



**UNITED NATIONS**

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**FINANCIAL REPORT AND ACCOUNTS**

**for the year ended 31 December 1968**

**and**

**REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

**OFFICIAL RECORDS : TWENTY-FOURTH SESSION  
SUPPLEMENT No. 7 (A/7607)**

**UNITED NATIONS**

( 130 p.)



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**UNITED NATIONS**

**New York, 1969**

#### **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

1 July 1969

Sir,

..... I have the honour to transmit to you the financial statements of the United Nations as at 31 December 1968 which were submitted by the Secretary-General. These statements have been examined and certified by the Board of Auditors.

..... In addition to the above, I have the honour to present the report of the Board with respect to the United Nations Accounts for the year 1963.

Accept, Sir, the 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 1968

1. I have the honour to submit herewith my financial report for the year ended 31 December 1968, together with the audited accounts for the year ended 31 December 1968 and the report of the Board of Auditors. The accounts comprise eight statements (I through VIII) certified by the Board of Auditors and supported by thirty-four 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);

(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. An analysis of the assets and liabilities reported in statements III (United Nations General Fund), VII (United Nations Emergency Force (UNEF)) and VIII (United Nations Operation in the Congo (ONUC)) at 31 December 1968 indicates that the Organization's cash position continues to rest on borrowings. As shown in the table below, the Working Capital Fund, the Special Account, the United Nations Bond Account and the trust funds have provided substantial

amounts of additional funds. The figures given for net liquid assets are made up of cash assets and accounts receivable (readily collectible) less accounts payable for goods and services rendered and invoiced to the Organization, thus excluding the liability for goods and services rendered for which invoices have not yet been received and accepted (unliquidated obligations). In this connexion it will be noted that under UNEF and ONUC these accounts payable exceeded the assets by some \$27 million at 31 December 1968. This situation is caused by an accumulation of invoices presented by Member States for goods and services rendered and accepted by the Organization, payment of which is being held up for lack of funds.

<u>Financial position as at</u> <u>31 December 1968</u> <u>(in thousands of US dollars)</u>	<u>United Nations</u> <u>General</u> <u>Fund</u>	<u>United Nations</u> <u>Emergency</u> <u>Force</u>	<u>United Nations</u> <u>Operation</u> <u>in the</u> <u>Congo</u>	<u>Sub-totals</u>	<u>Working</u> <u>Capital</u> <u>Fund, Bond</u> <u>Account</u> <u>and Special</u> <u>Account</u>	<u>Totals</u>
<u>Assets</u>						
Net liquid assets	31,381	(18,959)	(8,023)	4,399	1,176	5,575
Assessed contributions unpaid	46,709 <u>a/</u>	50,571	82,102	179,382	-	179,382
Unassessed authorizations not matched by voluntary contributions:						
For 1961 and 1963	-	106	1,401	1,507	-	1,507
For 1964/1965	-	777	597	1,374	-	1,374
	<u>78,090</u>	<u>32,495</u>	<u>76,077</u>	<u>186,662</u>	<u>1,176</u>	<u>187,838</u>
<u>Liabilities</u>						
Unliquidated obligations	7,110	5,065	479 <u>c/</u>	12,654	-	12,654
Voluntary contributions held in trust	-	614	1,560	2,174	-	2,174
Due to Working Capital Fund	39,578	-	-	39,578	326	39,904
Due to United Nations Special Account	11,202	7,778	184	19,164	850	20,014
Due to trust funds	15,759 <u>b/</u>	-	-	15,759	-	15,759
Held for reserve requirements	-	10,415	-	10,415	-	10,415
Due to Special Account for United Nations Bond proceeds	-	5,326	38,722	44,048	-	44,048
Surplus accounts	4,441	3,297	35,132	42,870	-	42,870
	<u>78,090</u>	<u>32,495</u>	<u>76,077</u>	<u>186,662</u>	<u>1,176</u>	<u>187,838</u>
Net liquid assets are represented by:						
Cash on hand, and at banks, including interest-bearing accounts	32,237	453	1,285 <u>d/</u>	33,975	-	33,975
Investments	-	-	-	-	840	840
Accounts receivable and sundry debits	6,725	568	690 <u>d/</u>	7,983	336	8,319
Less: Current accounts payable to Governments	-	(19,881)	(9,911)	(29,792)	-	(29,792)
Other accounts payable	(7,581)	(99)	(87)	(7,767)	-	(7,767)
	<u>31,381</u>	<u>(18,959)</u>	<u>(8,023)</u>	<u>4,399</u>	<u>1,176</u>	<u>5,575</u>

a/ Includes \$1,357 thousand due from Members in connexion with 1968 revised appropriations.

b/ Comprises \$6,626 thousand due to Tax Equalization Fund, \$1,510 thousand due to Special Accounts for construction of United Nations building in Santiago and major maintenance and extensions at the Palais des Nations, Geneva, and \$7,623 thousand due to other trust funds.

c/ May be subject to increase when completed bills are received from Governments and are accepted by the United Nations.

d/ Included in the assets is a sum of Congolese Zaïres equivalent to \$1,887 thousand which currency is non-convertible and cannot be applied towards the settlement of outstanding liabilities.



In addition to the accounts payable to Governments and other accounts payable of UNEF and ONUC totalling almost \$30 million, the Organization is facing, as regards these operations, a liability estimated at a minimum of \$5.5 million for goods and services rendered for which no bills have yet been received and accepted.

3. The table presented below shows the increased amounts which have been borrowed and utilized by the United Nations General Fund and for the financing of the Emergency Force and the Operation in the Congo: during 1968 the total increased from \$109.0 to \$118.6 million and the amounts borrowed and repayable went up from \$52.7 to \$55.4 million.

31 December (in millions of US dollars)	United Nations General Fund		United Nations Emergency Force		United Nations Operation in the Congo		Total	
	1967	1968	1967	1968	1967	1968	1967	1968
Borrowed from:								
Working Capital Fund	28.0	39.6	11.8	-	-	-	39.8	39.6
Trust Funds	12.9	15.8	-	-	-	-	12.9	15.8
Utilized from:								
United Nations Bond Account	-	-	5.5	5.3	37.7	38.7	43.2	44.0
Special Account	<u>13.1</u>	<u>11.2</u>	<u>-</u>	<u>7.8</u>	<u>-</u>	<u>0.2</u>	<u>13.1</u>	<u>19.2</u>
Totals	<u>54.0</u>	<u>66.6</u>	<u>17.3</u>	<u>13.1</u>	<u>37.7</u>	<u>38.9</u>	<u>109.0</u>	<u>118.6</u>

As shown, \$66.6 million had been borrowed and utilized for the United Nations General Fund in order to meet the following needs at the end of 1968:

To provide cash for expenditures up to 31 December 1968 in excess of contributions collected:

Assessed contributions unpaid		(millions)
less: Unliquidated obligations	\$ 7.1	\$46.7
Balance in surplus account	<u>4.4</u>	<u>11.5</u>
		\$35.2
To provide net liquid assets at 31 December 1968 for meeting payrolls and bills due early in 1969		<u>31.4</u>
		<u>\$66.6</u>

and for UNEF and ONUC \$52.0 million had been utilized from the United Nations Bond Account and the Special Account for the payment of debts up to 31 December 1968, incurred for goods and services rendered except for the period of 1 July 1962 and 30 June 1963 for which no assessments were levied.

4. The following chart traces the cash flow during 1968 and shows how it has affected the net liquid assets of the Organization. It will be seen that during 1968 the additional cash borrowed and utilized in the amount of \$9.6 million (see paragraph 3) and the excess of cash income of \$2.4 million over cash expenditures have accounted for the rise in the net liquid assets of the United Nations General Fund, UNEF and ONUC, i.e., from a negative balance of \$7.6 million (payables exceeding assets by that amount) at the beginning of the year to a positive balance of \$4.4 million (assets exceeding payables) at the end of the year. On the other hand, the net liquid assets held in the Working Capital Fund, the United Nations Bond Account and the Special Account fell from \$5.2 million to \$1.2 million: during 1968 further borrowing and utilization from these accounts for a total of \$6.7 million exceeded the additional net credits (\$2.7 million) by \$4.0 million.

	United Nations General Fund	United Nations Emergency Force	United Nations Operation in the Congo	Sub-totals	Working Capital Fund, Bond Account and Special Account	Totals
<u>Cash flow during 1968:</u> (in thousands of \$US)						
<u>Income collected</u>						
Assessed contributions						
Current year	94,906	-	-	94,906	1,288 <sup>a/</sup>	96,194
Prior years	36,943	5,516	5	42,464	-	42,464
Miscellaneous income	9,048	485	41	9,574	1,426 <sup>b/</sup>	11,000
	<u>140,897</u>	<u>6,001</u>	<u>46</u>	<u>146,944</u>	<u>2,714</u>	<u>149,658</u>
<u>Expenditures</u>						
Current year	134,052	321	5	134,378	-	134,378
Prior year	5,955	2,406	1,756 <sup>c/</sup>	10,117	-	10,117
	<u>140,007</u>	<u>2,727</u>	<u>1,761</u>	<u>144,495</u>	<u>-</u>	<u>144,495</u>
Excess cash income over expenditures for the year	890	3,274	(1,715)	2,449	2,714	5,163
Cash borrowed and utilized or (repaid):						
Working Capital Fund	11,498	(11,789)	-	( 291)	291	-
United Nations Bond Account	-	( 176)	1,063	887	( 887)	-
United Nations Special Account	( 1,855)	7,778	184	6,107	(6,107)	-
United Nations Trust Funds	<u>2,841</u>	<u>-</u>	<u>-</u>	<u>2,841</u>	<u>-</u>	<u>2,841</u>
Total net cash increase (decrease) for the year	13,374	( 913)	( 468)	11,993	(3,989)	8,004
Add: Net liquid assets at beginning of year	<u>18,007</u>	<u>(18,046)</u>	<u>(7,555)</u>	<u>(7,594)</u>	<u>5,165</u>	<u>( 2,429)</u>
Total net liquid assets at end of year	<u>31,381</u>	<u>(18,959)</u>	<u>(8,023)</u>	<u>(4,399)</u>	<u>1,176</u>	<u>5,575</u>

<sup>a/</sup> Represents payment of pledge of \$1,500 thousand to the United Nations Special Account, less decrease of \$212 thousand in the level of the Working Capital Fund.

<sup>b/</sup> Represents an increase of \$887 thousand in the United Nations Bond Account for a credit relating to the UNEF/ONUC unassessed period from July 1962 to June 1963, and an increase of \$539 thousand in the United Nations Special Account for interest on investments and public contributions.

<sup>c/</sup> Includes \$1,053 thousand approved as payable to Governments but not paid. In addition, a carry-over balance from 1967 of \$8,858 thousand remained payable, bringing the total of government accounts payable to \$9,911 thousand as at 31 December 1968.

<sup>d/</sup> Includes \$1,493 thousand approved as payable to Governments but not paid; this amount added to a carry-over balance from 1967 of \$18,388 thousand brought the total amount of government accounts payable as at 31 December 1968 to \$19,881 thousand.

5. The changes that occurred between 31 December 1967 and 31 December 1968 in respect of "balances recorded in surplus accounts", "unliquidated obligations" and in the "unpaid balances of assessed contributions" are shown in the following table:

(in thousands of \$US)	United Nations General Fund	United Nations Emergency Force	United Nations Operation in the Congo	Total
<u>Balances recorded in surplus accounts</u>				
As at 31 December 1968	4,441	3,297	35,132	42,870
As at 31 December 1967	<u>6,180</u>	<u>3,307</u>	<u>35,907</u>	<u>45,394</u>
Increase (decrease) during 1968	(1,739)	( 10)	( 775)	( 2,524)
<u>Unliquidated obligations</u>				
As at 31 December 1968	7,110	5,065	479 <sup>b/</sup>	12,654
As at 31 December 1967	<u>7,243</u>	<u>7,297</u>	<u>1,424</u>	<u>15,964</u>
Increase (decrease) during 1968	( 133)	( 2,232)	( 945)	( 3,310)
<u>Unpaid balances of assessed contributions a/</u>				
As at 31 December 1968	45,352	50,571	82,102	178,025
As at 31 December 1967	<u>46,701</u>	<u>56,087</u>	<u>82,107</u>	<u>184,895</u>
Increase (decrease) during 1968	( 1,349)	( 5,516)	( 5)	( 6,870)

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.

#### United Nations and its trust funds

##### Budgetary position, income and surplus accounts

6. The General Assembly approved under resolution 2363 A (XXII) appropriations of \$140,430,950 for the regular budget for the financial year 1968 and increased these to \$141,787,750 under resolution 2468 (XXIII). Income approved for the financing of these appropriations included receipts from miscellaneous income (other than staff assessment income), which exceeded by \$34,257 the original estimate of \$9,014,300. Provision was made under resolution 2482 C (XXIII) for the supplementary 1968 appropriations of \$1,356,800 to be assessed together with the budget appropriation for the financial year 1969. Thus, actual income for the financial year 1968 amounting to \$141,822,007 exceeded the total of \$141,161,623 for 1968 obligations incurred (statement II) by \$660,384, as summarized below.

	\$	\$
Financing of 1968 appropriations:		
Initially assessed on Member States for 1968		130,499,440
Initially estimated 1968 miscellaneous income		9,014,300
Revised 1967 miscellaneous income	787,468	
Available in the Surplus Account from 1966	<u>2,899,512</u>	<u>3,686,980</u>
		143,200,720
Less: Assessment on Member States for the 1967 supplementary appropriations		<u>2,769,770</u>
		140,430,950
Add: Assessment on Member States for the 1968 supplementary appropriations under resolution 2482 C (XXIII) of 21 December 1968		<u>1,356,800</u>
		141,787,750
Add: Excess of actual 1968 miscellaneous income, \$9,048,577, over the original estimate, \$9,014,300		<u>34,257</u>
Total for 1968		141,822,007
Less: Obligations incurred for 1968 (statement I)		<u>141,161,623</u>
Excess over obligations incurred (statement II)		<u>660,384</u>

7. Of the balance in the surplus account, \$4,440,776, \$3,492,956 has been approved by resolution 2482 C (XXIII) to finance part of the 1969 regular budget appropriations, and the remainder \$947,820, is available for the financing of the 1970 regular budget appropriations.

Surplus of \$3,492,956 appropriated for 1969 consisted of \$3,280,256 derived from 1967 income, and a credit of \$212,700 as a result of the revised estimate of miscellaneous income for 1968. Resolution 2482 C (XXIII) also provided for the 1969 appropriations to be financed as to \$76,587 by contributions of new Member States for 1967 and 1968. These contributions will be recorded in the 1969 accounts and become available in that year, as explained in schedule 3 (concluded) of the 1968 accounts.

The surplus balance of \$947,820 available for the financing of the 1970 appropriations is made up of two credits totalling \$1,913,731 (unencumbered balance of 1968 appropriations, \$626,127 and 1968 savings in liquidating 1967 obligations, \$1,287,604), less two adjustments for a total of \$965,911 (a shortfall in an amount of \$178,443 of actual 1968 miscellaneous income vis-à-vis the revised estimate, and the increase of \$787,468 in the revised 1967 estimate for miscellaneous income over the original estimate). The shortfall of \$178,443 was accounted for as follows: \$212,700, the increase of the revised 1968 estimate for miscellaneous income over the original estimate, was used for the financing of the 1969 appropriations with the consequence that this amount less \$34,257, the excess of 1968 miscellaneous income over the original estimate, reduced the balance in surplus account available for the financing of the 1970 appropriations.

8. The above details as regards the surplus account are set out below in tabular form.

	Required for financing the appropriations for 1968 \$	1969 \$	Available for financing the appropriations for 1970 \$	Total surplus \$
<u>Unencumbered balance of revised appropriations</u>				
1966 appropriations	1,486,850	-	-	1,486,850
1967 appropriations	-	1,597,187	-	1,597,187
<u>Savings in liquidating prior year's obligations</u>				
In 1966	978,030	-	-	978,030
In 1967	-	1,142,483	-	1,143,483
<u>Actual miscellaneous income exceeding the estimate</u>				
Actual 1966 miscellaneous income \$8,389,832, over the revised estimate of \$7,955,200	434,632	-	-	434,632
Actual 1967 miscellaneous income \$8,933,212, over the original estimate of \$8,392,626	-	540,586	-	540,586
<u>Balance as at 31 December 1967</u>	<u>2,899,512</u>	<u>3,280,256</u>	<u>-</u>	<u>6,179,768</u>
<u>Unencumbered balance of revised 1968 appropriations</u>	-	-	626,127	626,127
<u>Savings in 1968 in liquidating prior year's obligations</u>	-	-	1,287,604	1,287,604
<u>Miscellaneous income adjustments:</u>				
For 1967, excess of the revised estimate of \$9,180,094 over the original estimate of \$8,392,626.	787,468	-	( 787,468)	-
For 1968, excess of the revised estimate of \$9,227,000 over the original estimate of \$9,014,300.	-	212,700	( 212,700)	-
For 1968, excess of actual miscellaneous income of \$9,048,557 over the original estimate of \$9,014,300.	-	-	34,257	34,257
	<u>3,686,980</u>	<u>3,492,956</u>	<u>947,820</u>	<u>8,127,756</u>
<u>Used for financing the 1968 appropriations</u>	<u>(3,686,980)</u>	<u>-</u>	<u>-</u>	<u>(3,686,980)</u>
<u>Balance as at 31 December 1968</u>	<u>-</u>	<u>3,492,956</u>	<u>947,820</u>	<u>4,440,776</u>

9. 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 4. The revenue from staff assessment in respect of salaries and allowances of the staff under the United Nations regular budget amounted to \$15,005,443 or \$252,443 in excess of the revised estimate of \$14,753,000 approved by resolution 2362 B (XXII). This excess of \$252,443 will be set off against Members' assessments for the 1970 budget appropriations while, in accordance with resolution 2482 C (XXIII), the other balances remaining in the Fund in respect of the United Nations regular budget (\$132,300, the increase in the revised 1968 staff assessment income and \$181,712, the excess of the actual 1967 staff assessment income over the revised estimate) have been set off against Members' assessments for the 1969 budget appropriations.

10. In 1968, 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

11. As shown in statement I, the obligations incurred as charges against 1968 appropriations totalled \$141,161,623 which compares with a total of \$131,486,813 in the preceding year.

A summary of the major objects of expenditures making up the above totals follows:

	1968		1967	
	Amount \$	Per cent	Amount \$	Per cent
Salaries, wages and other staff costs	95,372,208	67.56	87,326,089	66.41
Travel and transportation	7,928,826	5.62	7,100,007	5.40
Printing	2,458,641	1.74	2,589,100	1.97
Rental and maintenance of premises and fixed installations	4,919,200	3.49	4,599,225	3.50
Technical programmes	6,597,514	4.67	6,609,700	5.03
Acquisition of capital assets	2,627,551	1.86	3,510,000	2.67
Alterations and improvements to premises	2,221,615	1.57	1,407,093	1.07
Furniture, fixtures and equipment	1,285,250	.91	1,426,868	1.08
Bond issue - instalment and interest charges	8,555,999	6.06	8,717,461	6.63
Other charges	7,803,474	5.53	7,075,875	5.38
	<u>139,770,278</u>	<u>99.01</u>	<u>130,360,788</u>	<u>99.14</u>
International Court of Justice	1,391,345	.99	1,126,025	.86
	<u><u>141,161,623</u></u>	<u><u>100.00</u></u>	<u><u>131,486,813</u></u>	<u><u>100.00</u></u>

12. In accordance with the requirements of financial regulation 10.3 the following ex gratia payments charged against 1968 budgetary appropriations are reported:

	\$
Payments of medical expenses for two staff members	1,703
Cost of travel of staff member to visit his seriously ill wife	2,000
Travel expenses for wife of a staff member recommended on medical grounds	<u>623</u>
	<u><u>4,326</u></u>

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

## Members' contributions to the regular budget

13. The position of the accounts for Members' contributions as at 31 December 1968 was as follows:

	<u>For 1968</u> \$	<u>For 1967</u> \$	<u>For 1966</u> \$
Assessed in respect of appropriations for year and supplementary appropriations for prior year	130,499,440	118,068,671	114,891,620
Assessed on new Member States	-	-	147,362
	<u>130,499,440</u>	<u>118,068,671</u>	<u>115,038,982</u>
<u>Less:</u>			
Credits from Tax Equalization Fund, assessments on new Member States and adjustment of Working Capital Fund advances (net)	<u>11,291,755</u>	<u>8,654,686</u>	<u>8,978,389</u>
Net contributions unpaid as at 1 January of year	119,207,685	109,413,985	106,060,593
Collected in cash	<u>83,613,918</u>	<u>102,232,256</u>	<u>103,541,605</u>
Balances unpaid as at 31 December 1968	<u>35,593,767</u>	<u>7,181,729</u>	<u>2,518,988</u>
Percentage of cash collection of net assessed contributions	70.14	93.43	97.62

The percentages collected as at 31 December 1968 compare with the percentages a year ago of 68.85 (1967); 92.11 (1966) and 95.42 (1965) respectively. The total amount of unpaid contributions at the end of 1968 was \$45,351,795 as compared with \$46,700,602 at the end of 1967.

## Capital assets

14. 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 \$9.6 million and the same amount is included under donated funds. The construction and related costs for the building on the site, exclusive of the Dag Hammarskjöld Library, amounted to \$67,093,290. These costs were financed as to \$65 million 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 Hammarskjöld Library, a gift to the Organization, 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 remaining capital assets shown in the balance sheet, total \$294,993 and consist of (a) land and structures in Mogadiscio acquired in 1954 at a cost of

\$23,000; (b) construction of a building for a language laboratory completed in 1967 on the grounds of Africa Hall, Addis Ababa, Ethiopia, for \$10,000; and (c) cost of the land valued at \$138,277 and the construction costs of the four United Nations-owned buildings erected at United Nations Memorial Cemetery in Pusan, Korea, at \$123,716 making a total of \$261,993.

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

15. The value at cost of time of acquisition of non-expendable equipment still in use at Headquarters, not reported in the accounts as an asset, amounted to \$7,964,717 as at 31 December 1968.

#### United Nations Special Account

16. This account was established in September 1965 for voluntary contributions to assist the Organization out of its financial difficulties. The net amount of Member States' voluntary contributions credited to the account was \$18,032,224 which sum, together with public contributions for a total of \$36,718 and investment income of \$1,945,646, made \$20,014,588 available in the account. Members' payments to the account initially included an amount of \$3,911,000 which under resolution 2115 (XX) was appropriated for the operation of the United Nations Emergency Force and contributions from five Member States totalling \$724,845 which were applied as payments of the contributions of these five Members assessed for the financing of the Force. Excluded as a credit to the account is an amount of \$620,000 pledged and still to be paid by three Members; half of the sum pledged by one of these Members was paid in early 1969.

#### Advances from Working Capital Fund

17. In accordance with General Assembly resolution 2365 (XXII), the Working Capital Fund was maintained at a level of \$40 million for 1968. Details of the credits established for each Member State are given in schedule 6.

#### 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> \$
<u>Bonds issued:</u>					
Through 15 January		100,000	-	-	100,000
16 January-31 December	<u>120,954,506</u>	<u>30,391,794</u>	<u>17,259,378</u>	<u>1,200,000<sup>a/</sup></u>	<u>169,805,678</u>
	120,954,506	30,491,794	17,259,378	1,200,000	169,905,678
<u>Instalments paid on</u>					
<u>15 January:</u>					
1963, first instalment	3,749,590	3,100	-	-	3,752,690
1964, first instalment	-	942,145	-	-	942,145
1964, second instalment	3,870,544	3,200	-	-	3,873,744
1965, first instalment	-	-	535,041	-	535,041
1965, second instalment	-	972,537	-	-	972,537
1965, third instalment	3,870,544	3,200	-	-	3,873,744
1966, first instalment	-	-	-	37,200	37,200
1966, second instalment	-	-	552,299	-	552,299
1966, third instalment	-	972,537	-	-	972,537
1966, fourth instalment	3,991,499	3,300	-	-	3,994,799
1967, second instalment	-	-	-	38,400	38,400
1967, third instalment	-	-	552,299	-	552,299
1967, fourth instalment	-	1,002,930	-	-	1,002,930
1967, fifth instalment	4,112,454	3,400	-	-	4,115,854
1968, third instalment	-	-	-	38,400	38,400
1968, fourth instalment	-	-	569,560	-	569,560
1968, fifth instalment	-	1,030,840	-	-	1,030,840
1968, sixth instalment	<u>4,051,385</u>	<u>3,400</u>	<u>-</u>	<u>-</u>	<u>4,054,785</u>
	23,646,016	4,940,589	2,209,589	114,000	30,909,804
Exchange gain	<u>1,505,143</u>	<u>63,622</u>	<u>-</u>	<u>-</u>	<u>1,568,765</u>
Total	<u>25,151,159</u>	<u>5,004,211</u>	<u>2,209,199</u>	<u>114,000</u>	<u>32,478,569</u>
<u>Bonds outstanding at</u>					
<u>31 December 1968</u>	<u>95,803,347</u>	<u>25,487,583</u>	<u>15,050,179</u>	<u>1,086,000</u>	<u>137,427,109</u>
<u>Interest paid on 15 January</u>					
1963					728,732
1964					2,708,047
1965					2,970,192
1966					3,105,382
1967					5,007,979
1968					<u>2,862,414</u>
					<u>15,382,746</u>

<sup>a/</sup> 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: \$109,971,400 in respect of the Ad Hoc Account for the United Nations Operation in the Congo and \$19,074,592 for the Special Account of the United Nations Emergency Force, or a total of \$129,046,072. 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 1968, as follows: \$38,721,939 for the Ad Hoc Account for the United Nations Operation in the Congo and \$5,326,085 for the Special Account of the United Nations Emergency Force.

#### Trust funds

19. In support of statement III under trust funds, part A of schedule 9 recapitulates the income and obligations incurred and part B summarizes the assets and liabilities of the trust funds. Pertinent details of the major or more active funds are provided in schedules 10 through 26.

#### United Nations Peace-keeping Force in Cyprus

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 subsequent resolutions, the latest of which, resolution 261 (1968) adopted by the Security Council on 10 December 1968, extended the Force until 15 June 1969. As shown in schedule 11, in 1968 twenty-four Governments pledged contributions totalling \$15,198,014.

During 1968, twenty-five Governments paid a total of \$19,687,949 against pledges made in the current and prior years. As shown in schedules 10 and 12, obligations incurred and recorded for the year totalled \$9,049,932 and \$11,968,810 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 1968 would amount to \$18,454,000; however, \$9,404,060 is not recorded for lack of necessary funds.

#### United Nations Yemen Observation Mission

21. In respect of the United Nations Yemen Observation Mission, the fund had an available balance on 1 January 1968 of \$9,545 and obligations amounting to \$6,158 were incurred during 1968, leaving a balance of \$3,387 at year-end, which sum is required as a contingency reserve for the time being.

### Special Representative for the implementation of the act of self-determination of West Irian

22. In accordance with the Agreement between the Republic of Indonesia and the Kingdom of the Netherlands concerning West New Guinea (West Irian) of 15 August 1962, as well as the provisions of General Assembly resolution 1752 (XVII), the two Governments will share on an equal basis the cost of the mission of my Special Representative to assist in the implementation of the act of self-determination by the peoples of the territory of West Irian. The Government of the Netherlands paid \$181,500 in 1968 as an initial contribution, and a contribution in the same amount is due from the Government of Indonesia. Obligations incurred against these resources totalled \$109,293, leaving a balance of \$253,707 in the fund at 31 December 1968.

### Special Representative in Cambodia and Thailand

23. In my letter dated 16 August 1966 (S/7462), I informed the Security Council about the designation of a Special Representative in Cambodia and Thailand, the cost of which mission the two Governments have agreed to share on an equal basis. This mission was completed in 1968 and final statements of account have been prepared and sent to the two Governments concerned. Cumulative obligations incurred as at 31 December 1968 totalled \$138,030 of which \$36,467 had been liquidated by disbursements in 1966, \$75,123 in 1967 and \$23,122 in 1968 and \$2,318 remained unliquidated at year-end. The final accounting shows balances of \$41,572 and \$10,858 due from the Governments of Cambodia and Thailand respectively.

### UNIDO General Trust Fund

24. General Assembly resolution 2152 (XXI) on the establishment of the United Nations Industrial Development Organization (UNIDO) called upon Governments to make voluntary contributions towards its operational activities under regulations 7.2 and 7.3 of the Financial Regulations of the United Nations, and provided for the convening of a pledging conference on the recommendation of the Industrial Development Board. These contributions form the resources of the UNIDO General Trust Fund and are transferred to individual trust funds for specific purposes as determined from time to time by the Industrial Development Board.

In addition to \$431,481 pledged in 1967 by the Governments of Austria and Switzerland, four Governments pledged \$684,807 in 1968 under regulations 7.2 and 7.3 and as a result of the pledging conference held on 4 December 1968, forty-six Governments pledged \$1,672,359. The total amount pledged at year-end was therefore \$2,788,647. Seven Governments paid \$977,863 against their pledges during the year (schedule 14). Against these resources, \$307,726 has been allocated to three auxiliary trust funds (see schedule 13 and paragraphs 26, 28 and 29 below).

### UNIDO/UNDP Trust Fund for Special Industrial Services

25. The programme of Special Industrial Services was proposed by the Secretary-General in a report (A/6070/Rev.1) to the twentieth session of the General Assembly in response to a request made at the thirty-ninth session of the

Economic and Social Council in 1965 with a view to making available to Member States a broader range of technical assistance services under accelerated and simplified procedures more adapted to the particular requirements of industrial projects. To meet these requirements, additional financing on a voluntary basis by Governments was provided for, and following the announcement of several pledges, a United Nations Trust Fund for Special Industrial Services was established in 1966 under Financial Regulations 6.6 and 6.7. During 1968 the Governments of Japan and the Federal Republic of Germany pledged and paid \$1,150,000. A sum of \$5,000,535 was allocated to UNIDO for project costs as indicated in schedule 15. At year-end, \$944,483 had been disbursed and \$580,487 recorded as unliquidated obligations against this amount (see schedule 28, section 2). In addition, obligations totalling \$93,089 were incurred for administrative overhead financed by \$38,933 allocated in 1968 and by \$54,156 representing the unencumbered balance of the 1967 allocations (see relevant section of schedule 23).

#### UNIDO trust fund for industrial information service

26. An amount of \$200,000, representing the contribution paid by the Government of Austria to the UNIDO General Trust Fund (paragraph 26) has been transferred in 1968 to this fund established for the financing of a system of world-wide dissemination of industrial information and a technical library on industrial development topics for reference purposes. By 31 December 1968, obligations totalling \$4,417 had been incurred and \$195,583 represents the unencumbered balance of the allocation to UNIDO.

#### UNIDO trust fund for industrial programme data compilation and analysis

27. 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 this trust fund was established under Financial Regulations 6.6 and 6.7 for the financing of additional activities of the Centre for Industrial Development, of which \$51,580 was available in 1968 for utilization by UNIDO. During 1968, the obligations incurred totalled \$20,355, leaving an unencumbered balance of \$31,225.

#### UNIDO trust fund for training programmes

28. This trust fund for training programmes, to take place in industrialized countries for economists, engineers and other industrial or governmental personnel from developing countries on industrial development subjects, was established in 1968. The total pledge of the Government of Switzerland (\$231,481) to the UNIDO General Trust Fund was earmarked for this purpose (see paragraph 24) and \$76,389, representing the paid portion of the pledge, was allocated in 1968 to UNIDO; no obligations had been incurred at year-end.

#### UNIDO trust fund for seminar on the establishment and development of automotive industry in developing countries

29. A portion equivalent to \$31,337 of the contributions pledged by the Government of Czechoslovakia to the UNIDO General Trust Fund (see paragraph 24) has been allocated to UNIDO for this purpose. The seminar will be held in Prague during 1969.

### ECAFE trust fund for industrial development

30. This trust fund was established in 1968 when it was approved by the Asian Industrial Development Council in February of that year. The purpose of the fund is the financing of a study of the long-term perspectives for industrialization and regional co-operation in the ECAFE region. Two Governments pledged and paid contributions totalling \$10,000 in 1968; in addition, a contribution of \$100,000 has been earmarked for this trust fund from a contribution of the Government of the Netherlands to the Trust Fund for Development Planning and Projections (paragraph 38). The sum of \$100,000 will be allocated upon receipt of additional pledges bringing the total amount available to \$500,000, the estimated cost of the study.

### Funds-in-Trust Programmes for the Democratic Republic of the Congo

31. An agreement signed in Kinshasa on 13 November 1967 by the Government of the Democratic Republic of the Congo and the United Nations provided for the continuation in 1968 and 1969 of funds-in-trust financing of technical assistance projects in the Congo, to be administered by the United Nations and its specialized agencies, UNIDO and the International Atomic Energy Agency. This fund continued to be under the general management of the Administrator of the United Nations Development Programme. An amount of \$1,399,548 was brought forward as available funds from 1967 and contributions were pledged in 1968 by the Governments of Belgium (B.Fr.3,500,000), Canada (Canadian \$500,000), the Democratic Republic of the Congo (\$667,425 in Zaïres) and the United States of America (\$2,430,000). In addition, \$433,333 of miscellaneous income became available thus bringing the fund to a total of \$5,463,269 (schedule 16). Allocations in the amount of \$3,824,820 were made during the year for approved projects (schedule 17) and a sum of \$350,000 was contributed to Congo Administrative Support Costs (schedule 21) leaving an available balance of \$1,288,449 for the financing of 1969 activities for the Funds-in-Trust Programme. As shown in schedule 21, the contribution of \$350,000 to Congo Administrative Support Costs was augmented by \$200,000 from UNDP and \$548,069 contributed in Zaïres by the Government of the Democratic Republic of the Congo. These amounts, together with \$99,061 of miscellaneous income, and a 1967 carry-over balance of \$372,109 made a total of \$1,569,239 available for 1968. Against these resources obligations of \$950,262 were incurred in 1968 (schedule 22) leaving an available balance of \$618,977 for 1969 support costs.

### Fund of the United Nations for the Development of West Irian (FUNDWI)

32. As indicated in schedule 18, the Government of the Netherlands made further cash payments totalling \$4.5 million to the Fund in 1968, leaving \$22,198,423 collectible against its total pledge of \$30 million. The Government of Indonesia owes in respect of the fulfilment of its undertaking to meet all local currency costs of the Fund \$14,233 for 1968 in addition to \$10,486 for prior years. Partial allocations for project costs were made to the United Nations (\$2,627,449) and the specialized agencies (\$1,465,110); \$159,000 was allocated to the United Nations for overhead costs (see schedule 23), \$401,556 was allocated to UNDP for preliminary investigation, and other direct costs and obligations totalling \$326,958 were incurred in 1968 for administrative overhead by UNDP, thus leaving an unencumbered balance of \$1,207,511 at year-end.

