



UNITED NATIONS

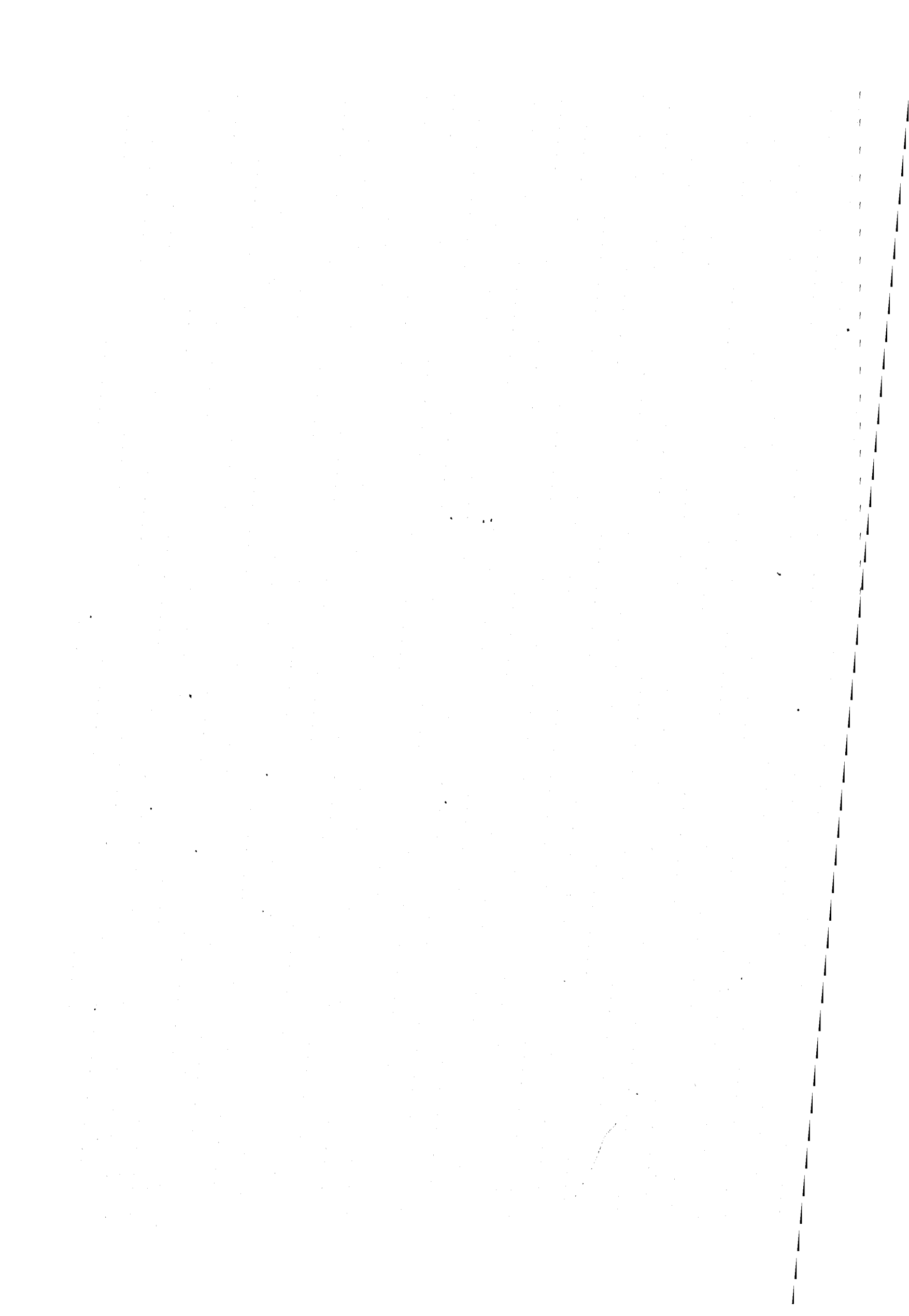
FINANCIAL REPORT AND ACCOUNTS
for the year ended 31 December 1971
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: TWENTY-SEVENTH SESSION

SUPPLEMENT No. 7 (A/8707)

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New York, 1972

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.

In the present supplement references to "China" and to the "representatives of China" are to be understood in the light of General Assembly resolution 2758 (XXVI) of 25 October 1971. By that resolution, the General Assembly *inter alia* decided:

"... to restore all its rights to the People's Republic of China and to recognize the representatives of its Government as the only legitimate representatives of China to the United Nations, and to expel forthwith the representatives of Chiang Kai-shek from the place which they unlawfully occupy at the United Nations and in all the organizations related to it."

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LETTER OF TRANSMITTAL

19 June 1972

Sir,

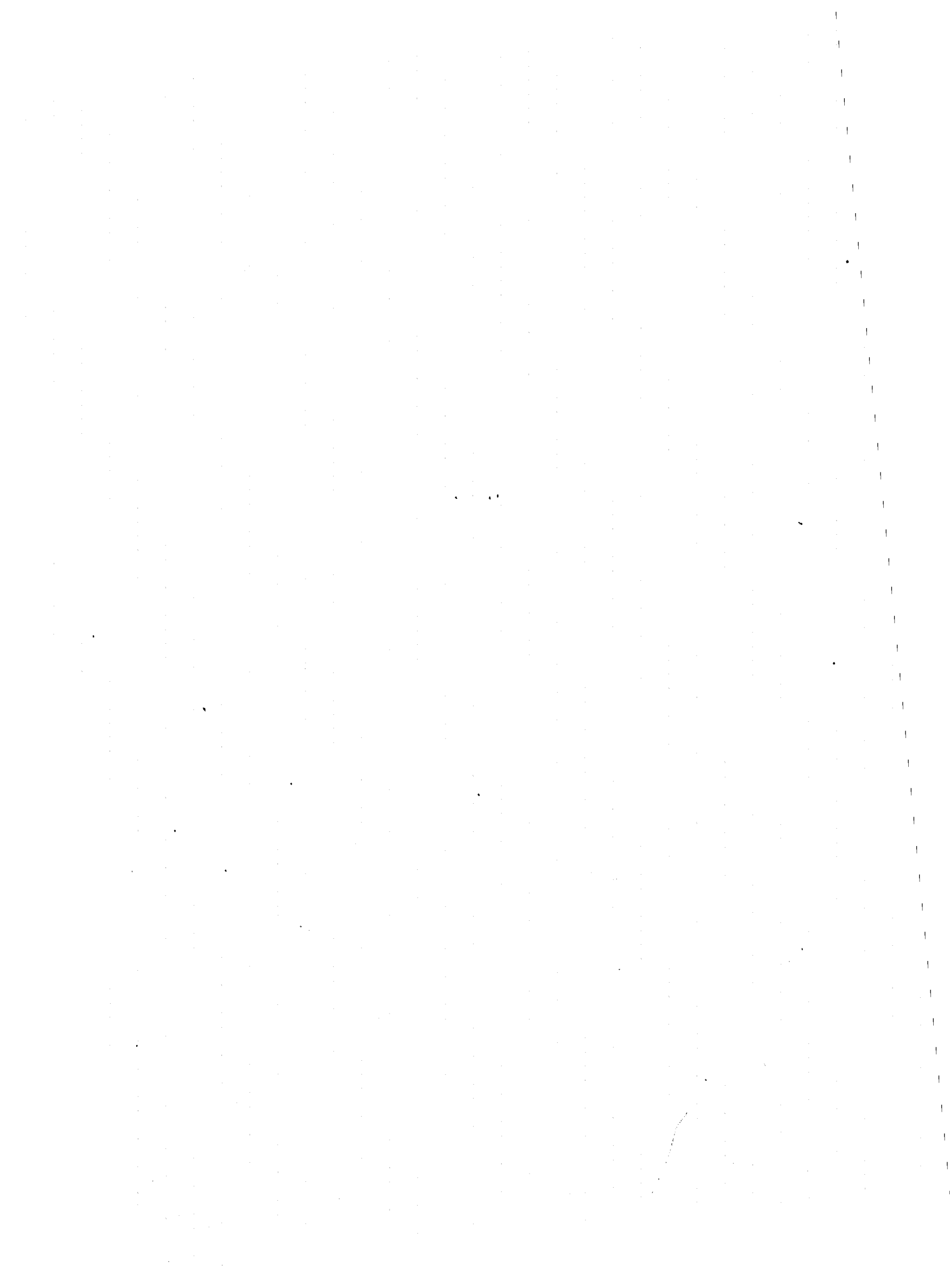
I have the honour to transmit to you the financial statements of the United Nations as at 31 December 1971 which were submitted by the Secretary-General. These statements have been examined and certified by the Board of Auditors.

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 1971.

Accept, Sir, the assurances of my highest consideration.

(Signed) A. M. HENDERSON
Chairman
Board of Auditors

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



I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1971

1. I have the honour to submit herewith my financial report on the accounts of the United Nations, including all trust and special accounts for the year ended 31 December 1971, together with the audited accounts and the report of the Board of Auditors for that year. The accounts comprise eight statements (I through VIII) certified by the Board of Auditors and supported by 42 schedules, one annex and an appendix. In addition, separate annual accounts and reports are presented to the General Assembly for the activities listed below, in accordance with the cited resolutions and financial regulations:

- (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 the United Nations Development Programme in accordance with the decision of the General Assembly relative to Assembly resolution 2196 (XXI) to accept the recommendation of the Fifth Committee 1/ and with regulation 15.1 of the Financial Regulations and Rules of the United Nations Development Programme approved by the Governing Council at its seventh session;
- (f) The United Nations Institute for Training and Research (resolution 1934 (XVIII)) for which the accounts and 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)) indicates that the Organization's cash position was further eroded and that borrowing from other funds and accounts was necessary throughout the current year. As shown in table 1 below, the Working Capital Fund, the United Nations Special Account, the United Nations Bond Account and internal accounts have provided most of the additional funds required to cover the cash shortfall. The figures given in this table for net liquid assets comprise cash assets and accounts receivable (convertible into cash) less sundry credits and accounts payable for goods and services rendered and invoiced to the Organization.

1/ Official Records of the General Assembly, Twenty-first Session, Annexes, agenda item 78, document A/6596.

Table 1. Financial position at 31 December 1971
(In millions of United States dollars)

	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>Assets</u>						
Net liquid assets	7.4	(21.4)	(11.0)	(25.0)	15.5	(9.5)
Assessed contributions	63.9 ^{a/}	49.5	82.1	195.5	1.6	197.1
Unassessed authorizations	-	0.9	2.0	2.9	-	2.9
	<u>71.3</u>	<u>29.0</u>	<u>73.1</u>	<u>173.4</u>	<u>17.1</u>	<u>190.5</u>
<u>Liabilities</u>						
Unliquidated obligations	9.3	0.7	0.1 ^{b/}	10.1	-	10.1
Trust funds and internal accounts	14.3 ^{c/}	0.6 ^{d/}	1.6 ^{d/}	16.5	-	16.5
United Nations Special Account	6.7	3.4	0.2	10.3	15.0	25.3
United Nations Bond Account	-	8.1	35.9	44.0	-	44.0
Working Capital Fund	37.9	-	-	37.9	2.1	40.0
Held for reserve requirements	-	10.4	-	10.4	-	10.4
Surplus accounts	3.1	5.8	35.3	44.2	-	44.2
	<u>71.3</u>	<u>29.0</u>	<u>73.1</u>	<u>173.4</u>	<u>17.1</u>	<u>190.5</u>
Net liquid assets are represented by:						
Cash on hand and at banks	9.8	-	-	9.8	-	9.8
Investments	-	-	-	-	15.0	15.0
Accounts receivable and sundry debits	9.6	0.1	-	9.7	0.5	10.2
<u>Less:</u>						
Current accounts payable to Governments	-	(21.0)	(10.2)	(31.2)	-	(31.2)
Other accounts payable	(12.0)	(0.5)	(0.8)	(13.3)	-	(13.3)
	<u>7.4</u>	<u>(21.4)</u>	<u>(11.0)</u>	<u>(25.0)</u>	<u>15.5</u>	<u>(9.5)</u>

a/ Includes \$2.5 million due from Members in connexion with 1971 revised appropriations.

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

c/ Comprises \$6.6 million due to the Tax Equalization Fund, \$3.6 million due to Special Accounts for construction of the United Nations buildings in Santiago, Addis Ababa and Bangkok and major maintenance and extension at the Palais des Nations, Geneva, and \$4.1 million due to other trust funds.

d/ Represents amounts in the Special Account for voluntary contributions received in order to finance unassessed appropriations for the second half of 1963 and for 1964.

Liabilities for goods and services rendered for which invoices have not yet been received and accepted (unliquidated obligations) are excluded. In this connexion, it will be noted that under UNEF and ONUC the liabilities exceeded the assets by \$32.5 million at 31 December 1971. This situation is attributable to 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. In addition to the accounts payable to Governments and other accounts payable of UNEF and ONUC totalling \$32.5 million, the Organization is facing, as regards these operations, a liability estimated at a minimum of \$2.1 million for goods and services rendered for which no bills have yet been received and accepted.

3. Table 2 below shows the amounts which have been borrowed and utilized for the General Fund and for the financing of the Emergency Force and the Operation in the Congo. During 1971, these increased from \$104.5 to \$106.5 million as a result of the increased cash needs of General Fund accounts

Table 2. Funds borrowed and utilized at 31 December
(In millions of United States dollars)

	United Nations General Fund		United Nations Emergency Force		United Nations Operation in the Congo		Total	
	1971	1970	1971	1970	1971	1970	1971	1970
Borrowed from:								
Working Capital Fund	37.9	39.7	-	-	-	-	37.9	39.7
Trust funds and internal accounts	14.3	12.7	-	-	-	-	14.3	12.7
Utilized from:								
United Nations Bond Account	-	-	8.1	8.1	35.9	35.9	44.0	44.0
United Nations Special Account	6.7	4.5	3.4	3.4	0.2	0.2	10.3	8.1
	<u>58.9</u>	<u>56.9</u>	<u>11.5</u>	<u>11.5</u>	<u>36.1</u>	<u>36.1</u>	<u>106.5</u>	<u>104.5</u>

4. As shown, \$58.9 million had been borrowed and utilized for the General Fund in order to meet the following needs at the end of 1971, as compared with \$56.9 million a year ago:

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

	<u>1971</u>	<u>1970</u>
	(in millions of US\$)	
Assessed contributions unpaid	63.9	55.8
<u>Less:</u> Unliquidated obligations	(9.3)	(7.6)
Balance in surplus account	<u>(3.1)</u>	<u>(5.7)</u>
	51.5	42.5

To provide net liquid assets at 31 December
for meeting payrolls and bills due early
in the following year

7.4	14.4
<u>58.9</u>	<u>56.9</u>

5. Table 2 further indicates that the situation with respect to funds utilized from the United Nations Bond Account and the Special Account for the UNEF and ONUC operations has remained unchanged in 1971, i.e., \$44 million and \$3.6 million respectively. These funds were applied for the payment of debts incurred (UNEF - \$11.5 million; ONUC - \$36.1 million) for goods and services rendered during the period covered by assessed appropriations. Not shown in this table is the amount of \$129 million which was utilized from the United Nations Bond Account in respect of expenditures authorized for UNEF and ONUC for the period 1 July 1962 to 30 June 1963 for which no assessments on Members were made (see the asset side of this account in statement III).

6. Table 3 below traces the cash flow during 1971 and its effect on the net liquid assets available to the Organization for the General Fund, Special Account of the United Nations Emergency Force and the Ad Hoc Account of the United Nations Operation in the Congo. It will be seen that, this year as last year, there were not enough liquid assets available to cover current accounts payable at year-end - the shortfall amounting to \$9.5 million notwithstanding the fact that, as shown in table 1 above:

- (a) The proceeds of the United Nations Bond Account, Member States' advances to the Working Capital Fund and contributions to the Special Account would have all been utilized;
- (b) \$16.5 million remained outstanding as loans from trust funds and internal accounts;
- (c) \$10.1 million in obligations had not been liquidated; and
- (d) \$3.1 million in the surplus account of the General Fund had not been credited to Member States.

Table 3. Cash flow during 1971
(In millions of United States dollars)

	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>Income collected</u>						
Assessed contributions						
Current year	131.1	-	-	131.1	(1.7) ^{a/}	129.4
Prior years	41.5	-	-	41.5	-	41.5
Voluntary contributions	-	-	-	-	3.9	3.9
Miscellaneous income	9.5	-	-	9.5	0.3	9.8
	<u>182.1</u>	<u>-</u>	<u>-</u>	<u>182.1</u>	<u>2.5</u>	<u>184.6</u>
<u>Expenditures</u>						
Current year	184.9	-	-	184.9	-	184.9
Prior year	6.3	-	-	6.3	-	6.3
	<u>191.2</u>	<u>-</u>	<u>-</u>	<u>191.2</u>	<u>-</u>	<u>191.2</u>
Decrease in resources	(9.1)	-	-	(9.1)	2.5	(6.6)
Increase (decrease) in cash borrowed and utilized:						
Trust funds and internal accounts	1.7	-	-	1.7	-	1.7
Working Capital Fund	(1.8)	-	-	(1.8)	1.8	-
United Nations Special Account	2.2	-	-	2.2	(2.2)	-
United Nations Bond Account	-	-	-	-	-	-
Net decrease in resources	<u>(7.0)</u>	<u>-</u>	<u>-</u>	<u>(7.0)</u>	<u>2.1</u>	<u>(4.9)</u>
<u>Add:</u>						
Net liquid assets available (or overdrawn) at beginning of year	<u>14.4</u>	<u>(21.4)</u>	<u>(11.0)</u>	<u>(18.0)</u>	<u>13.4</u>	<u>(4.6)</u>
Net liquid assets available (or overdrawn) at end of year	<u>7.4</u>	<u>(21.4)</u>	<u>(11.0)</u>	<u>(25.0)</u>	<u>15.5</u>	<u>(9.5)</u>

a/ Comprises a \$64 000 reduction of Working Capital Fund level from \$40 064 000 to \$40 000 000 and \$1 600 000 for a Working Capital Fund advance credited to China as offset against its assessed contributions in arrears for the regular budget.

United Nations and its trust funds

Budgetary position, income and surplus accounts

7. The General Assembly originally approved appropriations of \$192 149 300 for the regular budget for the financial year 1971 (resolution 2738 A (XXV)) and later increased these to \$194 627 800 (resolution 2882 A (XXVI)). Income for the financing of these appropriations amounted to \$194 025 515 and fell short of the total 1971 obligations incurred, \$194 124 523, by \$99 008 (see statement II), as summarized below:

<u>Financing of 1971 appropriations:</u>	<u>Initial</u>	<u>Supplementary</u>	<u>Final</u>
	\$	\$	\$
By assessment:			
Initially assessed on Member States	178 718 816		178 718 816
Assessed for 1970 supplementary appropriations	(536 950)		(536 950)
Assessable for 1971 supplementary appropriations <u>a/</u>		2 478 500	2 478 500
From other sources:			
Miscellaneous income (other than staff assessment) 1971 estimated	10 114 000		10 114 000
Increase in estimate of miscellaneous income for 1970 <u>b/</u>	1 991 710		1 991 710
Surplus 1969 <u>b/</u>	1 861 724		1 861 724
	<u>192 149 300</u>	<u>2 478 500</u>	<u>194 627 800</u>
Shortfall of miscellaneous income estimated for 1971 (\$10 114 000) over actual income realized (\$ 9 511 715)			<u>(602 285)</u>
Total financing available for 1971 Regular Budget			194 025 515
Obligations incurred for 1971 (statement I)			<u>194 124 523</u>
Shortfall (statement II)			<u>(99 008)</u>

a/ General Assembly resolution 2882 A (XXVI).

b/ General Assembly resolution 2738 C (XXV).

8. Of the balance (\$3 112 231) in the surplus account, \$1 874 033 has been approved by resolution 2899 C (XXVI) to finance part of the 1972 regular budget appropriations and the remainder, \$1 238 198, is available for the financing of the 1973 regular budget appropriations. The surplus of \$1 874 033 which was appropriated for 1972 consisted of \$581 174 in unencumbered balances of 1970 appropriations and \$1 502 860 of savings in liquidation of 1969 obligations less \$210 001 representing overestimated miscellaneous income for 1970. Resolution 2899 C (XXVI) further provided for 1972 appropriations to be financed from the \$75 951 contributed by new Member States for 1970 and 1971. These contributions will be recorded in the 1972 accounts and become available in that year, as explained in the note appended to schedule 3.

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 for 1971 in respect of salaries and allowances of the staff under the United Nations regular budget amounted to \$22 814 264, or \$514 264 in excess of the revised estimate of \$22 300 000 approved by the General Assembly in resolution 2882 B (XXVI). \$352 168 of this excess will be set off against Members' assessments (other than those of the United States of America) for the 1973 budget appropriations. Included in the balance of the Fund as at 31 December 1971 are the following amounts, which, in accordance with resolution 2899 C (XXVI), have been credited to Members' assessments for the 1972 budget appropriations: \$637 000, the increase in the revised income for staff assessment for 1971, plus \$140 515, the excess of actual income over the approved estimated income from staff assessment for 1970.

10. As no payments were made in 1971 from the Special Indemnity Fund (established by General Assembly resolution 888 C (IX)), the balance of \$242 605 remains unchanged.

11. United Nations foreign currency bank account balances and various assets and liabilities, reported by the overseas offices at year-end, were converted to United States dollars and consolidated in the Organization's year-end financial statements and supporting schedules by application of the United Nations official accounting rates of exchange in effect at 31 December 1971 in accordance with the provisions of financial rule 111.6 of the Financial Regulations and Rules of the United Nations. Subsequently, effective 1 January 1972, the United Nations official exchange rates were revised to reflect the realignment of the United States dollar in relation to a number of non-dollar currencies. A revaluation of the Organization's cash and other assets and liabilities at the new exchange rates has resulted in a net increase of \$89 305 as of 1 January 1972. This gain will be reflected in the 1972 accounts.

Budget appropriations and obligations incurred

12. As shown in statement I, the obligations incurred as charges against 1971 appropriations totalled \$194 124 523, which compares with a total of \$168 375 776 in the preceding year. A summary of major objects of expenditure follows:

	1971		1970	
	Amount \$	Per cent	Amount \$	Per cent
Salaries, wages and other staff costs	135 798 536	69.95	118 339 997	70.28
Travel and transportation	8 220 841	4.23	7 318 107	4.35
Printing	2 981 914	1.54	2 969 582	1.76
Rental and maintenance of premises and fixed installations	7 465 185	3.84	6 532 339	3.88
Technical programmes	7 177 227	3.70	7 192 459	4.27
Acquisition of capital assets	6 000 000	3.09	3 959 300	2.35
Alterations and improvements to premises	2 972 325	1.53	924 667	0.55
Furniture, fixtures and equipment	1 622 672	0.84	1 383 233	0.82
Bond issue: instalment and interest charges	8 556 176	4.41	8 641 905	5.13
Other charges	11 833 649	6.10	9 708 054	5.77
	<u>192 628 525</u>	<u>99.23</u>	<u>166 969 643</u>	<u>99.16</u>
International Court of Justice	1 495 998	0.77	1 406 133	0.84
	<u>194 124 523</u>	<u>100.00</u>	<u>168 375 776</u>	<u>100.00</u>

13. In accordance with the requirements of financial regulation 10.3, the following ex gratia payments charged against 1971 budgetary appropriations are reported:

Partial settlement of staff member's claim for services and travel costs, under special service agreement	\$ 750
Payment of compensation to the mother of a deceased staff member	750
	<u>1 500</u>

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

14. No ex gratia payments were made from any other funds or accounts covered by this report.

Members' contributions to the regular budget

15. The position of the accounts for Members' contributions unpaid at 31 December 1971 is as follows (see also the explanatory notes on assessed contributions receivable in the annex to the accounts):

	<u>For 1971</u>	<u>For 1970</u>	<u>For 1969</u>
Assessed in respect of appropriations for year and supplementary appropriations for prior year	178 718 816	159 833 395	143 390 680
Assessed on new Member States	-	-	76 587
	<u>178 718 816</u>	<u>159 833 395</u>	<u>143 467 267</u>
<u>Less:</u>			
Credits from Tax Equalization Fund and adjustments of Working Capital Fund advances (net)	<u>15 938 161</u>	<u>12 987 123</u>	<u>12 528 441</u>
Net contributions receivable as at 1 January of year	162 780 655	146 846 272	130 938 826
Collected in cash	<u>115 114 145</u>	<u>138 582 342</u>	<u>125 528 964</u>
Balance receivable as at 31 December 1971	<u>47 666 510</u>	<u>8 263 930</u>	<u>5 409 862</u>
Cash collections as a percentage of net contributions receivable	70.72%	94.37%	95.87%

The percentages of collection as at 31 December 1971 compare with the similar percentages reported a year ago of 68.80 (1970), 94.14 (1969) and 98.56 (1968). The amount of total contributions outstanding at the end of 1971 was \$61 420 126, compared with \$55 222 425 at the end of 1970.

Capital Assets

16. The land for the Headquarters site in New York, which was given to the Organization, is carried in the General Fund in statement III at a valuation of \$9 600 000 and the same amount is included under donated funds. The construction and related costs for the building complex, exclusive of the Dag Hammarskjöld Library, amounted to \$67 093 290. \$46 997 417 of this was financed from appropriations made by the General Assembly, \$20 000 000 from the balance of the loan (\$65 000 000) made available by the United States of America and \$95 873 from donated funds for special projects. When the old library building, carried at a cost of \$1 650 285, was demolished in 1960 the net asset value of the building was reduced accordingly to \$65 443 005 (at cost). The cost of construction of the Dag Hammarskjöld Library, a gift to the Organization, amounted to \$6 703 567.

17. 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, a sub-basement and tunnel constructed at a cost of \$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 \$2 080 960, the cost of the modernization.

18. The remaining capital assets shown in the balance sheet total \$4 650 842 and consists of: land and structures in Mogadiscio acquired in 1954 at a cost of \$23 000; a building for a language laboratory completed in 1967 on the grounds of Africa Hall, Addis Ababa, Ethiopia, at a cost of \$10 000; land valued at \$138 277 and the four United Nations-owned buildings constructed at a cost of \$123 716 at the United Nations Memorial Cemetery in Pusan, Korea; and the United Nations building in Santiago, Chile, constructed at a cost of \$4 355 849.

19. 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.

20. 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.

Non-expendable equipment

21. The value at cost at time of acquisition of non-expendable equipment still in use at Headquarters, not reported in the accounts as an asset, amounted to \$9 416 023 as at 31 December 1971, compared with \$9 127 185 a year ago.

United Nations Special Account

22. This Account was established in September 1965 for voluntary contributions to assist the Organization in its financial difficulties. The amount of Member States' voluntary contributions credited to the Account was \$26 193 224, which sum, together with public contributions of \$47 267, other income of \$28 257 and investment income of \$2 949 413, made \$29 218 161 available in the Account. An amount of \$3 911 000 (resolution 2115 (XX)) was appropriated for the operation of the United Nations Emergency Force. Not included in the Account are the contributions from five Member States, totalling \$724 845, which were applied against the assessments of those five Members for the financing of the Force. The amount of Special Account funds utilized during 1971 increased by \$2 157 414, from \$8 089 648 at 31 December 1970 to \$10 247 062 at the end of 1971, leaving a balance of \$15 060 099 at that date. The \$10 247 062 was utilized as follows: \$184 421 for the Ad Hoc Account for the United Nations Operation in the Congo, \$3 418 252 for the Special Account of the United Nations Emergency Force and \$6 644 389 as an advance to the United Nations General Fund. Excluded as a credit to the Account is an amount of \$370 000 pledged and still to be paid by three Members.

Advances from the Working Capital Fund

23. In accordance with General Assembly resolution 2740 (XXV), the Working Capital Fund was maintained at a level of \$40 million for 1971. Details of the credits established for each Member State for 1971 are given in schedule 6.

Proceeds from the sale of United Nations bonds

24. A special account was established in 1962 to record the proceeds from the sale of United Nations bonds. The General Assembly authorized the issue of the bonds in resolution 1739 (XVI) and decided to "include annually in the regular budget of the United Nations... an amount sufficient to pay interest charges on such bonds and the instalments of principal due on the bonds". In resolution 1989 (XVIII), the General Assembly extended the period for the sale of bonds to 31 December 1964. The value of bonds issued, the instalments of principal and the interest paid at the established rate of 2 per cent per annum were as follows:

	<u>1962</u> \$	<u>1963</u> \$	<u>1964</u> \$	<u>1965</u> \$	<u>Total</u> \$
Bonds issued:					
Through 15 January		100 000			100 000
16 January -					
31 December	<u>120 954 506</u>	<u>30 391 794</u>	<u>17 259 378</u>	<u>1 200 000^{a/}</u>	<u>169 805 678</u>
	<u>120 954 506</u>	<u>30 491 794</u>	<u>17 259 378</u>	<u>1 200 000</u>	<u>169 905 678</u>
Less:					
<u>Instalments paid</u>					
<u>through 1970</u>	32 225 403	7 070 107	3 382 837	194 400	42 872 747
Instalments paid on					
15 January 1971					
Sixth instalment	-	-	-	40 800	40 800
Seventh "	-	-	621 337	-	621 337
Eighth "	-	1 091 478	-	-	1 091 478
Ninth "	4 289 685	3 600	-	-	4 293 285
	<u>36 515 088</u>	<u>8 165 185</u>	<u>4 004 174</u>	<u>235 200</u>	<u>48 919 647</u>
Exchange gain	<u>1 505 515</u>	<u>63 622</u>	-	-	<u>1 569 137</u>
Total	<u>38 020 603</u>	<u>8 228 807</u>	<u>4 004 174</u>	<u>235 200</u>	<u>50 488 784</u>
<u>Bonds outstanding</u>					
<u>at 31 December 1971</u>	<u>82 933 903</u>	<u>22 262 987</u>	<u>13 255 204</u>	<u>964 800</u>	<u>119 416 894</u>
Interest paid					
through 1970					20 760 812
Interest paid on					
15 January 1971					<u>2 509 275</u>
					<u>23 270 087</u>

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

25. 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: \$109 971 480 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 1971, as follows: \$35 931 462 for the Ad Hoc Account for the United Nations Operation in the Congo and \$8 116 562 for the Special Account of the United Nations Emergency Force.

Trust Funds

26. 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 35, while additional comments are set forth below on some of the more important or newly established funds.

United Nations Peace-keeping Force in Cyprus

27. On 4 March 1964, the Security Council adopted 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 305 (1971), adopted by the Security Council on 13 December 1971, extended the Force until 15 June 1972. In 1971, as shown in schedule 11, 23 Governments pledged amounts totalling \$5 280 487 and one other Government pledged \$4 800 000, \$1 279 287 of which has not been recorded in the account since its payment appears to be conditional on additional contributions being made by other Governments.

28. During 1971, 19 Governments paid a total of \$6 437 744 against pledges made in the current and prior years. Schedules 10 and 12 show obligations incurred and recorded for the year in the amount of \$3 771 001. For all years obligations totalling \$13 939 225 remained unliquidated as at 31 December 1971. At the same date, the cash assets of the UNFICYP account were only \$3 304 300.

29. 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 United Nations Force in Cyprus Special Account to meet the costs to the Organization pertaining to the Force. The full cost to the Organization of maintaining the Force amounts to \$12 720 500; however, \$8 955 000 has not been recorded for lack of the necessary funds. For the same reason, obligations totalling \$9 060 000 were not recorded in the accounts for 1970.

30. The cumulative extra and extraordinary costs which, on the basis of their reports to the Secretary-General, Governments providing contingents have absorbed or will absorb, total an estimated \$37.9 million for the period from 27 March 1964 to 15 December 1971. This estimate does not include the costs absorbed by the Government of Cyprus in giving effect to paragraph 19 of the "Status of Force Agreement". 2/ It also does not include the cost of the airlift services provided, without charge, by the Governments of Italy, the United Kingdom of Great Britain and Northern Ireland and the United States of America at the beginning of the operation of the Force.

United Nations Relief Operation in Dacca

31. The United Nations Relief Operation in Dacca, originally known as the United Nations East Pakistan Relief Operation, was established in June 1971 pursuant to the initiative of the Secretary-General which the General Assembly endorsed in its resolution 2790 (XXVI) adopted on 6 December 1971. To meet its financial

2/ "Exchange of letters dated 31 March 1964 constituting an agreement between the United Nations and the Government of the Republic of Cyprus concerning the status of the United Nations Peace-keeping Force in Cyprus", Official Records of the Security Council, Nineteenth Year, supplement for January, February and March 1964, document S/5624, annex.

requirements 14 Member States pledged \$14 535 798 in foreign exchange and in addition one of these states further pledged \$3 500 000 in local currency. The total amount pledged of \$18 035 798, together with public contributions of \$125 838 and interest from investments of \$99 253, resulted in available resources of \$18 260 889 for 1971. Obligations incurred were \$4 349 443 and loss on exchange \$1 441 873, leaving a balance of \$12 469 573 available at 31 December 1971 (see schedule 13).

UNIDO General Trust Fund

32. General Assembly resolution 2152 (XXI) concerning 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 and Rules of the United Nations and provided for the convening of a pledging conference on the recommendation of the Industrial Development Board. There was an adjusted balance of \$5 309 019 (see schedule 16) carried forward from 1970; this balance included \$2 170 414 pledged during 1970 for 1971. In addition, net pledges of \$61 764 were recorded and this together with other income and adjustments of \$75 246 resulted in total available resources of \$5 446 029 for 1971. Total deductions were \$1 688 725, leaving an unencumbered balance of \$3 757 304 at year-end.

UNIDO/UNDP Trust Fund for Special Industrial Services

33. As shown in schedule 18, the balance of \$2 534 568 carried forward from 1970, together with other income received in 1971 (\$444 817) resulted in available funds of \$2 979 385 for 1971. An allocation was issued for project costs in the amount of \$877 887 and is accounted for in schedule 37. Allocations of \$137 909 were issued for administrative overhead and are shown in schedule 30. The balance of the trust fund at 31 December 1971 was \$1 963 589.

Trust Fund for Industrial Development - ECAFE

34. The Trust Fund for Industrial Development was established in 1968 after approval by the Asian Industrial Development Council. The purpose of the Fund is to finance the study of long-term perspectives for industrialization and regional co-operation. A balance of \$194 837 was carried forward from 1970 and during 1971 two Governments pledged and paid \$5 958, which, together with interest income of \$9 556 made a total of \$210 351 available in this fund. Obligations incurred during 1971 amounted to \$3 202, thus leaving an unencumbered balance of \$207 149 at year-end.

Funds-in-Trust programme for the Republic of Zaire

35. An agreement signed on 22 April 1970 by the Government of the Republic of Zaire and the United Nations provided for the continuation in 1970 and 1971 of funds-in-trust financing of technical assistance projects in Zaire, to be administered by the United Nations and its specialized agencies, UNIDO and the International Atomic Energy Agency. This fund remained under the general management of the Administrator of UNDP. An amount of \$766 780 was brought forward from 1970 and contributions were pledged in 1971 by the Governments of Canada (\$247 525 in Canadian dollars) and the Republic of Zaire (\$908 000 in foreign

exchange and \$286 160 in zaires). With the addition of \$43 337 in refunds of prior years' expenditures and allocations and \$51 596 in other income, \$2 303 398 became available for 1971 (see schedule 19). Allocations of \$1 315 734 were made during the year for approved projects, for United Nations and UNIDO overhead (see schedule 30) and for administrative support costs. A balance of \$987 664 remained available at year-end.

36. The financing and administration of the UNDP office at Kinshasa was normalized as at 1 January 1971 as part of the regular field establishment of UNDP; the United Nations trust fund for administrative support costs (Zaire) therefore ceased to exist at the end of 1970. The closing-out of the local currency assets and liabilities in this account is awaiting payment by the Government of Zaire of the balance due to this fund at 31 December 1970, i.e., \$464 302, reduced to \$437 706 in 1971 (see schedule 29).

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

37. Additional allocations for approved activities of FUNDWI, including administrative and direct costs incurred by UNDP, totalled \$4 966 594 in 1971. After taking account of all commitments outstanding an unencumbered balance of \$4 587 767 remained at year-end (see schedule 21).

United Nations Capital Development Fund

38. As shown in schedule 22, the unencumbered balance of the fund at 1 January 1971 amounted to \$4 473 178. During 1971, pledges of \$25 216, public contributions of \$71 307, \$114 059 in income from investments and a loss on exchange of \$82 541 were recorded, bringing the total net resources to \$4 601 219 available at year-end.

Trust Fund for Development Planning and Projections

39. Since its establishment in 1965, this Fund (see schedule 24) has received six payments totalling \$7 900 000 from the Government of the Netherlands and \$60 000 from the Government of Canada for the purpose of strengthening the activities of the United Nations and related organizations and institutions in the field of development planning. Total resources available for 1971 came to \$5 765 481. After providing for obligations and transfers totalling \$2 292 512, a balance of \$3 472 969 remained available at year-end.

United Nations Fund for Population Activities

40. The unencumbered balance at 1 January 1971 amounted to \$11 217 075. During 1971, additional contributions by Governments and other income totalled \$29 716 199, of which \$1 000 000 was received from the Trust Fund for Development Planning and Projections and \$28 088 343 was pledged by 47 Governments. Commitments for 1971 amounted to \$16 246 205, of which \$14 673 375 was allocated to various executing agencies (see schedule 27) and \$960 830 was obligated for the administration of the Fund. The available balance at year-end (see schedule 26) amounted to \$24 687 069, including \$19 263 850 of pledges receivable for 1971. (See schedules 25 and 26.)

International School Construction Account

41. The unencumbered balance of the fund at 1 January 1971 amounted to \$4 981 082. During 1971, income received from investments and public contributions totalled \$2 408 642, of which \$2 million was received from the Ford Foundation. Obligations incurred amounted to \$4 816 980, leaving \$2 572 744 available at year-end. (See schedule 31.)

Trust Fund for South Africa

42. The Trust Fund for South Africa was established pursuant to General Assembly resolution 2054 B (XX). In addition to the unencumbered balance of \$70 061 carried forward from 1970, income of \$288 339 was recorded in 1971, of which \$282 478 represented pledges from 23 Governments. Against these, grants of \$301 000 were made to six organizations as determined by the Committee of Trustees of the Fund, leaving at year-end a balance of \$57 400. (See schedule 9.)

Committee on the Elimination of Racial Discrimination

43. The unencumbered balance carried forward from 1970 amounted to \$45 470. During 1971 various Governments parties to the International Convention were assessed for \$14 681. This, together with \$3 972 in savings on the liquidation of 1970 obligations, brought the total resources available to \$64 123. Obligations of \$40 221 were incurred for 1971, leaving an available balance of \$23 902 at year-end. Unpaid assessments amounted to \$36 373 at that date. (See schedule 9.)

Fund for Compensation Awards

44. The unencumbered balance of the trust fund was \$230 741 at 1 January 1971. During 1971, earnings on investments amounted to \$15 137 and the payments to beneficiaries totalled \$22 305, thus leaving a balance of \$223 573 at year-end. (See schedule 9.)

Fund for the maintenance of the United Nations Philatelic Museum in Geneva

45. The initial installation and later needs of the Museum were funded by income derived from the sale of Swiss PTT 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. The unencumbered balance of the fund was \$298 831 at 1 January 1971. This was augmented during the year by other income of \$34 627. Obligations of \$2 173 were incurred, leaving a balance of \$331 285 at year-end. (See schedule 9.)

United Nations Regular Programme of Technical Assistance and extra-budgetary technical assistance operations

46. Statement IV summarizes the funds available and commitments incurred in 1971 under the United Nations regular budget, part V, technical programmes (\$6 906 014) and part IV, special expenses, integrated educational and training programmes (\$100 000), the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law (\$51 526), the United

Nations Fund for Namibia (\$30 000), assistance in cases of natural disaster (\$82 687) and pre-disaster planning (\$7 000). The total project commitments under the regular programme amounted to \$7 177 227 and are shown in schedule 36.

47. In addition, "extra-budgetary" funds totalling \$10 956 366 were available, against which commitments incurred amounted to \$10 046 070 (schedule 37) for technical assistance in specific areas financed directly by the Governments receiving the assistance, donor Governments or organizations sponsoring the projects.

United Nations, United Nations Industrial Development
Organization and United Nations Conference on Trade
and Development as participating and executing agencies
for the United Nations Development Programme

48. Basing itself on the report of the Governing Council of the United Nations Development Programme concerning the capacity of the United Nations Development System, the General Assembly, in its resolution 2688 (XXV), approved the principles of the United Nations Development Co-operation Cycle and the procedures for its implementation. The distinction between Technical Assistance and Special Fund components was eliminated on 1 January 1972. During the transitional period of 1971, appraisal and approval of projects were carried out under previous procedures.

49. Although in previous years separate financial statements were issued for the Technical Assistance and Special Fund components, in view of the merger effective 1 January 1972 and in line with UNDP directives, statements in respect of the year ended 31 December 1971 have been combined.

50. Available funds for United Nations Development Programme (UNDP) projects during 1971 totalled \$143 195 344 (see statement V): This sum is made up of the following elements:

	<u>Technical Assistance</u> \$	<u>Special Fund</u> \$	<u>Total</u> \$
Unencumbered balances of allocations carried forward from 1970	17 586 606	48 390 480	65 977 086
Allocations issued in 1971 for project costs			
From UNDP regular resources	20 381 394	46 838 918	67 220 312
From UNDP Revolving Fund			
Special Industrial Services	2 636 650	259 600	2 896 250
Technical assistance contingencies, Special Fund	-	-	-
Preparatory assistance and pre-project activities	<u>105 520</u>	<u>(99 995)</u>	<u>5 525</u>
Funds available for projects	<u>40 710 170</u>	<u>95 389 003</u>	<u>136 099 173</u>
Overhead allocations issued in 1971			
From UNDP regular resources	1 921 276	4 661 995	6 583 271
From UNDP Revolving Fund			
Special Industrial Services	369 100	28 500	397 600
Preparatory assistance and pre-project activities	-	115 300	115 300
Funds available for overhead	<u>2 290 376</u>	<u>4 805 795</u>	<u>7 096 171</u>
Total funds available	<u>43 000 546</u>	<u>100 194 798</u>	<u>143 195 344</u>

51. Project commitments incurred under the UNDP (Technical Assistance) programme amounted to \$22 360 821 (see schedule 38) and overhead expenses were \$2 290 376, a total of \$24 651 197.

Commitments for UNDP (Special Fund) were \$52 688 527 as follows:

	<u>Project costs</u>	<u>Overhead</u>	<u>Total</u>
Expenditures current year (schedule 39)	42 248 814	4 399 361	46 648 175
Obligations outstanding (schedule 39) at 31 December 1971	<u>19 450 928</u> 61 699 742	<u>3 235 538</u> 7 634 899	<u>22 686 466</u> 69 334 641
Less obligations outstanding at 1 January 1971	<u>13 817 010</u> <u>47 882 732</u>	<u>2 829 104</u> <u>4 805 995</u>	<u>16 646 114</u> <u>52 688 527</u>

52. Viewed together, out of the total funds available (\$143 195 344) commitments were incurred amounting to \$77 339 724, leaving a balance of \$65 855 620 as uncommitted allocations.

