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BUDGET PERFORMANCE OF THE UNITED NATIONS FOR THE
FINANCIAL YEAR 1966

Report of the Secretary-General

1. In paragraph 34 of its second report to the General Assembly at its twenty-first session,^{1/} the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies recommended that the heads of all organizations should prepare reports on their budget performance, which should be forwarded to Member States as soon as possible after the close of the financial year.
2. By resolution 2150 (XXI) the General Assembly approved the report and the recommendations submitted by the Ad Hoc Committee, and requested the Secretary-General to take the appropriate measures to give effect to those recommendations requiring his action.
3. Accordingly, the Secretary-General, in compliance with the General Assembly resolution and in response to the recommendation referred to in paragraph 1 above, submits herewith a report on the budget performance of the Organization for the financial year 1966. This report should be read in conjunction with the report of the Secretary-General on the supplementary estimates for the financial year 1966.^{2/}
4. Total expenditures and obligations incurred in respect of the financial year 1966 amounted to \$119,593,680 as compared to a total appropriation of \$121,080,530 for that year,^{3/} leaving an unobligated balance of \$1,486,850, representing a little more than 1 per cent of the total appropriation, available on surplus account.

^{1/} A/6343.

^{2/} A/6436.

^{3/} See General Assembly resolution 2195 A (XXI).

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5. A detailed account of the variations between appropriations and obligations for each section of the budget is given in the tables and textual explanations which follow. However, it may be stated, in summary, that deficits totalling \$134,147 arose in section 9, Maintenance, operation and rental of premises (\$4,085), section 10, General expenses (\$100,733) and section 19, International Court of Justice (\$29,329), while unexpended balances totalling \$1,620,997 occurred in the remaining budget sections.

6. Actual income received from all sources during 1966 by the Organization amounted to \$20,909,001 as compared to the approved estimate of income of \$20,405,200.^{4/} Explanations of the differences between actual and estimated income are also provided in this report.

7. In order that the accounts for the financial year 1966 may be closed the Advisory Committee on Administration and Budgetary Questions has already concurred in the following transfers between sections for the purpose of eliminating the deficits referred to:

<u>From</u>	<u>To</u>	<u>Amount</u> \$
Section 8. Permanent equipment	Section 9. Maintenance, operation and rental of premises	4,085
Section 7. Buildings and improvements to premises (\$61,733)	Section 10. General expenses	100,733
Section 11. Contractual printing (\$39,000)		
Section 3. Salaries and wages	Section 19. International Court of Justice	29,329

A summary table incorporating the above transfers between sections is provided in the annex to the present report.

^{4/} See General Assembly resolution 2195 B (XXI).

PART I. SESSIONS OF THE GENERAL ASSEMBLY, THE COUNCILS, COMMISSIONS
AND COMMITTEES: SPECIAL MEETINGS AND CONFERENCES

Section 1. Travel and other expenses of representatives, members
of commissions, committees and other subsidiary bodies

	\$
Appropriation	1,029,300
Expenditures and obligations	967,295
Surplus	62,005

Chapter	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
I. The General Assembly, commissions and committees	845,300	829,647	15,653
II. The Security Council, commissions and committees	-	-	-
III. The Economic and Social Council, commissions and committees	171,500	128,658	42,842
IV. The Trusteeship Council, commissions and committees	-	-	-
V. Administrative advisory bodies	12,500	8,990	3,510
TOTAL	1,029,300	967,295	62,005

1.1 The total surplus of \$62,005 in this section resulted primarily from two main factors. First, while the appropriation was of necessity based on the premise that all members of the organs and subsidiary organs involved would be in attendance for the full session of such bodies, in practice some members were unable to attend or were members of permanent missions in New York and no travel costs were involved. Other members participated for only a part of a session. The unexpended balances in this respect amounted to some \$32,800.

1.2 Secondly, there were modifications to the conference programme. The Permanent Central Narcotics Board and Drug Supervisory Body held only two meetings rather than the three scheduled, leaving a surplus of \$14,600. The Advisory Committee on Science and Technology did not hold one of its functional committee meetings in

Geneva and the second regular session of the Committee was held in Rome rather than Bangkok as originally scheduled. These changes resulted in a surplus of some \$9,800. The meeting of the Administrative Tribunal at Geneva was attended by European members only and was somewhat shorter. Consequently expenses were about \$4,800 less than expected.

Section 2. Special meetings and conferences

	\$
Appropriation	1,656,100
Expenditures and obligations	1,481,349
Surplus	174,751

Chapter	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
I. Second World Population Conference	302,900	306,219	(3,319)
II. Third United Nations Congress on Prevention of Crime and Treatment of Offenders	4,900	1,000	3,900
III. Conference of the Eighteen Nation Committee on Disarmament	740,000	697,847	42,153
IV. Fourth Regional Cartographic Conference for Asia and the Far East	5,500	5,135	365
V. First Regional Cartographic Conference for Africa	11,300	11,550	(250)
VI. International Symposium and regional symposia on industrial development	510,000	391,998	118,002
VII. Meetings of the sub-committees of the Committee on the Peaceful Uses of Outer Space	81,500	67,600	13,900
TOTAL	1,656,100	1,481,349	174,751

2.1 Of the total surplus amounting to \$174,751 under this section, the principal unexpended balances occurred in chapters III, VI and VII.

2.2 Chapter III. Conference of the Eighteen-Nation Committee on Disarmament

The appropriation of \$740,000 under this chapter provided for the costs of temporary conference servicing staff, reproduction of related documentation and official records and other general expenses incurred in the servicing of the meetings which were held at Geneva in 1966, from 27 January to 10 May and from 14 June to 25 August. The careful use of conference servicing staff resources at Geneva coupled with a slightly lower incidence of the meetings of the Committee permitted a further reduction in the related servicing costs of the conference. Since the conference tends to hold an average of only two or three meetings per week, the temporary staff specifically recruited for the servicing of these meetings was, to the maximum extent possible, also utilized for the servicing of other meetings held at the European Office with a consequential transfer of related charges to other conference budgets. The net effect produced a surplus of some \$42,000.

2.3 Chapter VI. International symposium and regional symposium on industrial development

The unexpended balance under this chapter resulted from two prime causes. First, the progress achieved in the editing and translation of the reports and proceedings of the regional symposia was slower than anticipated owing to lack of qualified personnel able to translate the technical and other material involved. As a result, much of the material which had been planned for printing in 1966 will be ready for publication only in 1967, leaving an unexpended balance for this reason of \$65,000. Secondly, expenditures for consultants' services were lower than expected, since it proved possible to produce some of the required studies without recourse to outside assistance. Moreover, some of the studies originally planned were left in abeyance, owing to difficulties in recruiting the specialized personnel to undertake them.