### United Nations Capital Development Fund

33. In accordance with General Assembly resolution 2186 (XXI), the United Nations Capital Development Fund was established as an autonomous organization within the United Nations. Subsequently, under the provisions of General Assembly resolution 2321 (XXI) and resolution 2410 (XXIII), the Administrator of UNDP accepted the invitation to act as Managing Director of the Fund on a provisional basis with the UNDP Governing Council performing temporarily the functions of the Executive Board. Pledging conferences were held in 1967 and 1968, at which forty-two Governments pledged a total equivalent to \$2,676,727, of which \$107,000 was paid by 31 December 1968 (schedule 19). No disbursements have yet been authorized.

### Fund for the economic development of Lesotho, Botswana and Swaziland

34. This trust fund was established pursuant to paragraph 7 of General Assembly resolution 2063 (XX). As the total amount of contributions to the Fund was insufficient to enable the Fund to become operative, the General Assembly in resolution 2357 (XXII) authorized the transfer of the contributions to the Special Fund component of UNDP. After having obtained the consent of the donor Governments, the contributions collected, namely \$3,780, were transferred to UNDP, the outstanding pledges totalling \$14,780 were cancelled, and the Fund was closed in 1968.

### Fund for operational programmes in Lesotho

35. On 9 November 1967 the Government of Sweden offered to finance under a funds-in-trust arrangement under Financial Regulations 7.2 and 7.3 an expansion of technical assistance operational programmes (OPEX) in Lesotho. The Government pledged \$140,000 per annum for a period of four years beginning July 1968, and the first instalment was received in August 1968. The fund is to be administered by the Administrator of UNDP and will be used to provide for international personnel to serve in an operational capacity with the Government of Lesotho at its request.

### United Nations Research Institute for Social Development

36. The United Nations Research Institute for Social Development situated in Geneva was established in 1964 with a grant from the Government of the Netherlands of 3.6 million guilders (equivalent to \$1 million) which covered the establishment and operation of the Institute up to the end of 1967. In 1967 additional contributions totalling \$478,778 were received from four other Governments and in 1968 three Governments contributed \$290,441. The obligations incurred during 1968 totalled \$450,506 leaving an available balance of \$517,455 at year-end. In addition, contributions pledged but not yet paid totalled \$314,387.

### Fund for social defence

37. This trust fund was established in 1966 pursuant to Economic and Social Council resolution 1086 B (XXXIX). During 1968, seven Governments pledged contributions totalling \$116,758, eight Governments paid \$172,731 and obligations of \$100,511 were incurred for the United Nations Social Defence Research Institute in Rome, Italy. At year-end a balance of \$198,006 remained available for future expenditure.

### Fund for Development Planning and Projections

38. 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 \$1.4 million from the Government of the Netherlands on 21 October 1965. During 1968 \$1.5 million was received from this Government comprising a new pledge of \$500,000 and the payment of the 1967 pledge. The Government pledged a further \$1 million for 1969, which will be shown as income in that year. Obligations of \$330,165 were incurred during 1968 and \$300,000 was allocated, i.e., \$100,000 each to FAO, UNESCO (for the International Institute for Educational Planning) and the Asian Industrial Development Council.

### Fund for population activities

39. 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, this trust fund was constituted in 1967 under Financial Regulations 6.6 and 6.7. During 1968 the Governments of the United Kingdom, Sweden and the United States of America contributed a total of \$1,030,992 which amount, together with a private donation of five dollars and an available balance of \$100,150 as at 1 January 1968, made \$1,131,147 available for the year. During 1968 obligations incurred were \$65,293 and \$210 was allocated to and obligated by United Nations as a participating agency in the trust fund, leaving an available balance at year-end of \$1,065,644.

### Fund for water desalination

40. In its resolution 1114 (XL), the Economic and Social Council recommended the establishment of this trust fund. During 1968, the Government of the United Kingdom pledged a further sum of \$30,100 to finance the cost of one more expert. During 1968 \$41,719 was disbursed, and at year-end \$855 remained as unliquidated obligations and \$35,746 as available balance.

### Consolidated Fund for Education and Training of Southern Africans

41. Pursuant to resolution 191 (1964) of the Security Council, an educational and training programme for South Africans was established. By resolution 2349 (XXII), the General Assembly decided to consolidate this trust fund with the special educational and training programmes for South West Africa established in 1961 by resolution 1705 (XVI) and with the special training programme for Territories under Portuguese administration established by resolution 1808 (XVII). In 1967 both these programmes were financed by a provision in the amount of \$100,000 in Section 12 of the United Nations regular budget. To ensure continuity of the programmes for South West Africa and the Territories under Portuguese administration, pending the receipt of adequate voluntary contributions, a similar provision was included in the 1968 budget. In 1968, seventeen Governments pledged \$422,497, thirteen Governments paid \$360,998 and \$425,362 was allocated to the United Nations as executing agency leaving an unallocated balance of \$242,726 at year-end. The amount allocated was obligated in full during 1968 (see schedule 28 and paragraph 48 of this report).



#### Fund for assistance and exchange in international law

42. In connexion with paragraph 4 of General Assembly resolution 2099 (XX), this trust fund for the promotion of the teaching, study, dissemination and wider appreciation of international law was established. During 1968, three Governments pledged a total of \$3,437. This amount was transferred to the Office of Technical Co-operation; \$3,320 was obligated in 1968 (see schedule 28).

#### International School Construction Account

43. During 1968, Ford Foundation grants totalling \$315,000 were credited to the United Nations International School Construction Account. Net obligations incurred in 1968 totalled \$380,484 and the balance in the account at year-end amounted to \$6,056,445 (schedule 24).

#### Fund for South Africa

44. Pursuant to General Assembly resolution 2054 B (XX) a United Nations Trust Fund for South Africa was established. During 1968, nineteen Governments pledged \$189,132, eighteen Governments paid \$170,692 and \$225,000 was allocated and remitted as grants to four organizations as determined by the Committee of Trustees of the Fund. The unallocated balance in the Fund at year-end amounted to \$141,403.

#### Fund for compensation awards

45. 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 of Compensation Claims were transferred in 1967 to a Trust Fund for Compensation Awards. During 1968, an amount of \$29,020 for a fourth compensation award was added to the balance of \$156,988 from 1967. These funds were invested, earning \$10,845 in interest during 1968. Payments to beneficiaries totalling \$12,310 were charged to the Fund leaving a balance of \$184,543 at the year-end.

#### Beulah Edge Fund

46. The United Nations was named as remainderman in the last will and testament of Miss Beulah Edge, who died on 3 July 1959. Upon the death on 1 March 1968 of the life tenant, title to the estate of Miss Edge passed to the United Nations and all assets were transferred before 31 December 1968. The principal of the estate, valued at \$336,017 as at 1 March 1968, consists largely of land, real estate and producing oil and gas leases in the state of Texas and of \$60,000 in municipal bonds. The major sources of income since taking title to the estate included \$24,966 in oil and gas royalties from leases to three oil companies and \$13,494 of profit on the sale of land which had formed part of the principal of the estate. Expenditures of \$4,813 were incurred as expenses of the transfer and the closing of the estate, brokers' commissions on the sale of land referred to above, and real estate and transfer taxes.



Fund for the maintenance of a United Nations philatelic museum in Geneva

47. The initial installation and later needs were funded by income derived from the sale of Swiss Postal, Telegraph and Telephone overprints on special stamps. These overprints were placed at the disposal of the United Nations Office at Geneva. Funds not required for immediate utilization are held as interest-bearing deposits in a savings bank in Switzerland. The unencumbered balance of the trust fund was \$132,039 at 1 January 1968; during 1968 interest of \$5,114 was earned and obligations of \$4,567 were incurred leaving a balance of \$132,586 at year-end.

United Nations Regular Programme of Technical Assistance  
and United Nations and United Nations Industrial Development  
Organization as participating and executing agencies for the  
United Nations Development Programme (Technical Assistance)

48. Available funds for technical assistance projects during 1968, the second year of the biennium 1967-1968, totalled \$21,169,073. This sum consisted of 1968 allocations of \$14,813,099 from the UNDP (Technical Assistance) Account less \$1,574,621 representing a subvention to the United Nations General Fund for overhead costs plus:

- (i) \$1,333,081 carried forward as available allocations from 1967
- (ii) \$6,597,514 in obligations incurred under the United Nations regular budget, Part V, technical programmes (\$6,388,124) and Part IV, special expenses, integrated educational and training programme (\$100,000), programme of assistance in the teaching, study, dissemination and wider appreciation of international law (\$39,902) and United Nations assistance in cases of natural disaster (\$69,488).

49. Statement IV shows a balance as at 31 December 1968 of \$251,457 representing the excess of available income over obligations incurred for the year and consists of the following elements:

	<u>Resources available</u> \$	<u>Obligations incurred</u> \$	<u>Balance</u> \$
Allocations from UNDP (Technical Assistance) Account, including 1967 carry-over	14,916,374 <sup>a/</sup>	14,785,031	131,343
Contingency allocations from UNDP Revolving Fund	1,229,806	1,109,692	120,114
Regular United Nations technical programme appropriations to the extent of encumbrance	<u>6,597,514</u>	<u>6,597,514</u>	<u>-</u>
	<u>22,743,694</u>	<u>22,492,237</u>	<u>251,457</u>

<sup>a/</sup> 1968 allocations \$13,583,293, out of total allocations to participating and executing agencies of \$63,556,007, including \$8,091,252 for overhead costs.

50. The contingency allocations from the UNDP Revolving Fund were issued with the provision that their use be restricted to specific projects. The unencumbered balance (\$120,114) will revert to the UNDP (Technical Assistance) Account. As 1968 is the second year of the biennium 1967-1968, the full amount of unencumbered allocations from the UNDP (Technical Assistance) Account (\$131,343) will also revert to that account.

51. The savings realized in liquidating 1966 fellowship obligations and 1967 obligations of all kinds incurred against the regular United Nations technical programme appropriations, \$74,343, plus an amount of \$99,640 representing refunds of expenditures, were returned to the United Nations General Fund. Assessments for local costs in respect of the 1968 regular programme in the amount of \$256,307 (including \$29,328 for UNIDO projects) were credited to the project costs under this programme in 1968.

52. Project obligations incurred under the regular and UNDP (TA) programmes amounted to \$20,917,616 (for details see schedule 27). In addition, project obligations totalling \$5,833,242 were incurred in 1968, as reported in schedule 28, 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 \$27,849,345 against allocations and \$228,525 against Governments' cash counterpart contributions, thus reached \$26,750,858 for the financial year 1968.

53. Three ex gratia payments totalling \$7,547 were made in 1968 as follows:

	\$
Compensation in lieu of widow's benefit to an expert's widow	5,241
Hospital and medical expenses in respect of a deceased expert	934
Compensation in lieu of termination indemnity to an expert	1,372
	<u>7,547</u>

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

United Nations and UNIDO as participating  
and executing agencies for the United Nations  
Development Programme (Special Fund)

54. As shown in statement V and schedule 29, funds totalling \$29,005,430 were allocated during 1968.

55. Out of this sum, \$2,515,713 was allocated for overhead costs during 1968. In addition, \$7,700 was received for overhead costs from Government cash counterpart contributions payable directly to the Organization. These allocations brought to \$7,646,849 (schedule 20) the amount available for this purpose for 1968 and future years. Obligations incurred against these resources during 1968 as reported in schedule 20 amounted to \$2,423,552 and the balance of the allocations, \$5,223,297, remained available for use in future years.

56. As indicated in schedule 29, as regards 212 projects, cumulative allocations through 31 December 1968 were \$177,523,576 (including overhead of \$14,017,023) and cumulative commitments totalled \$125,302,407 (including overhead of \$14,017,023), leaving unencumbered balances of allocations totalling \$52,221,169. Of the commitments incurred, \$15,949,951 (including overhead of \$3,463,130) remained unliquidated at 31 December 1968.

57. During 1968, the cash counterpart contributions made directly to the Organization by recipient Governments totalled \$190,000 and disbursements were \$228,525 (statement VI and schedule 30).

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

58. Under resolution 2304 B (XXII) 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. Obligations incurred during 1968 amounted to \$630,606, of which \$361,260 relates to 1968 and \$269,346 to prior years. In addition, unliquidated obligations carried forward from 1967 in an amount of \$7,296,670 were reduced by \$135,561 representing savings in the liquidation of such obligations to \$7,161,109, bringing the total obligations in 1968 to \$7,791,715, of which \$2,726,237 was recorded as expenditures and \$5,065,478 remained unliquidated as at 31 December 1968.

The balance in the Special Account decreased in 1968 from \$3,306,943 to \$3,296,516, or by \$10,427, representing the excess of obligations incurred \$630,606, over credits totalling \$620,179, of which \$484,618 relates to 1968 miscellaneous income and \$135,561 to savings in the liquidation of prior years' obligations.

59. As shown in statement VII, the balance of assessed contributions unpaid amounted to \$50,571,335 as at December 1968 as compared with \$56,087,036 as at 31 December 1967. The amount unpaid therefore decreased by \$5,515,701, the amount of the contributions collected in 1968. The position of the accounts for assessed contributions as at 31 December 1968 is as follows (see schedule 31):

	<u>Contributions assessed (net)</u> \$	<u>Contributions unpaid</u> \$	<u>Contributions collected</u> \$	<u>Percentage of cash collections of net contributions assessed</u>	
				<u>As at 31 Decem- ber 1968</u> Per cent	<u>As at 31 Decem- ber 1967</u> Per cent
For 1967	17,315,000	6,589,985	10,725,015	61.94	30.35
For 1966	18,556,808	5,241,592	13,315,216	71.75	71.71
For 1965	18,550,633	5,222,023	13,328,610	71.85	71.84
For 1964	16,093,644	4,481,150	11,612,494	72.16	72.15
For 1963 (second half year)	8,827,490	2,502,991	6,324,499	71.65	71.62
For 1962 (first half year)	8,286,497	2,247,140	6,039,357	72.88	72.88
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	71.67
For 1959	15,169,856	4,271,650	10,898,206	71.84	71.84
For 1958	25,001,106	7,067,407	17,933,699	71.73	71.73
For 1956/1957	<u>15,028,988</u>	<u>3,561,674</u>	<u>11,467,314</u>	<u>76.30</u>	<u>76.07</u>
	<u>176,516,283</u>	<u>50,571,335</u>	<u>125,944,948</u>	<u>71.35</u>	<u>68.23</u>

With reference to the amounts unpaid, 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. Some 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 29 per cent of the assessed contributions, is outlined in paragraphs 2 through 5 above.

60. No ex gratia payments were made during 1968.

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

61. In paragraph 3 of resolution 1885 (XVIII), the General Assembly authorized the financing of any necessary expenditure 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.

62. Obligations incurred during 1968 amounted to \$1,253,955, of which \$4,785 related to 1968 and \$1,249,170 to prior years, including \$1,192,275 for 1963. In addition, unliquidated obligations carried forward from 1967 totalling \$1,423,712 were reduced by savings in their liquidation, \$438,054, to \$985,658, bringing the total of obligations in 1968 to \$2,239,613, of which \$1,760,562 was recorded as expenditures and \$479,051 remained unliquidated as at 31 December 1968. The difference of \$755,291 between the amount of \$1,253,955

incurred for obligations in 1968 and credits totalling \$478,664 (represented by 1968 miscellaneous income of \$40,610 and the savings of \$438,054) accounts for the decrease in the balance of the Ad Hoc Account from \$35,906,850 at the beginning of 1968, to \$35,131,559 at year-end 1968. Specifically, the following actions were taken during 1968 in approving outstanding obligations for payment:

(a) The unliquidated 1963 obligations carried forward from 1967 were increased by \$1,192,275 to \$1,790,248. Of this sum \$1,404,388 was approved and accepted as expenditures in liquidation of the obligations, and \$383,062, still unliquidated at year-end, 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. The unencumbered balance of 1963 appropriations was thus decreased by a net amount of \$806,416 after the inclusion of \$2,798 actually saved in liquidating 1963 obligations during 1968.

(b) The unliquidated obligations for the years 1964 through 1967, which had at 1 January 1968 amounted to a total of \$825,739, were increased by \$56,895; \$351,389 was approved and accepted as expenditures, and \$52,194 was recorded as additional savings in their liquidation.

63. The balance in the Ad Hoc account at year-end includes an amount in Congolese Zaires equivalent to \$1,887,155.

64. As shown in statement VIII and schedule 33, the assessed contributions unpaid amounted to \$82,102,487 as at 31 December 1968 (compared with \$82,107,091 as at 31 December 1967), indicating a collection of only \$4,604 during 1968. On the basis of total assessments of \$241,548,990 for all years, the collection as at 31 December 1968 thus remained at only 66.0 per cent, as it had been a year earlier.

With reference to the amounts unpaid, 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 above.

65. No ex gratia payments were made in 1968.

(Signed) U THANT  
Secretary-General

## II. REPORT OF THE BOARD OF AUDITORS

1. The Board of Auditors, established under General Assembly resolution 74 (I), is required to audit the accounts of the United Nations, including all trust funds and special 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 financial statements.

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

A. United Nations and its trust funds and special accounts

I. 1968 budget appropriations, obligations incurred and unencumbered balances of appropriations.

II. Income and obligations incurred and surplus account for the year ended 31 December 1968.

III. Assets and liabilities as at 31 December 1968.

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

IV. Status of funds as at 31 December 1968.

C. United Nations and United Nations Industrial Development Organization as participating and executing agencies for the United Nations Development Programme (Special Fund)

V. Status of funds from allocations as at 31 December 1968.

VI. Status of funds from Governments' cash counterpart contributions as at 31 December 1968.

D. Special Account of the United Nations Emergency Force

VII. Status of funds as at 31 December 1968.

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

VIII. Status of funds as at 31 December 1968.

### Scope of the audit

3. The responsibilities of the Board of Auditors are governed by the principles set out in the annex to the United Nations Financial Regulations and Rules referred to in article XII, regulation 12.1 thereof, which reads as follows:

The Board of Auditors shall perform an audit of the accounts of the United Nations, including all trust and special accounts, as it may deem necessary in order to certify:

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

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

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

4. 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 certification and reporting to the General Assembly. Accounts ledgers, vouchers and other relevant records in New York, Vienna, Geneva, The Hague, Cyprus, Pisa, Santiago, Congo and other locations were examined. All information requested was obtained, and the Board wishes to express its appreciation of the general co-operation and assistance received.

5. In addition to their examination of the accounts and financial statements of the United Nations for the year under review, the Board of Auditors extended the scope of their audit during the year to include a degree of management or operational auditing in management and administrative areas of certain organs of the United Nations. In undertaking this the Board has noted that extension of its work into this area has thereby conformed with the wishes of the General Assembly when it approved the general implementation of the recommendations of the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies.

6. Management audit may be defined as the continuous systematic examination, analysis and appraisal of all factors concerned with the operation and administration of an organizational unit and is a logical and far-ranging extension of the financial audit which is of necessity a critical analysis of the past financial activities of an organization. Management audit, on the other hand, is designed to be a constructive assessment of future alternatives available to an organization, that is to say, alternatives based on an analysis of stated objectives, past management activities and current problems.

7. During the course of the work in these areas, helpful contact was instituted and maintained by the members of the Board with the Joint Inspection Unit, the Panel of External Auditors of the United Nations and specialized agencies, the capacity study, Internal Audit Services and the administrative management services, in order to avoid any duplication of effort and overlapping of work.

### Individual reports submitted

8. Following completion of its examinations, the Board of Auditors transmitted individual reports containing its findings and recommendations to the Secretary-General and to the executive heads of the agencies as appropriate. The individual reports transmitted to the Secretary-General are as follows:

United Nations Headquarters

Office of Technical Co-operation (Technical Assistance)

United Nations as a participating and executing agency for the UNDP (Special Fund) and Governments' counterpart contributions in cash to UNDP (Special Fund) projects

United Nations Office at Geneva

United Nations Conference on Trade and Development

United Nations Industrial Development Organization

International Court of Justice

United Nations Peace-keeping Force in Cyprus

United Nations Development Programme Office, Kinshasa

United Nations Middle East Mission

United Nations Emergency Force

Economic Commission for Latin America

United Nations Council for Namibia

9. In addition, the Board of Auditors transmitted to the Secretary-General a report on the study of the United Nations electronic data processing facilities in New York, Geneva and Vienna, a functional area study authorized by the Secretary-General on 31 December 1968.

10. In submitting the foregoing individual reports in the manner indicated to the Secretary-General, the Board of Auditors has proposed and the Secretary-General agreed that distribution of these reports should be solely at his direction and copies are accordingly made available from the Secretary of the Board only upon receipt of that direction.

### Summary of major findings and recommendations

11. In the discharge of its responsibility to the General Assembly the Board of Auditors submits the following summary of its major findings and recommendations contained in the individual reports on its examinations of the agencies mentioned in paragraph 8.



## United Nations Headquarters

### United Nations and its trust funds and special accounts

12. Contributions receivable. There was a decrease of \$1,348,867 in the amount of contributions receivable at year-end 1968 as compared with that of 1967, as indicated below:

	<u>Balance as at 31 December</u>
	\$
1967	46,700,602
1968	45,351,795

The balances at 31 December 1965 and at 31 December 1966 were \$41,079,226 and \$36,318,825 respectively.

13. Advances from Working Capital Fund. Under General Assembly resolution 2365 (XXII), the Working Capital Fund was established for 1968 in the amount of \$US40 million by advances from Member States in accordance with the scale for their contributions to the budget for 1968. The scale of contribution for 1968 of the existing 122 Members, excluding the four new Member States of Equatorial Guinea, Mauritius, Southern Yemen and Swaziland, amounted to 100 per cent. At year-end, advances to General Fund to finance budgetary expenditure amounted to \$39,577,644, Members' advances receivable stood at \$96,000 and advances to finance miscellaneous self-liquidating purchases and activities were \$326,356.

14. Defalcations. The amount of \$7,023 as at year-end 1967 decreased in 1968 by a collection of \$780, leaving a balance as at 31 December 1968 of \$6,243 reserved under deferred income.

15. Bank balances. All banks with which the United Nations, UNDP (Technical Assistance) and UNDP (Special Fund) have bank accounts were requested to confirm directly to External Audit the balances of their United Nations accounts as at 31 December 1968. Twenty-three banks did not confirm the balances for amounts aggregating \$3,958,827.

16. Competitive bidding and advertising. Several suggestions have been offered in the external audit report for the improvement of procurement practices and procedures based on the exhaustive review carried out by the Director of General Services in 1968. More specifically, the Board recommends that steps may be taken to provide technical know-how and to build up specialized knowledge in the Purchase and Transportation Service for efficient and expeditious procurement of technical equipment for the Special Fund projects.

17. The Board also stresses that budgetary or recruitment difficulties, if any, in this regard need to be overcome for strengthening the procurement function in the larger interests of the Organization.

18. Review of the United Nations Internal Audit Service. In compliance with the wishes of the Advisory Committee, external audit undertook a review of the Internal Audit Service and a special study report was submitted by the Board last year. Pursuant to the suggestion in that report that Financial Rule 111.14 be

amended so as to broaden the scope of the Internal Audit Service to permit a review by it of the economic use of the resources of the Organization, the Administration proposes to revise the Financial Rule mentioned accordingly.

19. As regards the suggestion to strengthen the staffing position of the Internal Audit Service by obtaining more professionally qualified personnel, the Board notes that the position is not likely to improve for the present because of the decision to maintain the budgetary level of 1968 through the budget estimates for 1970. The Board, however, wishes to reiterate that in order to make for proper balance in the organization of the Internal Audit Service, steps be taken to obtain more professionally qualified personnel as soon as budgetary limitations permit.

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

20. Drilling equipment - sub-surface exploration for potassium salts - Poland. A sum of \$250,000 was provided in the plan of operation for the purchase of drilling equipment for the project sub-surface exploration for potassium salts, Poland. The Office of Technical Assistance (OTC) included certain additional items in the specifications at the request of the Government, which led to additional expenditure amounting to \$65,405, without obtaining prior approval of UNDP. Action to obtain the ex post facto approval of UNDP was now under way.

21. Further, an avoidable expenditure of about \$10,000 was incurred in purchasing the equipment from a firm whose bid was higher although the United Nations Technical Adviser, while commenting that the equipment offered was the only one that met entirely the specifications, had expressed the view that the equipment offered by the firm that had quoted a lower price was suitable for the work for which it was being purchased.

22. Development of gold deposits in Tipuani, Bolivia. According to the plan of operation, two posts of mining engineers were to be provided to the project by the Special Fund. The candidature of an expert was sponsored by the Technical Assistance Recruitment Service (TARS) although OTC observed that the candidate was not a qualified mining engineer and, therefore, did not conform to the job description. While approving recruitment, the Government made it clear that the expert would be treated as an extra contribution from the Special Fund. However, despite the assurance to the Government that the expert would be treated as "bonus" the job description for the post of mining engineer was changed to match the qualifications of the expert recruited, and he was counted against one of the two posts of mining engineers initially provided for in the plan of operation. The OTC agreed that the project manager should not have given the Government the idea that the expert was surplus or "bonus".

23. The Board suggests that adequate care may be exercised in the recruitment of experts in the interest of effective execution of projects.

24. Executing agency overhead costs. A reference is made to paragraph 16 of last year's report in which it was reported that classification of travel expenses of normal visits to projects by Headquarters staff was not being correctly made inasmuch as such expenses were being charged to the projects directly instead of to "agency overhead costs". The Board noted that the expenditure on travel on official business in 1968 amounted to \$2,314,342 as against \$2,040,673 in 1967.

This marked increase is partly attributable to the change in classification of expenditure in accordance with the suggestion made by the Board last year.

25. Delay in the submission of final reports on completed projects. A reference is made to paragraph 22 of last year's report, in which it was stated that 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. The position was reviewed and it was noted that final reports in respect of eighteen out of twenty-five cases mentioned had been submitted to the Administrator during 1968.

#### United Nations Office at Geneva and UNCTAD

26. It has not been the practice for financial statements to be prepared during or at periodic intervals throughout the year showing the operations of these two responsible organizations. In the opinion of the Board, there is a definite need for a set of financial statements to be prepared for each of these organizations showing the financial status of their resources and the results of their operations broken down to show the actual costs of department functions and services, compared with similar costs in preceding periods. The Board believes the preparation of the financial results in this manner to be not only essential to management both at Headquarters and Geneva for a complete understanding of the financial outcome of their operations, but also that it is highly important from the standpoint of internal financial control and effective management and administration by those responsible for these operations. The Board has recommended to both the Director-General of the United Nations Office at Geneva and the Secretary-General of the Conference, who have agreed to this recommendation in recognizing the part these statements could play in management's internal financial control and in achieving as accurate measurement as possible of the costs of their individual operations.

#### United Nations Industrial Development Organization

##### Accounts and financial statements

27. The financial data submitted at Vienna headquarters for examination did not include any detailed financial statements drawn up to show the Organization's accountability for the financial resources placed at its disposal for the reason that United Nations Headquarters does not apparently require such separate financial statements to be prepared by operations of this type.

28. In the view of the Board financial statements of this kind in a concise format are necessary in the case of an organization like UNIDO which is a large organization within the United Nations and is operating from a base so far removed from United Nations Headquarters. Accordingly, a set of financial statements was designed by the External Audit for use by the Organization and which were completed with the assistance of the Financial Services section of the Division of Administration from the financial data submitted to United Nations Headquarters as at 31 December 1968.

29. These financial statements were designed to show the results of all phases of the operations of the Organization for the year ended 31 December 1968. The Board believes preparation of the financial results in this manner to be not only essential to management for a complete understanding of the financial outcome of its operations but highly important from the standpoint of internal financial control and effective management and administration.

30. It is particularly important to UNIDO to determine and maintain statements of such costs at all times so as to be able to measure the efficiency of its disbursements of its technical assistance funds to the developing countries. The ever-increasing activity of the organizations of the United Nations family in rendering assistance of this nature to the developing countries underlines the importance of measuring costs and efficiency through the medium of accurate accounts translated into timely and meaningful financial statements. The Board regards this as a direct responsibility of each executing agency.

31. The recommendation that such statements be prepared and introduced into UNIDO's management was promptly accepted by the Executive Director, who recognized the important part that these statements can play in management's internal financial control and in achieving as accurate measurement as possible of the cost of the Organization's technical assistance and other endeavours.

#### Management and administration

32. Recommendations arising from the study are briefly summarized as follows:

Objectives of UNIDO. UNIDO's objectives require clarification by the controlling bodies if the Organization is to put the technical and administrative funds at its disposal to their maximum use and achieve maximum efficiency at minimum cost.

Organization. While intending to continue the examination into this area later this year, the following advance recommendations should be studied and wherever possible implemented by management:

- (a) Reassess UNIDO's basic organizational structure;
- (b) Consider greater utilization of the concept of task force management;
- (c) Review the extent of the involvement of substantive staff in operational management;
- (d) Introduce a programme of job analysis, workload assessment and job definition.

Planning and resource allocation. While this area will also be subject to further review later this year, it is recommended that UNIDO should in the meantime consider the following:

- (a) Design, document and implement a continuous forward planning system limited to 10 per cent of total effort;

- (b) Integrate the planning system with appropriate costing and reporting systems;
- (c) Consider the use of Planning Programming and Budgeting System (PPBS).

Project administration and control. The project approval process suffers from delays and uncertainties while its administration appears to be remote and lacking positive control. To overcome these shortcomings, consideration should be given to:

- (a) Designing, documenting and implementing a project planning and control system;
- (b) Instituting a time recording system for substantive staff.

Management information systems. Progress towards developing information reports has been made but much remains to be done before these reports can be considered satisfactory. The supporting information systems have been developed in a somewhat random manner. Recognizing the importance of an effective information system to operational management, the Board recommends the design and implementation of monthly support activity and expenditure control reports. In this connexion management has been provided with the outline of such a system.

Personnel development and assessment. Because UNIDO is at an early stage of development, it has not been possible to achieve a great deal in this area, and no formal management development programme has been implemented.

33. The Board has concluded that some of the present organizational problems could be alleviated if the following recommendations were implemented:

- (a) Introduction of a continuous management development programme;
- (b) Design of simple work measurement and output control systems;
- (c) Analyse the need for each management secretary.

34. All the findings and recommendations were discussed and reviewed with the Executive Director and his senior management staff and he has given his assurance that the fullest consideration will be given towards implementing the various recommendations as may be appropriate within the framework of the organization of the United Nations.

#### United Nations Peace-keeping Force in Cyprus

35. The status of the Fund for the United Nations Force in Cyprus as at 31 December 1968 and the obligations incurred to that date are given in schedules 10 and 12.

36. The full cost to the Organization of maintaining the Force in 1968 is estimated at \$18,454,000, of which \$9,404,068 is not recorded in the accounts owing to the lack of necessary funds. The balance of \$2,804,365 remaining at

31 December 1968 consists of \$750,000 pledged for 1969 and a reserve of \$2,054,365 taken out of funds available for 1968 and deemed necessary to meet the operating costs which the Organization will incur for maintaining the Force for the extended mandate period ending 15 June 1969. Accordingly, the accumulated net deficit as at 31 December 1968 amounts to \$7,349,703, unless additional pledges are received for that period.

37. In addition, the status of the fund as at 31 December 1968 does not reflect the full cost of the Force to the Organization, since it excludes, as a result of the financial arrangements between participating Member States and the United Nations, those extra costs which Member States providing contingents have agreed to absorb rather than to seek reimbursement from the Organization. The estimated total of such extra costs for the mandate periods from 27 December 1967 through 26 December 1968 is in excess of \$5.2 million.

38. Ex-gratia payments. One ex-gratia payment of \$6,468 was made to the widow of the late commander of the force, at the time of his death in 1965 and was approved by the Secretary-General in accordance with the financial regulations and rules.

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

39. The status of the fund for the Ad Hoc Account for the United Nations Operation in the Congo as at 31 December 1968 and the obligations incurred are given in statement 8 and schedule 34 respectively.

40. Balance in foreign exchange. As shown in statement 8, the net balance in foreign exchange amounts to \$33,244,404 and is represented by the difference between the assets amounting to \$84,168,805 and the liabilities amounting to \$50,924,401. The assets are almost completely made up of contributions receivable for prior years assessment amounting to \$82,102,487. The amounts of assessed contributions had been arrived at on the basis of the United Nations Financial Regulations and Rules and the relevant resolutions of the General Assembly. The bulk of the unpaid assessments is due from Member States which have refused to pay such assessments, as in their view the expenditure under the Congo Ad Hoc Account had 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 \$33,244,404 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 its accounts. This could only materialize if certain Member States were to pay the ONUC assessments on them voted by the General Assembly or if certain Member States were to respond affirmatively to the General Assembly's request to make voluntary contributions to assist the United Nations out of its present financial difficulties.

41. Balance in local currency. In our report last year, we pointed out that the balance in the surplus account included an amount in Zaïres equivalent to \$1,857,492 for which no use had been found. As at 31 December 1968, the balance in local currency amounted to the equivalent of \$1,887,155. The problem of utilization of this local currency continued in 1968 but our review indicates that in 1969 some utilization will be effected through the use by some United Nations agencies for their particular activities in the Congo.

42. The substantial portion of this balance amounting to \$1,200,004 is represented by funds on deposit in an interest-bearing account with a local bank for which we have received no certification of the balance from the depository. This matter will be followed up during the course of our 1969 work.

43. Unassessed authorization. An amount of \$112,723,649 of authorized expenditures remained unassessed at 31 December 1968 of which \$110,725,800 (\$59,980,800 for second half of 1962 and \$50,745,000 for the first half of 1963) less staff assessment income of \$754,320 derived from these authorizations, leaving a net amount of \$109,971,480 which continued to be financed from the special account for the proceeds from the sale of United Nations bonds. The balance of \$1,997,849 in the Ad Hoc Account for the United Nations Operation in the Congo therefore remains to be financed from voluntary contributions.

44. Bank balances. All banks with which the UNDP Office in Kinshasa has bank accounts were requested to confirm directly to the External Audit the balances as at 31 December 1968. Two banks did not confirm the balances for amounts aggregating \$1,200,778.

