations incurred during 1967				
	<u>Liquidated by disbursements</u>	<u>Unliquidated</u>		
	<u>Prior years</u>	<u>Current year</u>	<u>obligations</u>	
	\$	\$	\$	
East 25th Street				
General construction and equipment	28,961	189,894	32,329	
Architectural design	115,974	120,917	-	
Engineering and supervision	68,864	164,018	-	
Administrative costs	12,224	18,446	6,341	
Site preparation	837,312	927,390	88,317	
Previous site studies	<u>93,904</u>	<u>-</u>	<u>-</u>	
	<u>1,157,239</u>	<u>1,420,665</u>	<u>126,987</u>	
East 39th Street				
General construction and equipment	<u>-</u>	<u>3,320</u>	<u>46,680</u>	
East 54th Street				
General construction and equipment	-	579,953	300,047	
Architectural design	-	35,176	21,824	
Engineering and supervision	-	14,777	1,223	
Administrative costs	-	14,841	-	
Site preparation	-	77,150	82,850	
Previous site studies	<u>-</u>	<u>2,235</u>	<u>5,765</u>	
	<u>-</u>	<u>724,132</u>	<u>411,709</u>	
TOTAL	<u>1,157,239</u>	<u>2,148,117</u>	<u>585,376</u>	
Liquidated by disbursements during 1967			2,148,117	
Unliquidated at 31 December 1967			<u>585,376</u>	
			2,733,493	
Less:				
Unliquidated at 31 December 1966			<u>1,701,983</u>	<u>1,031,510</u>
				<u>5,706,577</u>
Represented by:				
Cash in bank				83,097
Investments				6,107,721
Accrued interest on investments				<u>159,195</u>
				6,350,013
Less:				
Reserve for unliquidated obligations			585,376	
Accounts payable			55,563	
Due to United Nations General Fund			<u>2,497</u>	<u>643,436</u>
				<u>5,706,577</u>

SCHEDULE 21

Library Endowment Fund

Status of the Fund as at 31 December 1967

	\$	\$	\$
Accumulated income:			
Balance as at 1 January 1967			34,196
<u>Add:</u>			
Net interest received and accrued during year			<u>21,102</u>
			55,298
<u>Deduct:</u>			
Obligations incurred in 1967 for library books and equipment			<u>17,500</u>
Balance of unexpended income as at 31 December 1967			37,798
Principal of the Fund			
Balance as at 31 December 1966		479,042	
Adjustment to reflect cost value in lieu of market value:			
Bonds	45,338		
Stocks	<u>(3,513)</u>	<u>41,825</u>	<u>520,867</u>
Total of Fund			<u><u>558,665</u></u>

Represented by:

Investments:

	<u>Par</u> <u>value</u>	<u>Market</u> <u>value</u>	<u>Cost</u> <u>value</u>
Bonds at cost value:			
Government of Sweden, 15 December 1969, 2-3/4%	34,205	31,127	30,366
Standard Oil of New Jersey, Debenture, 15 May 1971, 2-3/8%	10,000	8,838	9,483
International Bank for Reconstruction and Development, 1 March 1976, 3%	50,000	40,500	49,813
United States of America Treasury, 15 February 1980, 4%	125,000	106,328	126,225
Bristol-Myers International Finance, Convertible Debenture, 31 December 1980, 4-1/2%	15,000	19,950	14,925
Pepsico Overseas Corporation, Convertible Debenture, 1 March 1981, 4-1/2%	20,000	20,450	20,000
Warner-Lambert International Capital Corporation, 1 March 1981, 4-1/4%	10,000	10,950	10,000
South European Pipeline, Debenture, 1 March 1982, 5-1/2%	14,000	12,880	14,070
Government of Sweden, 15 August 1982, 3-1/2%	19,380	13,760	16,238
American Telephone and Telegraph Company, 15 September 1984, 3-1/4%	25,000	17,250	21,188
General Electric Overseas Capital Corporation, 1 December 1985, 4-1/4%	25,000	26,188	24,875
International Harvester Overseas Capital Corporation, 1 April 1986, 5%	10,000	9,950	10,000
Deutsche Texaco Ltd., Convertible Debenture, 1 May 1986, 5%	25,000	27,000	23,564
Pacific Gas and Electric Company, 1 December 1987, 3-3/8%	39,000	26,130	33,540

SCHEDULE 21 (concluded)

	<u>Par value</u> \$	<u>Market value</u> \$	<u>Cost value</u> \$
Government of Sweden, 15 March 1988, 3-1/2%	19,380	12,790	15,658
Government of the Netherlands, 1 August 1990, 5-3/4%	27,778	25,000	27,361
Government of Sweden, 15 December 1994, 3-1/2%	19,380	12,015	15,658
Government of Canada, Perpetual, 3%	<u>22,315</u>	<u>10,604</u>	<u>21,804</u>
	<u>510,438</u>	<u>431,710</u>	484,768
	Market value	Cost value	
Stocks at cost value			
Gulf Oil Corporation, 200 shares at 8.3313 par value	15,275	11,790	
Gulf States Utilities, 400 shares at no par value	10,200	9,485	
International Business Machines, 32 shares at \$5.00 par value	20,064	8,684	
Ralston Purina, 400 shares at \$2.50 par value	9,200	7,324	
Royal Dutch Petroleum, 200 shares at 20 guilders par value	9,525	9,183	
United Utilities, 400 shares at \$5.00 par value	<u>11,650</u>	<u>10,426</u>	<u>56,892</u>
	<u>75,914</u>		541,660
Cash at banks			10,039
Accrued interest receivable			<u>6,966</u>
			<u>558,665</u>
Statement of appropriations:			
Appropriated by the General Assembly under resolution 2242 (XXI)			17,500
Deduct:			
Obligations incurred in 1967			<u>17,500</u>
Unobligated balance of appropriations surrendered			<u>-</u>

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

SCHEDULE 22

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

Status of the Fund as at 31 December 1967

	\$	\$
Principal of Fund as at 1 January 1967		48,428
<u>Add:</u>		
Contributions by staff members, 5 per cent of pensionable remuneration (net salary)	4,111	
United Nations matching contributions, 7 per cent of pensionable remuneration (net salary)	<u>5,755</u>	9,866
Income from investments (net after amortization charge)		<u>2,999</u>
		61,293
<u>Deduct:</u>		
Withdrawal benefits		<u>5,550</u>
		<u>55,743</u>
 <u>Represented by:</u>		
Cash at banks		536
Investments - Interest bearing bank account		46,449
Due from General Fund		6,647
Accounts receivable		<u>2,111</u>
		<u>55,743</u>

B. UNITED NATIONS REGULAR PROGRAMME OF TECHNICAL ASSISTANCE AND UNITED NATIONS AS A PARTICIPATING AND EXECUTING AGENCY FOR THE UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE)

SCHEDULE 23

Obligations incurred: project costs for the year ended 31 December 1967

	Liquidated by disbursements		Unliquidated		Total	
	Regular programme	UNDP (TA) account	Regular programme	UNDP (TA) account	Regular programme	UNDP (TA) account
	\$	\$	\$	\$	\$	\$
AFRICA						
Regional projects	777,605	366,939	60,357	76,329	837,962	443,268
Algeria	31,595	68,099	4,920	19,394	36,515	87,493
Botswana	19,510	27,171	2,223	1,257	21,733	28,428
Burundi	16,939	57,115	920	3,082	17,859	60,197
Cameroon	8,318	90,645	5,259	1,778	13,577	92,423
Central African Republic	2,426	-	2,500	-	4,926	-
Chad	13,917	-	5,171	-	19,088	-
Congo (Brazzaville)	25,598	43,556	10,468	-	36,066	43,556
Congo, Democratic Republic of	34,913	138,140	20,891	6,880	55,804	145,020
Dahomey	29,744	62,683	20,248	8,413	49,992	71,096
East Africa Common Services Organization	25,897	21,154	-	619	25,897	21,773
Ethiopia	28,503	157,680	7,414	8,710	35,917	166,390
Gabon	2,573	66,480	950	150	3,523	66,630
Gambia	4,859	33,174	52	200	4,911	33,374
Ghana	36,986	163,374	4,695	7,207	41,681	170,581
Guinea	47,383	149,621	1,780	33,447	49,163	183,068
Ivory Coast	5,119	53,137	945	1,184	6,064	54,321
Kenya	8,324	74,819	11,985	2,632	20,309	77,451
Lesotho	27,242	50,652	7,440	5,844	34,682	56,496
Liberia	20,992	14,094	3,294	9,619	24,286	23,713
Libya	14,966	28,727	-	2,895	14,966	31,622
Madagascar	18,626	49,107	4,345	11,356	22,971	60,463
Malawi	39,997	29,562	5,230	-	45,227	29,562
Mali	22,779	160,096	14,613	7,672	37,392	167,768
Mauritania	38,524	55,393	9,901	2,648	48,425	58,041
Mauritius	5,707	31,752	648	6,436	6,355	38,188
Morocco	27,462	81,746	6,012	4,071	33,474	85,817
Niger	40,088	52,914	4,412	977	44,500	53,891
Nigeria	15,449	146,848	22,575	7,637	38,024	154,485
Portuguese Territories	37,950	-	32,072	-	70,022	-
Rwanda	16,252	75,487	5,617	50	21,869	75,537
Senegal	2,310	97,031	1,600	3,960	3,910	100,991
Sierra Leone	9,688	33,582	4,385	2,988	14,073	36,570
Somalia	90,951	185,033	21,567	29,557	112,518	214,590
South West Africa	21,742	-	8,219	-	29,961	-

SCHEDULE 23 (continued)