2.4 Chapter VII. Meetings of the sub-committees of the Committee on the Peaceful Uses of Outer Space

The savings achieved under this chapter resulted from economies effected by the United Nations Office at Geneva in the use of temporary conference servicing staff.

PART II. STAFF COSTS AND RELATED EXPENSES

Section 3. Salaries and wages

	\$
Appropriation	55,882,300
Expenditure	55,519,686
Surplus	362,614

Chapter	Appropriation	Expenditure	Surplus (deficit)
	\$	\$	\$
I. Established posts	52,424,000	52,218,869	205,131
II. Temporary assistance for meetings			
III. Other temporary assistance	837,300	787,900	49,400
(i) General temporary assistance	878,500	861,892	16,608
(ii) Individual experts and consultants	740,000	704,012	35,988
(iii) <u>Ad hoc</u> expert groups	182,500	119,110	63,390
IV. Overtime and night differential	820,000	827,903	(7,903)
TOTAL	<u>55,882,300</u>	<u>55,519,686</u>	<u>362,614</u>

3.1 As will be seen from the foregoing table, the unexpended balance of the appropriation under section 3 as a whole totals \$362,614. An explanation of differences between appropriations and actual expenditures, by chapter, follows.

3.2 Expenses relating to chapter I (Established posts) were affected by a number of factors. At the time of the preparation of the supplementary estimates for 1966, some 150 vacancies in the professional category and above were anticipated by the year end. Such vacancies in fact totalled 158. Delays in appointments to professional posts coupled with a small number of vacancies in the general service establishments at Headquarters, Geneva, ECA and the information centres were contributing factors to the lower level of expenditures. The approved appropriation also provided an amount of \$30,000 for a possible increase in general service and manual worker salary rates at Geneva during the last quarter of 1966, whereas these latter increases did not in fact take effect until 1 January 1967.

3.3 Chapter II (Temporary assistance for meetings) shows a surplus of \$49,400. Of this amount \$38,740 relates to temporary assistance for the General Assembly and \$10,660 to Geneva-based meetings. The lower expenditure for the General Assembly accrued partly as a result of the conservation of temporary assistance credits through the use of vacant established posts for the accommodation of temporary language staff and partly as a result of unavoidable difficulties in the recruitment of certain categories of staff, such as typists in the language pools. In fact, seventeen typist posts remained unfilled during the period of the Assembly placing an unreasonable burden of work on the available staff, particularly during the closing stages of the session. A further factor which affected the level of expenses in 1966 was a decision taken subsequent to the preparation of the supplementary estimates for that year to defer the recruitment of a number of editorial staff until the latter part of October with a consequential extension of their contract for a month in 1967. It was the opinion of the Office of Conference Services that this arrangement would better meet workload requirements. In the case of Geneva-based meetings, expenses were lower than anticipated primarily as a result of the decision taken by the Trade and Development Board at its fourth session to defer certain meetings until 1967. As a consequence there was a considerable reduction in the meetings programme at Geneva during the last quarter of 1966 and less need to resort to temporary assistance for the servicing of other meetings held at Geneva in the latter part of the year.

3.4 Of the unexpended balance of some \$16,600 under chapter III (i) (General temporary assistance), approximately \$9,000 is the result of lower requirements for contractual translation work undertaken by Geneva on behalf of Headquarters. As indicated in paragraph 3.3 above, there was a considerable reduction in the meetings programme at Geneva during the latter part of the year. As a consequence that Office used the language staff available at the time rather than resorting to contractual arrangements. The balance of \$7,600 accruing under this heading is composed of minor differences between the approved appropriation and actual expenses at Headquarters, at Geneva, in the information centres and regional economic commissions.

3.5 Chapter III (ii) (Individual experts and consultants) shows an unexpended balance of some \$36,000. Of this amount, approximately \$16,000 is attributable to the Economic Commission for Asia and the Far East (ECAFE), \$8,400 to the Economic

Commission for Latin America (ECLA), \$4,600 to the Economic Commission for Africa (ECA) and \$5,000 to the United Nations Office at Geneva. The remaining \$2,000 arises as a result of minor variations between allocations to departments and offices at Headquarters and actual expenses incurred.

3.6 Expenses under chapter III (iii) (Ad hoc expert groups) were affected to a large extent by a lower number of experts available to attend meetings of certain groups, by a reduction in the duration of certain meetings and by the cancellation or postponement of other meetings for which credits had been provided. Of the total unexpended balance of some \$63,400 under this heading, approximately \$40,000 is attributable to the Department of Economic and Social Affairs, where planned meetings of experts in statistics and in natural resources did not, in fact, take place, \$8,800 to the Centre for Industrial Development, \$5,000 to ECLA and \$400 to ECA. A further \$9,200 relates to the Office of Public Information in respect of the Editors' Roundtable.

3.7 The deficit of some \$7,900 under chapter IV (Overtime and night differentials) is accounted for by additional costs accruing at Geneva as a result of providing for overtime work in excess of eight hours a month to be compensated on a cash basis. This procedure is in conformity with local practice in the area.

Section 4. Common staff costs

	\$
Appropriation	13,024,000
Expenditure	12,830,053
Surplus	193,947

Chapter	Appropriation	Expenditure	Surplus (deficit)
	\$	\$	\$
I. Staff allowances (dependency allowances, education grants and related travel)	2,879,000	2,861,021	17,979

Chapter	Appropriation	Expenditure	Surplus (deficit)
	\$	\$	\$
II. Social security payments (contributions to the Joint Staff Pension Fund and medical insurance, retirement allowance for former Secretaries-General, compensatory payments and staff welfare)	6,887,000	6,914,256	(27,256)
III. Travel on appointment, transfer and separation, including installation allowance	969,000	943,232	25,768
IV. Removal expenses on appointment, transfer and separation, including assignment allowances	731,000	638,474	92,526
V. Separation payments	1,207,000	1,155,629	51,371
VI. Staff training programmes	<u>351,000</u>	<u>317,441</u>	<u>33,559</u>
TOTAL	<u>13,024,000</u>	<u>12,830,053</u>	<u>193,947</u>

4.1 As has been explained under section 3, expenditures for established posts were somewhat below the appropriation approved for the purpose. For reasons related mainly to the foregoing factor, expenses under section 4 also show an unexpended balance of \$193,947.

4.2 Chapter I (Staff allowances) shows a surplus of \$17,979. Of this amount some \$29,400 represents the unexpended portion of dependency allowance credits, as offset by a deficit of some \$11,400 for education grants and related expenses. The deficit under the latter heading is attributable to higher costs than were anticipated for education grant travel.