#### United Nations Emergency Force

45. UNEF status of funds for 1968 shows the amount of \$50,571,335 as contributions receivable as of 31 December 1968. This balance decreased as compared with \$56,087,036 shown at the end of 1967.

46. With reference to these contributions receivable some Member States have stated that in their view these contributions, which relate to the expenditures under the Special Account of UNEF, had been illegally assessed.

47. Accounts payable to Governments amounting to \$19,881,340 could not be paid in 1968 owing to lack of funds for this purpose.

48. With respect to UNEF material stockpiled in Pisa and transferred to the United Nations agencies and missions the Board of Auditors noted that the accounting of these transfers had not been finalized.

#### Economic Commission for Latin America

49. In addition to verifying the accounts, the Board of Auditors has initiated studies on the administrative practices of ECLA in Santiago, to provide feedback information - leading to modification and improvement of the audit programme for the future external audit assignments.

50. A report on the preliminary observations and recommendations regarding the administrative practices of the ECLA secretariat was submitted to the Executive Director.

51. The Board observed that there appears to be some difficulty in the timely distribution of some of the main ECLA published materials like the annual economic survey.



52. An examination of the ECLA work programme indicated projects planned in excess of the available resources.

53. The Board was informed that in its next programme ECLA will use equivalent man-months which will show more clearly the number of staff members at each level.

54. It appears that ECLA encounters difficulty in recruiting professional personnel. Circumstances such as non-competitive salaries, geographic distribution requirements, recruitment procedures, lack of training programmes and low promotion possibilities might be the cause of the difficulties.

55. The Board was informed that the Executive Director plans to include corrective action to improve and adopt a formal and systematic evaluation of research projects on a continuing basis.

Management study of the United Nations electronic data  
processing facilities and operations

56. This is the first functional area study of its kind undertaken by the United Nations Board of Auditors. The terms of reference under which the study was commissioned were submitted by the Board of Auditors to the Secretary-General and approved on 31 December 1968.

57. It was agreed that the study should be restricted to the United Nations as an organization and should begin with a study of New York, followed by extension of the work to Geneva and Vienna. Here it was planned to include discussions with officials of the ILO, WHO, ITU, UPU and IAEA but not a study of their electronic data processing (EDP) establishments or any assessment of their own facilities and operations except from the standpoint of determining the capability of providing EDP services to the United Nations as an organization. The study did not include UNESCO in Paris, FAO in Rome, UNRWA in Beirut or any other specialized agencies in the United Nations family.

58. The main objective of this study has been to examine the EDP computer facilities and operations as they existed in the United Nations in New York, Geneva and Vienna and to determine the objectives, requirements and use made of the resources available. The objectives also include the determination of the magnitude and effectiveness of existing EDP operations within the United Nations, the probable demand and scope for improved or expanded services and the extent to which preparation might be made to meet future requirements.

59. The report of the Board on the study is designed to be constructive in nature and to assist in the planning, development and utilization of EDP facilities and resources within the United Nations family. It defines a major plan for the continuing co-ordination and development of EDP facilities and activities to meet the requirements for information processing for the various organizations within the United Nations. Various recommendations are made regarding the International Computing Centre, its place in the organization, the constitution of its Board, its users, its role, its facilities, and its future development and activities.



Other audit reports

60. In accordance with the direction of the General Assembly that the Board examine, certify and report separately on certain of the accounts, the Board has transmitted the following to the appropriate executive head:

United Nations Joint Staff Pension Fund

United Nations Children's Fund

UNICEF Greeting Card Fund

United Nations Institute for Training and Research

United Nations Relief and Works Agency for Palestine Refugees  
in the Near East

United Nations High Commissioner for Refugees

United Nations Development Programme (Technical Assistance)

United Nations Development Programme (Special Fund)

United Nations Development Programme - administrative budget

United Nations Development Programme - revolving fund

61. Pursuant to article 30.3 of the UNDP (Technical Assistance) Financial Manual and article 25.3 of the Financial Regulations of the 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 EPTA and the Special Fund, as at year-end. For the 1967 status, this was done on 12 November 1968.

62. 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

A.M. HENDERSON  
Auditor-General of Canada

Victor G. RICARDO  
Controller-General of Colombia

1 July 1969



III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1968



1968 budget appropriations, obligations incurred and unencumbered balances of appropriations

Appropriation section	Purpose of appropriation	Original appropriation a/	Supplementary b/ appropriation	Subsequent section c/ transfers	Revised appropriation	Liquidated by disbursements:	Unliquidated	Total d/	Unencumbered balance of appropriation
		\$	\$	\$	\$	\$	\$	\$	\$
<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 and members of commissions, committees and other subsidiary bodies	1,270,700	-	-	1,270,700	841,736	395,911	1,235,647	35,055
		2,927,100	(551,800)	(58,327)	2,326,973	2,049,308	185,318	2,234,626	92,347
2.	Special meetings and conferences	4,207,800	(551,800)	(58,327)	2,597,672	2,891,044	579,229	3,470,272	127,400
	TOTAL, PART I								
<b>Part II. Staff costs and related expenses</b>									
3.	Salaries and wages	59,420,800	1,102,200	-	60,523,000	60,172,205	336,231	60,510,434	12,566
4.	Common staff costs	15,769,000	219,000	-	14,002,025	15,618,745	383,280	14,002,025	-
5.	Travel of staff	2,182,500	46,000	-	2,228,500	1,998,384	121,201	2,119,585	108,915
6.	Payment under annex I, paragraphs 2 and 3, of the Staff Regulations; hospitality	125,000	5,000	-	130,000	121,254	2,992	124,246	5,754
	TOTAL, PART II	75,497,300	1,372,200	14,025	76,883,525	75,910,586	845,704	76,756,290	127,252
<b>Part III. Premises, equipment, supplies and services</b>									
7.	Buildings and improvements to premises	4,861,200	(55,000)	-	4,826,200	4,726,354	84,261	4,810,615	17,585
8.	Permanent equipment	605,500	170,400	3,129	779,029	637,510	141,519	779,029	-
9.	Maintenance, operation and rental of premises	4,135,000	65,500	31,679	4,265,179	3,682,904	580,275	4,263,179	-
10.	General expenses	5,627,000	240,000	-	5,867,000	5,089,752	765,167	5,854,899	12,101
11.	Printing	1,624,400	(41,000)	-	1,583,400	989,129	594,212	1,583,341	59
	TOTAL, PART III	16,853,100	422,900	34,808	17,320,808	15,125,629	2,165,434	17,291,063	29,745
<b>Part IV. Special expenses</b>									
12.	Special expenses	9,210,800	(58,500)	9,494	9,161,994	8,941,460	220,534	9,161,994	-
	TOTAL, PART IV								
<b>Part V. Technical programmes</b>									
13.	Economic development, social activities	5,113,600	-	-	5,113,600	3,837,297	1,274,606	5,111,903	1,697
14.	Industrial development	991,400	-	-	991,400	765,154	221,598	986,732	4,668
15.	Human rights advisory services	220,000	-	-	220,000	82,981	133,495	216,476	3,524
16.	Narcotic drugs control	75,000	-	-	75,000	37,289	35,724	73,013	1,987
	TOTAL, PART V	6,400,000	-	-	6,400,000	4,722,701	1,665,425	6,388,124	11,876
<b>Part VI. Special missions</b>									
17.	Special missions	6,029,600	622,800	-	6,652,400	6,180,336	431,455	6,611,791	40,609
	TOTAL, PART VI								
<b>Part VII. Office of the United Nations High Commissioner for Refugees</b>									
		3,469,000	24,000	-	3,493,000	3,441,970	49,255	3,491,225	1,775
		3,469,000	24,000	-	3,493,000	3,441,970	49,255	3,491,225	1,775

## STATEMENT I (concluded)

Appropriation section	Purpose or appropriation	Original appropriation <sup>a/</sup>	Supplementary appropriation <sup>b/</sup>	Subsequent section transfers <sup>c/</sup>	Revised appropriation <sup>d/</sup>	Obligations incurred			Unencumbered balance of appropriation
						Liquidated by disbursements	Unliquidated	Total <sup>d/</sup>	
		\$	\$	\$	\$	\$	\$	\$	\$
Part VIII. International Court of Justice									
19. International Court of Justice		1,356,350	56,000	-	1,412,350	1,391,345	-	1,391,345	21,005
TOTAL, PART VIII		1,356,350	56,000	-	1,412,350	1,391,345	-	1,391,345	21,005
Part IX. United Nations Conference on Trade and Development									
20. United Nations Conference on Trade and Development		9,175,000	(329,000)	-	8,846,000	8,251,634	557,313	8,808,947	37,053
TOTAL, PART IX		9,175,000	(329,000)	-	8,846,000	8,251,634	557,313	8,808,947	37,053
Part X. United Nations Industrial Development Organization									
21. United Nations Industrial Development Organization		8,232,000	(212,000)	-	8,020,000	7,195,252	595,319	7,790,571	229,429
TOTAL, PART X		8,232,000	(212,000)	-	8,020,000	7,195,252	595,319	7,790,571	229,429
GRAND TOTAL		140,430,950	1,356,800	-	141,787,750	134,051,957	7,109,666	141,161,623	626,127

a/ Appropriated by the General Assembly under resolution 2363 (XXII) adopted on 19 December 1967.

b/ Appropriated by the General Assembly under resolution 2468 (XXIII) adopted on 21 December 1968.

c/ Includes transfers between sections totalling \$58,327 made with concurrence of the Advisory Committee on Administrative and Budgetary Questions.

d/ Includes \$209,390 in part IV for Special Expenses in respect of the integrated educational and training programme under resolution 2349 (XXII), programme of assistance in the teaching, study, dissemination and wider appreciation of international law under resolution 2363 (XXII), United Nations assistance in cases of natural disaster under resolution 2034 (XX) and the full amount of \$6,388,124 in part V for Technical Programmes, totalling \$6,597,514 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 above statement of budget appropriations, obligations incurred and unencumbered balances of the United Nations for the financial year ended 31 December 1968 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

A.M. HENDERSON  
Auditor-General of Canada

Victor G. RICARDO  
Controller-General of Colombia

1 July 1969

Income and obligations incurred and surplus account  
for the year ended 31 December 1968

	<u>Original estimate</u> \$	<u>Approved revised estimate</u> \$	<u>Actual</u> \$
Income other than staff assessment:			
Funds provided from extra-budgetary accounts	2,436,150	2,408,550	2,428,145
General income	3,901,000	3,977,600	3,905,831
Sale of United Nations postage stamps (schedule 2)	2,091,600	2,250,000	1,948,383
Sale of publications (schedule 2)	256,050	256,050	328,433
Guided tours (schedule 2)	14,300	(3,400)	69,954
Souvenir, gift shops and catering services (schedule 2)	315,200	338,200	367,811
	<u>9,014,300</u>	<u>9,227,000</u>	<u>9,048,557</u>
Members' contributions:			
As originally assessed for 1968 (schedule 3)		131,416,650	
Assessable in connexion with 1968 revised appropriations		<u>1,356,800</u>	<u>132,773,450</u> <u>141,822,007</u>
Deduct:			
Obligations incurred for 1968 (statement I)			<u>141,161,623</u>
Excess of income over obligations incurred carried to Surplus Account			<u>660,384</u>

Surplus Account

Balance as at 1 January 1968		6,179,768
Less:		
Amount applied as credit to Members' contributions for 1968:		
Credit as to revised income other than staff assessment for 1967		787,468
Credit as to amount available in the Surplus Account for the financial year 1966		<u>2,899,512</u>
		<u>3,686,980</u> <u>2,492,788</u>
Add:		
Savings effected in liquidating prior year's obligations		1,287,604
Excess of income over obligations incurred for the year ended 31 December 1968		<u>660,384</u>
		<u>1,947,988</u> <u>4,440,776</u>

APPROVED

CERTIFIED CORRECT

(Signed) B.R. TURNER  
Controller

(Signed) U THANT  
Secretary-General

AUDIT CERTIFICATE

The above statement of income and obligations incurred and surplus account of the United Nations for the financial year ended 31 December 1968 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

A.M. HENDERSON  
Auditor-General of Canada

Victor G. RICARDO  
Controller-General  
of Colombia

1 July 1969

Assets and liabilities

## ASSETS

General Fund

## Current assets:

Cash at banks, on hand and in transit	\$	16,809,472
Cash in interest-bearing deposit account		15,427,997
Contributions receivable from Members (schedule 3)		45,351,795
Due from Members in connexion with 1968 revised appropriations		1,356,800
Accounts receivable, advances, deposits, etc.		6,725,416
Due from trust funds		<u>1,394,701</u>
		87,066,139

## Capital assets:

United Nations Headquarters building, New York		
Original cost	\$	67,093,290
Less:		
Cost of Library building demolished in 1960		<u>1,650,285</u>
		65,443,005
Dag Hammarskjold Library building (gift of the Ford Foundation), New York		6,703,567
Land for permanent Headquarters site, New York		<u>9,600,000</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, Addis Ababa, Magadiscio and Pusan		<u>294,993</u>
		96,393,378
		<u>183,459,517</u>

United Nations Special Account

Investments (schedule 7)		839,933
Accrued interest on investments		9,974
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		11,202,309
Advances to the Special Account of the United Nations Emergency Force		7,777,951
Advances to the <u>Ad Hoc</u> account for the United Nations Operation in the Congo		184,421

23,925,588



as at 31 December 1968

STATEMENT III

LIABILITIES

	\$	\$
Current liabilities:		
Unliquidated obligations (statement I)		7,109,666
Tax Equalization Fund (schedule 4)		6,625,785
Accounts payable and sundry credits		7,581,132
Due to United Nations Special Account		11,202,309
Due to Working Capital Fund		39,577,644
Due to account for the construction of United Nations building, Santiago		15,341
Due to Special Account for major maintenance to Palais des Nations, Geneva		437,083
Due to Special Account for extension of conference facilities at the Palais des Nations		1,058,022
Due to trust funds		9,018,381
Surplus available for credit to Member States (statement II)		<u>4,440,776</u>
		87,066,139
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	27,500,000	
Donated funds	17,932,263	
Regular budget appropriations	<u>50,961,115</u>	<u>96,393,378</u>
		<u>183,459,517</u>

	Received \$	Applied under paragraph 5, General Assembly resolution 2115 II (XX) \$	\$
Voluntary contributions:			
Canada	4,000,000	128,231	3,871,769
Denmark	1,000,000	12,234	987,766
Finland	600,000	92,135	507,865
Greece	50,000	-	50,000
Iceland	80,000	-	80,000
Italy	1,499,755	-	1,499,755
Jamaica	10,000	-	10,000
Japan	2,500,000	-	2,500,000
Liberia	8,000	-	8,000
Mali	4,990	-	4,990
Malta	9,000	-	9,000
Nigeria	20,000	-	20,000
Norway	698,324	20,188	678,136
Sweden	2,000,000	-	2,000,000
Tunisia	5,000	-	5,000
Uganda	19,000	-	19,000
United Arab Republic	50,000	-	50,000
United Kingdom	10,000,000	472,057	9,527,943
Yugoslavia	100,000	-	100,000
Zambia	14,000	-	14,000
	<u>22,668,069</u>	<u>724,845</u>	<u>21,943,224</u>
Public contributions			<u>36,718</u>
			21,979,942
Income earned on investments:			
Through 31 December 1967		1,409,070	
During 1968		<u>536,576</u>	<u>1,945,646</u>
			<u>23,925,588</u>

## ASSETS

	\$	\$
<u>Working Capital Fund</u>		
Members' advances receivable (schedule 6)		96,000
Advances to General Fund to finance budgetary expenditures		39,577,644
Advances to finance miscellaneous self-liquidating purchases and activities (schedule 5)		<u>326,356</u>
		<u>40,000,000</u>
<u>Special account for the proceeds from the sale of United Nations bonds</u>		
Unassessed authorizations for the period 1 July 1962 to 30 June 1963:		
<u>Ad Hoc Account for the United Nations Operation in the Congo</u>		
Authorized expenses	110,725,800	
Less:		
Staff assessment income	<u>754,320</u>	109,971,480
Special Account of the United Nations Emergency Force		
Authorized expenses	19,206,880	
Less:		
Staff assessment income	<u>132,288</u>	<u>19,074,592</u>
		129,046,072
Advances to the <u>Ad Hoc Account</u> for the United Nations Operation in the Congo (statement VIII)		38,721,939
Advances to the Special Account of the United Nations Emergency Force (statement VII)		<u>5,326,085</u>
		<u>173,094,096</u>
<u>Account for the construction of United Nations Building, Santiago</u>		
Accounts receivable		23,514
Due from United Nations General Fund		<u>15,341</u>
		38,855
Cost of the construction		4,059,021
		<u>4,097,876</u>
<u>Special account for major maintenance and improvements to Palais des Nations, Geneva</u>		
Cash at banks		16,406
Due to United Nations General Fund		437,083
Accounts receivable		4,108
Obligations incurred		2,239,299
		<u>2,696,896</u>

## STATEMENT III (continued)

LIABILITIES		\$	\$
Principal of Fund (schedule 6)			40,000,000
			<u>40,000,000</u>
Total bonds sold (schedule 8)			169,905,678
Less:			
Amortized to 31 December 1968	30,909,804		
Exchange gain	<u>1,568,765</u>		<u>32,478,569</u>
United Nations bonds outstanding (schedule 8)			137,427,109
Add:			
Amortization account	30,909,804		
Exchange gain	<u>1,568,765</u>		<u>32,478,569</u>
Total bonds sold			169,905,678
Interest earned on investments:			
Through 31 December 1965, \$3,188,418, and no interest in 1966, 1967 and 1968			3,188,418
			<u>173,094,096</u>
Appropriations for the construction:			
For 1959			6,654
For 1960			382,500
For 1961			382,500
For 1962			382,500
For 1963			382,500
For 1964			500,000
For 1965			784,000
For 1966			1,000,000
For 1968			<u>89,000</u>
			3,909,654
Cash contributions:			
Canada	10,000		
Chile	<u>145,313</u>		<u>155,313</u>
			4,064,967
Accounts payable	5,690		
Reserve for outstanding obligations	<u>27,219</u>		<u>32,909</u>
			4,097,876
Accounts payable and sundry credits			7,755
Reserve for outstanding obligations			248,797
Loan from Swiss Government			1,215,278
Investment in capital assets financed by appropriations for the maintenance and improvements			1,224,000
Interest earned			<u>1,066</u>
			<u>2,696,896</u>

## ASSETS

\$

\$

Extension of conference facilities at the  
Palais des Nations

Cash at banks

15,114

Due from United Nations General Fund

1,058,022

Accounts receivable

2,552

Obligations incurred

3,214,202

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4,289,890

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Trust Funds (schedule 9, Part B)

Cash at banks and on hand

2,645,185

Investments

17,376,609

Due from Governments

20,264,735

Accounts receivable, accrued interest, etc.

7,088,310

Due from the United Nations General Fund

9,018,381

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56,393,220

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CERTIFIED CORRECT

(Signed) B.R. TURNER  
Controller

## LIABILITIES

	\$	\$
Accounts payable and sundry credits		6,477
Unliquidated obligations		2,269,338
Investment in capital assets financed by appropriations for the extension		2,000,000
Miscellaneous income		<u>14,075</u>
		<u>4,289,890</u>
Due to the United Nations General Fund		1,394,701
Other accounts payable		11,478,846
Unliquidated obligations		12,652,065
Balance of funds for which the United Nations is accountable		<u>30,867,608</u>
		<u>56,393,220</u>

APPROVED

(Signed) U THANT  
Secretary-General

## AUDIT CERTIFICATE

The above statement of assets and liabilities of the United Nations for the financial year ended 31 December 1968 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

A.M. HENDERSON  
Auditor-General of Canada

Victor G. RICARDO  
Controller-General  
of Colombia

1 July 1969

B. UNITED NATIONS REGULAR PROGRAMME OF TECHNICAL ASSISTANCE AND  
UNITED NATIONS AND UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION  
AS PARTICIPATING AND EXECUTING AGENCIES FOR THE  
UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE)

Status of funds as at 31 December 1968

	United Nations \$	UNIDO \$	Total \$
Balance as at 31 December 1967	939,469	548,332	1,487,801
<u>Less:</u>			
Unobligated balance of 1967 allocations from the United Nations Development Programme	154,720	-	154,720
Revolving Fund and other income surrendered to the UNDP (Technical Assistance) Account	784,749	548,332	1,333,081
<u>Add:</u>			
Allocations from contributions and other available funds in 1968:			
United Nations Development Programme (Technical Assistance) Account	12,235,618	2,577,481	14,813,099
United Nations Regular Programme of Technical Assistance	5,610,782	986,732	6,597,514
	17,846,400	3,564,213	21,410,613
	18,631,149	4,112,545	22,743,694
<u>Less:</u> Obligations incurred during 1968			
United Nations Development Programme (Technical Assistance) Account	11,230,543	3,089,559	14,320,102
For projects (schedule 27)	1,574,621	-	1,574,621
For overhead	12,805,164	3,089,559	15,894,723
United Nations Regular Programme of Technical Assistance	5,610,782	986,732	6,597,514
For projects (schedule 27)	18,415,946	4,076,291	22,492,237
Excess of allocations and other available funds over obligations incurred	215,203	36,254	251,457
<u>Add:</u>			
Other income	288,022	-	288,022
Savings in liquidating prior years' obligations	83,989	265	84,254
Miscellaneous	(647)	-	(647)
Exchange adjustments (net)	371,364	265	371,629
	586,567	36,519	623,086

United Nations \$	UNIDO \$	Total \$
5,032,624	972,425	6,005,049
3,014,703	1,691,111	4,705,814
3,195,640	3,641,930	6,837,570
1,444,100	(1,444,100)	-
12,687,067	4,861,366	17,548,433
313,764	-	313,764
2,263	-	2,263
230,360	-	230,360
3,841,167	1,248,061	5,089,228
962,359	589,336	1,551,695
754,111	3,584,505	4,338,616
4,189,563	437,511	4,627,074
1,806,913	(1,034,566)	772,347
12,100,500	4,824,847	16,925,347
586,567	36,519	623,086

CERTIFIED CORRECT

(Signed) B.R. TURNER  
Controller

APPROVED

(Signed) U THANT  
Secretary-General

## AUDIT CERTIFICATE

The above statement of status of funds of the United Nations Regular Programme of Technical Assistance and United Nations and United Nations Industrial Development Organization as participating and executing agencies for the United Nations Development Programme (Technical Assistance) for the financial year ended 31 December 1968 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 PakistanA.M. HENDERSON  
Auditor-General of CanadaVictor G. RICARDO  
Controller-General  
of Colombia

1 July 1969

## Represented by:

Cash at banks, on hand and in transit  
Undrawn allocations  
Accounts receivable, advances, deposits, etc.  
Inter-agency indebtedness

## Less:

Unliquidated obligations, regular programme 1967  
Unliquidated obligations, UNDP/TA, 1963-1964 biennium  
Unliquidated obligations, UNDP/TA, 1965-1966 biennium  
Unliquidated obligations, UNDP/TA, 1967-1968 biennium  
Unliquidated obligations, Trust Funds, 1966-1968  
Unencumbered balance of Trust Funds (schedule 28)  
Accounts payable and sundry credits  
Due to (from) the United Nations and the United Nations Industrial Development  
Organization as participating and executing agencies for the United Nations  
Development Programme (Special Fund)

C. UNITED NATIONS AND UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION AS PARTICIPATING  
AND EXECUTING AGENCIES FOR THE UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND)

Status of funds from allocations as at 31 December 1968

Balance of allocations and other available funds as at 31 December 1967  
Add: Surrender of prior year's miscellaneous income and exchange adjustments

Add: Funds allocated during 1968 (schedule 29)  
For projects completed in 1968  
For projects in operation at 31 December 1968

Total funds available for commitment  
Deduct: Commitments incurred during 1968

Liquidated by disbursements during 1968 (schedule 29)  
Unliquidated at 31 December 1968 (schedule 29)

Less: Unliquidated at 31 December 1967

Unencumbered balance of allocations for projects in operation at 31 December 1968  
Deduct: Miscellaneous income and exchange adjustments (net)

Unencumbered balance of allocations and other income at 31 December 1968

Represented by:

Undrawn allocations  
Due from (to) the United Nations and the United Nations Industrial Development  
Organization as participating and executing agencies for the United Nations  
Development Programme (Technical Assistance)

Less: Unliquidated commitments  
Due to Governments for cash counterpart

CERTIFIED CORRECT

(Signed) B.R. TURNER  
Controller

AUDIT CERTIFICATE

The above statement of status of funds from allocations of the United Nations and United Nations Industrial Development Organization as participating and executing agencies for the United Nations Development Programme (Special Fund) for the financial year ended 31 December 1968 has been examined in accordance with our directions. We have obtained all the information and explanation 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

A.M. HENDERSON  
Auditor-General of Canada

Victor G. RICARDO  
Controller-General  
of Colombia

1 July 1969

United Nations \$	UNIDO \$	Total \$
47,060,404	4,325,055	51,385,459
6,369	-	6,369
47,066,773	4,325,055	51,391,828
(918,245)		(918,245)
22,302,021	7,621,654	29,923,675
21,383,776	7,621,654	29,005,430
68,450,549	11,946,709	80,397,258

For projects completed in 1968		For projects in operation at 31 December 1968	
United Nations \$	UNIDO \$	United Nations \$	UNIDO \$
49,609	-	28,104,428	2,727,426
-	-	14,189,561	1,760,390
49,609	-	42,293,989	4,487,816
45,685	-	17,362,188	1,247,452
3,924	-	24,931,801	3,240,364

24,935,725	3,240,364	28,176,089
43,514,824	8,706,345	52,221,169
355	-	355
43,514,469	8,706,345	52,220,814
56,032,895	11,787,659	67,820,554
1,806,913	(1,034,566)	772,347
57,839,808	10,753,093	68,592,901
14,189,561	1,760,390	15,949,951
135,778	286,358	422,136
14,325,339	2,046,748	16,372,087
43,514,469	8,706,345	52,220,814

APPROVED

(Signed) U THANT  
Secretary-General



UNITED NATIONS AND UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION  
AS PARTICIPATING AND EXECUTING AGENCIES FOR THE  
UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND)

Status of funds from Governments' cash counterpart contributions  
as at 31 December 1968

	United Nations \$	UNIDO \$	Total \$
Balance of available funds as at 31 December 1967	166,380	294,219	460,599
Contributions received during 1968 (schedule 30)	-	190,000	190,000
	<u>166,380</u>	<u>484,219</u>	<u>650,599</u>
<u>Less:</u>			
Disbursements during 1968 (schedule 30)	30,602	197,923	228,525
Exchange adjustments and miscellaneous income (schedule 30)	-	(62)	(62)
	<u>135,778</u>	<u>286,358</u>	<u>422,136</u>
 Represented by:			
Due from the United Nations and the United Nations Industrial Development Organization as participating and executing agencies	<u>135,778</u>	<u>286,358</u>	<u>422,136</u>

CERTIFIED CORRECT

(Signed) B.R. TURNER  
Controller

APPROVED

(Signed) U THANT  
Secretary-General

## AUDIT CERTIFICATE

The above statement of status of funds from Governments' cash counterpart contributions of the United Nations and United Nations Industrial Development Organization as participating and executing agencies for the United Nations Development Programme (Special Fund) for the financial year ended 31 December 1968 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

A.M. HENDERSON  
Auditor-General  
of Canada

Victor G. RICARDO  
Controller-General  
of Colombia

1 July 1969

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

Status of funds as at 31 December 1968

	\$	\$	\$
Balance as at 1 January 1968			3,306,943
<u>Add:</u>			
Miscellaneous income		484,618	
Savings in liquidating prior years' obligations:			
For 1963	1,074		
For 1965	19,576		
For 1966	20,778		
For 1967	<u>94,133</u>	<u>135,561</u>	<u>620,179</u>
			<u>3,927,122</u>
<u>Less:</u>			
Obligations incurred:			
For 1968 (schedule 32)		361,260	
Additional for 1964	74,145		
Additional for 1965	37,633		
Additional for 1966	64,958		
Additional for 1967	<u>92,610</u>	<u>269,346</u>	<u>630,606</u>
Balance as at 31 December 1968			<u><u>3,296,516</u></u>
Represented by:			
Cash at banks and on hand			453,086
Contributions receivable for prior years' assessments (schedule 31)			50,571,335
Excess of authorized expenditures over assessments and applied voluntary contributions (no change in 1968)			
For second half 1963		105,779	
For 1964		<u>777,148</u>	882,927
Accounts receivable, advances and other assets			494,399
Operational advance to Service Institute			<u>73,396</u>
			<u>52,475,143</u>
<u>Less:</u>			
Reserve for:			
1968 unliquidated obligations		40,304	
1967 unliquidated obligations		3,115,082	
1966 unliquidated obligations		1,219,247	
1965 unliquidated obligations		259,738	
1964 unliquidated obligations		<u>431,107</u>	
		<u>5,065,478</u>	
Accounts payable to Governments		19,881,348	
Other accounts payable and sundry credits		98,737	
Special Account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States (no change in 1968):			
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	
Due to the Special Account for the proceeds from the sale of United Nations bonds	5,326,085		
Due to the United Nations Special Account	<u>7,777,951</u>	<u>13,104,036</u>	<u>49,178,627</u>
Balance as at 31 December 1968			<u><u>3,296,516</u></u>

## STATEMENT VII (concluded)

The amount of \$3,296,516 is accounted for as follows:

Unencumbered balances of appropriations:

## For 1965

Balance as at 1 January 1968

Add: savings in 1968

Less: additional 1965 obligations incurred

## For 1966

Balance as at 1 January 1968

Add: savings in 1968

Less: additional 1966 obligations incurred

## For 1967

Balance as at 1 January 1968

Add: savings in 1968

Less: additional 1967 obligations incurred

Surplus account:

## Unencumbered appropriations

Balance of 1962 appropriations at 1 January 1968

1963 appropriations

## Less:

Reinstatement to cover additional 1964

obligations for reimbursements to

Governments

Balance of unencumbered 1963 appropriations

## Miscellaneous income

Balance at 1 January 1968

Miscellaneous income for 1968

## Less:

Transferred to finance liquidation of the  
operation pursuant to sub-paragraph (a)  
of General Assembly resolution 2304 (XXII):

Allotment issued in 1968

\$ \$ \$

37,633

19,576

57,209

37,633

19,576

64,958

20,778

85,736

64,958

20,778

2,604,893

94,133

2,699,026

92,610

2,606,416

2,646,770

74,145

1,074

75,219

74,145

1,074

525,314

484,618

1,009,932

1,011,006

3,657,776

361,260

3,296,516

Note: Unassessed authorizations \$9,460,000 for first half 1963 and \$9,746,880 for second half 1962, totalling \$19,206,880 less staff assessment income of \$132,288 derived from these authorizations are reported in a net amount of \$19,074,592 in statement III under the Special Account for the proceeds from the sale of United Nations bonds.