	Liquidated by disbursements		Unliquidated		Total	
	Regular programme	UNDP (TA) account	Regular programme	UNDP (TA) account	Regular programme	UNDP (TA) account
	\$	\$	\$	\$	\$	\$
<b>AFRICA (continued)</b>						
Southern Rhodesia	-	2,254	-	11,846	-	14,100
Sudan	41,639	118,342	7,085	16,884	48,724	135,226
Swaziland	16,150	27,949	921	5,741	17,071	33,690
Togo	14,760	59,376	2,920	22,589	17,680	81,965
Tunisia	39,157	52,319	9,505	4,879	48,662	57,198
Uganda	57,171	111,163	24,081	1,381	81,252	112,544
United Arab Republic	3,291	44,414	33,211	28,771	36,502	73,185
United Republic of Tanzania	43,617	173,221	16,570	8,827	60,187	182,048
Upper Volta	12,195	69,100	4,438	1,637	16,633	70,737
Zambia	75,186	186,681	2,268	7,412	77,454	196,093
<b>Sub-total</b>	<b>1,874,100</b>	<b>3,512,630</b>	<b>413,707</b>	<b>376,959</b>	<b>2,287,807</b>	<b>3,889,589</b>
<b>ASIA AND THE FAR EAST</b>						
Regional projects						
Afghanistan	542,210	246,695	116,413	82,220	658,623	328,915
Australia	74,337	121,636	31,395	13,454	105,732	135,090
Burma	-	-	3,190	-	3,190	-
Cambodia	-	54,964	10,200	27,252	10,200	82,216
Ceylon	41,348	113,054	6,918	19,979	48,266	133,043
China	34,893	138,666	2,993	3,886	37,886	142,752
Fiji	27,878	66,630	54,481	29,168	82,359	115,998
Hong Kong	-	25,972	-	612	-	26,584
India	-	-	3,200	-	3,200	-
Indonesia	13,912	186,157	31,197	79,729	45,109	267,836
Iran	19,237	10,560	7,068	40,643	26,305	51,208
Japan	42,599	191,087	12,640	31,918	55,239	223,005
Leos	17,961	-	7,920	-	25,881	-
Malaysia	52,081	154,341	18,169	10,473	70,250	164,814
Maldivo Islands	32,957	138,913	3,785	5,954	36,742	144,867
Mongolia	2,702	-	-	-	2,702	-
Nepal	208	-	-	-	208	-
New Zealand	71,207	85,465	35,824	11,966	107,031	97,431
Pakistan	11	-	4,089	3,950	4,100	3,950
Philippines	17,037	161,124	48,702	23,042	65,739	164,166
Republic of Korea	32,748	71,804	3,975	10,176	36,723	81,980
Republic of Viet-Nam	11,560	82,574	9,545	38,797	21,105	121,371
Singapore	14,296	54,571	-	8,364	14,296	62,935
Thailand	14,657	174,411	5,914	25,038	20,571	199,449
United States Trust Territories in the Pacific	24,840	77,452	46,214	29,229	71,054	105,681
Wallis and Futuna Islands	-	-	1,700	-	1,700	-
	-	-	-	-	-	850

SCHEDULE 23 (continued)

	Liquided by disbursements		Unliquidated		Total	
	Regular programme	UNDP (TA) account	Regular programme	UNDP (TA) account	Regular programme	UNDP (TA) account
	\$	\$	\$	\$	\$	\$
ASIA AND THE FAR EAST (continued)						
Western Samoa	30,411	45,535	9,905	3,425	40,316	48,960
	<u>1,119,090</u>	<u>2,224,021</u>	<u>475,437</u>	<u>500,130</u>	<u>1,594,527</u>	<u>2,724,151</u>
Sub-total						
EUROPE						
Regional projects	47,362	15,287	1,515	-	48,877	15,287
Bulgaria	907	22,705	10,792	51,998	11,699	74,703
Cyprus	19,935	37,883	10,699	3,150	30,634	41,033
Czechoslovakia	1,507	-	-	-	1,507	-
Greece	1,065	28,824	11,385	8,966	12,450	37,790
Hungary	1,670	4,721	9,230	18,400	10,900	23,121
Malta	13,777	111,427	4,805	14,367	18,582	125,814
Poland	11,017	42,049	5,126	138,294	16,143	180,343
Romania	3,064	11,718	9,993	84,763	13,057	96,481
Spain	6,713	3,890	567	16,194	7,280	20,084
Turkey	44,369	178,992	22,653	49,410	67,022	228,402
United Kingdom	1,533	-	4,880	-	6,413	-
Yugoslavia	1,121	37,144	9,129	22,491	10,250	59,635
	<u>154,040</u>	<u>494,640</u>	<u>100,774</u>	<u>408,053</u>	<u>254,814</u>	<u>902,693</u>
Sub-total						
THE AMERICAS						
Regional projects	437,877	371,426	58,390	40,500	496,267	411,926
Argentina	7,542	33,845	5,666	11,238	13,208	45,083
Bahamas	-	7,420	-	250	-	7,670
Barbados	5,007	29,526	469	3	5,476	29,529
Bolivia	27,501	112,630	6,466	8,292	33,967	120,922
Brazil	6,076	155,039	36,673	5,696	42,749	160,735
British Honduras	-	26,436	-	2,850	-	29,286
Cayman Islands	608	60	-	-	608	60
Chile	21,632	65,447	12,202	8,707	33,834	94,154
Colombia	3,437	92,407	2,775	9,181	6,212	101,588
Costa Rica	7,508	6,017	6,525	1,590	14,033	7,607
Cuba	3,852	2,486	9,000	1,789	12,852	4,275
Dominican Republic	7,606	108,973	23,590	36,410	31,196	147,383
Ecuador	51,365	106,344	6,190	7,807	57,555	114,151
El Salvador	2,405	18,643	6,509	2,016	8,914	20,659
Guatemala	8,067	-	13,800	-	21,867	-
Guyana	19,534	73,795	5,758	22,753	25,292	96,548

SCHEDULE 23 (concluded)

	Liquidated by disbursements		Unliquidated		Total	
	Regular programme	UNDP (TA) account	Regular programme	UNDP (TA) account	Regular programme	UNDP (TA) account
	\$	\$	\$	\$	\$	\$
<b>THE AMERICAS (continued)</b>						
Haiti	306	14,141	8,894	866	9,200	15,007
Honduras	3,899	68,466	6,230	27,300	10,129	95,766
Jamaica	16,970	54,575	2,240	9,348	19,210	63,923
Leeward Islands	-	9,528	-	-	-	9,528
Mexico	21,089	113,158	6,512	5,772	27,601	118,930
	-	2,008	-	589	-	2,597
Netherlands Antilles	2,790	-	4,810	-	7,600	-
Nicaragua	16,906	39,526	1,456	2,172	18,362	41,698
Panama	29,098	76,601	5,711	3,580	34,809	80,181
Paraguay	26,273	84,815	11,652	6,272	37,925	91,087
Peru	6,670	14,314	3,059	1,505	9,729	15,819
Surinam	27,025	115,155	6,859	3,771	33,884	118,926
Trinidad and Tobago	-	-	1,470	-	1,470	-
United States of America	10,086	66,231	4,828	208	14,914	66,439
Uruguay	7,501	106,374	21,049	5,896	28,550	112,270
Venezuela	-	2,149	-	15,737	-	17,886
Virgin Islands	3,424	33,215	1,101	30,858	4,525	64,073
Windward Islands	-	-	-	-	-	-
Sub-total	782,054	2,030,750	279,884	274,956	1,061,938	2,305,706
<b>MIDDLE EAST</b>						
Regional projects	80,186	17,607	7,550	30	87,736	17,637
Federation of South Arabia	-	15,863	-	-	-	15,863
Iraq	23,960	70,891	2,500	15,062	26,460	85,953
Israel	14,986	84,283	13,486	6,844	28,472	91,127
Jordan	46,997	51,761	11,460	8,831	58,457	60,592
Kuwait	1,821	2,070	526	-	2,347	2,070
Saudi Arabia	35,325	78,908	6,437	7,462	41,762	86,370
Syria	39,028	48,096	5,720	3,246	44,748	51,342
Yemen	50,992	100,355	9,448	-	60,440	100,355
Sub-total	293,295	469,834	57,127	41,475	350,422	511,309
<b>INTERREGIONAL</b>						
Interregional projects	885,422	480,353	174,139	264,959	1,059,561	745,312
Total	5,108,001	9,212,228	1,501,068	1,866,532	6,609,069	11,078,760



B. UNITED NATIONS REGULAR PROGRAMME OF TECHNICAL ASSISTANCE AND UNITED NATIONS AS A PARTICIPATING AND EXECUTING AGENCY FOR THE UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE)

SCHEDULE 24

Trust funds for projects

Status of funds as at 31 December 1967

Projects financed by recipient governments		Unencumbered balance at 1 January 1967	Receipts	Total <sup>a/</sup> available in 1967	Liquidated by disbursements	Obligations incurred Unliquidated	Unencumbered balance at 31 December 1967
Source of financing	Purpose	\$	\$	\$	\$	\$	\$
Argentina	Road construction, Santa Clara	964	(943)	21	21	-	-
Bahamas	Statistics	-	28,800	28,800	-	-	28,800
Brunei	Economic adviser	21,022	20,335	41,357	18,684	100	22,573
Cambodia	Housing, planning and building	(474)	474	-	-	-	-
Cambodia	Electrical engineer	653	(653)	-	-	-	-
China	Industrial design	3,057	537	3,594	2,627	-	967
Colombia	Tariffs	150	-	150	-	-	150
Greece	Data processing	(889)	-	(889)	-	-	(889)
Haiti	Sugar production	(1,740)	-	(1,740)	-	-	(1,740)
Honduras	Natural resources development and power	-	5,263	5,263	5,211	1,535	(1,483)
Iran	Economic development	57,880	57,290	115,170	54,848	554	59,768
Iran	Asian Trade Fair expert	32,928	-	32,928	19,127	25	13,776
Iran	Dam and irrigation engineer	21,930	(21,930)	-	-	-	-
Iran	Industrial development and productivity	-	5,410	5,410	2,940	-	(175)
Iraq	Industrial planning	(4,691)	-	(4,691)	-	-	(4,691)
Iraq	Power and electrical engineer	94	39	133	-	-	133
Iraq	Stores management	3,348	-	3,348	-	3	3,345
Israel	Funds held in suspense pending instructions from the Government for utilization	115	(115)	-	-	-	-
Israel	Social services	-	1,754	1,754	2,144	-	(390)
Israel	Trade promotion and marketing	-	439	439	-	-	439
Jamaica	Foot-wear production	23,112	10,381	33,493	17,442	20	16,031
Kuwait	Economic development	3,691	(3,691)	-	-	-	-
Kuwait	Economic analysis	20,514	23,866	44,380	20,677	-	23,703
Kuwait	Mineral and fuel resources	873	-	873	-	-	873
Kuwait	Public works	16,500	(16,500)	-	-	-	-
Kuwait	Statistics	1,884	-	1,884	-	-	1,884
Kuwait	Road construction	302	-	302	-	-	302
Kuwait	Manpower planning	20,041	-	20,041	19,358	-	(1,957)
Kuwait	City planning and sewerage	14,786	43,869	58,655	17,944	-	40,711
Kuwait	Public administration	-	2,193	2,193	1,823	-	370
Liberia	Economic study for integrated steel plant	-	12,000	12,000	-	-	12,000
Libya	Economic surveys	(2,324)	14,407	12,083	23,857	400	(12,174)
Libya	Marketing	5,254	27	5,381	7,119	-	(1,738)
Libya	Data processing	8,319	(6,322)	1,997	-	-	1,997
Libya	Vital and industrial statistics	11,006	45,301	56,307	39,960	-	16,347

SCHEDULE 24 (continued)