4.3 The deficit of \$27,256 shown for chapter II (Social security payments) is comprised of shortfalls of some \$33,200 for contributions to the Joint Staff Pension Fund, \$22,200 for contributions to medical insurance plans and \$800 for staff welfare at ECLA, as offset by a surplus of some \$29,000 for compensatory payments. The cost of contributions to the Joint Staff Pension Fund was increased substantially by validations of prior associate participation in the Fund. Similarly, expenses for contributions to medical insurance plans were affected by an unforeseen payment to the Associated Hospital Service in December of some

\$35,500 called for as a result of an adverse ratio of claims paid to subscriptions charged. The amount paid to the Associated Hospital Service represented the Organization's share of the cost of increasing subscription charges from the prevailing 80 per cent rate to a full 100 per cent, retroactive to 1 January 1966. The alternative under the terms of the contract with the company, was the payment of a monthly penalty. The provision made for compensatory payments was largely based on expenses incurred in 1965. Fewer lump-sum indemnities were payable in 1966, however, accounting for the surplus under this heading.

4.4 In the case of chapter III, for the reasons stated in paragraph 4.1 above, surpluses of \$17,201 and \$8,567 accrued for travel expenses on appointment, transfer and separation and installation allowances, respectively.

4.5 The unexpended balance of the appropriation approved for chapter IV includes some \$48,700 for removal expenses on appointment, transfer and separation, partly for the reason given in paragraph 4.1 above and partly because a significant number of staff separated from service in the last months of the year and as a result their household removal costs will fall in 1967. The remaining surplus of some \$43,800 in respect of assignment allowances is attributable to an over-estimate of requirements, more particularly on the part of ECAFE and ECA.

4.6 In the case of chapter V (Separation payments), the surplus of \$51,371 is accounted for by a substantial reduction in costs relating to the United Nations Office at Geneva as compared with the preceding two years. In addition, indemnity payments were somewhat lower in 1966. Expenses under this latter heading are clearly not foreseeable at the time estimates are prepared.

4.7 Of the surplus of \$33,559 under chapter VI (Staff training programmes), \$31,347 relates to junior professional trainees. Credits for this programme were not fully utilized in 1966 owing to some difficulties in the recruitment of qualified candidates from appropriate geographical areas. The remaining \$2,212 represents minor variations between the appropriation and actual expenses incurred for other training programmes covered by this chapter.

Section 5. Travel of staff

	\$
Appropriation	2,121,000
Expenditures and obligations	1,994,121
Surplus	126,879

Chapter	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
I. Travel of staff to meetings	197,500	209,733	(12,233)
II. Travel of staff on other official business	570,000	533,011	36,989
III. Travel of staff and dependents on home leave	<u>1,353,500</u>	<u>1,251,377</u>	<u>102,123</u>
TOTAL	<u>2,121,000</u>	<u>1,994,121</u>	<u>126,879</u>

5.1 The deficit under chapter I of this section resulted, in part, from such factors as (a) the necessity of providing, at the delegation's request, interpretation in Chinese at meetings of the Narcotic Drugs Commission held at Geneva, and (b) travel of additional staff from Geneva to Headquarters to service the General Assembly.

5.2 The surplus in chapter II reflects savings achieved as a direct consequence of the control exercised over expenditure of this nature.

5.3 The unexpended balance in chapter III arose as a result of non-exercise of entitlement by staff members, either from choice or because of the exigencies of the service. Expenditures were below the appropriation in the amounts shown, for Headquarters (\$82,000), Geneva (\$5,400), information centres (\$10,400), ECAFE (\$8,000) and ECA (\$5,500), whereas for ECLA and the Economic and Social Office in Beirut expenses exceeded the appropriation by \$9,800.

Section 6. Payments under annex I, paragraphs 2 and 3,
of the Staff Regulations: hospitality

	\$
Appropriation	125,000
Expenditures and obligations	115,633
Surplus	9,367

Chapter	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
I. Payments under annex I, paragraphs 2 and 3, of the Staff Regulations	80,000	77,521	2,479
II. Payments to other members of the Secretariat for official hospitality	30,000	22,649	7,351
III. Hospitality expenditures for General Assembly and for functions honouring Chiefs of State and visiting dignitaries	<u>15,000</u>	<u>15,463</u>	<u>(463)</u>
TOTAL	<u>125,000</u>	<u>115,633</u>	<u>9,367</u>

6.1 Expenditures in this section, are subject to strict centralized control and the savings reported arose in part as a direct consequence. A further contributing factor, related to the surplus under chapter I, was the vacancy position in the higher-level posts, the incumbents of which would be in receipt of representation allowances.

PART III. PREMISES, EQUIPMENT, SUPPLIES, AND SERVICES

Section 7. Building and improvements to premises

\$

Appropriation	4,360,000
Expenditures and obligations	4,298,239
Surplus	61,761

Chapter	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
I. Amortization of the Headquarters construction loan	2,500,000	2,500,000	-
II. Alteration, improvement and major maintenance of premises and facilities at Headquarters, New York, and Geneva	850,000	798,239	51,761
III. United Nations building in Santiago, Chile	1,000,000	1,000,000	-
IV. Construction to house a language laboratory on the grounds of Africa Hall, Addis Ababa, Ethiopia	10,000	-	10,000
TOTAL	4,360,000	4,298,239	61,761

7.1 Chapter II. Alteration, improvement, and major maintenance of premises and facilities at Headquarters, New York

The unexpended balance resulting under this chapter was attributable to the following:

- (i) In the actual progress of the installation of emergency power and lighting facilities, certain of the wiring plans were revised, with a view to reducing the costs of the installation, as had been requested by the Advisory Committee on Administrative and Budgetary Questions. Savings

in the amount of \$38,000 resulted, and some work of a minor nature which could not be done in 1966 was carried forward into 1967.

- (ii) The estimates for the expansion of seating facilities in the Security Council chamber were based on a contractor's guaranteed maximum price. However, savings of \$24,000 were found possible owing to the avoidance of overtime work by the contractor, and close general supervision of the work by the regular United Nations engineering staff.

7.2 Although the programme of major maintenance at Headquarters has progressed generally according to plan, certain items constructed of copper required in the replacement of parts of the air-conditioning plant could not be delivered until 1967, as a result of world-wide shortages of this metal in 1966. Accordingly, these items, costing about \$15,000 will have to be charged to the 1967 accounts.

7.3 Chapter IV. Construction to house a language laboratory on the grounds of Africa Hall, Addis Ababa, Ethiopia

Owing to delays in the drawing up of the final plans and obtaining required approval from the Government, the construction of this language laboratory was not initiated in 1966, but is being undertaken in 1967 and financed within the resources available.