CERTIFIED CORRECT

(Signed) B.R. TURNER  
Controller

APPROVED

(Signed) U THANT  
Secretary-General

## AUDIT CERTIFICATE

The above statement of status of funds of the Special Account of the United Nations Emergency Force for the financial year ended 31 December 1968 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

A.M. HENDERSON  
Auditor-General of Canada

Victor G. RICARDO  
Controller-General  
of Colombia

1 July 1969

E. AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGOStatus of funds as at 31 December 1968

	<u>Local currency</u> \$	<u>Foreign exchange</u> \$	<u>Total</u> \$
Balance as at 1 January 1968	1,857,492	34,049,358	35,906,850
<u>Add:</u>			
Miscellaneous income:			
Refund of prior years' expenditures	-	11,306	11,306
Other	26,562	2,742	29,304
	<u>1,884,054</u>	<u>34,063,406</u>	<u>35,947,460</u>
Savings in liquidation of prior years' obligations:			
1963 obligations	2,511	383,549	385,860
1964 obligations	910	48,903	49,813
1965 obligations	-	2,122	2,122
1966 obligations	-	163	163
1967 obligations	85	11	96
	<u>3,506</u>	<u>434,548</u>	<u>438,054</u>
	<u>1,887,560</u>	<u>34,497,954</u>	<u>36,385,514</u>
<u>Less:</u>			
Obligations incurred (schedule 33):			
For 1968	405	4,380	4,785
Additional for 1963	-	1,192,275	1,192,275
Additional for 1964	-	24,865	24,865
Additional for 1965	-	32,030	32,030
	<u>405</u>	<u>1,253,550</u>	<u>1,253,955</u>
Balance as at 31 December 1968	<u>1,887,155</u>	<u>33,244,404</u>	<u>35,131,559</u>
<u>Represented by:</u>			
Cash at banks, on hand and in transit	20,925	63,468	84,393
Interest bearing accounts with banks	<u>1,200,004</u>	<u>-</u>	<u>1,200,004</u>
	<u>1,220,929</u>	<u>63,468</u>	<u>1,284,397</u>
Contributions receivable for prior years' assessments (schedule 33)	-	82,102,487	82,102,487
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	19,406	5,001	24,407
Due from Central Funds-in-Trust for the Congo	<u>424,596</u>	<u>-</u>	<u>424,596</u>
Due from United Nations Congo Administrative Support	<u>241,259</u>	<u>-</u>	<u>241,259</u>
	<u>1,906,190</u>	<u>84,168,805</u>	<u>86,074,995</u>

## STATEMENT VIII (concluded)

	<u>Local currency</u> \$	<u>Foreign exchange</u> \$	<u>Total</u> \$
Less:			
Reserve for:			
1966 unliquidated obligations	-	3,708	3,708
1965 unliquidated obligations	-	156,745	156,745
1964 unliquidated obligations	<u>17,792</u>	<u>300,806</u>	<u>318,598</u>
	17,792	461,259	479,051 <sup>a/</sup>
Accounts payable to Governments	-	9,911,015	9,911,015
Other accounts payable and sundry credits	1,243	85,453	86,696
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 Special Account for proceeds from the sale of United Nations bonds	-	38,721,939	38,721,939
Due to United Nations Special Account	<u>-</u>	<u>184,421</u>	<u>184,421</u>
	19,035	50,924,401	50,943,436
	<u>1,887,155</u>	<u>33,244,404</u>	<u>35,131,559</u>

The amount of \$35,131,559 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	5,520,828
Unencumbered balance of 1964 appropriations	1,879,732
Unencumbered balance of 1965 allotment	14,936
Unencumbered balance of 1966 allotment	2,607
Unencumbered balance of 1967 allotment	11,088
Unencumbered balance of 1968 allotment	215
	<u>32,238,804</u>
Accumulated miscellaneous income 1961 through 1968	<u>7,295,505</u>
	<u>39,534,309</u>

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	24,000	
Allotments issued in 1968	<u>5,000</u>	<u>4,402,750</u>
		<u>35,131,559</u>

Note: Unassessed authorizations \$50,745,000 for first half 1961 and \$59,980,800 for second half 1962, totalling \$110,725,800 less staff assessment income of \$754,320 derived from these authorizations are reported in a net amount of \$109,971,480 in statement III under the Special Account for the proceeds from the sale of United Nations bonds.

a/ 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

## AUDIT CERTIFICATE

The above statement of status of funds of the Ad Hoc Account for the United Nations Operation in the Congo for the financial year ended 31 December 1968 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

A.M. HENDERSON  
Auditor-General of Canada

Victor G. RICARDO  
Controller-General  
of Colombia

1 July 1969

IV. SCHEDULES TO THE ACCOUNTS  
A. UNITED NATIONS AND ITS TRUST FUNDS AND SPECIAL ACCOUNTS  
SCHEDULE 1

(Breakdown by chapter totals of section 18 - Office of the United Nations High Commissioner for Refugees, section 19 - International Court of Justice, section 20 - United Nations Conference on Trade and Development and section 21 - United Nations Industrial Development Organization)

	Original appropriation	Supplementary appropriation	Revised appropriation	Obligations incurred		Unencumbered balance of appropriation
				Liquidated by disbursements	Unliquidated	
	\$	\$	\$	\$	\$	\$
Section 18. Office of the United Nations High Commissioner for Refugees						
Chapter I. Salaries and wages	2,486,000	(14,000)	2,472,000	2,442,744	6,550	22,706
Chapter II. Common staff costs	578,000	38,000	616,000	617,923	15,428	(17,351)
Chapter III. Travel of staff	160,000	-	160,000	151,760	8,798	(558)
Chapter IV. Public information activities	26,000	-	26,000	21,567	4,844	(411)
Chapter V. Hospitality	5,000	-	5,000	3,893	1,130	(23)
Chapter VI. Permanent equipment	16,000	-	16,000	15,148	1,703	(851)
Chapter VII. General expenses	189,000	-	189,000	183,194	10,553	(4,547)
Chapter VIII. Contractual printing	9,000	-	9,000	5,741	449	2,810
	<u>3,469,000</u>	<u>24,000</u>	<u>3,493,000</u>	<u>3,441,970</u>	<u>49,255</u>	<u>1,775</u>
TOTAL, SECTION 18						
Section 19. International Court of Justice						
Chapter I. Salaries and expenses of members of the Court	731,000	16,000	747,000	714,188	-	32,812
Chapter II. Salaries, wages and expenses of the Registry	504,250	40,000	544,250	564,754	-	(20,504)
Chapter III. Common services	112,000	-	112,000	103,478	-	8,522
Chapter IV. Permanent equipment	9,100	-	9,100	8,925	-	175
	<u>1,356,250</u>	<u>56,000</u>	<u>1,412,250</u>	<u>1,391,345</u>	-	<u>21,005</u>
Section 20. United Nations Conference on Trade and Development						
Chapter I. Second session of the Conference	1,844,000	73,000	1,917,000	1,774,853	137,953	4,194
Chapter II. Sessions of expert and advisory bodies	115,000	(100,000)	15,000	-	-	15,000
Chapter III. Salaries and wages - UNCTAD secretariat	3,213,600	(100,000)	3,113,600	2,960,801	119,392	33,407
Chapter IV. Common staff costs	834,000	(20,800)	813,200	774,450	56,837	(18,087)
Chapter V. Travel of staff	155,000	(33,000)	102,000	93,549	9,393	(942)
Chapter VI. Hospitality	10,000	(2,000)	8,000	7,435	-	565
Chapter VII. Permanent equipment	17,000	-	17,000	11,552	5,687	(239)
Chapter VIII. General expenses	271,000	39,500	310,500	264,952	83,706	(38,158)
Chapter IX. Printing	124,000	(17,000)	107,000	2,067	112,870	(7,937)
Chapter X. Salaries and wages - Services provided by other United Nations offices						
Chapter XI. Common staff costs	2,138,400	(110,400)	2,028,000	1,958,983	23,973	45,044
Chapter XII. Contribution to UNCTAD - GATT International Trade Centre	383,000	(58,300)	324,700	312,968	7,502	4,230
	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>90,024</u>	<u>-</u>	<u>(24)</u>
TOTAL, SECTION 20	<u>9,175,000</u>	<u>(329,000)</u>	<u>8,846,000</u>	<u>8,251,634</u>	<u>557,313</u>	<u>37,053</u>
Section 21. United Nations Industrial Development Organization						
Chapter I. Second session of the Industrial Development Board and meetings of its subsidiary bodies	50,000	90,000	140,000	139,653	-	347
Chapter II. Meetings of expert and advisory bodies	96,000	(29,000)	67,000	53,790	15,602	(2,392)
Chapter III. Salaries and wages	5,348,000	(283,000)	5,065,000	4,708,383	218,563	138,054
Chapter IV. Common staff costs and home leave travel	1,615,000	(164,000)	1,451,000	1,265,239	111,285	74,476
Chapter V. Travel of staff on official business	150,000	20,000	170,000	141,514	25,304	3,182
Chapter VI. Payments under annex I, paragraphs 2 and 3, of Staff Regulations; hospitality	10,000	-	10,000	9,575	342	83
Chapter VII. Permanent equipment	140,000	165,000	305,000	235,475	68,895	630
Chapter VIII. Maintenance, operation and rental of premises	70,000	100,000	170,000	89,711	49,484	30,805
Chapter IX. General expenses	175,000	140,000	315,000	342,109	53,728	(80,837)
Chapter X. Publications programme and contractual reproduction services						
Chapter XI. International Symposium on Industrial Development	300,000	(95,000)	205,000	134,582	37,454	32,964
Chapter XII. Headquarters planning and administrative management	278,000	(226,000)	52,000	46,487	12,171	(6,658)
	<u>8,232,000</u>	<u>70,000</u>	<u>8,302,000</u>	<u>28,734</u>	<u>2,491</u>	<u>38,775</u>
TOTAL, SECTION 21				<u>7,195,252</u>	<u>595,219</u>	<u>229,429</u>

SCHEDULE 2

United Nations revenue-producing activities

Income and expenses for the year ended 31 December 1968

	Sale of United Nations postage stamps \$	Sale of publications \$	Guided tours		Other activities			
			Headquarters \$	Geneva \$	Souvenir shop \$	Gift Centre \$	Catering services \$	Total \$
Gross revenue	3,014,514	1,007,018	855,721	50,527	451,975	347,102	1,376,547	2,155,624
Expenses charged against revenue								
Personal services	761,068	474,679	754,493	68,059	103,820	128,212	969,082	1,201,114
Promotion	77,438	62,114	-	-	-	-	-	-
Other operating expenses	216,830	119,728	13,142	176	23,190	36,819	369,344	429,353
Furniture and equipment	10,795	19,064	424	-	-	-	27,706	27,706
Management fee	-	3,000	-	-	2,000	15,962	18,000	35,962
	1,066,131	678,585	768,059	68,235	129,010	180,993	1,384,132	1,694,135
Revenue credited (debited) to income	1,948,383	328,433	87,662	(17,708)	302,965	166,109	(7,585)	461,489
Less salary and common staff costs for members of Commercial Manage- ment Service, directly related to supervision and operation of the activities in this section								93,678
								367,811
Revised estimated revenue	2,250,000	256,050	7,490	(10,890)	284,000	145,000	(17,000)	412,000
Less estimated cost of supervisory services of Commercial Management Service								73,800
								338,200

## SCHEDULE 3

## United Nations

## Contributions receivable from Members as at 31 December 1968

	Assessed for 1968 <sup>a</sup>	Credits from estimated staff assessment income for 1968 and adjustments of advances to Working Capital Fund	Collections during 1968 for 1968	for prior years	1968 balances due	1967 balances due	1966 balances due	1965 balances due	Total balances due c/ \$
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Afghanistan	52,200	9,965	42,235	-	-	-	-	-	-
Albania	52,200	5,965	3,093	35,283	43,142	-	-	-	43,142
Algeria	130,499	14,913	115,586	4,840	-	-	-	-	-
Argentina	1,213,644	138,690	-	690,839	1,074,954	965,922	765,143	-	2,806,019
Australia	1,983,591	250,676	1,732,915	-	-	-	-	-	-
Austria	743,847	85,003	658,844	-	-	-	-	-	-
Barbados	52,200	5,965	46,235	41,996	-	-	-	-	-
Belgium	1,435,494	184,042	1,251,452	-	-	-	-	-	-
Bolivia	52,200	5,965	-	-	46,235	41,996	40,785	-	129,016
Botswana	52,200	5,965	46,235	-	-	-	-	-	-
Brazil	1,161,445	156,725	1,004,720	-	-	-	-	-	-
Bulgaria	234,899	26,843	208,056	537,521	208,056	178,486	25,803	-	412,345
Burma	78,239	8,948	69,351	219,723	-	-	-	-	-
Burundi	52,200	5,965	-	45,688	46,235	41,996	35,676	-	123,907
Byelorussian Soviet Socialist Republic	665,547	80,056	51,863	460,180	533,628	-	-	-	533,628
Cambodia	52,200	5,965	46,226	53,453	9	-	-	-	9
Cameroon	52,200	5,965	45,652	-	583	-	-	-	583
Canada	3,941,083	509,873 <sup>b</sup>	5,431,210	-	-	-	-	-	-
Central African Republic	52,200	5,965	9,127	-	37,108	-	-	-	37,108
Ceylon	78,299	16,948	61,351	-	-	-	-	-	-
Chad	52,200	5,965	-	-	46,235	10,856	-	-	57,091
Chile	300,149	50,300	-	-	249,849	163,484	-	-	413,333
China	5,219,978	696,515	26,410	6,200,000	4,523,463	4,462,138	1,124,576	-	10,110,177
Colombia	260,999	41,636	-	219,063	192,763	-	-	-	192,763
Congo (Brazzaville)	52,200	5,965	43,377	41,996	2,858	-	-	-	2,858
Congo, Democratic Republic of	65,249	7,457	57,792	140,026	-	-	-	-	-
Congo, Republic of	52,200	5,965	-	74,603	46,235	27,163	-	-	73,398
Costa Rica	52,200	5,965	-	-	215,614	209,983	187,822	-	613,419
Cuba	247,949	32,335	-	-	23,116	-	-	-	23,116
Cyprus	52,200	5,965	23,117	-	691,000	-	-	-	691,000
Czechoslovakia	1,200,595	213,198	296,397	794,511	46,235	41,996	40,785	5,310	134,326
Dahomey	52,200	5,965	-	9,320	-	-	-	-	-
Denmark	809,096	92,460	716,636	-	-	-	-	-	-
Dominican Republic	52,200	5,965	-	34,954	46,235	41,996	36,785	14,311	139,327
Ecuador	52,200	5,965	-	32,601	42,235	52,496	46,172	-	140,903
El Salvador	52,200	5,965	-	-	46,235	41,996	-	-	88,231
Ethiopia	52,200	5,965	46,235	-	-	-	-	-	-
Finland	639,447	73,073	566,374	-	-	-	-	-	-
France	7,829,966	930,772	4,091,339	2,288,795	2,807,855	-	-	-	2,807,855
Gabon	52,200	5,965	46,235	-	-	-	-	-	-
Gambia	52,200	5,965	-	41,996	46,235	28,785	-	-	75,020
Ghana	104,399	11,930	-	83,994	92,469	-	-	-	92,469
Greece	378,448	43,247	-	-	-	-	-	-	-
Guatemala	65,249	7,457	53,792	-	4,000	-	-	-	4,000
Guinea	52,200	5,965	-	-	46,235	21,753	-	-	67,988



SCHEDULE 3 (continued)

Credits from  
estimated  
staff assessment  
income for 1968  
and adjustments  
of advances to  
Working Capital Fund

Assessed  
for 1968a/  
\$

		Collections during 1968 for 1968 \$	for prior years \$	1968 balances due \$	1967 balances due \$	1966 balances due \$	1965 balances due \$	Total balances due c/ \$
Guyana	52,200	5,965	-	-	-	-	-	-
Haiti	52,200	5,965	35,005	46,235	41,996	40,785	10,260	139,276
Honduras	52,200	5,965	14,065	33,300	-	-	-	33,300
Hungary	678,597	93,547	515,138	585,050	306,927	-	-	891,977
Iceland	52,200	5,965	-	-	-	-	-	-
India	2,270,690	303,484	325,596	187,544	-	-	-	187,544
Indonesia	443,698	70,704	-	372,994	-	-	-	372,994
Iran	287,099	32,808	225,971	254,291	-	-	-	254,291
Iraq	91,350	14,439	-	-	-	-	-	-
Ireland	221,849	25,352	178,486	193,173	-	-	-	-
Israel	260,999	29,826	-	810,325	-	-	-	193,173
Italy	4,228,162	483,177	41,996	-	-	-	-	810,325
Ivory Coast	52,200	5,965	6,000	-	-	-	-	-
Jamaica	65,249	7,457	-	-	-	-	-	-
Japan	4,932,879	563,706	4,369,173	-	-	-	-	-
Jordan	52,200	5,965	-	-	-	-	-	-
Kenya	52,200	5,965	-	-	-	-	-	-
Kuwait	91,350	10,439	-	-	-	-	-	-
Laos	52,200	5,965	40,976	46,235	-	-	-	46,235
Lebanon	65,249	7,457	-	-	-	-	-	-
Lesotho	52,200	5,965	46,528	-	-	-	-	-
Liberia	52,200	5,965	-	-	-	-	-	-
Libya	52,200	5,965	41,996	-	-	-	-	-
Luxembourg	65,249	7,457	-	-	-	-	-	-
Madagascar	52,200	5,865 <sup>b/</sup>	-	-	-	-	-	-
Malawi	52,200	5,965	-	-	-	-	-	-
Malaysia	143,549	20,404	-	-	-	-	-	-
Maldives Islands	52,200	5,965	40,785	46,235	41,996	-	-	88,231
Mali	52,200	5,965	118,499	-	-	-	-	-
Malta	52,200	5,965	-	-	-	-	-	-
Mauritania	52,200	5,965	49,184	46,235	12,577	-	-	58,812
Mexico	1,135,345	129,742	829,877	175,726	-	-	-	175,726
Mongolia	52,200	5,965	21,904	25,100	-	-	-	25,100
Morocco	130,499	18,913	-	-	-	-	-	-
Nepal	52,200	5,965	34,314	46,235	9,255	-	-	55,490
Netherlands	1,513,793	172,989	-	-	-	-	-	-
New Zealand	469,798	61,686	1,340,804	-	-	-	-	-
Nicaragua	52,200	5,965	408,112	-	-	-	-	-
Niger	52,200	5,965	35,563	46,235	41,996	19,227	-	107,458
Nigeria	182,699	32,878	773	6,453	-	-	-	6,453
Norway	561,147	68,125	178,486	149,821	-	-	-	149,821
Pakistan	482,848	55,178	-	20,295	-	-	-	20,295
Panama	52,200	5,965	140,000	140,000	-	-	-	140,000
Paraguay	52,200	5,965	-	46,235	-	-	-	46,235
Peru	130,499	14,913	91,109	46,235	25,441	-	-	71,676
Philippines	443,698	54,704	20,000	115,586	94,493	2,567	-	212,646
Poland	1,918,342	219,219	352,165	-	-	-	-	-
Portugal	208,799	23,861	1,313,257	1,579,275	-	-	-	1,579,275
Romania	469,798	53,686	200,336	72,653	-	-	-	72,653
Rwanda	52,200	5,965	195,097	365,209	-	-	-	365,209
Saudi Arabia	65,249	15,457	-	-	-	-	-	-
Senegal	52,200	5,965	16,400	46,235	41,996	36,785	14,271	139,287

SCHEDULE 3 (concluded)

Credits from  
estimated  
staff assessment  
income for 1968  
and adjustments  
of advances to  
Working Capital Fund

Assessed for 1968a/ \$	Collections during 1968 for prior years \$	1968 balances due \$	1967 balances due \$	1966 balances due \$	1965 balances due \$	Total balances due c/ \$
Sierra Leone	5,965	46,235	3,026	-	-	49,261
Singapore	7,457	-	-	-	-	-
Somalia	5,965	41,996	-	-	-	-
South Africa	77,547	41,996	-	-	-	41,996
Spain	137,198	252,368	-	-	-	252,368
Sudan	1,200,595	1,063,597	-	-	-	1,063,597
Sweden	65,249	-	-	-	-	-
Switzerland	1,631,245	-	-	-	-	-
Syria	52,200	-	-	-	-	-
Thailand	169,649	-	-	-	-	-
Togo	52,200	-	-	-	-	-
Trinidad and Tobago	52,200	5,613	-	-	-	5,613
Tunisia	52,200	-	-	-	-	-
Turkey	456,748	-	-	-	-	-
Turkmenistan	52,200	-	-	-	-	-
Uganda	5,965	46,235	41,996	34,507	-	122,738
Ukrainian Soviet Socialist Republic	2,518,639	820,623	1,116,257	-	-	1,394,198
Union of Soviet Socialist Republics	19,065,968	1,441,662	17,435,054	-	-	15,321,536
United Arab Republic	260,999	151,349	226,507	-	-	67,824
United Kingdom	8,639,065	7,415,851	-	-	-	-
United Republic of Tanzania	52,200	46,688	41,996	-	-	-
United States of America	41,198,675	41,062,673	-	-	-	-
Upper Volta	52,200	-	-	-	-	-
Uruguay	117,449	-	32,480	40,785	2,868	131,884
Venezuela	587,247	-	-	-	-	205,019
Yemen	52,200	-	524,958	-	-	500,139
Yugoslavia	521,996	-	34,955	40,785	10,291	139,307
Zanzibar	-	462,346	77,970	-	-	-
Zambia	52,200	-	7,126	-	-	-
	<u>130,499,440</u>	<u>83,613,918</u>	<u>36,942,574</u>	<u>25,593,767</u>	<u>2,518,988</u>	<u>57,311</u>
						<u>45,351,795</u>

Note: The contributions of new Members for the years in which they became Members were assessed at the same time as their contributions for the financial year 1969. Accordingly, these contributions, as shown below, will be recorded in the 1969 Accounts as due and payable in 1969 under financial regulation 5.4.

For 1968:

Equatorial Guinea	5,137
Mauritius	15,412
Southern Yemen	46,235
Swaziland	5,137
	<u>71,921</u>

For 1967:

Southern Yemen	4,666
	<u>76,587</u>

a/ The amount of \$130,499,440 is made up as follows:

Members' contributions:

As originally appropriated for 1968

Deduct: Estimated miscellaneous income for 1963

Assessed in respect of 1968 and credited to income for 1968 (statement II)

Add: Assessed for supplementary appropriations for 1967

Less: Credits resulting from revised income other than staff assessments for 1968

Credits relating to the amount available in the Surplus Account for the financial year 1966

140,430,950
<u>9,014,300</u>
<u>131,416,650</u>
<u>2,769,770</u>
<u>134,186,420</u>
<u>3,686,980</u>
<u>130,499,440</u>

b/ These credits include adjustments for tax refunds effected in 1966: Canada \$496, Madagascar \$100, United Republic of Tanzania \$453 and Turkey \$72.

c/ See annex.

## SCHEDULE 4

## United Nations

Status of the Tax Equalization Fund as at 31 December 1968

	<u>United States of America</u> \$	<u>Other Member States</u> \$	<u>Total</u> \$
Credit balance (gross) as at 1 January 1968	<u>6,783,836</u>	<u>1,640,655</u>	<u>8,424,491</u>
<u>Add:</u>			
Staff assessment income:			
United Nations regular budget for 1968			
Initial estimate	4,615,755	10,004,945	14,620,700
Increase in the revised estimate	<u>41,767</u>	<u>90,533</u>	<u>132,300</u>
Revised estimate	4,657,522	10,095,478	14,753,000
Excess of actual income over the revised estimate	<u>79,696</u>	<u>172,747</u>	<u>252,443</u>
Actual staff assessment income	4,737,218	10,268,225	15,005,443
United Nations Emergency Force for 1968	<u>9,992</u>	<u>17,396</u>	<u>27,388</u>
	<u>4,747,210</u>	<u>10,285,621</u>	<u>15,032,831</u>
<u>Deduct:</u>			
Set off against the 1968 assessment of the contributions of Member States to the regular budget, Members' credits for staff assessment estimated to be not required to meet the cost of tax refunds:			
Estimated staff assessment income for 1968	-	10,004,945	10,004,945
Increase in the revised estimate for 1967 (Total increase \$223,000)	-	152,599	152,599
Excess of actual over the revised estimate for 1966 (total excess \$69,169)	-	47,332	47,332
Refunds made to staff members for national income taxes:			
United States of America			
For 1967 - Federal taxes	2,729,010	-	2,729,010
State taxes	560,588	-	560,588
City taxes	82,304	-	82,304
Social Security	168,520	-	168,520
For other prior years (net after rebates)	73,269	-	73,269
Other Member States -			
Canada \$719, Tanzania \$885, Turkey \$244 and Uganda \$16		1,864	1,864
<u>Less:</u>			
Credits from Member States for reimbursement of tax refunds effected in 1966			
Canada \$496, Madagascar \$100, Turkey \$72 and Tanzania \$453		(1,121)	(1,121)
	<u>3,613,691</u>	<u>10,205,619</u>	<u>13,819,310</u>
Outstanding advances for estimated taxes	<u>3,012,227</u>	<u>-</u>	<u>3,012,227</u>
	<u>6,625,918</u>	<u>10,205,619</u>	<u>16,831,537</u>
Balance (net) as at 31 December 1968	<u>4,905,128</u>	<u>1,720,657</u>	<u>6,625,785</u>

SCHEDULE 4 (concluded)

The net balance of \$6,625,785 is accounted for as follows:

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

	Staff assessment income				Deductions		Available balance \$
	Regular budget \$	UNEF \$	ONUC \$	Total \$	Refunds made for national income taxes \$	Out- standing tax advances \$	
1968	4,737,218	9,992	-	4,747,210	-	2,934,022	1,813,188
1967	4,340,193	44,567	-	4,384,760	3,540,422	54,582	789,756
1966	4,002,960	50,501	-	4,053,461	3,340,399	19,781	693,281
1965	3,304,323	39,516	-	3,343,839	2,946,259	2,765	394,815
1964	3,135,608	46,769	95,747	3,278,124	2,879,909	-	398,215
1963	2,901,801	23,117	131,243	3,056,161	2,974,564	1,077	80,520
1962	2,754,125	30,655	142,088	2,926,868	2,774,148	-	152,720
1961	2,253,664	50,637	209,212	2,513,513	2,525,351	-	(11,838)
(Balance) 1960/1956	594,471	-	-	594,471	-	-	594,471
	<u>28,024,363</u>	<u>295,754</u>	<u>578,290</u>	<u>28,898,407</u>	<u>20,981,052</u>	<u>3,012,227</u>	<u>4,905,128</u>

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

1968	263,280	17,396	-	280,676	1,864	-	278,812
1967	124,345	77,587	-	201,932	2,801	-	199,131
1966	-	87,987	-	87,987	-	-	87,987
1965	-	68,867	-	68,867	-	-	68,867
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>387,625</u>	<u>482,534</u>	<u>855,163</u>	<u>1,725,322</u>	<u>4,665<sup>a/</sup></u>	<u>-</u>	<u>1,720,657</u>
TOTAL, (1) and (2)	<u>28,411,988</u>	<u>778,288</u>	<u>1,433,453</u>	<u>30,623,729</u>	<u>20,985,717</u>	<u>3,012,227</u>	<u>6,625,785</u>

<sup>a/</sup> The amount of \$4,665 will be adjusted as a charge against the credits of the following Member States:

	Tax refunds against credits		Total \$
	For 1969 \$	For 1970 \$	
Canada	954	719	1,673
United Republic of Tanzania	514	885	1,399
Turkey	1,333	244	1,577
Uganda	-	16	16
	<u>2,801</u>	<u>1,864</u>	<u>4,665</u>

# SCHEDULE 5

## Working Capital Fund

Advances to finance miscellaneous self-liquidating purchases and activities  
for the year ended 31 December 1968

	<u>Allotments</u> <u>issued</u> \$	<u>Balance</u> <u>1 January</u> <u>1968</u> \$	<u>Advances</u> <u>during</u> <u>year</u> \$	<u>Repayments</u> <u>during</u> <u>year</u> \$	<u>Balance</u> <u>31 December</u> <u>1968</u> \$
<u>With prior concurrence</u> <u>of the Advisory</u> <u>Committee on</u> <u>Administrative and</u> <u>Budgetary Questions:</u>					
Insurance, Secretariat building	85,515	29,700	70,467	14,879	85,288
Paper purchases	140,000	67,767	107,771	101,626	73,912
Catering and related services (operating capital)	50,000	50,000	285,144	285,144	50,000
Gift Centre (operating capital)	100,000	80,000	20,000	..	100,000
	<u>375,515</u>	<u>227,467</u>	<u>483,382</u>	<u>401,649</u>	<u>309,200</u>
 <u>Within the limit of the</u> <u>\$150,000 revolving fund</u> <u>for other self-liquida-</u> <u>ting purchases and</u> <u>activities</u>	 146,000	 20,317	 141,427	 144,588	 17,156
	<u>521,515</u>	<u>247,784</u>	<u>624,809</u>	<u>546,237</u>	<u>326,356</u>

# SCHEDULE 6

## Working Capital Fund

### Advances from Members as at 31 December 1968

	<u>Total</u> <u>advances</u> \$	<u>Credit in</u> <u>connexion</u> <u>with transfer</u> <u>of surplus</u> \$	<u>Collections</u> \$	<u>Balance</u> <u>due</u> \$
Afghanistan	16,000	648	15,352	-
Albania	16,000	431	15,569	-
Algeria	40,000	-	40,000	-
Argentina	372,000	11,979	356,021	4,000
Australia	608,000	19,317	588,683	-
Austria	228,000	4,640	223,360	-
Barbados	16,000	-	16,000	-
Belgium	440,000	14,029	425,971	-
Bolivia	16,000	431	15,569	-
Botswana	16,000	-	16,000	-
Brazil	356,000	11,007	344,993	-
Bulgaria	72,000	1,727	66,273	4,000
Burma	24,000	863	23,137	-
Burundi	16,000	-	16,000	-
Byelorussian Soviet Socialist Republic	204,000	5,073	198,927	-
Cambodia	16,000	431	15,569	-
Cameroon	16,000	-	16,000	-
Canada	1,208,000	33,561	1,174,439	-
Central African Republic	16,000	-	16,000	-
Ceylon	24,000	1,079	22,921	-
Chad	16,000	-	16,000	-
Chile	92,000	2,914	89,086	-
China	1,600,000	54,066	1,545,934	-
Colombia	80,000	3,346	76,654	-
Congo (Brazzaville)	16,000	-	16,000	-
Congo, Democratic Republic of	20,000	-	20,000	-
Costa Rica	16,000	431	15,569	-
Cuba	76,000	2,698	73,302	-
Cyprus	16,000	-	16,000	-
Czechoslovakia	368,000	9,388	358,612	-
Dahomey	16,000	-	16,000	-
Denmark	248,000	6,475	241,525	-
Dominican Republic	16,000	540	15,460	-
Ecuador	16,000	648	15,352	-
El Salvador	16,000	540	15,460	-
Ethiopia	16,000	648	15,352	-
Finland	196,000	3,885	192,115	-
France	2,400,000	69,066	2,330,934	-
Gabon	16,000	-	16,000	-
Gambia	16,000	-	16,000	-
Ghana	32,000	756	31,244	-
Greece	116,000	2,482	113,518	-

SCHEDULE 6 (continued)

	<u>Total advances</u>	<u>Credit in connexion with transfer of surplus</u>	<u>Collections</u>	<u>Balance due</u>
	\$	\$	\$	\$
Guatemala	20,000	540	19,460	-
Guinea	16,000	-	16,000	-
Guyana	16,000	-	16,000	-
Haiti	16,000	431	15,569	-
Honduras	16,000	431	15,569	-
Hungary	208,000	4,533	203,467	-
Iceland	16,000	431	15,569	-
India	696,000	26,547	669,453	-
Indonesia	136,000	5,073	130,927	-
Iran	88,000	2,267	77,733	8,000
Iraq	28,000	971	27,029	-
Ireland	68,000	1,727	66,273	-
Israel	80,000	1,511	78,489	-
Italy	1,296,000	24,281	1,271,719	-
Ivory Coast	16,000	-	16,000	-
Jamaica	20,000	-	20,000	-
Japan	1,512,000	23,634	1,488,366	-
Jordan	16,000	431	15,569	-
Kenya	16,000	-	16,000	-
Kuwait	28,000	-	28,000	-
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	44,000	1,835	42,165	-
Maldives Islands	16,000	-	16,000	-
Mali	16,000	-	16,000	-
Malta	16,000	-	16,000	-
Mauritania	16,000	-	16,000	-
Mexico	348,000	7,662	340,338	-
Mongolia	16,000	-	16,000	-
Morocco	40,000	1,511	38,489	-
Nepal	16,000	431	15,569	-
Netherlands	464,000	10,900	453,100	-
New Zealand	144,000	4,533	139,467	-
Nicaragua	16,000	431	15,569	-
Niger	16,000	-	16,000	-
Nigeria	56,000	-	56,000	-
Norway	172,000	5,288	166,712	-
Pakistan	148,000	4,317	143,683	-
Panama	16,000	431	15,569	-
Paraguay	16,000	431	15,569	-
Peru	40,000	1,187	34,813	4,000

SCHEDULE 6 (continued)

	<u>Total</u> <u>advances</u> \$	<u>Credit in</u> <u>connexion</u> <u>with transfer</u> <u>of surplus</u> \$	<u>Collections</u> \$	<u>Balance</u> <u>due</u> \$
Philippines	136,000	4,640	131,360	-
Poland	588,000	14,784	573,216	-
Portugal	64,000	2,158	61,842	-
Romania	144,000	3,669	140,331	-
Rwanda	16,000	-	16,000	-
Saudi Arabia	20,000	648	19,352	-
Senegal	16,000	-	16,000	-
Sierra Leone	16,000	-	16,000	-
Singapore	20,000	-	20,000	-
Somalia	16,000	-	16,000	-
South Africa	208,000	6,044	201,956	-
Spain	368,000	10,036	281,964	76,000
Sudan	20,000	648	19,352	-
Sweden	500,000	15,000	485,000	-
Syria	16,000	576	15,424	-
Thailand	52,000	1,727	50,273	-
Togo	16,000	-	16,000	-
Trinidad and Tobago	16,000	-	16,000	-
Tunisia	16,000	540	15,460	-
Turkey	140,000	6,367	133,633	-
Uganda	16,000	-	16,000	-
Ukrainian Soviet Socialist Republic	772,000	19,425	752,575	-
Union of Soviet Socialist Republics	5,844,000	146,981	5,697,019	-
United Arab Republic	80,000	2,878	77,122	-
United Kingdom	2,648,000	83,958	2,564,042	-
United Republic of Tanzania	16,000	-	16,000	-
United States of America	12,628,000	350,834	12,277,166	-
Upper Volta	16,000	-	16,000	-
Uruguay	36,000	1,296	34,704	-
Venezuela	180,000	5,396	174,604	-
Yemen	16,000	431	15,569	-
Yugoslavia	160,000	3,777	156,223	-
Zambia	16,000	-	16,000	-
	<u>40,000,000</u>	<u>1,079,158</u>	<u>38,824,842</u>	<u>96,000</u>



# SCHEDULE 7

## United Nations Special Account

### Investments as at 31 December 1968

	<u>Market value</u>	<u>Book value</u>
	\$	\$
Midland Bank Finance Corporation Limited - Seven days Mutual Notice Account, 7-1/8 per cent (£350,000-0-0)	<u>839,933</u>	<u>839,933</u>

SCHEDULE 8

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

United Nations bonds outstanding and repayments as at 31 December 1968

	<u>Bond No.</u>	<u>Unamortized</u> \$	<u>Amortized</u> \$	<u>Total bonds</u> <u>sold</u> \$
Member States:				
Afghanistan	26	20,100	4,900	25,000
Australia	11	3,216,000	734,000	4,000,000
Austria	60	754,200	145,800	900,000
Belgium	99	1,086,000	114,000	1,200,000
Burma	38	80,400	19,600	100,000
Cambodia	80	4,190	810	5,000
Cameroon	34	7,693	1,876	9,569
Canada	27	5,016,960	1,223,040	6,240,000
Ceylon (Ceylon rupees 90,430)	30	16,215	4,769	20,984
China	41	402,000	98,000	500,000
Cyprus	69	21,935	4,240	26,175
Denmark	3	2,010,000	490,000	2,500,000
Denmark	94	2,921,200	428,800	3,350,000
Ethiopia	96	167,600	32,400	200,000
Finland	2	1,139,920	290,080	1,480,000
Ghana	74	83,800	16,200	100,000
Greece	22	8,040	1,960	10,000
Honduras	45	8,040	1,960	10,000
Iceland	4	64,320	15,680	80,000
India	49	1,676,000	324,000	2,000,000
Indonesia	21	160,800	39,200	200,000
Iran	55	209,500	40,500	250,000
Iran	86	218,000	32,000	250,000
Iraq	75	83,800	16,200	100,000
Ireland	12	241,200	58,800	300,000
Israel	5	160,800	39,200	200,000
Italy	6	7,203,840	1,756,160	8,960,000
Ivory Coast	24	48,240	11,760	60,000
Jamaica	68	16,760	3,240	20,000
Japan	52	4,190,000	810,000	5,000,000
Jordan	15	20,100	4,900	25,000
Jordan	70	41,900	8,100	50,000
Kuwait	19	804,000	196,000	1,000,000
Lebanon	37	6,650	1,621	8,271
Liberia	87	48,508	7,121	55,629
Liberia	90	125,892	18,479	144,371
Libya	67	20,950	4,050	25,000
Luxembourg	44	80,400	19,600	100,000
Malaysia	100	273,360	66,640	340,000
Mali	66	16,760	3,240	20,000
Mauritania (CFA francs 804,000)	51	3,281	800	4,081
Morocco	39	225,120	54,880	280,000
Morocco	91	1,000,000	15,360	1,015,360
Netherlands	29	74,652	74,652	149,304
Netherlands	48	15,946	15,946	31,892
New Zealand (£ sterling 145,111.8.8)	13	95,274	95,274	190,548
New Zealand (£ sterling 59,857.3.0)	54	175,077	175,077	350,154
New Zealand (£ sterling 29,913.12.5)	58	87,495	87,495	174,990
New Zealand (£ sterling 29,928.11.7)	62	87,538	87,538	175,076
New Zealand (£ sterling 29,928.11.7)	63	87,538	87,538	175,076
Nigeria	42	1,000,000	1,000,000	2,000,000
Norway	1	1,800,000	2,800	1,802,800