Projects financed by recipient governments		Unencumbered balance at 1 January 1967	Receipts	Total available in 1967	Obligations incurred by disbursements	Unliquidated	Unencumbered balance at 31 December 1967
Source of financing	Purpose	\$	\$	\$	\$	\$	\$
Libya	Statistics	1,089	-	1,089	-	-	1,089
Libya	Social development	8,459	20,188	28,647	17,922	-	10,725
Libya	Housing	1,617	28,032	29,649	26,529	2,271	849
Libya	Rehabilitation of the handicapped	(9,843)	3,500	(6,343)	-	-	(6,343)
Libya	Pension law and public administration	(697)	-	(697)	-	-	(697)
Libya	Public administration	5,040	48,947	53,987	16,868	-	37,119
Libya	School of Public Administration	6,298	47,494	53,792	29,664	-	24,128
Libya	Industrial research chemist	27,500	(27,500)	-	-	-	-
Libya	Insurance	15,000	-	15,000	7,111	-	7,889
Libya	Tourism	30,000	-	30,000	9,039	-	20,961
Libya	Personnel administration	33,183	200	33,383	26,948	-	6,435
Libya	Finance administration	11,000	(11,000)	-	-	-	-
Libya	Administration and management	22,722	270	22,992	21,631	75	11,286
Libya	Pensions	19,363	-	19,363	31,214	465	(12,316)
Libya	Census statistics	22,000	-	22,000	10,393	420	11,187
Libya	Economist	15,000	-	15,000	9,680	263	5,057
Libya	Physical planning	44,000	-	44,000	-	-	44,000
Libya	Plants and oil development	15,000	-	15,000	-	-	15,000
Libya	Specification and standardization	15,000	-	15,000	3,762	401	10,837
Libya	Senior economist	15,000	-	15,000	1,790	385	12,825
Libya	Economic planning	343,400	-	343,400	54,962	9,866	278,572
Libya	OPEX - technical co-operation	15,000	21,921	36,921	-	-	36,921
Libya	Social services	-	25,000	25,000	-	-	25,000
Libya	Funds held in suspense pending instructions from the Government for utilization	3,306	-	3,306	-	-	3,306
Malaysia	Manufacturing	1,115	(1,115)	-	-	-	-
Malta	Trade promotion and marketing	-	8,333	8,333	4,212	-	4,121
Netherlands	Fellowships for Netherlands nationals in social welfare fields	(1,777)	3,640	1,863	1,722	2,163	(2,022)
Saudi Arabia	General economist	438	-	438	-	-	438
Saudi Arabia	Small industries	(8,710)	-	(8,710)	635	-	(9,345)
Saudi Arabia	Photo laboratories	138	61	199	-	-	199
Saudi Arabia	Photogrammetrists	(5,898)	10,525	4,627	13,457	-	(8,830)
Saudi Arabia	Public finance	(4,474)	-	(4,474)	164	-	(4,638)
Saudi Arabia	Geodetic surveys	(533)	-	(533)	-	-	(533)
Saudi Arabia	Transport programmer	(2,070)	-	(2,070)	-	-	(2,070)
Saudi Arabia	Highways	94,276	163,418	257,694	163,774	6,863	87,057
Saudi Arabia	Town planning and rural construction	15,038	-	15,038	5	-	15,033
Saudi Arabia	Physical planning	7,320	118	7,438	1,397	1,619	4,422
Saudi Arabia	Community development	3,108	-	3,108	18	-	3,090
Saudi Arabia	Fellowship in community development	1,310	-	1,310	-	-	1,310
Saudi Arabia	Free port zone	16,179	51	16,230	14,508	160	1,562
Saudi Arabia	Passport and nationality affairs	(720)	89	(631)	5,786	1,586	(8,003)
Saudi Arabia	Statistics	(4,360)	47,738	43,378	20,567	-	22,811
Saudi Arabia	Local government	272	-	272	-	-	272
Saudi Arabia	Local adviser	(863)	26,140	25,272	11,897	-	13,375
Saudi Arabia	Cartography	6,539	-	6,539	2,535	-	4,004

SCHEDULE 24 (continued)

Projects financed by recipient Governments		Unencumbered balance at 1 January 1967	Receipts	Total available in 1967	Obligations incurred by disbursements	Unliquidated	Unencumbered balance at 31 December 1967
Source of financing	Purpose	\$	\$	\$	\$	\$	\$
Saudi Arabia	Industrial statistics	-	19,494	19,494	16,324	1,850	1,320
Saudi Arabia	Geodetic surveyor	-	27,316	27,316	9,104	882	17,330
Saudi Arabia	Cartography	-	23,570	23,570	-	-	23,570
Saudi Arabia	Cartography	-	21,386	21,386	6,389	215	14,782
Saudi Arabia	Trade promotion and marketing	-	27,275	27,275	-	-	27,275
Sierra Leone	Statistics	(1,445)	1,504	59	-	-	-
Singapore	Director of projects	13,393	(13,393)	-	-	-	-
Singapore	Economic development	421	(421)	-	-	-	-
Singapore	Dockyard management	(112)	112	-	-	-	-
Thailand	Financial institutions	(1,238)	-	(1,238)	-	-	(1,238)
Trinidad and Tobago	Natural gas production and utilization	(3,633)	42,344	38,711	22,107	184	16,420
Trinidad and Tobago	Land valuation	2,066	-	2,066	-	-	2,066
Trinidad and Tobago	Electronic data processing	5,175	5,175	10,686	2,468	-	8,218
Trinidad and Tobago	Public finance	15,000	15,000	15,000	-	55	14,945
United Arab Republic	Metallurgist	-	-	(7,084)	-	-	(7,084)
Venezuela	Economic development	(7,084)	-	(7,084)	-	-	(7,084)
Venezuela	National accounts	(110)	-	(110)	-	-	(110)
Venezuela	Industrial programs	(6,769)	-	(6,769)	-	-	(6,769)
Venezuela	Industrial programmer	8,044	-	8,044	-	-	8,044
Venezuela	Metal and mechanical industries	13,066	-	13,066	8,399	1,500	3,167
Venezuela	Textiles	(3,347)	26,666	23,319	28,666	-	(5,347)
Venezuela	Fermentation laboratories	(1,065)	20,952	19,887	18,252	-	1,635
Venezuela	Maintenance and repair of heavy equipment	735	-	735	-	-	735
Venezuela	Petro-chemicals and fermentation	197	-	197	-	-	197
Venezuela	Statistics	(2,934)	-	(2,934)	3	-	(2,937)
Venezuela	Fellowship in group training	221	-	221	-	-	221
Venezuela	Public administration	24,000	-	24,000	18,994	42	4,964
Venezuela	Economic programming and projections	-	18,929	18,929	17,546	1,789	(406)
Zambia	Various consultants	6,987	(6,987)	-	-	-	-
Zambia	Public administration	-	25,110	25,110	2,555	220	22,325
	Sub-total	1,093,069	892,313	1,985,382	912,841	41,193	1,028,348
Associate experts							
Austria	Development project in Nepal	1,196	-	1,196	-	-	1,196
Belgium	Various fields in several countries	43,685	161,602	205,287	111,052	5,017	89,218
Belgium	Funds held in suspense pending instructions from the Government for utilization	28,480	-	28,480	-	-	28,480
Denmark	Various fields in several countries	171,633	102,764	245,397	161,527	5,217	74,653
Federal Republic of Germany	Funds held in suspense pending instructions from the Government for utilization	971	-	971	-	-	971
Netherlands	Various fields in several countries	(170,703)	300,090	129,387	477,262	24,390	(372,265)
Norway	Various fields in several countries	(586)	-	(586)	-	-	(586)
Sweden	Various fields in several countries	221,723	322,083	543,806	288,370	20,700	234,736
Sweden	Funds held in suspense pending instructions from the Government for utilization	4,353	(4,353)	-	-	-	-
	Sub-total	270,762	883,176	1,153,938	1,041,211	56,324	56,403

SCHEDULE 24 (continued)

Other projects financed by donor Governments		Unencumbered balance at 1 January 1967	Receipts	Total available in 1967	Obligations incurred liquidated by disbursements	Unencumbered balance at 31 December 1967
Source of financing	Purpose	\$	\$	\$	\$	\$
Denmark	Statistical fellowship in Africa	6,191	-	6,191	70	1
Netherlands	Seminar on planning domestic and external resources for investment	21	44	65	-	65
Netherlands	Training programme for social welfare personnel, Saigon, Republic of Viet-Nam	79,878	82,000	161,878	32,291	123,551
Union of Soviet Socialist Republics-TECHNOPROMEXPORT	Interpreters accompanying experts in various fields from the Union of Soviet Socialist Republics	(287,359)	114,414	(172,945)	190,005	(378,344)
Union of Soviet Socialist Republics-TECHNOPROMEXPORT	Funds held in suspense - to be applied to deficits in above projects when specific instructions for application are received	86,110	(82,062)	4,048	-	4,048
	Sub-total	(115,159)	114,396	(763)	222,366	(250,679)
Other funds-in-trust						
Anonymous	Books for India and Pakistan	54	-	54	54	-
Funds-in-trust for the Congo	Economic analysis and co-ordination	-	149,480	149,480	123,474	26,006
	National economic planning	-	4,271	4,271	2,947	1,324
	Mineral and natural resources	-	67,217	67,217	55,209	12,008
	Public works	-	416,280	416,280	341,637	74,643
	Public finance	-	203,266	203,266	141,838	61,428
	Transportation and communications	-	135,751	135,751	100,728	35,023
	Social affairs and community development	-	56,266	56,266	46,515	9,751
	Public administration	-	25,912	25,912	22,778	3,134
	Police training	-	152,226	152,226	131,253	20,973
International Bank for Reconstruction and Development	Fellowships in highway development	(22,750)	42,569	19,819	788	20,050
International Union of Local Authorities	Assistance for inter-municipal co-operation	13,209	-	13,209	-	13,209
National Council of Churches in the United States of America	Training of women in New Guinea	-	15,000	15,000	-	15,000
Pan-American Union	Inter-American Statistical Institute	3,282	-	3,282	-	3,282
The Ford Foundation	Census in Asia and the Far East	(1,464)	-	(1,464)	-	(1,464)
The Ford Foundation	Statistical training in Addis Ababa and Bangkok	72	(72)	-	-	-
The Population Council, Inc.	Statistical survey in Senegal	29	-	29	-	29
The Population Council, Inc.	Demographic Training Centre, India	9,025	-	9,025	7,794	1,231
The Population Council, Inc.	Demographic Training Centre, United Arab Republic	3,903	9,854	13,757	6,744	7,005
The Population Council, Inc.	Demographic Training Centre, Chile	(1,487)	-	(1,487)	163	(1,650)
The Population Council, Inc.	Demographic sample surveys in Latin America 1963/67	9,353	-	9,353	2,446	6,907
The Population Council, Inc.	Workshop on family planning, Bangkok	4,009	59	4,068	-	4,068
The Population Council, Inc.	Rural fertility surveys	11,821	-	11,821	9,056	2,765
The Population Council, Inc.	Seminar in Cairo - October 1966	6,000	-	6,000	5,060	905
The Population Council, Inc.	Students from the Middle East	-	(400)	(400)	177	35
The Rockefeller Foundation	Assistance for ECAFE expanded demographic programme	7,319	107	7,426	1,715	5,711
United Nations Trust Fund	Special industrial services	41,182	2,801,899	2,843,081	426,827	2,303,746
United Nations Children's Fund	Asian Institute for Economic Development and Planning	154	(154)	-	-	-
United Nations Children's Fund	Public administration, Tunisia	113	(113)	-	-	-