53. Of the \$2 290 376 UNDP (Technical Assistance) overhead funds, \$1 924 976 was received as the annual subvention to the United Nations General Fund and \$365 400 was deferred pending a final decision as to its disposition. The sum of \$4 805 795 for the UNDP (Special Fund) overhead, together with \$17 621 representing refunds of prior years' expenditures added to the balance as of 31 December 1970 (\$5 763 225), brought the amount available for overhead in 1971 and future years to \$10 586 641 (see schedule 28). Obligations incurred against these resources during 1971, as reported in schedule 28, amounted to \$4 127 290 and the balance of \$6 459 351 remained available for use in future years.

54. During 1971, the cash counterpart contributions made directly to the Organization by recipient Governments totalled \$174 300, which, when added to the balance of available funds at 31 December 1970, totalled \$576 797. Disbursements during 1971 were \$250 685, leaving available for future years funds amounting to \$326 112 (see statement VI and schedule 40).

Special Account of the United Nations Emergency Force

55. The status of this account is given in statement VII. Schedule 41 and the explanatory notes in the annex to this supplement give details of the assessments remaining unpaid at 31 December 1971, namely \$49 516 707.

56. The year-end balance of the account increased from \$5 138 635 in 1970 to \$5 807 726 in the current year as a result of savings in the liquidation of prior years' obligations (\$668 388) and some miscellaneous income (\$503). Five Member States paid a total of \$29 505 toward their previously unpaid assessed contributions during 1971.

Ad Hoc Account for the United Nations Operation in the Congo

57. The status of this account is presented in statement VII. Schedule 42 and the annex to this supplement give details of the assessments remaining unpaid at 31 December 1971, i.e., \$82 092 029.

58. During 1971 additional obligations relating to the year 1965 were recorded in the amount of \$119 875, which decreased the balance of the account at 31 December 1971 to \$35 240 243. One Member State paid \$7 218 in 1971 in final settlement of its assessed contributions.

Implementation of the observations and recommendations made by the Board of Auditors in its report to the General Assembly on the United Nations accounts for the year ended 31 December 1970

59. In this section of the financial report for 1971, the remedial action that has been taken or is contemplated as a result of the comments in last year's report of the Board of Auditors 3/ pertaining to certain aspects of the United Nations accounts for 1970 (see General Assembly resolution 2759 A (XXVI)) is briefly reviewed. For ease of reference the headings have been repeated as they originally appeared in the Board's report. 3/

Delay in the submission of the annual accounts to the Board of Auditors

60. A number of steps were taken to prevent a recurrence of the delay in the submission of the annual accounts. The Director of the Accounts Division prepared a detailed work programme and time schedule for the various steps required in processing and closing the accounts prior to the preparation of the financial statements. It is reported that the target dates projected for the closing of the accounts and statement preparation were met by all departments concerned and consequently the financial statements were signed by the Controller on 31 March 1972. While this date has been met this year, in view of the present complexity of the accounts and the amount of work required to close them accurately, it may be that further review will indicate that a closing date of 31 March is no longer truly realistic.

Presentation of financial statements

61. The Board of Auditors in the course of its examinations of the United Nations Office at Geneva, the United Nations Conference on Trade and Development and the United Nations Industrial Development Organization suggested that a definite need existed for proper financial statements to be produced at regular intervals by separate and responsible organizations within the United Nations showing the financial accountability of resources and results of operations; the statements should be designed to highlight the actual cost of departments' functions and services compared with similar costs in preceding periods. Additionally, during its audit of the United Nations accounts the auditors advanced several proposals designed to improve the format of financial statements and, in general, made suggestions relative to the various supporting schedules.

62. In the preparation of the financial statements and schedules for the year ended 31 December 1971 some of these comments have been taken into consideration and a few changes introduced in the presentation of statements and schedules. The United

3/ Official Records of the General Assembly, Twenty-sixth Session, Supplement No. 7 (A/8407).

Nations Office at Geneva has adopted a modified version of the auditors' proposals and is now preparing a set of summary financial statements for management purposes on a quarterly basis. The UNIDO office has also complied with the audit observation and has issued financial statements to management on a regular basis. The Administration of UNCTAD is experiencing certain technical difficulties in implementing the proposals, which are still under discussion and further study. However, it is believed that the main thrust of the auditors' points is being met by the continuing review of the allotment accounts and the comparative analysis of prior years' expenditures by the budget officers. In addition, the certifying officers review each programme or activity for which they are responsible, and its cost on the basis of the financial data furnished in the monthly status of allotments and keep the management duly advised.

63. As regards changing the format of the financial statements and schedules, the Accounts Division has always made it a practice to consult with the auditors whenever it was felt desirable to introduce a change or a new element in presentation. This close co-operation has been valuable, particularly when a new activity or course of action has been undertaken, or new events have taken place. The overriding consideration has been to present the yearly financial data in as condensed a form as is consistent with the principle of full disclosure within publication limits, the need for clarity and observance of the financial regulations and General Assembly resolutions.

64. For some years the Accounts Division has attempted to redesign the accounts code structure with the ultimate goal of having the computer produce the various annual statements and supporting schedules. The continuing shortage of technical skills in this field, however, has not permitted an early realization of this project. While the activities of the Organization have steadily expanded in scope and complexity, the staff resources of the Accounts Division have remained stationary for years. Any major modification of the financial format may entail far-reaching changes in the basic accounts structure down to the operational and clerical working levels, and should therefore not be undertaken unless the expected advantages are certain to justify a rather major effort. In addition such financial initiatives as are taken by the General Assembly cannot always be anticipated, which may make a proposal to amend the format of financial reporting unrealistic and unresponsive to the current trend and needs. As an example, the General Assembly may well decide to set guide lines for the disposition of the present financial deficit and the avoidance of future deficit situations. This may call for an entirely different or even reduced set of financial statements to be presented in future reflecting these decisions. The foregoing does not mean that internal "management" type reports are not given full and proper attention. Much work is being done in the planning of modern cost measurement techniques, as for example in the programme budgeting area, and the advice of the auditors has been highly welcomed.

Assessed contributions unpaid

65. The Board of Auditors, in its review of the outstanding assessed contributions as of 31 December 1970 of \$55.2 million, noted that \$30 million had been withheld by certain Member States because of positions of principle. Additionally, the Board referred to the balance of \$25.2 million, which in accordance with financial regulation 5.4 was to be considered due and payable within 30 days of the receipt of the communication from the Secretary-General informing States of their commitments in respect of the annual contribution. Since these outstanding balances dated back to 1967, the Board indicated the necessity for early recovery action.

66. The General Assembly at its 2031st plenary meeting, held on 22 December 1971, agreed to the proposal submitted by its President (A/8635), based on a suggestion by Mr. Hambro, to establish a committee which would meet between the twenty-sixth and twenty-seventh sessions of the General Assembly to study all the facts, as well as existing and new suggestions for a solution, and to consider the possibility of working out concrete proposals for a solution to the serious financial situation of the United Nations.

67. The Special Committee on the Financial Situation of the United Nations, established by the General Assembly under that decision, began its work early in 1972. With regard to the payment of Member States' contributions to the United Nations, the Special Committee asked the Secretary-General to send an appeal to Member States requesting earlier payment of their contributions. This communication, dated 5 April 1972, which also transmitted the letter of 16 March 1972 from the Chairman of the Special Committee, was addressed to the Permanent Representatives of all Member States to the United Nations.

Income from revenue-producing activities

68. The Board of Auditors commented on the trend towards a decline in the extent to which the revenue-producing activities were financing the total budget appropriations of the United Nations and noted that the 1970 financial statements revealed a reversal of the trend due to a rise in the net revenue produced from the sale of postage stamps and the sale of medallions commemorating the twenty-fifth anniversary of the United Nations. The Board noted, however, that the catering services continued to operate at a loss and opined that, since the catering services were intended to function on a "no-profit, no-loss" basis, suitable action should be taken with that in view.

69. Although the recorded net operating loss of approximately \$23 000 amounted to only 1.5 per cent of the gross revenue, a number of steps were taken to reduce the catering operation losses by labour-saving devices, such as self-busing in the cafeteria and the installation of vending machines in the Press Bar. In this connexion, it is noted that the loss experienced in the current year's catering operation was reduced to approximately \$4 000 or less than one-fourth of one per cent of gross sales (\$1 567 162).

Contracts and purchases

70. The Board of Auditors cited four cases relative to contracts and purchases in support of its observation that the United Nations had incurred unnecessary or infructuous expenditure which could have been avoided with exercise of proper care and/or observance of the relevant rules and procedures. The Board offered several recommendations in that regard, including suggestions (1) that the Administration should follow up with the technical division prior to rejecting the lowest bidder on the assumption that the bidder did not have the proper understanding of the work and (2) that the technical division should estimate, but not incorporate in the specifications, the required man-months for a project as a guide to the contract officers.

71. Although most of the observations relating to the four cases selected by the Board were addressed largely to matters of administrative judgement, they performed a valuable function in helping the appropriate officers to guard against errors of omission and commission.

72. In 1971 a consultant was engaged to undertake a thorough examination of the United Nations contracting and procurement procedures. The study resulted in several proposals aimed at strengthening existing procedures, including a review procedure with respect to purchase contracts awarded on a basis other than formal bidding. The consultant's report and its conclusions were discussed with the Board of Auditors in detail during the Board's Fourth Special Session. Subsequently a number of the recommendations were implemented in an effort to tighten the controls and prevent recurrence of the situation.

High expenditure for printing in the Headquarters area

73. The Board of Auditors observed that in several instances extra expenditure had been incurred for printing largely because the author departments had failed to make their manuscripts available sufficiently in advance of the scheduled publication dates, with the result that the documents had to be printed in the Headquarters area. The Board suggested that the Administration should avoid these extra costs through proper planning and timely submission of manuscripts. The Board also recommended that departments should ensure that printing in the New York area only be contracted when adequate justification existed. While the observation contained in the Board of Auditors' report was directed at the effect of late submission of manuscripts on expenses for contractual printing, this problem has equal, and even, on occasion, more important implications for other areas of work involved in the processing of publications.

74. It should be noted that the Publications Board has reissued under the authority of the Secretary-General, as document ST/AI/189/Add.1 of 21 April 1971, updated instructions relating to the initiation, approval and execution of the annual programme of United Nations publications which go a long way to meeting the problem of establishing sufficient lead time for printing in the most economical manner. Care has been taken to emphasize, both in respect of the planning of the programme and in connexion with its execution, the relationship between the cost elements and the adherence to the established time-table. Of course, the effectiveness of the instructions will lie in their implementation by the author departments and, to the extent that it is procedurally involved, the Publications Board.

Retroactive correction of step granted at entrance level

75. The Board of Auditors cited two cases where staff members had accepted terms and conditions of appointment at the time of their appointment and which were subsequently subject to retroactive corrections in the number of steps originally awarded, a practice which should be discontinued. It is recognized that mistakes do occur in establishing the step on appointment, usually because of a lack of complete information at the time of appointment. In such cases, which will in future be treated formally as exceptions to staff rule 104.1, corrective action will continue to be needed.

Extra expenditure to the United Nations due to Governments' failure to carry out counterpart obligations

76. The Board of Auditors suggested that an appropriate provision be included in future agreements with Governments to the effect that where the United Nations had to undertake any work and/or incur any expenditure because of the failure of the

Government concerned to fulfil its counterpart obligations within a reasonable time, the Government would be liable for reimbursement of the expenditure to the United Nations.

77. Instances have occurred, not only under trust fund projects but also in UNDP-financed projects, where the Government has failed to fulfil its counterpart obligations by delaying the payment of its share of local currency requirements. In order not to jeopardize the success of the project it has been found necessary to advance temporarily the necessary funds from the trust fund or UNDP component of the project. In all cases such advances are only made on the specific written undertaking from the government representative to repay the sums so advanced. In view of the circumscription in the plan of operations of the mutual obligations and responsibilities, it is believed that the injection of additional clauses as suggested by the Board is not really needed and is unlikely to solve the problem.

Inordinate delay in issuing amendments to staff rules and reporting amendments to the General Assembly

78. The Board of Auditors noted in its report that in accordance with staff rule 112.2 the Secretary-General amended staff rules 107.21 and 107.22 by Administrative Instruction No. ST/AI/173, dated 29 March 1967. The Board further noted that, although a period of over four years had elapsed, the amended rules had not been issued nor had the amendments been reported to the General Assembly as provided in staff regulation 12.2.

79. A formal amendment to the Staff Rules, incorporating modifications of the rules affected by administrative circulars, is in the final stages of completion. The edition of the "100" series of the United Nations Staff Rules will be revised to take account of all the amendments previously issued and further changes of the rules that may be required as a result of the review of the United Nations salary system by the General Assembly at its twenty-seventh session.

Disregard of prescribed operational procedures of the Office of Technical Co-operation

80. The Board of Auditors' test-check of certain projects and fellowship cases under the auspices of the Office of Technical Co-operation (OTC) revealed that some of the prescribed operational procedures were not being properly followed. In that regard the Board cited five examples of deviations from the procedures.

81. The Director of the Office of Technical Co-operation followed up his comments to the Fifth Committee at its 1427th meeting with a request for clarification of UNDP policy regarding the award of fellowships in order to reformulate guidelines. In this regard the fellowship policy and procedures booklet is being reviewed for continuing validity and any changes will be duly reflected in a revised edition. In the meantime internal instructions have been issued to prevent recurrence of the situation reported by the Board.

Laxity in administrative and financial control procedures

82. In the course of its audit of the United Nations as a participating and executing agency for the United Nations Development Programme (Special Fund)

the Board of Auditors examined a number of projects and fellowship cases which revealed a certain amount of laxity in financial and administrative control procedures.

83. It was agreed that there has been some laxity in applying OTC financial and administrative procedures. Steps have been taken to improve performance.

Exemption from duties and taxes on local purchases for projects

84. The Board of Auditors referred to the recommendation made in its report the previous year relative to seeking remission of local duties and taxes on purchases for projects and was informed by the Administration that no decision on the matter had been taken during 1970.

85. The standard agreements signed between UNDP and Governments regarding privileges and immunities generally refer to direct taxes and not to indirect taxes which sometimes are assessed by local authorities who do not consider themselves bound by their national Governments' agreements. The question of remission of such taxes is a legal and often a political matter which is being reviewed by UNDP.

Extension of the conference facilities at the Palais des Nations

86. The Board of Auditors reiterated the observations it made in 1969 pertaining to the administrative, internal control and accounting weaknesses relating to the extension of the Palais in its report on its 1970 examination. In this regard the auditors made specific recommendations on the recording of obligations, accounts and "holdbacks" payable, establishment of a contracts ledger and the recording of advance payments to an advance account in lieu of a direct charge to expenditure accounts.

87. The Controller in a statement to the Fifth Committee at its 1427th meeting explained some of the steps taken by the Geneva Office to ensure the necessary financial control which included the engagement of a former external auditor with extensive and specialized experience in the accounts of major construction projects in Europe. Additionally, all invoices relating to work performed in 1971 which had been received before the Geneva Office accounts were closed were processed and the obligations, if there was a credit available, liquidated and the appropriate amount set up as accounts payable, holdbacks payable, sales tax recoverable, etc., in the 1971 accounts. All advances to contractors have been shown as such as at 31 December 1971. The Office of General Services has set up a contracts ledger which records the essentials of the agreements, i.e., billings for work in progress, disputed balances, references to purchase orders and allotment accounts. At the same time a detailed register of major contracts is now maintained independently by the Finance Division.

Termination indemnity on retirement

88. The Board of Auditors reported that termination indemnity was paid to staff members in the United Nations High Commissioner for Refugees branch offices in Austria and the Federal Republic of Germany on the grounds that such staff members did not retire under the United Nations Joint Staff Pension Fund Regulations. The Board suggested that the practice be reviewed and, if it was intended to establish

the eligibility of such staff members for termination indemnities, an appropriate amendment should be made in staff regulation 9.1.

89. The position of these staff members with relation to the social security provisions of the applicable national legislation and to the regulations of the Joint Staff Pension Fund is currently under review to ensure that their conditions of employment are fully in accordance with the Staff Regulations of the United Nations.

Catering services - Geneva Office

90. The Board of Auditors observed in its report that the arrangements for the operation of the catering services in the Geneva Office had continued without alteration since 1967 and that competitive bids had not been obtained for the last 14 years. It is now confirmed that for the continued operation of the catering services, bids were invited from approximately 20 firms and as a result, the Contracts Committee recommended and the Director-General awarded a three-year contract to a new caterer who assumed the Geneva catering operation from 1 January 1972.

Administration of the International Trade Centre

91. The Board of Auditors, following its audit of the United Nations Conference on Trade and Development (UNCTAD), recommended that a formal revision of the interim arrangements for the administration of the International Trade Centre (ITC) be made between the United Nations Conference on Trade and Development and the General Agreement on Tariffs and Trade (GATT).

92. The Secretary-General of UNCTAD and the Director-General of GATT agreed in March 1972 to review the administrative arrangements of ITC and work on this is now under way. Further to the comments pertaining to ITC, it has been agreed that the secretariat will be housed in one location.

United Nations Peace-keeping Force in Cyprus

93. The Board of Auditors in the course of its audit of the United Nations Peace-keeping Force in Cyprus noted the changes in the composition of the Force and suggested that the cost-sharing ratio agreement between the United Kingdom of Great Britain and Northern Ireland and the United Nations should be reviewed with a view towards arriving at a revised formula under which the United Nations would bear a lesser share of the costs. The Board also referred to article 19 of the Status of Force Agreement and noted that the United Nations had incurred a cumulative expenditure of \$588 000 in reimbursable hire charges for tents, the recovery of which should be sought from the Government of Cyprus.

94. After protracted negotiations between UNFICYP and the Command Secretariat, a compromise formula based on a revised ratio of 70 to 30 was agreed upon. With regard to the question of the reimbursement of the tent hire charges, legal counsel has agreed to the Board's interpretation of article 19 and instructions have been issued to bill the Government of Cyprus accordingly.

Operational audit - Economic Commission for Latin America

95. The Board of Auditors completed an operational audit related to the functions of the planning and budgeting of projects at the operating level of ECLA's secretariat and as a result proposed a number of recommendations in order to improve the effectiveness of the divisional planning and the control procedures. Additionally, the Board visited a number of ECLA's branch offices and made suggestions for the improvement of the management of those offices.

96. The newly appointed Executive Secretary of ECLA is actively engaged in reviewing with his senior staff the Board's recommendations to improve project management procedures and the Commission's organizational structure.

(Signed) Kurt WALDHEIM
Secretary-General

II. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE UNITED NATIONS ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1971

1. The Board of Auditors, established under General Assembly resolution 74 (I), is required to audit the accounts of the United Nations, including all trust and special accounts, in accordance with article XII of the Financial Regulations of the United Nations and with the annex to these Regulations, entitled "Additional terms of reference governing the audit of the United Nations".
2. In compliance therewith, the Board hereby submits its report to the General Assembly on the examination of these accounts and its opinion on the financial statements, as required by paragraph 5 of the annex.

Financial statements submitted for the year ended 31 December 1971

3. The Secretary-General submitted for audit the following eight financial statements, together with 42 relevant schedules:
 - A. United Nations and its trust funds and special accounts
 - I. 1971 budget appropriations, obligations incurred and unencumbered balances of appropriations
 - II. Income and obligations incurred and surplus account
 - III. Assets and liabilities
 - B. United Nations regular programme of technical assistance and extra-budgetary technical assistance operations
 - IV. Status of funds
 - C. United Nations, United Nations Industrial Development Organization and United Nations Conference on Trade and Development as participating and executing agencies for the United Nations Development Programme
 - V. Status of funds
 - D. United Nations and United Nations Industrial Development Organization as participating and executing agencies for the United Nations Development Programme
 - VI. Status of funds from Governments' cash counterpart contributions
 - E. Special account of the United Nations Emergency Force
 - VII. Status of funds

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

VIII. Status of funds

Scope of audit

4. The scope of audit of the Board of Auditors is governed by the financial regulations, which state that:

"The audit shall be conducted in conformity with generally accepted common auditing standards and, subject to any special directions of the General Assembly, in accordance with the additional terms of reference set out in the annex to the present Regulations.

"The Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.

"The Board of Auditors shall be completely independent and solely responsible for the conduct of the audit.

"The Advisory Committee on Administrative and Budgetary Questions may request the Board of Auditors to perform certain specific examinations and issue separate reports on the results".

5. Paragraph 1 of the annex referred to above requires that:

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

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

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

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

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

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

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

7. The Board's examination of the accounts and financial statements was carried out in New York, Geneva, Vienna, The Hague, Beirut, Bangkok and Cyprus. All information requested was obtained and the Board wishes to express its appreciation of the co-operation and assistance received.

8. During the course of the audits, continuing liaison was maintained by the Board with the Joint Inspection Unit, the Internal Audit Service, the Administrative Management Service and the Panel of External Auditors of the United Nations and specialized agencies, in seeking to avoid any duplication of effort and overlapping of work.

Individual long-form audit reports submitted

9. Following completion of its examination, the Board of Auditors transmitted individual long-form 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
- United Nations trust funds, special missions and special expenses
- United Nations Office at Geneva
- International Court of Justice at the Hague
- Office of Technical Co-operation
- United Nations Industrial Development Organization
- United Nations Conference on Trade and Development
- Economic Commission for Asia and the Far East and
Economic Commission for Latin America
- United Nations Emergency Force
- Ad Hoc Account for the United Nations Operation in the Congo

10. The Board also transmitted the following long-form reports to the appropriate executive heads:

- United Nations Joint Staff Pension Fund
- United Nations Children's Fund
- UNICEF Greeting Card Operation
- United Nations Institute for Training and Research
- United Nations Relief and Works Agency for Palestine Refugees
in the Near East
- Voluntary Funds administered by the United Nations High
Commissioner for Refugees
- United Nations Development Programme

11. In accordance with the agreement reached last year, the Board has, with the exception of its report on the Joint Staff Pension Fund, also provided the Advisory Committee on Administrative and Budgetary Questions with copies of the individual long-form audit reports detailing the Board's findings and recommendations respecting each audit. The Board records its appreciation to the Advisory Committee for its interest and help in supporting the Board's efforts. The Board understands its report on the United Nations Joint Staff Pension Fund may be submitted by the Pension Board to the Advisory Committee in due course.

12. In transmitting the foregoing reports to the Secretary-General and/or the appropriate executive head in the manner indicated, the Board of Auditors understands that any further distribution of these individual reports will be made only at the direction of the former and copies are accordingly made available by the Secretary of the Board for such distribution as may be directed.

Implementation of the Board's 1970 recommendations

13. The General Assembly, in accepting the financial report and accounts of the United Nations for the year ended 31 December 1970 (resolution 2759 (XXVI)), concurred in the observations of the Advisory Committee on Administrative and Budgetary Questions (A/8350) and requested the Secretary-General, in the light of the discussion in the Fifth Committee, to take such remedial action as might be required by the comments of the Board of Auditors.

14. The remedial action which has been taken or is contemplated by the Secretary-General is outlined in his financial report for the year ended 31 December 1971, in paragraphs 59 to 96.

15. At its twenty-sixth regular session, held from 7 to 21 June 1972, the Board took note of the comments of the Secretary-General contained in those paragraphs relating to the various significant matters brought to the attention of the Advisory Committee and the General Assembly last year. While the 1971 test examination revealed that some remedial action had been taken, many of the matters brought to attention as a result of the 1970 examination still remain outstanding and significant weaknesses in the accounting systems and procedures and management controls continue to exist. In the Board's opinion, immediate priority attention to these matters is required to reduce materially these weaknesses.

16. The Board of Auditors wishes to record its appreciation of the action taken by the Secretary-General in reporting in this way on the implementation of its previous recommendations, details of which were only transmitted to the Board on 14 June 1972. The Board hopes that this report can be made available at an earlier date in future years so that each of its members can examine its contents in depth while engaged on the individual assignments.

United Nations Headquarters

17. Financial statements. The financial statements of the United Nations Headquarters represent a merger of the accounts of different accountable units. These include: United Nations Headquarters, the United Nations Office at Geneva, the United Nations Industrial Development Organization, the United Nations Conference on Trade and Development, the Office of the United Nations High Commissioner for Refugees and the Joint Inspection Unit. In the opinion of the Board the financial accountability of each separate and responsible organization should first be presented by means of individual financial statements. A consolidation of these financial statements could then be made, if so desired.

18. Statement III, Assets and Liabilities, includes the status of some funds containing items which in the opinion of the Board do not represent assets or liabilities of the United Nations. The Board recommends that these funds be re-examined with a view to establishing their identity and purpose more clearly in the accounts and in the financial statements.

19. Internal audit and financial control. The Board has noted that while financial and accounting instructions have been in existence for several years at United Nations Headquarters no effort has been made to produce an up-to-date manual consolidating all of the accounting procedures so fundamental to sound internal financial and administrative control. It considers that the position of the Internal Audit Service requires re-examination and re-deployment and that if this were done greater benefits could be derived from its operations as a valuable management tool. As an example of the contribution this Service could make towards verifying the accuracy of financial statements both throughout the year and at the close of the year, the Board would recommend that the Internal Audit Service be charged with verifying the accuracy of the figures before the statements are submitted to the Board of Auditors.

20. Verification of bank accounts. Paragraph 1 (c) of the annex to the Financial Regulations containing the additional terms of reference governing audits requires that the Board satisfy itself that the securities and moneys on deposit and on hand have been verified by certificate received direct from the Organization's depositaries or by actual count. In this connexion, despite third requests, the Board has not received any confirmation from the appropriate depositaries relating to the following book balances maintained by the Accounts Division at Headquarters with respect to the following agencies:

	<u>No. of Accounts</u>	<u>Book Balances</u> \$
United Nations Headquarters	3	679 774
United Nations Trust Funds, Special Missions and Special Expenses	13	1 184 840
United Nations Office of Technical Co-operation	39	387 454
United Nations Development Programme	48	4 038 588

21. At the conclusion of the audit, particulars of each of the above accounts were furnished to the Controller, with the request that depositaries be asked to provide the missing confirmations to the Board as quickly as possible.

22. During the course of our audit we also noted that several bank accounts had not been reconciled on a monthly basis in accordance with financial rule 111.11. Additionally, at the year-end there was a total of \$3.1 million of unidentified deposits recorded in the UNDP accounts awaiting proper identification in order to record correctly the intended source and application of these funds.

23. The Board in its long-form reports on the various agencies to the Secretary-General, has again repeated its recommendations to stress the importance of strengthening the internal financial controls surrounding bank accounts.

24. Investments. In addition to the above, the Board did not receive confirmation from depositaries for the following:

	\$
Trust Funds	775 000
United Nations Development Programme	1 125 000

Details of these were also furnished to the Controller at the conclusion of the audit with the request that the missing confirmations be secured as quickly as possible.

25. Assessed contributions unpaid. The Board again noted that some Member States had been withholding certain payments as a matter of principle. This represents a collectability problem of substantial magnitude in many cases, with the unpaid contribution at the end of 1971 amounting to approximately \$34 million, an increase of \$4 million during the year under audit.

26. The Board has requested that steps be taken to ascertain the degree of collectibility of these overdue assessments and to reflect the results in the financial statements.

27. Collection of receivables from two delegations. The Board noted that there are amounts receivable from two delegations amounting to \$571 437, dating back to 1965 and 1967. The files reviewed contained neither a recognition nor a denial of the delegations' liability to the United Nations. Despite efforts made by the Administration, the two delegations involved have not been responsive to the requests for payment. The Board recommends that, as in the case referred to in a preceding paragraph, steps be taken to determine the degree of collectability of these two debts and to reflect it in the financial statements.

28. Insurance of New York Headquarters complex. The Board observed that the insurance policies in connexion with the New York Headquarters complex provide a total insurance coverage of \$66.5 million although the cost of the buildings is \$72.1 million. In addition, the Board noted that in July 1971 the insurance agents for the United Nations estimated the replacement value of the Secretariat, General Assembly and Dag Hammarskjöld buildings, without contents, at \$118.9 million. The Board recommends that this situation be re-examined and evaluated in the light of this limited insurance protection.

29. Defalcations. The balance of \$5 693 at 31 December 1970, as a result of a defalcation in the United Nations Postal Administration in 1967, remained unchanged during 1971. The Board was informed that this amount might eventually have to be written off, since the efforts made during the year to recover all or part of this sum gave no positive results.

30. Working Capital Fund. The Board observes that due to the financial difficulties encountered by the United Nations in respect of its cash liquidity, the advances made from the Working Capital Fund to the General Fund, in the amount of \$37.9 million, have not been repaid as required by the Financial Regulations. Thus the Working Capital Fund, intended to operate as an emergency fund, can no longer operate as such unless its principal is effectively restored and increased substantially.

31. Income derived from services and facilities provided by the United Nations. The Board recommends that a review of the income derived from services and facilities provided by the United Nations be undertaken, to ascertain whether the charges made to the users of those services and facilities are at an adequate and reasonable level. The Board notes there are cases where income to the United Nations could be increased were a review made of the present rates charged. Particular attention is invited to the following sources of income: income from services and facilities provided to the United Nations Pension Fund and other

organizations, income from the United Nations garage parking facilities and income from the guided tours at Headquarters New York and Geneva.

32. Revenue-producing activities. The Board has also made important recommendations to the Administration in connexion with the revenue-producing activities, which in its opinion should contribute to strengthening the internal controls in existence as well as to increasing the income derived from some of these activities.

33. Property records. The Board recommends that the present system of property record-keeping be improved in order to achieve a greater degree of accuracy and reliability. Considering the actual inventory of non-expendable equipment in use at Headquarters, and its dollar value - \$9.4 million at 31 December 1971 - the Board feels, for example, that the present kardex system of typewritten cards is not a reliable source of inventory information.

Trust funds, special missions and special expenses

34. The following paragraphs summarize the Board's general recommendations resulting from its audit of trust funds, special accounts, special missions and special expenses.

35. Terms and definitions. During the course of the audit the Board experienced difficulties similar to those reported by the Joint Inspection Unit (JIU/REP/72/1) in ascertaining the differences between trust funds, reserves and special accounts. The Board endorses the Unit's recommendation that the Consultative Committee on Administrative Questions, in its review of agencies' financial regulations with the view to their standardization, should clarify the meaning of trust funds and related terms.

36. Financial statements or schedules. Because of their varying purposes, their proliferation in number and growth in value, and the audit findings and comments outlined in the long-form audit report submitted to the Secretary-General dealing with the analysis of trust funds generally and specifically, the Board recommends that the trust funds financial schedules be redesigned with the view to more adequate and meaningful disclosure of their operations and financial situations.

37. This recommendation is based on the Board's review of the current financial schedules, which revealed the following significant points:

(a) Lack of criteria for including trust funds summarily in schedule 9 or separately as supporting schedules.

(b) Lack of criteria for excluding certain trust funds and special accounts from schedule 9; eight such funds administered by the United Nations Office at Geneva were so excluded. These were only partially accounted for in the general United Nations accounts. The United Nations International School Development Fund is not shown in the over-all accounts of the United Nations.

(c) Inconsistencies in the presentation of the various status of funds. These vary between balance presentations, cumulative presentations and source and application of funds.

(d) Lack of and inconsistencies in the disclosure of information and meaningful detail in the status of funds, e.g., investments, obligations incurred, allocations, deferred income, accounts receivable, accounts payable, reserves etc.

(e) Certain trust funds do not reflect the real unexpended balances, principally because the actual expenditures incurred by executing agencies are not reflected therein.

(f) In the case of overhead costs, because these are reported in three separate supporting schedules it is difficult to ascertain and interpret both the detail and global significance of these accounts. Consideration should be given to a better format which would clearly show all the sources of overhead and the disposition thereof in one schedule.

38. Custodianship and administration of trust funds. The Secretary-General is the custodian of all trust funds. In many instances he has delegated the full administration of certain trust funds to other United Nations organizations, such as UNDP, UNIDO, OTC etc. In these instances and in keeping with the accountability concept the Board recommends that all financial statements of the organizations concerned include financial reporting on these trust fund activities.

39. Government contributions. Pledges made by Governments in response to special appeals or at a pledging conference do not always indicate when payment will be made. The Board believes that this information would greatly assist the administrators of the various trust funds in more efficient planning and implementation of the various programmes and would also assist the Office of the Controller in its follow-up procedure on collections.

40. Investments. Some trust fund securities held by a foreign depository are mixed with other securities of other United Nations agencies in the depository's portfolio. Other trust fund securities held by the United Nations Cashier's Office are also mixed with those of other United Nations agencies. Because of the problem of specific identification of ownership of the securities, the Board considers it essential that appropriate subsidiary records be maintained to provide specific identification of the securities held in safe-keeping for each account.

41. Balances due to the United Nations General Fund. In most instances the Board found that the appropriate trust funds had sufficient assets available to liquidate the indebtedness to the United Nations General Fund. It recommends that these situations be reviewed regularly and that such balances be liquidated quarterly.

42. In several cases the equivalent amounts due to the United Nations General Fund were also due from Governments who had pledged contributions to the trust funds. The Board suggests that collection action be taken to convert these receivables into cash.

43. Due from Governments and deferred income. The Board's examination revealed that 1972 forward pledges of \$246 415, which are included in Due from Governments in five trust funds, were not set up as deferred income in accordance with the revised accounting procedures adopted for 1971. As a consequence, the 1971 income of these trust funds is overstated by that amount.

44. The Board recommends that a review be undertaken, in the light of the above and its earlier comments on Government contributions, of the system and procedures of the Contributions Section of the Treasury and of the Accounts Division, with a view to improving them.

45. As mentioned earlier, the JIU report on trust funds covers several policy aspects of trust funds, while the Board's test examination has dealt with the financial aspects only. The Board therefore suggests that the above recommendations be considered together with those in the JIU report and that the management proceed with a review and implementation of those as appropriate.

United Nations Peace-keeping Force in Cyprus

46. Unsatisfactory financial arrangements. Ever since the United Nations commenced its peace-keeping role in Cyprus on 27 March 1964 pursuant to Security Council resolution 186 (1964) of 4 March 1964, the Secretary-General has had no authority to use funds other than voluntary contributions, which have been insufficient to meet the costs of the United Nations Peace-keeping Force (UNFICYP), and for that reason, the financial arrangements have proved to be unsatisfactory. Over the period 27 March 1964 to 31 December 1971 these costs have totalled \$135.5 million exclusive of extra costs to Governments providing contingents, which are estimated to have exceeded \$40 million through 31 December 1971, all of which has been absorbed by these Governments. The Secretary-General received voluntary contributions from 49 Member States and four non-member Governments during the seven-year period, totalling \$106.7 million, including miscellaneous income. As a consequence, the shortfall in cash resources of \$28.8 million at 31 December 1971 remains to be financed from future voluntary contributions. Unpaid pledges of \$11.8 million recorded in the accounts at 31 December 1971 are expected to be realized in due course.

47. During the year 1971, only 19 Governments paid a total of \$6 437 744 against pledges made in 1971 and prior years. Obligations incurred and recorded in the accounts during the year totalled \$3 771 001 leaving obligations totalling \$13 939 225 unliquidated at 31 December 1971, exclusive of obligations totalling \$18 015 000 which are not recorded in the accounts for lack of necessary funds. At that date, the UNFICYP Special Account had cash assets on hand of only \$3 304 300.

48. On 18 February 1972 the Secretary-General made a further appeal for increased voluntary contributions, which obviously must be forthcoming if the Peace-keeping Force is to be maintained in Cyprus on a viable financial basis.

49. Liability of the Government of Cyprus. No additional arrangements or agreements were concluded during the year with the Government of Cyprus regarding its responsibility under the Status of Force Agreement with the United Nations for providing accommodation for the Force in Cyprus. With regard to the cumulative expenditure of \$588 000 in reimbursable hire charges for tents, legal counsel has agreed to the Board's interpretation of Article 19 of the Status of Force Agreement and instructions have been issued to bill the Government of Cyprus. Additionally, during recent negotiations the Government of Cyprus has been invited to increase its payment by making annual voluntary contributions at the same time that additional contributions are being sought from other Member States.

50. Apportionment of the cost of certain services at UNFICYP headquarters at Nicosia. In March 1971, the Administration of UNFICYP undertook to review again the existing cost-sharing formula for certain costs incurred at the headquarters of UNFICYP, Nicosia, with a view to arriving at a revised formula based on an increase in the ratio of the strength of the British element at the headquarters of UNFICYP. During 1971 and 1972 negotiations continued with the Command Secretariat in Cyprus representing the United Kingdom. After considerable negotiations between UNFICYP and the Command Secretariat, agreement was finally reached in April 1972 on a compromise cost-sharing ratio of 70 (United Kingdom) to 30 (United Nations) to be applied retroactively to 1 July 1971.

United Nations Office at Geneva

51. Accounts and financial statements. In its reports for the past three years, the Board had recommended that financial statements be prepared at periodic intervals throughout the year showing the operations of the United Nations Office at Geneva as a separate and responsible organization. The Director-General and his senior management staff endorsed the important role that such statements could play in the management's internal financial control and in achieving as accurate a measurement as possible of the cost of operations of the Office.

52. Although some action was taken in the past three years to meet this need by preparing summary financial data, this did not meet the objectives including explanations of cost variations disclosed by the figures analysed with appropriate comments upon them which would assist the management's assessment of the operations.

53. The Board's 1971 test examination revealed several weaknesses in the internal financial controls and accounts. The Board is of the opinion that many of these could be materially reduced or corrected through the use of appropriate analytical procedures and reviews leading to the preparation of proper financial statements.

54. The Board therefore continues to hold and stress its view that a definite need exists for proper financial statements to be produced at regular intervals by separate and responsible organizations of the type of the United Nations Office at Geneva, showing the financial accountability of all resources and the results of operations, designed to highlight the actual costs of departments, functions and services compared with similar costs in preceding periods.

55. Extension of conference facilities at the Palais des Nations. The General Assembly, by its resolution 2891 (XXVI), authorized the Secretary-General to continue the construction project within the total new revised estimated cost of \$31.2 million and decided that repayment of the Swiss loan of 61 million Swiss francs would be amortized over a 10-year period beginning in 1975. The interest requirements, therefore, have increased to \$3.9 million. It also decided to amend the schedule of annual budget instalments to allow for the interest and to allow for an increase (\$.56 million) in the amount of United States dollars necessary to repay the Swiss loan.

56. As at 31 December 1971, approximately \$23.1 million, or 65 per cent, of the programme costs estimated at \$35.6 million had been expended or obligated. Loan advances from the Swiss Government amounted to approximately \$9.5 million and the Organization's investment financed by budgetary appropriation was \$5.5 million.

57. In its reports for previous years, the Board had drawn to the attention of the Administration several matters arising from its examination of these accounts. These included administrative, internal control and accounting weaknesses in the recording of transactions and in the maintenance of proper records relating to this major project. Our follow-up of these matters and examination of the 1971 accounts has disclosed that some remedial action has been taken but that some weaknesses continue to exist. The Board again strongly recommends that a concerted effort be made to implement the recommendations to strengthen and enhance the management and accounting controls with regard to this important project.

OFFICE OF TECHNICAL CO-OPERATION

United Nations Regular Programme of Technical Assistance,
and extra-budgetary technical assistance operations and
United Nations as a participating and executing agency
for the United Nations Development Programme

58. Accounts and financial statements. The financial statements which report the results of programme operations administered by the Office of Technical Co-operation (OTC) also include the financial statements for the United Nations Industrial Development Organization (UNIDO) and the United Nations Conference on Trade and Development (UNCTAD). These three large organizational units have experienced significant growth over the last three years both in the volume and value of programme activity as well as in the administrative costs of carrying out the programmes. In view of this growth and the anticipated increase in future years, and in the interests of clarity and full disclosure, the Board believes that the accounts and financial statements would be more meaningful and useful if separate comprehensive financial statements were prepared for each of these large organizational units which are responsible and accountable for their individual activities. These separate financial statements should reflect both the programme operations and related administrative costs.

59. The administrative costs of carrying out the programmes of these organizations are appropriated and allotted under various sections of the regular budget and are reported in statement I in the United Nations financial statements. The UNIDO and UNCTAD administrative costs are shown separately in statement I, under parts V and VI respectively, but the OTC administrative costs are not identifiable in this financial statement, since they are combined with other United Nations costs.

60. The Board does not consider that the present financial statements for OTC present the available financial data in a format facilitating an informative and meaningful interpretation of the over-all financial results of operations. Additionally, the absence of timely and comprehensive interim statements for management purposes precludes prompt management action, which is often delayed or handicapped when financial data is not readily and currently available.

61. The Board therefore recommends the adoption and preparation, for OTC, of separate and comprehensive financial statements which incorporate the concepts of performance, accountability of resources placed at its disposal and proper utilization of funds.

62. Shortfalls in delivery of programmes. In its long-form report to the Secretary-General the Board outlined the major factors which contributed to the significant shortfalls in the delivery of programmes from planned targets. Shortfalls in a current year have the effect of increasing the duration of projects, since the unimplemented targets have to be re-programmed for implementation in future years. As a consequence, the capacity of the United Nations to manage a larger volume of programmes will be significantly handicapped in succeeding years when major shortfalls are incurred in a current year.

63. The difficulties encountered, resulting in delays of implementation of the programme, also have the effect, in some cases, of increasing the cost of projects. Some of these increases in costs, although charged to the projects, may not be tangible contributions to project implementation.

64. The financial reports on implementation now being received by management should be of assistance in the assessment of programme delivery. The Board recommends that effective steps be taken by OTC based on these reports and on timely comprehensive financial statements, with a view to devising with UNDP and recipient Governments action-oriented solutions to the shortfall problems.

United Nations Industrial Development Organization

65. Accounts and financial statements. In its reports for the past three years, the Board has stressed the importance of the role of informative and meaningful financial statements in the management's internal financial control and in achieving an accurate measurement of the costs of the organization's technical assistance and other endeavours.

66. The Board's recommendations that such statements be introduced into UNIDO management was promptly accepted by the Executive Director. The financial statements designed by the Board with the assistance of UNIDO's Financial Services were further developed and refined in 1971 to provide more informative and meaningful management information with respect to the organization's total accountability for the financial resources placed at its disposal. These latest revised statements reflecting the organization's full accountability are reproduced in the appendices to the long-form audit report submitted to the Secretary-General.

67. The Board continues to be of the opinion that it is fundamental for an agency like UNIDO to maintain statements of such costs at all times so as to be able to measure the efficiency of its programme of technical assistance 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.

68. The Board regards this as a direct responsibility of each executing agency and endorses the efforts of the Executive Director in his task of strengthening control and review procedures for the implementation of projects. As a follow-up to previous studies, in particular those made by the Auditor-General of Canada in 1968 and 1969, a system of periodic financial data statements was evolved,

designed to facilitate management decisions and programme control. The primary aim of the system is to compare planned activities with actual performance so as to discern delays in the programme, determine and analyse their cause and initiate remedial action. Increased attention was given to provide management with timely financial and other statistical information concerning field projects. Changes in reporting procedures have been introduced in conformity with UNDP requirements, and developments based on the report entitled A Study of the Capacity of the United Nations Development System ^{4/} are being followed up with a view to implementing speedily the decisions concerning the financial information system.