Section 8. Permanent equipment

	\$
Appropriation	525,930
Expenditures and obligations	521,604
Surplus	4,326

Chapter	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
I. Furniture and fixtures	169,330	169,043	287
II. Office equipment	159,150	147,947	11,203
III. Internal reproduction equipment.	57,700	51,167	6,533
IV. Telecommunications equipment	51,650	56,167	(4,517)
V. Transportation equipment	44,900	30,622	14,278
VI. Other equipment	43,200	66,658	(23,458)
TOTAL	525,930	521,604	4,326

8.1 Expenditures and obligations under this section remained within the amount of the appropriation. However, in order to meet requirements of an urgent and unforeseen nature which arose during 1966, from within the available resources, it proved necessary to curtail the replacement programme as planned for that year.

8.2 Acquisition of a film-editing machine and a magnetic-tape eraser and splicer for use in the Office of Public Information contributed to the deficit which arose in chapter IV. The film-editing machine was obtained to replace a rented machine, this being more financially advantageous to the Organization. The magnetic-type eraser and splicer was required so as to make full use of a costly video-tape recorder which had been donated to the Organization.

8.3 Under chapter VI, the deficit resulted directly from the requirements of the International Computing Centre for such items as magnetic tapes and forms handling equipment, for which no provision had been made in the 1966 budget.

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Section 9. Maintenance, operation and rental of premises

	\$
Appropriation	3,925,000
Expenditures and obligations	3,929,085
Deficit	4,085

Chapter	Appropriation \$	Expenditures and obligations \$	Surplus (deficit) \$
I. Contractual services	2,210,400	2,206,804	3,596
II. Utilities	1,059,800	1,065,220	(5,720)
III. Other expenses for maintenance of premises	654,800	657,061	(2,261)
TOTAL	3,925,000	3,929,085	(4,085)

9.1 Since the expenditures under this section relate to contractual and other services and utilities for the maintenance and operation of all United Nations buildings, it will be appreciated that the level of the costs may vary significantly from month to month and from year to year. Factors such as the extent of the use of the premises, climatic conditions, unexpected increases in wages for contractual staff and rates for utilities in the various localities and fluctuations in exchange rates between local currencies and the United States dollar, all of which are mainly beyond the control of the Secretary-General, can seriously affect the level of expenditures. Detailed records are therefore maintained at all offices from which it is possible to evaluate the average effect of the impact of these factors over a number of years and enable a reasonable estimate to be made of future requirements.

9.2 The actual year-end position reveals a deficit of \$4,085, which would seem to confirm that the methods adopted in estimating the requirements under this section are basically sound.

Section 10. General expenses

	\$
Appropriation	5,081,000
Expenditures and obligations	5,181,733
Deficit	100,733

Chapter	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
I. Communications	1,509,200	1,543,255	(34,055)
II. Rental and maintenance of equipment	803,150	798,201	4,949
III. Public information supplies and services	1,278,000	1,299,379	(21,379)
IV. Other supplies and services	226,350	246,823	(20,473)
V. Office and internal reproduction supplies	1,097,300	1,125,247	(27,947)
VI. Library books, supplies and services	167,000	168,828	(1,828)
TOTAL	5,081,000	5,181,733	(100,733)

10.1 Despite the continued exercise of strict controls on expenditures under these headings, deficits resulted in chapter I, Communications (\$34,055), chapter III, Public information supplies and services (\$21,379), chapter IV, Other supplies and services (\$20,473) and chapter V, Office and internal reproduction supplies (\$27,947). A small surplus of \$4,949 occurred in chapter II, Rental and maintenance of equipment.

10.2 As explained below, the deficits under chapters III and V were offset by increases in revenue amounting to \$16,347 and \$31,644 respectively.

10.3 Chapter I. Communications

The deficit of \$34,055 under this chapter arose principally as a consequence of higher expenditures at the United Nations Office at Geneva and in ECAFE and ECLA. The higher costs in the amount of \$16,000 at Geneva were for the most part connected with the onward transmission by commercial channels of cables received from New York over the United Nations network and, thus, were beyond the control of the European Office. This problem is currently under review with a view to avoiding such over-expenditures in future years. The higher costs for ECAFE (\$10,000) and for ECLA (\$6,300) were due, in the first case, to an unexpectedly large number of meetings held during the latter part of 1966 and, in the second case, to increased activity as well as to the additional costs resulting from the occupancy of the new building in Santiago. A part of the latter is chargeable to the Latin American Institute for Economic and Social Planning, for which a credit is shown in income section 3.

10.4 Chapter III. Public information supplies and services

The deficit under this chapter in the amount of \$21,379 was due, in part, to an under-estimation in the supplementary estimates of the increased salary costs of radio and television engineers. Provision was made in the supplementary estimates to meet these requirements in an amount of \$10,000. However, the actual costs incurred were some \$16,300 in excess of this amount. The balance of the over-expenditure in an amount of \$5,000 arose as a consequence of film coverage of certain United Nations projects. These expenses, however, were more than offset by additional revenue obtained from the sale of such material to film and television distributors. Such revenue was estimated at \$360,000 at the time of the preparation of the 1966 supplementary estimates, whereas at the year-end actual revenue from these sources amounted to \$376,347.

10.5 Chapter IV. Other supplies and services

The deficit of \$20,473 under this chapter arose, in part, as a consequence of a net loss on exchange, for which no specific budgetary provision is normally made. The need to convert United States dollars into other currencies and vice versa, and the fact that certain currencies are subject to revaluation during the year

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invariably give rise to some adjustment at the year-end. Other contributing factors were higher bank charges than originally estimated and increased costs for advertising as part of the major recruitment drive which took place in 1966 in order to fill the substantial number of new posts approved by the General Assembly for that year.

10.6 Chapter V. Office and internal reproduction supplies

The requirements for additional data-processing forms and supplies for the International Computing Centre at New York contributed significantly to the year-end deficit of \$27,947 under this chapter. These additional costs, however, were more than offset by increased revenue of \$31,644 earned by the Centre in the production of statistical data for Governments and external institutions and organizations. Furthermore, a greater use of duplicating equipment throughout the Secretariat at Headquarters for the purpose of reproducing copies of correspondence and other documentation resulted in a higher consumption of photocopy paper and other related supplies. Finally, the expenses for ECA were higher than expected at the time of the preparation of the supplementary estimates owing to the increased activities of the Commission and, in particular, its sub-regional branch offices.