SCHEDULE 24 (concluded)

Other Funds-in-trust	Purpose	Unencumbered balance at 1 January 1967	Receipts	Total <sup>a/</sup> available in 1967	Liquidated by disbursements	Obligations incurred Unliquidated	Unencumbered balance at 31 December 1967
		\$	\$	\$	\$	\$	\$
Source of financing							
United Nations Children's Fund	Urban pilot project, Tunisia	5,113	-	5,113	4,855	-	258
United Nations Children's Fund	Abidjan School of Social Work	3,759	-	3,759	2,373	760	626
United Nations Children's Fund	Contribution to ECA seminar in Alexandria	3,073	(3,073)	-	-	-	-
United Nations Korean Reconstruction Agency	Fellowships in industrial development for Korean nationals	15,881	6,869	22,750	293	-	22,457
United Nations Korean Reconstruction Agency	Nakong reconnaissance survey	31,593	1,526	33,119	28,866	1,500	2,753
Various	Contributions towards a programme of assistance in the teaching, study, dissemination and wider appreciation of international law	-	11,883	11,883	1,095	10,788	-
Various	Contributions towards technical assistance, Burundi and Rwanda (Tunisia \$2,000 and Cyprus \$279,70, received under terms of General Assembly Resolution 1876 (XVII))	2,280	-	2,280	-	-	2,280
Various	Contributions towards the education and training of South Africans (re: Security Council resolution 191 (1964))	8,695	380,309	389,004	261,272	127,732	-
	Sub-total	154,218	4,476,932	4,631,150	1,725,957	533,541	2,371,652
Grants administered by regional economic commissions							
The Ford Foundation	Grant to ECAFE for an industrial seminar on planning for urban and regional development to be held in Japan	703	-	703	(20)	300	423
The Ford Foundation	Grant to ECAFE to assist in the expansion of the Asian Institute for Economic Development and Planning research programme, the establishment of a documentation centre and development of the library	-	-	-	10,890	10,810	49,159
	Sub-total	703	-	703	10,870	11,110	49,582
	Total	1,471,452	6,366,817	7,838,269	3,913,245	669,718	3,255,306

a/ Exclusive of payments towards administrative overhead reported in schedule 17

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

SCHEDULE 25

Allocations and commitments incurred through 31 December 1967

Country and description	Projects in operation		Allocations		Liquidated by disbursements		Commitments incurred		Unencumbered balance of allocations
	Prior years	Current Year	Current Year	Total	Prior years	Total	Current Year	Unliquidated	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Afghanistan									
Groundwater investigation	1,287,300	50,200	672,276	1,337,500	171,002	77,319	920,597	416,903	
Survey of a direct road from Kabul to Herat	752,200	-	137,141	752,200	209	-	137,350	614,850	
Central Authority for Housing and Town Planning, Kabul	833,100	-	125,572	833,100	170,184	70,383	366,145	466,955	
Algeria									
Industrial and marketing surveys on petroleum derivatives and natural gas	844,000	-	294,804	844,000	356,551	91,971	743,326	100,674	
Argentina									
Mineral survey in the Andean Cordillera	1,503,825	47	1,201,337	1,503,872	142,363	52,598	1,496,298	7,574	
Groundwater research in the north-west	708,793	155,158	333,052	863,951	153,039	72,011	598,102	305,849	
Institute of Urban and Regional Planning, Rosario	400	908	400	1,308	908	-	1,308	-	
Investigation of porphyry copper type mineralization in the Provinces of Mendoza, Neuquen and San Juan	677,800	814,300	119,267	1,492,100	739,618	181,689	1,040,574	451,526	
Bolivia									
Pilot mineral survey of the Cordillera and Altiplano	1,320,733	-	1,315,444	1,320,733	7,208	2,531	1,325,183	(4,450)	
Mining and Metallurgical Research Institute	732,400	45,900	102,162	778,300	199,623	90,379	392,164	386,136	
Centre for Petroleum Development, Santa Cruz	853,200	-	61,300	853,200	510,734	194,605	766,639	86,561	
Development of the gold deposits of the Tipuani area	116,400	762,476	76,161	878,876	130,989	43,873	253,023	625,853	
Groundwater development in the Altiplano	-	1,000	-	1,000	762	-	762	238	
Flood control of the Bolivian rivers of the Amazonas Basin	-	6,200	-	6,200	1,727	-	1,727	4,473	
Construction of a port and improvement of navigation on the Paraguay River	-	6,200	-	6,200	3,539	-	3,539	2,661	
Brazil									
Survey of rock-salt deposits	794,200	-	68,676	794,200	31	-	68,707	725,493	
Burma									
Survey of lead and zinc mining and smelting	562,661	-	529,450	562,661	(122)	-	529,338	33,303	
Irrigation survey	1,071,850	62,200	113,773	1,134,050	317,193	538,108	975,074	158,976	
Burundi									
Royal School of Administration, Bujumbura	157,400	509,800	17,262	657,200	92,973	127,400	237,635	429,565	
Cambodia									
Strengthening of the Directorate of Electric Power	4,800	757,900	13,060	762,700	108,472	150,609	272,161	490,539	

SCHEDULE 25 (continued)

Country and description	Allocations		Liquiated by disbursements		Commitments incurred		Unencumbered balance of allocations
	Prior years	Current year	Prior years	Current year	Unliquidated	Total	
	\$	\$	\$	\$	\$	\$	\$
Ceylon	26,300	529,400	1,676	137,093	24,986	163,755	391,945
Institute of Surveying and Mapping, Diyatalawa	-	275,000	-	52,668	34,354	87,022	187,978
National economic programming and planning, Colombo							
Chile	882,761	-	822,409	15,435	779	898,623	(15,862)
Mineral resources survey of the Province of Coquimbo	21,700	1,512,900	14,545	23,544	9,208	47,297	1,487,303
Survey of geothermal development in northern Chile	37,000	60,000	11,018	42,092	13,453	66,563	30,437
Detailed mineral investigation of selected zones in Atacama and Coquimbo	-	-	-	785	-	785	(785)
Groundwater investigations in selected areas in northern Chile							
China	857,700	(21,600)	751,009	66,0E4	16,517	833,610	2,490
Comprehensive hydraulic development survey of the Choshui and Wu Basins	1,503,405	-	251,927	414,630	404,186	1,070,743	432,662
National Maritime Development Institute, Taipei	154,600	501,100	38,290	104,595	73,504	216,389	439,311
Urban development and housing							
Colombia	572,000	42,600	444,066	137,451	26,239	607,756	6,814
Institute for Technological Research	576,500	-	190,156	149,450	42,049	381,655	194,845
Institute of General Administration, Bogotá	-	125,000	-	-	-	-	125,000
Development of the Choco Valley							
Congo (Brazzaville)	176,700	722,300	24,244	233,010	69,850	382,104	516,896
Mineral exploration in the south-west	-	10,300	-	7,834	149	7,983	2,317
National youth training and rural resettlement							
Costa Rica	231,300	597,857	27,197	79,096	111,511	217,804	611,353
Groundwater surveys in three selected areas	128,600	11,200	11,527	63,230	56,549	131,306	8,494
Mineral survey in the north-west							
Cyprus	1,445,600	-	907,486	283,901	104,173	1,295,560	150,040
Survey of groundwater and mineral resources							
Czechoslovakia	-	35,000	-	5,566	2,452	8,018	26,982
Research Computing Centre, Prague							
Dahomey	-	200	-	-	-	-	200
Mineral survey							
Ecuador	1,147,220	20,000	644,455	251,666	42,089	938,210	229,010
Surveys of metallic and non-metallic minerals							
El Salvador	633,400	-	157,306	90,253	31,985	279,544	353,856
Groundwater survey of the metropolitan area of San Salvador							

SCHEDULE 25 (continued)

Country and description	Allocations		Liquated by disbursements		Commitments incurred		Unencumbered balance of allocations
	Prior Years	Current Year	Prior Years	Current Year	Unliquidated	Total	
	\$	\$	\$	\$	\$	\$	\$
El Salvador							
Survey of geothermal resources	951,100	-	78,615	99,175	685,242	863,032	88,068
Assessment of mineral deposits in the north	19,500	713,700	748	92,961	40,923	134,632	598,568
Ethiopia							
Mineral survey in two selected areas	-	1,407,897	-	35,045	215,526	250,571	1,157,326
Ghana							
Institute of Public Administration, Accra	515,700	39,900	519,407	23,609	1,195	544,211	11,389
Guatemala							
Mineral surveys in two selected zones	940,100	33,500	142,448	220,639	156,198	519,285	454,315
Guinea							
National Mineral and Geological Centre, Conakry	-	1,300	-	1,867	-	1,867	(567)
Guyana							
Power development survey	789,500	-	69,457	330,806	165,415	565,678	223,822
Mineral survey (phase II)	934,000	-	10,793	386,244	99,890	496,927	437,073
India							
Survey of potential hydropower sites	2,351,100	-	2,323,902	8,487	2,731	2,335,120	15,980
Cavitation Research Centre, Poona	505,600	-	267,414	121,148	134,991	523,513	(17,913)
Institute for Petroleum Exploration, Dehra Dun	912,700	-	856,927	7,242	11,327	875,496	37,204
Assistance to the survey of India for pre-investment surveying, mapping and training	1,409,600	52,600	197,211	64,987	579,019	841,217	620,983
Groundwater surveys in Rajasthan and Uttar Pradesh	110,400	802,500	22,377	138,340	229,191	389,908	522,992
Groundwater investigations in Madras State	989,200	-	212,098	365,629	236,444	812,171	177,029
Institute for petroleum exploration, Dehra Dun (phase II)	910,700	-	91,991	463,351	187,202	742,544	168,156
Mineral development in Madras State	-	949,700	-	53,045	159,246	214,291	735,409
Indonesia							
Statistical Research and Development Centre, Djakarta	674,130	-	675,149	-	-	675,149	(1,019)
Iran							
Geological Survey Institute	3,849,200	-	2,684,709	937,244	61,266	3,683,219	165,981
Establishment of an industrial estate	582,000	59,300	641,300	111,913	134,676	378,328	262,972
Research Centre for Industrial and Trade Development	-	156,500	-	71,761	7,372	79,133	77,367
Public administration	-	7,000	-	4,035	90	4,125	2,875
Iraq							
Assistance in development planning and execution	632,900	-	40,725	60,201	23,959	137,855	502,015
Building Research Centre	-	3,700	-	3,230	-	3,230	410