69. It has been the practice since the establishment of UNIDO as an agency within the United Nations to incorporate and consolidate its financial results into the accounts of the United Nations. The Board is of the opinion that the present procedures and presentation of UNIDO's over-all financial results, as now officially presented to the General Assembly, is too fragmented and should be substantially improved. This fragmented reporting on UNIDO in the United Nations accounts should be discontinued with a view to presenting the financial results in a more comprehensive manner in keeping with the concept of performance evaluation and the full accountability of the Executive Director for the over-all activities of the organization. The Board believes that such a comprehensive presentation would not only be more meaningful but would also greatly assist the readers and users of the financial statements in understanding the spectrum of the UNIDO programme and its administration. It is of the opinion that such statements would be of particular assistance and interest to the permanent committee of the Industrial Development Board, which, when it is formed at the sixth session of the Board, will be required to evaluate the results of UNIDO activities with a view to ensuring the most appropriate utilization of funds. The Board would therefore recommend that the financial statements appended to the long-form report, as prepared by UNIDO for the Executive Director and his management, be the basis for a more meaningful and comprehensive summary financial statement presentation and report to the General Assembly and the Industrial Development Board. Such financial statements should incorporate the concepts of performance, accountability and proper utilization of funds.

70. Shortfalls in delivery of programmes. In its long-form report to the Secretary-General the Board outlined the major factors which contributed to the significant shortfalls in the delivery of programmes from planned targets. Shortfalls in a current year have the effect of increasing the duration of projects, since the unimplemented targets have to be re-programmed for implementation in future years. As a consequence, the capacity of UNIDO to manage a larger volume of programme will be significantly handicapped in succeeding years when major shortfalls are incurred in a current year.

71. The difficulties encountered, resulting in delays of implementation of the programme also have the effect, in some cases, of increasing the cost of projects. Some of these increases in costs, although charged to the projects, may not be tangible contributions to project implementation.

72. The financial reports on implementation now being received by the management should be of assistance in the assessment of programme delivery.

^{4/} United Nations publication, Sales No.: E.70.I.10.

The Board recommends that effective steps be taken by UNIDO based on these reports and on timely comprehensive financial statements with a view to devising with UNDP and recipient Governments action-oriented solutions to the shortfall problems.

United Nations Conference on Trade and Development

73. Financial statements. The Board of Auditors has for the last three years recommended the need for adequate financial reporting to show UNCTAD's financial accountability of resources and actual costs of departments, functions and services, preferably with a comparison with similar costs in the preceding period. Operational difficulties still exist between Headquarters and the United Nations Office at Geneva, which have interfered with the implementation of this recommendation. The Board again emphasizes the need for proper financial reporting of UNCTAD and recommends that the difficulties be resolved as soon as practicable with a view to implementing this important recommendation.

74. Administration of the International Trade Centre. The Board recommended last year a formal revision of the interim arrangements for the administration of the International Trade Centre, made between UNCTAD and the General Agreement on Tariffs and Trade (GATT), as approved by the General Assembly in its resolution 2297 (XXII) of 12 December 1967. The Board was informed that the matter was under active discussion between UNCTAD and GATT and an agreed position between the Secretary-General of UNCTAD and the Director-General of GATT was expected before the third session of UNCTAD in April 1972. Since no agreement has been reached yet, the Board recommends that this situation be promptly resolved, and a formal written agreement be entered into between UNCTAD and GATT.

REGIONAL ECONOMIC COMMISSIONS

Economic Commission for Asia and the Far East

75. Possible reduction in printing costs. The Board recommends that the Administration exercise tighter controls and compliance with the directives issued from Headquarters and with the circulars and guidelines by the Executive Secretary of the Commission in connexion with printing. Undue delays in the submission of manuscripts and an apparent lack of limitation of the number of documents and the size of them are causing unnecessary expenditures, including overtime, which in the opinion of the Board could be reduced substantially.

76. Excessive costs due to uneven distribution of conference meetings throughout the year. The Board noted that the Commission's schedule of conferences is unevenly spread throughout the year, causing some months to have a greater number of meeting days. During these peak months, heavy expenditures are incurred in overtime and conference services. The elimination of unbalanced workloads for the secretariat in connexion with the conferences could bring about a reduction in these expenditures and utilization of idle personnel time during low periods of meeting days.

Economic Commission for Latin America

77. In 1970 the Board carried out an operational audit of the Economic Commission for Latin America (ECLA) related to the functions of the planning and budgeting of projects at the operating level of the ECLA secretariat. Several recommendations were made that would improve, among other things, the effectiveness of the divisional planning and the control procedures of ECLA's projects.

78. No implementation of these recommendations has yet taken place. The Board was informed that since the Executive Secretary only took office recently he was not in a position to make any firm comment or evaluation of the recommendations, although he was actively engaged in reviewing, with his senior staff, the organizational structure of the ECLA secretariat.

79. The Board recommends that the new Executive Secretary consider the recommendations made as part of his review of ECLA's organizational structure.

The United Nations Emergency Force

80. The status of funds of the Special Account of the United Nations Emergency Force (UNEF) as at 31 December 1971 is given in statement VII.

81. Assessed contributions unpaid. During the year 1971 assessed contributions amounting to \$29 505 were realized from Member States, leaving a balance of \$49 516 707 outstanding as at 31 December 1971. A breakdown by Member States and years of assessment is given in schedule 41.

82. As pointed out in paragraph 91 of the Board of Auditors' report on the accounts for the year ended 31 December 1970, the bulk of the unpaid balance is due from Member States which have indicated that they will not contribute because, in their view, the contributions assessed for the Special Account of UNEF are illegal in the light of the provisions of Article 17 of the United Nations Charter. Thus, the major portion of the unpaid balance may have to be regarded as uncollectable.

83. Unassessed authorizations. There had been no change during the year 1971 in respect of the position of unassessed authorizations. The excess of authorized expenditure over assessments and applied voluntary contributions for the period 1 July 1963 to 31 December 1964 continues to be \$876 351, as indicated in paragraph 93 of the Board of Auditors' report on the accounts for the year ended 31 December 1970.

84. Losses resulting from the 1967 war. Losses of equipment, supplies and stores suffered by UNEF as a result of the 1967 hostilities have not been determined fully as yet.

85. Non-closure of accounts. The Special Account of UNEF remained unclosed till 31 December 1971. As mentioned in paragraph 96 of the Board of Auditors' report on the accounts for the year ended 31 December 1970 the principal reason for the non-closure of the accounts is the non-payment by certain Member States of the contributions assessed on them in regard to the Force and the resultant inability of the United Nations to discharge the liabilities outstanding against the Force.

Ad Hoc Account for the United Nations Operations in the Congo

86. The status of the Fund for the Ad Hoc Account for the United Nations Operation in the Congo as at 31 December 1971 and the obligations incurred are presented in statement VIII. Schedule 42 and the explanatory notes included in the annex give details of the assessed contributions unpaid as at 31 December 1971.

87. Balance in foreign exchange. As shown in statement VIII, the net balance of the Fund is now entirely comprised of foreign exchange amounting to \$35 240 243 and is represented by the difference between the assets amounting to \$84 065 095 and the liabilities amounting to \$48 824 852. The assets are almost entirely made up of contributions receivable for prior years assessment amounting to \$82 092 029. The amounts of assessed contributions have been arrived at on the basis of the Financial Regulations and Rules of the United Nations and the relevant resolutions of the General Assembly. Payment of the major portion of the unpaid assessments, \$76 901 902, due from 14 Member States, has been refused since, in the view of these Member States such assessments represent expenditure under the Ad Hoc Account for the United Nations Operation in the Congo which has been illegally incurred and, consequently, these Member States do not consider themselves bound to participate in them under the provisions of Article 17 of the Charter. As a result, the net surplus balance of \$35 240 243 shown in statement VIII does not adequately reflect the real financial difficulties.

88. The outstanding accounts payable, practically all of which are payable to Governments which provided contingents to the United Nations in the Congo, will be liquidated if and when the financial position of the Ad Hoc Account for the United Nations Operation in the Congo is such as to permit the liquidation of its accounts. This could only materialize if certain Member States were to pay their assessments with respect to the United Nations Operation in the Congo 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 in its present financial difficulties.

89. Unassessed authorizations. An amount of \$112 723 649 of authorized expenditures remained unassessed at 31 December 1971, of which \$110 725 800 (\$59 980 800 for the 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.

Other audit reports

90. In accordance with the direction of the General Assembly that the Board of Auditors examine and report separately on certain other accounts, the Board has issued reports to the General Assembly for the audits performed as reflected in paragraph 10 above.

91. Pursuant to article XIV, rule 114.5 of the Financial Regulations and Rules of the United Nations Development Programme, the Board of Auditors is also

required to perform an audit and report on the consolidated status of funds of the United Nations Development Programme as at year end. For the 1970 status this was done on 30 November 1971.

Acknowledgement

92. The Board of Auditors records its appreciation for the co-operation and assistance extended by the Secretary-General of the United Nations, the Director-General of the United Nations Office at Geneva, the Secretary-General of the United Nations Conference on Trade and Development, the Executive Director of the United Nations Industrial Development Organization, the Registrar of the International Court of Justice, the Executive Secretaries of the Economic Commissions, their officers and members of their staff.

(Signed) A. M. HENDERSON
Auditor-General of Canada

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

(Signed) A. I. OSMANY
Auditor-General of Pakistan

19 June 1972

III. AUDIT OPINION

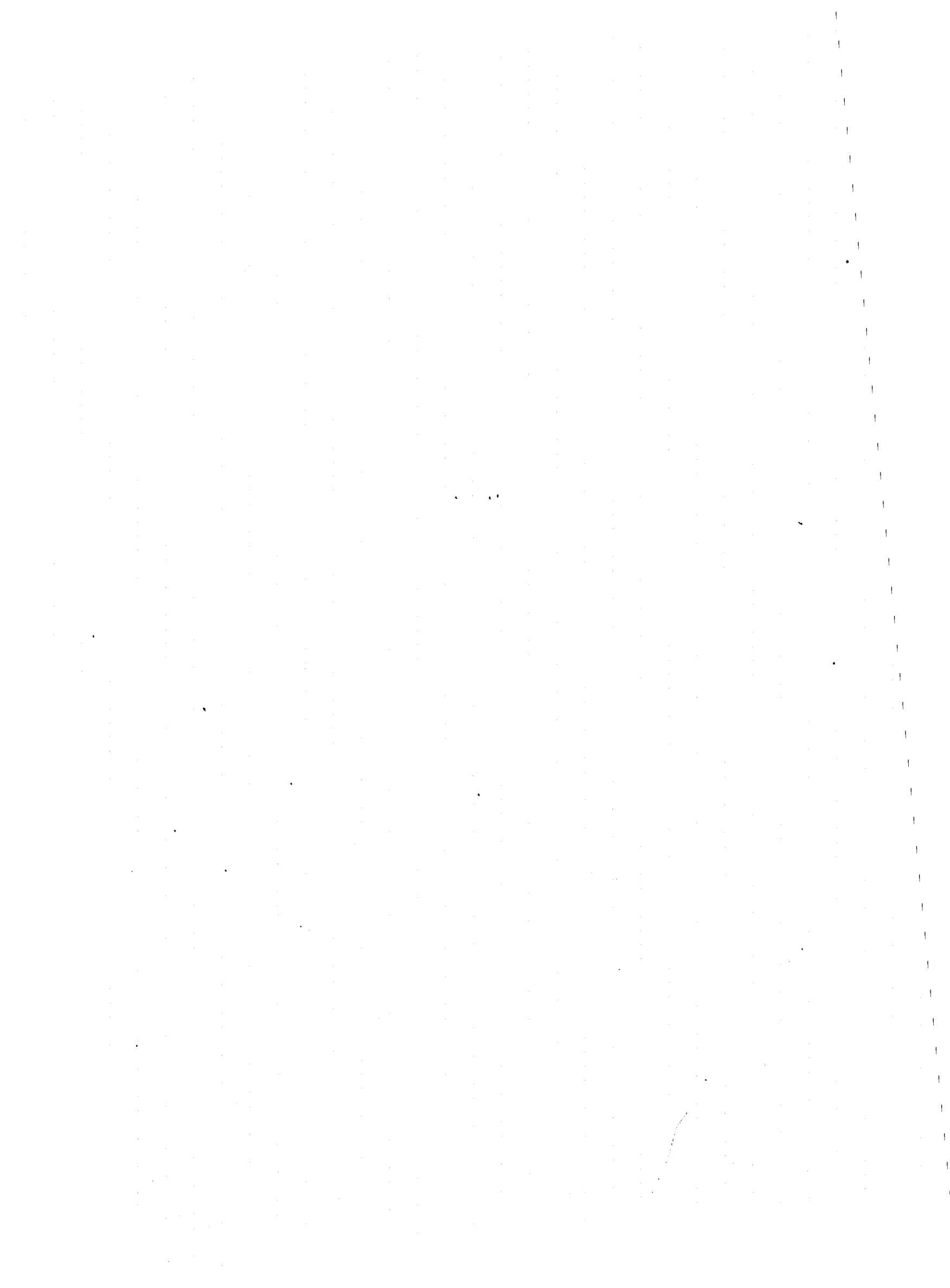
We have examined the following appended financial statements, numbered I to VIII, properly identified, and relevant schedules of the United Nations for the year ended 31 December 1971. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that the financial statements properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and legislative authority, and present fairly the financial position as at 31 December 1971.

(Signed) A. M. HENDERSON
Auditor-General of Canada

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

(Signed) A. I. OSMANY
Auditor-General of Pakistan

19 June 1972



IV. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1971

A. UNITED NATIONS AND ITS TRUST FUNDS AND SPECIAL ACCOUNTS

STATEMENT I

1971 budget appropriations, obligations incurred and unencumbered balances of appropriations

Purpose of allotment	Appropriations 1971					Obligations incurred			1970 obligations incurred		
	Original appropriation	Supplementary appropriations	Subsequent section transfers	Revised appropriation	Unencumbered balance of appropriations	Liquidated by disbursements	Unliquidated	Total ^{d/}	Per cent	Total	Per cent
Appropriation sections											
Part I. Sessions of the General Assembly, the Councils, commissions and committees; special meetings and conferences											
1. Travel and other expenses of representatives, members of commissions, committees and other subsidiary bodies	1 387 100	-	-	1 387 100	53 870	895 575	437 655	1 333 230	0.69	1 330 444	0.79
2. Special meetings and conferences	3 317 800	227 300	(218 776)	3 296 324	18 032	3 152 385	125 907	3 278 292	1.69	1 691 802	1.00
TOTAL, PART I	4 704 900	227 300	(218 776)	4 683 424	71 902	4 047 960	563 562	4 611 522	2.38	3 022 246	1.79
Part II. Staff costs and related expenses											
3. Salaries and wages	86 158 700	466 300	(260 419)	86 364 581	-	85 750 213	614 368	86 364 581	44.49	76 204 908	45.26
4. Common staff costs	19 585 300	237 600	-	19 822 900	92 131	19 119 098	611 671	19 730 769	10.16	17 483 080	10.38
5. Travel of staff	2 598 300	150 000	-	2 748 300	75 690	2 449 470	223 140	2 672 610	1.38	2 414 233	1.43
6. Payments under annex I, paragraphs 2 and 5, of the Staff Regulations; hospitality	159 000	-	-	159 000	19 072	136 606	3 322	139 928	0.07	129 163	0.08
TOTAL, PART II	108 501 300	853 900	(260 419)	109 094 781	186 893	107 455 387	1 452 501	108 907 888	56.10	96 231 384	57.15
Part III. Premises, equipment, supplies and services											
7. Buildings and improvements to premises	9 040 900	(59 000)	-	8 981 900	9 575	8 946 416	25 909	8 972 325	4.62	4 883 967	2.90
8. Permanent equipment	962 700	(34 600)	-	928 100	22 909	751 268	153 923	905 191	0.47	828 568	0.49
9. Maintenance, operation and rental of premises	6 318 000	309 000	49 401	6 676 401	-	6 050 556	615 845	6 676 401	3.44	5 751 498	3.42
10. General expenses	5 349 900	635 000	390 636	6 375 536	-	5 759 057	616 479	6 375 536	3.29	6 026 103	3.56
11. Printing	3 112 300	-	20 473	3 132 773	-	1 869 757	1 263 016	3 132 773	1.61	2 838 221	1.69
TOTAL, PART III	24 783 800	850 400	460 510	26 094 710	32 484	23 387 054	2 675 172	26 062 226	13.43	20 328 357	12.08
Part IV. Special expenses											
12. Special expenses	10 647 500	(101 400)	38 651	10 584 751	-	10 239 960	344 791	10 584 751	5.45	9 603 930	5.70
TOTAL, PART IV	10 647 500	(101 400)	38 651	10 584 751	-	10 239 960	344 791	10 584 751	5.45	9 603 930	5.70
Part V. Technical programmes											
13. Economic development, social development, public administration, human rights advisory services and narcotic drugs control	5 408 000	-	-	5 408 000	583	3 318 355	2 089 062	5 407 417	2.79	5 408 590	3.21
14. Industrial development	1 500 000	-	-	1 500 000	1 603	996 996	501 601	1 498 597	0.77	1 496 612	0.89
TOTAL, PART V	6 908 000	-	-	6 908 000	1 986	4 315 351	2 590 663	6 906 014	3.56	6 905 202	4.10
Part VI. United Nations Conference on Trade and Development											
15. United Nations Conference on Trade and Development	10 072 300	258 100	-	10 330 400	7 645	9 950 019	372 736	10 322 755	5.32	8 869 791	5.27
TOTAL, PART VI	10 072 300	258 100	-	10 330 400	7 645	9 950 019	372 736	10 322 755	5.32	8 869 791	5.27
Part VII. United Nations Industrial Development Organization											
16. United Nations Industrial Development Organization	12 222 500	286 000	-	12 508 500	197 880	11 684 897	625 723	12 310 620	6.34	10 106 501	6.00
TOTAL, PART VII	12 222 500	286 000	-	12 508 500	197 880	11 684 897	625 723	12 310 620	6.34	10 106 501	6.00
Part VIII. Special missions and related activities											
17. Special missions	8 133 100	-	10 034	8 143 134	-	7 582 613	560 521	8 143 134	4.19	7 632 891	4.53
TOTAL, PART VIII	8 133 100	-	10 034	8 143 134	-	7 582 613	560 521	8 143 134	4.19	7 632 891	4.53
Part IX. Office of the United Nations High Commissioner for Refugees											
18. Office of the United Nations High Commissioner for Refugees	4 722 000	59 000	-	4 781 000	1 385	4 696 547	83 068	4 779 615	2.46	4 269 341	2.54
TOTAL, PART IX	4 722 000	59 000	-	4 781 000	1 385	4 696 547	83 068	4 779 615	2.46	4 269 341	2.54
Part X. International Court of Justice											
19. International Court of Justice	1 453 900	45 200	-	1 499 100	3 102	1 495 998	-	1 495 998	0.77	1 406 133	0.84
TOTAL, PART X	1 453 900	45 200	-	1 499 100	3 102	1 495 998	-	1 495 998	0.77	1 406 133	0.84
GRAND TOTAL	192 149 300	2 478 500	-	194 627 800	503 277	184 855 786	9 268 737	194 124 523	100.00	168 375 776	100.00

(Foot-notes on following page)

a/ Appropriated by the General Assembly under resolution 2738 A (XXV) adopted on 17 December 1970.

b/ Appropriated by the General Assembly under resolution 2882 (XXVI) adopted on 21 December 1971.

c/ Includes transfers between sections totalling \$509 195 made with concurrence of the Advisory Committee on Administrative and Budgetary Questions.

d/ Includes \$271 213 in part IV for Special Expenses in respect of the integrated educational and training programme under resolution 2349 (XXII), the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law under resolution 2204 (XXI), United Nations assistance in cases of natural disaster under resolution 2034 (XX) and assistance in pre-disaster planning under resolution 2435 (XXIII), and the full amount of \$6 906 014 in part V for Technical Programmes, totalling \$7 177 227 reported in statement IV under earmarkings from United Nations appropriations.

CERTIFIED CORRECT

APPROVED

(Signed) B. R. TURNER
Controller

(Signed) KURT WALDHEIM
Secretary-General

Income, obligations incurred and surplus account
for the year ended 31 December 1971

STATEMENT II

	<u>Original</u> <u>estimate</u> \$	<u>Approved</u> <u>revised</u> <u>estimate</u> \$	<u>1971</u> <u>actual</u> \$	<u>Percentage</u>	<u>1970</u> <u>actual</u> \$	<u>Percentage</u>
Income other than staff assessment (schedule 2)						
Funds provided from extra-budgetary accounts	2 436 400	2 575 400	2 514 446	1.30	2 517 241	1.47
General income	4 755 400	4 820 500	4 584 909	2.37	4 643 652	2.72
Sale of United Nations postage stamps	2 138 100	2 138 100	1 935 730	0.99	4 219 480	2.47
Sale of publications	257 300	57 300	177 888	0.09	105 708	0.06
Guided tours	136 200	(86 800)	(167 192)	(0.08)	(201 419)	(0.11)
Souvenir, gift shops and catering services	390 600	390 600	425 934	0.22	441 172	0.25
Income derived from royalties - commemorative medals	-	60 000	40 000	0.02	-	-
	<u>10 114 000</u>	<u>9 955 500</u>	<u>9 511 715</u>	4.91	<u>11 725 834</u>	<u>6.87</u>
Members' contributions:						
As originally assessed for 1971 (schedule 3)			182 035 300	93.82	158 475 875	92.82
Assessable in connexion with 1971 revised appropriations			<u>2 478 500</u>	<u>1.27</u>	<u>536 950</u>	<u>0.31</u>
			<u>194 025 515</u>	<u>100.00</u>	<u>170 738 659</u>	<u>100.00</u>
<u>Deduct:</u>						
Obligations incurred for 1971 (statement I)			<u>194 124 523</u>	<u>100.05</u>	<u>168 375 776</u>	<u>98.62</u>
Excess of income over obligations incurred carried to Surplus Account			<u>(99 008)</u>	<u>(.05)</u>	<u>2 362 883</u>	<u>1.38</u>
<u>Surplus Account</u>						
Balance as at 1 January 1971			5 727 467		2 556 254	
<u>Add:</u>						
Contributions by new Member States			<u>-</u>		<u>-</u>	
			5 727 467		2 556 254	
<u>Less:</u>						
Amount applied as credit to Members' contributions for 1971:			<u>(3 853 434)</u>		<u>(947 820)</u>	
			1 874 033		1 608 434	
<u>Add:</u>						
Adjustment of estimated income other than staff assessment for 1970			<u>-</u>		<u>253 290</u>	
			1 874 033		1 861 724	
<u>Add:</u>						
Savings effected in liquidating prior year's obligations			1 337 206		1 502 860	
Excess of obligations incurred over income for the year ended 31 December 1971			<u>(99 008)</u>		<u>2 362 883</u>	
			<u>3 112 231</u>		<u>5 727 467</u>	

CERTIFIED CORRECT

APPROVED

(Signed) B. R. TURNER
Controller

(Signed) KURT WALDHEIM
Secretary-General

Assets and liabilities as at 31 December 1971

STATEMENT III

ASSETS				LIABILITIES	
		\$		\$	\$
General Fund					
Current assets:					
Cash at banks, on hand and in transit		9 753 058		Current liabilities:	
Assessed contributions unpaid (schedule 3)		61 420 126		Reserve for 1971 obligations (statement I)	9 268 737
Due from Members in connexion with 1971 revised appropriations		2 478 500		Tax Equalization Fund (schedule 4)	6 639 403
Accounts receivable, advances, deposits, etc.		9 588 584		Accounts payable and sundry credits	11 948 691
Due from trust funds		2 845 564		Due to United Nations Special Account	6 644 389
				Due to Working Capital Fund	37 943 177
				Due to account for improvements to the United Nations building, Santiago	248 892
				Due to account for construction of United Nations building, Addis Ababa	859 217
				Due to account for construction of United Nations building, Bangkok	1 043 655
				Due to Special Account for major maintenance to Palais des Nations, Geneva	795 209
				Due to Special Account for extension of conference facilities at the Palais des Nations	621 425
				Due to trust funds	6 962 705
				Surplus available for credit to Member States (statement II)	3 112 241
		<u>86 082 832</u>			<u>86 082 832</u>
Capital assets:					
United Nations Headquarters building, New York		67 093 290		Proprietary capital:	
Original cost				Investment in capital assets financed by:	
Less:				Long-term liability:	
Cost of Library building demolished in 1960	1 650 285	65 443 005		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	20 000 000
Dag Hammarskjöld Library building (gift of the Ford Foundation), New York		6 703 567		Donated funds	18 378 457
Land for permanent Headquarters site, New York		9 600 000		Regular budget appropriations	62 370 770
Secretariat building and Assembly Hall, Library building and villas, Geneva	12 270 853				<u>100 749 227</u>
Modernization of Palais des Nations, Geneva	2 080 960	14 351 813			
Land and structures, Addis Ababa, Mogadiscio and Pusan		294 993			
United Nations building, Santiago		4 355 849			
		<u>100 749 227</u>			
		<u>186 833 059</u>			<u>186 833 059</u>
United Nations Special Account					
Investments (schedule 7)		15 017 940		Voluntary contributions:	Received
Accrued interest on investments		42 159		Canada	3 871 769
Advances to General Fund to finance budgetary expenditures		6 644 389		Denmark	987 754
Advances to the Special Account of the United Nations Emergency Force		3 418 252		Finland	507 865
Advances to the Ad Hoc Account for the United Nations Operation in the Congo		184 421		France	3 900 000
				Greece	50 000
				Iceland	80 000
				Italy	1 499 755
				Jamaica	10 000
				Japan	2 500 000
				Kuwait	250 000
				Liberia	8 000
				Mali	4 990
				Malta	9 000
				Nigeria	20 000
				Norway	678 136
				Sweden	2 000 000
				Tunisia	5 000
				Uganda	19 000
				United Arab Republic	50 000
				United Kingdom of Great Britain and Northern Ireland	9 527 943
				Yugoslavia	100 000
				Zaire	100 000
				Zambia	14 000
					<u>26 193 221</u>
				Deduct:	
				Amount appropriated for the operation of the United Nations Emergency Force, pursuant to General Assembly resolution 2115 (XX), section II	3 911 000
					<u>22 282 221</u>
				Add:	
				Public contributions	47 267
				Other income	28 237
				Income earned on investments:	
				Through 31 December 1970	2 643 856
				During 1971	305 537
					<u>2 949 433</u>
		<u>25 397 161</u>			<u>3 024 937</u>
					<u>25 397 161</u>

STATEMENT III (continued)

ASSETS	\$	\$	LIABILITIES	\$	\$
<u>Working Capital Fund</u>					
Members' advances receivable (schedule 6)		1 600 000	Principal of Fund (schedule 6)		40 000 000
Advances to General Fund to finance budgetary expenditures		37 941 177			
Advances to finance miscellaneous self-liquidating purchases and activities (schedule 5)		<u>458 823</u>			
		<u>40 000 000</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:			Total bonds sold (schedule 8)		169 905 678
<u>Ad Hoc Account for the United Nations Operation in the Congo</u>			<u>Less:</u>		
Authorized expenses	110 725 800		Amortized to 31 December 1971	48 919 647	
<u>Less:</u>			Exchange gain	<u>1 569 137</u>	<u>50 488 784</u>
Staff assessment income	<u>754 320</u>	109 971 480	United Nations bonds outstanding (schedule 8)		119 416 894
Special Account of the United Nations Emergency Force			<u>Add:</u>		
Authorized expenses	19 206 880		Amortization account	48 919 647	
<u>Less:</u>			Exchange gain	<u>1 569 137</u>	<u>50 488 784</u>
Staff assessment income	<u>132 288</u>	<u>19 074 592</u>	Total bonds sold		169 905 678
		<u>129 046 072</u>	Interest earned on investments:		
Advances to the <u>Ad Hoc Account</u> for the United Nations Operation in the Congo (statement VIII)		35 931 462	Through 31 December 1965, \$3,188,418, and no interest during 1966/1971		3 288 418
Advances to the Special Account of the United Nations Emergency Force (statement VII)		<u>8 116 562</u>			
		<u>173 094 096</u>			<u>173 094 096</u>
<u>Account for the major improvements to the United Nations Building, Santiago</u>					
Due from United Nations General Fund		248 893	Appropriations for cost of major improvements		
Cost of major improvements		865 750	For 1969		659 000
			For 1970		<u>409 300</u>
					1 068 300
			Appropriation for the preparation of detailed plans and specifications and related costs for a satellite building		<u>41 000</u>
					1 109 300
			Reserve for outstanding obligations		<u>5 343</u>
		<u>1 114 643</u>			<u>1 114 643</u>

ASSETS	\$	\$	LIABILITIES	\$	\$
<u>Special account for major maintenance and improvements to the Palais des Nations, Geneva</u>					
Due from United Nations General Fund		795 209	Accounts payable and sundry credits		58 466
Accounts receivable		2 535	Reserve for outstanding obligations		487 228
Obligations incurred		4 425 270	Loan from Swiss Government		1 613 924
			Investment in capital assets financed by appropriations for the maintenance and improvements		3 060 000
			Interest earned		3 396
		<u>5 223 014</u>			<u>5 223 014</u>
<u>Extension of conference facilities at the Palais des Nations</u>					
Cash at banks		295 460	Accounts payable and sundry credits		1 331 776
Due from United Nations General Fund		621 425	Reserve for outstanding obligations		7 534 982
Accounts receivable		1 280 882	Loan from Swiss Government		9 873 418
Obligations incurred		23 094 481	Gift received from Swiss Government		980 392
			Investment in capital assets financed by appropriations for the extension		5 500 000
			Miscellaneous income		71 680
		<u>25 292 248</u>			<u>25 292 248</u>
<u>Account for the construction of United Nations Building, Addis Ababa</u>					
Due from United Nations General Fund		859 317	Appropriations for the construction:		
Cost of the construction in progress		40 683	For 1971		900 000
		<u>900 000</u>			<u>900 000</u>
<u>Account for the construction of United Nations Building, Bangkok</u>					
Due from United Nations General Fund		1 043 655	Cash contribution - Indonesia		5 000
Cost of the construction in progress		150 745	Reserve for outstanding obligations		89 400
		<u>1 194 400</u>	Appropriations for the construction		1 100 000
					<u>1 194 400</u>
<u>Trust funds (schedule 9, part B)</u>					
Cash at banks and on hand		8 903 127	Due to United Nations General Fund		2 845 564
Due from United Nations General Fund		6 962 705	Accounts payable and sundry credits		30 952 516
Letters of credit		18 648 423	Reserve for outstanding obligations		19 811 706
Accounts receivable, accrued interest, etc.		7 971 103	Balance of funds for which the United Nations is accountable		75 832 381
Investments		45 123 666			
Due from Governments		41 833 073			
		<u>129 442 167</u>			<u>129 442 167</u>

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Secretary-General

B. UNITED NATIONS REGULAR PROGRAMME OF TECHNICAL ASSISTANCE
AND EXTRA-BUDGETARY TECHNICAL ASSISTANCE OPERATIONS

STATEMENT IV

Status of funds as at 31 December 1971

	<u>United Nations</u> \$	<u>UNIDO</u> \$	<u>Total</u> \$
Funds allocated for United Nations regular programme technical assistance projects	5 678 630	1 498 597	7 177 227
Funds available for extra-budgetary operations	8 893 069	2 063 297	10 956 366
	<u>14 571 699</u>	<u>3 561 894</u>	<u>18 133 593</u>
Deduct:			
Commitments incurred during 1971			
United Nations regular programme project costs (schedule 36)	5 678 630	1 498 597	7 177 227
Extra-budgetary technical assistance operations (schedule 37)	8 042 643	2 003 427	10 046 070
	<u>13 721 273</u>	<u>3 502 024</u>	<u>17 223 297</u>
Unencumbered balance as at 31 December 1971	850 426	59 870	910 296
	<u><u>850 426</u></u>	<u><u>59 870</u></u>	<u><u>910 296</u></u>
Represented by:			
Due from United Nations and United Nations Industrial Development Organization as participating and executing agencies for the United Nations Development Programme	5 279 146	705 003	5 984 149
	<u>5 279 146</u>	<u>705 003</u>	<u>5 984 149</u>
Less:			
Reserve for regular programme project costs	336 676	252 474	589 150
Reserve for extra-budgetary technical assistance operations	4 092 044	392 659	4 484 703
	<u>4 428 720</u>	<u>645 133</u>	<u>5 073 853</u>
	<u>850 426</u>	<u>59 870</u>	<u>910 296</u>
	<u><u>850 426</u></u>	<u><u>59 870</u></u>	<u><u>910 296</u></u>

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C. UNITED NATIONS, UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION AND
UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT AS PARTICIPATING
AND EXECUTING AGENCIES FOR THE UNITED NATIONS DEVELOPMENT PROGRAMME

STATEMENT V

Status of funds as at 31 December 1971

	<u>United Nations</u> \$	<u>UNIDO</u> \$	<u>UNCTAD</u> \$	<u>Total</u> \$
Balance as at 31 December 1970	50 467 995	14 506 259	1 261 548	66 235 802
<u>Deduct:</u>				
Surrender of prior year's miscellaneous income	222 657	36 059	-	258 716
	<u>50 245 338</u>	<u>14 470 200</u>	<u>1 261 548</u>	<u>65 977 086</u>
<u>Add:</u>				
Funds allocated during 1971 for:				
Special Fund	35 914 222	14 762 146	1 127 950	51 804 318
Technical Assistance projects	15 446 115	6 488 959	1 188 490	23 123 564
Technical Assistance overhead expenses (including \$900 UN, \$365 400 UNIDO and \$2 800 UNCTAD for Special Industrial Services (advisory) projects)	1 516 562	771 014	2 800	2 290 376
	<u>52 876 899</u>	<u>22 022 119</u>	<u>2 319 240</u>	<u>77 218 258</u>
Total funds available for commitment	103 122 237	36 492 319	3 580 788	143 195 344
<u>Deduct:</u>				
Commitments incurred during 1971 for:				
Special Fund (schedule 39)	40 031 398	11 991 905	665 224	52 688 527
Technical Assistance projects (schedule 38)	13 402 808	7 397 700	1 560 313	22 360 821
Overhead expenses (including \$900 United Nations, \$365-400 UNIDO and \$2 800 UNCTAD for Special Industrial Services (advisory) projects)	1 516 562	771 014	2 800	2 290 376
	<u>54 950 768</u>	<u>20 160 619</u>	<u>2 228 337</u>	<u>77 339 724</u>
Uncommitted balance of allocations	48 171 469	16 331 700	1 352 451	65 855 620
<u>Add:</u>				
Miscellaneous income				
Savings on liquidation of prior years' obligations	114 844	29 512	-	144 356
Other income	60 825	3 206	-	64 031
Exchange adjustments (net)	(10 920)	28 793	-	17 873
	<u>164 749</u>	<u>61 511</u>	<u>-</u>	<u>226 260</u>
Balance as at 31 December 1971	<u>48 336 218</u>	<u>16 393 211</u>	<u>1 352 451</u>	<u>66 081 880</u>
<u>Represented by:</u>				
Cash at banks, on hand and in transit	4 394 360	2 031 792	-	6 426 152
Undrawn allocations	71 330 830	30 220 194	1 986 792	103 537 816
Accounts receivable and sundry debit balances	1 417 480	563 334	-	1 980 814
Inter-agency indebtedness	5 495 515	(5 495 515)	-	-
	<u>82 632 185</u>	<u>27 319 805</u>	<u>1 986 792</u>	<u>111 944 782</u>
<u>Less:</u>				
Unliquidated obligations - 1968 and prior	3 403	14 315	-	17 718
Unliquidated commitments	82 627 787	7 440 116	634 341	90 692 244
Accounts payable and sundry credit balances	6 313 422	2 515 257	-	8 828 679
Due to Governments for cash counterpart	78 209	247 903	-	326 112
Due to United Nations regular programme of Technical Assistance and Extra-budgetary technical assistance operations	5 279 146	705 003	-	5 984 149
	<u>92 807 367</u>	<u>10 926 594</u>	<u>634 341</u>	<u>104 368 202</u>
Balance as at 31 December 1971	<u>48 336 218</u>	<u>16 393 211</u>	<u>1 352 451</u>	<u>66 081 880</u>

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D. UNITED NATIONS AND UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION
AS PARTICIPATING AND EXECUTING AGENCIES FOR THE UNITED NATIONS
DEVELOPMENT PROGRAMME

STATEMENT VI

Status of funds from Governments' cash counterpart contributions
as at 31 December 1971

	<u>United Nations</u> \$	<u>UNIDO</u> \$	<u>Total</u> \$
Balance of available funds as at 31 December 1970	82 511	319 986	402 497
Contributions received during 1971 (Schedule 40)	47 400	126 900	174 300
	<u>129 911</u>	<u>446 886</u>	<u>576 797</u>
<u>Less:</u> Disbursements during 1971 (Schedule 40)	51 702	198 983	250 685
Balance of available funds as at 31 December 1971	<u>78 209</u>	<u>247 903</u>	<u>326 112</u>

Represented by:

Due from the United Nations and the United Nations
Industrial Development Organization as
participating and executing agencies

78 209	247 903	326 112
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E. SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE

Status of funds as at 31 December 1971

STATEMENT VII

	\$	\$	\$
Balance as at 1 January 1971			5 138 635
<u>Add:</u>			
Miscellaneous income		503	
Savings in liquidating prior years' obligations:			
For 1966	468 588		
For 1967	<u>200 000</u>	<u>668 588</u>	<u>669 091</u>
Balance as at 31 December 1971			<u><u>5 807 726</u></u>
 <u>Represented by:</u>			
Assessed contributions unpaid (schedule 41)			49 516 707 ^{a/}
Excess of authorized expenditures over assessments and applied voluntary contributions			
For second half 1963		105 048	
For 1964		<u>771 303</u>	<u>876 351^{b/}</u>
Accounts receivable, advances and other assets			<u>107 171^{b/}</u>
			50 500 229
 <u>Less:</u>			
Reserve for 1967 unliquidated obligations		650 467	
Accounts payable to Governments		20 952 059	
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)		465 138	
Other accounts payable and sundry credits		60 997	
Special Account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States			
For the second half 1963	108 587		
For 1964	<u>505 441</u>	614 028	
Due to the Special Account for the proceeds from the sale of United Nations bonds	8 116 562		
Due to the United Nations Special Account	<u>3 418 252</u>	11 534 814	
Assessed on economically developed countries in order to meet Reserve Requirements			
For 1965 pursuant to resolution 2115 (XX), section II	3 550 000		
For 1966 pursuant to resolution 2115 (XX), section III	3 550 000		
For 1967 pursuant to resolution 2194 B (XXI)	<u>3 315 000</u>	<u>10 415 000</u>	<u>44 692 503</u>
Balance as at 31 December 1971			<u><u>5 807 726</u></u>

STATEMENT VII (concluded)

The amount of \$5,807,726 is accounted for as follows:

Unencumbered balances of appropriations:

For 1967

Balance as at 1 January 1971
Add: savings in 1971

3 474 111	
<u>200 000</u>	3 674 111

Surplus account:

Unencumbered balances of appropriations

1963 appropriations
1964 appropriations
1965 appropriations
1966 appropriations

1 074
408 505
257 180
765 207
<u>1 431 966</u>

Accumulated miscellaneous income

Balance at 1 January 1971

1 090 786

Miscellaneous income for 1971

5031 091 2892 523 2556 197 366Less:

Transferred to finance liquidation of the
operation pursuant to subparagraph (a) of
General Assembly resolution 2304 B (XXII):

Allotment issued in 1968

361 260

Deduct:

Unencumbered balance of 1968 allotment

32 786

328 474

Allotment issued in 1969

56 166

Allotment issued in 1970

5 000389 6405 807 726

a/ See annex to financial statements.

b/ Claims totalling \$2 686 635, which were lodged by the United Nations against certain Governments for losses of supplies and equipment sustained by the United Nations Emergency Force as a result of the June 1967 hostilities, have not been reflected in this statement as they are subject to adjustments for reasonable depreciation in the value of certain items.

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.

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F. AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

Status of funds as at 31 December 1971

STATEMENT VIII

	\$	\$
Balance as at 1 January 1971		35 360 115
<u>Less:</u>		
Obligations incurred:		
Additional 1965 obligations		<u>119 875</u>
		35 240 240
<u>Add:</u>		
Miscellaneous income		<u>3</u>
Balance as at 31 December 1971		<u><u>35 240 243</u></u>

Represented by:		
Assessed contributions unpaid (schedule 42)		82'092 029 ^{a/}
Excess of authorized expenditures over assessments and applied voluntary contributions:		
For 1961		268 455
For second half 1963		1 118 712
For first half 1964		<u>585 899</u>
		<u>84 065 095</u>

<u>Less:</u>		
Reserve for 1964 unliquidated obligations	3 344	
Reserve for 1965 unliquidated obligations	<u>119 875</u>	123 219 ^{b/}
Accounts payable to Governments		10 170 273
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)		855 163
Special Account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member states		
For the second half 1963		1 017 844
For the first half 1964		542 470
Due to Special Account for proceeds from the sale of United Nations bonds		35 931 462
Due to United Nations Special Account		<u>184 421</u>
		<u>48 824 852</u>
		<u><u>35 240 243</u></u>

STATEMENT VIII (concluded)

The amount of \$35,240,243 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	1 903 450	
Unencumbered balance of 1965 allotment	14 936	
Unencumbered balance of 1966 allotment	5 801	
Unencumbered balance of 1967 allotment	11 088	
Unencumbered balance of 1968 allotment	215	
Unencumbered balance of 1969 allotment	<u>1 474</u>	32 267 190
Accumulated miscellaneous income:		
Balance at 1 January 1971	7 386 600	
Miscellaneous income for 1971	<u>3</u>	<u>7 386 603</u>
		39 653 793
<u>Less:</u>		
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	5 000	
Allotments issued in 1969	<u>10 800</u>	<u>4 413 550</u>
		<u>35 240 243</u>

a/ See annex to financial statements.

b/ Unliquidated obligations may be subject to increase when completed billings are received from Governments and are accepted by the United Nations.

Note: Unassessed authorizations \$50 745 000 for first half 1963 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.