Section 11. Printing

	\$
Appropriation	1,800,000
Expenditures and obligations	1,733,685
Surplus	66,315

Chapter	Appropriation \$	Expenditures and obligations \$	Surplus (deficit) \$
I. Official records	1,020,615	983,408	37,207
II. Recurrent publications	778,275	810,005	(31,730)
III. Studies and reports	278,700	238,806	39,894
IV. Office of Public Information	98,400	99,769	(1,369)
V. Permanent Central Narcotics Board and Drug Supervisory Body	22,360	22,466	(106)
VI. Other contractual printing	51,650	47,958	3,692
VII. Deduction for internal reproduction . .	(450,000)	(468,727)	18,727
TOTAL	1,800,000	1,733,685	66,315

11.1 The expenditures under this section were kept under close and continuous review by the Publications Board. The year-end unexpended balance totalling \$66,315 resulted principally from the fact that certain studies and reports provided for under chapter III could not be prepared and translated in time for printing in 1966. Furthermore, the actual costs of printing official records in 1966 proved to be somewhat less than originally estimated.

11.2 The consequential savings which resulted, however, under chapters I and III were in part offset by increased expenditures for the printing of recurrent publications related to economic and social activities under chapter II. It will further be seen that the internal reproduction service of the Office of Conference Services was able to undertake a slightly larger volume of the total contractual printing programme, thus reflecting an increase of \$18,727 in the deduction for internal printing under chapter VII.

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PART IV. SPECIAL EXPENSES

Section 12. Special Expenses

	\$
Appropriation	8,889,000
Expenditures and obligations .c.	8,882,302
Surplus	6,698

Chapter	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
I. United Nations Memorial Cemetery in Korea	34,800	36,500	(1,700)
II. United Nations International School, New York	57,000	57,000	-
III. Special training programme for South West Africans	20,000	7,698	12,302
IV. United Nations bond issue	8,662,200	8,662,218	(18)
V. Special training programme for territories under Portuguese administration	80,000	58,707	21,293
VI. Triangular Fellowship Programme (Office of Public Information) . .	20,000	18,870	1,130
VII. Assistance in cases of natural disaster	15,000	41,309	(26,309)
	TOTAL 8,889,000	8,882,302	6,698

12.1 During the latter part of 1966 and following the submission to the General Assembly at its twenty-first session of the supplementary estimates for that year, the Secretary-General, in conformity with the authorization granted to him under General Assembly resolution 2034 (XX), entered into further commitments under the Working Capital Fund in response to requests from Governments for assistance as a consequence of natural disasters. Specifically, additional funds were advanced

in the amount of \$738 to cover the balance of the costs of providing jeep ambulances requested by the Government of Western Samoa to meet emergency needs created by the hurricane which struck the Samoan Islands early in 1966. An amount of \$10,860 was advanced to cover the costs of the purchase and transportation of corrugated iron sheets to be used for roofing on temporary housing erected in Turkey to meet emergency needs created by earthquakes. Finally, an amount of \$14,711 was provided for the purchase and transportation of dye-stuffs for the rehabilitation of industrial plants devastated by floods in Mongolia. Thus, these commitments which totalled \$26,309 account for the deficit under chapter VII.

12.2 Unexpended balances in the amounts of \$12,302 and \$21,293 arose under chapters III and V respectively, since it was not possible to award all of the scholarships previously anticipated in regard to the special educational and training programmes for South West Africans and for territories under Portuguese administration.

12.3 The net effect of the aforementioned developments coupled with some minor adjustments under other chapters resulted in an unexpended year-end balance of \$6,698 under this section as a whole.

PART V. TECHNICAL PROGRAMMES

Section 13. Economic development, social development
and public development

Appropriation	\$6,105,000
Expenditures and obligations	6,104,779
Surplus	221

Section 14. Human rights advisory services

Appropriation	\$220,000
Expenditures and obligations	198,483
Surplus	21,517

Section 15. Narcotic drugs control

Appropriation	\$75,000
Expenditures and obligations	66,762
Surplus	8,238

The surpluses reported under sections 14 and 15 resulted from under-implementation of the respective fellowships programmes.

PART VI. SPECIAL MISSIONS AND RELATED ACTIVITIES

Section 16. Special missions

	\$
Appropriation	4,248,200
Expenditures and obligations	4,200,432
Surplus	47,768

Chapter	Appropriation \$	Expenditures and obligations \$	Surplus (deficit) \$
I. United Nations Truce Supervision Organization in Palestine (UNTSO)	1,760,400	1,764,573	(4,713)
II. United Nations Conciliation Commission for Palestine (Office of the Technical Representative)	49,450	54,912	(5,462)
III. United Nations Military Observer Group in India and Pakistan (UNMOGIP)	1,238,850	1,195,010	43,840
IV. United Nations Representative for India and Pakistan (UNRIP)	40,600	44,497	(3,897)
V. United Nations Commission for the Unification and Rehabilitation of Korea (UNCURK)	144,000	131,873	12,127
VI. Office of the Special Representative of the Secretary- General in Amman	17,150	12,123	5,027
VII. Replacement of staff assigned to field missions	110,000	118,385	(8,385)
VIII. Expenditures for prior years commissions and missions	-	3,618	(3,618)
IX. Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples	188,550	155,624	32,926

	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
X. United Nations Mediator on Cyprus (UNCYMED)	5,000	4,002	998
XI. Representative of the Secretary- General in the Dominican Republic (REPDOM)	82,500	70,027	12,473
XII. United Nations India-Pakistan Observation Mission (UNIPOM)	593,700	625,630	(31,930)
XIII. India-Pakistan Withdrawal Mission	18,000	20,158	(2,158)
TOTAL	4,248,200	4,200,432	47,768

16.1 As reflected in the above table the more significant surpluses occurred under chapter III (United Nations Military Observer Group in India and Pakistan), chapter V (United Nations Commission for the Unification and Rehabilitation of Korea), chapter VI (Office of the Special Representative of the Secretary-General in Amman), chapter II (Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples), and chapter XI (Representative of the Secretary-General in the Dominican Republic). The only notable over-expenditure occurred under chapter XII (United Nations India-Pakistan Observation Mission). An explanation of the reasons which gave rise to these more significant variations is provided hereunder.

16.2 Chapter III. United Nations Military Observer Group in India and Pakistan (UNMOGIP)

As a consequence of an early improvement in the situation in the area, the Secretary-General in his report on the supplementary estimates for 1966 forecast an expended balance under this chapter in the amount of \$807,750. This lower level of expenditure was predicated on the assumption that a number of emergency measures which had been foreseen for the strengthening of the mission would not, in fact, be required or could be terminated at a much earlier date. The actual progress accomplished in reducing the activities of the mission back to the level which

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prevailed prior to September 1965 proceeded in such a way that further economies were achieved in the latter part of 1966, accounting for the year-end surplus in the amount of \$43,840.