SCHEDULE 25 (continued)

Country and description	Projects in operation		Allocations		Liquidated by disbursements			Commitments incurred			Unencumbered balance of allocations
	Prior years	Current year	Current year	Total	Prior years	Current year	Total	Prior years	Current year	Total	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Ireland	657,000	-	-	657,000	250,701	162,478	470,388	57,209	186,612		186,612
National Institute for Physical Planning and Construction Research											
Israel	533,968	-	-	533,968	536,262	1,333	537,595	-	(3,627)		(3,627)
Silicate Institute	1,141,800	10,000	10,000	1,151,800	4,493	94,810	164,462	65,159	987,338		987,338
Industrial Research Centre	1,600	657,200	657,200	658,800	1,513	1,752	3,265	-	655,535		655,535
Electrodialysis pilot plant, Mashabei Sade											
Ivory Coast	1,167,300	-	-	1,167,300	514,019	282,052	834,702	38,631	332,598		332,598
Mineral survey in the southwest											
Jamaica	322,900	-	-	322,900	159,189	63,161	268,591	46,243	54,309		54,309
Assistance to the Survey Department of Jamaica	400	58,000	58,000	58,400	262	33,852	73,992	39,878	(15,592)		(15,592)
Assistance in physical development planning											
Jordan	-	486,200	486,200	486,200	120	35,684	68,818	33,134	417,382		417,382
Establishment of a Mineral Exploration Unit	200	131,700	131,700	131,900		32,645	112,544	79,779	19,356		19,356
Centre for Industrial Development, Amman	-	3,700	3,700	3,700		3,712	3,712	-	(12)		(12)
National Institute of Housing											
Kenya	626,000	95,913	95,913	721,913	406,753	239,360	672,195	26,082	49,718		49,718
Mineral resources survey in Western Kenya											
Kuwait	819,500	-	-	819,500	84,595	92,376	242,269	65,298	577,231		577,231
Kuwait Institute of Economic and Social Planning in the Middle East											
Lebanon	1,242,200	-	-	1,242,200	996,659	134,247	1,137,274	6,368	104,926		104,926
Groundwater survey											
Liberia	614,800	295,000	295,000	909,800	484,588	161,712	810,063	163,763	99,737		99,737
Assistance to the Department of Planning and Economic Affairs, Monrovia											
Libya	10,200	318,700	318,700	328,900	6,227	60,248	158,936	92,461	169,964		169,964
National Institute of Public Administration, Tripoli											
Madagascar	1,058,170	57,900	57,900	1,116,070	606,777	323,939	1,033,566	102,850	82,504		82,504
Surveys of the mineral and groundwater resources of southern Madagascar	537,200	-	-	537,200	281,594	3,054	292,354	7,706	44,846		44,846
Railway survey	-	5,100	5,100	5,100	-	4,391	4,391	-	709		709
Study of energy											



SCHEDULE 25 (continued)

Country and description	Projects in operation		Allocations		Total		Liquated by disbursements			Commitments incurred			Unencumbered balance of allocations
	Prior Years	Current Year	Prior Years	Current Year	Prior Years	Current Year	Prior Years	Current Year	Unliquidated	Total	Unencumbered balance of allocations		
Peru	-	140,800	-	140,800	-	140,800	-	8,312	-	8,312	132,483		
Philippines	741,600	-	741,600	-	741,600	-	19,999	740,244	19,999	740,244	1,356		
Institute of Applied Geology, Manila	510,500	15,000	525,500	-	525,500	-	28,351	478,884	28,351	478,884	46,616		
Survey of coal resources in Mindanao	39,100	640,700	679,800	-	679,800	-	58,365	479,564	412,097	479,564	200,236		
Feasibility survey for the hydraulic control of the Laguna de Bay complex and related developmental activities	977,322	-	977,322	-	977,322	-	8,272	581,041	242,656	581,041	396,281		
Poland	-	-	-	-	-	-	2,724	-	-	-	-		
Sub-surface exploration for potassium salts	-	-	-	-	-	-	-	-	-	-	-		
Republic of Korea	30,000	34,600	64,600	-	64,600	-	31,690	63,134	13,017	63,134	1,466		
Pre-investment survey of the Naktong River Basin	-	-	-	-	-	-	2,724	-	-	-	-		
Rwanda	563,300	-	563,300	-	563,300	-	53,484	201,303	46,438	201,303	361,997		
Pilot plant for industrialization and pyrethrum production, Mukingo	1,048,100	378,047	1,426,147	-	1,426,147	-	891,016	988,684	25,739	988,684	59,416		
Saudi Arabia	107,700	-	107,700	-	107,700	-	8,890	277,753	79,003	277,753	207,994		
Industrial Studies and Development Centre, Riyadh	101,500	1,332,500	1,434,000	-	1,434,000	-	36,285	1,202,073	1,069,314	1,202,073	231,985		
Mineral survey	-	4,100	4,100	-	4,100	-	-	-	-	-	4,100		
Mineral resources survey (phase II)	971,268	30,500	1,001,768	-	1,001,768	-	535,868	909,106	144,044	909,106	92,662		
Singapore	1,001,000	-	1,001,000	-	1,001,000	-	266,342	625,670	90,841	625,670	379,330		
Assistance in urban renewal and development	686,200	1,432,852	2,119,052	-	2,119,052	-	174,134	361,238	43,661	361,238	324,962		
Metal Industry Development Centre	-	-	-	-	-	-	-	128,294	114,690	128,294	1,304,558		
Somalia	589,900	51,000	640,900	-	640,900	-	65,534	200,803	41,556	200,803	440,097		
Mineral and groundwater survey	-	-	-	-	-	-	-	-	-	-	-		
Institute for Public Administration, Mogadiscio	781,200	-	781,200	-	781,200	-	343,216	593,645	99,801	593,645	187,555		
Sudan	304,900	-	304,900	-	304,900	-	236,734	296,061	45,096	296,061	8,839		
Industrial Research Institute, Khartoum	-	-	-	-	-	-	-	-	-	-	-		
Mineral survey in three selected areas	-	-	-	-	-	-	-	-	-	-	-		
Syria	589,900	51,000	640,900	-	640,900	-	65,534	200,803	41,556	200,803	440,097		
Planning Institute for Economic and Social Development, Damascus	781,200	-	781,200	-	781,200	-	343,216	593,645	99,801	593,645	187,555		
Thailand	304,900	-	304,900	-	304,900	-	236,734	296,061	45,096	296,061	8,839		
Technological Research Institute, Bangkok	-	-	-	-	-	-	-	-	-	-	-		
Survey of minerals and mineral processing industries in the north-east	-	-	-	-	-	-	-	-	-	-	-		

SCHEDULE 25 (continued)

Country and description	Projects in operation		Allocations		Total		Liquidated by disbursements			Commitments incurred		Unencumbered balance of allocations
	Prior years	Current year	Prior years	Current year	Prior years	Current year	Prior years	Current year	Unliquidated	Total		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Togo	1,271,100	-	1,271,100	-	1,271,100	-	983,805	140,476	42,654	1,166,935	104,165	298,430
Survey of groundwater and mineral resources Building Construction Centre, Cacaoelli	-	309,200	309,200	-	309,200	-	-	2,988	7,782	10,770	-	-
Trinidad and Tobago	-	1,000	1,000	-	1,000	-	-	1,015	33	1,048	(48)	-
Seismic survey, in the marine area between Trinidad and Tobago	-	-	-	-	-	-	-	-	-	-	-	-
Tunisia	977,548	106,700	1,084,248	28,000	1,112,248	581,751	302,014	134,827	15,680	1,018,592	65,656	3,506
Mineral investigation of the Foussana Basin National Centre for Industrial Studies, Tunis	400	28,000	28,400	-	28,400	372	8,842	-	-	24,894	-	-
Turkey	154,100	826,600	980,700	63,000	1,043,700	11,851	477,865	20,034	-	509,750	470,950	63,000
Geothermal energy survey of Western Anatolia Small Industries Development Centre and pilot industrial estate at Gazientep	-	63,000	63,000	-	63,000	-	-	-	-	-	-	-
Uganda	617,600	25,370	642,970	19,700	662,670	119,169	347,472	135,311	-	601,952	41,018	8,936
Karamoja groundwater survey Small industries development programme and establishment of an irrigational estate, Kampala	-	19,700	19,700	-	19,700	10,847	(83)	-	-	10,764	-	-
United Arab Republic	1,882,789	-	1,882,789	4,800	1,887,589	107,198	243,546	288,313	-	639,057	1,243,732	73
Assessment of the mineral potential of the Aswan Region Engineering and Industrial Design Development Centre, Nasser City	-	4,800	4,800	-	4,800	-	4,727	-	-	4,727	-	-
United Kingdom (Fiji Islands)	571,800	-	571,800	-	571,800	57,908	123,249	58,962	-	240,119	331,681	-
Survey of the transport system	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom (Solomon Islands)	935,900	-	935,900	-	935,900	619,794	155,144	44,421	-	819,359	116,541	-
Aerial geophysical surveys	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom (Swaziland)	452,500	-	452,500	-	452,500	135,690	120,953	45,168	-	301,811	150,689	-
Aerial geophysical survey	-	-	-	-	-	-	-	-	-	-	-	-
United Republic of Tanzania	590,400	-	590,400	300	590,700	268,079	117,492	59,237	-	444,808	145,592	-
Mineral exploration of the Lake Victoria Gold-field Industrial Studies and Development Centre, Dar es Salaam	474,100	-	474,100	-	474,100	88,006	121,254	111,438	-	320,698	153,702	-
Upper Volta	1,241,800	-	1,241,800	-	1,241,800	693,322	334,089	90,823	-	1,118,234	123,566	-
Mineral and groundwater surveys Feasibility surveys for mineral development in the Northeast and associated transport factors	442,092	-	442,092	-	442,092	48,369	315,812	116,924	-	481,105	(39,013)	-
Venezuela	671,400	28,125	699,525	59,500	759,025	22,853	126,338	45,178	-	194,369	505,156	-
National Centre for Training and Applied Research in Community Development Urban research and planning Strengthening the training programme of the Foundation for Community and Municipal Development	44,850	59,500	104,350	900	105,250	2,603	50,130	17,977	-	70,710	33,640	-
	-	900	900	-	900	-	529	318	-	847	53	-

SCHEDULE 25 (continued)