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Secretary-General

V. SCHEDULES TO THE ACCOUNTS

A. UNITED NATIONS AND ITS TRUST FUNDS AND SPECIAL ACCOUNTS

SCHEDULE I

Breakdown by chapter totals of section 15 - United Nations Conference on Trade and Development, section 16 - United Nations Industrial Development Organization, section 18 - Office of the United Nations High Commissioner for Refugees and section 19 - International Court of Justice for the year ended 31 December 1971

	1971					1970					
	Appropriations		Subsequent chapter and section transfers	Revised appropriation	Unencumbered balance of appropriations	Obligations incurred					
Original appropriation	Supplementary appropriations	Total				Identified by disbursements	Unliquidated	Total	Per cent	Total	Per cent
Section 15. United Nations Conference on Trade and Development											
Chapter I. Sessions of the Conference	178 000	-	(25 291)	152 709	-	37 633	115 076	152 709	1.48	-	-
Chapter II. Sessions of expert and advisory bodies	70 000	25 000	(15 927)	79 073	-	73 927	5 046	79 003	0.77	45 129	0.51
Chapter III. Salaries and wages - UNCTAD secretariat	4 331 800	82 000	20 476	4 434 276	-	4 370 766	63 510	4 434 276	42.96	3 878 374	43.73
Chapter IV. Common staff costs	1 003 300	-	18 398	1 021 698	-	980 216	41 482	1 021 698	9.90	947 160	10.68
Chapter V. Travel of staff	200 000	30 000	(1 377)	228 623	-	198 637	29 986	228 623	2.21	212 373	2.39
Chapter VI. Hospitality	9 000	-	(18)	8 982	-	7 182	1 800	8 982	0.09	7 951	0.09
Chapter VII. Permanent equipment	17 000	-	85	17 085	-	11 272	5 813	17 085	0.17	18 388	0.21
Chapter VIII. General expenses	339 000	33 000	(8 749)	363 251	-	325 397	37 854	363 251	3.52	359 034	4.16
Chapter IX. Printing	160 000	(3 000)	(22 982)	114 018	7 645	46 639	59 734	106 373	1.03	114 897	1.30
Chapter X. Salaries and wages - Services provided by other United Nations offices	2 629 400	90 000	25 390	2 744 790	-	2 743 592	1 198	2 744 790	26.59	2 387 888	25.92
Chapter XI. Common staff costs	482 500	(50 000)	10 065	442 565	-	431 318	11 247	442 565	4.27	363 197	4.09
Chapter XII. International Trade Centre	672 300	51 100	-	723 400	-	723 400	-	723 400	7.01	525 400	5.92
TOTAL, section 15	10 072 300	252 100	-	10 320 400	7 645	9 950 019	372 736	10 322 755	100%	8 859 791	100%
Section 16. United Nations Industrial Development Organization											
Chapter I. Fourth session of the Industrial Development Board and meetings of its subsidiary bodies	190 000	23 000 ^{a/}	13 268	291 268	-	291 268	-	291 268	2.37	177 641	1.76
Chapter II. Meetings of expert and advisory bodies	125 500	(4 500)	(6 727)	119 773	-	109 765	4 508	114 273	0.93	94 945	0.94
Chapter III. Salaries and wages	8 035 000	10 000	(27 209)	8 017 791	67 029	7 804 547	146 245	7 950 762	64.58	6 394 130	69.27
Chapter IV. Common staff costs	2 023 000	-	-	2 023 000	68 452	1 845 642	107 896	1 954 538	15.68	1 684 705	15.61
Chapter V. Travel of staff	385 000	-	422	385 422	-	327 692	57 730	385 422	3.13	315 556	3.12
Chapter VI. Hospitality	12 500	-	18 987	31 487	-	11 927	19 560	31 487	0.10	12 083	0.12
Chapter VII. Permanent equipment	113 500	19 500	1 291	134 291	-	115 738	18 553	134 291	1.09	87 414	0.86
Chapter VIII. Maintenance, operation and rental of premises	237 000	23 000	-	260 000	-	198 051	61 949	260 000	2.04	247 248	2.45
Chapter IX. General expenses	490 000	197 000	-	687 000	24 268	545 444	136 288	681 732	5.54	590 127	5.84
Chapter X. Publications programme and contractual reproduction services	305 000	6 500	-	311 500	3 488	226 895	84 605	308 012	2.50	282 945	2.80
Chapter XI. Headquarters planning and administrative management	306 500	(58 500)	-	248 000	21 466	206 948	19 536	226 534	1.84	174 365	1.72
Chapter XII. Provisional posts	-	-	-	-	-	-	-	-	-	45 231	0.45
TOTAL, section 16	12 222 500	225 000	-	12 508 500	197 890	11 624 897	625 723	12 310 620	100%	10 405 591	100%
Section 18. Office of the United Nations High Commissioner for Refugees											
Chapter I. Salaries and wages	3 321 700	18 000	(4 232)	3 335 468	-	3 324 895	573	3 335 468	69.79	2 948 376	69.06
Chapter II. Common staff costs	824 000	11 000	638	895 638	-	861 930	33 658	895 638	18.74	816 081	19.11
Chapter III. Travel of staff	180 000	4 000	(1 541)	182 459	-	166 124	16 335	182 459	3.62	176 657	4.14
Chapter IV. Public information activities	32 000	2 000	(1 262)	32 738	-	29 028	3 710	32 738	0.68	29 601	0.69
Chapter V. Hospitality	9 300	-	3 300	9 300	-	6 058	3 242	9 300	0.19	8 100	0.19
Chapter VI. Permanent equipment	30 000	16 000	(2 710)	43 290	-	42 221	1 069	43 290	0.91	34 592	0.81
Chapter VII. General expenses	244 000	7 000	11 875	262 875	-	242 194	20 681	262 875	5.50	241 472	5.66
Chapter VIII. Contractual printing	21 000	1 000	(2 762)	19 238	1 325	14 047	3 890	17 947	0.37	14 162	0.34
TOTAL, section 18	4 722 000	59 000	-	4 781 000	1 325	4 654 517	83 028	4 779 615	100%	4 259 341	100%
Section 19. International Court of Justice											
Chapter I. Salaries and expenses of members of the Court	766 500	(25 300)	(5 616)	735 584	-	735 584	-	735 584	49.17	751 911	53.47
Chapter II. Salaries, wages and expenses of the Registry	567 900	65 600	1 609	635 109	-	635 109	-	635 109	42.45	543 690	38.67
Chapter III. Common services	97 500	4 900	4 128	106 528	-	106 528	-	106 528	7.12	102 110	7.26
Chapter IV. Permanent equipment	22 000	-	(121)	21 879	3 102	18 777	2 392	18 777	1.26	18 272	0.50
TOTAL, section 19	1 453 900	45 200	-	1 499 100	3 102	1 495 922	-	1 495 922	100%	1 406 133	100%

a/ Appropriated to cover expenses related to Special International Conference of the United Nations Industrial Development Organization, 1-6 June 1971.

SCHEDULE 2

Schedule of funds provided from extra-budgetary accounts, general and revenue-producing activities income

for the year ended 31 December 1971

	<u>Original approved estimate</u> \$	<u>Approved revised estimate</u> \$	<u>1971 actual</u> \$	<u>1970 actual</u> \$
Funds provided from extra-budgetary accounts				
Technical Assistance component of the United Nations Development Programme:				
Contribution towards administrative and operational services costs of the United Nations as a participating organization	1 874 400	1 987 200	1 924 976	1 941 116
Voluntary funds for the programme of the United Nations High Commissioner for Refugees	510 000	523 000	523 090	536 202
United Nations Joint Staff Pension Fund	<u>52 000</u>	<u>65 200</u>	<u>66 380</u>	<u>39 923</u>
	<u>2 436 400</u>	<u>2 575 400</u>	<u>2 514 446</u>	<u>2 517 241</u>
General income:				
Rental income	250 000	270 000	286 321	268 632
Reimbursement for staff and services furnished to specialized agencies and others	995 400	1 095 900	1 009 643	1 055 664
Bank interest	67 000	40 000	58 619	65 872
Sale of used equipment	63 000	63 000	78 618	56 481
Refund of prior years' expenditures	225 000	225 000	237 692	238 913
Contributions from non-member States	2 150 000	2 142 000	2 142 022	1 983 345
Television and similar services	415 000	415 000	132 401	410 436
Miscellaneous	120 000	100 000	105 332	79 365
Reimbursement for part of the construction costs of the United Nations building at Santiago, Chile	120 000	120 000	64 000	163 000
Refund of the organization's contribution to the United Nations Joint Staff Pension Fund in respect of participant withdrawals	<u>350 000</u>	<u>350 000</u>	<u>470 261</u>	<u>321 944</u>
	<u>4 755 400</u>	<u>4 820 900</u>	<u>4 584 909</u>	<u>4 643 652</u>
Revenue-producing activities (see appendix below):				
Sale of United Nations postage stamps	2 138 100	2 138 100	1 935 730	4 219 480
Sale of publications and the Bookshop	257 300	57 300	177 888	105 708
Services to visitors and lecture tours	136 200	(86 800)	(167 192)	(201 419)
Souvenir/Gift Shops and catering services	<u>390 600</u>	<u>390 600</u>	<u>425 934</u>	<u>441 172</u>
	<u>2 922 200</u>	<u>2 499 200</u>	<u>2 372 360</u>	<u>4 564 941</u>
Income derived from royalties-commemorative medals	-	60 000	40 000	-
Total other income	<u>10 114 000</u>	<u>9 955 500</u>	<u>9 511 715</u>	<u>11 725 834</u>

SCHEDULE 3

United Nations

Assessed contributions unpaid as at 31 December 1971

Member States	Assessed for 1971	Credits from estimated staff assessment income for 1971 and adjustments of advances to Working Capital Fund	Collections during 1971		1971 balances due	1970 balances due	1969 balances due	1968 balances due	Assessed contributions unpaid	
			for 1971	for prior years					as at 31 December 1971	1970
Afghanistan	71 488	8 758	62 730	-	-	-	-	-	-	-
Albania	71 488	8 758	-	53 691	62 730	7 652	-	-	70 382	61 343
Algeria	160 846	23 705	137 141	590	-	-	-	-	-	590
Argentina	1 519 109	218 103	1 301 006	145 756	-	-	-	-	-	145 756
Australia	2 627 166	341 849	2 285 317	-	-	-	-	-	-	-
Austria	982 953	128 420	854 533	-	-	-	-	-	-	-
Barbados	71 488	8 758	62 730	-	-	-	-	-	-	-
Belgium	1 876 547	249 892	1 626 655	148 367	-	-	-	-	-	148 367
Bolivia	71 488	8 758	-	28 000	62 730	56 256	49 987	14 016	182 989	148 259
Botswana	71 488	8 758	62 730	-	-	-	-	-	-	-
Brazil	1 429 750	211 156	-	751 705	1 218 594	-	-	-	1 218 594	751 705
Bulgaria	321 693	39 410	-	133 000	282 283	253 154	86 736	-	622 173	472 890
Burma	89 359	14 947	74 412	-	-	-	-	-	-	-
Burundi	71 488	8 758	-	-	62 730	56 256	49 987	3 327	172 300	109 570
Byelorussian Soviet Socialist Republic	893 594	113 472	4 703	696 113	775 419	-	-	-	775 419	696 113
Cameroon	71 488	8 758	-	-	62 730	-	-	-	62 730	-
Canada	5 504 539	674 351	4 830 188	-	-	-	-	-	-	-
Central African Republic	71 488	8 758	-	-	62 730	48 818	-	-	111 548	48 818
Ceylon	89 359	14 947	74 412	-	-	-	-	-	-	-
Chad	71 488	8 758	-	-	62 730	56 256	3 291	-	122 277	59 547
Chile	357 437	55 789	-	123 475	301 648	-	-	-	301 648	123 475
China	7 148 752	875 781	-	1 600 000	6 272 971	5 625 637	4 708 910	-	16 607 518	11 934 547
Colombia	339 565	45 454	-	127 582	294 111	281 282	24 487	-	599 880	433 361
Congo	71 488	8 758	46 081	8 519	16 649	-	-	-	16 649	8 519
Costa Rica	71 488	8 758	11 305	138 855	51 425	-	-	-	51 425	138 855
Cuba	285 950	47 031	-	252 177	238 919	236 639	-	-	475 558	488 816
Cyprus	71 488	8 758	62 730	-	-	-	-	-	-	-
Czechoslovakia	1 608 469	205 051	466 764	1 447 167	936 654	-	-	-	936 654	1 447 167
Dahomey	71 488	8 758	-	82 986	62 730	22 328	-	-	85 058	105 314
Denmark	1 108 056	135 746	972 310	-	-	-	-	-	-	-
Dominican Republic	71 488	8 758	-	44 370	62 730	56 256	49 987	14 882	183 855	165 495
Ecuador	71 488	8 758	-	12 870	62 730	56 256	36 430	-	155 416	105 555
Egypt	321 693	47 410	274 283	-	-	-	-	-	-	-
El Salvador	71 488	8 758	-	49 987	62 730	56 256	-	-	118 986	106 243
Equatorial Guinea	71 488	8 758	-	72 227	62 730	-	-	-	62 730	72 227
Ethiopia	71 488	8 758	62 730	-	-	-	-	-	-	-
Finland	804 234	114 525	689 709	-	-	-	-	-	-	-
France	10 723 128	1 313 672	4 841 949	3 984 135	4 567 507	-	-	-	4 567 507	3 984 135
Gabon	71 488	8 758	62 730	4 117	-	-	-	-	-	4 117
Gambia	71 488	8 758	-	50 000	62 730	5 612	-	-	68 342	55 612
Ghana	125 103	19 326	37 709	112 513	68 068	-	-	-	68 068	112 513
Greece	518 284	63 494	454 790	56 605	-	-	-	-	-	56 605
Guatemala	89 359	10 947	70 321	-	8 091	-	-	-	8 091	-
Guinea	71 488	8 758	-	65 246	62 730	56 256	28 437	-	147 423	149 940
Guyana	71 488	8 758	62 730	-	-	-	-	-	-	-
Haiti	71 488	8 758	-	45 266	62 730	56 256	49 987	13 960	182 933	165 469
Honduras	71 488	8 758	-	52 902	62 730	25 406	-	-	88 136	78 308

SCHEDULE 3 (continued)

Member States	Assessed for 1971 ^a / \$	Credits from estimated staff assessment income for 1971 and adjustments of advances to Working Capital Fund \$	Collections during 1971		1971 balances due \$	1970 balances due \$	1969 balances due \$	1968 balances due \$	Assessed contributions unpaid as at 31 December	
			for 1971 \$	for prior years \$					1971 ^b / \$	1970 \$
Hungary	857 850	121 094	-	699 555	736 756	447 896	-	-	1 184 652	1 147 451
Iceland	71 488	8 758	62 730	-	-	-	-	-	-	-
India	2 770 141	415 365	2 167 232	187 545	187 545	-	-	-	187 545	187 545
Indonesia	500 412	85 305	-	478 179	415 107	-	-	-	415 107	478 179
Iran	393 181	48 168	345 013	-	-	-	-	-	-	-
Iraq	125 103	15 326	-	98 449	109 777	-	-	-	109 777	98 449
Ireland	268 078	40 842	227 236	-	-	-	-	-	-	-
Israel	357 437	43 789	142 857	349 938	170 791	-	-	-	170 791	349 938
Italy	6 326 646	775 066	4 401 104	219 418	1 150 476	-	-	-	1 150 476	219 418
Ivory Coast	71 488	8 758	62 730	-	-	-	-	-	-	-
Jamaica	71 488	12 758	56 366	26 418	2 364	-	-	-	2 364	26 418
Japan	9 650 816	1 182 304	8 468 512	-	-	-	-	-	-	-
Jordan	71 488	8 758	62 730	56 256	-	-	-	-	-	56 256
Kenya	71 488	8 758	62 730	56 256	-	-	-	-	-	56 256
Khmer Republic	71 488	8 758	-	56 256	62 730	49 996	-	-	112 726	106 252
Kuwait	142 975	17 515	125 460	-	-	-	-	-	-	-
Laos	71 488	8 758	62 730	152 478	-	-	-	-	-	152 478
Lebanon	89 359	10 947	-	70 321	78 412	-	-	-	78 412	70 321
Lesotho	71 488	8 758	62 730	-	-	-	-	-	-	-
Liberia	71 488	8 758	62 730	-	-	-	-	-	-	-
Libyan Arab Republic	125 103	15 326	109 777	-	-	-	-	-	-	-
Luxembourg	89 359	10 947	78 412	-	-	-	-	-	-	-
Madagascar	71 488	8 151 ^c	63 337	-	-	-	-	-	-	-
Malawi	71 488	8 758	58 550	-	4 180	-	-	-	4 180	-
Malaysia	178 718	25 894	152 824	-	-	-	-	-	-	-
Maldives	71 488	8 758	62 730	56 256	-	-	-	-	-	56 256
Mali	71 488	8 758	-	63 067	62 730	11 170	-	-	73 900	74 237
Malta	71 488	8 758	62 730	-	-	-	-	-	-	-
Mauritania	71 488	8 758	1 726	59 000	61 004	-	-	-	61 004	59 000
Mauritius	71 488	8 758	62 730	-	-	-	-	-	-	-
Mexico	1 572 725	192 672	1 219 577	136 352	160 476	-	-	-	160 476	136 352
Mongolia	71 488	8 758	26 845	32 303	35 885	-	-	-	35 885	32 303
Morocco	160 846	23 705	136 981	-	160	-	-	-	160	-
Nepal	71 488	8 758	-	-	62 730	-	-	-	62 730	-
Netherlands	2 108 882	258 355	1 850 527	-	-	-	-	-	-	-
New Zealand	571 900	86 062	485 838	-	-	-	-	-	-	-
Nicaragua	71 488	8 758	-	-	62 730	56 256	49 987	11 423	180 396	117 666
Niger	71 488	8 758	25 137	63 297	37 592	-	-	-	37 592	63 296
Nigeria	214 462	34 273	180 189	-	-	-	-	-	-	-
Norway	768 490	94 146	674 344	-	-	-	-	-	-	-
Pakistan	607 644	86 441	381 203	140 000	140 000	-	-	-	140 000	140 000
Panama	71 488	8 758	-	50 000	62 730	6 256	-	-	68 986	56 256
Paraguay	71 488	8 758	-	45 000	62 730	56 256	49 948	-	168 934	151 204
People's Democratic Republic of Yemen	71 488	8 758	-	-	62 730	46 256	-	-	108 986	46 256
Peru	178 718	21 894	-	-	156 824	140 641	124 968	22 216	444 649	287 825
Philippines	554 028	79 873	474 155	690 627	-	-	-	-	-	690 627
Poland	2 519 935	332 873	883 711	1 177 581	1 303 511	-	-	-	1 303 511	1 177 581
Portugal	285 950	35 031	135 316	311 759	115 603	-	-	-	115 603	311 759
Romania	643 387	78 820	-	350 000	564 567	40 402	-	-	604 969	390 402

SCHEDULE 3 (concluded)

	Assessed for 1971 ^{a/} \$	Credits from estimated staff assessment income for 1971 and adjustments of advances to Working Capital Fund \$	Collections during 1971		1971 balances due \$	1970 balances due \$	1969 balances due \$	1968 balances due \$	Assessed contributions unpaid as at 31 December	
			for 1971 \$	for prior years \$					1971 ^{b/} \$	1970 \$
Rwanda	71 488	8 758	57 220	5 510	5 510	-	-	-	5 510	5 510
Saudi Arabia	125 103	15 326	109 777	-	-	-	-	-	-	-
Senegal	71 488	8 758	23 087	39 936	39 643	-	-	-	39 643	39 936
Sierra Leone	71 488	8 758	-	3 746	62 730	34 849	-	-	97 579	38 595
Singapore	89 359	10 947	78 412	-	-	-	-	-	-	-
Somalia	71 488	8 758	62 592	-	138	-	-	-	138	-
South Africa	965 081	118 230	439 846	352 402	407 005	-	-	-	407 005	352 402
Spain	1 858 675	227 703	1 630 972	-	-	-	-	-	-	-
Sudan	71 488	12 758	58 730	132 805	-	-	-	-	-	132 805
Swaziland	71 488	8 758	62 730	-	-	-	-	-	-	-
Sweden	2 233 985	273 681	1 960 304	-	-	-	-	-	-	-
Syrian Arab Republic	71 488	8 758	-	-	62 730	56 256	-	-	118 986	56 256
Thailand	232 334	28 463	203 871	-	-	-	-	-	-	-
Togo	71 488	8 758	57 117	5 613	5 613	-	-	-	5 613	5 613
Trinidad and Tobago	71 488	8 758	62 730	5 644	-	-	-	-	-	5 644
Tunisia	71 488	8 758	62 730	-	-	-	-	-	-	-
Turkey	625 515	75 920 ^{c/}	549 494	-	101	-	-	-	101	-
Uganda	71 488	8 461 ^{d/}	-	116 900	63 027	97	-	-	63 124	116 997
Ukrainian Soviet Socialist Republic	3 342 041	433 428	852 929	1 759 080	2 055 684	-	-	-	2 055 684	1 759 080
Union of Soviet Socialist Republics	25 342 328	3 276 644	-	19 816 566	22 065 684	159 618	-	-	22 225 302	19 976 384
United Kingdom of Great Britain and Northern Ireland	10 544 410	1 579 777	8 964 633	-	-	-	-	-	-	-
United Republic of Tanzania	71 488	7 672 ^{e/}	63 816	-	-	-	-	-	-	-
United States of America	56 332 170	20 000	56 112 170	2 500 000	200 000	-	-	-	200 000	2 500 000
Upper Volta	71 488	8 758	-	63 181	62 730	29 077	-	-	91 807	92 258
Uruguay	125 103	23 326	-	-	101 777	126 578	96 720	-	325 075	223 298
Venezuela	732 747	105 768	-	632 885	626 979	-	-	-	626 979	632 885
Yemen	71 488	8 758	-	120 000	62 730	45 750	-	-	108 480	165 750
Yugoslavia	679 131	91 199	587 932	-	-	-	-	-	-	-
Zaire	71 488	12 392 ^{f/}	58 096	-	1 000	-	-	-	1 000	-
Zambia	71 488	8 758	62 730	-	-	-	-	-	-	-
	<u>178 718 816</u>	<u>15 938 161</u>	<u>115 114 145</u>	<u>41 468 810</u>	<u>47 666 510</u>	<u>8 263 930</u>	<u>5 409 862</u>	<u>79 824</u>	<u>61 420 126</u>	<u>55 222 425</u>

(Foot-notes on following page)

a/ The amount of \$178 718 816 is made up as follows:

Members' contributions:

As originally appropriated for 1971 192 149 300

Less:

Estimated miscellaneous income for 1971 10 114 000

Assessed in respect of 1971 and credited
to income for 1971 (statement II) 182 035 300

Add:

Assessed for supplementary appropriations
for 1970 536 950

182 572 250

Less:

Credits relating to the amount available
in the Surplus Account for 1969 1 861 724

Adjustment resulting from an increase
in the estimated income other than
staff assessment for 1970

1 991 710

3 853 434
178 718 816

b/ See annex.

c/ Amounts charged against the credits of the following Member States for 1971: Colombia \$146, Madagascar \$607, Turkey \$711, Uganda \$297, United Republic of Tanzania \$1 086, Zaire \$366.

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 1972. Accordingly, these contributions, as shown below, will be recorded in the 1972 accounts as due and payable in 1972 under financial regulation 5.4.

For 1971:

Bhutan \$ 6 970

Fiji \$62 730

\$69 700

For 1970:

Fiji \$6 251

\$75 951

SCHEDULE 4

United Nations

Status of the Tax Equalization Fund as at 31 December 1971

	<u>United States of America</u> \$	<u>Other Member States</u> \$	<u>Total</u> \$
Credit balance (net) as at 1 January 1971	6 477 026	249 536	6 726 562
<u>Add:</u>			
Reinstatement of tax advances outstanding at the end of the previous period	<u>3 982 502</u>	-	<u>3 982 502</u>
Credit balance (gross) as at 1 January 1971	<u>10 459 528</u>	<u>249 536</u>	<u>10 709 064</u>
<u>Add:</u>			
Staff assessment income			
United Nations regular budget for 1971			
Initial estimate	6 828 178	14 834 822	21 663 000
Increase in the revised estimate	<u>200 782</u>	<u>436 218</u>	<u>637 000</u>
Revised estimate	<u>7 028 960</u>	<u>15 271 040</u>	<u>22 300 000</u>
Excess of actual income over the revised estimate	<u>162 096</u>	<u>352 168</u>	<u>514 264</u>
Actual staff assessment income	<u>7 191 056</u>	<u>15 623 208</u>	<u>22 814 264</u>
<u>Deduct:</u>			
Set off against the 1971 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 1971	-	14 834 822	14 834 822
<u>Less:</u>			
Repayment of non-United States of America tax payments made to staff members	-	(3 213)	(3 213)
Increase in the revised estimate for 1970 (total increase)\$25 000)	-	17 120	17 120
Excess of actual over the revised estimate for 1969 (total excess \$206 529)	-	141 432	141 432
Refunds made to staff members for national income taxes:			
United States of America			
For 1970 - Federal taxes	4 580 025	-	4 580 025
State taxes	1 033 244	-	1 033 244
City taxes	133 733	-	133 733
Social Security	203 115	-	203 115
For other prior years (net after rebates)	92 977	-	92 977
Other Member States ^{a/}	-	8 888	8 888
	<u>6 043 094</u>	<u>14 999 049</u>	<u>21 042 143</u>
Outstanding advances for estimated taxes	<u>5 841 782</u>	-	<u>5 841 782</u>
	<u>11 884 876</u>	<u>14 999 049</u>	<u>26 883 925</u>
Balance (net) as at 31 December 1971	<u>5 765 708</u>	<u>873 695</u>	<u>6 639 403</u>

SCHEDULE 4 (concluded)

The net balance of \$6 639 403 is accounted for as follows:

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

	<u>Staff assessment income</u>			<u>Deductions</u>		
	<u>Regular budget</u>	<u>UNEF</u>	<u>ONUC</u>	<u>Refunds made for national income taxes</u>	<u>Out-standing tax advances</u>	<u>Available balance</u>
	\$	\$	\$	\$	\$	\$
1971	7 191 056	-	-	-	5 786 380	1 404 676
1970	6 097 623	-	-	5 950 117	31 054	116 452
1969	5 587 325	-	-	5 153 311	16 144	417 870
1968	4 737 025	-	-	4 022 609	728	713 688
1967	4 340 101	44 567	-	3 577 281	7 476	799 911
1966	4 002 960	50 501	-	3 342 744	-	710 717
1965	3 304 323	39 516	-	2 948 451	-	395 388
1964	3 135 608	46 769	95 747	2 879 050	-	399 074
1963	2 901 801	23 117	131 243	2 978 438	-	77 723
1962	2 754 125	30 655	142 088	2 774 315	-	152 553
1961/56 (balance)	577 887	-	-	231	-	577 656
	<u>44 629 834</u>	<u>235 125</u>	<u>369 078</u>	<u>45 234 037</u>	<u>33 626 547</u>	<u>5 841 782</u>
						<u>5 765 708</u>

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

1971	788 386	-	-	788 386	8 888	-	779 498
1970	96 225	-	-	96 225	2 028	-	94 197
	<u>884 611</u>	<u>-</u>	<u>-</u>	<u>884 611</u>	<u>10 916^{a/}</u>	<u>-</u>	<u>873 695</u>
TOTAL, (1) and (2)	<u>45 514 445</u>	<u>235 125^{b/}</u>	<u>369 078^{b/}</u>	<u>46 118 648</u>	<u>33 637 463</u>	<u>5 841 782</u>	<u>6 639 403</u>

^{a/} The amount of \$10 916 will be adjusted as a charge against the credits of the following Member States:

	<u>Tax refunds against credits</u>		<u>Total</u>
	<u>For 1972</u>	<u>For 1973</u>	
	\$	\$	\$
Madagascar	379	362	741
Turkey	627	763	1 390
Uganda	22	5 522	5 544
United Republic of Tanzania	696	1 862	2 558
Zaire	304	379	683
	<u>2 028</u>	<u>8 888</u>	<u>10 916</u>

^{b/} These exclude the non-United States of America portions of staff assessment income of UNEF for 1961 through 1967 (\$465 138) and ONUC for 1961 through 1964 (\$855 163), which are reflected in the respective accounts of these operations.

SCHEDULE 5
Working Capital Fund

Advances to finance miscellaneous self-liquidating purchases and activities
for the year ended 31 December 1971

	<u>Allotments issued</u> \$	<u>Balance 1 January 1971</u> \$	<u>Advances during year</u> \$	<u>Repayments during year</u> \$	<u>Balance 31 December 1971</u> \$
<u>With prior concurrence of the Advisory Committee on Administrative and Budgetary Questions:</u>					
Insurance, Secretariat building	79 504	9 644	79 760	9 900	79 504
Paper purchases	140 000	88 223	91 945	45 009	135 159
Catering and related services (operating capital)	50 000	50 000	313 613	313 613	50 000
Gift Centre (operating capital)	<u>125 000</u>	<u>125 000</u>	<u>49 315</u>	<u>49 315</u>	<u>125 000</u>
	394 504	272 867	534 633	417 837	389 663
<u>Within the limit of the \$150 000 revolving fund for other self-liquidating purchases and activities</u>					
	<u>164 800</u>	<u>42 008</u>	<u>100 880</u>	<u>73 728</u>	<u>69 160</u>
	<u>559 304</u>	<u>314 875</u>	<u>635 513</u>	<u>491 565</u>	<u>458 823</u>

SCHEDULE 6

Working Capital Fund

Advances from Members as at 31 December 1971

<u>Member States</u>	<u>Total advances</u> \$	<u>Credit in connexion with transfer of surplus</u> \$	<u>Collections</u> \$	<u>Balance due</u> \$
Afghanistan	16 000	648	15 352	-
Albania	16 000	431	15 569	-
Algeria	36 000	-	36 000	-
Argentina	340 000	11 979	328 021	-
Australia	588 000	19 317	568 683	-
Austria	220 000	4 640	215 360	-
Barbados	16 000	-	16 000	-
Belgium	420 000	14 029	405 971	-
Bolivia	16 000	431	15 569	-
Botswana	16 000	-	16 000	-
Brazil	320 000	11 007	308 993	-
Bulgaria	72 000	1 727	70 273	-
Burma	20 000	863	19 137	-
Burundi	16 000	-	16 000	-
Byelorussian Soviet Socialist Republic	200 000	5 073	194 927	-
Cameroon	16 000	-	16 000	-
Canada	1 232 000	33 561	1 198 439	-
Central African Republic	16 000	-	16 000	-
Ceylon	20 000	1 079	18 921	-
Chad	16 000	-	16 000	-
Chile	80 000	2 914	77 086	-
China	1 600 000	-	-	1 600 000
Colombia	76 000	3 346	72 654	-
Congo	16 000	-	16 000	-
Costa Rica	16 000	431	15 569	-
Cuba	64 000	2 698	61 302	-
Cyprus	16 000	-	16 000	-
Czechoslovakia	360 000	9 388	350 612	-
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	-
Egypt	72 000	2 878	69 122	-
El Salvador	16 000	540	15 460	-
Equatorial Guinea	16 000	-	16 000	-
Ethiopia	16 000	648	15 352	-
Finland	180 000	3 885	176 115	-
France	2 400 000	69 066	2 330 934	-
Gabon	16 000	-	16 000	-
Gambia	16 000	-	16 000	-
Ghana	28 000	756	27 244	-
Greece	116 000	2 482	113 518	-
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	192 000	4 533	187 467	-

SCHEDULE 6 (continued)

<u>Member States</u>	<u>Total</u>	<u>Credit in</u>	<u>Collections</u>	<u>Balance</u>
	<u>advances</u>	<u>with transfer</u>		<u>due</u>
	\$	\$	\$	\$
Iceland	16 000	431	15 569	-
India	620 000	26 547	593 453	-
Indonesia	112 000	5 073	106 927	-
Iran	88 000	2 267	85 733	-
Iraq	28 000	971	27 029	-
Ireland	60 000	1 727	58 273	-
Israel	80 000	1 511	78 489	-
Italy	1 416 000	24 281	1 391 719	-
Ivory Coast	16 000	-	16 000	-
Jamaica	16 000	-	16 000	-
Japan	2 160 000	23 634	2 136 366	-
Jordan	16 000	431	15 569	-
Kenya	16 000	-	16 000	-
Khmer Republic	16 000	431	15 569	-
Kuwait	32 000	-	32 000	-
Laos	16 000	431	15 569	-
Lebanon	20 000	540	19 460	-
Lesotho	16 000	-	16 000	-
Liberia	16 000	431	15 569	-
Libyan Arab Republic	28 000	431	27 569	-
Luxembourg	20 000	648	19 352	-
Madagascar	16 000	-	16 000	-
Malawi	16 000	-	16 000	-
Malaysia	40 000	1 835	38 165	-
Maldives	16 000	-	16 000	-
Mali	16 000	-	16 000	-
Malta	16 000	-	16 000	-
Mauritania	16 000	-	16 000	-
Mauritius	16 000	-	16 000	-
Mexico	352 000	7 662	344 338	-
Mongolia	16 000	-	16 000	-
Morocco	36 000	1 511	34 489	-
Nepal	16 000	431	15 569	-
Netherlands	472 000	10 900	461 100	-
New Zealand	128 000	4 533	123 467	-
Nicaragua	16 000	431	15 569	-
Niger	16 000	-	16 000	-
Nigeria	48 000	-	48 000	-
Norway	172 000	5 288	166 712	-
Pakistan	136 000	4 317	131 683	-
Panama	16 000	431	15 569	-
Paraguay	16 000	431	15 569	-
People's Democratic Republic of Yemen	16 000	-	16 000	-
Peru	40 000	1 187	38 813	-
Philippines	124 000	4 640	119 360	-
Poland	564 000	14 784	549 216	-
Portugal	64 000	2 158	61 842	-
Romania	144 000	3 669	140 331	-
Rwanda	16 000	-	16 000	-
Saudi Arabia	28 000	648	27 352	-
Senegal	16 000	-	16 000	-

SCHEDULE 6 (concluded)

<u>Member States</u>	<u>Total advances</u> \$	<u>Credit in connexion with transfer of surplus</u> \$	<u>Collections</u> \$	<u>Balance due</u> \$
Sierra Leone	16 000	-	16 000	-
Singapore	20 000	-	20 000	-
Somalia	16 000	-	16 000	-
South Africa	216 000	6 044	209 956	-
Spain	416 000	10 036	405 964	-
Sudan	16 000	648	15 352	-
Swaziland	16 000	-	16 000	-
Sweden	500 000	15 000	485 000	-
Syrian Arab Republic	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	748 000	19 425	728 575	-
Union of Soviet Socialist Republics	5 672 000	146 981	5 525 019	-
United Kingdom of Great Britain and Northern Ireland	2 360 000	83 958	2 276 042	-
United Republic of Tanzania	16 000	-	16 000	-
United States of America	12 608 000	350 834	12 257 166	-
Upper Volta	16 000	-	16 000	-
Uruguay	28 000	1 296	26 704	-
Venezuela	164 000	5 396	158 604	-
Yemen	16 000	431	15 569	-
Yugoslavia	152 000	3 777	148 223	-
Zaire	16 000	-	16 000	-
Zambia	16 000	-	16 000	-
	<u>40 000 000</u>	<u>1 025 092</u>	<u>37 374 908</u>	<u>1 600 000</u>

SCHEDULE 7

United Nations Special Account

Investments as at 31 December 1971

	<u>Market value</u> \$	<u>Book value</u> \$
Irving Trust Company -		
United Nations Savings Account, 4 1/2 per cent	14 508 039	14 508 039
Midland and International Banks Limited - 3 5/8 per cent to 4 5/8 per cent, on call (£ 206 000.00)	<u>509 901</u>	<u>509 901</u>
	<u>15 017 940</u>	<u>15 017 940</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 1971

<u>Member States</u>	<u>Bond No.</u>	<u>Unamortized</u>	<u>Amortized</u>	<u>Total bonds sold</u>
		\$	\$	\$
Afghanistan	26	17 400	7 600	25 000
Australia	11	2 784 000	1 216 000	4 000 000
Austria	60	658 800	241 200	900 000
Belgium	99	964 800	235 200	1 200 000
Burma	38	69 600	30 400	100 000
Cameroon	34	6 660	2 909	9 569
Canada	27	4 343 040	1 896 960	6 240 000
Ceylon (Ceylon rupees 83 520)	30	14 037	6 947	20 984
China	41	348 000	152 000	500 000
Cyprus	69	19 160	7 015	26 175
Denmark	3	1 740 000	760 000	2 500 000
Denmark	94	2 572 800	777 200	3 350 000
Egypt (Egyptian pounds 79 565.472)	84	182 993	66 997	249 990
Ethiopia	96	146 400	53 600	200 000
Finland	2	1 030 080	449 920	1 480 000
Ghana	74	73 200	26 800	100 000
Greece	22	6 960	3 040	10 000
Honduras	45	6 960	3 040	10 000
Iceland	4	55 680	24 320	80 000
India	49	1 464 000	536 000	2 000 000
Indonesia	21	139 200	60 800	200 000
Iran	55	183 000	67 000	250 000
Iran	86	192 000	58 000	250 000
Iraq	75	73 200	26 800	100 000
Ireland	12	208 800	91 200	300 000
Israel	5	139 200	60 800	200 000
Italy	6	6 236 160	2 723 840	8 960 000
Ivory Coast	24	41 760	18 240	60 000
Jamaica	68	14 640	5 360	20 000
Japan	52	3 660 000	1 340 000	5 000 000
Jordan	15	17 400	7 600	25 000
Jordan	70	36 600	13 400	50 000
Khmer Republic	80	3 660	1,340	5 000
Kuwait	19	696 000	304 000	1 000 000
Lebanon	37	5 757	2 514	8 271
Liberia	87	42 723	12 906	55 629
Liberia	90	110 877	33 494	144 371
Libyan Arab Republic	67	18 300	6 700	25 000
Luxembourg	44	69 600	30 400	100 000
Malaysia	100	236 640	103 360	340 000
Mali	66	14 640	5 360	20 000
Mauritania (CFA francs 696 000)	51	2 503	1 206	3 709
Morocco	39	194 880	85 120	280 000
Morocco	91	92 160	27 840	120 000
Netherlands	29	478 152	208 848	687 000
Netherlands	48	975 756	357 244	1 333 000
New Zealand (£ sterling 123 887.51)	13	297 306	141 408	438 714
New Zealand (£ sterling 52 285.72)	54	125 476	49 601	175 077
New Zealand (£ sterling 26 129.80)	58	62 707	24 788	87 495

SCHEDULE 8 (concluded)

<u>Member States</u>	<u>Bond No.</u>	<u>Unamortized</u>	<u>Amortized</u>	<u>Total bonds sold</u>
New Zealand (£ sterling 26 142.86)	62	62 737	24 801	87 538
New Zealand (£ sterling 26 142.86)	63	62 738	24 800	87 538
Nigeria	42	696 000	304 000	1 000 000
Norway	1	1 252 800	547 200	1 800 000
Norway	93	2 995 200	904 800	3 900 000
Pakistan	50	366 000	134 000	500 000
Philippines	71	549 000	201 000	750 000
Saudi Arabia	65	14 640	5 360	20 000
Sierra Leone (£ sterling 6 960.00)	23	16 703	7 944	24 647
Sudan	8	34 800	15 200	50 000
Sweden	7	4 036 800	1 763 200	5 800 000
Sweden	92	6 658 560	2 011 440	8 670 000
Thailand	57	111 360	48 640	160 000
Togo	9	6 960	3 040	10 000
Trinidad and Tobago	79	6 405	2 345	8 750
Tunisia	14	337 560	147 440	485 000
Turkey	78	73 200	26 800	100 000
Uganda (£ sterling 2 613.25)	76	6 270	2 479	8 749
United Kingdom of Great Britain and Northern Ireland (£ sterling 2 981 526.11)	32	7 155 090	3 403 169	10 558 259
United Republic of Tanzania	72	2 050	750	2 800
United States of America	33	30 695 688	13 407 312	44 103 000
United States of America	43	10 836 609	4 733 231	15 569 840
United States of America	53	4 057 476	1 485 524	5 543 000
United States of America	64	5 017 188	1 836 894	6 854 082
United States of America	82	2 506 350	917 625	3 423 975
United States of America	88	590 883	178 496	769 379
Venezuela	59	219 600	80 400	300 000
Yugoslavia	47	69 600	30 400	100 000
Yugoslavia	56	73 200	26 800	100 000
Total		<u>109 385 134</u>	<u>44 641 407</u>	<u>154 026 541</u>
Non-member States:				
Federal Republic of Germany	28	6 960 000	3 040 000	10 000 000
Federal Republic of Germany	77	1 464 000	536 000	2 000 000
Republic of Korea	40	278 400	121 600	400 000
Republic of Viet-Nam	18	6 960	3 040	10 000
Switzerland	36	1 322 400	577 600	1 900 000
		<u>119 416 894</u>	<u>48 919 647</u>	<u>168 336 541</u>

Exchange gain on the unamortized portion of bonds payable in currencies which were devalued in November 1967 and in August 1969:

On bonds payable in sterling	1 564 549
On bonds payable in Ceylon rupees	4 216
On bonds payable in CFA francs	<u>372</u>

Grand total 169 905 678

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 Funds

Part A. Summary of income, obligations incurred and available balances as at 31 December 1971

	Income						Deductions				Available balance 31 December 1971	
	Available balance 1 January 1971	Governmental contributions	Public contributions	Amounts financed from other accounts	Other income	Adjustments to previous year's obligations	Total available for 1971	Obligations incurred	Allocated to executing agencies	Other deductions		Total deductions
Peace-keeping operations and mediatory or observation missions												
United Nations Peace-keeping force in Cyprus (schedules 10 and 11)	2 091 523	8 801 200	225	-	145 345	173 254	11 211 547	10 156 001	-	-	10 156 001	1 055 546
Special Representative of the Secretary-General for the implementation of the act of self-determination of West Irian	87 821	-	-	-	149	-	87 970	224	-	-	224	87 746
Special Representative of the Secretary-General in the Khmer Republic and Thailand	-	-	-	-	-	-	-	-	-	-	-	-
United Nations Relief Operation in Dacca (schedules 13 and 14)	-	18 035 798	125 838	-	99 253	-	18 260 889	4 349 443	-	1 441 873	5 791 316	12 469 573
Industrial development activities												
United Nations Industrial Development Organization (UNIDO) General Trust Fund (schedules 16 and 17)	5 309 019	61 764	20 000	-	55 246	-	5 446 029	1 550 680	-	138 045	1 688 725	3 757 304
UNIDO/UNDP Trust Fund for Special Industrial Services (schedule 18)	2 534 568	-	-	-	444 817	-	2 979 385	-	877 887	137 909	1 015 796	1 963 589
UNIDO Trust fund for industrial programming data (Swedish grant)	174	-	-	-	-	-	174	-	-	-	-	174
Trust fund for industrial development - ECAFE	194 837	5 958	-	-	9 556	-	210 351	3 202	-	-	3 202	207 149
Other development activities												
Funds-in-trust programs for the Republic of Zaire (schedules 19 and 20)	766 780	1 441 685	-	-	51 596	43 337	2 303 398	-	1 315 734	-	1 315 734	987 664
Fund of the United Nations for the Development of West Irian (FUNDI) (schedule 21)	9 311 050	36 500	-	-	200 749	6 062	9 554 361	379 972	4 586 622	-	4 966 594	4 587 767
United Nations Capital Development Fund (schedules 22 and 23)	4 473 178	25 216	71 307	-	114 059	-	4 683 760	-	-	82 511	82 511	4 601 249
Trust fund for operational programmes - Lesotho	65 345	-	-	-	2 624	-	87 969	-	45 150	6 161	52 311	35 658
Trust fund for operational programmes - Swaziland	162 437	-	-	-	588	-	163 025	-	121 416	9 912	131 328	31 697
United Nations Research Institute for Social Development	475 525	169 720	43 083	-	70 129	13 735	772 192	299 788	-	-	299 788	472 404
United Nations Social Defence Research Institute	275 761	127 535	136 000	-	13 505	5 731	558 532	311 949	-	-	311 949	246 583
Trust fund for social development (Swedish grant)	277 253	190 000	-	-	18 752	1 400	487 405	116 314	-	-	116 314	371 091
Trust fund for development planning and projections (schedule 24)	2 472 433	3 000 000	-	-	193 640	99 408	5 765 481	1 292 512	-	1 000 000	2 292 512	3 472 969
United Nations Fund for Population Activities (schedules 25, 26 and 27)	11 217 075	28 088 343	378	1 000 512	583 316	43 650	40 933 274	950 890	14 673 375	612 000	16 286 205	24 687 069
Trust fund for water gasification (United Kingdom grant)	10 605	-	-	-	357	-	25 562	21 810	-	4 457	26 267	25 295
United Nations Consolidated Education and Training Programme for Southern Africans	573 721	730 182	244	130 000	10 505	-	944 652	-	630 000	-	630 010	314 642
United Nations Programme of Assistance and Exchange in the Field of International Law	-	2 522	-	-	-	-	2 522	-	2 522	-	2 522	-
United Nations International Institute for Documentation on Housing, Building and Planning - New Delhi	119	-	-	-	-	-	119	-	-	-	-	119
Trust fund for Latin American Centre for Economic and Social Documentation	-	500 000	-	-	-	-	500 000	9 051	-	-	9 051	490 949
United Nations overhead costs												
United Nations/UNIDO and UNCTAD overhead costs for Special Fund projects (schedule 28)	5 763 225	-	-	4 805 795	-	17 621	10 586 641	4 127 290	-	-	4 127 290	6 459 351
Zaire administrative support costs (schedule 29)	841 834	-	-	-	116	2 487	844 437	-	-	-	-	844 437
United Nations and UNIDO overhead costs for Funds-in-trust projects (schedule 30)	1 097 535	248 586	-	349 727	154 842	1 709	1 852 399	1 022 354	-	-	1 022 354	830 045
Other activities												
United Nations International School Construction Account (schedule 31)	4 981 082	-	2 000 025	-	408 617	-	7 389 724	4 816 980	-	-	4 816 980	2 572 744
Library Endowment Fund (schedule 32)	570 444	-	-	-	39 516	-	609 930	19 000	-	-	19 000	590 930
Provident Fund for part-time employees of the United Nations Office at Geneva (schedule 33)	67 611	-	-	-	22 047	-	89 658	7 877	-	-	7 877	81 781
Personal and real property willed to the United Nations (schedule 34)	373 172	-	-	-	68 998	-	442 170	-	45 000	7	45 007	397 163
World Youth Assembly (schedule 35)	33 140	3 400	2 381	-	-	8 489	47 410	10 697	-	-	10 697	36 713
World Youth Assembly Medal	42 645	-	-	-	42 917	-	85 562	-	-	5 000	5 000	80 562
United Nations Trust Fund for South Africa	70 061	-	-	-	-	-	358 400	-	301 000	-	301 000	57 400
Committee on the Elimination of Racial Discrimination	45 470	282 478	147	5 000	714	-	64 123	40 221	-	-	40 221	23 902
United Nations Korean Reconstruction Agency - residual assets	56 928	34 683	-	-	-	-	64 638	-	-	-	64 638	20 888
Staff Health Insurance Rate Stabilisation Fund	78 619	-	-	-	4 407	3 303	86 329	-	43 750	-	43 750	42 579
Staff Life Insurance Reserve Fund	660 600	-	-	-	54 766	-	715 366	-	-	-	715 366	25 299
United Nations Trust Fund for Compensation Awards	230 741	-	-	-	15 137	-	245 878	22 305	-	-	22 305	223 573
United Nations Industrial Development Organization self-supporting commercial activities	113 733	-	-	-	945 463	-	1 059 196	892 351	-	41 046	933 397	125 799
United Nations Philatelic Museum, Geneva	298 831	-	-	-	34 627	-	333 458	2 173	-	-	2 173	331 285
United Nations Fund for Drug Abuse Control	-	2 415 204	9 689	-	5 767	-	2 430 660	144 832	-	-	144 832	2 285 828
United Nations Volunteers programme	-	247 942	4 015	-	950	-	252 907	7 608	-	-	7 608	245 299
Other trust funds	-	-	31 947	-	519	-	32 466	21 385	-	-	21 385	11 081
	55 124 865	64 470 314	2 445 279	6 291 034	3 819 011	424 158	132 574 661	30 586 849	22 643 466	3 511 975	56 782 230	75 832 381