16.3 Chapter V. United Nations Commission for the Unification and Rehabilitation of Korea (UNCURK)

In his report to the General Assembly at its twenty-first session on the supplementary estimates for 1966, the Secretary-General requested an additional credit under this chapter in the amount of \$20,900. Some \$17,000 of this amount was required for the replacement and repair of equipment and furniture damaged by the fire which destroyed a major part of the administration building in Seoul on 5 April 1966. The replacement and repair of certain items, however, was not undertaken in 1966 pending the completion of the reconstruction work on the building which is being undertaken by the Government. The unexpended balance of \$12,127 under this chapter arose principally as a consequence of this postponement.

16.4 Chapter VI. Office of the Special Representative of the Secretary-General in Amman

The further reduction in expenditures under this chapter in the amount of some \$5,000 is due to less frequent travel by the Secretary-General's representative to the mission area during the latter part of 1966.

16.5 Chapter VII. Replacement of staff assigned to field missions

In the supplementary estimates for 1966 presented by the Secretary-General to the General Assembly at its twenty-first session, requirements under this chapter were reduced by \$20,700 to the appropriation stated of \$110,000. In fact, this estimated reduction could not be achieved, to the extent of the deficit shown. The difficulties in estimating requirements for this type of expenditure, which depends on actual need at the time a specific staff member is detailed for duty with a mission, has led to the change shown in the 1967 budget, wherein costs of the detailed staff are charged in full to the respective mission.

16.6 Chapter IX. Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples

The further reduction of \$32,926 in the expenditures as estimated by the Secretary-General in his report on the supplementary estimates for 1966 covering the activities of the Special Committee arose as a consequence of the following

developments. The Special Committee's mission to Africa in May/June 1966 was not only of shorter duration than anticipated, but in many instances host Governments in Africa provided food and lodging, which permitted a consequential reduction in the level of subsistence allowances paid to members of the Special Committee and supporting staff.

16.7 Chapter XI. Representative of the Secretary-General in the Dominican Republic (REPDOM)

In the supplementary estimates for 1966, the Secretary-General had indicated that this mission would close on 30 September 1966. This date was adhered to and it proved possible to reduce the staff of the mission during the last three months of its existence. This, together with some savings in the funds provided for official travel, accounted for the surplus recorded.

16.8 Chapter XII. United Nations India-Pakistan Observation Mission (UNIPOM)

In the supplementary estimates for 1966, the Secretary-General had informed the General Assembly that the total expenditure which would need to be met in 1966 was estimated at \$593,700. However, in practice, when the final liquidation of the mission's accounts had taken place, it was found that total expenditures amounted to \$625,630, after taking into account certain offsetting credits resulting from the sale of surplus equipment.

16.9 Expenditures for prior years' commissions and missions

The expenditure recorded under chapter VIII represents the cost of payment by the Organization to the United Nations Joint Staff Pension Fund of the additional retroactive contribution required as a consequence of the validation of past associate participation in the Fund on the part of two staff members serving with missions during the period 1960 to 1962.

Section 17. United Nations Field Service

	\$
Appropriation	1,986,000
Expenditures and obligations	1,922,755
Surplus	63,245

Chapter	Appropriation \$	Expenditures and obligations \$	Surplus (deficit) \$
I. Established posts	1,234,400	1,215,821	18,579
II. Common staff costs	727,400	682,459	44,941
III. General expenses	24,200	24,475	(275)
TOTAL	1,986,000	1,922,755	63,245

17.1 During the first part of 1966 a number of regular field service personnel were temporarily assigned to serve with the United Nations India-Pakistan Observation Mission. While on this assignment their costs were charged directly to the separate provisions made for that activity. Since they were not replaced during this period there was a corresponding reduction in the level of expenditures under this section.

PART VII. OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

Section 18. Office of the United Nations High Commissioner for Refugees

	\$
Appropriation	3,092,100
Expenditures and obligations	3,092,041
Surplus	59

Chapter	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
I. Salaries and wages	2,189,800	2,185,663	4,137
II. Travel of staff	165,000	154,602	10,398
III. Common staff costs	512,300	518,021	(5,721)
IV. Public relations and information activities	26,000	24,905	1,095
V. Hospitality	4,000	4,000	-
VI. General expenses	169,000	183,067	(14,067)
VII. Permanent equipment for field offices	16,000	16,037	(37)
VIII. Contractual printing	10,000	5,746	4,254
TOTAL	3,092,100	3,092,041	59

18.1 Total expenditures were kept within the level of the appropriation under this section of the budget. However, over-expenditures occurred in chapters III and VI which were offset by economies achieved under other chapters.

18.2 The deficit of \$5,721 in chapter III (Common staff costs) was attributable to the higher costs of travel on appointment and transfer and for installation grants consequent upon the increase in the number of staff assigned to the African region.

18.3 In the case of chapter VI (General expenses), where the deficit amounting to \$14,067 was incurred, the following factors are pertinent:

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(i) At a number of branch offices rental costs increased and the rent-free arrangements in Buenos Aires and Dakar were terminated in the summer of 1966;

(ii) Higher costs for the operation, maintenance and repair of motor vehicles were incurred in some African countries.

18.4 The most significant offsetting economies were achieved under chapter II in regard to the costs for travel of staff.

PART VIII. INTERNATIONAL COURT OF JUSTICE

Section 19. International Court of Justice

	\$
Appropriation	1,074,100
Expenditures and obligations	1,103,429
Deficit	29,329

Chapter	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
I. Salaries and expenses of members of the Court	543,550	566,455	(22,905)
II. Salaries, wages and expenses of the Registry	436,120	454,157	(18,037)
III. Common services	77,930	69,719	8,211
IV. Permanent equipment	16,500	13,098	3,402
TOTAL	1,074,100	1,103,429	(29,329)

19.1 It will be recalled that the Secretary-General in his report on the supplementary estimates for 1966 requested an additional credit for the International Court of Justice in the amount of \$72,500. The Assembly, on the recommendation of the Fifth Committee, decided not to approve this additional appropriation, although at that time the representative of the Secretary-General advised the Fifth Committee that a major portion of the additional expenditures had already been incurred. Certain of these commitments had been entered into under paragraph 1 (b) of General Assembly resolution 2126 (XX) relating to unforeseen and extraordinary expenses in 1966.

19.2 The International Court was accordingly advised of this action and was requested to attempt to effect economies in its expenditures for the balance of the year. It is in this context, therefore, that the final expenditure and obligation figures should be reviewed.

19.3 The over-expenditure of \$29,329 in this section comprised deficits in chapters I and II of \$22,905 and \$18,037 respectively, offset by unexpended balances in the other chapters of the section amounting to \$11,613.