SCHEDULE 8 (concluded)

	<u>Bond No.</u>	<u>Unamortized</u> \$	<u>Amortized</u> \$	<u>Total bonds</u> <u>sold</u> \$
Member States (continued):				
Norway	93	3,400,800	499,200	3,900,000
Pakistan	50	419,000	81,000	500,000
Philippines	71	628,500	121,500	750,000
Saudi Arabia	65	16,760	3,240	20,000
Sierra Leone (£ sterling 8,040.0.0)	23	19,294	5,353	24,647
Sudan	8	40,200	9,800	50,000
Sweden	7	4,663,200	1,136,800	5,800,000
Sweden	92	7,560,240	1,109,760	8,670,000
Thailand	57	128,640	31,360	160,000
Togo	9	8,040	1,960	10,000
Trinidad and Tobago	79	7,333	1,417	8,750
Tunisia	14	389,940	95,060	485,000
Turkey	78	83,800	16,200	100,000
Uganda (£ sterling 2,991.8.3)	76	7,179	1,570	8,749
United Arab Republic (Egyptian £91,087.240)	84	209,492	40,498	249,990
United Kingdom (£ sterling 3,444,176.14.5)	32	8,265,363	2,292,896	10,558,259
United Republic of Tanzania	72	2,346	454	2,800
United States	33	35,458,812	8,644,188	44,103,000
United States	43	12,518,151	3,051,689	15,569,840
United States	53	4,645,034	897,966	5,543,000
United States	64	5,743,721	1,110,361	6,854,082
United States	82	2,869,291	554,684	3,423,975
United States	88	670,898	38,481	769,379
Venezuela	59	251,400	48,600	300,000
Yugoslavia	47	80,400	19,600	100,000
Yugoslavia	56	83,800	16,200	100,000
Total		<u>125,853,869</u>	<u>28,173,044</u>	<u>154,026,913</u>
Non-Member States:				
Federal Republic of Germany	28	8,040,000	1,960,000	10,000,000
Federal Republic of Germany	77	1,676,000	324,000	2,000,000
Republic of Korea	40	321,600	78,400	400,000
Republic of Viet-Nam	18	8,040	1,960	10,000
Switzerland	36	<u>1,527,600</u>	<u>372,400</u>	<u>1,900,000</u>
		<u>137,427,109</u>	<u>30,909,804</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>169,905,678</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 9

## United Nations Trust

## Part A. Summary of income, obligations incurred and

	Available balance 1 January 1968 \$	Governmental contri- butions \$
<u>Peace-keeping operations and mediatory or observation missions</u>		
United Nations Peace-Keeping Force in Cyprus (schedules 10, 11 and 12)	1,990,438	15,198,014
United Nations Yemen Observation Mission	9,545	-
Special Representative of the Secretary-General for the implementation of the act of self-determination of West Irian	-	363,000
Special Representative of the Secretary-General in Cambodia and Thailand (Mr. N. Gussing)	1,467	-
Special Representative of the Secretary-General in Cambodia and Thailand (Ambassador H. de Ribbing)	-	23,973
<u>Industrial development activities</u>		
United Nations Industrial development Organization (UNIDO) General Trust Fund (schedules 13 and 14)	431,481	2,357,166
UNIDO/UNDP trust fund for special industrial services (schedule 15)	4,280,252	150,000
UNIDO trust fund for industrial information service	-	-
UNIDO trust fund for industrial programming data (Swedish grant)	48,280	-
UNIDO trust fund for training programmes	-	-
UNIDO trust fund for seminar on the establishment and development of the automotive industry in developing countries	-	-
Trust fund for industrial development - ECAFE	-	10,000
<u>Other development activities</u>		
Funds-in-trust programme for the Democratic Republic of the Congo (schedules 16 and 17)	1,399,548	3,630,388
Fund of the United Nations for the Development of West Irian (FUNDWI) (schedule 18)	1,416,321	4,514,233
United Nations Capital Development Fund (schedule 19)	-	2,676,727
Fund for the Economic Development of Lesotho, Botswana and Swaziland	18,560	-
Trust Fund for operational programmes (Lesotho)	-	140,000
United Nations Research Institute For Social Development	639,279	290,441
United Nations Social Defense Research Institute	181,840	116,758
Trust Fund for Development Planning and Projections	1,935,930	500,000
Fund for Population Activities	100,150	1,030,992
Trust Fund for Water Desalination (United Kingdom grant)	47,966	30,100
United Nations Consolidated Education and Training Programme for Southern Africans	120,348	422,497
United Nations Programme of Assistance and Exchange in the Field of International Law	-	3,437
<u>United Nations overhead costs</u>		
United Nations and UNIDO overhead costs related to Special Fund projects (schedule 20)	5,123,436	-
Congo administrative support costs (schedules 21 and 22)	372,109	548,069
United Nations and UNIDO overhead costs for funds-in-trust projects (schedule 23)	680,078	265,392
<u>Other activities</u>		
United Nations International School Construction Account (schedule 24)	5,706,577	-
Library Endowment Fund (schedule 25)	558,665	-
Provident fund for part-time employees of the United Nations European Office (schedule 26)	55,743	-
United Nations Trust Fund for South Africa	177,271	189,132
United Nations Korean Reconstruction Agency - residual assets	68,565	-
United Nations Trust Fund for Compensation Awards	156,988	-
United Nations Trust Fund - Beulah Edge Estate	-	-
United Nations Industrial Development Organization Commissary	-	-
United Nations Philatelic Museum, Geneva	-	-
	<u>25,520,837</u>	<u>32,460,319</u>

- a/ Other deductions of \$332,736 consist of \$298,517 for the cost of sales and \$3,957 for restaurant subsidy, together
- b/ Other income of \$137,153 includes \$132,039 transferred from 1967 accounts payable.

## Funds:

available balances as at 31 December 1968

Income - 1968				D e d u c t i o n s				Available balance 31 December 1968
Private donations	Amounts financed from other accounts	Other income	Total available for 1968	Obligations incurred	Allocated to executing agencies	Other deductions	Total deductions	
\$	\$	\$	\$	\$	\$	\$	\$	\$
1,523	-	798,322	17,988,297	15,183,932	-	-	15,183,932	2,804,365
-	-	-	9,545	6,158	-	-	6,158	3,387
-	-	-	363,000	109,293	-	-	109,293	253,707
-	(1,467)	-	-	-	-	-	-	-
-	1,467	-	25,440	25,440	-	-	25,440	-
-	(307,726)	(34,433)	2,446,488	-	-	-	-	2,446,488
-	(38,933)	2,373,772	6,765,091	-	5,000,535	-	5,000,535	1,764,556
-	200,000	-	200,000	4,417	195,583	-	200,000	-
-	-	3,300	51,580	20,355	-	-	20,355	31,225
-	76,389	-	76,389	-	76,389	-	76,389	-
-	31,337	-	31,337	-	31,337	-	31,337	-
-	-	36	10,036	-	-	-	-	10,036
-	(438,652)	433,333	5,024,617	996,825	2,739,343	-	3,736,168	1,288,449
-	(139,000)	237,030	6,028,584	326,958	4,494,115	-	4,821,073	1,207,511
25	-	(324)	2,676,428	-	-	-	-	2,676,428
-	-	-	18,560	-	-	18,560	18,560	-
-	-	-	140,000	-	-	-	-	140,000
-	-	38,241	967,961	450,506	-	-	450,506	517,455
-	-	(81)	298,517	100,511	-	-	100,511	198,006
-	-	72,443	2,508,373	330,165	300,000	-	630,165	1,878,208
5	-	-	1,131,147	65,293	210	-	65,503	1,065,644
-	-	254	73,320	42,574	-	-	42,574	35,746
312	100,000	24,931	668,088	-	425,362	-	425,362	242,726
-	-	-	3,437	-	3,437	-	3,437	-
-	2,523,413	-	7,646,849	2,423,552	-	-	2,423,552	5,223,297
-	550,000	99,061	1,569,239	950,262	-	-	950,262	618,977
-	335,648	54,698	1,335,816	429,441	-	-	429,441	906,375
315,000	-	415,352	6,436,929	380,484	-	-	380,484	6,056,445
-	-	23,247	581,912	227	-	19,000	19,227	562,685
-	-	12,682	68,425	-	-	11,670	11,670	56,755
-	-	-	366,403	-	-	225,000	225,000	141,403
-	-	18,832	87,397	-	49,300	-	49,300	38,097
-	29,020	10,845	196,853	12,310	-	-	12,310	184,543
336,017	-	51,304	387,321	4,813	-	-	4,813	382,508
-	-	353,070 <sup>b/</sup>	353,070	20,334	-	332,736 <sup>a/</sup>	353,070	-
-	-	137,153	137,153	4,567	-	-	4,567	132,586
652,882	2,921,496	5,123,068	66,678,602	21,888,417	13,315,611	606,966	35,810,994	30,867,608

with \$30,262 for the 1968 net profit carried as a reserve for contingencies.

## SCHEDULE 9

## United Nations

## Part B. Summary of assets and liabilities

	Cash at banks and on hand	Investments	Due from Governments
	\$	\$	\$
<u>Peace-keeping operations and mediatory or observation missions</u>			
United Nations Peace-Keeping Force in Cyprus (schedules 10, 11 and 12)	212,246	1,945,778	11,816,483
United Nations Yemen Observation Mission	-	-	-
Special Representative of the Secretary-General for the implementation of the act of self-determination of West Irian	7,432	-	181,500
Special Representative of the Secretary-General in Cambodia and Thailand (Mr. N. Gussing)	-	-	-
Special Representative of the Secretary-General in Cambodia and Thailand (Ambassador H. de Ribbing)	-	-	52,430
<u>Industrial development activities</u>			
United Nations Industrial Development Organization (UNIDO) General Trust Fund (schedules 13 and 14)	-	-	1,810,784
UNIDO/UNDP trust fund for special industrial services (schedule 15)	1,415,620	904,778	200,000
UNIDO trust fund for industrial information service	-	-	-
UNIDO trust fund for industrial programming data (Swedish grant)	-	-	-
UNIDO trust fund for training programmes	-	-	-
UNIDO trust fund for seminar on the establishment and development of the automotive industry in developing countries	-	-	-
Trust fund for industrial development - ECAFE	-	-	-
<u>Other development activities</u>			
Funds-in-trust programme for the Democratic Republic of the Congo (schedules 16 and 17)	262,139	2,476	1,850,713
Fund of the United Nations for the Development of West Irian (FUNDWI) (schedule 18)	73,972	4,715,388	24,719
United Nations Capital Development Fund (schedule 19)	-	-	2,569,727
Fund for the Economic Development of Lesotho, Botswana and Swaziland	-	-	-
Trust fund for operational programmes (Lesotho)	-	-	420,000
United Nations Research Institute for Social Development	-	525,000	-
United Nations Social Defense Research Institute	-	-	8,167
Trust Fund for Development Planning and Projections	185,168	2,093,536	1,000,000
Fund for Population Activities	-	-	-
Trust Fund for Water Desalination (United Kingdom grant)	-	-	30,100
United Nations Consolidated Education and Training Programme for Southern Africans	-	-	141,908
United Nations Programme of Assistance and Exchange in the Field of International Law	-	-	2,000
<u>United Nations overhead costs</u>			
United Nations and UNIDO overhead costs related to Special Fund projects (schedule 20)	-	-	-
Congo administrative support costs (schedules 21 and 22)	191,583	-	118,763
United Nations and UNIDO overhead costs for funds-in-trust projects (schedule 23)	-	-	-
<u>Other activities</u>			
United Nations International School Construction Account (schedule 24)	206,352	5,831,631	-
Library Endowment Fund (schedule 25)	24,357	531,234	-
Provident fund for part-time employees of the United Nations European Office (schedule 26)	2,253	53,067	-
United Nations Trust Fund for South Africa	-	-	37,441
United Nations Korean Reconstruction Agency - residual assets	-	87,076	-
United Nations Trust Fund for Compensation Awards	-	176,656	-
United Nations Trust Fund - Beulah Edge Estate	-	377,327 a/	-
United Nations Industrial Development Organization Commissary	64,063	-	-
United Nations Philatelic Museum, Geneva	-	133,102	-
	<u>2,645,185</u>	<u>17,376,609</u>	<u>20,264,735</u>

a/ Includes real estate and mineral interests amounting to \$262,751.

b/ Includes the commissary operation net profit for 1968 of \$30,262 carried as a reserve for contingencies and \$1,948 as a

(concluded)

Trust Funds:

as at 31 December 1968

Assets			Liabilities				
Due from the United Nations General Fund	Other accounts receivable	Total assets	Reserve for unliquidated obligations	Due to the United Nations General Fund	Other accounts payable	Total liabilities	Net funds for which the United Nations is accountable
\$	\$	\$	\$	\$	\$	\$	\$
-	927,876	14,901,943	11,986,810	14,045	96,723	12,097,578	2,804,365
3,387	662	4,049	-	-	662	662	3,387
62,690	6,243	257,865	4,141	-	17	4,158	253,707
-	-	-	-	-	-	-	-
-	-	52,430	2,318	50,112	-	52,430	-
650,374	16,667	2,477,825	-	-	31,337	31,337	2,446,488
3,717,177	2,546	6,240,121	-	-	4,475,565	4,475,565	1,764,556
199,583	-	199,583	4,000	-	195,583	199,583	-
33,185	-	33,185	1,960	-	-	1,960	31,225
76,389	-	76,389	-	-	76,389	76,389	-
-	31,337	31,337	-	-	31,337	31,337	-
10,036	100,000	110,036	-	-	100,000	100,000	10,036
-	649,378	2,764,706	289,912	722,765	463,580	1,476,257	1,288,449
-	673,539	5,487,618	14,223	554,013	3,711,871	4,280,107	1,207,511
106,701	-	2,676,428	-	-	-	-	2,676,428
-	-	-	-	-	-	-	-
130,000	10,000	560,000	-	-	420,000	420,000	140,000
8,108	6,548	539,656	22,201	-	-	22,201	517,455
193,329	-	201,496	3,490	-	-	3,490	198,006
-	-	3,278,704	28,132	11,646	1,360,718	1,400,496	1,878,208
331,841	735,000	1,066,841	1,197	-	-	1,197	1,065,644
6,501	-	36,601	855	-	-	855	35,746
100,818	-	242,726	-	-	-	-	242,726
-	-	2,000	-	2,000	-	2,000	-
1,802,054	3,463,130	5,265,184	41,887	-	-	41,887	5,223,297
528,482	231,440	1,070,268	99,941	-	351,350	451,291	618,977
918,540	-	918,540	12,165	-	-	12,165	906,375
35,224	121,955	6,195,162	138,717	-	-	138,717	6,056,445
-	7,094	562,685	-	-	-	-	562,685
-	2,020	57,340	-	585	-	585	56,755
103,962	-	141,403	-	-	-	-	141,403
-	321	87,397	-	-	49,300	49,300	38,097
-	8,629	185,285	-	742	-	742	184,543
-	5,181	382,508	-	-	-	-	382,508
-	86,236	150,299	-	35,885	114,414 <sup>b/</sup>	150,299	-
-	2,508	135,610	116	2,908	-	3,024	132,586
<u>9,018,381</u>	<u>7,088,310</u>	<u>56,393,220</u>	<u>12,652,065</u>	<u>1,394,701</u>	<u>11,478,846</u>	<u>25,525,612</u>	<u>30,867,608</u>

reserve for depreciation of equipment.

# SCHEDULE 10

## United Nations Peace-keeping Force in Cyprus

### Status of the Fund as at 31 December 1968

	\$	\$
Balance as at 1 January 1968		1,990,438
<u>Add:</u>		
Government contributions pledged (schedule 11)		
For 1967	365,506	
For 1968	14,082,508	
For 1969	<u>750,000</u>	15,198,014
Public contributions		1,523
Miscellaneous income		89,119
Savings in liquidating prior years' obligations		
For 1966	390,227	
For 1967	<u>318,976</u>	<u>709,203</u>
		17,988,297
<u>Less:</u>		
Obligations incurred for 1968 (schedule 12)	9,049,932	
Additional obligations incurred for 1967	6,096,000	
Additional obligations incurred for 1966	<u>38,000</u>	<u>15,183,932</u>
Balance as at 31 December 1968		<u>2,804,365</u>
<u>Represented by:</u>		
Cash at banks		212,246
Investments		1,945,338
Contributions receivable from Governments (schedule 11)		11,816,483
Accounts receivable and advances		<u>927,876</u>
		14,901,943
<u>Less:</u>		
Accounts payable and sundry credits	96,723	
Due to United Nations General Fund	14,045	
Unliquidated obligations for 1968 (schedule 12)	6,565,652	
Unliquidated obligations for 1967	5,043,355	
Unliquidated obligations for 1966	<u>377,803</u>	<u>12,097,578</u>
		<u>2,804,365</u>



SCHEDULE 11

United Nations Peace-keeping Force in Cyprus

Status of contributions pledged as at 31 December 1968

	<u>Contributions pledged</u>			<u>Collections</u>	<u>Balance due</u>
	<u>Unpaid</u>	<u>Pledged in</u>	<u>Total due</u>	<u>in current</u>	
	<u>balance</u>	<u>current year</u>		<u>year</u>	
	<u>prior year</u>	<u>current year</u>			
	\$	\$	\$	\$	\$
Australia	100,000	123,000	223,000	223,000	-
Austria	-	160,000	160,000	160,000	-
Belgium	-	49,767	49,767	49,767	-
Botswana	-	500	500	500	-
Congo, Democratic Republic of	10,000	-	10,000	-	10,000
Cyprus	366	120,000	120,366	120,366	-
Denmark	239,714	240,000	479,714	479,714	-
Finland	50,000	100,000	150,000	150,000	-
Ghana	11,666	-	11,666	11,666	-
Greece	-	1,200,000	1,200,000	1,200,000	-
Iceland	-	1,000	1,000	1,000	-
Iran	-	4,000	4,000	-	4,000
Israel	1,500	-	1,500	1,500	-
Italy	360,001	360,000	720,001	-	720,001
Jamaica	-	5,800	5,800	5,800	-
Japan	-	125,000	125,000	125,000	-
Liberia	1,500	-	1,500	-	1,500
Libya	15,000	-	15,000	15,000	-
Mauritania	-	2,041	2,041	2,041	-
Nepal	400	-	400	-	400
Norway	-	240,560	240,560	240,560	-
Pakistan	-	3,000	3,000	3,000	-
Philippines	-	1,000	1,000	1,000	-
Singapore	-	1,000	1,000	1,000	-
Sweden	360,000	360,000	720,000	360,000	360,000 <sup>a/</sup>
Switzerland	200,000	200,000	400,000	400,000	-
Thailand	2,500	-	2,500	-	2,500
Turkey	-	299,506	299,506	299,506	-
United Kingdom	6,931,771	3,599,840	10,531,611	6,826,129	3,705,482 <sup>a/</sup>
United States	8,000,000	8,000,000	16,000,000	9,000,000	7,000,000 <sup>b/</sup>
Zambia	22,000	2,000	24,000	11,400	12,600
	<u>16,306,418</u>	<u>15,198,014</u>	<u>31,504,432</u>	<u>19,687,949</u>	<u>11,816,483</u>

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

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

SCHEDULE 12

United Nations Peace-keeping Force in Cyprus

Obligations incurred for the year ended 31 December 1968

	<u>Allotments issued</u> \$	<u>Obligations incurred</u>		<u>Total<sup>a/</sup></u> \$
		<u>Disbursements</u> \$	<u>Unliquidated obligations<sup>a/</sup></u> \$	
Salaries and wages	423,288	416,986	-	416,986
Payroll of local staff	335,989	81,059	254,930	335,989
Common staff costs	157,939	151,985	5,375	157,360
Travel and subsistence of staff	285,293	276,958	7,525	284,483
Rental of premises	336,705	151,795	184,910	336,705
Operation transportation equipment	638,383	223,375	415,008	638,383
Communications	111,418	79,144	32,274	111,418
Freight	30,064	27,591	2,473	30,064
Miscellaneous supplies and services	710,562	279,553	431,009	710,562
Rotation of contingents	412,565	399,286	10,902	410,188
Rations	1,048,025	354,890	693,135	1,048,025
Extra and extraordinary costs of contingents	4,047,391	-	4,047,391	4,047,391
Compensation for contingent- owned equipment and supplies	415,000	-	415,000	415,000
Personal mail and postage	10,035	9,315	720	10,035
Death and disability awards	71,648	6,648	65,000	71,648
Stationery and office supplies	7,221	7,221	-	7,221
Miscellaneous equipment	18,474	18,474	-	18,474
	<u>9,060,000</u>	<u>2,484,280</u>	<u>6,565,652</u>	<u>9,049,932</u>

<sup>a/</sup> Obligations recorded in the United Nations Peace-keeping 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 1968, the estimated costs to the Organization pertaining to the Force amounted to \$18,454,000, of which \$9,404,068 are not recorded in the accounts for lack of the necessary funds.

# SCHEDULE 13

## United Nations Industrial Development Organization (UNIDO) General Trust Fund

### Status of the Fund as at 31 December 1968

	\$	\$
Balance as at 1 January 1968 (contributions pledged)		431,481
Government contributions pledged in 1968		<u>2,357,166</u>
Total pledged (schedule 14)		2,788,647
<u>Less:</u>		
Exchange loss on payment of contributions		<u>34,433</u>
		2,754,214
<u>Deduct:</u>		
Transfers to other United Nations Industrial Development Organization Trust Funds:		
Trust fund for industrial information service	200,000	
Trust fund for training programmes	76,389	
Trust fund for seminar on the establishment and development of the automotive industry in developing countries	<u>31,337</u>	<u>307,726</u>
Balance as at 31 December 1968		<u><u>2,446,488</u></u>
 Represented by:		
Government contributions receivable (schedule 14)		1,810,784
Accounts receivable	16,667	
Due from United Nations General Fund	<u>650,374</u>	<u>667,041</u>
		2,477,825
<u>Less:</u>		
Due to trust fund for seminar on automotive industry in developing countries		<u>31,337</u>
		<u><u>2,446,488</u></u>

SCHEDULE 14

United Nations Industrial Development Organization (UNIDO) General Trust Fund

Status of contributions pledged as at 31 December 1968

	<u>Contributions pledged</u>	<u>Collections</u>	<u>Balance due</u>
	\$	\$	\$
Afghanistan	1,000	-	1,000
Algeria (dinars)	10,000	-	10,000
Argentina	30,000	-	30,000
Austria	220,000	200,000	20,000
Barbados (EC dollars)	250	-	250
Brazil	10,000	-	10,000
Bulgaria (leva)	20,000	10,000	10,000
Ceylon	3,000	-	3,000
Chile (escudos)	5,000	-	5,000
China	10,000	-	10,000
Cuba (pesos)	20,000	-	20,000
Cyprus (Cyprus pounds)	720	-	720
Czechoslovakia (korunas)	207,756	69,252	138,504
Gabon	5,000	-	5,000
Greece	5,000	-	5,000
Guyana	1,000	-	1,000
Hungary (forints)	16,667	16,667	-
India (rupees)	50,000	-	50,000
Indonesia (new rupiahs)	25,000	-	25,000
Iran	50,000	-	50,000
Iraq	10,000	-	10,000
Israel	10,000	-	10,000
Italy	300,000	-	300,000
Ivory Coast	4,000	-	4,000
Jamaica	4,000	-	4,000
Kuwait	10,000	-	10,000
Lesotho	500	-	500
Malta (pounds sterling)	240	-	240
Mauritania	2,000	-	2,000
Mongolia (tughrik)	1,000	-	1,000
Nigeria	5,000	-	5,000
Pakistan (rupees)	25,000	-	25,000
Peru	10,000	-	10,000
Philippines	10,000	-	10,000
Poland (zlotys)	100,000	50,000	50,000
Romania (lei)	33,333	-	33,333
Rwanda (Rwandese francs)	1,500	-	1,500
Singapore	1,000	-	1,000
Somalia	1,000	-	1,000
Sudan	10,000	-	10,000
Switzerland (Swiss francs)	231,481	76,389	155,092
Tunisia	5,000	-	5,000
United Arab Republic (Egyptian pounds)	109,246	-	109,246
United Republic of Tanzania (shillings)	7,843	-	7,843
Union of Soviet Socialist Republics (roubles)	1,111,111	555,555	555,556
Venezuela	20,000	-	20,000
Yugoslavia (new dinars)	75,000	-	75,000
	<u>2,788,647</u>	<u>977,863</u>	<u>1,810,784</u>

Note: The above contributions have been pledged in US dollars except where otherwise shown.

## SCHEDULE 15

## UNIDO/UNDP trust fund for Special Industrial Services

Status of the fund as at 31 December 1968

	\$	\$	\$
Balance as at 1 January 1968			4,280,252
<u>Add:</u>			
Government contributions pledged:			
Japan			150,000
<u>Add:</u>			
Income from investments		13,599	
Refund of prior years' obligations		766	
Miscellaneous income		1,254	
Surrender of unencumbered remittances to United Nations for project costs as at 31 December 1967		<u>2,358,153</u>	<u>2,373,772</u>
			6,804,024
<u>Less:</u>			
Allocations issued:			
For United Nations overhead costs		21,459	
For United Nations Industrial Development Organization overhead costs	17,474		
For United Nations Industrial Development Organization project costs	<u>5,000,535</u>	<u>5,018,009</u>	<u>5,039,468</u>
Balance as at 31 December 1968			<u>1,764,556</u>
Represented by:			
Cash in bank			1,415,620
Investments - interest-bearing bank account			904,778
Government contributions receivable:			
Belgium			200,000
Accounts receivable		2,546	
Due from the United Nations General Fund		<u>3,717,177</u>	<u>3,719,723</u>
			6,240,121
<u>Less:</u>			
Unremitted allocations:			
For overhead		-	
For project costs	<u>3,475,565</u>	<u>3,475,565</u>	
Deferred income (1969 contribution)		<u>1,000,000</u>	<u>4,475,565</u>
			<u>1,764,556</u>

SCHEDULE 16

Funds-in-trust programme for the Democratic Republic of the Congo

Status of the fund as at 31 December 1968

	<u>Local currency</u> \$	<u>Foreign exchange</u> \$	<u>Total</u> \$
Balance transferred from central funds-in-trust for the Congo as at 1 January 1968	433,700	965,848	1,399,548
Income:			
Contributions from Governments:			
Belgium	-	70,000	70,000
Canada	-	462,963	462,963
Congo, Democratic Republic of	667,425 <sup>a/</sup>	-	667,425
United States of America	-	2,430,000	2,430,000
Total government contributions	667,425	2,962,963	3,630,388
Miscellaneous income:			
Interest from investments	-	13,473	13,473
Refund of prior years' expenditures and allocations	3,248	54,445	57,693
Other	(179,784)	179,827	43
Savings on liquidation of prior years' obligations	10,128	351,996	362,124
	501,017	3,562,704	4,063,721
	934,717	4,528,552	5,463,269
Less:			
Allocated for approved projects (schedule 17)	934,717	2,890,103	3,824,820
Subsidy to administrative support costs (schedule 21)	-	350,000	350,000
Balance as at 31 December 1968	934,717	3,240,103	4,174,820
	-	1,288,449	1,288,449
Represented by:			
Cash at banks, on hand and in transit	257,966	4,173	262,139
Interest bearing account with bank	-	2,476	2,476
Contributions pledged but not received at 31 December 1968:			
Congo, Democratic Republic of	170,713	-	170,713
United States of America	-	1,680,000	1,680,000
Accounts receivable, deposits and other assets	292,744	33,162	325,906
Advances to executing agencies	-	323,472	323,472
	721,423	2,043,283	2,764,706
Less:			
Reserve for unliquidated 1967 obligations	1,443	-	1,443
Reserve for unliquidated 1968 obligations	283,483	4,986	288,469
	284,926	4,986	289,912
Due to the United Nations General Fund	-	722,765	722,765
Due to Ad Hoc Account for United Nations Operation in the Congo	424,596	-	424,596
Sundry credit balances	11,901	9,761	21,662
Unremitted balances of agency allocations	-	17,322	17,322
	721,423	754,834	1,476,257
	-	1,288,449	1,288,449

<sup>a/</sup> Total collections from the Government of the Congo in 1968 were \$926,018 of which \$429,306 was applied to the United Nations Congo Administrative support costs account and \$496,712 to central funds-in-trust for the Congo account. Balances of \$118,763 and \$170,713 were due at 31 December 1968 for Congo administrative support costs and central funds-in-trust respectively.

## Funds-in-trust programme for the Democratic Republic of the Congo

## Allocations for approved projects for the year ended 31 December 1968

Project activity	Total allocated for 1967 and 1968 \$	Obligations incurred in 1967 a/ \$	Balance of allocations for 1968		Obligations incurred against allocations administered locally		Allocated to executing agencies \$	Executing agency		
			Local currency	Foreign exchange \$	Total Disbursements \$	Unliquidated \$			Total \$	
Agriculture	814,658	275,396	340,858	198,404	539,242	78,979	261,859	340,838	198,404	FAO
Food for Kinshasa	40,259	-	40,259	-	40,259	40,259	-	40,259	-	United Nations
Communications	1,277,711	652,851	91,784	553,076	624,860	81,599	10,185	91,784	553,076	ICAO
Communications	250,699	150,692	25,774	74,233	100,007	19,092	6,682	25,774	74,233	WMO
Nuclear physics	14,945	-	1,844	13,101	14,945	1,844	-	1,844	13,101	IAEA
Communications	259,558	172,779	6,066	60,493	66,559	9,376	-	9,376	57,185	United Nations <sup>b/</sup>
Communications	92,031	48,753	7,722	35,616	43,538	7,583	339	7,722	35,616	UPU
Communications	497,755	298,534	55,480	165,739	199,219	55,480	-	55,480	165,739	ITU
Education	306,902	232,937	51,265	42,700	73,965	51,265	-	51,265	42,700	UNESCO
Finance and economics	684,507	471,944	24,021	188,342	212,565	58,862	5,747	44,609	167,754	United Nations <sup>b/</sup>
Finance and economics	9,264	-	1,181	8,083	9,264	1,181	-	1,181	8,083	UNIDO
Health	2,715,490	1,569,197	195,026	951,267	1,146,295	193,426	1,600	195,026	951,267	WHO
Labour	342,212	216,593	22,705	102,916	125,619	22,703	-	22,703	102,916	ILO
Mining and natural resources	110,414	103,057	7,357	-	7,357	7,357	-	7,357	-	United Nations <sup>b/</sup>
Public administration	281,487	236,861	2,955	41,671	44,606	3,255	-	3,255	41,551	United Nations <sup>b/</sup>
Public works	1,159,854	566,897	98,980	475,977	572,957	134,815	2,057	136,870	436,087	United Nations <sup>b/</sup>
Social affairs	94,569	90,402	5,502	485	5,987	3,502	-	3,502	485	United Nations <sup>b/</sup>
	8,911,755	5,086,913	934,717	2,890,103	3,824,820	708,356	288,469	996,825	2,827,995	
Recapitulation by currency:										
Local currency			934,717		651,234		285,483	934,717	-	
Foreign exchange			2,890,103		57,122		4,986	62,108	2,827,995	
			3,824,820		708,356		288,469	996,825	2,827,995	

a/ Consisting of \$1,009,456 in local currency and \$4,077,457 in foreign exchange.

b/ Obligations incurred of \$614,203 for project costs allocated to United Nations as executing agency are reported in schedule 28, and overhead of \$88,652 on these projects is reported in schedule 23.