SCHEDULE 9 (concluded)

United Nations Trust Funds

Part B. Summary of assets and liabilities as at 31 December 1971

	Assets							Liabilities				Net funds for which the United Nations is accountable
	Cash at banks or on hand	Letters of credit	Investments	Due from governments	Due from United Nations General Fund	Other accounts receivable and sundry debits	Total assets	Reserve for unliquidated obligations	Due to United Nations General Fund	Accounts payable and sundry credits	Total liabilities	
Peace-keeping operations and mediatory or observation missions												
United Nations Peace-keeping Force in Cyprus (schedules 10 and 11)	390 948	-	2 913 352	11 839 022	463 469	1 074 736	16 681 527	13 939 225	-	1 686 756	15 625 981	1 055 546
Special Representative of the Secretary-General for the implementation of the act of self-determination of West Irian	-	-	-	-	87 746	-	87 746	-	-	-	-	87 746
Special Representative of the Secretary-General in the Khmer Republic and Thailand	-	-	-	50 762	-	-	50 762	-	50 762	-	50 762	-
United Nations Relief Operation in Dacca (schedules 13 and 14)	2 631 016	-	10 973 053	2 628 584	698 205	87 571	17 018 429	1 278 226	-	3 270 630	4 548 856	12 469 573
Industrial development activities												
United Nations Industrial Development Organization (UNIDO) General Trust Fund (schedules 16 and 17)	2 576 326	-	1 657 098	2 471 201	-	122 143	6 826 768	761 015	47 134	2 261 315	3 069 464	3 757 304
UNIDO/UNDP Trust Fund for Special Industrial Services (schedule 18)	793 842	-	1 825 301	-	-	138 847	2 757 990	-	708 401	86 000	794 401	1 963 589
UNIDO Trust Fund for industrial programming data (Swedish grant)	-	-	-	-	174	-	174	-	-	-	-	174
Trust fund for industrial development - ECAFE	-	-	185 000	-	20 717	2 032	207 749	600	-	-	600	207 749
Other development activities												
Funds-in-trust programmes for the Republic of Zaire (schedules 19 and 20)	231 052	-	474 456	286 160	107 106	88 634	1 187 108	-	-	199 744	199 744	987 664
Fund of the United Nations for the Development of West Irian (FUNDWI) (schedule 21)	708 696	11 298 423	1 955 785	319 481	-	1 728 265	16 010 650	14 223	1 295 983	10 112 677	11 422 883	4 587 767
United Nations Capital Development Fund (schedules 22 and 23)	429 728	-	2 206 592	2 749 236	19 244	49 677	5 454 477	-	-	853 258	653 258	4 601 219
Trust fund for operational programmes - Lesotho	-	-	-	268 752	-	-	268 752	-	280	253 114	15 358	-
Trust fund for operational programmes - Swaziland	-	-	-	413 038	-	-	413 038	-	6 412	374 929	381 341	31 697
United Nations Research Institute for Social Development	-	-	471 942	-	-	2 467	474 409	-	-	1 511	2 005	472 404
United Nations Social Defense Research Institute	-	-	190 000	80 470	-	5 501	275 971	6 635	10 095	12 658	29 388	246 583
Trust fund for social development (Swedish grant)	-	-	360 000	-	31 658	3 948	395 606	4 515	-	20 000	24 515	371 091
Trust fund for development planning and projections (schedule 24)	315 922	-	3 361 576	-	-	49 257	3 726 755	204 622	2 664	46 500	253 786	3 472 969
United Nations Fund for Population Activities (schedules 25, 26 and 27)	380 096	5 750 000	10 217 128	19 277 183	-	256 795	35 881 202	33 800	682 080	10 478 253	11 194 133	24 687 069
Trust fund for water desalination (United Kingdom grant)	-	-	27 000	-	-	318	27 318	265	758	-	1 023	26 295
United Nations Consolidated Education and Training Programme for Southern Africans	-	-	172 000	86 451	54 313	1 878	314 642	-	-	-	-	314 642
United Nations Programme of Assistance and Exchange in the Field of International Law	-	-	-	-	-	-	-	-	-	-	-	-
United Nations International Institute for Documentation on Housing, Building and Planning - New Delhi	-	-	-	-	119	-	119	-	-	-	-	119
Trust Fund for Latin American Centre for Economic and Social Documentation	-	-	-	300 000	190 949	-	490 949	-	-	-	-	490 949
United Nations overhead costs												
United Nations/UNIDO and UNCTAD overhead costs for Special Fund projects (schedule 28)	-	-	-	-	3 274 894	3 235 538	6 510 432	51 081	-	-	51 081	6 459 351
Zaire administrative support costs (schedule 29)	-	-	-	437 706	832 963	-	1 270 669	12 354	-	413 878	426 232	844 437
United Nations and UNIDO overhead cost for funds-in-trust projects (schedule 30)	-	-	-	-	849 214	-	849 214	19 169	-	-	19 169	830 045
Other activities												
United Nations International School Construction Account (schedule 31)	101 994	-	5 761 442	-	2 131	167 518	6 033 085	3 460 341	-	-	3 460 341	2 572 744
Library Endowment Fund (schedule 32)	221 253	-	382 560	-	-	5 532	609 345	-	18 415	-	18 415	590 930
Provident Fund for part-time employees of the United Nations Office at Geneva (schedule 33)	1 559	-	75 759	-	3 145	1 318	81 781	-	-	-	-	81 781
Personal and real property willed to the United Nations (schedule 34)	-	-	396 937	-	-	6 573	403 510	-	-	6 347	6 347	397 163
World Youth Assembly (schedule 35)	27 760	-	-	9 130	-	69	36 959	-	-	216	216	36 743
World Youth Assembly Medal	-	-	-	-	80 562	-	80 562	-	-	-	-	80 562
United Nations Trust Fund for South Africa	-	-	45 000	2 120	9 766	514	57 400	-	-	-	-	57 400
Committee on the Elimination of Racial Discrimination	-	-	-	36 373	-	-	36 373	-	1 051	10 658	12 471	23 902
United Nations Korean Reconstruction Agency - residual assets	-	-	101 191	-	-	741	101 932	-	-	81 044	81 044	20 888
Staff Health Insurance Rate Stabilization Fund	-	-	-	-	51 327	-	51 327	-	-	-	-	51 327
Staff Life Insurance Reserve Fund	-	-	-	-	27 575	725 641	1 003 001	-	-	687 675	687 675	715 366
United Nations Trust Fund for Compensation Awards	-	-	188 537	-	25 542	9 494	223 573	-	-	-	-	223 573
United Nations Industrial Development Organization self-supporting commercial activities	93 005	-	-	-	-	143 441	236 446	-	10 411	100 236	110 647	125 799
United Nations Philatelic Museum - Geneva	-	-	253 164	-	19 136	58 985	331 285	-	-	1 000	331 285	2 285 828
United Nations Fund for Drug Abuse Control	-	1 600 000	200 000	408 204	95 912	2 410	2 306 686	19 898	-	1 000	20 898	2 285 828
United Nations Volunteers Programme	-	-	71 000	169 200	12 511	760	353 861	-	-	5 000	8 522	345 339
Other trust funds	-	-	968	-	3 887	480	5 335	-	-	-	-	5 335
	8 903 197	18 648 423	45 123 666	41 833 073	5 962 705	1 771 103	129 442 167	19 811 706	2 845 454	30 952 516	33 699 786	75 832 381

SCHEDULE 10

United Nations Peace-keeping Force in Cyprus
Status of the Fund as at 31 December 1971

Purpose of the Fund:

The United Nations Peace-keeping Force in Cyprus was established on 27 March 1964 pursuant to resolution 186 (1964) adopted by the Security Council at its 1102nd meeting on 4 March 1964. This resolution, which originally established the Force for a period of three months, was reaffirmed by the Security Council in its subsequent resolutions.

On 13 December 1971, in its resolution 305 (1971), the Security Council extended the stationing in Cyprus of the United Nations Peace-keeping Force for a further period ending 15 June 1972.

	\$	\$
Balance as at 1 January 1971		2 091 523
<u>Add:</u>		
Governments' pledges (schedule 11)		
For 1971		8 801 200
Public contributions		225
Miscellaneous income		145 345
Savings in liquidating prior years' obligations		
For 1966	159 149	
For 1969	1 472	
For 1970	<u>12 633</u>	<u>173 254</u>
		11 211 547
<u>Less:</u>		
Obligations incurred for 1971 (schedule 12)	3 771 001	
Additional obligations incurred for 1969	<u>6 385 000</u>	<u>10 156 001</u>
Balance as at 31 December 1971		<u><u>1 055 546</u></u>
 Represented by:		
Cash at banks		390 948
Investments		2 913 352
Governments' pledges unpaid (schedule 11, excluding conditional pledges, \$9 971 267)		11 839 022
Accounts receivable and sundry debits		1 074 736
Due from United Nations General Fund		<u>463 469</u>
		16 681 527
<u>Less:</u>		
Accounts payable and sundry credits	1 686 756	
Unliquidated obligations for 1971 (schedule 12)	1 765 328	
Unliquidated obligations for 1970	42 324	
Unliquidated obligations for 1969	10 747 360	
Unliquidated obligations for 1968	1 334 326	
Unliquidated obligations for 1967	<u>49 887</u>	<u>15 625 981</u>
		<u><u>1 055 546</u></u>

SCHEDULE 11

United Nations Peace-keeping Force in Cyprus
Status of pledges unpaid as at 31 December 1971

	Contributions pledged			Collections in current year	Unpaid balance
	Unpaid balance	Pledged in current	Total due		
	prior year	year			
	\$	\$	\$	\$	\$
Australia	-	100 000	100 000	-	100 000
Austria	-	160 000	160 000	160 000	-
Belgium	50 000	104 700	154 700	100 470	54 230
Cyprus	-	134 989	134 989	134 989	-
Denmark	480 000	120 000	600 000	-	600 000 ^{a/}
Federal Republic of Germany	-	1 000 000	1 000 000	1 000 000	-
Finland	200 000	-	200 000	-	200 000 ^{a/}
Ghana	-	10 000	10 000	10 000	-
Greece	-	900 000	900 000	900 000	-
Guyana	2 473	2 547	5 020	5 020	-
Iceland	-	6 000	6 000	6 000	-
Iran	-	4 000	4 000	4 000	-
Italy	900 585	358 676	1 259 261	539 261	720 000
Jamaica	-	3 000	3 000	3 000	-
Japan	-	50 000	50 000	50 000	-
Lebanon	-	300	300	-	300
Liberia	1 500	1 885	3 385	1 885	1 500
Nepal	400	-	400	-	400
Norway	-	244 557	244 557	244 557	-
Philippines	-	1 000	1 000	1 000	-
Singapore	-	500	500	500	-
Sweden	720 000	360 000	1 080 000	-	1 080 000 ^{a/}
Switzerland	-	208 333	208 333	208 333	-
United Kingdom of Great Britain and Northern Ireland	3 792 588	1 500 000	5 292 588	3 048 729	2 243 859 ^{a/}
United States of America	12 000 000	4 800 000	16 800 000	-	16 800 000
Zaire	10 000	10 000	20 000	20 000	-
Zambia	10 000	-	10 000	-	10 000
	<u>18 167 546</u>	<u>10 080 487</u>	<u>28 248 033</u>	<u>6 437 744</u>	<u>21 810 289</u>
Less:					
United States of America	<u>8 691 980</u>	<u>1 279 287</u>	<u>9 971 267</u>	<u>-</u>	<u>9 971 267^{b/}</u>
	<u>9 475 566</u>	<u>8 801 200</u>	<u>18 276 766</u>	<u>6 437 744</u>	<u>11 839 022</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 \$9 971 267 of unpaid United States pledges has not been recorded as an asset of the UNFICYP Special Account, because its payment by the United States appears to be conditional on additional contributions being made by other Governments to the Account.

SCHEDULE 12

United Nations Peace-keeping Force in Cyprus

Obligations incurred for the year ended 31 December 1971

	<u>Allotments issued</u> \$	<u>Obligations incurred</u>		
		<u>Disbursements</u> \$	<u>Unliquidated obligations^{a/}</u> \$	<u>Total^{a/}</u> \$
Salaries and wages	409 005	409 005	-	409 005
Payroll of local staff	457 300	107 347	349 953	457 300
Common staff costs	142 731	140 199	7 147	147 346
Travel and subsistence of staff	205 119	196 667	8 452	205 119
Rental of premises	161 199	96 479	64 720	161 199
Operation transportation equipment	441 448	169 216	272 232	441 448
Communications	110 327	75 516	24 796	100 312
Freight	6 675	15 499	1 733	17 232
Miscellaneous supplies and services	691 448	237 933	453 859	691 792
Rotation of contingents	326 366	269 468	56 898	326 366
Rations	778 796	260 142	518 654	778 796
Personal mail and postage	9 024	8 934	90	9 24
Stationery and office supplies	19 803	14 319	5 484	19 803
Miscellaneous equipment	<u>6 259</u>	<u>4 949</u>	<u>1 310</u>	<u>6 259</u>
	<u>3 765 500</u>	<u>2 005 673</u>	<u>1 765 328</u>	<u>3 771 001</u>

^{a/} 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 1971, the estimated costs to the Organization pertaining to the Force amounted to \$12,720,500, of which \$8,955,000 are not recorded in the accounts for lack of the necessary funds.

Additionally, obligations totalling \$9,060,000 were also not recorded in the accounts for 1970.

SCHEDULE 13

United Nations Relief Operation in Dacca

Status of the fund as at 31 December1971Purpose of the Fund:

The United Nations Relief Operation in Dacca was originally known as the United Nations East Pakistan Relief Operation. The United Nations Relief Operation in Dacca was established pursuant to resolution 307 (1971) adopted by the Security Council on 21 December 1971, which provided for international assistance to relieve the existing suffering of the refugees, and authorized the Secretary-General to appoint if necessary a special representative to lend his good offices for the solution of humanitarian problems.

Government contributions pledged (schedule 14)		18 035 798
<u>Add:</u>		
Public contributions		125 838
Miscellaneous income:		
Interest from investments		<u>99 253</u>
		18 260 889
<u>Less:</u>		
Obligations incurred (schedule 15)	4 349 443	
Loss on exchange	<u>1 441 873</u>	<u>5 791 316</u>
Balance as at 31 December 1971		<u><u>12 469 573</u></u>
<u>Represented by:</u>		
Cash at banks and on hand:		
Foreign exchange	689 239	
Local currency	<u>1 941 777</u>	2 631 016
Interest bearing account with bank		10 973 053
Accounts receivable and sundry debits		87 571
Contributions pledged but not received at 31 December (schedule 14)		2 628 584
Due from United Nations General Fund		<u>698 205</u>
		17 018 429
<u>Less:</u>		
Accounts payable and sundry credits	3 270 630	
Reserve for unliquidated 1971 obligations (schedule 15)	<u>1 278 226</u>	<u>4 548 856</u>
		<u><u>12 469 573</u></u>

SCHEDULE 14

United Nations Relief Operation in Dacca

Status of pledges unpaid as at 31 December 1971

<u>Member States</u>	<u>Pledges for 1971</u>		<u>Balance</u>
	<u>Pledged</u>	<u>Collected</u>	<u>due</u>
	\$	\$	\$
A. Local cost contributions			
United States of America	<u>3 500 000</u>	<u>3 500 000</u>	<u>-</u>
TOTAL, Part A	<u>3 500 000</u>	<u>3 500 000</u>	<u>-</u>
B. Foreign exchange contributions			
Australia	287 687	172 350	115 337
Austria	35 000	-	35 000
Belgium	858 927	858 927	-
Canada	495 050	495 050	-
Chile	3 000	-	3 000
Denmark	273 729	273 729	-
Federal Republic of Germany	2 710 843	2 710 843	-
France	452 899	452 899	-
Holy See	5 000	5 000	-
Netherlands	2 228 916	2 228 916	-
Norway	500 000	500 000	-
Sweden	1 500 000	1 500 000	-
United Kingdom of Great Britain and Northern Ireland	3 684 747	1 209 500	2 475 247
United States of America	<u>1 500 000</u>	<u>1 500 000</u>	<u>-</u>
TOTAL, Part B	<u>14 535 798</u>	<u>11 907 214</u>	<u>2 628 584</u>
TOTAL, Parts A and B	<u>18 035 798</u>	<u>15 407 214</u>	<u>2 628 584</u>

SCHEDULE 15

United Nations Relief Operation in Dacca

Allotments and obligations incurred as at 31 December 1971

Field of activity	Allotments issued ^{a/} \$	Local currency			Foreign exchange			Local currency and foreign exchange		
		Disbursements \$	Unliquidated obligations \$	Total \$	Disbursements \$	Unliqui- dated obligations \$	Total \$	Disbursements \$	Unliqui- dated obligations \$	Total \$
A. Administrative expenses										
Salaries of international staff	950 000	4 113	--	4 113	117 485	30 403	147 888	121 598	30 403	152 001
Salaries of local staff	11 000	--	--	--	2 679	1 321	4 000	2 679	1 321	4 000
Common staff costs	285 000	--	--	--	16 699	7 160	23 859	16 699	7 160	23 859
Travel and subsistence	601 000	61 898	--	61 898	109 809	25 275	135 084	171 707	25 275	196 982
Rental and maintenance of premises	46 500	27 478	1 269	28 747	--	--	--	27 478	1 269	28 747
Maintenance and operation of transportation equipment	16 000	4 405	805	5 210	484	635	1 119	4 889	1 440	6 329
Communications	25 000	258	--	258	6 186	34 822	41 008	6 444	34 822	41 266
Freight and cartage	96 000	776	203	979	33 094	24 586	57 680	33 870	24 789	58 659
Miscellaneous supplies and services	94 000	4 811	--	4 811	11 147	14 354	25 501	15 958	14 354	30 312
Stationery and office supplies	16 500	591	--	591	456	83	539	1 047	83	1 130
Miscellaneous equipment	209 000	5 734	7 563	13 297	104 299	34 556	138 855	110 033	42 119	152 152
TOTAL, Part A	2 350 000	110 064	9 840	119 904	402 338	173 195	575 533	512 402	183 035	695 437
B. Operational expenses										
Maintenance and operation of transportation equipment	800 000	--	--	--	--	--	--	--	--	--
Rental of boats	6 000 000	--	--	--	218 032	451 103	669 135	218 032	451 103	669 135
Rental of aircraft	890 000	--	--	--	--	--	--	--	--	--
Freight, cartage and express	1 050 000	--	--	--	254 503	138 615	393 118	254 503	138 615	393 118
Miscellaneous supplies and services	2 847 000	5 569	--	5 569	99 087	86 344	185 431	104 656	86 344	191 000
Transportation equipment	2 100 000	--	--	--	1 754 088	345 911	2 099 999	1 754 088	345 911	2 099 999
Miscellaneous equipment	313 000	--	--	--	227 536	73 218	300 754	227 536	73 218	300 754
TOTAL, Part B	14 000 000	5 569	--	5 569	2 553 246	1 095 191	3 648 437	2 558 815	1 095 191	3 654 006
TOTAL, Parts A and B	16 350 000	115 633	9 840	125 473	2 955 584	1 268 386	4 223 970	3 071 217	1 278 226	4 349 443

a/ This covers the period 4 June 1971 through 30 June 1972.

SCHEDULE 16

United Nations Industrial Development Organization (UNIDO)

General Trust Fund

Status of the Fund as at 31 December 1971

	\$	\$	\$
Balance as at 1 January 1971			5,309,019
<u>Add:</u>			
Government contributions pledged and adjustments to prior years' pledges		61 764	
Non-governmental contributions received		20,000	
Income from investments		<u>55,246</u>	<u>137 010</u>
			5 446 029
<u>Deduct:</u>			
Exchange adjustments	137 764		
Bank charges	<u>281</u>	138 045	
Commitments incurred -			
Expenditures	1 283 265		
Unliquidated 1971 commitments	<u>761 015</u>	<u>2 044 280</u>	
		<u>2 182 325</u>	
<u>Less:</u>			
Unliquidated 1970 commitments		<u>493 600</u>	<u>1 688 725</u>
Balance as at 31 December 1971			<u>3 757 304</u>
 <u>Represented by:</u>			
Cash at banks and on hand			2 576 326
Fixed-term deposits			1 657 098
Government pledges unpaid			2 471 201
Accounts receivable and sundry debits			<u>122 143</u>
			6 826 768
<u>Less:</u>			
Unliquidated 1971 commitments		761 015	
Accounts payable and sundry credit balances		2 261 315	
Due to the United Nations General Fund		<u>47 134</u>	<u>3 069 464</u>
			<u>3 757 304</u>

SCHEDULE 17

United Nations Industrial Development Organization (UNIDO)
General Trust Fund

Status of pledges unpaid as at 31 December 1971

	Contributions pledged for 1971 and prior years			Collections in Current year	Unpaid pledges for:			Total due for 1971 and prior years	Pledges for 1972	Collections for 1972	Total Balance due
	Unpaid pledges 1 January 1971	Adjustments to prior years	Total due		1969	1970	1971				
	\$	\$	\$		\$	\$	\$				
Afghanistan (afghanis)	2 000	-	2 000	1 000	-	-	1 000	1 000	-	-	1 000
Algeria (dinars)	20 000	-	20 000	-	-	-	-	-	-	-	-
Argentina	30 000	-	30 000	30 000	-	10 000	10 000	20 000	10 000	-	30 000
Austria	15 000	-	15 000	15 000	-	-	-	-	30 000	-	30 000
Bahrain	-	4 000	4 000	4 000	-	-	-	-	15 000	-	15 000
Barbados	750	752	1 502	1 502	-	-	-	-	-	-	-
Bolivia (pesos)	-	-	-	-	-	-	-	-	1 000	-	1 000
Brazil	10 000	-	10 000	-	-	-	10 000	10 000	3 025	-	3 025
Bulgaria (leva)	12 500	12 500	25 000	25 000	-	-	-	-	15 000	-	25 000
Burma (kyat)	5 000	-	5 000	4 000	-	-	1 000	1 000	12 500	-	12 500
Cameroon (CFA francs)	1 798	-	1 798	1 798	-	-	-	-	1 000	-	2 000
Central African Republic (CFA francs)	-	-	-	-	-	-	-	-	-	-	-
Ceylon (rupees)	6 000	-	6 000	3 000	-	-	3 000	3 000	396	-	396
Chad	-	1 800	1 800	1 800	-	-	-	-	-	-	-
Chile	11 000	-	11 000	3 000	2 000	3 000	3 000	8 000	-	-	-
China	10 000	-	10 000	10 000	-	-	-	-	5 000	-	13 000
Colombia	8 000	-	8 000	8 000	-	-	-	-	-	-	-
Congo	-	-	-	-	-	-	-	-	4 000	-	4 000
Costa Rica	-	4 000	4 000	4 000	-	-	-	-	7 000	-	7 000
Cuba (pesos)	20 000	-	20 000	20 000	-	-	-	-	-	-	-
Cyprus (pounds)	720	-	720	720	-	-	-	-	20 000	20 000	-
Czechoslovakia (korunas)	173 130	-	173 130	173 130	-	-	-	-	1 000	-	1 000
Egypt (pounds)	218 491	(1)	218 490	218 490	-	-	-	-	173 130	-	173 130
Fiji	1 000	-	1 000	1 000	-	-	-	-	109 246	-	109 246
France (francs)	-	-	-	-	-	-	-	-	1 000	-	1 000
Gabon (CFA francs)	-	4 986	4 986	4 986	-	-	-	-	53 257	-	53 257
Gambia (pounds sterling)	-	-	-	-	-	-	-	-	8 993	-	8 993
Ghana (new cedi)	-	-	-	-	-	-	-	-	495	-	495
Greece (drachmae)	17 000	-	17 000	-	5 000	6 000	6 000	17 000	14 700	-	14 700
Guyana	1 000	-	1 000	1 000	-	-	-	-	6 000	-	23 000
Hungary (forints)	33 333	-	33 333	33 333	-	-	-	-	1 000	-	1 000
India (rupees)	100 000	-	100 000	50 000	-	-	50 000	50 000	33 333	-	33 333
Indonesia	27 097	-	27 097	2 097	-	-	25 000	25 000	50 000	-	100 000
Iran (rials)	100 000	-	100 000	50 000	-	-	50 000	50 000	25 000	-	50 000
Iraq	20 000	-	20 000	20 000	-	-	-	-	50 000	-	100 000
Israel (pounds)	25 000	-	25 000	-	5 000	10 000	10 000	25 000	12 500	-	12 500
Italy	300 000	-	300 000	300 000	-	-	-	-	10 000	-	35 000
Ivory Coast (CFA francs)	4 496	-	4 496	4 496	-	-	-	-	300 000	-	300 000
Jamaica	8 000	-	8 000	8 000	-	-	-	-	5 396	-	5 396
Kenya (shillings)	6 800	-	6 800	6 800	-	-	-	-	4 000	-	4 000
Kuwait	30 000	-	30 000	30 000	-	-	-	-	4 000	-	4 000
Laos	-	-	-	-	-	-	-	-	30 000	-	30 000
Lebanon (pounds)	4 615	-	4 615	4 615	-	-	-	-	1 200	-	1 200
Lesotho	1 000	-	1 000	1 000	-	-	-	-	4 747	-	4 747
Liberia	3 000	-	3 000	-	-	-	3 000	3 000	1 000	-	1 000
Libyan Arab Republic	60 000	-	60 000	60 000	-	-	-	-	3 000	-	6 000
Malaysia	3 000	(1 000)	2 000	2 000	-	-	-	-	-	-	-
Mali (francs)	-	-	-	-	-	-	-	-	2 000	-	2 000
Malta (pounds)	240	-	240	240	-	-	-	-	2 703	-	2 703
									480	-	480

SCHEDULE 17 (concluded)

	Contributions pledged for 1971 and prior years			Collections in current year	Unpaid pledges for:			Total due for 1971 and prior years	Pledges for 1972	Collections for 1972	Total balance due
	Unpaid pledges 1 January 1971	Adjustments to prior years	Total due		1969	1970	1971				
	\$	\$	\$		\$	\$	\$				
Mauritania	-	-	-	-	-	-	-	-	2 000	-	2 000
Mauritius	-	-	-	-	-	-	-	-	252	-	-
Mexico (pesos)	-	10 000	10 000	10 000	-	-	-	-	10 000	252	10 000
Mongolia (tughrik)	3 000	-	3 000	3 000	-	-	-	-	1 500	-	1 500
Morocco (dirhams)	20 000	-	20 000	20 000	-	-	-	-	10 097	-	10 097
Nigeria (pounds)	7 400	-	7 400	7 000	-	-	400	400	7 000	-	7 400
Pakistan (rupees)	40 000	-	40 000	40 000	-	-	-	-	40 000	-	40 000
Peoples' Democratic Republic of Yemen	600	-	600	-	-	-	600	600	600	-	1 200
Feru	32 000	-	32 000	20 000	-	-	12 000	12 000	-	-	12 000
Philippines	30 000	-	30 000	30 000	-	-	-	-	20 000	-	20 000
Poland (zlotys)	50 000	-	50 000	50 000	-	-	-	-	50 000	-	50 000
Qatar	-	-	-	-	-	-	-	-	15 000	-	15 000
Republic of Korea	10 000	-	10 000	10 000	-	-	-	-	11 000	-	11 000
Republic of Vietnam	1 000	-	1 000	1 000	-	-	-	-	1 000	-	1 000
Romania (lei)	33 333	-	33 333	33 333	-	-	-	-	33 333	-	33 333
Rwanda (francs)	1 500	-	1 500	1 500	-	-	-	-	1 500	-	1 500
Saudi Arabia	-	-	-	-	-	-	-	-	10 000	-	10 000
Sierra Leone	2 000	-	2 000	-	-	1 000	1 000	2 000	-	-	2 000
Singapore	1 000	-	1 000	1 000	-	-	-	-	1 000	-	1 000
Somalia	2 000	8	2 008	3	-	-	2 000	2 000	-	-	2 000
Sudan	20 000	-	20 000	20 000	-	-	-	-	10 000	-	10 000
Switzerland (francs)	300 926	24 719	325 645	105 392	-	-	220 253	220 253	-	-	220 253
Syrian Arab Republic (pounds)	2 500	-	2 500	-	-	2 500	-	2 500	3 000	-	5 500
Thailand	10 000	-	10 000	10 000	-	-	-	-	10 000	-	10 000
Togo (CFA francs)	2 248	-	2 248	2 248	-	-	-	-	2 248	-	2 248
Trinidad and Tobago	5 000	-	5 000	5 000	-	-	-	-	5 000	-	5 000
Tunisia	5 000	-	5 000	5 000	-	-	-	-	5 000	-	5 000
Turkey (liras)	3 333	-	3 333	3 333	-	-	-	-	3 333	-	3 333
Union of Soviet Socialist Republics (roubles)	555 556	-	555 556	555 556	-	-	-	-	555 556	-	555 556
United Republic of Tanzania (shillings)	-	-	-	-	-	-	-	-	2 002	-	2 002
Upper Volta (CFA francs)	9 512	-	9 512	4 512	-	-	5 000	5 000	5 000	-	10 000
Uruguay (pesos)	10 000	-	10 000	-	-	5 000	5 000	10 000	5 000	-	15 000
Venezuela (bolivares)	40 089	-	40 089	-	-	20 000	20 089	40 089	20 089	-	60 178
Yugoslavia (new dinars)	100 000	-	100 000	100 000	-	-	-	-	100 000	-	100 000
Zaire	-	-	-	-	-	-	-	-	10 000	-	10 000
Zambia	1 000	-	1 000	1 000	-	-	-	-	1 000	-	1 000
	<u>2 588 967</u>	<u>61 764</u>	<u>2 650 731</u>	<u>2 142 889</u>	<u>12 000</u>	<u>57 500</u>	<u>438 342</u>	<u>507 842</u>	<u>1 983 611</u>	<u>20 252</u>	<u>2 471 201</u>

Note: These amounts have been pledged or paid in United States dollars except where otherwise shown.

SCHEDULE 18

UNIDO/UNDP Trust Fund for Special Industrial Services

Status of the Fund as at 31 December 1971

Purpose of the Fund:

The programme of Special Industrial Services was proposed by the Secretary-General in a report to the General Assembly at its twentieth session a/ in response to a request made by the Economic and Social Council at its thirty-ninth session 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 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.

	\$	\$
Balance as at 1 January 1971		2 534 568
<u>Add:</u>		
Income from investments including savings	131 411	
Local cost income	135 773	
Exchange adjustments (net)	<u>177 633</u>	<u>444 817</u>
		2 979 385
<u>Less:</u>		
Allocations issued:		
For United Nations Industrial Development Organization overhead costs:		
United Nations Headquarters, New York	62 711	
UNIDO headquarters, Vienna	<u>75 198</u>	
	137 909	
For United Nations Industrial Development Organization project costs	<u>877 887</u>	<u>1 015 796</u>
Balance as at 31 December 1971		<u><u>1 963 589</u></u>
 <u>Represented by:</u>		
Cash in bank		793 842
Investments		1 825 301
Accounts receivable		<u>138 847</u>
		2 757 990
<u>Less:</u>		
Due to United Nations General Fund	708 401	
Accounts payable	<u>86 000</u>	<u>794 401</u>
		<u><u>1 963 589</u></u>

a/ Official Records of the General Assembly, Twentieth Session, Annexes, agenda item 40, document A/6070/Rev.1.

SCHEDULE 19

Funds-in-trust programme for the Republic of Zaire

Status of the fund as at 31 December 1971

	<u>Local currency</u> \$	<u>Foreign exchange</u> \$	<u>Total</u> \$
Balance as at 1 January 1971	26 596	740 184	766 780
Income:			
Contributions from Governments:			
Canada	-	247 525	247 525
Zaire	-	1 194 160	1 194 160
Miscellaneous income:			
Interest from investments	-	51 836	51 836
Refund of prior years' expenditures and allocations	-	43 337	43 337
Other	-	1 785	1 785
Loss on exchange	-	(2 025)	(2 025)
	<u>26 596</u>	<u>1 536 618</u>	<u>1 536 618</u>
	26 596	2 276 802	2 303 398
Less:			
Allocated for approved projects (schedule 20)	-	1 227 000	1 227 000
Allocated to United Nations and UNIDO for overhead (schedule 30)	-	61 868	61 868
Additional allocations for 1970 obligations	-	270	270
Allocated for additional subsidy to administrative cost (schedule 29)	26 596	-	26 596
	<u>26 596</u>	<u>1 289 138</u>	<u>1 315 734</u>
Balance as at 31 December 1971	-	987 664	987 664
Represented by:			
Cash in bank	-	231 052	231 052
Investments	-	474 456	474 456
Contributions unpaid:			
Republic of Zaire	-	286 160	286 160
Accounts receivable and sundry debits	-	19 000	19 000
Advances to executing agencies	-	69 634	69 634
Due from United Nations General Fund	-	107 106	107 106
	-	<u>1 187 408</u>	<u>1 187 408</u>
Less:			
Unremitted balances of agency allocations	-	199 744	199 744
	-	<u>987 664</u>	<u>987 664</u>

SCHEDULE 20

Funds-in-trust programme for the Republic of Zaire
Allocations for approved projects as at 31 December 1971

<u>Projects</u>	<u>Total allocated for 1970 and 1971</u> \$	<u>Deduct obligations incurred in 1970^{a/}</u> \$	<u>Balance of allocations for 1971</u> \$	<u>Executing agency</u>
Agriculture	69 474	43 706	25 768	FAO
Communications	55 142	27 159	27 983	United Nations ^{b/}
Communications	427 893	175 764	252 129	ICAO
Communications	2 192	2 192	-	ITU
Labour	5 635	4 827	808	ILO
Finance and economics	82 151	37 774	44 377	United Nations ^{b/}
Industrial development	138 692	20 008	118 684	UNIDO ^{b/}
Health	494 243	240 419	253 824	WHO
Education	60 953	21 441	39 512	UNESCO
Mining and natural resources	5 919	5 919	-	United Nations ^{b/}
Public administration	38 268	10 131	28 137	United Nations ^{b/}
Public works	745 429	416 490	328 939	United Nations ^{b/}
Social affairs	1 308	952	356	United Nations ^{b/}
Navigable waterways	106 483	-	106 483	United Nations ^{b/}
	<u>2 233 782</u>	<u>1 006 782</u>	<u>1 227 000</u>	

^{a/} Comprises \$115 678 in local currency and \$891 104 in foreign exchange.

^{b/} The obligations incurred against amounts allocated to the United Nations and UNIDO as executing agencies are reported in schedule 30.

SCHEDULE 21

Fund of the United Nations for the Development of West Irian

Status of the Fund as at 31 December 1971

Purpose of the Fund:

The Fund of the United Nations for the Development of West Irian (FUNDWI) was established in 1963 by agreement between the Governments of the Netherlands and Indonesia to develop the economy of West Irian. The Government of the Netherlands pledged and has contributed \$30 million in foreign exchange; the Government of Indonesia has undertaken to defray all local currency expenses and to provide substantial counterpart funds in kind. All the United Nations specialized agencies (except the Universal Postal Union) are participating in the development of the area.

	<u>Foreign exchange</u> \$	<u>Local currency</u> \$	<u>Total</u> \$
Balance as at 1 January 1971	8 765 598	545 452	9 311 050
<u>Add:</u>			
Government of Indonesia	-	36 500	36 500
Gain on exchange (currency consolidation)	-	129 872	129 872
Income from investments	70 877	-	70 877
Refund of prior years' expenditures	1 556	232	1 788
Savings on liquidation of prior year's obligations	4 274	-	4 274
Other income	-	-	-
	<u>8 842 305</u>	<u>712 056</u>	<u>9 554 361</u>
<u>Deduct:</u>			
Allocation to West Irian Joint Development Foundation	4 000 000	-	4 000 000
Allocations to agencies	660 433	-	660 433
Allocations to United Nations for project costs (schedule 37)	26 133	-	26 133
Allocation to United Nations Development Programme for preliminary investigation and other direct costs in 1971	63 423	-	63 423
<u>Less:</u>			
Allocation to agencies of prior years' allocations for above	(163 367)	-	(163 367)
Obligations incurred by United Nations	<u>344 423</u>	<u>35 549</u>	<u>379 972</u>
	<u>4 931 045</u>	<u>35 549</u>	<u>4 966 594</u>
Balance as at 31 December 1971	<u>3 911 260</u>	<u>676 507</u>	<u>4 587 767</u>
<u>Represented by:</u>			
Cash in banks and in transit	176 617	532 079	708 696
Investments	1 955 785	-	1 955 785
Letter of credit	11 298 423	-	11 298 423
Due from Government of Indonesia	-	319 481	319 481
Accrued interest receivable	7 527	-	7 527
Other accounts receivable, deferred charges, etc.	<u>1 676 074</u>	<u>44 664</u>	<u>1 720 738</u>
	<u>15 114 426</u>	<u>896 224</u>	<u>16 010 650</u>
<u>Deduct:</u>			
Reserve for 1971 unliquidated obligations	14 223	-	14 223
Allocations payable:			
United Nations:			
project costs (schedule 37)	2 085 436	-	2 085 436
overhead (schedule 30)	237 656	-	237 656
Agencies	2 690 116	-	2 690 116
West Irian Joint Development Foundation	3 292 968	-	3 292 968
Allocations payable for preliminary investigation and other direct costs	1 412 598	-	1 412 598
Due to United Nations General Fund (schedule 9)	1 295 983	-	1 295 983
Other accounts payable	<u>174 186</u>	<u>219 717</u>	<u>393 903</u>
	<u>11 203 166</u>	<u>219 717</u>	<u>11 422 883</u>
	<u>3 911 260</u>	<u>676 507</u>	<u>4 587 767</u>

SCHEDULE 22

United Nations Capital Development Fund
Status of the Fund as at 31 December 1971

Purpose of the Fund:

This fund was established in pursuance of the General Assembly resolution 2186 (XXI) as an autonomous organization within the United Nations. The basic purpose of the Fund is to assist developing countries in the development of their economies by supplementing existing sources of capital assistance by means of grants and loans, particularly long-term loans made free of interest or at low interest rates. Under the provision of General Assembly resolutions 2321 (XXII) and 2410 (XXIII), the Administrator of UNDP accepted the invitation by the Secretary-General to act as Managing Director of the Fund with the UNDP Governing Council performing temporarily the functions of the Executive Board.