Country and description	Allocations		Liquitated by disbursements		Commitments incurred		Unencumbered balance of allocations
	Prior Years	Current year	Prior Years	Current year	Unliquidated	Total	
	\$	\$	\$	\$	\$	\$	\$
Yugoslavia							
Skopje urban plan	1,563,500	-	1,466,851	4,794	6,420	1,478,065	85,435
Studies on the regulation and control of the Vardar River	1,333,000	-	225,351	575,934	325,027	1,126,312	206,683
Regulation and management of the Sava River	3,800	33,500	2,585	20,836	9,041	32,463	4,837
Regional plan for the South Adriatic region	3,500	1,000,500	3,235	62,437	754,355	820,027	183,973
Zambia							
airborne geophysical survey	-	1,800	-	1,549	-	1,549	251
Regional							
Africa							
African Institute for Economic Development and Planning	4,307,180	248,170	1,180,857	783,383	14,361	1,979,606	2,576,744
Electric power development survey	673,200	-	115,284	148,939	159,917	424,140	219,060
Feasibility study for the regulation of the Senegal River	129,400	888,100	24,962	310,766	501,645	837,373	180,127
Feasibility study for the diversion of the Lagone River floods	25,600	293,400	3,556	89,169	141,543	234,268	84,732
Centre of Industrial Studies for the Hagrreb	10,700	26,000	7,527	10,428	18,357	36,312	388
Design of system of water management in the Upper Senegal River catchment	-	1,405,500	1,329	19,215	619,978	640,522	764,978
African Development Bank - Pre-Investment Unit	-	2,696,500	-	94,436	101,249	195,685	2,500,815
Trans-Saharan Road study	2,400	210,400	-	33,171	33,171	33,171	179,629
Navigability and port studies on the Senegal River	-	1,184,400	-	3,598	3,428	7,026	1,177,374
East African Railways and Harbours training and development	-	13,500	-	1,294	240	1,534	11,966
Senegal River Basin development: mineral exploration	-	9,295	-	1,516	2,312	3,828	5,467
Institute of Administration in the University of Botswana, Lesotho and Swaziland	-	2,700	-	704	-	704	1,996
The Americas							
Latin American Institute for Economic and Social Planning	2,808,500	133,938	2,473,583	477,245	-	2,950,828	(8,390)
The Central American Research Institute for Industry (IC.IRI), phase II	750,000	-	357,455	167,700	39,373	564,528	185,472
Assistance to the Latin American Centre for Population Studies (CELAPDE)	214,100	274,470	103,375	239,994	85,586	428,955	59,615
Latin American Institute for Economic and Social Planning, Santiago	248,200	333,200	286,264	181,291	-	467,555	113,845
Central American Institute of Public Administration, San José	-	327,475	-	147,563	33,868	181,431	146,044
Latin American Institute for Economic and Social Planning, Santiago (phase II)	-	4,811,900	-	594,952	-	594,952	4,216,948
Asia and the Far East							
Survey of four tributaries (Mekong)	1,558,750	-	1,507,301	22,247	1,556	1,531,104	27,646
Survey of minerals and mineral processing industries in the Lower Mekong River Basin	492,500	479,600	346,286	167,495	372,825	886,606	85,494
Asian Institute for Economic Development and Planning	3,300,000	201,100	1,429,475	497,774	11,882	1,929,131	1,561,969
Institutional support to the Committee for Co-ordination of Investigations of the Lower Mekong Basin	2,446,500	409,445	1,457,568	904,514	220,379	2,582,462	273,483
Institutional support for the Asian Highway	34,000	173,400	14,335	102,596	35,370	150,351	57,049
Institutional support project to the Mekong Committee (phase II)	-	18,000	-	16,481	936	17,417	583
For projects	96,916,272	40,109,564	47,751,758	23,197,430	14,675,790	85,625,008	51,391,828
For overhead	7,328,920	4,174,390	4,514,920	3,003,845	3,979,535	11,501,210	-
	104,245,192	44,274,954	52,266,718	26,204,275	18,655,325	97,126,318	51,391,828

SCHEDULE 25 (concluded)

Country and description	Completed projects	Allocations		Liquidated by disbursements		Commitments incurred		Unencumbered balance of allocations
		Prior years	Current year	Prior years	Current year	Unliquidated	Total	
		\$	\$	\$	\$	\$	\$	\$
Chile	Mineral survey	982,800	43,218	984,727	41,291	-	1,026,018	-
Ecuador	Survey of hydrological resources of Manabi Province	443,300	(5,250)	438,050	1,647	-	438,050	-
Guyana	Aerial geophysical survey	634,200	(7,241)	626,959	2,264	-	626,959	-
Iceland	Survey of hydroelectric power development in the Hvita and Thjorsa River Basin	193,600	(14,051)	179,549	18,827	-	179,549	-
Jordan	Groundwater survey of the Azraq Area	885,413	11,133	896,546	6,993	-	896,546	-
Malaysia	Surveys of the Labuk Valley	751,400	(30,131)	721,269	9,388	-	721,269	-
Regional Africa	Integrated basin survey of the Kono River	625,500	16,986	642,486	8,295	-	642,486	-
	For projects	4,516,213	14,664	4,442,169	88,708	-	4,530,877	-
	For overhead	284,600	-	284,600	-	-	284,600	-
		4,800,813	14,664	4,726,769	88,708	-	4,815,477	-
	Total, for projects	101,432,485	40,115,228	52,193,957	23,286,138	14,675,790	90,155,885	51,391,828
	Total, for overhead (schedule 16)	7,611,520	4,174,390	4,799,530	3,006,845	3,979,535	11,785,910	-
		109,044,005	44,289,618	56,993,487	26,292,983	18,655,325	101,941,795	51,391,828



D. SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE

SCHEDULE 27

Contributions receivable from Members as at 31 December 1967

	Assessed for 1967/	Collections during 1967 for prior years	1967 balances due	1966 balances due	1965 balances due	1964 balances due	1963 balances due	1962 balances due	1961 balances due	1960 balances due	1959 balances due	1958 balances due	1956/57 balances due	Total balances due
Afghanistan	2,110	-	2,110	2,355	2,368	4,333	2,821	907	5,584	5,926	3,095	-	-	29,499
Albania	1,689	-	1,689	1,885	1,895	3,466	2,256	735	7,484	3,939	6,062	10,000	5,876	45,299
Algeria	4,221	-	4,221	4,711	-	-	-	-	-	-	-	-	-	8,932
Argentina	38,836	-	38,836	43,345	-	87,518	56,974	18,442	103,291	109,594	168,180	285,000	40,095	994,851
Australia	106,045	252,907	63,227	-	-	-	-	-	-	-	-	-	-	63,227
Austria	1,689	106,045	-	-	-	-	-	-	-	-	-	-	-	1,689
Barbados	230,097	184,078	46,019	49,282	49,282	-	-	-	-	-	-	-	-	1,689
Belgium	1,689	-	1,689	2,885	1,895	3,466	2,256	735	7,484	3,939	6,056	12,500	-	144,583
Bolivia	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	1,689
Botswana	40,102	40,102	-	-	-	-	-	-	-	-	-	-	-	43,905
Brazil	7,176	-	7,176	8,009	8,052	17,330	11,282	3,720	29,938	15,826	24,257	35,000	20,565	181,155
Bulgaria	2,532	2,532	-	-	-	-	-	-	-	-	-	-	-	-
Burma	1,689	-	1,689	1,885	1,895	3,466	2,256	87	-	-	-	-	-	11,278
Burundi	104,044	-	104,044	111,420	111,420	91,997	49,322	50,170	87,943	46,419	71,219	117,500	70,510	911,964
Byelorussian Soviet Socialist Republic	1,689	-	1,689	-	-	-	-	-	-	-	-	-	-	1,689
Cambodia	634,268	634,268	-	-	-	-	-	-	-	-	-	-	-	1,689
Cameroon	1,689	-	1,689	-	-	-	-	-	-	-	-	-	-	1,689
Canada	1,689	3,376	1,689	567	-	-	-	-	-	-	-	-	-	2,256
Central African Republic	3,376	3,376	-	-	-	-	-	-	-	-	-	-	-	-
Ceylon	1,689	-	1,689	1,885	1,895	2,916	2,256	-	-	-	-	-	-	8,385
Chad	11,397	-	11,397	12,720	12,788	22,529	14,667	4,765	25,125	26,643	35,269	-	-	165,903
Chile	179,406	-	179,406	200,235	201,302	395,997	257,793	217,133	466,208	589,797	759,151	1,252,500	355,048	5,274,570
China	9,709	9,709	-	-	-	-	-	-	-	-	-	-	-	-
Colombia	1,689	-	1,689	1,885	1,895	3,466	2,256	-	-	-	-	-	-	11,191
Congo (Brazzaville)	2,110	-	2,110	2,355	2,368	4,333	2,821	-	-	-	-	-	-	6,833
Congo, Democratic Republic of	1,689	-	1,689	1,885	1,895	3,466	2,256	735	1,927	-	-	-	-	13,853
Costa Rica	8,442	-	8,442	9,422	9,473	19,063	12,410	4,008	46,778	24,679	37,874	65,000	12,662	249,811
Cuba	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-
Cyprus	222,094	-	222,094	237,837	237,837	183,993	110,972	113,093	162,787	85,983	131,856	205,000	123,393	1,814,845
Czechoslovakia	1,689	-	1,689	1,885	1,895	61	-	-	-	-	-	-	-	5,550
Dahomey	124,052	124,052	-	-	-	-	-	-	-	-	-	-	-	-
Denmark	1,689	-	1,689	1,885	1,895	4,333	2,821	919	9,356	-	-	-	-	22,898
Dominican Republic	2,110	-	2,110	2,355	2,368	3,296	-	-	-	-	-	-	-	10,129
Ecuador	1,689	-	1,689	1,885	1,895	1,942	-	-	-	-	-	-	-	7,411
El Salvador	1,689	-	1,689	1,885	1,895	-	-	-	-	-	-	-	-	-
Ethiopia	86,036	86,036	-	-	-	-	-	-	-	-	-	-	-	765,655
Finland	1,218,515	974,812	243,703	260,976	260,976	-	-	-	-	-	-	-	-	2,734
France	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	3,376
Gaton	1,689	-	1,689	1,885	1,895	3,466	2,256	735	7,484	-	-	-	-	19,410
Gambia	1,689	-	1,689	1,885	1,895	-	-	-	-	-	-	-	-	-
Ghana	10,553	10,553	-	-	-	-	-	-	-	-	-	-	-	2,734
Greece	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	3,376
Guatemala	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-
Guinea	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-
Guyana	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-
Haiti	1,689	-	1,689	1,885	1,895	3,466	2,256	735	3,722	3,951	6,062	-	-	25,661
Honduras	112,047	-	112,047	119,990	119,990	90,228	53,115	54,126	78,587	41,516	63,627	97,500	67,572	4,191
Hungary	8,004	8,004	-	-	-	-	-	-	-	-	-	-	-	898,298
Iceland	78,094	78,094	-	-	-	-	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-	-	-	-	-	-	-