## SCHEDULE 18

## Fund of the United Nations for the Development of West Irian (FUNDWI)

Status of the Fund as at 31 December 1968

	<u>Foreign exchange</u> \$	<u>Local currency</u> \$	<u>Total</u> \$
Balance as at 1 January 1968	1,416,321	-	1,416,321
<u>Add:</u>			
Government contributions			
Indonesia	-	14,233	14,233
Netherlands	4,500,000	-	4,500,000
Income from investments	145,823	-	145,823
Refund of prior years' expenditures	55,975	17,478	73,453
Saving on liquidation of prior year's obligations	17,948	-	17,948
Exchange loss	(194)	-	(194)
	<u>6,135,873</u>	<u>31,711</u>	<u>6,167,584</u>
<u>Deduct:</u>			
Partial allocations to agencies	1,465,110	-	1,465,110
Partial allocation to United Nations:			
for project costs (schedule 28)	2,627,449	-	2,627,449
for overhead (schedule 23)	139,000	-	139,000
Allocation to United Nations Development Programme for preliminary investigation and other direct costs	401,556	-	401,556
Obligations incurred by United Nations	295,247	31,711	326,958
	<u>4,928,362</u>	<u>31,711</u>	<u>4,960,073</u>
Balance as at 31 December 1968	<u>1,207,511</u>	<u>-</u>	<u>1,207,511</u>
<u>Represented by:</u>			
Cash in banks and in transit	70,694	3,278	73,972
Investments - Interest-bearing bank account	4,715,388	-	4,715,388
Due from Government of Indonesia	-	24,719	24,719
Accrued interest receivable	16,876	-	16,876
Other accounts receivable, deferred charges, etc.	655,386	1,277	656,663
	<u>5,458,344</u>	<u>29,274</u>	<u>5,487,618</u>
<u>Deduct:</u>			
Reserve for 1968 unliquidated obligations	14,223	-	14,223
Allocations payable:			
United Nations (project costs)	2,133,912	-	2,133,912
Agencies	935,186	-	935,186
Allocations payable for preliminary investigation and other direct costs	613,499	-	613,499
Due to United Nations General Fund (schedule 9)	554,013	-	554,013
Other accounts payable	-	29,274	29,274
	<u>4,250,833</u>	<u>29,274</u>	<u>4,280,107</u>
	<u>1,207,511</u>	<u>-</u>	<u>1,207,511</u>



## SCHEDULE 19

## United Nations Capital Development Fund

Status of the Fund as at 31 December 1968

	<u>Pledged in:</u>		<u>Total</u>
	<u>1967</u>	<u>1968</u>	<u>contributions</u>
	\$	\$	\$
Government contributions pledged:			
Algeria	-	20,000	20,000
Argentina	28,572	30,000	58,572
Barbados	375	-	375
Botswana	2,520	-	2,520
Burma	35,000	35,000	70,000
Cambodia	-	1,000	1,000
Ceylon	20,000	20,000	40,000
Chile	27,739	27,739	55,478
China	10,000	-	10,000
Congo, Democratic Republic of	7,000	-	7,000
Costa Rica	3,021	-	3,021
Cyprus	720	720	1,440
Dominican Republic	-	5,000	5,000
Ethiopia	-	20,152	20,152
Ghana	29,412	29,400	58,812
Greece	15,000	-	15,000
India	500,000	500,000	1,000,000
Indonesia	50,000	12,500	62,500
Iran	10,000	10,000	20,000
Iraq	-	10,000	10,000
Jamaica	3,000	3,000	6,000
Kuwait	-	50,000	50,000
Liberia	10,000	10,000	20,000
Libya	-	30,000	30,000
Morocco	-	9,960	9,960
Nigeria	-	5,600	5,600
Pakistan	100,000	100,000	200,000
Philippines	-	10,000	10,000
Republic of Korea	-	10,000	10,000
Republic of Viet-Nam	1,000	-	1,000
Southern Yemen	-	100	100
Sudan	10,000	10,000	20,000
Swaziland	-	15,402	15,402
Thailand	100,000	-	100,000
Trinidad and Tobago	2,400	2,400	4,800
Tunisia	1,000	1,000	2,000
Turkey	11,111	-	11,111
United Arab Republic	40,000	40,000	80,000
United Republic of Tanzania	-	7,843	7,843
Upper Volta	2,041	-	2,041
Venezuela	-	30,000	30,000
Yugoslavia	300,000	300,000	600,000
	<u>1,319,911</u>	<u>1,356,816</u>	<u>2,676,727</u>
Public contributions			<u>25</u>
			<u>2,676,752</u>
<u>Less:</u>			
Loss on exchange			<u>324</u>
Balance as at 31 December 1968			<u>2,676,428</u>
Represented by:			
Pledges receivable			
Government contributions pledged		2,676,727	
<u>Less</u>			
Payments received from			
Jamaica	6,000		
Pakistan	100,000		
Republic of Viet-Nam	<u>1,000</u>	<u>107,000</u>	2,569,727
Due from General Fund			<u>106,701</u>
			<u>2,676,428</u>

SCHEDULE 20

United Nations and United Nations Industrial Development Organization  
overhead costs relating to Special Fund projects

Status of funds as at 31 December 1968

	United Nations \$	UNIDO \$	Total \$
Balance available for obligation as at 31 December 1967	4,857,376	266,060	5,123,436
Allocations received during 1968:			
From Special Fund contributions	1,732,681	760,200	2,492,881
From Government cash counterpart contributions payable to the Special Fund	22,832	-	22,832
	1,755,513	760,200	2,515,713
From Government cash counterpart contributions payable to the United Nations Industrial Development Organization	-	7,700	7,700
	1,755,513	767,900	2,523,413
	6,612,889	1,033,960	7,646,849

(Schedule 29)

Less: Obligations incurred:

	Liquidated by disbursements \$	Add Unliquidated 31 December 1968 \$	Less Unliquidated 31 December 1967 \$
Salaries, common staff costs and reimbursement of income taxes			
United Nations	2,113,729	21,926	12,511
UNIDO	102,544	6,875	223
Travel on official business			
United Nations	50,039	11,343	5,301
UNIDO	1,304	-	1,290
Equipment			
United Nations	5,168	1,743	2,338
Miscellaneous supplies and services			
United Nations	130,544	-	-
	2,403,328	41,887	21,663

Represented by:

Due from United Nations General Fund  
Undrawn allocations

Less:

Unliquidated obligations

1,477,629	324,425	1,802,054
2,855,930	607,200	3,463,130
4,333,559	931,625	5,265,184
35,012	6,875	41,887
4,298,547	924,750	5,223,297

# SCHEDULE 21

## Congo administrative support costs

### Status of the fund as at 31 December 1968

	<u>Local currency</u> \$	<u>Foreign exchange</u> \$	<u>Total</u> \$
Balance as at 1 January 1968	(32,806)	404,915	372,109
Contributions:			
Congo (Democratic Republic of)	548,069	-	548,069
Central Funds-in-Trust for the Congo (schedule 16)	-	350,000	350,000
United Nations Development Programme	-	200,000	200,000
	515,263	954,915	1,470,178
Miscellaneous income	(132,529)	174,949	42,420
Savings in liquidating prior years' obligations	11,605	45,036	56,641
	394,339	1,174,900	1,569,239
Less:			
Obligations incurred (schedule 22)	394,339	555,923	950,262
Balance as at 31 December 1968	-	618,977	618,977
Represented by:			
Cash at banks and on hand	134,327	57,256	191,583
Due from Government of Congo (Democratic Republic of)	118,763	-	118,763
Due from United Nations General Fund	-	528,482	528,482
Accounts receivable and other assets	120,755	110,635	231,440
	373,845	696,423	1,070,268
Less:			
Reserve for unliquidated 1965 obligations	-	1,000	1,000
Reserve for unliquidated 1968 obligations	31,571	67,370	98,941
	31,571	68,370	99,941
Due to <u>Ad Hoc</u> Account for United Nations Operation in the Congo	241,259	-	241,259
Sundry credit balances	101,015	9,076	110,091
	373,845	77,446	451,291
	-	618,977	618,977

SCHEDULE 22

Congo administrative support costs

Obligations incurred for the year ended 31 December 1968

	Allotments issued	Local currency		Foreign exchange		Local currency and foreign exchange		
		Disburse- ments	Unliquidated obligations	Total	Disburse- ments	Unliquidated obligations	Total	Total
Salaries and wages	687,943	277,566	-	277,566	382,877	27,500	410,377	687,943
Common staff costs	162,256	5,322	166	5,488	139,069	17,699	156,768	162,256
Conversion facilities	-	(1,134)	-	(1,134)	1,134	-	1,134	-
Travel expenses	36,755	6,019	-	6,019	30,617	119	30,736	36,755
Rental and maintenance of premises	450,402	439,882	1,104	440,986	9,236	180	9,416	450,402
Rental and maintenance of equipment	1,849	1,849	-	1,849	-	-	-	1,849
Maintenance and operation of vehicles	120,011	96,965	11,712	108,677	9,673	1,661	11,334	120,011
Communications	61,702	36,193	466	36,659	21,545	3,500	25,045	61,702
Miscellaneous	20,645	4,540	-	4,540	15,605	500	16,105	20,645
Insurance	1,062	1,062	-	1,062	-	-	-	1,062
Hospitality	1,007	945	-	945	62	-	62	1,007
Stationery and office supplies	7,580	3,090	516	3,606	3,224	750	3,974	7,580
Library books, supplies and services	2,015	665	7	672	782	561	1,343	2,015
Equipment	469	469	-	469	-	-	-	469
Unallocated reserve (contingency)	-	-	-	-	-	-	-	-
	1,553,696	873,433	13,971	887,404	613,822	52,470	666,292	1,553,696
Less:								
Revenue from rent, work orders and communications	(603,434)	(510,665)	17,600	(493,065)	(125,269)	14,900	(110,369)	(603,434)
	950,262	362,768	31,571	394,339	488,553	67,370	555,923	950,262

SCHEDULE 23

United Nations and United Nations Industrial Development Organization  
overhead costs for funds-in-trust projects:

Status of funds as at 31 December 1968

	<u>United Nations</u> \$	<u>UNIDO</u> \$	<u>Total</u> \$
<u>United Nations administrative support costs for technical assistance funds-in-trust projects</u>			
Balance available as at 1 January 1968	656,141	-	656,141
<u>Add:</u>			
Overhead on recipient government projects shown on schedule 28	237,837	27,555	265,392
Overhead on projects financed by funds-in-trust programme for the Democratic Republic of the Congo (transferred from schedule 17)	88,652	-	88,652
	<u>982,630</u>	<u>27,555</u>	<u>1,010,185</u>
<u>Less:</u>			
Obligations incurred:			
Liquidated by disbursements:			
Salaries and common staff costs (\$221,389) and travel on official business (\$7,426)	228,815	-	228,815
Deduct: excess of unliquidated obligations at year-end 1967 (\$885) over those at year-end 1968 (\$562)	<u>(323)</u>	<u>-</u>	<u>(323)</u>
	<u>228,492</u>	<u>-</u>	<u>228,492</u>
Balance as at 31 December 1968	<u><u>754,138</u></u>	<u><u>27,555</u></u>	<u><u>781,693</u></u>
<u>Represented by:</u>			
Due from the General Fund	754,700	27,555	782,255
<u>Less:</u>			
Reserve for 1968 unliquidated obligations	562	-	562
	<u><u>754,138</u></u>	<u><u>27,555</u></u>	<u><u>781,693</u></u>
<u>World Food Programme administrative support costs</u>			
Balance as at 1 January 1968	23,937	-	23,937
<u>Add:</u>			
Balance of Food and Agriculture Organization allotment for 1968	53,063	16,000	69,063
Refund of prior years' expenditure (\$19) and saving on liquidation of prior year's obligations (\$523)	542	-	542
	<u>77,542</u>	<u>16,000</u>	<u>93,542</u>
<u>Less:</u>			
Obligations incurred:			
Liquidated by disbursements:			
Salaries and common staff costs	47,934	11,297	59,231
Travel on official business	10,129	558	10,687
Cables	3,276	-	3,276
Unliquidated obligations	5,610	684	6,294
	<u>66,949</u>	<u>12,539</u>	<u>79,488</u>
Balance as at 31 December 1968	<u><u>10,593</u></u>	<u><u>3,461</u></u>	<u><u>14,054</u></u>

SCHEDULE 23 (concluded)

	<u>United Nations</u> \$	<u>UNIDO</u> \$	<u>Total</u> \$
Represented by:			
Due from the General Fund	<u>16,375</u>	<u>4,145</u>	<u>20,520</u>
Less:			
Reserve for 1968 unliquidated obligations	5,610	684	6,294
Reserve for 1967 unliquidated obligations	<u>172</u>	<u>-</u>	<u>172</u>
	<u>5,782</u>	<u>684</u>	<u>6,466</u>
	<u>10,593</u>	<u>3,461</u>	<u>14,054</u>
<u>United Nations administrative support costs for Fund of the United Nations for the Development of West Irian</u>			
Allocated in 1968 (schedule 18)	<u>139,000</u>	<u>-</u>	<u>139,000</u>
Less:			
Obligations incurred:			
Liquidated by disbursements:			
Salaries and common staff costs	26,795	-	26,795
Unliquidated obligations	<u>1,577</u>	<u>-</u>	<u>1,577</u>
	<u>28,372</u>	<u>-</u>	<u>28,372</u>
Balance as at 31 December 1968	<u>110,628</u>	<u>-</u>	<u>110,628</u>
Represented by:			
Due from the General Fund	112,205	-	112,205
Less:			
Reserve for 1968 unliquidated obligations	<u>1,577</u>	<u>-</u>	<u>1,577</u>
	<u>110,628</u>	<u>-</u>	<u>110,628</u>
<u>United Nations administrative support costs for Trust Fund for Special Industrial Services</u>			
Overhead allocations:			
Allocated in 1968 (schedule 15)	-	38,933	38,933
Additional allocations transferred from 1967 accounts payable	<u>-</u>	<u>54,156</u>	<u>54,156</u>
	<u>-</u>	<u>93,089</u>	<u>93,089</u>
Less:			
Obligations incurred:			
Liquidated by disbursements:			
Salaries and common staff costs	-	89,529	89,529
Unliquidated obligations	<u>-</u>	<u>3,560</u>	<u>3,560</u>
	<u>-</u>	<u>93,089</u>	<u>93,089</u>
Balance as at 31 December 1968	<u>-</u>	<u>-</u>	<u>-</u>
Represented by:			
Due from the General Fund	-	3,560	3,560
Less:			
Reserve for 1968 unliquidated obligations	<u>-</u>	<u>3,560</u>	<u>3,560</u>
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>

## SCHEDULE 24

## United Nations International School construction account

Status of the Fund as at 31 December 1968

			\$	\$
Balance as at 1 January 1968				5,706,577
<u>Add:</u>				
Donations:				315,000
Ford Foundation				415,352
Income from investments				<u>6,436,929</u>
<u>Deduct:</u>				
Obligations incurred during 1968				
	<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	218,855	4,203	-	
Architectural design	236,891	-	-	
Engineering and supervision	232,882	-	-	
Administrative costs	30,769	11,007	2,848	
Site preparation	1,764,702	84,500	-	
Previous site studies	93,904	-	-	
	<u>2,578,003</u>	<u>99,710</u>	<u>2,848</u>	
East 39th Street				
General construction and equipment	3,320	133,923	72,750	
Administrative costs	-	36,222	3,125	
	<u>3,320</u>	<u>170,145</u>	<u>75,875</u>	
East 54th Street				
General construction and equipment	579,953	288,700	-	
Architectural design	35,176	34,520	-	
Engineering and supervision	14,777	2,838	-	
Administrative costs	14,841	49	-	
Site preparation	77,150	222,856	59,994	
Previous site studies	2,235	8,325	-	
	<u>724,132</u>	<u>557,288</u>	<u>59,994</u>	
TOTAL	<u>3,305,455</u>	<u>827,143</u>	<u>138,717</u>	
Liquidated by disbursements during 1968			827,143	
Unliquidated at 31 December 1968			<u>138,717</u>	
			965,860	
<u>Less:</u>				
Unliquidated at 31 December 1967			<u>585,376</u>	<u>380,484</u>
				<u>6,056,445</u>
Represented by:				
Cash in bank				206,352
Investments				5,831,631
Accrued interest on investments				121,955
Due from United Nations General Fund (schedule 9)				<u>35,224</u>
				6,195,162
<u>Less:</u>				
Reserve for unliquidated obligations				<u>138,717</u>
				<u>6,056,445</u>

SCHEDULE 25

Library Endowment Fund

Status of the Fund as at 31 December 1968

	\$	\$	\$
Accumulated income:			
Balance as at 1 January 1968			37,791
<u>Add:</u>			
Net interest received and accrued during year			<u>21,403</u> 59,201
<u>Deduct:</u>			
Obligations incurred in 1968 for library books and equipment			<u>19,000</u>
Balance of unexpended income as at 31 December 1968			40,201
Principal of the Fund as at 31 December 1967	520,867		
<u>Add:</u>			
Net gain on sale of investments		<u>1,617</u>	<u>522,484</u>
Total of Fund			<u>562,685</u>
Represented by:			
Investments:			
	<u>Par</u>	<u>Market</u>	<u>Cost</u>
	<u>value</u>	<u>value</u>	<u>value</u>
Bonds at cost value:			
Government of Sweden, 15 December 1969, 2-3/4 per cent	34,205	32,837	30,366
Standard Oil of New Jersey, Debenture, 15 May 1971, 2-3/8 per cent	10,000	9,100	9,483
International Bank for Reconstruction and Development, 1 March 1976, 3 per cent	50,000	41,000	49,813
United States of America Treasury, 15 February 1980, 4 per cent	125,000	103,906	126,225
Bristol-Myers International Finance, Convertible Debenture, 31 December 1980, 4-1/2 per cent	15,000	18,600	14,925
Pepsico Overseas Corporation, Convertible Debenture, 1 March 1981, 4-1/2 per cent	20,000	22,800	20,000
Warner-Lambert International Capital Corporation, 1 March 1981, 4-1/4 per cent	10,000	12,550	10,000
South European Pipeline, Debenture, 1 March 1982, 5-1/2 per cent	14,000	11,760	14,070
Government of Sweden, 15 August 1982, 3-1/2 per cent	19,380	14,535	16,238
American Telephone and Telegraph Company, 15 September 1984, 3-1/4 per cent	25,000	16,312	21,188
General Electric Overseas Capital Corporation, 1 December 1985, 4-1/4 per cent	25,000	24,500	24,875
International Harvester Overseas Capital Corporation, 1 April 1986, 5 per cent	10,000	10,000	10,000
Deutsche Texaco Ltd., Convertible Debenture, 1 May 1986, 5 per cent	25,000	28,250	23,564
Pacific Gas and Electric Company, 1 December 1987, 3-3/8 per cent	39,000	24,960	33,540
Government of Sweden, 15 March 1988, 3-1/2 per cent	19,380	13,566	15,658
Government of the Netherlands, 1 August 1990, 5-3/4 per cent	27,778	25,530	27,361
Government of Sweden, 15 December 1994, 3-1/2 per cent	19,380	12,791	15,658
Government of Canada, Perpetual, 3 per cent	<u>22,315</u>	<u>11,688</u>	<u>21,804</u>
	<u>510,438</u>	<u>434,685</u>	<u>484,768</u>
	<u>Market</u>	<u>Cost</u>	
	<u>value</u>	<u>value</u>	
Stocks at cost value:			
Gulf Oil Corporation, 400 shares at no par value	17,250	11,790	
Gulf States Utilities, 400 shares at no par value	10,450	9,485	
International Business Machines, 64 shares at \$5.00 par value	20,160	8,684	
Ralston Purina, 400 shares at \$1.25 par value	10,350	7,324	
Royal Dutch Petroleum, 247-4/8 shares at 20 guilders par value	<u>12,504</u>	<u>9,183</u>	<u>46,466</u>
	<u>70,714</u>		531,234
Cash at banks			24,357
Accrued interest receivable			<u>7,094</u>
			<u>562,685</u>
Statement of appropriations:			
Appropriated by the General Assembly under resolution 2363 (XXII)			19,000
<u>Deduct:</u>			
Obligations incurred in 1968			<u>19,000</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 26

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

## Status of the fund as at 31 December 1968

	\$	\$
Principal of fund as at 1 January 1968		55,743
<u>Add:</u>		
Contributions by staff members, 5 per cent of pensionable remuneration (net salary)	4,238	
United Nations matching contributions, 7 per cent of pensionable remuneration (net salary)	<u>5,934</u>	10,172
Income from investments (net after amortization charge)		<u>2,510</u>
		68,425
<u>Deduct:</u>		
Withdrawal benefits		<u>11,670</u>
		<u>56,755</u>
 Represented by:		
Cash at banks		2,253
Investments - Interest-bearing bank account		53,067
Accrued interest receivable		1,177
Accounts receivable		843
		<u>57,340</u>
 <u>Less:</u>		
Due to General Fund		<u>585</u>
		<u>56,755</u>

## SCHEDULE 27

P. United Nations regular programme of technical assistance and United Nations and United Nations Industrial Development Organization as participating and executing agencies for the United Nations Development Programme  
(Technical Assistance)

Obligations incurred: project costs for the year ended 31 December 1968

	Liquidated by disbursements		Unliquidated		Total	
	Regular programme	UNDP (TA) Account	Regular programme	UNDP (TA) Account	Regular programme	UNDP (TA) Account
	\$	\$	\$	\$	\$	\$
1. Projects administered by the United Nations						
AFRICA						
Regional projects	623,126	484,445	101,036	84,382	724,162	568,827
Algeria	15,070	107,089	16,703	38,918	29,773	146,007
Botswana	19,893	14,480	-	2,988	19,893	17,468
Burundi	30,284	70,478	2,697	8,857	32,981	79,335
Cameroon	34,133	77,929	22,174	38,867	56,307	116,796
Central African Republic	8,597	52	380	-	8,977	52
Chad	12,527	-	14,621	-	27,148	-
Congo (Brazzaville)	4,305	77,785	1,781	21,022	6,086	98,807
Congo, Democratic Republic of	41,978	94,886	7,639	27,314	49,617	122,200
Dahomey	4,673	25,649	14,978	8,778	19,651	34,427
East Africa Common Service Organization	18,267	78,682	1,130	22,204	19,397	100,886
Ethiopia	39,155	97,831	2,025	3,850	41,180	101,681
Gabon	3,679	41,784	821	7,051	4,500	48,835
Gambia	13,344	46,541	4,580	4,399	17,924	50,940
Ghana	32,977	63,570	22,130	6,310	55,107	69,880
Guinea	17,546	181,283	1,400	12,119	18,946	193,402
Ivory Coast	29,042	39,469	2,161	-	31,203	39,469
Kenya	41,040	32,920	1,504	10,911	42,544	43,831
Lesotho	8,752	43,151	2,311	41,343	11,063	84,494
Liberia	18,344	8,827	17,733	29,454	36,077	38,281
Libya	14,228	29,851	16,794	3,481	31,022	33,332
Madagascar	33,284	42,612	11,550	20,419	44,834	63,031
Malawi	20,668	48,804	3,587	6,053	24,255	54,857
Mali	19,468	62,248	7,295	3,003	26,763	65,251
Mauritania	19,440	56,112	-	8,245	19,440	64,357
Mauritius	-	23,347	-	614	-	23,961
Morocco	3,583	69,808	5,155	5,357	8,738	75,165
Namibia	10,000	-	-	-	10,000	-
Niger	45,594	67,514	5,825	604	51,419	68,118
Nigeria	6,373	136,652	5,697	22,348	12,070	159,000
Portuguese Territories	20,000	-	-	-	20,000	-
Rwanda	12,229	34,739	1,028	15,925	13,257	50,664
Senegal	12,926	29,621	3,133	3,481	16,059	33,102
Sierra Leone	21,608	23,445	5,622	810	27,230	24,255
Somalia	41,997	186,378	14,167	15,644	56,164	202,022
South Africa	60,000	-	-	-	60,000	-
Southern Rhodesia	10,000	2,115	-	1,454	10,000	3,569
Sudan	6,196	124,022	15,427	31,675	21,623	155,697
Swaziland	19,225	30,872	-	3,040	19,225	33,912
Tanzania	39,270	181,077	5,659	42,278	44,929	223,355
Togo	11,075	46,090	3,675	15,461	14,750	61,551
Tunisia	12,919	18,737	22,715	27,779	35,634	46,516
Uganda	16,662	132,664	9,900	13,131	26,562	145,795
United Arab Republic	12,790	59,028	37,337	86,143	50,127	145,171
Upper Volta	28,404	92,635	2,757	40,586	31,161	133,221
Zambia	31,601	180,110	1,383	26,328	32,984	206,438
Sub-total	1,544,272	3,265,332	416,510	762,626	1,960,782	4,027,958
ASIA AND THE FAR EAST						
Regional projects	473,718	263,360	96,884	106,404	570,602	369,764
Afghanistan	39,366	87,059	10,740	59,531	50,106	146,590
Australia	-	-	-	-	-	-
Burma	11,504	139,535	16,546	97,906	28,050	237,441
Cambodia	65,420	97,959	9,926	58,950	75,346	156,909
Ceylon	33,754	60,448	-	32,497	33,754	92,945
China	22,746	33,148	15,670	27,481	38,416	60,632
Fiji	4,573	28,206	1,000	1,870	5,573	30,076
Hong Kong	-	-	2,250	-	2,250	-
India	6,163	89,311	17,099	90,561	23,262	179,872
Indonesia	21,178	200,170	8,721	138,994	29,899	339,164
Iran	39,186	103,468	5,877	39,079	45,063	142,547

## SCHEDULE 27 (continued)

	Liquidated by disbursements		Unliquidated		Total	
	Regular	UNDP (TA)	Regular	UNDP (TA)	Regular	UNDP (TA)
	programme	Account	programme	Account	programme	Account
	\$	\$	\$	\$	\$	\$
ASIA AND THE FAR EAST (continued)						
Japan	13,254	-	13,072	-	26,326	-
Laos	35,570	139,421	4,493	19,166	40,063	158,587
Malaysia	35,444	93,856	3,350	48,359	38,794	142,215
Nepal	76,345	47,839	33,179	64,777	109,524	112,616
New Zealand	-	12,006	7,300	-	7,300	12,006
Pakistan	11,646	147,263	19,618	66,656	31,264	213,919
Philippines	17,178	28,809	24,798	45,069	41,976	73,878
Republic of Korea	6,609	54,493	20,608	31,663	27,217	86,156
Republic of Viet-Nam	(730)	63,039	1,020	12,505	290	75,544
Singapore	635	1,442	-	3,520	635	4,962
Solomon Islands	-	-	200	-	200	-
Thailand	60,669	57,974	18,557	56,905	79,226	114,879
Tonga Islands	-	-	1,000	-	1,000	-
United States Trust Territories in the Pacific	-	-	7,300	-	7,300	-
West Irian	-	180	-	-	-	180
Western Samoa	30,711	38,553	10,946	7,523	41,657	46,076
Sub-total	1,004,939	1,787,539	350,154	1,009,419	1,355,093	2,796,958
EUROPE						
Regional projects	29,995	-	1,700	-	31,695	-
Bulgaria	1,797	25,591	2,703	4,722	4,500	30,313
Cyprus	12,336	20,311	12,263	1,831	24,599	22,142
Greece	523	11,722	7,427	21,921	7,950	33,643
Hungary	483	-	4,267	3,500	4,750	3,500
Ireland	1,459	-	-	-	1,459	-
Malta	20,421	53,663	3,380	24,086	23,801	77,749
Poland	5,234	23,127	2,825	10,052	8,059	33,179
Romania	3,347	21,984	18,287	16,623	21,634	38,607
Spain	1,029	11,792	1,971	5,665	3,000	17,457
Turkey	11,135	68,936	14,555	99,280	25,690	168,216
United Kingdom	-	-	2,650	-	2,650	-
Yugoslavia	1,562	150,330	8,988	86,276	10,550	236,606
Sub-total	89,321	387,456	81,016	273,956	170,337	661,412
THE AMERICAS						
Regional projects	290,324	425,108	84,531	108,086	374,855	533,194
Argentina	10,435	20,212	7,640	10,928	18,075	31,140
Bahamas	196	5,330	1,500	3,290	1,696	8,620
Barbados	523	18,820	15,294	799	15,817	19,619
Bolivia	13,250	91,931	3,164	59,132	16,414	151,063
Brazil	28,831	167,730	44,715	47,745	73,546	215,475
British Honduras	-	25,585	-	15,531	-	41,116
Chile	18,824	68,590	24,416	51,795	43,240	120,385
Colombia	6,762	72,703	11,442	63,525	18,204	136,228
Costa Rica	1,286	20,924	23,803	14,279	25,089	35,203
Cuba	5,233	4,013	7,567	7,080	12,800	11,093
Dominican Republic	17,758	65,411	30,952	46,074	48,710	111,485
Ecuador	57,692	76,382	9,505	21,151	67,197	97,533
El Salvador	2,493	3,441	11,007	-	13,500	3,441
Grand Cayman	-	1,333	-	-	-	1,333
Guatemala	11,327	-	7,682	-	19,009	-
Guyana	6,783	51,299	2,007	35,940	8,790	87,239
Haiti	3,657	13,898	2,961	68,356	6,618	82,254
Honduras	(2,185)	12,116	29,935	774	27,750	12,890
Jamaica	-	49,120	-	8,091	-	57,211
Leeward Islands	-	5,258	-	3,701	-	8,959
Mexico	7,012	153,557	7,125	29,381	14,137	182,938
Nicaragua	(1,039)	318	20,709	12,987	19,670	13,305
Panama	1,212	19,533	22,392	1,300	23,604	20,833
Paraguay	19,920	57,195	8,480	4,362	28,400	61,557
Peru	1,575	56,102	4,290	63,828	5,865	119,930
Surinam	11,453	1,276	1,276	-	12,729	1,276
Trinidad and Tobago	2,703	78,908	8,451	5,602	11,154	84,510
United States of America	-	-	973	-	973	-
Uruguay	7,036	68,162	12,944	9,333	19,980	77,495
Venezuela	5,784	37,525	38,779	22,924	44,563	60,449
Virgin Islands	-	-	-	2,050	-	2,050
Windward Islands	691	10,506	-	13,741	691	24,247
Sub-total	529,536	1,682,286	443,540	731,785	973,076	2,414,071

SCHEDULE 21 (continued)

	Liquidated by disbursements		Unliquidated		Total	
	Regular	UNDP (TA)	Regular	UNDP (TA)	Regular	UNDP (TA)
	programme	Account	programme	Account	programme	Account
	\$	\$	\$	\$	\$	\$
MIDDLE EAST						
Regional projects	97,380	31,346	36,204	17,973	133,584	49,319
Rederation of South Arabia	5,178	7,678	1,883	19,658	7,061	27,336
Iraq	8,739	18,389	9,684	2,121	18,423	20,510
Israel	6,275	31,911	5,730	8,870	12,005	40,781
Jordan	33,921	36,773	7,851	18,420	41,772	55,193
Kuwait	407	510	1,593	-	2,000	510
Lebanon	-	4,436	2,900	6,249	2,900	10,685
Saudi Arabia	18,481	21,937	3,746	18,030	22,227	39,967
Syria	1,623	81,170	20,815	66,668	22,438	147,838
Yemen	9,772	116,672	9,468	12,260	19,240	128,932
Sub-total	181,776	350,822	99,874	170,249	281,650	521,071
INTER-REGIONAL						
Inter-regional projects	786,636	384,450	83,208	424,623	869,844	809,073
Total	4,136,480	7,857,885	1,474,302	3,372,658	5,610,782	11,230,543

2. Projects administered by the United Nations  
Industrial Development Organization

AFRICA

Regional projects	80,823	-	-	-	80,823	-
Algeria	16,212	346	315	9,534	16,527	9,880
Burundi	-	-	-	11,311	-	11,311
Cameroon	17,216	255	253	-	17,469	255
Congo (Brazzaville)	9,231	-	4,712	-	13,943	-
Congo, Democratic Republic of	6,920	-	625	-	7,545	-
Dahomey	18,596	19,723	424	13,662	19,020	33,385
Ethiopia	-	13,018	1,845	12,283	1,845	25,301
Ghana	26	49,989	2,277	11,519	2,303	61,508
Guinea	-	17,365	-	3,616	-	20,981
Kenya	4,996	-	3,927	-	8,923	-
Libya	-	21,076	-	500	-	21,576
Liberia	48	110	-	-	48	110
Madagascar	8,822	12,635	-	-	8,822	12,635
Malawi	-	18,212	-	5,292	-	23,504
Morocco	-	16,305	-	3,240	-	19,545
Niger	9,158	-	349	-	9,507	-
Nigeria	25	16,229	2,204	13,603	2,229	29,832
Rwanda	-	17,659	-	1,908	-	19,567
Senegal	2,004	16,333	14,117	-	16,121	16,333
Somalia	12,433	1,347	2,500	11,620	14,933	12,967
Sudan	12,033	1,756	5,327	7,725	17,360	9,481
Togo	-	10,861	-	22,114	-	32,975
Tunisia	-	335	-	-	-	335
Uganda	-	15,367	2,495	4,532	2,495	19,899
United Arab Republic	-	-	-	10,300	-	10,300
United Republic of Tanzania	-	-	12,621	-	12,621	-
Zambia	-	21,162	2,365	-	2,365	21,162
Sub-total	198,543	270,083	56,356	142,759	254,899	412,842

ASIA AND THE FAR EAST

Regional projects	88,383	-	1,072	10,000	89,455	10,000
Afghanistan	17,172	31,934	2,000	-	19,172	31,934
Burma	-	12,301	-	5,970	-	18,271
Cambodia	-	20,062	-	100	-	20,162
Ceylon	9,327	17,394	-	21,820	9,327	39,214
China	563	4,104	2,800	28,998	3,363	33,102
Fiji	-	5,468	-	8,197	-	13,665
India	453	13,112	4,700	52,980	5,153	66,092
Indonesia	-	89,569	1,822	78,412	1,822	167,981
Iran	6,692	39,813	10,070	81,894	16,762	121,707
Laos	-	11,500	-	1,116	-	12,616
Malaysia	-	102,357	1,927	7,660	1,927	110,017
Mongolia	-	17,748	-	11,897	-	29,645
Nepal	-	22,250	1,617	12,380	1,617	34,630

## SCHEDULE 27 (continued)

	Liquidated by disbursements		Unliquidated		Total	
	Regular programme \$	UNDP (TA) Account \$	Regular programme \$	UNDP (TA) Account \$	Regular programme \$	UNDP (TA) Account \$
ASIA AND THE FAR EAST (continued)						
Pakistan	-	73,313	-	46,465	-	119,778
Papua	-	14,309	-	7,748	-	22,057
Philippines	-	26,454	1,877	2,224	1,877	28,678
Republic of Korea	-	371	-	17,989	-	18,360
Singapore	-	73,479	-	12,442	-	85,921
Thailand	-	42,522	1,667	19,413	1,667	61,935
United States Trust Territories in the Pacific	-	-	-	6,260	-	6,260
Sub-total	122,590	518,060	29,552	433,965	152,142	1,052,025
EUROPE						
Bulgaria	513	29,240	3,122	20,469	3,635	49,709
Cyprus	8,927	13	-	11,647	8,927	11,660
Greece	23	-	2,057	-	2,080	-
Hungary	1,156	-	444	15,000	1,600	15,000
Malta	-	10,511	-	504	-	11,015
Poland	1,566	35,990	6,726	18,760	8,292	54,750
Romania	1,243	17,623	1,157	11,941	2,400	29,564
Turkey	73	72,104	8,317	52,220	8,390	124,324
Yugoslavia	-	35,097	3,200	68,312	3,200	103,409
Sub-total	13,501	200,578	25,023	198,853	38,524	399,431
THE AMERICAS						
Regional projects	84,164	42,669	489	4,403	84,653	47,072
Argentina	-	49,034	-	107,091	-	156,125
Barbados	33	2,488	6,189	-	6,222	2,488
Brazil	-	42,770	-	4,708	-	47,478
Chile	798	31,138	-	49,247	798	80,385
Colombia	-	30,126	-	18,077	-	48,203
Dominican Republic	-	44,576	-	2,072	-	46,648
Ecuador	-	25,923	-	-	-	25,923
Guyana	-	1,066	-	300	-	1,366
Haiti	-	-	-	2,405	-	2,405
Honduras	-	17,353	-	3,285	-	20,638
Jamaica	-	-	-	19,775	-	19,775
Mexico	-	11,361	-	3,058	-	14,429
Netherlands Antilles	-	17,559	-	3,070	-	20,629
Nicaragua	-	15,603	-	3,264	-	18,867
Paraguay	-	16,079	-	16,557	-	32,636
Peru	-	2,083	3,580	49,630	3,580	51,713
Trinidad and Tobago	-	-	10,719	-	10,719	-
Uruguay	7,746	-	4,557	-	12,303	-
Venezuela	-	24,882	-	-	-	24,882
Sub-total	92,741	374,710	25,534	286,952	118,275	661,662
MIDDLE EAST						
Regional projects	25,595	-	3,422	-	29,017	-
Federation of South Arabia	-	6,013	-	5,156	-	11,169
Iraq	-	17,703	-	-	-	17,703
Israel	-	30,760	-	17,322	-	48,082
Lebanon	-	-	14,367	10,718	14,367	10,718
Saudi Arabia	-	31	-	-	-	31
Syria	1,441	-	1,910	-	3,151	-
Sub-total	26,836	54,507	19,699	33,196	46,535	87,703
INTER-REGIONAL						
Inter-regional projects	310,923	323,560	65,434	152,336	376,357	475,896
Total, UNIDO projects	765,134	1,841,498	221,598	1,248,061	986,732	3,089,559
Total, all projects	4,901,614	9,699,383	1,695,900	4,620,719	6,597,514	14,320,102