Balance as at 1 January 1971	\$	4 473 178
<u>Add:</u>		
Member States' pledges (schedule 23)	25 216	
Public contributions	71 307	
Income from investments	<u>114 059</u>	<u>210 582</u>
		4 683 760
<u>Less:</u>		
Loss on exchange		<u>82 541</u>
Balance as at 31 December 1971		<u><u>4 601 219</u></u>

Represented by:

Cash at banks and on hand		429 728
Investments		2 206 592
Accounts receivable and sundry debits		49 677
Governments' pledges unpaid (schedule 23)		2 749 236
Due from United Nations General Fund		<u>19 244</u>
		5 454 477
<u>Less:</u>		
Accounts payable and sundry credits		<u>853 258</u>
		<u><u>4 601 219</u></u>

SCHEDULE 23

UNITED NATIONS CAPITAL DEVELOPMENT FUND

Status of pledges unpaid as at 31 December 1971

	Contributions pledged for 1971 and prior years			Collections in current Year	Unpaid pledges for:				Balance at 31 December 1971	Pledges for 1972	Collections for 1972	Total due	
	Unpaid pledges February 1971	Adjustments for prior years	Total due		1968	Unpaid pledges for:							1971
						1969	1970	1971					
Afghanistan	5 000	"	5 000	"	"	5 000	"	"	5 000	"	"	5 000	
Algeria	40 000	"	40 000	40 000	"	"	"	"	"	20 000	"	20 000	
Argentina	30 000	"	30 000	30 000	"	"	"	"	"	30 000	"	30 000	
Bolivia	"	"	"	"	"	"	"	"	"	3 000	"	3 000	
Botswana	2 520	2 520	5 040	2 520	"	"	"	2 520	2 520	"	"	2 520	
Brazil	60 000	"	60 000	"	"	"	40 000	20 000	60 000	20 000	"	80 000	
Burma	5 000	"	5 000	"	"	"	"	5 000	5 000	"	"	5 000	
Cameroon	725	6	725	725	"	"	"	"	"	35 000	"	35 000	
Ceylon	40 000	"	40 000	40 000	"	"	"	20 000	20 000	20 000	"	40 000	
Chile	10 000	"	10 000	"	"	"	"	10 000	10 000	10 000	"	20 000	
Colombia	1 000	"	1 000	1 000	"	"	"	"	"	1 000	"	1 000	
Costa Rica	3 021	(687)	2 334	"	2 334	"	"	"	2 334	"	"	2 334	
Cuba	20 000	"	20 000	20 000	"	"	"	"	"	20 000	"	20 000	
Cyprus	"	720	720	720	"	"	"	"	"	750	"	750	
Dominican Republic	15 000	"	15 000	"	"	5 000	5 000	5 000	15 000	5 000	"	20 000	
Egypt	131 522	"	131 522	(474)	"	"	40 000	91 996	131 522	40 000	"	171 996	
Ethiopia	20 152	"	20 152	"	"	20 152	"	"	20 152	"	"	20 152	
Ghana	58 812	"	58 812	"	29 412	29 400	"	"	58 812	29 400	"	88 212	
Greece	24 000	"	24 000	"	15 000	3 000	3 000	3 000	24 000	3 000	"	27 000	
India	650 000	"	650 000	"	"	500 000	"	150 000	650 000	"	"	650 000	
Iran	10 000	"	10 000	10 000	"	"	"	"	"	10 000	"	10 000	
Iraq	10 000	"	10 000	10 000	"	"	"	"	"	10 000	"	10 000	
Jamaica	3 000	"	3 000	3 000	"	"	"	"	"	3 000	"	3 000	
Khmer Republic	3 000	"	3 000	3 000	"	"	"	"	"	1 000	"	1 000	
Laos	"	"	"	"	"	"	"	"	"	1 000	"	1 000	
Liberia	20 000	"	20 000	10 000	"	"	"	10 000	10 000	10 000	"	20 000	
Libyan Arab Republic	30 000	"	30 000	30 000	"	"	"	"	"	"	"	"	
Mauritius	"	"	"	"	"	"	"	"	"	1 994	1 994	"	
Morocco	10 000	"	10 000	10 000	"	"	"	"	"	9 960	"	9 960	
Niger	"	21 583	21 583	"	"	"	"	21 583	21 583	25 180	"	46 763	
Nigeria	7 001	"	7 001	"	"	"	"	7 001	7 001	7 000	"	14 001	
Pakistan	500 000	"	500 000	"	"	100 000	200 000	200 000	500 000	200 000	"	700 000	
People's Democratic Republic of Yemen	100	"	100	"	"	100	"	"	100	"	"	100	
Philippines	10 000	"	10 000	10 000	"	"	"	"	"	10 000	"	10 000	
Qatar	"	"	"	"	"	"	"	"	"	15 000	"	15 000	
Republic of Vietnam	1 000	1 000	2 000	2 000	"	"	"	"	"	1 000	"	1 000	
Sudan	20 000	"	20 000	10 000	"	10 000	"	"	10 000	"	"	10 000	
Trinidad and Tobago	4 800	74	4 874	2 400	"	"	"	2 474	2 474	2 474	"	4 948	
Tunisia	1 500	"	1 500	1 500	"	"	"	"	"	1 500	"	1 500	
Uruguay	5 000	"	5 000	"	"	"	"	5 000	5 000	"	"	5 000	
Venezuela	30 000	"	30 000	"	"	30 000	"	"	30 000	"	"	30 000	
Yugoslavia	600 000	"	600 000	300 000	"	"	"	300 000	300 000	300 000	"	600 000	
Zaire	7 000	"	7 000	"	7 000	"	"	"	7 000	7 000	"	14 000	
	<u>2 389 147</u>	<u>25 216</u>	<u>2 414 363</u>	<u>516 391</u>	<u>53 746</u>	<u>702 652</u>	<u>288 000</u>	<u>853 574</u>	<u>1 897 972</u>	<u>853 258</u>	<u>1 994</u>	<u>2 749 236</u>	

SCHEDULE 24

Trust Fund for Development Planning and Projections

Status of the Fund as at 31 December 1971

Purpose of the Fund:

This Fund was established in order to enhance the contribution of the United Nations to economic and social development through enlargement of the scope of its work in planning and projections. Since its establishment in 1965, the Fund has received six pledges totalling \$7.9 million from the Government of the Netherlands for purposes of strengthening the activities of the United Nations and related organizations and institutions in the field of development planning. An amount of \$60,000 was also pledged by the Government of Canada.

Balance as at 1 January 1971	\$	2 472 433
<u>Add:</u>		
Amount pledged by Government of Netherlands		3 000 000
Other income:		
Income from investments	194 816	
Refund of prior year's expenditures	6 654	
Adjustment of prior year's obligations	92 754	
Loss on exchange	<u>(1 176)</u>	<u>293 048</u>
		5 765 481
<u>Deduct:</u>		
Obligations incurred		
Liquidated by disbursements	1 066 390	
Unliquidated	<u>226 122</u>	
Grants to the United Nations Fund for Population Activities	<u>1 292 512</u>	<u>2 292 512</u>
	<u>1 000 000</u>	
Balance as at 31 December 1971		<u><u>3 472 969</u></u>
Represented by:		
Cash in bank and on hand		315 922
Investments		3 361 576
Accrued interest on investments		<u>43 257</u>
		3 726 755
<u>Less:</u>		
Reserve for 1971 obligations	204 622	
Reserve for repatriation grants	46 500	
Due to United Nations General Fund	<u>2 664</u>	<u>253 786</u>
		<u><u>3 472 969</u></u>
The balance is further accounted for as follows:		
<u>Income:</u>		
Governments' pledges:		
Canada		60 000
Netherlands		<u>7 900 000</u>
		7 960 000
Income from investments		587 396
Other income		<u>1 865</u>
		8 549 261
<u>Less:</u>		
Obligations incurred by United Nations offices	3 301 992	
Allocated to United Nations trust funds	1 250 000	
Allocated to United Nations agencies	<u>524 300</u>	<u>5 076 292</u>
		<u><u>3 472 969</u></u>

SCHEDULE 25

United Nations Fund for Population Activities

Status of the Fund as at 31 December 1971

Purpose of the Fund:

This Fund was established in 1967 in pursuance of the General Assembly resolution 2211 (XXI) and the Economic and Social Council resolution 1024 (XXXIX), which called for an intensification of United Nations activities in the field of population. In 1969, the Secretary-General delegated responsibility for operations under the Fund to the United Nations Development Programme. The Fund provides systematic and sustained assistance to countries desiring aid in assessing and coping with their population problems.

	\$	\$	\$
Balance as at 1 January 1971			11 217 075
<u>Add:</u>			
Contributions pledged by Governments (schedule 26)			29 088 343
Other income:			
Public contributions		378	
Income earned on investments		325 444	
Miscellaneous income		512	
Gain on exchange		257 872	
Refund of prior years' expenditures		10 966	
Adjustment of prior year's obligations		<u>32 684</u>	627 856
			<u>40 933 274</u>
<u>Deduct:</u>			
Allocated to agencies (schedule 27)		14 673 375	
Obligations incurred by the United Nations Development Programme			
Liquidated by disbursements	927 030		
Unliquidated	<u>33 800</u>	960 830	
Grant to the International Planned Parenthood Federation		500 000	
Grant to the International Youth Conference on the Human Environment		12 000	
Grants to the Population Council for 1970 and 1971		<u>100 000</u>	16 246 205
Balance as at 31 December 1971			<u><u>24 687 069</u></u>
 <u>Represented by:</u>			
Cash at bank, on hand and in transit			380 096
Investments			10 217 128
Letters of credit			5 750 000
Accrued interest on investments			120 595
Accounts receivable and sundry debits			136 200
Governments' pledges unpaid (schedule 26)			<u>19 277 183</u>
			35 881 202
 <u>Less:</u>			
Due to United Nations General Fund		682 080	
Reserve for unliquidated 1971 obligations		33 800	
Deferred credits		13 333	
Allocations payable (schedule 27)		<u>10 464 920</u>	11 194 133
			<u><u>24 687 069</u></u>

SCHEDULE 26

United Nations Fund for Population Activities
Status of Pledges unpaid as at 31 December 1971

	Unpaid pledges at 1 January 1971		Pledges in 1971		Total due	Collections	Unpaid pledges	
	Prior Years	Adjust- ments	Prior Years	Current Year		in current year	1971	For subsequent years
	\$	\$	\$	\$	\$	\$	\$	\$
Barbados	-	-	-	1 031	1 031	-	1 031	-
Botswana	-	-	-	140	140	-	140	-
Canada	-	-	-	2 000 000	2 000 000	-	2 000 000	-
Ceylon	5 000	-	-	5 000	10 000	10 000	-	-
China	10 000	-	-	10 000	20 000	10 000	10 000	-
Cyprus	-	-	-	250	250	-	250	-
Denmark	200 000	(200 000)	-	200 000	200 000	200 000	-	-
Dominican Republic	3 000	-	-	3 000	6 000	-	6 000	-
Egypt	-	-	-	229 991	229 991	229 991	-	-
Finland	-	-	-	150 000	150 000	150 000	-	-
France	-	-	-	50 000	50 000	-	50 000	-
Germany	-	-	-	1 571 429	1 571 429	1 571 429	-	-
Greece	-	-	-	5 000	5 000	-	5 000	-
Guatemala	-	-	-	3 000	3 000	-	3 000	-
Honduras	-	-	-	500	500	-	500	-
Hungary	3 333	-	(3 333)	3 333	3 333	-	3 333	3 333
Iceland	-	-	-	1 000	1 000	-	1 000	-
India	50 000	-	-	250 000	300 000	50 000	250 000	-
Indonesia	-	-	50 000	75 000	125 000	50 000	75 000	-
Iran	250 000	-	-	253 000	503 000	250 000	253 000	-
Iraq	-	-	-	-	-	-	-	10 000
Jamaica	-	-	-	1 242	1 242	-	1 242	-
Japan	1 500 000	-	-	2 000 000	3 500 000	1 500 000	2 000 000	-
Jordan	-	-	-	2 800	2 800	-	2 800	-
Lebanon	-	-	-	5 000	5 000	-	5 000	-
Lesotho	-	-	-	500	500	-	500	-
Liberia	-	-	-	5 000	5 000	-	5 000	-
Madagascar	-	-	-	360	360	-	360	-
Mauritius	-	-	50 359	-	50 359	50 359	-	-
Morocco	100 000	-	(100 000)	3 996	3 996	3 996	-	-
Netherlands	-	-	-	1 000 000	1 000 000	1 000 000	-	-
New Zealand	-	-	-	21 750	21 750	21 750	-	-
Norway	-	-	-	1 500 000	1 500 000	1 500 000	-	-

SCHEDULE 26 (concluded)

	Unpaid pledges at 1 January 1971		Pledges in 1971		Total due	Collections	Unpaid pledges	
	Prior	Adjust-	Prior	Current		in	for	subsequent
	Years	ments	Years	Year		current year	1971	years
	\$	\$	\$	\$	\$	\$	\$	
Pakistan	271 000	-	-	250 000	521 000	145 632	375 368	-
Philippines	110 000	-	-	250 000	360 000	110 000	250 000	-
Singapore	-	-	-	10 000	10 000	-	10 000	-
Somalia	1,400	-	-	1 401	2 801	2 801	-	-
Swaziland	-	-	-	250	250	-	250	-
Sweden	500 000	-	-	3 000 000	3 500 000	3 500 000	-	-
Switzerland	-	-	-	151 899	151 899	-	151 899	-
Thailand	-	-	-	24 004	24 004	-	24 004	-
Togo	-	-	-	1 000	1 000	1 000	-	-
Trinidad and Tobago	-	-	-	5 000	5 000	5 000	-	-
Tunisia	50 000	-	-	5 000	55 000	55 000	-	-
United Kingdom of Great Britain and Northern Ireland	2 040 000	(1 440 000)	11 267	1 435 149	2 096 416	611 268	1 485 148	-
United States of America	4 500 000	-	-	14 540 025	19 040 025	6 750 000	12 290 025	-
Viet-Nam	-	-	-	1 000	1 000	-	1 000	-
Yugoslavia	-	-	-	3 000	3 000	-	3 000	-
	<u>9 593 733</u>	<u>(1 640 000)</u>	<u>8 293</u>	<u>29 080 050</u>	<u>37 042 076</u>	<u>17 778 226</u>	<u>19 263 850</u>	<u>13 333</u>

SCHEDULE 27
 United Nations Fund for Population Activities
Allocations for approved projects as at 31 December 1971

	<u>Allocations payable as at 1 January 1971</u> \$	<u>Allocations issued in 1971</u> \$	<u>Total</u> \$	<u>Less remittances current year</u> \$	<u>Total allocations payable</u> \$
<u>United Nations</u> For projects and infrastructure	1 602 500	5 013 391	6 615 891	3 205 558	3 410 333
<u>United Nations Industrial Development Organization</u> For projects	-	42 500	42 500	42 500	-
<u>Other Agencies</u>					
International Labour Organisation	261 730	285 253	546 983	170 000	376 983
World Health Organization	1 012 590	3 902 151	4 914 741	1 800 000	3 114 741
Food and Agriculture Organization	137 625	446 134	583 759	412 823	170 936
United Nations Children's Fund (UNICEF)	380 400	3 028 861	3 409 261	1 905 000	1 504 261
United Nations Educational Scientific and Cultural Organization	313 860	672 075	985 935	400 000	585 935
<u>United Nations Development Programme</u> For projects	27 472	133 010	160 482	8 751	151 731
<u>Other non-United Nations agencies</u>					
International Planned Parenthood Federation	-	750 000	750 000	-	750 000
<u>International Bank for Reconstruction and Development</u> For projects	-	400 000	400 000	-	400 000
	<u>3 736 177</u>	<u>14 673 375</u>	<u>18 409 552</u>	<u>7 944 632</u>	<u>10 464 920</u>

SCHEDULE 28

United Nations, United Nations Industrial Development Organization
and United Nations Conference on Trade and Development overhead
costs relating to Special Fund projects

Status of funds as at 31 December 1971

	<u>United Nations</u> \$	<u>UNIDO</u> \$	<u>UNCTAD</u> \$	<u>Total</u> \$
Balance as at 31 December 1970	4 814 320	948 705	200	5 763 225
Allocations received during 1971				
From Special Fund contributions	3 275 290	1 297 000	89 100	4 661 390
From Revolving Fund:				
Preparatory assistance	14 200	2 800	500	17 500
Pre-project activities	89 500	5 500	2 800	97 800
Special Industrial Services	-	26 400	2 100	28 500
From Government cash counterpart contributions payable to the Special Fund	605	-	-	605
	(schedule 39)			
	3 379 595	1 331 700	94 500	4 805 795
Refunds of prior years' expenditures	17 621	-	-	17 621
	8 211 536	2 280 405	94 700	10 586 641
<u>Less:</u>				
Commitments incurred during 1971				
	<u>Expenditures</u> \$	<u>Unliquidated</u> <u>31 December 1971</u> \$	<u>Unliquidated</u> <u>31 December 1970</u> \$	
Salaries, common staff costs and reimbursement of income taxes -				
United Nations	3 111 023	29 192	(23 615)	3 116 600
UNIDO	884 264	3 072	(2 266)	885 070
UNCTAD	44 265	-	-	44 265
				4 045 935
Travel on official business				
United Nations	58 919	15 056	(4 535)	69 440
UNIDO	5 644	1 647	(2 760)	4 531
UNCTAD	457	-	-	457
				74 428
Equipment				
United Nations	4 758	2 114	-	6 872
				6 872
Miscellaneous supplies and services				
United Nations	30	-	-	30
UNCTAD	25	-	-	25
	4 109 385	51 081	(33 176)	4 127 290
Balance as at 31 December 1971	5 018 594	1 390 804	49 953	6 459 351
Represented by:				
Due from United Nations General Fund	2 836 658	459 183	(20 947)	3 274 894
Undrawn allocations	2 228 298	936 360	70 900	3 235 558
	5 064 956	1 395 523	49 953	6 510 432
<u>Less:</u>				
Unliquidated commitments	46 362	4 719	-	51 081
	5 018 594	1 390 804	49 953	6 459 351

SCHEDULE 29

Republic of Zaire administrative support costs

Status of the Fund as at 31 December 1971

	\$	\$
Balance as at 1 January 1971		841 834
<u>Add:</u>		
Miscellaneous income	116	
Savings in liquidating prior years' obligations	<u>2 487</u>	<u>2 603</u>
Balance as at 31 December 1971		<u><u>844 437</u></u>

Represented by:

Due from the Government of the Republic of Zaire		437 706
Due from United Nations General Fund		<u>832 963</u>
		1 270 669

Less:

Reserve for unliquidated 1970 obligations	12 354	
Due to United Nations Development Programme (local currency)	<u>413 878</u>	<u>426 232</u>
		<u><u>844 437</u></u>

SCHEDULE 30

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

Status of funds as at 31 December 1971

	<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 as at 1 January 1971	566 065	55 821	621 886
<u>Add:</u>			
Overhead on projects for which the United Nations is executing agency	218 444	30 142	248 586
Overhead on projects financed by funds-in-trust programme for Zaire (transferred from schedule 20)	50 000	11 868	61 868
Overhead on projects for which the United Nations is "in association with agencies"	26 269	-	26 269
	<u>860 778</u>	<u>97 831</u>	<u>958 609</u>
<u>Less:</u>			
Obligations incurred:			
Liquidated by disbursements:			
Salaries and common staff costs	397 416	31 866	429 282
Travel	3 997	-	3 997
Unliquidated obligations	8 018	-	8 018
	<u>409 431</u>	<u>31 866</u>	<u>441 297</u>
Balance as at 31 December 1971	<u>451 347</u>	<u>65 965</u>	<u>517 312</u>
<u>Represented by:</u>			
Due from United Nations General Fund	459 365	65 965	525 330
<u>Less:</u>			
Reserve for 1971 unliquidated obligations	8 018	-	8 018
	<u>451 347</u>	<u>65 965</u>	<u>517 312</u>
<u>World Food Programme administrative support costs</u>			
Balance as at 1 January 1971	4 127	16	4 143
Adjustment of balance of Food and Agriculture Organization	16	(16)	-
<u>Add:</u>			
Balance of Food and Agriculture Organization allotment for 1971 (\$132 700)	128 573	-	128 573
Refund of prior years' expenditures	81	-	81
	<u>132 797</u>	<u>-</u>	<u>132 797</u>
<u>Less:</u>			
Obligations incurred:			
Liquidated by disbursements:			
Salaries and common staff costs	109 874	-	109 874
Travel on official business	5 415	-	5 415
Cables	16 125	-	16 125
Unliquidated obligations for 1971	7 085	-	7 085
	<u>138 499</u>	<u>-</u>	<u>138 499</u>
Balance as at 31 December 1971	<u>(5 702)</u>	<u>-</u>	<u>(5 702)</u>
<u>Represented by:</u>			
Due from United Nations General Fund	1 383	-	1 383
<u>Less:</u>			
Reserve for 1971 unliquidated obligations	7 085	-	7 085
	<u>(5 702)</u>	<u>-</u>	<u>(5 702)</u>

SCHEDULE 30 (concluded)

	<u>United Nations</u> \$	<u>UNIDO</u> \$	<u>Total</u> \$
<u>United Nations administrative support costs for Fund of the United Nations for the Development of West Irian</u>			
Balance as at 1 January 1971	-	-	-
Add:			
Allocated in 1971	200 000	-	200 000
Adjustment	483	-	483
	<u>200 483</u>	<u>-</u>	<u>200 483</u>
Less:			
Obligations incurred:			
Liquidated by disbursements:			
Salaries and common staff costs	191 353	-	191 353
Travel	2 856	-	2 856
Transfer from Fund of the United Nations for the Development of West Irian (FUNDWI) to International Labour Organisation (ILO)	1 900	-	1 900
Unliquidated obligations	3 921	-	3 921
	<u>200 030</u>	<u>-</u>	<u>200 030</u>
Balance as at 1 December 1971	<u>453</u>	<u>-</u>	<u>453</u>
Represented by:			
Due from United Nations General Fund	4 374	-	4 374
Less:			
Reserve for 1971 unliquidated obligations	3 921	-	3 921
	<u>453</u>	<u>-</u>	<u>453</u>
<u>United Nations administrative support costs for Trust Fund for Special Industrial Services</u>			
Overhead allocations:			
Allocated in 1971 (schedule 18)	62 711	75 198	137 909
Adjustment of prior years' obligations	145	1 000	1 145
	<u>62 856</u>	<u>76 198</u>	<u>139 054</u>
Less:			
Obligations incurred:			
Liquidated by disbursements:			
Salaries and common staff costs	62 711	76 198	138 909
Unliquidated obligations	145	-	145
	<u>62 856</u>	<u>76 198</u>	<u>139 054</u>
Balance as at 31 December 1971	<u>-</u>	<u>-</u>	<u>-</u>
Represented by:			
Due from United Nations General Fund	145	-	145
Less:			
Reserve for 1971 unliquidated obligations	145	-	145
	<u>-</u>	<u>-</u>	<u>-</u>
<u>United Nations Fund for Population Activities</u>			
Balance as at 1 January 1971	394 096	-	394 096
Less:			
Adjustment of allocations	66 423	-	66 423
Liquidated by disbursements	103 474	-	103 474
	<u>169 897</u>	<u>-</u>	<u>169 897</u>
Balance as at 31 December 1971	<u>224 199</u>	<u>-</u>	<u>224 199</u>
Represented by:			
Due from United Nations General Fund	<u>224 199</u>	<u>-</u>	<u>224 199</u>
<u>Fund for operational programmes for Lesotho and Swaziland</u>			
Balance as at 1 January 1971	77 410	-	77 410
Add:			
Overhead allocations in 1971	16 373	-	16 373
Balance as at 31 December 1971	<u>93 783</u>	<u>-</u>	<u>93 783</u>
Represented by:			
Due from United Nations General Fund	<u>93 783</u>	<u>-</u>	<u>93 783</u>

SCHEDULE 31

United Nations International School Construction Account

Status of the Fund as at 31 December 1971

A. <u>Rockefeller Brothers Fund</u>		
Contribution		1 128 361
<u>Less:</u>		
Funds applied by construction activity:		
Site studies	93 904	
Site preparation	<u>1 034 457</u>	<u>1 128 361</u>
Fund balance		<u><u>-</u></u>
B. <u>Ford Foundation</u>		
Contribution		9 801 875
<u>Less:</u>		
Funds applied by construction activity:		
Site preparation	814 745	
Piling (contract No. 2)	563 738	
General construction	5 261 650	
Furniture and equipment	203 775	
Architectural design	924 836	
Engineering and supervision	307 272	
Administrative costs	444 497	
Interim school costs:		
Move to interim school	10 560	
Maintenance, operation and rental subsidy	<u>1 270 802</u>	<u>9 801 875</u>
Fund balance		<u><u>-</u></u>
C. <u>Miscellaneous</u>		
Interest income and public contributions		2 650 254
<u>Less:</u>		
Funds applied by construction activity:		
Interim school costs - Rental subsidy		<u>77 510</u>
Fund balance		<u><u>2 572 744</u></u>
D. Represented by:		
Cash at bank and on hand		101 994
Interest-bearing bank account		5 761 442
Accrued interest	167 518	
Due from United Nations General Fund	<u>2 131</u>	<u>169 649</u>
		6 033 085
<u>Less:</u>		
Reserve for unliquidated obligations		<u>3 460 341</u>
Fund balance at 31 December 1971		<u><u>2 572 744</u></u>

SCHEDULE 32
Library Endowment Fund
Status of the Fund as at 31 December 1971

	\$	\$	\$
Accumulated income:			
Balance as at 1 January 1971			44 216
Add:			
Net interest received and accrued during year			<u>20 814</u>
			65 030
Deduct:			
Obligations incurred in 1971 for library books and equipment			<u>19 000</u>
Balance of unexpended income as at 31 December 1971			46 030
Principal of the Fund as at 31 December 1970		526 198	
Add:			
Net gain on realization of investments		<u>18 702</u>	<u>544 900</u>
Total of Fund			<u><u>590 930</u></u>

Represented by:

Investments:

Bonds at cost value:

	<u>Par value</u>	<u>Market value</u>	<u>Cost value</u>
International Bank for Reconstruction and Development, 1 March 1976, 3 per cent	50 000	44 500	49 813
United States of America Treasury, 15 February 1980, 4 per cent	125 000	108 750	126 225
South European Pipeline, Debenture, 1 March 1982, 5-1/2 per cent	14 000	11 480	14 070
Government of Sweden, 15 August 1982, 3-1/2 per cent	14 535	10 887	12 178
American Telephone and Telegraph Company, 15 September 1984, 3-1/4 per cent	25 000	17 500	21 188
Pacific Gas and Electric Company, 1 December 1987, 3-3/8 per cent	39 000	26 130	33 540
Government of Sweden, 15 March 1988, 3-1/2 per cent	19 380	12 903	15 658
Government of the Netherlands, 1 August 1990, 5-3/4 per cent	26 389	27 550	25 993
Government of Sweden, 15 December 1994, 3-1/2 per cent	19 380	11 694	15 658
Government of Canada, Perpetual, 3 per cent	<u>22 315</u>	<u>9 881</u>	<u>21 804</u>
	<u>354 999</u>	<u>281 275</u>	<u>336 127</u>

Stocks at cost value:

	<u>Market value</u>	<u>Cost value</u>	<u>Cost value</u>
Gulf Oil Corporation, 400 shares at no par value	11 600	11 790	
Gulf States Utilities, 400 shares at no par value	8 800	9 485	
International Business Machines, 64 shares at \$5.00 par value	21 504	8 684	
Ralston Purina, 400 shares at \$1.25 par value	14 000	7 324	
Royal Dutch Petroleum, 247-4/9 shares at 20 guilders par value	<u>9 590</u>	<u>9 150</u>	<u>46 433</u>
	<u>65 494</u>		382 560

Cash at banks

Accrued interest receivable

221 253
5 532
609 345

Less:

 Due to the United Nations General Fund

18 415
590 930

Statement of appropriations:

 Appropriated by the General Assembly under resolution 2738 A (XXV) 19 000

Deduct:

 Obligations incurred in 1971

19 000

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 33

Provident Fund for part-time employees of the United Nations Office at Geneva
Status of the fund as at 31 December 1971

	\$	\$
Principal of fund as at 1 January 1971		67 611
<u>Add:</u>		
Contributions by staff members, 5 per cent of pensionable remuneration (net salary)	5 355	
United Nations matching contributions, 7 per cent of pensionable remuneration (net salary)	<u>7 497</u>	12 852
Income from investments (net after amortization charge)		3 618
Exchange adjustments		<u>5 577</u>
		89 658
<u>Deduct:</u>		
Withdrawal benefits		<u>7 877</u>
		<u>81 781</u>
<u>Represented by:</u>		
Cash at banks		1 559
Investments - interest-bearing bank account		75 759
Accrued interest receivable		1 311
Accounts receivable		7
Due from United Nations General Fund		<u>3 145</u>
		<u>81 781</u>

SCHEDULE 34

Personal and real property willed to the United Nations

Status of funds as at 31 December 1971

Source and purpose:

Beulah Edge, who died 3 July 1959, named in her last will and testament the United Nations as remainderman of her estate, after the death of the life-tenant of the estate designated in the said will. The life-tenant died on 1 March 1968 and the United Nations took title of the relevant assets at that date. The estate specified that the funds "shall go to be the property of the United Nations to be used for the furtherance of peace." In her lifetime Beulah Edge was very interested in children's welfare. Consequently, part of the funds have been allocated to UNITAR for a seminar on the peaceful resolution of international conflicts and to the United Nations International School for scholarships. Additionally, there were bequests from Everett A. Meigs received in November 1965, and from Mrs. A. M. James, also in the same year through the United Nations Information Centre in London.

\$ \$ \$

A. Beulah Edge Estate

Balance as at 1 January 1971 344 418

Add:

Oil and gas royalties	60 281	
Income from rental of land	2 000	
Income from investments	<u>6 717</u>	68 998
		<u>413 416</u>

Deduct:

Bank charges on redemption of bonds	7	
Allocations to:		
United Nations International School for scholarships	5 000	
UNITAR for research project on peaceful settlement of disputes	<u>40 000</u>	45 007
		<u>368 409</u>

Represented by:

Investments:

Interest-bearing bank account	126 373	
Municipal bonds	<u>40 000</u>	166 373

Real estate:

Surface leases	10 000	
Non-producing mineral leases	818	
Producing mineral leases:		
Value in original inventory	251 933	

Less:

Estimated reduction in valuation	<u>32 187</u>	<u>219 746</u>	230 564
Non-expendable equipment			151
Royalties receivable			5 942
Accrued interest receivable			<u>480</u>
			<u>403 510</u>

Less:

Allocation payable to United Nations International School	5 000		
Deferred rental income	1 347		
Due to other property willed, part B below	<u>28 754</u>		35 101
			<u>368 409</u>

B. Other property willed

(i) Everett A. Meigs Estate			
Balance as at 1 January 1971			28 614
(ii) Mrs. A. M. James (legacy)			
Balance as at 1 January 1971			<u>140</u>
Balance, part B, as at 31 December 1971 (due from Beulah Edge Estate)			<u>28 754</u>

C. Total balance, parts A and B, as at 31 December 1971

397 163

SCHEDULE 35

World Youth Assembly

Status of the Fund as at 31 December 1971Purpose of the Fund:

This Fund was established in 1969 under United Nations sponsorship in commemoration of the twenty-fifth anniversary of the United Nations. The basic purposes were to draw the attention of youth to the principal problems before the organization, to provide opportunities for youth to give expression to their views on problems concerning peace and progress and to invite the younger generation to indicate the lines on which they would wish to support the United Nations.

	\$	\$
Balance as at 1 January 1971		33 140
<u>Add:</u>		
Contributions received from:		
Governments	3 400	
Public	<u>2 381</u>	5 781
Refund of prior year's expenditures		1 414
Adjustment of prior years' obligations		<u>7 075</u>
		47 410
<u>Deduct:</u>		
Obligations incurred:		
Liquidated by disbursements		<u>10 697</u>
Balance as at 31 December 1971		<u>36 713</u>
Represented by:		
Cash at banks		27 760
Governments' pledges unpaid		9 130
Accounts receivable		<u>69</u>
		36 959
<u>Less:</u>		
Accounts payable and sundry credits		<u>246</u>
		<u>36 713</u>

B. UNITED NATIONS REGULAR PROGRAMME OF TECHNICAL ASSISTANCE AND
EXTRA-BUDGETARY TECHNICAL ASSISTANCE OPERATIONS

SCHEDULE 36

Commitments incurred: Regular Programme project costs for the year ended 31 December 1971

	<u>Liquidated by disbursements</u>		<u>Unliquidated</u>		<u>Total</u>	
	<u>United Nations</u>	<u>UNIDO</u>	<u>United Nations</u>	<u>UNIDO</u>	<u>United Nations</u>	<u>UNIDO</u>
	\$	\$	\$	\$	\$	\$
AFRICA						
Regional projects	704 296	83 365	183 182	425	887 478	83 790
Algeria	11 133	2 163	-	3 928	11 133	6 091
Botswana	3 869	68	29 170	-	33 039	68
Burundi	31 431	499	31 647	6 350	63 078	6 849
Cameroon	10 981	-	400	-	11 381	-
Central African Republic	6 348	-	22 569	6 600	28 917	6 600
Chad	7 475	5 375	673	184	8 148	5 559
Dahomey	7 328	3 215	14 572	9 400	21 900	12 615
Egypt	5 141	722	18 760	16 966	23 901	17 688
Equatorial Guinea	16 972	-	1 890	-	18 862	-
Ethiopia	46 288	-	31 686	-	77 974	-
Gabon	-	6 544	-	6 964	-	13 508
Gambia	6 190	-	703	-	6 893	-
Ghana	541	-	429	-	970	-
Guinea	-	3 233	-	4 400	-	7 633
Ivory Coast	410	3 165	4 890	2 850	5 300	6 015
Kenya	-	-	11 100	-	11 100	-
Lesotho	26 583	-	1 500	6 700	28 083	6 700
Liberia	1 368	-	3 332	-	4 700	-
Libyan Arab Republic	-	-	1 400	-	1 400	-
Madagascar	-	1 642	2 400	8 257	2 400	9 899
Malawi	88 032	-	4 280	-	92 312	-
Mali	3 220	6 626	31 035	5 950	34 255	12 576
Mauritius	7 933	-	538	-	8 471	-
Morocco	3 399	-	17 239	-	20 638	-
Namibia	55 000	-	-	-	55 000	-
Niger	14 769	-	529	2 400	15 298	2 400
Nigeria	23 700	-	5 680	6 950	29 380	6 950
People's Republic of the Congo	-	-	1 250	-	1 250	-

SCHEDULE 36 (continued)

	Liquidated by disbursements		Unliquidated		Total	
	United Nations	UNIDO	United Nations	UNIDO	United Nations	UNIDO
	\$	\$	\$	\$	\$	\$
AFRICA (continued)						
Portuguese Territories	25 000	-	-	-	25 000	-
Rwanda	3 430	15 647	9 318	6 570	12 748	22 217
Senegal	979	2 330	1 771	9 911	2 750	12 241
Sierra Leone	9 561	-	21 076	-	30 637	-
Somalia	11 477	5 097	36 413	-	47 890	5 097
South Africa	25 000	-	-	-	25 000	-
Southern Rhodesia	25 000	-	-	-	25 000	-
Sudan	21 147	34 377	4 395	4 286	25 542	38 663
Swaziland	24 730	8 668	15 796	4 200	40 526	12 868
Togo	6 624	-	34 149	2 700	40 773	2 700
Tunisia	-	303	-	-	-	303
Uganda	14 395	-	13 148	8 550	27 543	8 550
United Republic of Tanzania	(780)	-	12 506	6 600	11 726	6 600
Upper Volta	10 041	3 984	15 875	7 326	25 916	11 310
Zaire	-	6 164	-	6 740	-	12 904
Zambia	11 672	-	3 994	6 700	15 666	6 700
Sub-total	1 270 683	193 187	589 295	151 907	1 859 978	345 094

ASIA AND THE FAR EAST

Regional projects	452 417	70 710	223 597	6 739	676 014	77 449
Afghanistan	37 692	-	31 121	3 700	68 813	3 700
Burma	2 680	-	28 233	-	30 913	-
Ceylon	466	1 445	3 061	-	3 527	1 445
China	6 802	-	10 775	4 400	17 577	4 400
Fiji	-	-	3 350	-	3 350	-
India	10 658	15 603	25 140	40 444	35 798	56 047
Indonesia	4 339	4 076	3 900	18 550	8 239	22 626
Iran	5 610	2 263	7 200	2 436	12 810	4 699
Khmer Republic	11 671	-	24 548	8 460	36 219	8 460
Laos	13 433	108	18 134	10 472	31 567	10 580
Malaysia	3 296	-	8 624	-	11 920	-
Nepal	26 026	14	19 187	5 586	45 213	5 600
New Zealand	-	-	6 100	-	6 100	-

SCHEDULE 36 (continued)

	<u>Liquidated by disbursements</u>		<u>Unliquidated</u>		<u>Total</u>	
	<u>United Nations</u>	<u>UNIDO</u>	<u>United Nations</u>	<u>UNIDO</u>	<u>United Nations</u>	<u>UNIDO</u>
	\$	\$	\$	\$	\$	\$
ASIA AND THE FAR EAST (continued)						
Pakistan	2 839	(294)	2 350	11 600	5 189	11 306
Philippines	6 880	2 939	19 400	13 500	26 280	16 439
Republic of Korea	19 177	-	18 627	10 500	37 804	10 500
Republic of Viet-Nam	5 454	-	902	8 000	6 356	8 000
Singapore	2 280	8 526	6 399	8 763	8 679	17 289
Thailand	2 920	1 094	12 165	16 846	15 085	17 940
United States Trust Territory of the Pacific	-	-	4 000	-	4 000	-
Western Samoa	14 477	-	14 268	-	28 745	-
Sub-total	629 117	106 484	491 081	169 996	1 120 198	276 480
EUROPE						
Regional projects	34 086	7 040	813	-	34 899	7 040
Austria	-	-	700	-	700	-
Cyprus	25	9 220	-	320	25	10 040
Greece	3 745	-	4 020	-	7 765	-
Hungary	1 073	-	-	-	1 073	-
Iceland	304	-	366	-	670	-
Malta	11 306	-	-	-	11 306	-
Poland	1 841	5 873	6 906	14 558	8 747	20 431
Romania	-	1 449	11 400	6 600	11 400	8 049
Spain	921	-	2 100	-	3 021	-
Sweden	-	-	3 300	-	3 300	-
Turkey	-	5 012	17 300	8 800	17 300	13 812
Yugoslavia	1 499	10	5 351	-	6 850	10
Sub-total	54 800	29 104	52 256	30 278	107 056	59 382

SCHEDULE 36 (continued)

	<u>Liquidated by disbursements</u>		<u>Unliquidated</u>		<u>Total</u>	
	<u>United Nations</u>	<u>UNIDO</u>	<u>United Nations</u>	<u>UNIDO</u>	<u>United Nations</u>	<u>UNIDO</u>
	\$	\$	\$	\$	\$	\$
THE AMERICAS						
Regional projects	271 016	119 061	218 669	1 433	489 685	120 494
Argentina	-	2 481	8 000	7 048	8 000	9 529
Bahamas	1 901	-	703	-	2 604	-
Barbados	613	-	2 600	2 500	3 213	2 500
Bolivia	16 927	14 759	5 211	7 754	22 138	22 513
Brazil	-	3 143	11 100	3 010	11 100	6 153
Chile	1 551	-	7 215	-	8 766	-
Colombia	(2 098)	3 597	28 230	3 600	26 132	7 197
Costa Rica	-	-	4 350	2 200	4 350	2 200
Cuba	4 923	10 456	9 377	10 259	14 300	20 715
Dominican Republic	22 376	-	-	-	22 376	-
Ecuador	3 383	-	-	2 500	3 383	2 500
El Salvador	399	-	24 732	2 000	25 131	2 000
Grenada	22 321	-	2 653	-	24 974	-
Guatemala	3 802	-	6 856	-	10 658	-
Guyana	-	-	2 200	-	2 200	-
Haiti	63 751	-	20 444	3 400	84 195	3 400
Honduras	1 616	-	-	-	1 616	-
Jamaica	11 302	2 692	367	2 796	11 669	5 488
Mexico	996	-	354	2 200	1 350	2 200
Nicaragua	14 788	-	-	-	14 788	-
Panama	569	3 632	3 200	8 591	3 769	12 223
Paraguay	822	1 324	2 613	3 877	3 435	5 201
Peru	6 034	277	1 797	116	7 831	393
Surinam	20 149	-	6 419	-	26 568	-
Trinidad and Tobago	-	-	3 800	-	3 800	-
Uruguay	3 383	797	-	6 700	3 383	7 497
Venezuela	569	-	-	3 100	569	3 100
Sub-total	471 093	162 219	370 890	73 084	841 983	235 303

SCHEDULE 36 (concluded)

	<u>Liquidated by disbursements</u>		<u>Unliquidated</u>		<u>Total</u>	
	<u>United Nations</u>	<u>UNIDO</u>	<u>United Nations</u>	<u>UNIDO</u>	<u>United Nations</u>	<u>UNIDO</u>
	\$	\$	\$	\$	\$	\$
MIDDLE EAST						
Regional projects	78 732	7 969	47 018	1 983	125 750	9 952
Iraq	7 774	28 690	6 787	19 270	14 561	47 960
Israel	1 936	93	2 596	3 056	4 532	3 149
Jordan	10 483	14 066	26 777	4 896	37 260	18 962
Lebanon	1 139	-	10 511	-	11 650	-
People's Democratic Republic of Yemen	45 606	13 755	24 961	3 442	70 567	17 197
Saudi Arabia	11 021	6 647	1 570	1 289	12 591	7 936
Syrian Arab Republic	5 880	99	50 391	8 791	56 271	8 800
Yemen	556	-	32 407	6 400	32 963	6 400
Sub-total	<u>163 127</u>	<u>71 319</u>	<u>203 018</u>	<u>49 037</u>	<u>366 145</u>	<u>120 356</u>
INTERREGIONAL						
Interregional projects	<u>924 100</u>	<u>434 682</u>	<u>459 170</u>	<u>27 300</u>	<u>1 383 270</u>	<u>461 982</u>
	<u>3 512 920</u>	<u>996 995</u>	<u>2 165 710</u>	<u>501 602</u>	<u>5 678 630</u>	<u>1 498 597</u>

SCHEDULE 37

Trust funds for projects

Status of funds as at 31 December 1971

1. Projects administered by the United Nations

Projects financed by recipient Governments		Unencumbered balance at 1 January 1971	Receipts	Total available in 1971 \$/	Commitments incurred			Unencumbered balance at 31 December 1971
					Liquidated by disbursements	Unliquidated at 31 December 1971	Unliquidated at 31 December 1970	
Source of financing	Purpose	\$	\$	\$	\$	\$	\$	\$
Bahamas	Statistics	11 025	-	11 025	-	-	-	11 025
Bahrain	Statistics	(9)	9	-	-	-	-	-
Brunei	Economic surveys	(170)	-	(170)	-	-	-	(170)
Cameroun	Seminar on promotion of harmonious race relations	-	30 816	30 816	26 955	8 715	-	35 670
China	Industrial Design	430	(430)	-	-	-	-	-
Dominican Republic	Water resources	-	614	614	614	-	-	614
Ecuador	Public finance	(886)	-	(886)	-	-	-	(886)
France	Seminar on intolerance and the means of combating it (Nice, 24 August - 6 September 1971)	-	8 150	8 150	7 697	1 799	-	9 496
Gabon	1971 Seminar on the Participation of Women in Economic Life (Gabon, 27 July - 9 August 1971)	-	30 778	30 778	27 782	2 719	-	30 501
Greece	Data processing	(889)	889	-	-	-	-	-
Haiti	Sugar production	(1 740)	-	(1 740)	-	-	-	(1 740)
Honduras	Natural resources development and power	17	-	17	-	-	-	17
Iran	Economic development	5 835	-	5 835	1 076	-	(1 882)	(806)
Iran	Prosthetics	(6 054)	-	(6 054)	-	-	-	(6 054)
Iran	Asian Trade Fair expert	(265)	-	(265)	-	-	-	(265)
Iran	Asian Statistical Institute	-	5 000	5 000	-	5 000	-	5 000
Iraq	Industrial planning	(4 691)	-	(4 691)	-	-	-	(4 691)
Iraq	Power and electrical engineer	2 947	(2 947)	-	-	-	-	-
Iraq	Stores management	3 345	(3 345)	-	-	-	-	-
Israel	Prosthetics adviser	-	14 754	14 754	11 274	203	-	11 477
Japan	Centre for Regional Development (Nagoya, Japan) - Jmubu Centre	-	256 223	256 223	24 229	26 660	-	50 889
Kuwait	Inventory and storage management	-	24 000	24 000	-	-	-	24 000
Kuwait	Economic analysis	3 691	(3 691)	-	-	-	-	-
Kuwait	Mineral and fuel resources	873	(873)	-	-	-	-	-
Kuwait	Statistics	1 884	(1 884)	-	-	-	-	-
Kuwait	Road construction	38	(38)	-	-	-	-	-
Kuwait	Manpower planning	(578)	578	-	-	-	-	-