SCHEDULE 27 (continued)

	Assessed for a 1967	for 1967	for 1967	for 1967	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1956/57	Total
	1967	1967	1967	1967	balances due	balances due	balances due	balances due	balances due	balances due	balances due	balances due	balances due	balances due	balances due	balances due
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Indonesia	16,463	16,463	7,819	-	-	-	-	-	-	-	-	-	-	-	-	-
Iran	8,442	-	-	8,442	-	-	-	-	-	-	-	-	-	-	-	8,442
Iraq	3,376	-	-	3,376	3,769	3,769	7,798	5,077	1,654	1,654	16,840	8,854	13,623	30,000	5,627	100,407
Ireland <sup>c/</sup>	32,014	32,014	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Israel	7,176	7,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Italy <sup>c/</sup>	508,215	295,041	1,088,484	212,174	-	-	-	-	-	-	-	-	-	-	-	212,174
Ivory Coast	1,689	3,780	-	1,689	-	-	-	-	-	-	-	-	-	-	-	1,689
Jamaica	2,110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Japan <sup>c/</sup>	554,234	554,234	-	-	1,885	1,885	3,466	2,256	735	735	7,484	3,951	6,062	10,000	5,876	45,209
Jordan	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kenya	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kuwait	2,532	2,532	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Laos	1,689	1,689	3,780	1,689	-	-	-	-	-	-	-	-	-	-	-	1,689
Lebanon	2,110	-	-	2,110	2,355	2,355	4,333	2,821	919	919	4,653	291	-	-	-	19,850
Lesotho	1,689	1,689	-	1,689	209	209	-	-	-	-	-	-	-	-	-	1,898
Liberia	1,689	1,689	-	1,689	-	-	-	-	-	-	-	-	-	-	-	1,689
Libya	1,689	1,689	3,780	1,689	-	-	-	-	-	-	-	-	-	-	-	1,689
Luxembourg <sup>c/</sup>	10,004	10,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Madagascar	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Malawi	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	5,065	5,065	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maldives Islands	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mali	1,689	1,689	-	1,689	1,895	1,895	-	-	-	-	-	-	-	-	-	3,574
Malta	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-	-	5,469
Mauritania	1,689	1,689	1,713	1,689	1,895	1,895	3,466	1,798	-	-	-	-	-	-	-	10,673
Mexico	34,192	-	-	34,192	38,365	38,365	64,121	41,744	13,629	13,629	132,849	70,158	107,564	138,707	-	679,491
Mongolia	1,689	1,689	-	1,689	1,895	1,895	3,466	2,256	780	780	416	-	-	-	-	12,387
Morocco	4,643	4,643	-	4,643	-	-	-	-	-	-	-	-	-	-	-	-
Nepal	1,689	1,689	-	1,689	1,885	1,885	-	-	-	-	-	-	-	-	-	4,232
Netherlands <sup>c/</sup>	222,094	222,094	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Zealand <sup>c/</sup>	76,032	76,032	867	1,689	1,180	1,180	-	-	-	-	-	-	-	-	-	4,754
Nicaragua	1,689	1,689	1,668	1,689	-	-	-	-	-	-	-	-	-	-	-	1,906
Niger	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nigeria	7,176	7,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Norway <sup>c/</sup>	88,037	88,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pakistan	15,618	15,618	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Panama	1,689	1,689	-	1,689	1,895	1,895	3,466	2,256	735	735	3,722	3,951	6,062	6,000	-	15,648
Paraguay	1,689	1,689	-	1,689	1,895	1,895	3,466	2,256	735	735	3,722	3,951	6,062	6,000	-	31,661
Peru	3,799	3,799	-	3,799	4,282	4,282	8,665	5,641	1,826	1,826	20,582	10,817	16,649	5,200	-	91,681
Philippines	14,774	14,774	7,387	14,774	858	858	-	-	-	-	-	-	-	-	-	15,632
Poland <sup>c/</sup>	290,123	290,123	-	290,123	310,689	310,689	226,453	121,406	60,854	60,854	256,343	35,134	207,514	380,000	229,159	2,528,364
Portugal	6,332	6,332	7,067	6,332	-	-	-	-	-	-	-	-	-	-	-	6,332
Romania <sup>c/</sup>	70,030	70,030	-	70,030	74,994	74,994	56,613	30,351	30,816	30,816	63,618	33,406	51,442	122,500	73,449	662,212
Rwanda	1,689	1,689	-	1,689	1,895	1,895	3,466	2,256	87	87	-	-	-	-	-	11,278
Saudi Arabia	2,954	2,954	-	2,954	3,315	3,315	6,066	3,949	1,297	1,297	11,227	5,915	9,087	17,500	10,283	74,890
Senegal	1,689	1,689	-	1,689	1,895	1,895	4,333	12	-	-	-	-	-	-	-	9,814
Sierra Leone	1,689	1,689	-	1,689	1,895	1,895	-	-	-	-	-	-	-	-	-	5,469
Singapore	1,689	1,689	-	1,689	-	-	-	-	-	-	-	-	-	-	-	1,689
Somalia	1,689	1,689	-	1,689	1,895	1,895	3,466	2,256	-	-	-	-	-	-	-	11,191
South Africa <sup>c/</sup>	104,044	23,182	129,085	80,862	1,895	1,895	3,466	2,256	15,720	15,720	174,013	91,643	140,826	277,500	167,462	80,862
Spain	30,815	30,815	-	30,815	34,576	34,576	74,521	48,512	48,512	15,720	174,013	91,643	140,826	277,500	167,462	1,089,981

SCHEDULE 27 (concluded)

	Assessed for 1967/	Collections during 1967	for 1967	for prior years	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1956/57	Total
	for 1967/	for 1967	for 1967	for prior years	balances due	balances due	balances due	balances due	balances due	balances due	balances due	balances due	balances due	balances due	balances due	balances due
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sudan	2,532	-	-	-	2,532	2,826	2,841	6,066	3,949	1,297	11,227	5,868	9,067	27,500	16,159	89,332
Sweden	252,106	252,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Syria	2,110	-	-	-	2,110	2,355	2,368	4,333	2,821	915	-	-	-	20,000	11,752	46,654
Thailand	5,909	-	-	5,909	5,909	3,117	-	-	-	-	-	-	-	-	-	9,026
Togo	1,689	-	-	1,689	1,689	1,885	1,895	3,466	2,256	777	3,762	444	-	-	-	16,174
Trinidad and Tobago	1,689	-	-	1,689	1,689	196	-	-	-	-	-	-	-	-	-	1,885
Tunisia	2,110	2,110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Turkey	14,774	14,774	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Uganda	1,689	-	-	1,689	1,689	1,885	1,895	3,466	654	-	-	-	-	-	-	-
Ukrainian Soviet Socialist Republic	394,166	-	-	-	394,166	422,108	422,108	350,294	187,800	191,019	336,801	177,778	272,747	450,000	271,759	3,476,580
Union of Soviet Socialist Republics	2,985,260	-	-	-	2,985,260	3,196,885	3,196,885	2,648,435	1,419,878	1,444,204	2,548,457	2,706,146	2,063,805	3,405,000	2,050,676	27,665,631
United Arab Republic	9,709	-	-	-	9,709	10,836	10,894	21,663	14,102	4,574	59,876	31,477	48,432	87,500	52,883	351,946
United Kingdom	1,442,609	1,081,957	-	-	360,652	-	-	-	-	-	-	-	-	-	-	360,652
United Republic of Tanzania	1,689	-	-	-	1,689	-	-	-	-	-	-	-	-	-	-	1,689
United States of America	6,384,696	-	-	6,837,306	6,384,696	-	-	-	-	-	-	-	-	-	-	6,384,696
Upper Volta	1,689	-	-	-	1,689	1,885	1,895	3,466	2,256	777	7,524	444	-	-	-	19,936
Uruguay	4,221	-	-	-	4,221	4,711	4,736	9,532	6,205	2,010	11,167	11,806	-	-	-	54,388
Venezuela	21,106	-	-	12,365	21,106	11,192	-	-	-	-	-	-	-	-	-	32,298
Yemen	1,689	-	-	-	1,689	1,885	1,895	3,466	2,256	735	7,484	3,951	6,062	10,000	5,876	45,299
Yugoslavia	15,196	7,598	-	-	7,598	-	-	-	-	-	-	-	-	-	-	7,598
Zambia	1,689	1,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Zanzibar	-	-	-	-	-	-	-	385	251	-	-	-	-	-	-	-
	17,315,000	5,255,802	8,195,804	12,059,198	5,248,698	5,223,820	4,481,535	2,505,184	2,247,140	4,725,465	4,660,258	4,271,650	7,067,407	3,596,681	56,087,036	

a/ In section B of resolution 2194 (XXI), the General Assembly appropriated an amount of \$14,000,000 for the operation of the United Nations Emergency Force for 1967. In operative paragraph 2(b), provision was made to apportion, in the proportions determined by the rate of assessments for 1967, \$740,000 of the amount appropriated among the economically less developed Member States and \$13,260,000 among the economically developed Member States plus - in order to meet reserve requirements - an additional amount from each contributor in the latter group of Member States equal to 25 per cent of its apportionment, such additional contributions, totalling \$3,315,000, to be reimbursable on a pro rata basis when the General Assembly shall determine that all or part of these additional contributions are no longer needed. Accordingly, contributions in the amount of \$17,315,000 were assessed for 1967.

b/ See annex.

c/ Indicates Member States not classified as "economically less developed" for the purpose of 1967 assessments under paragraph 5 of General Assembly resolution 2194 (XXI).