UNITED NATIONS REGULAR PROGRAMME OF TECHNICAL ASSISTANCE AND UNITED NATIONS AND UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION AS PARTICIPATING AND EXECUTING AGENCIES FOR THE UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE) TRUST FUNDS FOR PROJECTS

Status of funds as at 31 December 1968

1. Projects administered by the United Nations

Source of financing	Purpose	Unencumbered balance at 1 January 1968	Receipts	Total available in 1968	Obligations incurred		Unencumbered balance at 31 December 1968
					Liquidated by Disbursements	Unliquidated	
		\$	\$	\$	\$	\$	\$
Projects financed by recipient Governments							
Bahamas	Statistics	28,800	-	28,800	7,085	942	20,773
Bermuda	Statistics	-	1,754	1,754	1,004	700	50
Brunei	Economic surveys	22,573	-	22,573	18,784	100	3,689
China	Industrial design	967	(537)	430	-	-	430
Colombia	Tariffs	150	(150)	-	-	-	-
Ecuador	Public finance	-	4,649	4,649	5,535	-	(886)
Ghana	Statistics	-	7,895	7,895	7,769	-	126
Greece	Data processing	(889)	-	(889)	-	-	(889)
Haiti	Sugar production	(1,740)	-	(1,740)	-	-	(1,740)
Honduras	Natural resources development and power	(1,483)	1,500	17	-	-	17
Iran	Economic development	59,768	244	60,012	23,579	2,066	34,367
Iran	Prosthetics	-	7,390	7,390	8,150	-	(760)
Iran	Asian trade fair expert	13,776	18,622	32,398	23,655	-	8,743
Iran	Industrial development and productivity	(175)	265	90	-	-	90
Iran	Demography	-	1,568	1,568	1,568	-	-
Iraq	Industrial planning	(4,691)	-	(4,691)	-	-	(4,691)
Iraq	Power and electrical engineer	133	19,298	19,431	16,483	1,574	1,374
Iraq	Stores management	3,345	-	3,345	-	-	3,345
Israel	Social services	(390)	390	-	-	-	-
Israel	Trade promotion and marketing	439	-	439	-	-	439
Kuwait	Economic analysis	3,691	-	3,691	-	-	3,691
Kuwait	Mineral and fuel resources	873	-	873	-	-	873
Kuwait	Statistics	1,884	-	1,884	-	-	1,884
Kuwait	Road construction	302	-	302	264	-	38

Projects financed by recipient Governments		Unencumbered balance at 1 January 1968	Receipts	Total <sup>a/</sup> available in 1968	Obligations incurred Liquidated by Disburse- ments	Unliqui- dated	Unencumbered balance at 31 December 1968
Source of financing	Purpose	\$	\$	\$	\$	\$	\$
Kuwait	Manpower planning	(1,957)	12,026	10,069	9,250	820	(1)
Kuwait	City planning and sewerage	40,711	17,582	58,293	17,381	178	40,734
Kuwait	Public administration	370	-	370	-	-	370
Libya	Economic surveys	(12,174)	-	(12,174)	7,139	-	(19,313)
Libya	Marketing	(1,738)	-	(1,738)	149	-	(1,887)
Libya	Data processing	1,997	-	1,997	-	-	1,997
Libya	Vital and industrial statistics	16,347	23,164	39,511	22,281	200	17,030
Libya	Statistics	1,089	-	1,089	-	-	1,089
Libya	Social development	10,725	20,921	31,646	18,170	131	13,345
Libya	Housing	849	-	849	4,774	-	(3,925)
Libya	Rehabilitation of the handicapped	(6,343)	-	(6,343)	699	-	(7,042)
Libya	Pension law and public administration	(697)	443	(254)	7,505	1 544	(9,303)
Libya	Public administration	37,119	(31,367)	5,752	5,752	-	-
Libya	School of Public Administration	24,128	-	24,128	-	-	24,128
Libya	Fellowship in public administration	-	7,000	7,000	1,924	4,776	300
Libya	Insurance	7,889	5,151	13,040	8,119	-	4,921
Libya	Tourism	20,961	(2,000)	18,961	13,286	-	5,675
Libya	Personnel administration	6,435	-	6,435	22,370	1,056	(16,991)
Libya	Administration and management	11,286	106	11,392	24,984	356	(13,948)
Libya	Pensions	(12,316)	16,105	3,789	19,552	769	(16,532)
Libya	Census statistics	11,187	-	11,187	24,547	103	(13,463)
Libya	Economist	5,057	19,348	24,405	4,326	1,305	18,774
Libya	Physical planning	44,000	-	44,000	-	-	44,000
Libya	Senior economist	12,825	385	13,210	19,082	36	(5,908)
Libya	Economic planning	278,572	17,856	296,428	111,477	9,332	175,619
Libya	OPEX - technical co-operation	36,921	-	36,921	13,791	2,867	20,263
Libya	Social services	25,000	-	25,000	-	-	25,000
Libya	Natural resources development and power	-	2,000	2,000	2,167	-	(167)

SCHEDULE 28 (continued)

Projects financed by recipient Governments		Unencumbered balance at 1 January 1968	Receipts	Total <sup>a/</sup> available in 1968	Obligations incurred		Unencumbered balance at 31 December 1968
Source of financing	Purpose	\$	\$	\$	Liquidated by Disburse- ments	Unliqui- dated	\$
Libya	Funds held in suspense pending instructions from the Government for utilization	3,306	-	3,306	-	-	3,306
Malta	Trade promotion and marketing	4,121	6,441	10,562	9,883	849	(170)
Malta	Physical planning	-	5,297	5,297	7,941	-	(2,644)
Netherlands	Fellowships for Netherlands nationals in social welfare fields	(2,022)	11,817	9,795	2,441	6,240	1,114
Saudi Arabia	General economist	438	-	438	-	-	438
Saudi Arabia	Small industries	(9,345)	-	(9,345)	-	-	(9,345)
Saudi Arabia	Photo laboratories	199	-	199	-	-	199
Saudi Arabia	Photogrammetrists	(8,830)	-	(8,830)	1,141	-	(9,971)
Saudi Arabia	Public finance	(4,638)	-	(4,638)	155	-	(4,793)
Saudi Arabia	Geodetic surveys	(533)	-	(533)	-	-	(533)
Saudi Arabia	Transport programmer	(2,070)	-	(2,070)	-	-	(2,070)
Saudi Arabia	Fellowship in public administration	-	877	877	876	73	(72)
Saudi Arabia	Highways	87,057	144,938	231,995	181,646	1,969	48,380
Saudi Arabia	Town planning and rural construction	15,033	-	15,033	-	-	15,033
Saudi Arabia	Physical planning	4,422	1,620	6,042	1,337	1,484	3,221
Saudi Arabia	Community development	3,090	-	3,090	-	-	3,090
Saudi Arabia	Fellowship in community development	1,310	-	1,310	-	-	1,310
Saudi Arabia	Free port zone	1,562	160	1,722	1,444	-	278
Saudi Arabia	Passport and nationality affairs	(8,003)	199	(7,804)	-	-	(7,804)
Saudi Arabia	Statistics	22,811	-	22,811	22,152	-	659
Saudi Arabia	Local government	272	46	318	-	-	318
Saudi Arabia	Legal adviser	13,375	32,728	46,103	13,338	11,074	21,691
Saudi Arabia	Cartography	4,004	-	4,004	-	-	4,004
Saudi Arabia	Industrial statistics	1,320	-	1,320	2,356	-	(1,036)
Saudi Arabia	Geodetic surveyor	17,330	7,658	24,988	23,629	2,120	(761)
Saudi Arabia	Cartography	23,570	-	23,570	15,985	308	7,277
Saudi Arabia	Cartography	14,782	189	14,971	11,789	200	2,982
Saudi Arabia	Trade promotion and marketing	27,275	-	27,275	32,283	210	(5,218)
Saudi Arabia	Photogrammetrist	-	22,678	22,678	566	3,288	18,824



SCHEDULE 28 (continued)

Projects financed by recipient Governments		Unencumbered balance at 1 January 1968	Receipts	Total a/ available in 1968	Obligations incurred by Disburse- ments	Unliqui- dated	Unencumbered balance at 31 December 1968
Source of financing	Purpose	\$	\$	\$	\$	\$	\$
Saudi Arabia	Transport and communications	-	10,776	10,776	11,695	1,025	(1,944)
Surinam	Statistics	-	8,000	8,000	-	-	8,000
Thailand	Financial institutions	(1,238)	-	(1,238)	-	-	(1,238)
Trinidad and Tobago	Natural gas production and utilization	16,420	20,612	37,032	34,080	409	2,543
Trinidad and Tobago	Land valuation	2,066	-	2,066	-	-	2,066
Trinidad and Tobago	Electronic data processing	8,218	-	8,218	369	-	7,849
Trinidad and Tobago	Public finance	14,945	-	14,945	20,139	-	(5,194)
Trinidad and Tobago	Physical planner	-	24,123	24,123	20,486	-	3,637
United Arab Republic	Metallurgist	(7,084)	-	(7,084)	-	-	(7,084)
Venezuela	Economic development	(110)	-	(110)	-	-	(110)
Venezuela	National accounts	(6,769)	-	(6,769)	-	-	(6,769)
Venezuela	Industrial programmer	8,044	-	8,044	-	-	8,044
Venezuela	Metal and mechanical industries	3,167	-	3,167	176	-	2,991
Venezuela	Maintenance and repair of heavy equipment	735	-	735	-	-	735
Venezuela	Petro-chemicals and fermentology	197	-	197	-	-	197
Venezuela	Statistics	(2,937)	-	(2,937)	-	-	(2,937)
Venezuela	Fellowship in group training	221	-	221	-	-	221
Venezuela	Public administration	4,964	-	4,964	5,395	-	(431)
Venezuela	Economic programming and projections	(406)	15,535	15,129	10,865	1,957	2,307
Zambia	Public administration	22,335	86	22,421	20,797	100	1,524
	Sub-total	958,180	485,388	1,443,568	925,565	60,161	457,842
Associate Experts							
Austria	Development project in Nepal	1,196	-	1,196	-	-	1,196
Belgium	Various fields in several countries	75,287	172,073	247,360	118,914	4,894	123,552
Belgium	Funds held in suspense pending instructions from the Government for utilization	28,480	14,053	42,533	-	-	42,533
Denmark	Various fields in several countries	63,463	60,544	124,007	82,229	9,387	32,391

SCHEDULE 28 (continued)

Associate experts		Unencumbered balance at 1 January 1968	Receipts	Total <sup>a/</sup> available in 1968	Liquidated by Disbursements	Unliquidated	Unencumbered balance at 31 December 1968
Source of financing	Purpose	\$	\$	\$	\$	\$	\$
Federal Republic of Germany	Funds held in suspense pending instructions from the Government for utilization	971	-	971	-	-	971
Netherlands	Various fields in several countries	(372,265)	723,510	351,245	412,341	13,546	(74,642)
Norway	Various fields in several countries	(586)	586	-	-	-	-
Sweden	Various fields in several countries	219,922	339,399	559,321	330,881	32,334	196,106
	Sub-total	16,468	1,310,165	1,326,633	944,365	60,161	322,107
Other projects financed by donor Governments							
Source of financing	Purpose						
Denmark	Statistical fellowship in Africa	1	2,414	2,415	-	-	2,415
Netherlands	Seminar on planning domestic and external resources for investment	65	-	65	-	-	65
Netherlands	Training programme for social welfare personnel, Saigon, Republic of Viet-Nam	123,551	5,563	129,114	57,603	3,344	68,167
Union of Soviet Socialist Republics-Technopromexport	Interpreters accompanying experts in various fields from the Union of Soviet Socialist Republics	(378,344)	368,564	(9,780)	218,652	28,421	(256,853)
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	4,048	-	4,048	-	-	4,048
	Sub-total	(250,679)	376,541	125,862	276,255	31,765	(182,158)

SCHEDULE 28 (continued)

Source of financing	Purpose	Unencumbered balance at 1 January 1968	Receipts	Total <sup>a/</sup> available in 1968	Obligations incurred		Unencumbered balance at 31 December 1968
					Liquidated by Disburse- ments	Unliqui- dated	
		\$	\$	\$	\$	\$	\$
Other Funds-in-Trust	Funds in Trust Programme for the Democratic Republic of the Congo	-	90,319 379,486 54,957 47,709	90,319 379,486 54,957 47,709	82,900 368,767 53,457 43,137	7,419 10,719 1,500 4,572	- - - -
	Social affairs and community development	-	485	485	485	-	-
	Public administration	-	17,628	17,628	17,628	-	-
	Legal	-	2,455	2,455	2,455	-	-
	Police training	-	21,171	21,171	20,294	877	-
	Electric power supply	-	369,545	369,545	13,019	356,526	-
	Land transport	-	67,235	67,235	15,592	51,643	-
	Coastal and river transport	-	195,756	195,756	124,978	70,778	-
	Fund of the United Nations for the Development of West Irian	-	-	-	-	-	-
	Fund for Population Activities	-	210	210	210	-	-
	International Bank for Reconstruction and Development	(1 019)	17,400	16,381	11,811	4,088	482
	International Union of Local Authorities	13,209	-	13,209	13,838	-	(629)
	Pan-American Union	3,282	-	3,282	-	-	3,282
	The Ford Foundation	(1,464)	-	(1,464)	-	-	(1,464)
	The Population Council, Inc.	29	-	29	-	-	29
The Population Council, Inc.	Demographic Training Centre, India	1,231	-	1,231	-	-	1,231
	Demographic Training Centre, United Arab Republic	7,005	36,946	43,951	3,953	27,718	12,280
	Demographic Training Centre, Chile	(1,650)	38	(1,612)	-	-	(1,612)
	Demographic sample surveys in Latin America 1963/67	6,907	568	7,475	-	-	7,475
	Workshop on family planning, Bangkok	4,068	69	4,137	-	-	4,137
	Rural fertility surveys	2,765	32	2,797	2,645	424	(272)

SCHEDULE 28 (continued)

Other Funds-in-Trust	Source of financing	Purpose	Unencumbered balance at 1 January 1968	Receipts	Total <sup>a/</sup> available in 1968	Obligations incurred		Unencumbered balance at 31 December 1968
						Liquidated by Disbursements	Unliquidated	
			\$	\$	\$	\$	\$	\$
The Population Council, Inc.		Seminar in Cairo - October 1966	35	545	580	-	-	580
The Population Council, Inc.		Students from the Middle East	(577)	181	(396)	-	-	(396)
The Rockefeller Foundation		Assistance for ECAFE expanded demographic programme	5,711	(5,711)	-	-	-	-
United Methodist Church		Civil and political rights of women	-	10,750	10,750	11,108	-	(358)
United Nations Children's Fund		Urban pilot project, Tunisia	258	(258)	-	-	-	-
United Nations Children's Fund		Abidjan School of Social Work	626	(626)	-	-	-	-
United Nations Children's Fund		International tutor, Ghana	-	23,000	23,000	-	-	23,000
United Nations Children's Fund		Training course in social planning	-	4,093	4,093	2,279	563	1,251
United Nations Consolidated Education and Training Programme for Southern Africans		Contributions towards the education and training of Southern Africans (re Security Council resolution 191 (1964))	-	325,912 <sup>b/</sup>	325,912	172,896 <sup>b/</sup>	153,016	-
United Nations Korean Reconstruction Agency		Fellowships in industrial development for Korean nationals	22,457	11	22,468	2,333	-	20,135
United Nations Korean Reconstruction Agency		Natkong reconnaissance survey	2,753	150	2,903	1,466	-	1,437
United Nations Programme of Assistance and Exchange in the Field of International Law		Contributions towards a programme of assistance in the teaching, study, dissemination and wider appreciation of International Law	-	3,437	3,437	3,320	-	117
Various		Contributions towards preparation of a booklet concerning housing pilot project, Addis Ababa	-	302	302	228	-	74
Various		Contributions towards a Xerox installation for the Institute of National Planning, Cairo	-	5,000	5,000	-	4,981	19

SCHEDULE 28 (continued)

		Unencumbered balance at 1 January 1968	Receipts	Total <sup>a/</sup> available in 1968	Obligations liquidated by disburse- ments	Unliqui- dated	Unencumbered balance at 31 December 1968
		\$	\$	\$	\$	\$	\$
2. Projects administered by United Nations Industrial Development Organization							
Projects financed by recipient Governments							
Source of financing	Purpose						
Jamaica	Footwear production	16,031	18,630	34,661	15,175	1,146	18,340
Kuwait	Economic study	20,012	22,368	42,380	20,478	-	21,902
Liberia	Economic study for integrated steel plan	12,000	-	12,000	-	-	12,000
Libya	Specification and standardization	10,837	31,366	42,203	11,566	-	30,637
Libya	Building materials research	-	23,100	23,100	-	-	23,100
Libya	Petro-chemicals	-	23,100	23,100	2,283	-	20,817
Libya	Plants and oil development	-	-	15,000	12,365	210	2,425
Venezuela	Fermentation laboratories	-	11,308	12,943	12,755	-	188
Venezuela	Textiles	5,341	26,667	21,320	21,508	-	(188)
	Sub-total	70,168	156,539	226,707	96,130	1,356	129,221
Associate Experts							
Belgium	Various fields in several countries	13,931	-	13,931	19,392	2,976	(8,437)
Denmark	Various fields in several countries	11,190	22,427	33,617	22,856	71	10,690
Netherlands	Various fields in several countries	-	-	-	34,475	1,578	(36,053)
Sweden	Various fields in several countries	14,814	28,994	43,808	25,394	2,868	15,546
	Sub-total	39,935	51,421	91,356	102,117	7,493	(18,254)
Other projects financed by donor Governments							
Union of Soviet Socialist Republics- Technopromexport	Interpreters accompanying experts in various fields from the Union of Soviet Socialist Republics	-	-	-	2,027	-	(2,027)
	Sub-total	-	-	-	2,027	-	(2,027)

SCHEDULE 28 (continued)

Other funds-in-trust	Source of financing	Purpose	Unencumbered balance at 1 January 1968	Receipts	Total <sup>a/</sup> available in 1968	Obligations incurred		Unencumbered balance at 31 December 1968
			\$	\$	\$	Liquidated by Disburse- ments	Unliqui- dated	\$
Funds in trust programme for the Democratic Republic of the Congo	UNIDO/UNDP Trust Fund	Industrial development	-	8,083	8,083	8,083	-	-
		Special industrial services	2,303,746	2,696,789	5,000,535	944,483	580,487	3,475,565
		Sub-total	2,303,746	2,704,872	5,008,618	952,566	580,487	3,475,565
		Total, UNIDO projects	2,413,849	2,912,832	5,326,681	1,152,840	589,336	3,584,505
		Total, all projects	3,255,306	6,916,552	10,171,858	4,368,453	1,464,789	4,338,616

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

b/ Exclusive of transfer of \$100,000 from section 12 of the United Nations budget appropriations.

SCHEDULE 29

C. United Nations and United Nations Industrial Development Organization as participating and executing agencies for the United Nations Development Programme (Special Fund)

Allocations and commitments incurred through 31 December 1968

1. Projects administered by the United Nations

Country and description	Allocations			Liquidated by disbursements			Unencumbered balance of allocations
	Prior years	Current year	Total	Prior years	Current year	Unliquidated	
	\$	\$	\$	\$	\$	\$	
Afghanistan							
Groundwater investigation	1,337 500	-	1,337,500	843,278	243,584	91,336	159,302
Survey of a direct road from Kabul to Herat	752,200	14,400	766,600	137,350	45,730	433,762	149,758
Central authority for housing and town planning, Kabul	833,100	-	833,100	295,762	138,188	68,815	330,335
Establishment of a water management department	-	7,100	7,100	-	6,943	-	157
Argentina							
Mineral survey in the Andean Cordillera	1,503,872	-	1,503,872	1,443,700	13,201	251	46,720
Institute of Urban and Regional Planning, Rosario	1,308	-	1,308	1,308	-	-	-
Groundwater research in the northwest	863,951	-	863,951	486 091	174,172	53,060	150,628
Investigation of prophry copper type mineralization in the provinces of Mendoza, Neuquen and San Juan	1,492,100	(127,212)	1,364,888	858,885	346,351	10,010	149,642
Bolivia							
Pilot mineral survey of the Cordillera and Altiplano	1,320,733	-	1,320,733	1,322,652	(654)	-	(1,265)
Mining and Metallurgical Research Institute	778,300	-	778,300	301,785	186,790	43,258	246,467
Construction of a port and improvement of navigation on the Paraguay River	6,200	-	6,200	3,539	(238)	-	2,899
Centre for Petroleum Development, Santa Cruz	853,200	48,000	901,200	572,034	187,197	74,376	67,593
Development of the gold deposits of the Tipuani area	878,876	(601,176)	277,700	207,150	53,170	13,053	4,327
Groundwater development in the Altiplano	1,000	57,100	58,100	762	17,227	91	40,020
Flood control of the Bolivian rivers of the Amazon Basin	6,200	-	6,200	1,727	(238)	-	4,711
Brazil							
National Housing Research Centre	-	61,500	61,500	-	1,526	-	59,974
Burma							
Survey of lead and zinc mining and smelting	562,661	-	562,661	529,358	183	-	33,120
Mu River Irrigation Survey	1,134,050	97,000	1,231,050	436,966	446,156	268,954	78,974
Development of the Sittang River Valley	-	34,700	34,700	-	4,092	2,800	27,808
Burundi							
Royal School of Administration, Bujumbura	667,200	134,300	801,500	110,235	126,218	76,836	488,211
Integrated rural development	-	1,900	1,900	-	-	-	1,900
Mineral survey	-	138,500	138,500	-	37,318	29,704	71,478
Cambodia							
Strengthening of the directorate of electric power	762,700	-	762,700	121,552	258,912	97,242	284,994
Statistics and applied economics	-	900	900	-	267	633	-
Cameroon							
Strengthening of geological services and research on raw materials for industry	-	1,600	1,600	-	1,324	69	207
Ceylon							
Institute of Surveying and Mapping, Diyatalawa	555,700	-	555,700	138,769	113,250	56,600	247,081
National economic programming and planning	275,000	217,000	492,000	52,668	182,076	177,033	80,223

SCHEDULE 29 (continued)

Country and description	Allocations			Liquidated by disbursements			Unliquidated	Unencumbered balance of allocations
	Prior years	Current year	Total	Prior years	Current year	Total		
	\$	\$	\$	\$	\$	\$		
Chile								
Mineral resources survey of the province of Coquimbo	882,761	-	882,761	897,844	(2,115)	-	895,729	(12,968)
Survey for geothermal development in northern Chile	1,534,600	-	1,534,600	38,089	163,313	64,274	265,676	1,268,924
Detailed mineral investigation of selected zones in Atacama and Coquimbo Provinces	97,000	1,411,968	1,508,968	53,110	212,139	145,583	410,832	1,098,136
Groundwater investigation in selected areas in northern Chile	-	1,100	1,100	785	-	-	785	315
China								
Comprehensive hydraulic development survey of the Choshui and Wu Basins	836,100	-	836,100	817,093	15,660	-	832,753	3,347
National Maritime Development Institute, Taipei	1,503,405	87,000	1,590,405	666,557	457,192	81,734	1,205,483	384,922
Urban planning and housing development	655,700	-	655,700	142,885	129,739	85,908	358,532	297,168
Colombia								
Institute of General Administration, Bogotá	576,500	41,950	618,450	339,606	145,901	25,146	510,653	107,797
Development of the Choco Valley	125,000	-	125,000	-	20,891	12,246	33,137	91,863
Congo-Brazzaville								
Mineral exploration in the southwest Congo, Democratic Republic of	899,000	-	899,000	312,254	240,302	43,883	596,439	302,561
National youth training and rural resettlement	10,300	(10,300)	-	7,834	-	149	7,983	(7,983)
Mineral resources survey in the Kas-Congo	-	90,200	90,200	-	16,511	12,765	29,276	60,924
Costa Rica								
Groundwater surveys in three selected areas	829,157	-	829,157	106,293	182,558	60,105	348,956	480,201
Mineral survey in the northwest	139,800	-	139,800	74,757	5,939	-	80,696	59,104
Cyprus								
Survey of groundwater and mineral resources	1,445,600	-	1,445,600	1,191,387	180,812	42,713	1,414,912	30,688
Czechoslovakia								
Computing Research Centre, Prague	35,000	1,804,700	1,839,700	5,506	20,898	34,149	60,613	1,779,087
Dahomey								
Mineral survey	200	1,363	1,563	-	1,563	-	1,563	-
Ecuador								
Surveys of metallic and non-metallic minerals	1,167,220	116,453	1,283,673	896,121	255,867	45,704	1,197,692	85,981
El Salvador								
Groundwater survey of the metropolitan area of San Salvador	633,400	8,100	641,500	247,559	121,760	51,635	420,954	220,546
Survey of geothermal resources	951,100	110,000	1,061,100	177,790	821,487	86,839	1,086,116	(25,016)
Assessment of mineral deposits in the North	733,200	30,600	763,800	93,709	219,941	81,463	395,113	368,687
Ethiopia								
Mineral survey in two selected areas	1,407,897	-	1,407,897	35,045	457,224	251,013	743,282	664,615
Ghana								
Institute of Public Administration, Accra	555,600	-	555,600	543,016	3,385	-	546,401	9,199
Greece								
Power development planning	-	65,200	65,200	-	6,506	8,166	14,672	50,528
Guatemala								
Mineral surveys in two selected zones	973,600	(34,000)	939,600	363,087	213,090	54,376	630,553	309,047
Guinea								
National Mineral and Geological Centre, Conakry	1,300	1,065,739	1,067,039	1,867	27,648	62,140	91,655	975,384
Guyana								
Power development	789,500	-	789,500	400,263	173,244	31,011	604,518	184,982
Mineral survey (phase II)	934,000	-	934,000	397,037	217,751	69,431	684,219	249,781



SCHEDULE 29 (continued)

Country and description	Allocations			Commitments incurred				Unencumbered balance of allocations
	Prior years	Current year	Total	Liquidated by disbursements	Unliquidated	Total		
	\$	\$	\$	Prior years	Current year	\$	\$	\$
India								
Survey of potential hydropower sites	2,351,100	-	2,351,100	2,332,389	1,636	2,334,025	17,075	
Cavitation Research Centre, Poona	505,600	50,000	555,600	388,562	86,476	525,691	29,909	
Assistance to the survey of India for pre-investment surveying, mapping and training	1,462,200	-	1,462,200	262,198	754,180	1,073,699	388,501	
Groundwater surveys in Rajasthan and Uttar Pradesh	912,900	-	912,900	160,717	230,271	526,931	385,969	
Groundwater investigations in Madras State	989,200	-	989,200	575,727	224,270	926,489	62,711	
Institute for Petroleum Exploration, Dehra Dun (phase II)	910,700	140,200	1,050,900	555,342	224,518	845,568	205,332	
Mineral development in Madras State	949,700	-	949,700	55,045	201,524	457,388	492,312	
Groundwater investigations in Madras State (phase II)	-	295,500	295,500	-	14,559	59,675	235,825	
Iran								
Geological Survey Institute	3 849,200	237,321	4,086,521	3,621,953	309,772	3,936,115	150,406	
Public service reform and training	7,000	591,700	598,700	4,035	125,270	99,548	369,847	
Geological Survey Institute (phase II)	-	222,000	222,000	-	116,799	84,951	20,250	
Iraq								
Assistance in development planning and execution	632,900	-	632,900	100,926	101,373	228,281	404,619	
Building Research Centre, Baghdad	3,700	31,000	34,700	3,290	13,750	33,454	1,246	
Ireland								
National Institute for Physical Planning and Construction Research	657,000	-	657,000	413,179	62,729	492,789	164,211	
Israel								
Electrodialysis Pilot Plant, Mashabei Sade	658,800	-	658,800	3,265	36,670	54,871	603,929	
Ivory Coast								
Mineral survey in the southwest	1,167,300	(54,680)	1,112,620	796,071	257,208	1,064,377	48,243	
Jamaica								
Assistance to the survey department of Jamaica	322,900	31,700	354,600	222,350	63,479	304,360	50,240	
Assistance in physical development planning	58,400	337,300	395,700	34,114	62,225	141,311	254,389	
Jordan								
Establishment of a mineral exploration unit	486,200	-	486,200	35,684	153,006	260,038	226,162	
National Institute of Housing	3,700	57,000	60,700	3,712	22,886	49,749	10,951	
Kenya								
Mineral resources survey in Western Kenya	721,913	53,000	774,913	646,113	80,250	746,168	28,745	
Kuwait								
Kuwait Institute of Economic and Social Planning in the Middle East	819,500	-	819,500	176,971	128,494	418,835	400,665	
Water Resources Centre, Kuwait City	-	512,900	512,900	-	36,912	61,747	451,153	
Lebanon								
Groundwater survey	1,242,200	111,000	1,353,200	1,130,906	119,810	1,321,459	31,741	
Liberia								
Assistance to the Department of Planning and Economic Affairs, Monrovia	909,800	378,300	1,288,100	646,300	333,880	1,163,605	124,495	
Libya								
National Institute of Public Administration, Tripoli	328,900	1,040,900	1,369,800	66,475	193,521	408,590	961,210	
Madagascar								
Surveys of the mineral and groundwater resources of Southern Madagascar	1,116,070	267,700	1,383,770	930,716	163,060	1,272,621	111,149	
Study of energy	5,100	54,000	59,100	4,391	25,345	29,736	29,364	
Mali								
Strengthening government services for groundwater exploration and development	38,000	744,400	782,400	8,379	14,480	51,633	730,767	

SCHEDULE 29 (continued)

Country and description	Projects in operation	Allocations			Liquidated by disbursements			Unliquidated	Total	Unencumbered balance of allocations
		Prior years	Current year	Total	Prior years	Current year	dated			
Mauritania										
Establishment of a groundwater service		32,300	839,700	872,000	367	35,161	53,630	89,158	782,842	
Mexico										
Regional development of the Lerme Zibe		-	600	600	-	506	-	506	94	
Morocco										
Institute of Statistics and Applied Economics, Rabat		1,028,300	-	1,028,300	275,686	168,987	109,868	554,541	473,759	
Potash exploration in the Khemisset Basin		1,325,830	-	1,325,830	312,677	324,816	176,428	813,921	511,909	
Integrated regional development		-	75,600	75,600	-	43,060	16,497	59,557	16,043	
Nepal										
Hydroelectric development of the Karnali River		1,100,979	80,500	1,181,479	1,100,433	67,806	-	1,168,239	13,240	
Transport feasibility studies		-	2,000	2,000	-	1,882	-	1,882	118	
Nicaragua										
Mineral survey		881,200	(38,300)	842,900	739,438	13,585	9,021	762,044	80,856	
Groundwater investigation in the Central Pacific Coastal Region		679,700	-	679,700	3,767	71,083	88,957	163,807	515,893	
Niger										
National School of Administration, Niamey		688,000	-	688,000	230,940	169,198	141,145	541,283	146,717	
Mineral exploration in two areas		1,150,030	-	1,150,030	147,706	288,508	104,776	540,990	609,040	
Nigeria										
Aeromagnetic survey of minerals in the Northwest		416,300	-	416,300	357,438	(1,568)	-	355,870	60,430	
Pakistan										
Mineral survey		1,758,500	-	1,758,500	1,654,399	11,803	24,925	1,691,127	67,373	
Strengthening of the Dacca branch of the survey of Pakistan		676,190	-	676,190	458,847	67,373	51,171	577,391	98,799	
Location and planning of cities in East Pakistan		996,500	-	996,500	60,703	42,328	20,662	123,693	872,807	
Master plan for the metropolitan area of Karachi		-	41,750	41,750	-	12,174	11,441	23,615	18,135	
Panama										
Mineral survey of the Azuero area		1,141,400	50,355	1,191,755	561,790	394,624	115,360	1,071,774	119,981	
Paraguay										
Navigation study of the Paraguay River south of Asuncion		744,100	-	744,100	8,063	25,568	8,801	42,432	701,668	
Survey water resources, Chaco		-	200,000	200,000	-	68,671	107,575	176,246	23,754	
Peru										
Experimental housing project, Lima		140,800	866,100	1,006,900	8,312	32,811	3,809	44,932	961,968	
Philippines										
Institute of Applied Geology, Manila		741,600	-	741,600	720,245	38,475	4,213	762,933	(21,333)	
Survey of coal resources in Mindanao		525,500	-	525,500	450,533	63,432	3,070	517,035	8,465	
Feasibility survey for the hydraulic control of the Laguna de Bay Complex and related developmental activities		679,800	-	679,800	67,467	298,676	205,563	571,706	108,094	
Institute of Planning of the University of the Philippines		-	36,800	36,800	-	16,904	14,546	31,450	5,350	
Poland										
Sub-surface exploration for potassium salts		977,322	-	977,322	338,405	249,871	325,239	913,515	63,807	
Planning the comprehensive development of the Vistula River System		-	875,100	875,100	-	38,105	12,610	50,715	824,385	
Rwanda										
Mineral survey		-	-	-	-	5,847	19,639	25,486	(25,486)	
Saudi Arabia										
Comprehensive regional plan for the Haj Region		-	5,700	5,700	-	4,928	560	5,488	212	
Senegal										
Mineral survey		1,048,100	-	1,048,100	962,945	20,239	2,453	985,637	62,463	
Mineral resources survey (phase II)		485,747	-	485,747	198,750	194,317	45,146	438,213	47,534	
Sierra Leone										
Electricity directorate		-	1,200	1,200	-	1,079	88	1,167	33	

SCHEDULE 29 (continued)