SCHEDULE 37 (continued)

Projects financed by recipient Governments		Unencumbered balance at 1 January 1971	Receipts	Total available in 1971 \$	Commitments incurred			Unencumbered balance at 31 December 1971	
					Liquidated by disbursements	Unliquidated at 31 December 1971	Unliquidated at 31 December 1970		Total
Source of financing	Purpose	\$	\$	\$	\$	\$	\$	\$	
Kuwait	City planning and sewerage	168	49 188	49 356	31 839	15 636	(796)	46 679	2 677
Kuwait	Public administration	370	(370)	-	-	-	-	-	-
Libyan Arab Republic	Vital and industrial statistics	(17 149)	-	(17 149)	28 114	2 168	(4 354)	26 228	(43 377)
Libyan Arab Republic	Social development	(1 030)	-	(1 030)	-	-	-	-	(1 030)
Libyan Arab Republic	Pension law and public administration	(652)	-	(652)	-	-	-	-	(652)
Libyan Arab Republic	Fellowship in public administration	(3 640)	-	(3 640)	-	-	-	(3 734)	(3 734)
Libyan Arab Republic	Tourism	8 276	-	8 276	-	-	-	-	8 276
Libyan Arab Republic	Personnel administration	3 277	-	3 277	-	3 395	-	3 395	(118)
Libyan Arab Republic	Administration and Management	(4 071)	-	(4 071)	58	-	-	58	(4 129)
Libyan Arab Republic	Pensions	(16 017)	-	(16 017)	-	-	-	-	(16 017)
Libyan Arab Republic	Census statistics	(185)	-	(185)	4 186	-	-	4 186	(4 371)
Libyan Arab Republic	Economist	1 276	-	1 276	-	-	-	-	1 276
Libyan Arab Republic	Municipal planning team	40 103	-	40 103	-	-	-	-	40 103
Libyan Arab Republic	Mapping and survey	1 273	-	1 273	-	-	(3 616)	(3 616)	4 889
Libyan Arab Republic	Economic planning	4 336	-	4 336	2 956	-	(908)	2 048	2 288
Libyan Arab Republic	OPEX - technical co-operation	5 929	-	5 929	-	-	-	-	5 929
Libyan Arab Republic	Fellowship in mineral prospecting	3 200	-	3 200	5 542	-	-	5 542	(2 442)
Libyan Arab Republic	Social services	11 570	-	11 570	-	-	-	-	11 570
Malta	Trade promotion and marketing	680	(680)	-	-	-	-	-	-
Malta	Physical planning	(2 963)	2 963	-	-	-	-	-	-
Netherlands	Fellowships for Netherlands nationals in social welfare fields	444	-	444	25 038	1 812	(17 583)	9 267	(8 823)
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	(9 971)	-	(9 971)	-	-	-	-	(9 971)
Saudi Arabia	Public finance	(4 793)	-	(4 793)	-	-	-	-	(4 793)
Saudi Arabia	Geodetic surveys	(533)	-	(533)	-	-	-	-	(533)
Saudi Arabia	Fellowships in public administration	1	-	1	-	-	-	-	1
Saudi Arabia	Highways	(4 280)	109 648	105 368	106 160	45 324	(22 661)	128 803	(23 435)
Saudi Arabia	Physical planning	1 284	-	1 284	-	-	-	-	1 284
Saudi Arabia	Fellowships in community development	1 310	-	1 310	-	-	-	-	1 310
Saudi Arabia	Free port zone	278	-	278	-	-	-	-	278
Saudi Arabia	Passport and nationality affairs	(7 804)	-	(7 804)	-	-	-	-	(7 804)
Saudi Arabia	Statistics	(968)	26 603	25 635	26 744	-	(260)	26 484	(249)
Saudi Arabia	Local government	318	-	318	-	-	-	-	318

SCHEDULE 37 (continued)

projects financed by recipient Governments		Unencumbered balance at 1 January 1971	Receipts	Total available in 1971 =	Liquidated by disbursements	Commitments incurred		Total	Unencumbered balance at 31 December 1971
Source of financing	Expenditure	\$	\$	\$	\$	\$	\$	\$	\$
Saudi Arabia	Legal adviser	924	-	924	18 340	1 774	(19 199)	955	(31)
Saudi Arabia	Cartography	4 004	-	4 004	-	-	-	-	4 004
Saudi Arabia	Industrial statistics	(2 024)	-	(2 024)	-	-	-	-	(2 024)
Saudi Arabia	Geodetic surveyor	2 010	-	2 010	-	-	-	-	2 010
Saudi Arabia	Photo laboratory technician	6 418	-	6 418	-	-	-	-	6 418
Saudi Arabia	Cartography	3 182	-	3 182	-	-	-	-	3 182
Saudi Arabia	Trade promotion and marketing	(8 255)	62 094	53 839	24 365	-	(569)	23 796	30 019
Saudi Arabia	Photogrammetrist	(476)	131	(345)	312	0	-	312	(677)
Saudi Arabia	Transport and communications	(919)	-	(919)	-	-	-	-	(919)
Saudi Arabia	Fellowship in statistics	(41)	-	(41)	-	-	-	-	(41)
Swiss	Statistics	(96)	96	-	-	-	-	-	-
Trinidad and Tobago	Natural gas reproduction and utilisation	2 815	9 812	12 627	(202)	-	(494)	(696)	13 523
Trinidad and Tobago	Land valuation	2 066	(2 066)	-	-	-	-	-	-
Trinidad and Tobago	Electronic data processing	7 849	(7 849)	-	-	-	-	-	-
Trinidad and Tobago	Public finance	(13 403)	12 976	(427)	(36)	-	-	(36)	(991)
Trinidad and Tobago	Physical planner	3 637	(3 637)	-	-	-	-	-	-
Trinidad and Tobago	Natural resources development and power	(476)	33 487	33 011	12 960	4 200	-	17 160	15 851
Trinidad and Tobago	Tax law adviser	-	8 098	8 098	7 243	-	-	7 243	855
Trinidad and Tobago	Social planning	-	6 626	6 626	5 646	263	-	5 909	717
Trinidad and Tobago	Interregional seminar on development of the mineral resources of the continental shelf (Port-of-Spain, 5-16 April 1971)	-	20 110	20 110	100	20 010	-	20 110	-
United Arab Republic	Metallurgist	(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 machinery	2 991	-	2 991	-	-	-	-	2 991
Venezuela	Maintenance and repair of heavy equipment	735	-	735	-	-	-	-	735
Venezuela	Petrochemicals and fermentology	197	-	197	-	-	-	-	197
Venezuela	Municipal administration development	(658)	-	(658)	-	-	-	-	(658)
Venezuela	Statistics	(2 937)	-	(2 937)	-	-	-	-	(2 937)
Venezuela	Fellowships in group training	221	-	221	-	-	-	-	221
Venezuela	Public administration	(431)	-	(431)	-	-	-	-	(431)
Venezuela	Economic programming and projections	4 264	-	4 264	-	-	-	-	4 264

SCHEDULE 37 (continued)

Projects financed by recipient Governments		Unencumbered balance at 1 January 1971	Receipts	Total available in 1971 e/	Commitments incurred			Unencumbered balance at 31 December 1971
					Liquidated by disbursements	Unliquidated at 31 December 1971	Unliquidated at 31 December 1970	
Source of financing	Purpose	\$	\$	\$	\$	\$	\$	\$
Venezuela	Public finance	-	34 814	34 814	24 716	12 666	-	37 322
Venezuela	Social defence	(1 551)	-	(1 551)	-	-	-	(1 551)
Zambia	Public administration	1 561	(1 561)	-	-	-	-	-
Sub-total		21 720	726 170	747 890	423 708	152 644	(76 036)	500 316
Associate experts								
Austria	Development project in Nepal	1 196	-	1 196	-	-	-	1 196
Belgium	Various fields in several countries	52 968	129 757	182 745	194 488	68 875	(49 942)	213 421
Belgium	Funds held in suspense pending instructions from the Government for utilisation	20 686	-	20 686	-	-	-	20 686
Denmark	Various fields in several countries	(6 572)	55 571	48 999	25 573	20 206	(12 955)	33 824
Federal Republic of Germany	Various fields in several countries	157 422	254 334	411 756	324 751	122 198	(97 560)	349 389
Federal Republic of Germany	Funds held in suspense pending instructions from the Government for utilisation	971	-	971	-	-	-	971
Netherlands	Various fields in several countries	(100 641)	192 634	91 993	272 574	139 014	(68 284)	243 304
Netherlands	Funds held in suspense pending instructions from the Government for utilisation	-	438	438	-	-	-	438
Sweden	Various fields in several countries	8 247	243 604	251 851	180 402	92 870	(43 211)	230 061
Sweden	Funds held in suspense pending instructions from the Government for utilisation	35 161	-	35 161	-	-	-	35 161
Sub-total		169 458	876 338	1 045 796	998 788	443 163	271 952	1 169 999
Other projects financed by donor Governments								
Austria	Interregional seminar on government auditing (Baden, Austria 3-14 May 1971)	-	5 500	5 500	3 022	937	-	3 959
Cyprus	Seminar on special problems relating to human rights in developing countries	1 689	-	1 689	-	-	-	1 689
Denmark	Interregional training course for instructors in prosthetics (Bangsted, Denmark 30 August - 25 September 1971)	-	57 018	57 018	16 657	43 572	-	60 229
Denmark	Seminar on Housing Administration in Africa (19 September - 2 October 1971)	-	48 246	48 246	21 048	21 047	-	42 095
Denmark	1967 seminar on prefabrication of houses for Latin America	-	5 263	5 263	280	5 263	-	5 243
Denmark	Statistical fellowship in Africa	2 435	-	2 435	-	-	-	2 435

SCHEDULE 37 (continued)

Other projects financed by donor Governments		Unencumbered balance at 1 January 1971	Receipts	Total available in 1971 a/	Commitments incurred			Unencumbered balance at 31 December 1971
					Liquidated by disbursements	Liquidated at 31 December 1971	Liquidated at 31 December 1970	
Source of financing	Project	\$	\$	\$	\$	\$	\$	\$
Denmark	Group training course in community development in rural areas	839	-	839	1 521	-	(1 521)	839
Denmark	United Nations African regional seminar on national youth policies	803	-	803	12 571	2 471	(15 042)	803
Denmark	Asia and the Far East regional preparatory mission on modern co-ordination	2 590	-	2 590	1 136	-	-	1 454
Federal Republic of Germany	Lecturer for Asian Institute for Training and Research in Statistics	(3 709)	18 092	14 383	29 550	14 214	(14 204)	(15 180)
Netherlands	Training programme for social welfare personnel, Saigon, Republic of Vietnam	50 975	-	50 975	75 015	9 214	(43 725)	10 471
Netherlands	Interregional training course in social planning, Amsterdam	533	-	533	-	-	(916)	1 449
Netherlands	Fellowships at the Asian Statistical Institute	3 777	7 800	11 577	7 206	-	-	4 371
Netherlands	Social welfare	-	5 931	5 931	2 827	5 206	-	(2 102)
Netherlands	Training course, Institute of Statistics and Applied Economics	-	-	-	500	-	-	(500)
Saudi Arabia	Travel of advisers and UNESOB staff to Saudi Arabia	-	-	-	2 000	-	(1 968)	(32)
Sweden	Interregional advisers in the field of social defence	(13 675)	-	(13 675)	33 113	22 299	(40 162)	(28 925)
Union of Soviet Socialist Republics - Technopromexpert	Interpreters accompanying experts in various fields from the Union of Soviet Socialist Republics	(346 090)	66 112	(279 978)	217 628	83 162	(72 230)	(508 538)
Union of Soviet Socialist Republics - Technopromexpert	Funds held in suspense to be applied to definite in above projects when specific instructions for application are received	7 406	-	7 406	-	-	-	7 406
Zambia	Human rights seminar on the realisation of economic and social rights	(60)	-	(60)	-	4 780	(4 780)	(60)
Sub-total		(292 507)	213 962	(78 545)	424 074	212 165	(194 545)	(520 239)
Other funds-in-trust								
Funds-in-trust programme for Zaïre	Economic analysis and co-ordination	-	112 777	112 777	41 251	3 130	(4)	68 400
	Public works and navigable waterways	-	755 423	755 423	430 515	36 984	(32 076)	320 000
	Transport and communications	-	27 983	27 983	25 425	4 198	(1 700)	-
	Social affairs and community development	-	356	356	356	-	-	356
	Public administration	-	28 136	28 136	23 233	4 903	-	28 136
Fund of the United Nations for the Development of West Irian	Electric power supply	-	55 582	55 582	152 461	183 229	(280 108)	-
	Land transport	-	238 367	238 367	301 797	220 628	(284 058)	-
	Coastal and river transport	-	567 445	567 445	822 736	404 732	(720 023)	-
	Public administration	-	2 842	2 842	-	-	-	2 842
United Nations Fund for Population Activities	Field advisers in population family planning, working groups, seminars, etc. in population programmes	3 856	2 161 000	2 164 856	387 212	1 312 050	(250 222)	64 238
Trust Fund for Operational Programs (Lesotho)	Natural resources development and power, housing, physical planning and building, etc.	-	66 484	66 484	43 444	54 302	(6 988)	(24 274)

SCHEDULE 37 (continued)

Other funds-in-trust	Description	Unencumbered balance at 1 January 1971	Revised	Total available in 1971	Commitments incurred			Unencumbered balance at 31 December 1971
					Liquidated by disbursements	Unliquidated at 31 December 1971	Unliquidated at 31 December 1970	
		\$	\$	\$	\$	\$	\$	\$
Source of financing								
Trust Fund for Operational Programmes (Swaziland)	Mining and geology	-	103 456	103 456	76 501	30 007	(6 064)	100 444
Trust Fund for Development Planning and Projections	Interdisciplinary advisory teams	-	6 763	6 763	14 406	3 827	(9 353)	(2 157)
International Bank for Reconstruction and Development	Fellowship in highway development	3 550	-	3 550	(1 232)	-	(5 800)	(7 052)
The Population Council, Inc.	Support programme on rural fertility studies, December 1971 (Latin American Demographic Centre (CELADE))	-	22 264	22 264	-	-	-	22 264
The Population Council, Inc.	Demographic training center, India	22 492	(22 492)	-	-	-	-	-
The Population Council, Inc.	Demographic training center, United Arab Republic	67 779	-	67 779	880	-8 198	(1 162)	17 916
The Population Council, Inc.	Demographic training center, Chile	(1 612)	1 612	-	-	-	-	-
The Population Council, Inc.	Demographic sample surveys in Latin America 1963/1967	7 656	(7 656)	-	-	-	-	-
The Population Council, Inc.	Workshop on family planning, Bangkok	4 137	(4 137)	-	-	-	-	-
The Population Council, Inc.	Analysis and publication of comparative rural fertility studies, Latin America (CELADE)	-	13 409	13 409	1 841	10 762	-	12 603
The Population Council, Inc.	Study incidence and circumstances of induced abortion in several Latin American countries (CELADE)	-	9 934	9 934	321	-	-	321
United States of America	CELADE (USAID) July 1971 - June 1972	-	300 000	300 000	25 192	191 981	-	217 173
United Nations Children's Fund	Social Service/Community development fellowships	-	10 000	10 000	-	8 050	-	8 050
United Nations Children's Fund	International tutor, Ghana	1 253	(1 253)	-	3 731	-	-	3 731
United Nations Children's Fund	Training course in social planning	563	(563)	-	-	-	-	-
United Nations Children's Fund	Interregional course in social planning, Amsterdam	558	(2 308)	(1 750)	-	-	(1 750)	(1 750)
United Nations Children's Fund	Social services	-	-	-	3 044	2 056	-	5 100
United Nations Children's Fund	Training course in social planning	-	-	-	1 054	1 687	-	2 741
United Nations Korean Reconstruction Agency	Regional seminar on teaching and procedures of United Nations technical assistance (Bangkok)	-	-	-	1 757	-	-	1 757
United Nations Korean Reconstruction Agency	Public administration	-	-	-	2 335	5 200	-	7 535
United Nations Korean Reconstruction Agency	Public administration	-	-	-	-	3 400	-	3 400
United Nations Consolidated Education and Training for Southern Africans	Contributions towards the education and training of Southern Africans (No Security Council Resolution 191 (1964))	123 464	500 000 ^{h/}	623 464	520 983	418 804	(403 586)	536 201
United Nations Fund for Namibia	United Nations educational and training programme for Southern Africans	-	30 000	30 000	7 518	19 717	-	27 235
United Nations Programme of Assistance and Exchange in the Field of International Law	Contribution towards a program of assistance in the teaching, study dissemination and wider appreciation of international law	1 000	2 522	3 522	1 522	-	-	1 522
Various	Contribution towards a Xerox installation for the Institute of National Planning, Cairo	22	-	22	-	-	-	22

SCHEDULE 37 (continued)

Other funds-in-trust Source of financing Various	Purpose	Unencumbered	Receipts	Total	Commitments incurred			Unencumbered	
		balance at 1 January 1972		available in 1972 \$	Liquidated by disbursements	Unliquidated at 31 December 1972	Unliquidated at 31 December 1970		Total
		\$	\$	\$	\$	\$	\$	\$	
	Contributions toward technical assistance Burundi and Rwanda (Tunisia \$2,000 and Cyprus \$279,70) received under terms of General Assembly Resolution 1836 (XVII)	2 280	-	2 280	-	-	-	2 280	
	Sub-total	237 020	5 327 946	5 564 966	4 449 189	3 086 607	(2 615 156)	4 920 640	644 326
Grants administered by regional economic commissions									
Central American Electricity Commissions	Standardisation of electric equipment and supplies	10 660	19 250	29 910	10 455	-	-	10 455	19 455
Federal Republic of Germany	Appointment of expert to the Asian Highway Transport Technical Bureau	1 899	-	1 899	1 961	-	(500)	1 461	438
Federal Republic of Germany	For administrative arrangement in connection with Trans-Asian Railway Network project	37 602	-	37 602	39 084	4 340	(2 394)	32 030	5 572
Federal Republic of Germany	Appointment of hydrogeologist	65 916	-	65 916	43 930	7 323	(844)	50 409	15 507
Federal Republic of Germany	Appointment of expert to the Asian Highway Transport Technical Bureau	11 060	55 893	66 953	32 134	22 665	(6 308)	50 491	16 442
Federal Republic of Germany	Appointment of expert to the United Nations Asian Institute	27 797	32 350	60 147	29 526	933	-	30 459	29 688
Federal Republic of Germany	Appointment of expert to the Trans-Asian Railway Network project	-	71 052	71 052	33 650	6 037	-	39 687	31 365
Federal Republic of Germany	Appointment of expert to the Asian Highway Transport Technical Bureau	-	30 351	30 351	25 694	5 432	-	31 126	(775)
Federal Republic of Germany	Appointment of expert on shipping and ocean freight rates	-	16 500	16 500	-	-	-	-	16 500
Ford Foundation	Expansion of the Asian Institute for Economic Development and Planning Research Programme, establishment of a documentation centre and development of the Institute's library	39 137	-	39 137	30 354	7 066	(8 937)	48 483	(9 326)
Ford Foundation	For training workshop on computer processing for the 1970 Asian Census	2 534	(913)	1 621	2 098	-	(477)	1 621	-
Ford Foundation	For the working group of experts meeting for finalizing annual regional planning (22 September - 1 October 1971)	-	2 398	2 398	2 383	-	-	2 383	15
Indonesia	Contribution towards the cost of NEAPE building	5 000	(5 000)	-	-	-	-	-	-
Iraq	Contributions toward the participation of Non-Governmental Organisations youth in the Regional Seminar on the Role of Youth in National Development, Bangkok, 24 September - 3 October 1970	295	(15)	280	280	-	-	280	-
Netherlands	Fellowships in industrial development administration	3 569	30 800	34 369	31 336	1 133	(170)	32 299	2 070
Netherlands	To cover the cost of small-scale industries fellowships in the Philippines	14 432	13 633	28 065	7 405	7 997	-	15 402	12 643
Netherlands	To cover expenses in connection with two fellowships to the Asian Statistical Institute	-	7 800	7 800	15 600	-	(7 800)	7 800	-
Netherlands	Fellowships programme for study at training institutions	-	84 033	84 033	-	-	-	-	84 033
Norway	Contribution from Royal Government of Norway for Skipper's Councils projects	-	28 947	28 947	2 694	-	-	2 694	26 253
Sweden	Iron and steel conference	934	-	934	-	-	-	-	934
Sweden	Training course in shipping economic and administrative policy, Bangkok, 12-31 January 1970	3 064	-	3 064	1 700	2 345	(2 345)	1 700	1 344
United States of America	Staff support for the Transport Technical Bureau of the Asian Highway Co-ordinating Committee	11 391	-	11 391	3 580	477	(2 172)	1 885	9 506

SCHEDULE 37 (continued)

Grants administered by regional economic commissions	Unencumbered balance at 1 January 1971	Receipts	Total available in 1971 a/	Commitments incurred			Unencumbered balance at 31 December 1971		
				Liquidated by disbursements	Unliquidated at 31 December 1971	Liquidated at 31 December 1970		Total	
Source of financing	Purpose	\$	\$	\$	\$	\$	\$		
United States of America	Appointment of expert to the Mekong Committee	24 885	16 117	41 002	40 903	-	40 903	99	
United States of America	Appointment of adviser to the Director of the Division of Engineering Services, Mekong	14 490	-	14 490	50 170	1 569	(26 568)	25 171	(10 661)
United States of America	Survey of manpower needs and training facilities for water resources development in West Africa	7 216	-	7 216	7 216	-	-	7 216	-
United States of America	Interregional co-operation and trade in the field of agriculture	5 861	-	5 861	112	-	-	112	5 749
United States of America	Planning of hydrologic network in a selected African country	3 376	-	3 376	5	-	-	5	3 371
United States of America	Survey of industrial promotion machinery in countries outside Africa	(1 035)	-	(1 035)	12 734	-	(9 954)	2 780	(3 215)
United States of America	Consultant for intra-regional co-operation and trade in agriculture	54 709	-	54 709	44 079	13 166	(1 361)	55 884	(1 175)
United States of America	Consultant for advanced course in the methodology and technique of manpower planning and training programming	19 000	-	19 000	7 182	-	-	7 182	11 818
United States of America	African Trade Centre	-	40 000	40 000	24 694	4 583	-	29 277	10 723
United States of America	Consultant for East African sub-regional meeting on specific aspects of housing finance	-	4 000	4 000	-	-	-	-	4 000
United States of America	West Africa Rice Development Association (WARDA)	-	39 000	39 000	11 492	-	-	11 492	27 508
United States of America	ECA internship programme	-	55 000	55 000	25 275	12 581	-	37 856	17 144
United States of America	Joint ECA/YAO integrated livestock study	-	93 500	93 500	20 558	74 524	-	95 082	(1 582)
United States of America	Survey of industrial promotion machinery in countries outside the region	-	55 500	55 500	23 945	15 653	-	39 598	15 902
Bag Hammarström Foundation	Africa regional conference on the integrated approach to rural development held at Nairobi, 13 - 24 October 1969	2 502	-	2 502	758	-	(767)	(9)	2 511
Federal Republic of Germany	To finance the services of an expert on transport (railways)	-	41 520	41 520	-	-	-	-	41 520
Finland	Senior trade promotion expert to assist the ECA Regional Trade Promotion Centre on Trade Promotion and Commercial Policy Problems	-	33 000	33 000	14 743	6 777	-	21 520	11 480
Ford Foundation	Regional workshop on training and teaching aids, 13 - 21 September 1969	432	-	432	-	1 847	(1 847)	-	432
Netherlands	To finance the IBS/ECA symposium on education innovation	-	28 583	28 583	18 224	965	-	19 189	9 394
Sweden	Two experts on economic and social advancement of women in Africa	-	70 711	70 711	17 377	71	-	17 448	53 263
Sweden	Grant towards SIDA/ECA seminar on correspondence education in Africa, Addis, 5 - 15 April 1971	-	15 362	15 362	14 845	-	-	14 845	517
Zambia	Contribution towards local expenses of the ECA subregional office	-	-	-	2 800	-	-	2 800	(2 800)
Brazil	Contribution to cost of ECLA sub-office in Rio de Janeiro	5 684	57 648	63 332	60 206	-	-	60 206	3 126
Corporación de Fomento de la Producción - Chile	Formulation and analysis of projects in Latin America	2 600	9 944	12 544	9 568	-	-	9 568	2 976
Corporación de los Andes Venezuela	Preinvestment programme for the development of the Motatan/Ceniso subregion	(9 809)	55 510	45 701	31 226	-	-	31 226	14 475
Federal Investment Council Argentina	Contribution for the preparation of a projects manual	-	5 000	5 000	-	-	-	-	5 000

SCHEDULE 37 (continued)

Grants administered by regional economic commissions		Unencumbered balance at 1 January 1971	Receipts	Total available in 1971	Commitments incurred			Unencumbered balance at 31 December 1971
Source of financing	Purpose				Liquidated by disbursements	Unliquidated at 31 December 1971	Unliquidated at 31 December 1970	
		\$	\$	\$	\$	\$	\$	\$
Federal Republic of Germany	Contribution to courses in education and human resources planning	139	-	139	-	-	-	139
Ford Foundation	Pilot project for a fellowship programme	-	27 500	27 500	27 500	-	27 500	-
Inter-American Development Bank	Activities of mutual interest	1 956	-	1 956	-	-	-	1 956
Inter-American Development Bank	Study of the integration of the Latin American automotive industry	10 560	-	10 560	10 560	-	-	10 560
Inter-American Development Bank	Study of the port facilities of Puerto Bush	6 150	-	6 150	1 575	-	-	4 575
Inter-American Development Bank	Study of the transfer of technology between Brazilian and foreign industries	-	2 500	2 500	7	-	-	2 493
Inter-American Development Bank	Inventory of transport infrastructure projects in the Caribbean area	1 257	5 000	6 257	4 860	-	-	1 397
International Labour Organisation	Training course in human resources planning	-	188	188	188	-	-	-
International Union of Local Authorities	Seminar on central services to local authorities	-	9 721	9 721	7 252	-	-	2 469
Jamaica	Contribution to cost of ECLA office for the Caribbean in Port-of-Spain	-	12 000	12 000	5 500	-	-	6 500
Nacional Financiera Mexico	To collaborate in a study on Mexican industry policy with ECLA and Nacional Financiera	-	2 000	2 000	1 890	-	-	110
Netherlands	Development planning and projections	87 606	-	87 606	7 066	-	-	80 540
Netherlands	Survey port facilities in CARIFTA countries	30 685	8 000	38 685	22 378	-	-	16 307
Netherlands	To finance feasibility study of a computerised documentation centre	(5 609)	3 017	(2 592)	(2 700)	-	-	108
Organisation de Cooperation et de Développement Economique	Contribution towards translation of the aligned descriptors list into Spanish	-	1 087	1 087	-	-	-	1 087
Pan American Health Organisation	Contribution to joint Institute/PAHO health planning course	2 367	5 165	7 532	7 548	-	-	(16)
Trinidad and Tobago	Contribution to cost of ECLA Office for the Caribbean in Port-of-Spain	32	19 026	19 058	17 476	-	-	1 582
Venezuela	Preparation of a manual for the formulation and elaboration of projects	10 000	-	10 000	8 898	-	-	1 102
Sub-total		510 284	1 102 678	1 612 962	882 974	197 464	(70 444)	1 009 994
Total, United Nations projects		645 975	8 247 094	8 893 069	7 178 733	4 092 043	(3 228 133)	8 042 643

SCHEDULE 37 (continued)

2. Projects administered by United Nations Industrial Development Organization

Projects financed by recipient Governments		Unencumbered balance at 1 January 1977	Reserve	Total available in 1977 \$	Commitments incurred			Unencumbered balance at 31 December 1977	
					Liquidated by disbursements	Unliquidated at 31 December 1977	Unliquidated at 31 December 1970		Total
Source of financing	Purpose	\$	\$	\$	\$	\$	\$	\$	
Jamaica	Footwear production	4 740	21 781	26 521	20 101	600	(50)	20 651	5 870
Jamaica	Furniture production	720	(720)	-	-	-	-	-	-
Kuwait	Standardisation and quality control	28	14 035	14 063	-	17 025	-	17 025	(2 962)
Libyan Arab Republic	Plants and oil development	2 971	-	2 971	1 531	-	(639)	892	2 079
Libyan Arab Republic	Petrochemicals	8 204	-	8 204	-	-	-	-	8 204
Qatar	Aluminium	-	2 362	2 362	2 707	108	-	2 815	(453)
Qatar	Utilisation of natural gas	-	9 446	9 446	41	-	-	41	9 405
Qatar	Industrial engineering (building)	-	9 446	9 446	-	-	-	-	9 446
Qatar	Solar salt	-	4 724	4 724	5 201	-	-	5 201	(477)
Qatar	Steel rolling mill	-	4 724	4 724	647	5 974	-	6 621	(1 897)
Saudi Arabia	Project evaluation	25 000	(25 000)	-	-	-	-	-	-
Sub-total		41 663	40 798	82 461	30 228	23 707	(689)	53 246	29 215
Associate experts									
Belgium	Various fields in several countries	26 087	38 587	64 674	34 789	18 935	(563)	53 161	11 513
Denmark	Various fields in several countries	7 875	46 201	54 076	29 201	20 325	(494)	49 232	4 844
Federal Republic of Germany	National Institute of Technology and Standards (wood properties)								
	Paraguay	4 546	18 196	22 742	6 585	1 105	(610)	7 080	15 662
Netherlands	Various fields in several countries	(11 689)	-	(11 689)	4 788	200	-	4 988	(16 677)
Sweden	Various fields in several countries	14 591	(14 591)	-	-	-	-	-	-
Sub-total		41 410	88 393	129 803	75 363	40 765	(1 667)	114 461	15 342
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	(23 510)	-	(23 510)	5 665	1 429	(776)	6 318	(29 828)
Sub-total		(23 510)	-	(23 510)	5 665	1 429	(776)	6 318	(29 828)

SCHEDULE 37 (continued)

Other funds-in-trust	Source of financing	Purpose	Unencumbered balance at 1 January 1977	Receipts	Total available in 1977 ^{a/}	Commitments incurred			Unencumbered balance at 31 December 1977	
						Liquidated by disbursements	Unliquidated at 31 December 1977	Unliquidated at 31 December 1976		Total
			\$	\$	\$	\$	\$	\$	\$	
Central Funds-in-Trust for the Republic of Zaire		Industrial development	-	118 684	118 684	116 686	5 711	(3 713)	118 684	-
United Nations Fund for Population Activity		Expert group meeting on production of contraceptives in the less developed countries	-	42 500	42 500	16 027	1 012	-	17 039	25 461
Swedish funds-in-trust		Establishment of an industrial commercial development company	-	27 700	27 700	28 462	4 938	-	33 400	(5 700)
UNIDO/UNEP Trust Fund		Special industrial services	689 074	877 886	1 566 960	1 521 361	245 606	(200 007)	1 566 960	-
Industrial Development Centre for the Arab States		Industrial information and documentation	-	50 300	90 000	8 828	55 891	-	64 719	25 281
Venezuela		Evaluation of export position of industry	-	28 699	28 699	15 000	13 600	-	8 600	99
		Sub-total	689 074	1 185 469	1 874 543	1 706 364	326 758	(203 720)	1 829 402	45 141
		Total, UNIDO projects	748 637	1 314 660	2 063 297	1 817 620	392 659	(206 852)	2 003 427	59 870
		Total, all projects	1 394 612	9 561 754	10 956 366	8 995 353	4 484 702	(3 434 985)	10 046 070	910 296

a/ Exclusive of payments towards administrative overhead reported in schedule 30.

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

C. UNITED NATIONS, UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION AND UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT AS PARTICIPATING AND EXECUTING AGENCIES FOR THE UNITED NATIONS DEVELOPMENT PROGRAMME

SCHEDULE 38

Commitments incurred: UNDP (Technical Assistance) projects costs
for the year ended 31 December 1971

	United Nations				UNIDO				UNCTAD			
	Expenditures during 1971	Unliquidated commitments 31 December 1971	Unliquidated commitments 31 December 1970	Commitments incurred during 1971	Expenditures during 1971	Unliquidated commitments 31 December 1971	Unliquidated commitments 31 December 1970	Commitments incurred during 1971	Expenditures during 1971	Unliquidated commitments 31 December 1971	Unliquidated commitments 31 December 1970	Commitments incurred during 1971
AFRICA												
Regional projects	266 475	131 772	(100 106)	298 141	59 200	7 940	(13 147)	53 993	64 485	41 223	(38 293)	67 415
Algeria	41 825	25 185	(27 812)	39 198	56 931	4 953	-	61 884	-	-	-	-
Botswana	40 641	7 863	(2 600)	45 904	5 437	-	(971)	4 466	-	-	-	-
Burundi	61 121	3 068	(4 768)	59 421	56 875	6 355	(5 014)	58 226	-	-	-	-
Cameroon	63 133	17 252	(22 507)	57 878	34 370	-	23 416	57 512	-	-	-	-
Central African Republic	51 581	26 755	(7 905)	70 431	-	-	-	-	-	-	-	-
Chad	75 243	97 231	(82 291)	90 153	-	-	-	-	-	-	-	-
Dahomey	114 125	73 006	(40 051)	147 080	14 771	24 978	(771)	38 978	-	-	-	-
East African Community	82 243	5 333	(5 007)	82 569	55 150	16 138	(33)	71 255	14 870	3 178	-	18 048
Egypt	69 935	40 340	(24 440)	85 835	68 669	14 646	(2 628)	80 687	24 554	20 602	(136)	45 020
Equatorial Guinea	142 287	8 209	(50 494)	100 002	-	-	-	-	-	-	-	-
Ethiopia	162 131	25 331	(72 056)	115 406	115 059	47 646	(2 140)	160 565	20 588	1 673	(20 970)	1 291
Gabon	55 418	32 569	(19 194)	68 793	45 891	25 211	(8 360)	62 742	-	-	-	-
Gambia	37 142	12 434	(210)	48 766	6 543	55 496	-	62 039	-	-	-	-
Ghana	137 203	52 830	(20 339)	169 694	-	-	-	-	2 240	1 074	-	3 314
Guinea	85 085	7 283	(3 037)	89 331	3 740	-	-	3 740	-	-	-	-
Ivory Coast	70 226	10 689	(19 821)	61 094	6 016	-	-	6 016	11 422	5 776	(139)	17 059
Kenya	162 496	70 630	(48 813)	184 313	-	-	-	-	-	-	-	-
Lesotho	52 341	36 143	(34 845)	53 639	15 514	23 714	-	39 228	-	-	-	9 517
Liberia	33 040	26 785	(2 232)	57 593	3 403	3 186	-	6 589	1 593	7 954	-	(6 100)
Libyan Arab Republic	44 936	7 772	(642)	52 066	-	-	-	-	-	-	-	(1 802)
Madagascar	156 913	28 800	(38 704)	147 009	37 211	-	(1 525)	35 716	1 440	4 150	(1 802)	3 788
Malawi	3 327	45 783	(12 205)	36 905	8 967	28 525	(670)	36 822	-	-	(476)	(476)
Mali	108 069	19 675	(69 111)	58 633	32 037	-	(513)	31 524	-	-	-	-
Mali	161	-	-	161	10 570	-	(132)	10 438	156	-	-	156
Mauritania	50 661	15 510	(26 691)	39 480	61 851	34 425	-	96 276	27 430	2 288	(27 681)	2 037
Mauritius	104 119	18 330	(8 948)	113 500	31 387	-	-	31 387	-	-	-	-
Morocco	135 027	56 546	(46 080)	143 493	37 434	10 266	(791)	46 909	-	-	-	-
Niger	362 780	169 814	(116 292)	416 302	123 154	35 857	(7 424)	151 587	12 363	-	(397)	11 966
People's Republic of the Congo	108 069	87 383	(39 498)	155 954	23 763	10 705	(1 044)	33 424	35 889	6 261	(1 460)	40 690
Rwanda	43 652	13 516	(12 465)	44 703	29 025	23 975	(1 672)	51 328	-	-	-	-
Senegal	20 375	12 237	(16 549)	16 063	48 180	7 421	(2 498)	53 103	-	-	-	-
Sierra Leone	64 673	25 228	(1 707)	88 194	-	-	-	-	11 216	34 830	-	46 076
Somalia	195 557	35 776	(98 224)	133 109	64 403	9 785	(4 527)	69 661	25 033	690	-	25 723
Southern Rhodesia	10 233	3 014	(7 738)	5 509	-	-	-	-	-	11 824	-	-
Sudan	148 132	102 660	(37 767)	213 025	13 016	1 802	(2 075)	12 743	5 096	-	-	16 980
Swaziland	90 763	34 735	(14 474)	111 024	26 232	-	(2 126)	24 106	-	-	-	-
Togo	76 747	20 340	(6 502)	90 565	34 277	8 045	(2 475)	39 847	247	2 187	(473)	1 961
Tunisia	100 489	2 091	(8 256)	94 324	39 361	17 008	-	56 369	-	-	-	-
Uganda	182 284	50 961	(48 445)	184 800	83 974	22 602	(2 498)	104 078	26 775	105	-	26 880
United Republic of Tanzania	234 860	100 911	(89 857)	245 914	23 215	8 297	-	31 512	-	-	-	-
Upper Volta	76 467	16 353	(49 488)	43 332	41 927	7 508	(1 047)	48 388	-	-	-	-
Zaire	12 976	20 101	(11 273)	22 104	-	-	-	-	-	-	-	-
Zambia	252 983	96 936	(147 517)	202 402	28 101	858	(1 192)	27 767	16 349	530	(2 434)	14 445
Sub-total	4 387 924	1 693 480	(1 497 562)	4 583 812	1 461 148	511 761	(98 757)	1 874 152	301 776	144 405	(100 661)	345 520

SCHEDULE 38 (continued)

	United Nations				UNIDO				UNCTAD			
	Expenditures during 1977	Unliquidated commitments 31 December 1977	Unliquidated commitments 31 December 1970	Commitments incurred during 1977	Expenditures during 1977	Unliquidated commitments 31 December 1977	Unliquidated commitments 31 December 1970	Commitments incurred during 1977	Expenditures during 1977	Unliquidated commitments 31 December 1977	Unliquidated commitments 31 December 1970	Commitments incurred during 1977
ASIA AND THE FAR EAST												
Regional projects	257 232	119 735	(104 671)	272 296	88 722	13 727	(797)	101 652	167 463	56 800	(41 345)	182 918
Afghanistan	147 299	45 849	(53 330)	139 818	59 586	-	(1 339)	58 247	-	-	-	-
Burma	24 982	3 698	(4 752)	23 927	25 329	-	(1 554)	23 775	-	-	-	-
Ceylon	220 699	226 322	(179 177)	267 844	45 389	7 409	(3 350)	49 448	-	-	-	-
China	151 434	48 678	(68 403)	131 709	66 909	23 143	-	90 052	14 273	3 849	(5 605)	12 517
Cook Islands	124 926	70 619	(44 421)	151 124	16 274	4 300	(4 300)	16 274	5 254	-	(4 300)	954
Fiji	4 321	2 494	(2 106)	4 709	-	-	-	-	-	-	-	-
Gilbert and Ellice Islands	35 972	21 957	(13 147)	44 782	37 159	9 397	(932)	45 624	-	-	-	-
Hong Kong	14 255	6 147	-	20 402	-	-	-	-	-	-	-	-
India	28 154	298	(14 514)	13 938	-	-	-	-	-	-	-	-
Indonesia	220 381	260 655	(95 276)	385 760	63 481	87 661	(58 778)	92 364	92 904	48 498	(7 249)	134 153
Iran	110 384	37 726	(44 408)	103 702	130 533	27 644	(6 844)	51 333	33 139	7 277	(6 716)	33 700
Iran	746 065	45 328	(11 424)	179 969	57 094	19 106	(1 308)	74 892	11 281	17 171	(45 870)	17 418
Khmer Republic	253 826	51 484	(26 321)	278 989	12 741	53 907	-	66 648	-	-	-	-
Laos	94 175	16 332	(43 291)	67 216	50 109	49 945	-	100 054	-	-	-	-
Malaysia	49 768	24 458	(19 667)	54 559	103 737	49 078	(10 635)	142 180	8 465	572	-	9 037
Mongolia	2 938	16 700	-	19 638	46 464	25 144	(12 408)	59 200	-	-	-	-
Nepal	185 670	92 873	(38 205)	240 338	79 931	18 728	-	98 659	-	-	-	-
Pakistan	144 276	378 704	(102 334)	420 646	152 384	75 048	(12 182)	215 250	28	-	-	28
Papua	2 314	2 233	-	5 547	20 000	25 083	(8 607)	36 476	-	-	-	-
Philippines	146 187	45 635	(14 027)	177 995	40 450	1 000	(12 698)	28 752	33 290	1 616	(7 997)	26 909
Republic of Korea	33 526	66 753	(31 725)	68 554	93 474	18 636	(14 540)	97 570	-	-	-	-
Republic of Viet-Nam	41 922	9 428	(14 428)	36 862	21 067	8 267	-	29 334	31 294	11 990	(34 424)	8 850
Singapore	664	7 383	-	8 047	49 767	11 338	-	61 105	-	-	-	-
Thailand	60 548	78 919	(33 732)	105 735	145 815	157 437	(36 882)	266 370	1 536	8 100	(362)	9 274
Tonga	427	1 034	-	1 461	-	-	-	-	-	-	-	-
Solomon Islands	1 334	3 216	-	4 550	-	-	-	-	-	-	-	-
Western Samoa	52 043	22 200	(7 946)	66 297	-	-	-	-	-	-	-	-
Sub-total	2 556 722	1 706 858	(987 366)	3 296 214	1 406 435	685 938	(187 154)	1 905 259	398 917	155 873	(153 868)	402 922
EUROPE												
Regional projects	30 000	8 219	(6 000)	32 219	-	-	-	-	-	-	-	-
Bulgaria	30 298	14 801	(34 865)	10 234	37 488	16 512	(49 770)	4 230	514	6 347	(2 519)	4 342
Cyprus	40 743	16 886	-	57 629	52 990	36 671	-	89 661	10 358	19 794	-	30 152
Czechoslovakia	5 884	6 848	(2 178)	10 554	2 867	55 294	(30 000)	8 161	-	-	-	-
Greece	22 193	10 088	(3 609)	28 672	-	-	-	-	192	-	-	192
Hungary	7 361	6 287	(11 552)	2 093	-	1 400	(3 137)	(1 737)	-	-	-	-
Iceland	8 550	11 129	(5 797)	13 882	21 226	-	-	21 226	-	-	-	-
Malta	100 252	44 687	(21 955)	122 984	(71)	-	-	(71)	-	-	-	-
Poland	45 683	45 714	(24 096)	67 301	112 866	70 544	(131 995)	51 415	2 066	1 800	-	3 866
Romania	32 397	30 638	(24 725)	38 310	286 109	27 111	(110 097)	203 161	-	5 600	(1 399)	4 201
Spain	13 783	21 776	(27 137)	15 422	-	-	-	-	-	-	-	-
Turkey	133 107	118 729	(74 131)	177 705	151 823	42 922	(11 847)	182 898	1 932	2 336	(4 204)	64
Yugoslavia	59 122	14 920	(57 720)	16 329	171 378	8 435	(56 601)	123 192	-	-	-	-
Sub-total	529 340	350 722	(286 768)	593 334	836 676	238 869	(393 409)	682 136	15 062	31 877	(8 122)	42 817
THE AMERICAS												
Regional projects	334 770	92 296	(21 923)	405 143	105 881	9 922	(6 430)	107 373	234 820	55 247	(8 380)	281 687
Antilles (Netherlands)	147	1 400	(4 300)	53 687	-	-	-	-	-	-	-	-
Argentina	49 481	7 048	(2 812)	53 687	185 298	80 011	(11 537)	253 772	-	-	-	-
Bahamas	96 941	73 750	(42 697)	127 994	3 435	-	-	3 435	-	-	-	-
Barbados	45 777	11 982	(715)	57 044	19 528	14 864	(5 947)	28 445	-	-	-	-
Bolivia	178 504	39 766	(88 806)	129 464	59 207	13 033	-	72 240	-	-	-	-
Brazil	63 837	14 221	(22 537)	55 521	466 003	10 466	(7 755)	468 714	3 938	1 001	(1 801)	3 138