19.4 In chapter I the deficit of \$22,905 related directly to additional expenditures arising from the designation of ad hoc judges for the South West Africa case and incurred by the Secretary-General under the authority granted him in paragraph 1 (b) of General Assembly resolution 2126 (XX) relating to unforeseen and extraordinary expenses for the financial year 1966.

19.5 The deficit of \$18,037 in chapter II resulted from the temporary assistance requirements for the South West Africa case and the translation of voluminous documentation in the Barcelona Traction case.

PART IX. UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

Section 20. United Nations Conference on Trade and Development

	\$
Appropriation	5,861,500
Expenditures and obligations	5,450,215
Surplus	411,285

Chapter	Appropriation	Expenditures and obligations	Surplus (deficit)
	\$	\$	\$
I. Salaries and wages			
(i) Established posts	1,979,300	1,815,875	163,425
(ii) Experts and consultants	537,500	536,055	1,445
(iii) Temporary assistance	195,000	190,601	4,399
(iv) Overtime	35,000	36,278	(1,278)
Total, chapter I	2,746,800	2,578,809	167,991
II. Common staff costs	725,500	630,399	95,101
III. Travel of staff	155,000	155,065	(65)
IV. Hospitality	9,000	7,930	1,070
V. Permanent equipment	50,000	64,390	(14,390)
VI. General expenses	256,000	323,189	(67,189)
VII. Printing	156,100	126,861	29,239
VIII. Travel of members	83,000	82,023	977
IX. Meetings services	600,100	449,810	150,290
X. Established posts - Other secretariat units at Headquarters and Geneva	1,080,000	1,031,739	48,261
TOTAL	5,861,500	5,450,215	411,285

20.1 The rather significant unexpended balance in the amount of \$411,285 which remained under this section at the year-end was due to two factors. First, the Trade and Development Board decided at its fourth session to postpone the meetings of several of its principal subsidiary bodies which had originally been scheduled to meet during the last quarter of 1966. The Secretary-General reported this

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decision to the Advisory Committee on Administrative and Budgetary Questions at the time of its review of the 1966 supplementary estimates. At that stage, however, the Secretary-General was not able to forecast precisely the exact amount of the savings which might be achieved as a consequence of that decision. He did indicate, however, that as a minimum the initial appropriation could be reduced by \$110,000 and that possibly further savings could be accomplished if the temporary staff who had already been engaged for the servicing of the meetings which were subsequently cancelled could be re-assigned to the servicing of other conferences and meetings being held by the specialized agencies in Geneva and by ECA. As a consequence of the determined efforts made in this connexion by the European Office in consultation with the Secretary-General of UNCTAD, further savings were realized, as reflected in the year-end surplus.

20.2 Secondly, although recruitment to fill the vacant posts in the secretariat of UNCTAD proceeded remarkably well during the year and although, at the time of the preparation of the supplementary estimates, it had been envisaged that all posts would be filled before the year-end, in fact certain appointments failed to materialize during the last quarter, thus resulting in an under-expenditure of \$163,425 for established posts in chapter I. Related savings also occurred under chapter II (Common staff costs) in the amount of \$95,101, which included the higher initial provision for the estimated costs connected with recruited staff assuming their appointments, such as installation grants and household removal costs.

20.3 These surpluses were, however, offset by higher expenditures in regard to chapter V (Permanent equipment) where a deficit of \$14,390 arose, and chapter VI (General expenses), which resulted in a year-end deficit of \$67,189. The need to furnish a conference room for the Secretary-General of UNCTAD at Headquarters, New York, and the urgent need of additional typewriters and dictating equipment for the staff servicing the UNCTAD meetings in Geneva necessitated the over-expenditure in regard to permanent equipment under chapter V. Despite the fact that the meetings of several of the principal subsidiary bodies were cancelled in the last quarter of 1966, the total volume of documentation produced during the course of that year exceeded expectations and gave rise to higher expenditures for internal reproduction supplies. Furthermore, because of the limited experience available, since 1966 represented the first reasonably full year of operation of this

organization, the requirements for such items as communications, rental and maintenance of equipment and other miscellaneous supplies and services proved to have been underestimated. All of these factors contributed to the total deficit of \$67,189 under chapter VI (General expenses).

20.4 The year-end surplus of \$48,261 under chapter X (Established posts for other secretariat units at Headquarters and Geneva) arose as a consequence of the planned delayed recruitment of certain of the staff provided for under this chapter in an attempt to stay within the lower appropriation initially voted for the year 1966 by the General Assembly.

ESTIMATES OF INCOME

	1966 budget Approved estimate \$	1966 actual Actual income \$	Increase (decrease) \$
PART I. INCOME FROM STAFF ASSESSMENT			
Income section 1. Staff assessment income .	12,450,000	12,519,169	69,169
TOTAL, PART X	12,450,000	12,519,169	69,169
PART II. OTHER INCOME			
Income section 2. Funds provided from extra-budgetary accounts			
I. Special Account for the Expanded Programme of Technical Assistance:			
(i) Contributions towards administrative and operational services costs of the United Nations as a participating Organization	1,355,000	1,355,092	92
(ii) Contribution towards central services costs in connexion with custodial functions related to the Special Account	45,000	45,000	-
	1,400,000	1,400,092	92
II. Voluntary funds for the programme of the High Commissioner for Refugees . .	390,000	351,035	(38,965)
III. United Nations Joint Staff Pension Fund	347,800	348,197	397
Total, income section 2	2,137,800	2,099,324	(38,476)

	1966 budget Approved estimate \$	1966 actual Actual income \$	Increase (decrease) \$
Income section 3. General income			
(i) Rental income (space charges) . .	289,000	307,633	18,633
(ii) Reimbursement for staff and services furnished to specialized agencies and others	525,000	598,732	73,732
(iii) Income from bank interest	20,000	70,632	50,632
(iv) Sale of used office, transportation and other equipment	58,000	55,714	(2,286)
(v) Refund of prior years' expenditure	150,000	152,235	2,235
(vi) Contribution from non-member States	600,000	602,952	2,952
(vii) Revenue from television services and film distribution	360,000	376,348	16,348
(viii) Miscellaneous income	190,000	182,159	(7,841)
Total, income section 3	2,192,000	2,346,405	154,405
Income section 4. United Nations Postal Administration	2,075,000	2,603,533	528,533
Income section 5. Sale of publications . .	718,000	481,588	(236,412)
Income section 6. Service to visitors and catering services	832,400	858,982	26,582
TOTAL, PART II	7,955,200	8,389,832	434,632

1. As will be seen from the above table, actual income from staff assessment for the year 1966 for credit to the Tax Equalization Fund established by General Assembly resolution 973 (X) of 15 December 1955 amounted to \$12,519,169 representing an increase of \$69,169 over the approved estimate. Total income from all other sources amounted to \$8,389,832 as compared to an approved estimate of \$7,955,200, or an increase of \$434,632.