Country and description	Allocations			Liquidated by disbursements			Unencumbered balance of allocations
	Prior years	Current year	Total	Prior years	Current year	Unliquidated	
	\$	\$	\$	\$	\$	\$	
Singapore							
Assistance in urban renewal and development	1,434,000	-	1,434,000	132,761	468,589	695,338	1,296,688
Metal industry development centre	4,100	(4,100)	-	-	-	-	-
Somalia							
Mineral and groundwater survey	1,001,768	28,835	1,030,603	765,062	192,696	34,397	992,155
Institute of Public Administration, Mogadiscio	1,001,000	190,300	1,191,300	534,829	292,916	101,120	928,865
Mineral and groundwater survey (phase II)	-	329,600	329,600	-	197,612	36,774	234,386
Sudan							
Mineral survey in three selected areas	1,432,852	-	1,432,852	13,604	471,626	220,615	705,845
Syria							
Planning Institute for Economic and Social Development, Damascus	640,900	25,000	665,900	159,247	106,518	41,824	307,589
Thailand							
Survey of minerals and mineral processing industries in the northeast	304,900	-	304,900	250,965	18,135	15,057	284,157
Togo							
Survey of groundwater and mineral resources	1,271,100	-	1,271,100	1,124,281	14,344	83,399	1,222,024
Building Construction Centre, Caccavelli	309,200	759,200	1,068,400	2,988	125,886	243,528	372,402
Trinidad and Tobago							
Seismic survey in the marine area between Trinidad and Tobago							
Tunisia							
Mineral investigation of the Foussana Basin	1,000	626,000	627,000	1,015	448,776	50,326	500,117
Turkey							
Geothermal energy survey of Western Anatolia	980,700	-	980,700	489,716	101,860	60,868	652,444
Uganda							
Rural development and refugee settlement	-	2,500	2,500	-	1,857	700	2,557
Karamoja groundwater survey	642,970	-	642,970	466,641	155,188	9,195	631,024
Institute of statistics and applied economics	-	29,000	29,000	-	11,226	1,629	12,855
United Arab Republic							
Assessment of the mineral potential of the Aswan region	1,882,789	-	1,882,789	350,744	303,647	132,774	787,165
United Kingdom-Fiji							
Survey of the transport system	571,800	-	571,800	181,157	140,889	55,837	377,883
United Kingdom-Solomon Islands							
Aerial geophysical surveys	935,900	-	935,900	774,938	73,955	9,849	858,742
United Kingdom-Swaziland							
Aerial geophysical survey	452,500	-	452,500	256,643	80,380	42,181	379,204
United Republic of Tanzania							
Mineral exploration of the Lake Victoria goldfield	590,400	-	590,400	385,571	68,518	5,332	459,421
Upper Volta							
Mineral and groundwater surveys	1,241,800	-	1,241,800	1,027,411	226,617	4,091	1,258,119
Feasibility surveys for mineral development in the northeast and associated transport factors	442,092	363,500	805,592	364,181	195,473	223,494	783,148
Venezuela							
Urban research and planning	104,350	586,950	691,300	52,733	47,015	28,059	127,807
National Centre for Training and Applied Research in Community Development	699,525	-	699,525	149,191	101,104	66,330	316,625
Mineral survey	-	900	900	529	745	-	1,274
Municipal administration and development	900	42,362	43,262	-	18,880	22,532	41,412

## SCHEDULE 29 (continued)

Country and description	Projects in operation	Allocations			Liquidated by disbursements			Unliquidated	Unencumbered balance of allocations \$	
		Prior years \$	Current year \$	Total \$	Prior years \$	Current year \$	Unliquidated \$			Total \$
Yemen	Mineral survey	-	4,100	4,100	-	3,861	-	3,861	239	
Yugoslavia	Studies on the regulation and control of the Vardar River	1,333,000	-	1,333,000	801,285	377,138	106,943	1,285,366	47,634	
	Regulation and management of the Sava River	37,300	950,200	987,500	23,422	54,299	639,876	717,597	269,903	
	Physical development plan for the South Adriatic region	1,004,000	-	1,004,000	65,672	596,072	230,334	892,078	111,922	
Zambia	Airborne geophysical survey	1,800	75,200	77,000	1,549	275	13,400	15,224	61,776	
Regional Africa										
	African Institute for Economic Development and Planning	4,555,350	-	4,555,350	1,964,245	1,157,391	337	3,121,973	1,433,377	
	Electric power development survey	673,200	-	673,200	264,223	177,445	62,828	504,496	168,704	
	Feasibility survey for the regulation of the Senegal River	1,017,500	-	1,017,500	335,728	488,525	47,732	871,985	145,515	
	Feasibility study for the diversion of the Lagone River floods	319,000	-	319,000	92,725	119,005	36,383	248,113	70,887	
	Design of system of water management in the Upper Senegal River catchment	1,405,500	-	1,405,500	20,544	109,124	638,702	768,370	637,130	
	African Development Bank Pre-investment Unit	2,696,500	-	2,696,500	94,436	510,306	243,997	848,739	1,847,761	
	Trans-Saharan road study	212,800	-	212,800	33,171	161,766	27,189	222,126	(9,326)	
	Navigability and port studies on the Senegal River	1,184,400	-	1,184,400	3,598	80,208	70,169	153,975	1,030,425	
	Institute of Administration in the University of Botswana, Lesotho and Swaziland	2,700	-	2,700	704	-	-	704	1,996	
	East African railways and harbours training and development	13,500	95,100	108,600	1,294	70,937	66,343	138,574	(29,974)	
	Senegal River Basin development: mineral exploration	9,295	-	9,295	1,516	4,967	-	6,483	2,812	
The Americas										
	Latin American Demographic Centre Celade	488,570	1,424,330	1,912,900	343,369	326,859	61,241	731,469	1,181,431	
	Latin American Institute for Economic and Social Planning, Santiago	581,400	-	581,400	467,555	1,975	-	469,530	111,870	
	Central American Institute of Public Administration, San José	327,475	194,500	521,975	147,563	172,931	59,245	379,739	142,236	
	Latin American Institute for Economic and Social Planning, Santiago (phase II)	4,811,900	-	4,811,900	594,952	1,179,737	-	1,774,689	3,037,211	
Asia and the Far East										
	Survey of minerals and mineral-processing industries in the Lower Mekong River Basin	972,100	-	972,100	513,781	218,721	192,077	924,579	47,521	
	Asian Institute for Economic Development and Planning	3,501,100	-	3,501,100	1,927,249	736,021	11,882	2,675,152	825,948	
	Institutional support to the Committee for Co-ordination of Investigations of the Lower Mekong Basin	2,855,945	-	2,855,945	2,362,083	704,621	131,797	3,198,501	(342,556)	
	Institutional support for the Asian Highway	207,400	1,122,000	1,329,400	114,981	76,552	27,769	219,302	1,110,098	
	Institutional support to the Mekong Committee (phase II)	18,000	648,800	666,800	16,481	336,952	43,121	396,554	270,246	
	Asian Institute for Training and Research in Statistics	-	5,300	5,300	-	2,498	1,410	3,908	1,392	
		115,891,501	20,551,308	136,442,809	56,072,944	25,521,410	11,333,631	92,927,985	43,514,824	
	For projects	9,799,110	1,750,713	11,549,823	6,110,875	2,583,018	2,855,930	11,549,823	-	
	For overhead	125,690,611	22,302,021	147,992,632	62,183,819	28,104,428	14,189,561	104,477,808	43,514,824	

SCHEDULE 29 (continued)

Country and description	Allocations			Liquidated by disbursements			Commitments incurred			Unencumbered balance of allocations
	Prior years	Current year	Total	Prior years	Current year	Unliquidated	Total			
	\$	\$	\$	\$	\$	\$	\$			
Completed projects										
Brazil										
Survey of rock-salt deposits	794,200	(716,553)	77,647	68,707	8,940	-	77,647	-		
India										
Institute for Petroleum Exploration, Dehra Dun	912,700	(47,845)	864,855	864,169	686	-	864,855	-		
Indonesia										
Statistical Research and Development Centre, Jakarta	674,130	1,019	675,149	675,149	-	-	675,149	-		
Israel										
Silicate Institute	533,968	7,625	541,593	537,595	3,998	-	541,593	-		
Madagascar										
Railway survey	337,200	(34,919)	302,281	284,648	17,633	-	302,281	-		
Mexico										
Survey of metallic mineral deposits	2,442,740	(32,374)	2,410,366	2,409,713	653	-	2,410,366	-		
Panama										
Water resources survey of the Chiriqui and Chico River basins	317,497	(115)	317,382	317,267	115	-	317,382	-		
Yugoslavia										
Skopje urban plan	1,563,500	(81,823)	1,481,677	1,471,645	10,032	-	1,481,677	-		
Regional										
The Americas										
Latin American Institute for Economic and Social Planning	2,942,438	11,145	2,953,583	2,950,828	2,755	-	29,53,583	-		
Asia and the Far East										
Survey of four tributaries Mekong	1,558,750	(29,205)	1,529,545	1,529,548	(3)	-	1,529,545	-		
For projects	12,077,123	(923,045)	11,154,078	11,109,269	44,809	-	11,154,078	-		
For overhead	844,000	4,800	848,800	844,000	4,800	-	848,800	-		
	12,921,123	(918,245)	12,002,878	11,953,269	49,609	-	12,002,878	-		
Total, for projects	127,968,624	19,628,263	147,596,887	67,182,213	25,566,219	11,333,631	104,082,063	43,514,824		
Total, for overhead										
(schedule 20)	10,643,110	1,755,513	12,398,623	6,954,875	2,587,818	2,855,930	12,398,623	-		
	138,611,734	21,383,776	159,995,510	74,137,088	28,154,037	14,189,561	116,480,686	43,514,824		

2. Projects administered by the United Nations Industrial Development Organization

Projects in operation

Algeria										
Industrial and marketing surveys on petroleum derivatives and natural gas	844,000	(63,500)	780,500	651,350	101,637	-	-	-	752,992	27,508
Centre for Industrial and Technological Studies	-	48,800	48,800	-	1,037	2,028	-	-	3,065	45,735
Bolivia										
Experimental Production Plant for Asbestos Processing, Cochabamba	-	32,600	32,600	-	14,659	11,600	-	-	26,259	6,341
Chile										
Metalworking Industry Testing Centre	-	36,100	36,100	-	-	-	-	-	-	36,100
Colombia										
Institute for Technological Research	614,600	14,904	629,504	581,516	37,098	6,779	-	-	625,393	4,111
Institute for Technological Research Bogotá (phase II)	-	200,850	200,850	-	130,994	45,727	-	-	176,721	24,129
India										
Design Centre for Electrical Measuring Instruments	-	33,900	33,900	-	8,030	16,198	-	-	24,228	9,672

SCHEDULE 29 (continued)

Country and description	Allocations			Commitments incurred				Unencumbered balance of allocations
	Prior years	Current year	Total	Liquidated by disbursements			Unliquidated	
				Prior years	Current year	Total		
	\$	\$	\$	\$	\$	\$	\$	\$
Iran								
Research Centre for industrial and trade development	156,500	797,500	954,000	71,761	60,647	48,350	180,758	773,242
Establishment of an industrial estate	641,300	-	641,300	243,653	189,729	73,199	506,581	134,719
Israel								
Industrial Research Centre	1,151,800	-	1,151,800	99,303	164,762	174,179	438,244	713,556
Jordan								
Centre for Industrial Development, Amman	131,900	906,900	1,038,800	32,765	237,326	147,754	417,845	620,955
Malaysia								
National Institute of Scientific and Industrial Research	-	2,000	2,000	-	-	-	-	2,000
Mexico								
Regional Development of the Lerma Zone	-	900	900	-	939	-	939	(39)
Pakistan								
Pre-investment studies for the promotion of the fertilizer and petrochemical industries	1,425,100	-	1,425,100	101,234	286,025	70,311	457,570	967,530
Paraguay								
Technical Standards National Institute	610,712	-	610,712	191,940	147,975	82,593	422,508	188,204
Rwanda								
Pilot Plant for Industrialization and Pyrethrum Production, Mukingo	64,600	1,283,300	1,347,900	50,117	45,430	24,009	119,556	1,228,344
Saudi Arabi								
Industrial Studies and Development Centre, Riyadh	563,300	9,000	572,300	154,865	91,863	104,690	351,418	220,882
Sudan								
Industrial Research Institute, Khartoum	686,200	700	686,900	317,577	126,564	115,435	559,576	127,324
Thailand								
Technological Research Institute, Bangkok	781,200	-	781,200	493,844	116,224	85,239	695,307	85,893
Togo								
Demonstration plant for the production of phosphate fertilizer	-	2,000	2,000	-	-	859	859	1,141
Tunisia								
National Centre for Industrial Studies, Tunis	28,400	666,900	695,300	9,214	53,338	79,638	142,190	553,110
Turkey								
Small Industries Development Programme	63,000	2,100	65,100	-	2,603	25	2,628	62,472
In-Plant Training Centre for Engineers, Kirikkale	-	32,400	32,400	-	1,578	-	1,578	30,822
Uganda								
Small Industries Development Programme and Establishment of an Industrial Estate, Kampala	19,700	653,200	672,900	10,764	19,313	8,987	39,064	633,836
United Arab Republic								
Engineering and Industrial Design Development Centre, Nasser City	4,800	872,200	877,000	4,727	25,627	4,293	34,647	842,353
Demonstration Pesticide Production Plant Based on Chlorine and Bromine Resources	-	13,200	13,200	-	12,429	664	13,093	107
United Republic of Tanzania								
Industrial Studies and Development Centre, Dar es Salaam	474,400	-	474,400	209,260	127,175	44,677	381,112	93,288
Yugoslavia								
Centre for Industrial Organization and Development	-	400	400	-	-	-	-	400
Zambia								
Industrial and Management Training Centre, Lusaka	-	3,800	3,800	-	899	780	1,679	2,121
Development of small-scale industries	-	3,800	3,800	-	-	-	-	3,800

SCHEDULE 29 (continued)

Country and description	Projects in operation	Allocations		Commitments incurred			Unencumbered balance of allocations
		Prior years	Current year	Prior years	Current year	Unliquidated	
		\$	\$	\$	\$	\$	\$
Regional							
Africa							
Centre of Industrial Studies for the Maghreb		36,700	1,274,800	17,955	27,496	5,176	1,260,873
The Americas							
Central American Research Institute for Industry		750,000	27,600	525,155	251,236	-	1,209
(ICAITI) phase II							
Asia and the Far East							
Export promotion		-	5,100	-	493	-	4,607
	For projects	9,048,212	6,861,454	3,767,005	2,283,126	1,153,190	8,706,345
	For overhead (schedule 20)	858,200	760,200	566,900	444,300	607,200	-
		<u>9,906,412</u>	<u>7,621,654</u>	<u>4,333,905</u>	<u>2,727,426</u>	<u>1,760,390</u>	<u>8,706,345</u>
3. Total for all projects							
		12,921,123	(918,245)	11,953,269	49,609	-	-
For projects completed in 1968							
United Nations							
For projects in operation at 31 December 1968							
United Nations		125,690,611	22,302,021	62,183,819	28,104,428	14,189,561	43,514,824
United Nations Industrial Development Organization							
		<u>9,906,412</u>	<u>7,621,654</u>	<u>4,333,905</u>	<u>2,727,426</u>	<u>1,760,390</u>	<u>8,706,345</u>
		<u>135,597,023</u>	<u>29,923,675</u>	<u>66,517,724</u>	<u>30,831,854</u>	<u>15,949,951</u>	<u>52,221,169</u>
		<u>148,518,146</u>	<u>29,005,430</u>	<u>78,470,993</u>	<u>30,881,463</u>	<u>15,949,951</u>	<u>52,221,169</u>

UNITED NATIONS AND UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION  
AS PARTICIPATING AND EXECUTING AGENCIES FOR THE UNITED NATIONS  
DEVELOPMENT PROGRAMME (SPECIAL FUND)

SCHEDULE 30

Status of Governments' cash counterpart contributions  
as at 31 December 1968

	Contributions due		Contributions received		Exchange adjustments and miscellaneous income		Disbursements		Balance available at 31 December 1968
	Total	Through 31 December 1968	Prior years	Current year	Prior years	Current year	Prior years	Current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Projects in operation</u>									
*Israel - industrial research laboratories	920,245	540,000	350,000	190,000	-	(62)	55,781	197,923	253,704
Nicaragua - groundwater investigations in the Central Pacific									286,358
Coastal Region	132,000	132,000	84,600	-	-	-	-	55	55
Pakistan - mineral survey	657,986	657,986	658,127	-	(4)	-	606,715	-	606,715
Philippines - survey of coal resources in Mindanao	101,700	101,700	101,700	-	-	-	73,512	28,371	101,883
Total, projects in operation	1,811,931	1,431,686	1,194,427	190,000	(4)	(62)	736,008	226,349	962,357
									422,136
									(183)
<u>Projects completed in 1968</u>									
Regional - Latin American Institute for Economic and Social Planning	1,000,000	1,000,000	1,000,000	-	-	-	997,824	2,176	1,000,000
Regional - survey of four tributaries (Mekong)									
Cambodia	21,866	21,866	21,866	-	-	-	21,866	-	21,866
Laos	18,600	18,600	18,600	-	-	-	18,600	-	18,600
Republic of Viet-Nam	7,809	7,809	7,809	-	-	-	7,809	-	7,809
Thailand	38,000	38,000	38,000	-	-	-	38,000	-	38,000
Total, projects completed in 1968	86,275	86,275	86,275	-	-	-	86,275	-	86,275
Total, projects completed in 1968	1,086,275	1,086,275	1,086,275	-	-	-	1,084,099	2,176	1,086,275
Total, all projects	2,898,206	2,517,961	2,280,702	190,000	(4)	(62)	1,820,107	228,525	2,048,632
									422,136

\* Project administered by the United Nations Industrial Development Organization.



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

## SCHEDULE 31

Contributions receivable from Members as at 31 December 1968

	Collections during 1968 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 a/ \$
Afghanistan	-	2,110	2,355	2,368	4,333	2,821	907	5,584	5,926	3,095	-	-	29,499
Albania	-	1,689	1,885	1,895	3,466	2,256	735	7,484	3,951	6,062	10,000	5,876	45,299
Algeria	-	4,221	4,711	-	-	-	-	-	-	-	-	-	8,932
Argentina	35,007	38,836	45,345	43,576	87,518	56,974	18,442	103,291	109,594	168,180	285,000	5,088	959,844
Australia	-	63,227	-	-	-	-	-	-	-	-	-	-	63,227
Austria	-	-	-	-	-	-	-	-	-	-	-	-	-
Barbados	1,689	-	-	-	-	-	-	-	-	-	-	-	-
Belgium	-	46,019	49,282	49,282	-	-	-	-	-	-	-	-	144,583
Bolivia	-	1,689	1,885	1,895	3,466	2,256	735	7,484	5,939	6,056	12,500	-	41,905
Botswana	-	-	-	-	-	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulgaria	-	7,176	8,009	8,052	17,330	11,282	3,700	29,938	15,826	24,257	35,000	-	181,155
Burma	-	-	-	-	-	-	-	-	-	-	-	-	-
Burundi	-	1,689	1,885	1,895	3,466	2,256	87	-	-	-	-	-	11,278
Byelorussian Soviet Socialist Republic	-	104,044	111,420	111,420	91,997	49,322	50,170	87,943	46,419	71,219	117,500	70,510	911,964
Cambodia	-	1,689	-	-	-	-	-	-	-	-	-	-	1,689
Cameroon	-	1,689	-	-	-	-	-	-	-	-	-	-	1,689
Canada	-	-	-	-	-	-	-	-	-	-	-	-	-
Central African Republic	-	1,689	567	-	-	-	-	-	-	-	-	-	2,256
Ceylon	-	-	-	-	-	-	-	-	-	-	-	-	-
Chad	-	1,689	1,885	1,895	2,916	-	-	-	-	-	-	-	8,385
Chile	-	11,397	12,720	12,788	22,529	-	-	-	-	-	-	-	165,903
China	-	179,406	200,235	201,302	395,997	14,667	4,765	25,125	26,643	35,269	-	-	5,274,570
Colombia	-	-	-	-	-	237,793	217,133	466,208	989,797	759,151	1,252,500	355,048	-
Congo (Brazzaville)	1,942	1,689	1,835	1,895	3,466	314	-	-	-	-	-	-	9,249
Congo, Democratic Republic of	-	-	-	-	-	-	-	-	-	-	-	-	-
Costa Rica	-	2,110	2,355	2,368	-	-	-	-	-	-	-	-	6,833
Cuba	-	1,689	1,885	1,895	3,466	2,256	735	1,927	-	-	-	-	13,853
Cyprus	-	8,442	9,422	9,473	19,063	12,410	4,008	46,778	24,679	37,874	65,000	12,662	249,811
Czechoslovakia	-	-	-	-	-	-	-	-	-	-	-	-	-
Dahomey	-	222,094	237,837	237,837	185,993	110,972	113,093	162,787	85,983	131,856	205,000	123,393	1,814,845
Denmark	-	1,689	1,885	1,895	4,333	-	-	-	-	-	-	-	5,530
Dominican Republic	-	-	-	-	-	2,821	919	9,356	-	-	-	-	22,898
Ecuador	-	2,110	2,355	2,368	3,296	-	-	-	-	-	-	-	10,129
El Salvador	-	1,689	1,885	1,895	1,942	-	-	-	-	-	-	-	7,411
Ethiopia	-	-	-	-	-	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-	-	-	-	-	-
France	-	243,703	260,976	260,976	-	-	-	-	-	-	-	-	765,655
Gabon	-	-	-	-	-	-	-	-	-	-	-	-	-
Gambia	1,689	1,045	-	-	-	-	-	-	-	-	-	-	1,045
Ghana	3,376	-	-	-	-	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-	-	-	-	-	-
Guatemala	-	-	-	-	-	-	-	-	-	-	-	-	-
Guinea	-	1,689	1,885	1,895	3,466	2,256	735	7,484	-	-	-	-	19,410
Guyana	-	-	-	-	-	-	-	-	-	-	-	-	-
Haiti	-	1,689	1,885	1,895	3,466	2,256	735	3,722	3,951	6,062	-	-	25,661
Honduras	3,500	691	-	-	-	-	-	-	-	-	-	-	691
Hungary	-	112,047	119,990	119,990	90,228	53,115	54,126	78,587	41,516	63,627	97,500	67,572	898,298
Iceland	-	-	-	-	-	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-	-	-	-	-	-

	Collections during 1968 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 a/ \$
Indonesia	-	-	-	-	-	-	-	-	-	-	-	-	-
Iran	8,442	-	-	-	-	-	-	-	-	-	-	-	-
Iraq	-	3,376	3,769	3,789	7,798	5,077	1,654	16,840	8,854	13,623	30,000	5,627	100,407
Ireland	-	-	-	-	-	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-	-	-	-	-	-
Ivory Coast	212,174	1,689	-	-	-	-	-	-	-	-	-	-	1,689
Jamaica	-	-	-	-	-	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-	-	-	-	-	-
Jordan	-	1,689	1,885	1,895	3,466	2,256	755	7,484	3,951	6,062	10,000	5,876	45,299
Kenya	-	-	-	-	-	-	-	-	-	-	-	-	-
Kuwait	-	-	-	-	-	-	-	-	-	-	-	-	-
Laos	1,689	-	-	-	-	-	-	-	-	-	-	-	-
Lebanon	-	2,110	2,355	2,368	4,533	2,821	919	4,653	291	-	-	-	19,850
Lesotho	1,898	-	-	-	-	-	-	-	-	-	-	-	-
Liberia	-	-	-	-	-	-	-	-	-	-	-	-	-
Libya	-	1,689	-	-	-	-	-	-	-	-	-	-	1,689
Luxembourg	-	-	-	-	-	-	-	-	-	-	-	-	-
Madagascar	-	-	-	-	-	-	-	-	-	-	-	-	-
Malawi	-	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-	-
Maldives Islands	1,885	1,689	-	-	-	-	-	-	-	-	-	-	1,689
Mali	-	1,689	1,885	1,895	-	-	-	-	-	-	-	-	5,469
Malta	-	-	-	-	-	-	-	-	-	-	-	-	-
Mauritania	-	1,689	1,885	1,895	3,466	1,738	-	-	-	-	-	-	10,673
Mexico	-	34,192	38,162	38,365	64,121	41,744	13,629	132,849	70,158	107,564	138,707	-	679,491
Mongolia	-	1,689	1,885	1,895	3,466	2,256	780	416	-	-	-	-	12,387
Morocco	-	-	-	-	-	-	-	-	-	-	-	-	-
Morocco	-	1,689	1,885	658	-	-	-	-	-	-	-	-	4,232
Nepal	-	-	-	-	-	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-	-	-	-	-	-
Nicaragua	3,466	1,288	-	-	-	-	-	-	-	-	-	-	1,288
Niger	-	1,689	217	-	-	-	-	-	-	-	-	-	1,906
Nigeria	-	-	-	-	-	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-	-	-	-	-	-
Pakistan	-	1,689	1,885	1,895	3,466	2,256	755	3,722	-	-	-	-	15,648
Panama	-	1,689	1,885	1,895	3,466	2,256	755	3,722	3,951	6,062	6,000	-	31,661
Paraguay	-	3,799	4,240	4,262	8,665	5,641	1,826	20,582	10,817	16,649	5,200	-	81,681
Peru	-	14,774	857	-	-	-	-	-	-	-	-	-	15,631
Philippines	1	290,123	310,689	310,689	226,453	121,406	60,854	256,343	135,134	207,514	380,000	229,159	2,528,364
Poland	-	-	-	-	-	-	-	-	-	-	-	-	-
Portugal	6,332	-	-	-	-	-	-	-	-	-	-	-	-
Romania	-	70,030	74,994	74,994	56,613	30,351	30,816	63,618	33,406	51,442	122,500	73,441	682,212
Rwanda	-	1,689	1,885	1,895	3,466	2,256	87	-	-	-	-	-	11,278
Saudi Arabia	-	2,954	3,297	3,315	6,066	3,949	1,297	11,227	5,915	9,087	17,500	10,283	74,890
Senegal	-	1,689	1,885	1,895	4,333	12	-	-	-	-	-	-	9,814
Sierra Leone	-	1,689	1,885	1,895	-	-	-	-	-	-	-	-	5,469
Singapore	1,689	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	1,689	1,885	1,895	3,466	2,256	-	-	-	-	-	-	11,191
Somalia	-	80,862	-	-	-	-	-	-	-	-	-	-	80,862
South Africa	-	-	-	-	-	-	-	-	-	-	-	-	-
Spain	-	30,815	34,393	34,576	74,521	48,512	15,720	174,013	91,643	140,826	277,500	167,462	1,089,981
Sudan	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-
Syria	-	2,110	2,355	2,368	4,533	2,821	915	-	-	-	20,000	11,752	46,654
Thailand	-	5,909	5,117	-	-	-	-	-	-	-	-	-	9,026

SCHEDULE 31 (continued)

	Collections during 1968 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 a/ \$
Togo	-	1,689	1,885	1,895	5,466	2,256	777	3,762	444	-	-	-	16,174
Trinidad and Tobago	1,885	-	-	-	-	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-	-	-	-	-	-
Uganda	-	1,689	1,885	1,895	5,466	654	-	-	-	-	-	-	9,589
Ukrainian Soviet Socialist Republic	-	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	3,196,885	3,196,885	2,648,455	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	10,836	10,894	21,663	14,102	4,574	59,876	31,477	48,432	87,500	52,883	351,946
United Kingdom	77,353	283,299	-	-	-	-	-	-	-	-	-	-	283,299
United Republic of Tanzania	1,689	-	-	-	-	-	-	-	-	-	-	-	-
United States of America	5,149,358	1,235,337	-	-	-	-	-	-	-	-	-	-	1,235,337
Upper Volta	-	1,689	1,885	1,895	3,466	2,256	777	7,524	444	-	-	-	19,936
Uruguay	-	4,221	4,711	4,736	9,532	6,205	2,010	11,167	11,806	-	-	-	54,388
Venezuela	-	21,106	11,192	1,895	5,466	2,256	735	7,484	3,951	-	-	-	32,298
Yemen	-	1,689	1,885	-	-	-	-	-	-	6,062	10,000	5,876	45,299
Yugoslavia	-	7,598	-	-	-	-	-	-	-	-	-	-	7,598
Zambia	-	-	-	-	-	-	-	-	-	-	-	-	-
Zanzibar	636	-	-	-	-	-	-	-	-	-	-	-	-
	5,515,701	6,589,985	5,241,592	5,222,023	4,481,150	2,502,991	2,247,140	4,725,465	4,660,258	4,271,650	7,067,407	3,561,674	50,571,335

a/ See annex.

SCHEDULE 32

Budget estimates, allotments and obligations incurred  
for the year ended 31 December 1968

	<u>Allotments</u> <u>issued</u> \$	<u>Obligations incurred</u> <u>Expenditures</u> \$	<u>Unliquidated</u> <u>obligations</u> \$	<u>Total</u> \$
<u>Operational expenses relating to 1968</u>				
Miscellaneous operational equipment	2,500	-	2,500	2,500
Maintenance and operation of transport equipment	8,559	8,411	148	8,559
Stationery and office supplies	920	870	50	920
Operational supplies and services	35,811	16,258	19,553	35,811
Communications services	8,827	5,373	3,454	8,827
Freight and insurance	12,279	5,590	6,689	12,279
External audit costs	2,993	2,993	-	2,993
Hospitality	300	300	-	300
Rental of premises	4,418	4,336	82	4,418
Salaries and wages	174,550	174,069	481	174,550
Common staff costs	85,596	84,478	1,118	85,596
Travel and subsistence	24,507	18,278	6,229	24,507
	<u>361,260</u>	<u>320,956</u>	<u>40,304</u>	<u>361,260</u>
<u>Additional obligations relating to prior years</u>				
For 1964				
Death and disability awards	74,145	74,145	-	74,145
For 1965				
Death and disability awards	37,633	37,633	-	37,633
For 1966				
Death and disability awards	64,958	64,958	-	64,958
For 1967				
Rotation of contingents	70,593	70,593	-	70,593
Rations	1,470	1,470	-	1,470
Maintenance and operation of transport equipment	4,408	4,408	-	4,408
Operational supplies and services	11,306	11,306	-	11,306
Freight and insurance	375	375	-	375
Travel and subsistence	4,458	4,458	-	4,458
	<u>269,346</u>	<u>269,346</u>	<u>-</u>	<u>269,346</u>
Total for prior years	269,346	269,346	-	269,346

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

SCHEDULE 33

Contributions receivable for prior years' assessments as at 31 December 1968

	Total balances 1 January 1968	Collections during 1968	1964 balances due	1965 balances due	1966 balances due	1967 balances due	1968 balances due	Total balances due <sup>a/</sup>
	\$	\$	\$	\$	\$	\$	\$	\$
Afghanistan	57,603	-	4,186	8,238	7,949	11,887	5,343	37,603
Albania	45,602	-	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	248,838	-	-	169,679	79,159	-	-	248,838
Bulgaria	190,746	-	16,744	32,947	31,865	31,699	77,421	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 (Brazzaville)	6,687,206	-	382,617	752,846	1,823,774	2,481,426	1,246,543	6,687,206
Costa Rica	9,938	-	3,349	6,589	-	-	-	9,938
Cuba	7,218	-	3,349	3,869	-	-	-	7,218
Czechoslovakia	260,259	-	18,419	36,242	34,989	49,529	121,080	260,259
Dahomey	2,759,408	-	155,488	385,483	935,266	861,813	421,398	2,759,408
Dominican Republic	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	17,051,152	-	888,069	1,957,068	4,746,601	6,339,772	3,099,642	17,051,152
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	9,176	3,500	3,349	2,327	-	-	-	5,676
Hungary	995,024	-	76,249	184,505	147,646	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	6,366	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	-	8,572	16,474	15,907	21,793	26,637	89,183
Poland	2,466,010	-	191,369	421,726	510,845	678,533	663,517	2,466,010
Portugal	201,673	-	13,596	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	6,366	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
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	6,366	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	-	2,258,114	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	1,104	-	-	-	-	-	-
	82,107,091	4,604	4,842,825	10,654,086	25,806,997	27,547,195	15,251,384	82,102,487

a/ See annex.

## SCHEDULE 34

Allotments issued and obligations incurred for the year  
ended 31 December 1968

	<u>Allotments issued</u> \$	<u>Obligations incurred</u>		<u>Total</u> \$
		<u>Expendi- tures</u> \$	<u>Unliquidated obligations</u> \$	
A. <u>Operations costs incurred by the United Nations relating to 1968</u>				
Civilian personnel				
Pay of local staff	5,000	4,785	-	4,785
TOTAL, PART A	<u>5,000</u>	<u>4,785</u>	<u>-</u>	<u>4,785</u>
B. <u>Reimbursement of extra and extra- ordinary and other costs in- curred by Governments providing contingents</u>				
Additional obligations incurred relating to prior years				
For 1965				
Common staff costs	32,030	32,030	-	32,030
For 1964				
Compensation for contingent- owned equipment and supplies	23,610	23,610	-	23,610
Death and disability awards	1,255	1,255	-	1,255
For 1963				
Rotation of contingents	8,120	8,120	-	8,120
Extra and extraordinary costs of contingents	528,850	528,850	-	528,850
Compensation for contingent- owned equipment and supplies	574,260	574,260	-	574,260
Death and disability awards	81,045	81,045	-	81,045
TOTAL, PART B	<u>1,249,170</u>	<u>1,249,170</u>	<u>-</u>	<u>1,249,170</u>
TOTAL, PARTS A AND B	<u>1,254,170</u>	<u>1,253,955</u>	<u>-</u>	<u>1,253,955</u>
Recapitulation by currency				
Local currency - for 1968	405	405	-	405
Foreign exchange:				
For 1968	4,595	4,380	-	4,380
For prior years	1,249,170	1,249,170	-	1,249,170
	<u>1,254,170</u>	<u>1,253,955</u>	<u>-</u>	<u>1,253,955</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 for the years 1963-1968 in respect of their estimated share of some expenditure items included in the United Nations regular budget, such as the United Nations Bond Issue, the United Nations Commission for the Unification and Rehabilitation of Korea, the United Nations Memorial Cemetery in Korea, the United Nations Field Service, and, prior to 1968, the United Nations Truce Supervision Organization in Palestine;
- (iii) To the extent that the respective amounts under the regular budget relate to their dollars shares of the appropriations for technical assistance as provided for in part V of the budgets for 1963-1968, 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, \$199,102, \$755,459 and \$5,717,323, respectively, have been deposited to the United Nations Account. Of the amount deposited by the Ukrainian Soviet Socialist Republic, the equivalent in roubles of \$630,000 has been accepted for the financing of expenditures under part V of the regular budget.





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