Budget estimates, allotments and obligations incurred for the year ended 31 December 1967

	<u>Budget estimates</u> \$	<u>Allotments issued</u> \$	<u>Liquidated by disbursements</u> \$	<u>Unliquidated</u> \$	<u>Total</u> \$
<b>A. Operation of the Force</b>					
Military personnel					
Allowances	1,065,000	456,238	456,238	-	456,238
Rotation of contingents	910,500	1,725,880	1,074,296	650,690	1,724,986
Travel and subsistence	60,000	26,196	26,196	-	26,196
Operational expenses					
Motor transport and heavy mobile equipment	379,500	138,795	138,795	-	138,795
Miscellaneous operational equipment	86,000	34,799	28,517	6,282	34,799
Maintenance and operation of motor transport, heavy mobile equipment and stationary engines	538,000	338,705	327,557	11,148	338,705
Operation of aircraft	411,000	254,986	218,303	36,683	254,986
Stationery and office supplies	50,000	27,596	24,184	3,412	27,596
Operational supplies and services	685,000	449,807	310,449	139,358	449,807
Communications services	30,000	23,816	18,780	5,036	23,816
Freight, cartage and express	235,000	259,585	240,866	18,719	259,585
External audit costs	17,000	16,967	3,210	13,757	16,967
Claims and adjustments	5,000	136,000	15,865	120,135	136,000
Rental and maintenance of premises	149,000	67,520	65,736	1,784	67,520
Rations	830,800	358,823	336,817	22,006	358,823
Welfare					
Leave centre	230,000	91,646	84,217	7,429	91,646
Recreational and sports supplies	11,000	5,094	4,488	606	5,094
Films	57,000	23,956	23,956	-	23,956
Live shows	6,000	4,017	3,759	258	4,017
Postage and personal mail	40,000	20,019	14,731	5,288	20,019
Non-military personnel					
Salaries and wages	1,553,500	1,419,604	1,419,078	527	1,419,605
Common staff costs	223,000	231,172	221,182	9,990	231,172
Travel and subsistence	222,500	259,779	227,996	31,783	259,779
	7,794,800	6,371,000	5,285,216	1,084,891	6,370,107
		<b>TOTAL, PART A</b>			
<b>B. Reimbursement of extra and extraordinary costs incurred by Governments providing contingents</b>					
Extra and extraordinary costs relating to pay and allowances	5,670,200	4,200,000	1,836,843	2,361,157	4,200,000
Compensation in respect of equipment, materials and supplies, furnished by Governments to their contingents	460,000	750,000	18,566	731,434	750,000
Reimbursement in respect of death and disability awards on behalf of members of contingents	75,000	75,000	-	75,000	75,000
	6,205,200	5,025,000	1,857,409	3,167,591	5,025,000
		<b>TOTAL, PART B</b>			
	14,000,000	11,396,000	7,142,625	4,252,482	11,395,107
		<b>TOTAL, PARTS A and B</b>			

E. Ad Hoc ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

SCHEDULE 29

Contributions receivable for prior years' assessments as at 31 December 1967

	Total balances 1 January 1967	Collections during 1967.	1964 balances due	1963 balances due	1962 balances due	1961 balances due	1960 balances due	Total balances due/
	\$	\$	\$	\$	\$	\$	\$	\$
Afghanistan	37,603	-	4,186	8,238	7,949	11,887	5,343	37,603
Albania	43,602	-	3,349	6,589	6,366	7,925	19,373	43,602
Bolivia	34,833	-	3,349	6,589	6,366	7,925	10,604	34,833
Brazil	331,784	82,946	-	169,679	79,159	-	-	248,838
Bulgaria	190,746	-	16,744	32,947	31,865	31,699	77,491	190,746
Burundi	10,471	-	3,349	6,589	533	-	-	10,471
Byelorussian Soviet Socialist Republic	1,357,881	-	77,744	171,326	415,604	465,577	227,630	1,357,881
Central African Republic	6,589	-	3,349	3,240	-	-	-	6,589
Chad	9,832	-	3,349	6,483	-	-	-	9,832
Chile	224,847	-	21,769	42,831	41,372	53,492	65,383	224,847
China	6,687,206	-	382,617	752,846	1,823,774	2,481,426	1,246,543	6,687,206
Congo (Brazzaville)	9,938	-	3,349	6,589	-	-	-	9,938
Costa Rica	7,218	-	3,349	3,869	-	-	-	7,218
Cuba	260,259	-	18,419	36,242	34,989	49,529	121,080	260,259
Czechoslovakia	2,759,408	-	155,488	385,483	935,266	861,813	421,358	2,759,408
Dahomey	6,994	-	3,349	3,645	-	-	-	6,994
Dominican Republic	54,503	-	4,186	8,238	7,958	9,905	24,216	54,503
Ecuador	4,120	-	4,120	-	-	-	-	4,120
El Salvador	3,349	-	3,349	-	-	-	-	3,349
France	17,031,152	-	888,069	1,957,068	4,746,601	6,339,772	3,099,642	17,031,152
Guatemala	38,209	-	4,186	8,238	7,958	9,905	7,922	38,209
Guinea	9,938	-	3,349	6,589	-	-	-	9,938
Haiti	33,916	-	3,349	6,589	6,366	7,925	9,687	33,916
Honduras	12,676	3,500	3,349	5,827	-	-	-	9,176
Hungary	995,024	-	76,249	184,505	447,646	83,210	203,414	995,024
Iraq	22,362	-	7,535	14,827	-	-	-	22,362
Jordan	43,602	-	3,349	6,589	6,366	7,925	19,373	43,602
Lebanon	12,108	-	4,186	7,922	-	-	-	12,108
Mali	24,259	-	3,349	6,589	6,396	7,925	-	24,259
Mauritania	17,215	-	3,349	6,589	6,400	877	-	17,215
Mexico	786,193	-	61,956	121,906	117,801	140,664	343,866	786,193
Mongolia	17,215	-	3,349	6,589	6,400	877	-	17,215
Nepal	3,240	-	3,240	-	-	-	-	3,240
Nicaragua	33,916	-	3,349	6,589	6,366	7,925	9,687	33,916
Panama	33,916	-	3,349	6,589	6,366	7,925	9,687	33,916
Paraguay	24,229	-	3,349	6,589	6,366	7,925	-	24,229
Peru	89,183	-	8,372	16,474	15,907	21,793	26,637	89,183
Poland	2,466,010	-	191,369	421,726	510,845	678,553	663,517	2,466,010
Portugal	201,673	-	13,396	26,358	25,431	39,624	96,864	201,673
Romania	641,015	-	47,842	105,432	255,713	67,360	164,668	641,015
Rwanda	10,471	-	3,349	6,589	533	-	-	10,471
Saudi Arabia	69,487	-	5,860	11,532	11,149	11,887	29,059	69,487
Senegal	20,418	-	4,186	8,238	7,994	-	-	20,418
Somalia	17,445	-	3,349	6,589	6,396	1,111	-	17,445
South Africa	1,503,337	-	79,239	174,621	423,528	554,730	271,219	1,503,337
Spain	985,159	-	72,002	141,674	136,816	184,250	450,417	985,159

SCHEDULE 29 (concluded)

	Total balances 1 January 1967	Collections during 1967	1964 balances due	1963 balances due	1962 balances due	1961 balances due	1960 balances due	Total balances due
Sudan	5,860	-	5,860	-	-	-	-	5,860
Syria	20,379	-	4,186	8,238	7,955	-	-	20,379
Togo	25,325	-	3,349	6,589	6,396	7,925	1,066	25,325
Uganda	10,471	-	3,349	6,589	533	-	-	10,471
Ukrainian Soviet Socialist Republic	5,185,697	-	296,024	652,356	1,582,482	1,783,061	871,774	5,185,697
Union of Soviet Socialist Republics	39,223,085	-	2,238,114	4,932,209	11,964,509	13,491,828	6,596,425	39,223,085
United Arab Republic	48,387	-	20,931	27,456	-	-	-	48,387
Upper Volta	14,145	-	3,349	6,589	4,207	-	-	14,145
Uruguay	97,662	-	9,209	18,121	17,499	23,774	29,059	97,662
Yemen	43,602	-	3,349	6,589	6,366	7,925	19,373	43,602
Yugoslavia	333,269	-	31,816	62,600	60,505	69,341	109,007	333,269
Zanzibar	1,104	-	372	732	-	-	-	1,104
	82,193,537	86,446	4,843,197	10,658,318	23,806,997	27,547,195	15,251,384	82,107,091

<sup>a/</sup> See annex.

SCHEDULE 30

Allotments issued and obligations incurred for the year  
ended 31 December 1967

	<u>Allotments</u> <u>issued</u> \$	<u>Obligations incurred</u>		<u>Total</u> \$
		<u>Expendi-</u> <u>tures</u> \$	<u>Unliquidated</u> <u>obligations</u> \$	
<u>A. Operations costs incurred by the</u> <u>United Nations relating to 1967</u>				
Civilian personnel				
Pay of local staff	13,000	9,919	544	10,463
Supplies and services				
Rental and maintenance of premises	3,000	178	-	178
Stationery and office supplies	500	-	-	-
Freight	5,000	2,182	-	2,182
Miscellaneous	2,500	186	-	186
TOTAL, PART A	<u>24,000</u>	<u>12,465</u>	<u>544</u>	<u>13,009</u>
 <u>B. Reimbursement of extra, extra-</u> <u>ordinary and other costs incurred</u> <u>by Governments providing contingents</u> <u>Additional obligations incurred</u> <u>relating to prior years</u>				
For 1965				
Travel and subsistence	1,518	-	1,518	1,518
For 1964				
Miscellaneous supplies and services	3,125	3,103	22	3,125
Claims and adjustments	25,869	-	25,869	25,869
For 1963				
Miscellaneous supplies and services	123	-	123	123
For 1962				
Death and disability awards	307,743	307,743	-	307,743
TOTAL, PART B	<u>338,378</u>	<u>310,846</u>	<u>27,532</u>	<u>338,378</u>
TOTAL, PARTS A and B	<u>362,378</u>	<u>323,311</u>	<u>28,076</u>	<u>351,387</u>
 Recapitulation by currency				
local currency - for 1967	3,677	3,677	85	3,762
Foreign exchange:				
For 1967	20,323	8,788	459	9,247
For prior years	338,378	310,846	27,532	338,378
	<u>362,378</u>	<u>323,311</u>	<u>28,076</u>	<u>351,387</u>

## ANNEX

### Explanatory notes on assessed contributions receivable

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

- (i) To the extent that the amounts relate to expenditures under the United Nations Emergency Force Special Account and the Congo Ad Hoc Account, these expenditures in their view have been illegally included and they do not consider themselves bound to participate in them under the provisions of Article 17 of the Charter;
- (ii) A similar position of principle applies in respect of their estimated share in some expenditures which have been included in the United Nations regular budget (i.e., the payment of interest and principal on the United Nations bond issue, the maintenance of the United Nations Commission for the Unification and Rehabilitation of Korea, the United Nations Memorial Cemetery in Korea, the United Nations Truce Supervision Organization in Palestine, and the United Nations Field Service);
- (iii) To the extent that the respective amounts under the regular budget relate to their dollar shares of the appropriations for technical assistance as provided for in part V of the budgets for 1963, 1964, 1965, 1966 and 1967, Bulgaria, the Byelorussian Soviet Socialist Republic, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics have formally offered to make payments in the equivalent amount of local currency. Notification has been received from Bulgaria, the Byelorussian Soviet Socialist Republic, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics that amounts equivalent to \$50,333, \$166,461, \$631,977 and \$4,782,264, respectively, have been deposited to the United Nations account. In the case of the Ukrainian Soviet Socialist Republic, the equivalent in roubles of \$630,000 has been used for the financing of expenditures under part V of the regular budget. Consequently, the receivables from the Ukrainian Soviet Socialist Republic as shown in schedule 1 of the Financial Accounts for the year ended 31 December 1967 have been reduced by that amount.