2. Further details concerning the more significant variations between the approved and actual amounts of income are as follows:

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(a) The grant-in-aid to be paid to the United Nations budget from the voluntary funds of the United Nations High Commissioner for Refugees, which is established on a formula, adopted by the General Assembly at its twentieth session, amounting to 10 per cent of the actual commitments under the High Commissioner's current programme, excluding commitments for administrative expenditure covered directly by that programme, fell short of the approved estimate by \$38,965. The approved estimate had been established on the assumption that obligations incurred under the current programme for 1966 would amount to \$3.9 million, whereas in actual fact total obligations amounted to \$3,510,346;

(b) The higher level of income in the amount of \$73,732 under income section 3 (General income) in regard to reimbursement for staff and services furnished to specialized agencies and others resulted, in large part, from the additional income derived as a consequence of services rendered by the International Computing Centre to member Governments and external organizations and institutions on a reimbursable basis;

(c) The very significant increase in revenue under income section 4 (United Nations Postal Administration) resulted from a number of factors, among which mention might be made of the following:

- (i) A special mobile unit was dispatched from Geneva on 16 August to tour some seventeen countries in Europe. Its itinerary took it to twenty-six cities and it was viewed by more than 180,000 persons. Special cancellations were provided for added attraction and more than 45,000 airmail cards were bought and addressed for mailing back from New York Headquarters to recipients in Europe;
- (ii) Special attention was paid to the expansion of sales of United Nations stamps through various governmental philatelic agencies or government-nominated agencies. As a consequence, there was an increase of sales from some \$69,000 in 1965 to more than \$151,000 in 1966;
- (iii) The number of deposit accounts increased from 5,646 as of December 1965 to 8,512 as of December 1966;
- (iv) As a consequence of improvement of displays at the sales counter at Headquarters, the volume of sales has increased by some 35 per cent during 1966.

It will be recalled that the Secretary-General, in his report on the supplementary estimates for 1966, forecast an increase in the revenue from this activity in an amount of \$405,000. Thus, the further increase of \$528,533 made the year 1966 the most successful and satisfactory in the history of the United Nations Postal Administration;

(d) Actual income recorded for the sale of publications under income section 5 was substantially below the approved estimate. This decrease was the direct result of a reappraisal of outstanding accounts receivable which at 31 December 1966 totalled \$453,500. As a consequence of this reappraisal a decision was taken, in the interests of sound accounting, that as from 1 January 1967 gross sales revenue would be recorded on a cash received basis only and that, beginning with the end of 1966 and over a period of four years, bearing in mind the age of the outstanding account and the possibilities of collection, the amount outstanding in the accounts receivable would be treated as deferred income. Thus, for the year 1966 a sum of \$204,462, representing part of the outstanding accounts receivable as at the end of that year, was placed in deferred income account;

(e) The higher level of income obtained under income section 6 (Service to visitors and catering services) may be attributed to the following reasons:

- (i) A slight profit of \$2,700 in regard to the catering services;
- (ii) A higher level of gross revenue in regard to the Souvenir Shop resulting in an increase in net income of \$18,600;
- (iii) An increase of \$5,100 in the net income of the Gift Centre.

ANNEX

Total expenditures and obligations as at 31 December 1966 compared to appropriations for the financial year 1966

Section	Initial appropriation a/	Increase (decrease) resulting from supplementary estimates	Final appropriations b/	Expenditures	Obligations	Total	Surplus (deficit) c/	Transfers	Final Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	1,107,400	(78,100)	1,029,300	588,861	378,434	967,295	62,005	-	62,005
2	1,741,000	(84,900)	1,656,100	1,133,208	348,141	1,481,349	174,751	-	174,751
3	2,848,400	(163,000)	2,685,400	1,722,069	726,575	2,448,644	236,756	-	236,756
4	56,300,000	(417,700)	55,882,300	55,105,436	414,249	55,519,685	362,615	(29,329)	333,286
5	13,195,300	(171,300)	13,024,000	12,439,002	391,051	12,830,053	193,947	-	193,947
6	2,144,400	(23,400)	2,121,000	1,814,741	179,380	1,994,121	126,879	-	126,879
	125,000	-	125,000	113,950	1,683	115,633	9,367	-	9,367
7	71,764,700	(612,400)	71,152,300	69,473,129	986,363	70,459,492	692,808	(29,329)	663,479
8	4,360,000	-	4,360,000	4,112,105	186,134	4,298,239	61,761	(61,733)	28
9	525,930	-	525,930	466,230	55,374	521,604	4,326	(4,085)	241
10	3,800,000	125,000	3,925,000	3,494,500	434,585	3,929,085	(4,085)	4,085	-
11	4,701,000	380,000	5,081,000	4,717,123	464,610	5,181,733	(100,733)	100,733	-
	1,800,000	-	1,800,000	1,058,980	674,705	1,733,685	66,315	(39,000)	27,315
12	15,186,930	505,000	15,691,930	13,848,938	1,815,408	15,664,346	27,584	-	27,584
13	8,885,800	3,200	8,889,000	8,823,970	58,332	8,882,302	6,698	-	6,698
14	6,105,000	-	6,105,000	5,554,941	549,838	6,104,779	221	-	221
15	220,000	-	220,000	131,178	67,305	198,483	21,517	-	21,517
	75,000	-	75,000	50,737	16,025	66,762	8,238	-	8,238
16	6,400,000	-	6,400,000	5,736,856	633,168	6,370,024	29,976	-	29,976
17	4,317,990	(69,790)	4,248,200	3,929,128	271,304	4,200,432	47,768	-	47,768
	2,106,200	(120,200)	1,986,000	1,879,087	43,668	1,922,755	63,245	-	63,245
18	6,424,190	(189,990)	6,234,200	5,808,215	314,972	6,123,187	111,013	-	111,013
19	3,011,800	80,300	3,092,100	3,052,119	39,922	3,092,041	59	-	59
20	1,074,100	-	1,074,100	1,103,429	-	1,103,429	(29,329)	29,329	-
	5,971,500	(110,000)	5,861,500	5,138,068	312,147	5,450,215	411,285	-	411,285
	121,567,420	(486,890)	121,080,530	114,706,793	4,886,887	119,593,680	1,486,850	-	1,486,850

a/ See General Assembly resolution 2125 (XX).

b/ See General Assembly resolution 2195 (XXI).

c/ Difference between final appropriations approved by the General Assembly for 1966 and total expenditures and obligations incurred.