SCHEDULE 38 (concluded)

	United Nations				UNIDO				UNIFEM			
	Expenditures during 1972	Unliquidated commitments 31 December 1971	Unliquidated commitments 31 December 1970	Commitments incurred during 1971	Expenditures during 1972	Unliquidated commitments 31 December 1971	Unliquidated commitments 31 December 1970	Commitments incurred during 1971	Expenditures during 1972	Unliquidated commitments 31 December 1971	Unliquidated commitments 31 December 1970	Commitments incurred during 1971
THE AMERICAS (continued)												
British Honduras	14 249	4 686	(5 097)	13 838	-	-	-	-	-	-	-	-
Chile	96 503	31 169	(46 013)	81 659	63 307	35 486	(14 554)	84 239	4 811	2 845	(6 110)	1 516
Colombia	60 917	28 480	(25 249)	64 148	55 041	22 767	(5 956)	71 852	12 718	14 501	(1 545)	25 674
Costa Rica	83 406	72 022	(29 981)	125 447	53 913	3 354	(4 081)	53 186	-	-	(259)	(259)
Cuba	14 287	9 438	(4 015)	19 710	47 699	60 295	-	107 995	4 184	1 190	(6 673)	-(1 299)
Dominica	41 963	47 861	-	89 826	1 565	-	-	1 565	-	-	-	-
Dominican Republic	171 822	33 406	(120 721)	84 507	57 214	44 752	(3 126)	98 840	64	-	(64)	-
Ecuador	39 578	22 613	(1 051)	61 140	20 153	-	-	20 153	213	213	(847)	(421)
El Salvador	55 132	10 592	-	65 724	78 830	-	-	95 545	20 077	673	(698)	20 052
Grand Cayman	7 034	23 308	(1 715)	28 527	-	-	(2 032)	-	-	-	-	-
Grenada	7 663	1 310	(19 355)	(10 382)	-	-	-	-	-	-	-	-
Guatemala	48 123	12 721	(1 188)	59 656	-	-	-	-	-	-	-	-
Guyana	134 516	58 141	(39 673)	152 984	-	-	-	-	-	-	-	-
Haiti	72 880	22 045	(74 909)	20 016	26 383	-	-	22 696	204	-	(798)	(594)
Honduras	64 653	17 428	(4 248)	77 833	28 528	26 106	(818)	53 816	-	-	-	-
Jamaica	64 967	17 336	(30 833)	51 470	47 280	1 132	-	48 412	-	-	-	-
Leeward Islands	-	-	(250)	(250)	-	-	-	-	-	-	-	-
Mexico	106 197	71 358	(45 858)	131 697	28 271	348	(318)	28 301	7 192	3 976	(11 259)	(91)
Montserrat	2 000	250	-	2 250	-	-	-	-	-	-	-	-
Nicaragua	26 005	4 606	-	30 611	15 169	-	-	15 169	-	-	-	-
Panama	118 313	40 139	(38 216)	120 236	-	-	-	-	-	-	-	-
Paraguay	76 145	28 381	(1 807)	102 719	-	-	-	-	-	-	-	-
Peru	211 569	98 668	(21 374)	288 863	115 580	3 834	(4 750)	114 664	136	-	(28)	108
St. Kitts - Nevis - Anguilla	6 000	-	-	6 000	-	-	-	-	-	-	-	-
St. Lucia	4 000	-	-	4 000	-	-	-	-	-	-	-	-
St. Vincent	4 128	680	(791)	4 017	-	-	-	-	-	-	-	-
Surinam	876	-	(883)	(7)	2 731	-	-	2 731	-	-	-	-
Trinidad and Tobago	125 527	10 895	(75 975)	60 447	42 436	7 784	(15 600)	34 620	-	-	-	-
Turks and Caicos Islands	4 986	-	(325)	4 661	-	-	-	-	-	-	-	-
Uruguay	56 397	52 306	(14 836)	93 827	13 440	-	-	13 440	91	44	(964)	(827)
Venezuela	118 151	43 579	(30 846)	130 884	111 590	50 196	-	161 786	8 820	1 148	-	9 968
Virgin Islands	30 481	291	-	30 772	-	-	-	-	-	-	-	-
Sub-total	2 637 885	1 004 472	(819 028)	2 823 028	1 646 482	103 098	(86 591)	1 962 989	297 268	80 838	(32 455)	338 650
MIDDLE EAST												
Regional projects	47 521	23 660	(23 133)	48 048	14 023	-	-	14 023	6 453	2 050	-	8 503
Iraq	91 246	70 342	(29 192)	132 396	89 092	-	903	89 995	-	-	-	-
Israel	25 259	29 253	(8 281)	47 231	40 879	8 069	(10 500)	38 448	-	-	(222)	(222)
Jordan	19 044	59 751	(8 638)	70 157	4 835	5 950	(3 281)	7 504	-	-	-	-
Kuwait	1 015	-	(2 110)	(1 095)	29 913	19 763	(369)	7 307	-	-	-	-
Lebanon	53 822	8 295	(407)	61 710	51 451	-	-	51 451	-	-	-	-
People's Democratic Republic of Yemen	68 398	83 567	(16 047)	135 918	39 739	-	-	39 739	-	-	-	-
Saudi Arabia	35 034	13 412	(11 983)	36 463	20 718	-	-	20 718	-	-	-	-
Syrian Arab Republic	145 823	91 732	(37 030)	200 525	4 312	-	-	4 312	5 304	1 835	(6 678)	461
Yemen	56 728	32 155	(16 526)	72 357	22 107	7 725	-	29 832	-	-	-	-
Qatar	-	-	-	-	9 868	-	-	9 868	-	-	-	-
Sub-total	544 890	412 167	(153 347)	803 710	356 937	42 410	(14 150)	385 197	11 757	3 885	(6 900)	8 712
INTERNATIONAL												
Interregional projects	1 195 632	402 390	(295 312)	1 302 710	523 308	108 190	(43 531)	587 967	564 318	34 815	(175 471)	423 662
TOTAL	11 852 433	5 569 759	(4 019 384)	13 402 808	6 230 966	1 990 326	(823 592)	7 397 700	1 589 098	455 693	(484 478)	1 560 313

SCHEDULE 39

Allocations and commitments incurred: United Nations Development Programme (Special Fund) through 31 December 1971

1. Projects administered by the United Nations

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current Year	Total	Liquidated by Prior Years	Current year	Unliquidated	Total	
Afghanistan									
Groundwater investigation		1 457 500	-	1 457 500	1 335 305	(65 976)	-	1 269 329	188 171
Central authority for housing and town planning, Kabul		833 100	46 700	879 800	712 232	58 821	56 918	827 971	51 829
Establishment of a water management department		53 700	1 191 900	1 245 600	83 835	109 993	66 608	260 436	985 164
Integrated development of the Kumar Province rural public works project		-	8 200	8 200	-	10 815	304	11 119	(2 919)
Algeria									
Public administration		-	3 200	3 200	-	842	-	842	2 358
Argentina									
Investigation of porphyry copper type mineralization in the provinces of Mendoza, Neuquén and San Juan		1 364 888	-	1 364 888	1 230 372	-	-	1 230 372	134 516
Improvement of navigation on the Parana River		873 400	-	873 400	56 855	216 878	310 829	613 762	259 638
Water economy, law and administration research and training institute (INELA)		4 100	83 050	87 150	1 672	47 471	30 697	79 840	7 310
Mineral exploration in the northwest region		1 199 100	-	1 199 100	59 396	449 713	171 069	680 196	518 904
Development of the northwest region		422 000	-	422 000	6 437	28 879	42 713	78 029	343 971
Bolivia									
Mining and Metallurgical Research Institute		808 000	-	808 000	760 811	45 140	3 135	809 086	(1 086)
Centre for petroleum development, Santa Cruz		925 200	-	925 200	957 955	31 833	27 708	1 017 496	(92 296)
Survey of the Mutun iron ore and manganese deposits		39 400	-	39 400	10 277	4 442	1 656	16 375	23 025
Groundwater development in the Altiplano		1 323 615	-	1 323 615	652 392	314 517	163 760	1 130 669	192 946
Construction of a port and improvement of navigation on the Paraguay River		-	-	-	3 301	-	-	3 301	(3 301)
Mineral exploration of the Tipuani area		277 700	(16 221)	261 479	262 471	(527)	-	261 944	(465)
Flood control of the Bolivian Rivers of the Amazon Basin		6 200	-	6 200	3 781	-	-	3 781	2 419
Brazil									
Assistance in strengthening the operations research and control system of the National Housing Bank (BNH)		492 500	-	492 500	379 573	80 938	20 347	480 858	11 642
Training of merchant marine personnel		2 000	(2 000)	-	-	-	-	-	-
Burma									
Survey of lead and zinc mining and smelting		562 661	(31 302)	529 359	529 471	-	-	529 471	(112)
Mu River irrigation survey		1 254 250	6 400	1 260 650	1 136 433	1 786	82 193	1 220 412	40 238
Development of the Sittang River Valley		1 966 700	-	1 966 700	502 340	423 818	981 395	1 907 563	59 137
Art and Science University, Rangoon		-	-	-	-	-	-	-	-
Exploration and pilot development of alluvial deposits of tin and tungsten in the south		-	-	-	-	127	41 232	41 359	(41 359)
Burundi									
National School of Administration, Bujumbura		801 500	-	801 500	611 766	127 220	44 820	783 806	17 694
Mineral survey		951 740	-	951 740	585 698	382 009	115 374	1 083 081	(131 341)
National economic development bank, Bujumbura		99 900	238 500	338 400	70 482	105 330	29 486	205 298	133 102
Cameroon									
Statistics training institute		110 300	255 100	365 400	90 655	122 867	50 910	264 432	100 968
Strengthening of geological services and research on raw materials for industry		1 600	(1 600)	-	1 324	-	-	1 324	(1 324)
Groundwater investigation and pilot development		-	45 900	45 900	-	4 627	2 833	7 460	38 440
Central African Republic									
Investigation of limestone deposits at Fatima		90 600	145 916	236 516	58 913	58 280	15 297	132 490	104 026
Ceylon									
Institute of surveying and mapping, Diyatalawa		559 100	-	559 100	514 775	72 501	13 641	600 917	(41 817)
National economic programme and planning		1 749 800	-	1 749 800	942 749	392 689	116 489	1 451 927	297 873

SCHEDULE 29 (continued)

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Liquidated by disbursements	Current year	Unliquidated	Total	
		\$	\$	\$	\$	\$	\$	\$	\$
Chile									
	Survey for geothermal development in northern Chile	1 534 600	65 697	1 600 297	417 229	421 676	274 706	1 173 611	426 686
	Detailed mineral investigation of selected areas in Atacama and Coquimbo provinces	1 898 909	-	1 898 909	1 328 934	632 663	21 461	1 983 058	(84 149)
	Water resources development in the Norte Grande	173 950	810 419	984 369	21 133	148 422	22 176	191 731	792 638
	Offshore exploration for petroleum	206 400	1 104 014	1 310 414	150 449	1 006 121	135 461	1 292 031	18 383
China									
	Urban planning and housing development	657 875	88 025	745 900	630 072	80 971	29 014	740 077	5 823
	The preparation of a training and research programme in community development	91 000	274 200	365 200	42 437	163 112	55 034	260 583	104 617
Colombia									
	Development of the Choco Valleys: Phase I - Surveying and mapping	288 400	62 005	350 405	113 102	120 754	39 156	273 012	77 393
	Programme of General and Financial Administration, ESAP, Bogota (Phase II)	422 500	-	422 500	45 631	158 132	53 663	257 426	165 074
Costa Rica									
	Groundwater surveys in three selected areas	825 140	127 471	952 611	656 209	156 235	47 124	859 628	92 983
Czechoslovakia									
	Computer research centre, Bratislava	1 696 600	-	1 696 600	1 407 260	158 053	41 808	1 607 121	89 479
Dahomey									
	Strengthening of the geological and mining service	447 900	-	447 900	139 876	145 351	69 258	354 485	93 415
Dominican Republic									
	Public Administration	-	499 700	499 700	-	71 640	28 626	100 266	399 434
Ecuador									
	Survey of metallic and non-metallic minerals (Phase II)	698 390	111 539	809 929	416 085	306 938	23 171	746 194	64 735
Egypt									
	Assessment of the mineral potential of the Assuan Region	1 882 789	-	1 882 789	1 291 591	248 125	45 255	1 591 971	290 818
	Integrated development and settlement of new lands irrigated by the high dam waters	99 900	846 997	946 897	1 428	90 727	72 121	164 276	782 621
El Salvador									
	Groundwater survey of the metropolitan area of San Salvador	738 345	-	738 345	522 564	145 377	34 520	702 421	35 924
	Survey of geothermal resources	1 121 950	-	1 121 950	1 551 324	(418 128)	-	1 133 196	(11 186)
	Assessment of mineral deposits in the north	803 800	-	803 800	800 288	11 426	5 687	817 401	(13 601)
	Survey of geothermal resources (Phase II)	861 500	213 450	1 074 950	349 065	636 871	76 808	1 062 744	12 206
Ethiopia									
	Development planning	-	-	-	1 589	-	-	1 589	(1 589)
	Mineral survey in two selected areas	1 447 997	(27 300)	1 420 697	1 192 155	192 736	38 047	1 422 938	(2 211)
	Investigation of geothermal resources for power development	171 500	-	171 500	68 796	165 802	5 358	239 956	(68 456)
Fiji									
	Survey of the transport system	571 800	2 200	574 000	510 013	66 355	10 167	586 535	(12 535)
Gabon									
	Mineral exploration in Eastern Gabon	129 700	465 161	594 861	37 714	188 538	180 860	407 112	187 749
Greece									
	Power development planning	922 900	-	922 900	447 835	350 347	65 819	864 001	58 899
Guatemala									
	Mineral surveys in two selected zones	1 095 856	-	1 095 856	1 041 385	55 635	13 699	1 110 679	(14 823)

SCHEDULE 39 (continued)

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Liquidated by disbursements		Unliquidated	Total	
		\$	\$	\$	Prior years	Current year			
Guinea									
National mineral and geological centre, Conakry		1 067 039	-	1 067 039	452 196	277 319	103 832	833 347	233 692
Preliminary investigation of Mount Nimba iron-ore deposits		867 500	-	867 500	333 542	447 626	21 302	802 470	65 030
Central accounting pool for state enterprises		41 700	-	41 700	3 671	4 150	1 170	8 991	32 709
Guyana									
Mineral survey (Phase II)		934 000	2 600	936 000	832 357	55 387	25 977	913 721	22 279
Haiti									
Electrification programming		-	700	700	-	435	10 553	10 968	(10 268)
Honduras									
Investigation of mineral resources in selected areas		523 900	76 281	600 181	291 079	229 779	51 598	572 456	27 725
India									
Mineral surveys - Uttar Pradesh		31 000	226 800	257 800	500	43 655	62 031	106 186	151 614
Survey of potential hydropower sites		2 351 100	(17 076)	2 334 024	2 329 263	-	2 329 263	4 761	(6 381)
Cavitation research centre, Poona		555 600	78 125	633 725	599 898	30 743	9 465	640 106	(96 003)
Assistance to the survey of India for pre-investment surveying, mapping and training		1 462 200	103 700	1 565 900	1 431 431	179 308	51 174	1 661 913	58 393
Groundwater project in Rajasthan		870 000	-	870 000	774 452	25 603	11 552	811 607	13 463
Groundwater investigations in Madras State		989 200	-	989 200	972 970	2 385	382	975 737	(19 243)
Institute for petroleum exploration, Dehra Dun (Phase II)		991 800	-	991 800	946 389	5 195	59 459	1 011 043	40 411
Mineral development in Madras State		949 800	74 400	1 024 200	838 448	118 555	26 746	983 749	(54 979)
Groundwater investigations in Madras State (Phase II)		699 500	-	699 500	495 879	179 268	79 332	754 479	(1 020)
Housing and building construction and land development		-	-	-	-	-	1 020	1 020	37 817
Coastal engineering research centre and development of hydraulic instrumentation		36 000	16 000	52 000	3 054	2 270	8 859	14 183	(112 197)
Groundwater surveys in Rajasthan and Gujrat		-	250 000	250 000	-	211 537	150 660	362 197	118 847
Assistance to the survey of India for pre-investment surveying, mapping and training (Phase II)		-	330 000	330 000	-	105 272	75 881	181 153	
Indonesia									
Offshore exploration for tin and tin ore dressing research		1 019 047	-	1 019 047	398 791	294 907	104 634	798 332	220 715
Institute of Hydraulic Engineering		48 700	1 554 800	1 603 500	29 916	229 770	164 043	423 729	1 179 771
Iran									
Geological survey institute		4 086 521	-	4 086 521	3 937 770	-	-	3 937 770	148 751
Public service reform and training		1 488 000	18 900	1 506 900	966 496	355 248	138 466	1 460 210	46 690
Geological survey institute (Phase II)		791 500	(44 200)	747 300	534 920	122 589	13 054	670 563	76 737
Iraq									
Assistance in development planning and execution		635 700	95 500	731 200	511 946	165 294	39 784	717 024	14 176
Building research centre, Baghdad		513 900	-	513 900	196 649	116 517	61 135	374 301	139 599
Ireland									
National institute for physical planning and construction research		657 000	(17 923)	639 077	618 670	23 891	188	642 749	(3 672)
Israel									
Electrodialysis pilot plant, Mashabei Sade		658 800	-	658 800	379 217	138 409	95 445	613 071	45 729
Ivory Coast									
Mineral survey in the southwest (Phase II)		929 779	-	929 779	404 447	344 580	53 300	802 327	127 452
Assistance to the geographic institute of the Ivory Coast		541 000	100	541 100	200 824	132 034	76 385	409 243	131 857
Assistance to the Bandama Valley Authority (AVB) in its construction programme		-	638 400	638 400	-	224 167	355 786	579 953	58 447
Kossou Dam		2 500	-	2 500	2 500	-	-	2 500	-
Jamaica									
Assistance to the survey department of Jamaica		554 700	-	554 700	468 441	58 090	31 138	557 669	(2 969)
Assistance in physical development planning		451 900	-	451 900	295 545	134 694	35 894	466 133	(14 233)

SCHEDULE 39 (continued)

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Prior years	Current year	Unliquidated	Total	
		\$	\$	\$					
Jordan									
	Establishment of a mineral exploration unit	479 000	-	479 000	407 826	15 365	3 736	425 927	52 073
	Jordan Housing Corporation	408 600	420 000	828 600	134 889	135 313	109 824	380 025	448 574
	Phosphate exploration and beneficiation studies	405 700	321 300	727 000	50 648	380 849	64 522	496 019	230 981
Kenya									
	Investigation of geothermal power in the Rift Valley	100 000	121 400	221 400	26 848	149 188	108 851	284 887	(63 487)
Khmer Republic									
	Strengthening of the directorate of electric power	773 500	-	773 500	694 869	28 955	17 219	741 043	32 457
	Statistics and applied economics	900	-	900	-480	-	246	725	174
Kuwait									
	Kuwait Institute of Economic and Social Planning in the Middle East	757 100	(37 800)	719 300	548 760	120 519	41 242	710 521	8 779
	Water Resources Centre, Kuwait City	512 900	-	512 900	208 186	86 131	69 562	363 879	149 021
Lesotho									
	Exploration for diamonds	-	68 600	68 600	-	71 551	187 444	258 995	(190 395)
Liberia									
	Assistance to the Department of Planning and Economic Affairs, Monrovia	1 789 200	-	1 789 200	1 644 553	28 180	67 547	1 740 280	48 920
	Mineral survey in the central and western regions	958 700	-	958 700	361 368	254 777	214 491	830 636	128 064
	Assistance to the National Housing Authority	109 500	218 800	328 300	47 597	110 218	66 865	224 680	103 620
Libyan Arab Republic									
	National Institute of Public Administration, Tripoli	1 369 800	35 000	1 404 800	926 871	243 362	48 838	1 319 091	85 709
	Assistance in the strengthening of the research and design aspects of housing development	-	2 800	2 800	-	3 158	10 542	13 700	(10 900)
Madagascar									
	Preparation of a power development programme and related training activities	526 800	-	526 800	299 495	103 656	35 785	438 936	87 864
	Study of ports of the northwest and at Maroantsetra	559 400	141 300	700 700	24 665	392 157	271 557	688 379	12 321
Malawi									
	Airborne geophysical survey	200 000	(51 700)	148 300	-	153 528	44 964	198 492	(50 192)
Malaysia									
	Department of Statistics	221 200	193 500	414 700	87 943	175 180	87 636	350 759	63 941
Mali									
	Mineral survey in the western region	127 300	(23 650)	103 650	11 933	102 401	40 242	154 576	(50 926)
	Strengthening government services for groundwater exploration and development	862 400	120 727	983 127	420 922	182 245	70 161	673 328	309 799
	Investigation of the Selingue Dam site on the Sankarani River	-	439 600	439 600	-	153 554	137 955	289 509	150 091
	Administrative reform	-	201 300	201 300	-	201 601	75 696	277 297	(75 997)
Mauritania									
	Strengthening of the groundwater service	872 000	160 000	1 032 000	432 045	216 209	58 874	707 128	324 872
	Strengthening of the geological service and mineral exploration	325 745	-	325 745	21 596	41 794	66 065	129 455	196 290
	Assistance in economic planning	-	529 200	529 200	-	77 882	446 500	524 382	4 818
Mexico									
	Regional development of the Lerma zone	1 031 000	-	1 031 000	191 174	181 037	145 385	517 596	513 404

SCHEDULE 39 (continued)

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Liquidated by disbursements Prior years	Current year	Unliquidated	Total	
		\$	\$	\$	\$	\$	\$	\$	\$
Mongolia	Establishment of a computer centre	-	3 800	3 800	-	7 194	-	7 194	(3 394)
Morocco	Institute of Statistics and Applied Economics, Rabat	1 028 300	69 770	1 098 070	730 650	213 510	123 751	1 067 911	30 159
	Potash exploration in the Khemisset Basin	1 325 830	227 141	1 552 971	1 165 339	83 973	29 407	1 278 719	274 252
	Integrated regional development	-	-	-	117	-	-	117	(117)
	Mineral survey in the Anti-Atlas	1 600	1 121 422	1 123 022	1 545	192 724	166 141	360 410	762 612
Nepal	Road feasibility studies	980 723	75 000	1 055 723	280 900	477 900	182 625	941 425	114 298
	Establishment of a topographical survey branch	1 500	-	1 500	-	1 413	154	1 567	(67)
Nicaragua	Groundwater investigation in the Central Pacific Coastal Region (Chinaniega Area)	653 600	-	653 600	357 982	150 281	34 875	543 138	110 462
Niger	National School of Administration, Niamey	738 000	-	738 000	719 651	13 144	5 387	737 182	818
	Mineral exploration in two areas	1 342 230	-	1 342 230	1 151 531	(60 268)	23 688	1 114 951	227 279
	National School of Administration, Niamey (Phase II)	-	282 250	282 250	7 063	238 072	322 564	567 699	(285 449)
	Mineral exploration in two areas (Phase II)	-	617 450	617 450	-	425 432	124 788	550 220	67 230
	Town planning	-	14 700	14 700	-	19 595	57 562	77 157	(62 457)
Pakistan	Mineral survey	1 758 500	-	1 758 500	1 681 921	20	-	1 681 941	76 559
	Strengthening of the Dacca branch of the survey of Pakistan	716 300	-	716 300	722 453	11 806	127	734 386	(18 086)
	Location and planning of cities in East Pakistan	996 500	-	996 500	256 963	93 430	23 044	373 437	623 063
	Master plan for the metropolitan area of Karachi	1 088 400	-	1 088 400	147 947	388 028	490 961	1 026 996	61 404
	Strengthening the Planning Department of East Pakistan	-	3 600	3 600	-	3 742	-	3 742	(142)
Panama	Mineral survey (Phase II)	865 700	-	865 700	451 572	352 054	51 239	854 865	10 835
	Training and advisory services for rural and community development and land reform	-	720 600	720 600	-	4 160	3 470	7 630	712 970
Paraguay	Navigation study of the Paraguay River south of Asunción	744 100	20 000	764 100	290 094	249 624	91 154	630 872	133 228
	Investigation of groundwater resources in central and northwestern Chaco	930 700	-	930 700	493 841	130 588	64 048	688 477	242 223
People's Democratic Republic of Yemen	Road construction and maintenance training	-	790 300	790 300	2 234	32 631	348 453	383 318	406 982
People's Republic of the Congo	National youth training and rural settlement	-	-	-	(24)	-	-	(24)	24
	Assistance to the Public Administration School (EPA)	5 000	-	5 000	963	213	-	1 176	3 824
Peru	Experimental housing project, Lima	1 216 900	-	1 216 900	439 929	420 880	153 495	1 014 304	202 596
	Higher School of Public Administration, Lima	965 500	-	965 500	49 050	155 220	86 184	290 454	675 046
	Urban planning for the reconstruction of Chimbote	84 500	70 000	154 500	25 709	241 865	182 416	449 990	(295 490)
Philippines	Survey of coal resources in Mindanao	525 500	77 300	602 800	528 458	39 935	7 161	575 554	27 246
	Feasibility survey for the hydraulic control of the Laguna de Bay complex and related developmental activities	700 500	123 000	823 500	742 962	61 634	3 764	802 300	15 200
	Institute of Planning of the University of Philippines	553 600	-	553 600	247 541	194 447	73 150	515 138	32 462

SCHEDULE 39 (continued)

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Liquidated by disbursements Prior years	Current year	Unliquidated	Total	
		\$	\$	\$	\$	\$	\$	\$	\$
Poland									
	Sub-surface exploration for potassium salts	1 151 368	-	1 151 368	1 109 349	22 359	10 670	1 142 378	8 990
	Planning the comprehensive development of the Vistula River System	875 100	160 900	1 036 000	472 536	316 938	150 522	939 996	96 004
Republic of Korea									
	Regional physical planning	559 900	-	559 900	305 508	199 722	35 491	540 721	19 179
	Assistance in development of regional planning	-	-	-	-	130	-	130	(130)
Romania									
	Romanian National School of Administration	-	4 100	4 100	-	3 047	464	3 511	569
Rwanda									
	Mineral survey	204 800	923 100	1 127 900	304 563	301 251	76 178	681 992	445 908
Saudi Arabia									
	Centre for Training and Applied Research in Community Development	735 000	-	735 000	21 833	54 531	104 750	181 114	553 886
	Comprehensive regional plan for the Haj Region	5 700	(5 700)	-	5 390	-	-	5 390	(5 390)
	Regional and national physical planning	34 300	-	34 300	-	5 785	-	5 785	28 515
Senegal									
	Mineral resources survey (Phase II)	593 057	-	593 057	601 312	71	615	601 998	(8 941)
	Bureau of Organization and Methods	216 100	-	216 100	108 660	90 651	11 755	211 066	5 034
	Investigation of copper mineralization at Jabou	165 700	59 400	225 100	131 337	119 916	15 852	267 105	(42 005)
	Bureau of Organization and Methods (Phase II)	-	141 500	141 500	-	78 547	102 736	181 283	(39 783)
Sierra Leone									
	Strengthening of the Sierra Leone Electricity Corporation	538 200	(6 100)	532 100	134 523	238 783	63 577	436 883	95 217
	Assistance in development planning	35 900	870 000	905 900	29 893	102 764	81 951	214 608	691 292
Singapore									
	Assistance in urban renewal and development	1 639 000	5 000	1 644 000	1 199 302	239 674	159 193	1 598 169	45 831
Somalia									
	Institute of Public Administration, Mogadiscio	1 191 300	-	1 191 300	1 213 864	8 966	9 965	1 232 795	(41 495)
	Mineral and groundwater survey (Phase II)	1 296 760	165 519	1 462 279	973 971	533 765	66 371	1 574 107	(111 828)
	Institute of Public Administration, Mogadiscio (Phase II)	1 190 200	-	1 190 200	99 680	299 455	210 941	610 076	580 124
	Institute of Development, Administration and Management	-	-	-	-	317	375	692	(692)
	Mineral and Groundwater Survey (Phase III)	-	-	-	-	4 015	27 991	32 006	(32 006)
Sudan									
	Mineral survey in three selected areas	1 574 429	296 444	1 870 873	1 656 276	271 537	34 685	1 962 498	(91 625)
	Strengthening the Topographical Survey Division	256 000	825 667	1 081 667	35 792	240 370	121 096	377 258	704 409
Swaziland									
	Aerial geophysical survey	502 600	-	502 600	437 430	25 894	14 664	478 038	24 562
Syria									
	Planning Institute for Economic and Social Development, Damascus	689 200	42 600	731 800	560 709	107 410	46 200	714 319	17 481
	Centre for housing and construction, Damascus	77 000	537 800	614 800	45 260	89 417	63 363	198 040	416 760
Thailand									
	Development of the northern region	342 900	-	342 900	93 693	188 811	24 862	307 366	35 534
Togo									
	Survey of groundwater and mineral resources	1 271 100	-	1 271 100	1 297 092	28 241	12 077	1 337 410	(66 310)
	Building Construction Centre, Caccavelli	1 068 400	(29 906)	1 038 494	556 229	194 038	142 670	892 937	145 557
	Groundwater exploration in the coastal region	174 400	70 300	244 700	66 635	60 934	13 737	141 306	103 394
Trinidad and Tobago									
	Seismic survey in the marine area between Trinidad and Tobago	546 000	-	546 000	515 434	-	1 277	516 711	29 289
Tunisia									
	Intensification of groundwater exploration in northern and central Tunisia	287 900	-	287 900	90 352	68 252	19 639	178 243	109 657
	Survey of the Gafsa Basin phosphate industry	5 200	31 000	36 200	4 661	2 264	-	6 925	29 275

SCHEDULE 39 (continued)

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Liquidated by Prior years	disbursements Current year	Unliquidated	Total	
		\$	\$	\$	\$	\$	\$	\$	
Turkey									
	Geothermal energy survey of Western Anatolia	977 600	202 100	1 179 700	945 344	182 163	18 935	1 146 442	33 258
	Mineral exploration in two areas	938 800	-	938 800	386 902	346 587	171 526	905 015	33 785
	Establishment of a petroleum research laboratory	-	1 500	1 500	-	1 183	306	1 489	11
Uganda									
	Rural development and refugee settlement	-	-	-	1 857	(1,857)	-	-	-
	Institute of Statistics and Applied Economics	290 000	673 200	963 200	154 707	161 020	63 135	378 862	584 338
United Kingdom of Great Britain and Northern Ireland (Solomon Islands)									
	Aerial geophysical surveys	935 900	-	935 900	898 159	-	-	898 159	37 741
Upper Volta									
	Mineral and groundwater surveys	1 241 800	-	1 241 800	1 255 934	-	-	1 255 934	(14 134)
	Feasibility surveys for mineral development in the northeast and associated transport factors	1 312 345	-	1 312 345	1 147 288	60 081	6 557	1 213 926	98 419
	Hydrological and railway studies in connexion with mineral development in the northeast	1 052 790	-	1 052 790	650 701	224 960	75 085	950 746	122 044
	Mineral exploration in the north	-	374 500	374 500	2 099	326 205	102 525	430 829	(56 329)
Uruguay									
	Public service training	629 400	-	629 400	52 568	150 537	50 793	253 898	375 502
Venezuela									
	Urban research and planning	691 300	(21 900)	669 400	180 202	127 305	52 952	360 459	308 941
	National Centre for Training and Applied Research in Community Development	699 525	1 200	700 725	456 357	117 830	38 656	622 843	77 882
	Mineral Survey	900	(900)	-	1 274	-	-	1 274	(1 274)
	Municipal administration and development	632 200	-	632 200	225 836	225 104	112 468	563 408	68 692
Yemen									
	Mineral survey	4 100	(4 100)	-	3 725	-	-	3 725	(3 725)
Yugoslavia									
	Studies on the regulation and control of the Vardar River	1 381 800	-	1 381 800	1 352 954	239 154	1 882	1 593 990	(212 190)
	Regulation and management of the Sava River	982 956	214 447	1 197 403	880 193	81 385	38 366	999 944	197 459
	Physical development plan for the South Adriatic Region	1 233 500	-	1 233 500	1 181 719	20 508	16 066	1 218 293	15 207
	Physical development plan for the Northern Adriatic Region	295 800	58 200	354 000	102 275	184 991	20 639	307 905	46 095
Zaire									
	Mineral resources survey in the Bas-Congo	1 464 140	-	1 464 140	324 672	500 267	94 032	918 971	545 169
Zambia									
	Detailed mineral exploration west of Broken Hill	693 480	-	693 480	492 480	129 339	22 665	644 484	48 996
Regional									
Africa									
	African Institute for Economic Development and Planning, Dakar (Phase II)	-	715 000	715 000	257 154	1 030 921	177	1 288 252	(573 252)
	Electric power development survey	677 300	-	677 300	599 422	15 549	30 020	644 991	32 309
	Feasibility survey for the regulation of the Senegal River	1 017 500	-	1 017 500	948 518	896	9 724	959 138	58 362
	Feasibility study for the diversion of the Logone River floods	364 300	-	364 300	353 768	323	682	354 773	9 527
	Design of a system of water management in the upper Senegal River catchment	1 329 600	-	1 329 600	971 742	68 690	56 393	1 096 825	232 775
	African Development Bank: Pre-investment Unit	2 696 500	2 055	2 698 555	1 628 805	651 681	356 241	2 636 727	61 838
	Trans-Saharan road study	221 000	-	221 000	225 291	898	-	226 189	(5 189)
	Navigability and port studies on the Senegal River	1 210 500	-	1 210 500	515 803	370 261	123 177	1 009 241	201 259
	East African railways and harbours training and development	1 272 600	-	1 272 600	441 833	424 214	284 681	1 150 728	121 872
	Senegal River Basin development: mineral exploration	9 295	(9 295)	-	6 483	-	-	6 483	(6 483)
	Hydrological and topographical studies of the Gambia River Basin	88 150	377 624	465 774	45 835	47 060	8 460	101 355	364 419
	Planning the development of the Kagera River Basin	-	247 700	247 700	-	68 901	100 702	169 603	78 097

SCHEDULE 39 (continued)

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Prior years	Current year	Unliquidated	Total	
		\$	\$	\$	\$	\$	\$	\$	\$
African Training and Research Centre in Administration for Development, Tangiers		-	339 700	339 700	-	8 691	1 389	10 080	329 620
Technical studies of the Trans-Saharan road		-	-	-	-	9 593	-	9 593	(9 593)
The Americas									
Latin American Demographic Centre (CELADE)		1 879 000	1 454 300	3 333 300	1 550 987	439 745	6 410	1 997 142	1 336 158
Central American Institute of Public Administration, San José		648 880	658 228	1 307 108	616 308	116 439	48 854	781 601	525 507
Latin American Institute for Economic and Social Planning, Santiago (Phase II)		4 759 868	-	4 759 868	4 194 967	613 093	-	4 808 060	(48 192)
Assistance in physical planning		-	116 100	116 100	-	12 009	30 060	42 069	74 031
Latin American Institute for Economic and Social Planning, Santiago (Phase III)		-	3 813 500	3 813 500	-	667 502	-	667 502	3 145 998
Asia and the Far East									
Survey of minerals and mineral-processing industries in the Lower Mekong River Basin		972 100	-	972 100	942 295	-	-	942 295	29 805
Asian Institute for Economic Development and Planning		3 558 420	(62 379)	3 496 041	3 508 091	-	-	3 508 091	(12 050)
Asian Institute for Economic Development and Planning, Bangkok (Phase II)		3 156 796	-	3 156 796	797 603	809 125	54 868	1 661 596	1 495 200
Institutional support to the Committee for Co-ordination of Investigations of the Lower Mekong Basin		2 855 945	-	2 855 945	2 864 118	-	-	2 864 118	(8 173)
Institutional support for the Asian Highway		1 329 400	-	1 329 400	697 284	243 428	23 341	964 053	365 347
Institutional support to the Committee for Co-ordination of Investigations of the Lower Mekong Basin (Phase II)		2 805 200	-	2 805 200	2 727 608	23 464	12 112	2 763 184	42 016
Asian Statistical Institute, Tokyo		2 290 333	-	2 290 333	255 655	402 140	181 153	838 948	1 451 385
Asian Centre for Development Administration		-	12 300	12 300	-	10 949	-	10 949	1 351
Institutional support to the Committee for Co-ordination of Joint Prospecting for mineral resources in Asian offshore areas		-	-	-	-	6 890	6 679	13 569	(13 569)
Institutional support to the Mekong Committee (Phase II)		-	2 447 585	2 447 585	-	1 031 242	38 689	1 069 931	1 377 654
Europe									
Integrated development of the Vardar/Axios River Basin		-	286 300	286 300	-	38 471	45 725	84 196	202 104
Interregional									
Regional centre for training in trade promotion and export marketing		-	-	-	-	1 106	-	1 106	(1 106)
Global									
Research on social and economic implications of large-scale introduction of new varieties of food grains		-	354 400	354 400	-	89 474	30 783	120 257	234 143
	For projects	157 212 306	33 421 537	190 633 843	107 930 905	34 674 086	14 829 730	157 434 721	33 199 122
	For overhead	14 682 678	3 277 675	17 960 353	12 400 844	3 331 211	2 228 298	17 960 353	-
		171 894 984	36 699 212	208 594 196	120 331 749	38 005 297	17 058 028	175 395 074	33 199 122

SCHEDULE 39 (continued)

Country and description	Completed projects	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Liquidated by Prior years	disbursements Current year	Unliquidated	Total	
Afghanistan									
	Survey of a direct road from Kabul to Herat	771 610	(84 823)	686 787	573 595	113 192	-	686 787	-
Argentina									
	Groundwater research in the north-west	1 248 879	(33 482)	1 215 397	1 199 777	15 620	-	1 215 397	-
Chile									
	Mineral resources survey of the province of Coquimbo	882 761	2 857	885 618	885 618	-	-	885 618	-
China									
	Comprehensive hydraulic development survey of the Choshui and Wu Basins	336 100	(3 322)	332 778	332 753	25	-	332 778	-
	National Maritime Development Institute, Taipei	1 407 505	13 827	1 421 332	1 420 322	1 010	-	1 421 332	-
Colombia									
	Institute of General Administration, Bogota	618 450	(3 233)	615 217	607 151	8 066	-	615 217	-
Costa Rica									
	Mineral survey in the north-west	139 800	(64 660)	75 140	75 139	1	-	75 140	-
Cyprus									
	Survey of groundwater and mineral resources	1 482 400	(355)	1 482 045	1 482 045	-	-	1 482 045	-
Ecuador									
	Surveys of metallic and non-metallic minerals	1 283 673	(29 328)	1 254 345	1 273 992	(19 647)	-	1 254 345	-
Guyana									
	Power development survey	789 500	(145 580)	643 920	641 708	2 212	-	643 920	-
Ivory Coast									
	Mineral survey in the south-west	1 248 478	(45 665)	1 202 813	1 202 782	(169)	-	1 202 613	-
Kenya									
	Mineral resources survey in Western Kenya	789 309	4 389	793 698	792 515	1 183	-	793 698	-
Lebanon									
	Groundwater Survey	1 451 200	(47 725)	1 403 475	1 397 574	5 901	-	1 403 475	-
Madagascar									
	Surveys of the mineral and groundwater resources of southern Madagascar	1 383 770	(55 728)	1 328 042	1 276 350	51 692	-	1 328 042	-
Nepal									
	Hydro-electric development of the Karnali River	1 181 479	(12 500)	1 168 979	1 168 980	(1)	-	1 168 979	-
Nigeria									
	Aeromagnetic survey of minerals in the north-west	355 845	-	355 845	355 846	(1)	-	355 845	-
People's Republic of the Congo									
	Mineral exploration in the south-west	899 000	(18 975)	880 025	878 248	1 777	-	880 025	-
Senegal									
	Mineral survey	1 048 100	(63 499)	984 601	984 601	-	-	984 601	-
Somalia									
	Mineral and groundwater survey	1 030 693	(12 531)	1 018 072	1 018 071	1	-	1 018 072	-
Tunisia									
	Mineral investigation of the Foussana Basin	1 121 948	(43 982)	1 077 966	1 073 304	4 662	-	1 077 966	-
United Republic of Tanzania									
	Mineral exploration of the Lake Victoria goldfield	590 400	(133 415)	456 985	456 985	-	-	456 985	-
Regional									
Africa									
	African Institute for Economic Development and Planning	5 244 305	(108 980)	5 135 325	5 126 952	8 373	-	5 135 325	-
The Americas									
	Latin American Institute for Economic and Social Planning, Santiago	470 030	-	470 030	470 030	-	-	470 030	-
	For projects	26 275 145	(886 910)	25 388 235	25 194 338	193 897	-	25 388 235	-
	For overhead	2 016 680	101 920	2 118 600	2 016 630	101 920	-	2 118 600	-
		28 291 825	(784 990)	27 506 835	27 211 013	295 817	-	27 506 835	-
	Total, for projects	183 487 451	32 534 627	216 022 078	133 125 243	34 867 983	14 829 730	182 822 956	33 199 122
	Total, for overhead (schedule 28)	16 699 358	3 379 595	20 078 953	14 417 524	3 433 131	2 221 298	20 078 953	-
		200 186 809	35 914 222	236 101 031	147 542 767	38 301 114	17 051 028	202 901 909	33 199 122

SCHEDULE 39 (continued)

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Liquidated by disbursements Prior years	Current year	Unliquidated	Total	
2. Projects administered by the United Nations Industrial Development Organization									
Algeria									
	Industrial and marketing surveys on petroleum derivatives and natural gas	780 500	-	780 500	759 596	65 000	-	824 596	(44 096)
	Centre for Industrial and Technological Studies	739 400	4 400	743 800	212 636	212 689	85 556	510 881	232 919
Bolivia									
	Experimental production plant for asbestos processing, Cochabamba	483 800	146 200	630 000	82 140	158 074	274 289	514 403	115 597
Brazil									
	Industrial Development Centre, Feira de Santana	81 100	517 700	598 800	17 731	227 028	189 671	434 430	164 370
	Standardization	-	1 100	1 100	-	955	-	955	145
Bulgaria									
	Research Institute for Instrument Design, Sofia	52 600	217 400	270 000	3 543	110 801	73 128	187 472	82 528
Cameroon									
	Pilot programme in maintenance and repair	33 700	214 000	247 700	10 506	94 151	61 706	186 363	61 337
Ceylon									
	Feasibility study of electrometallurgical processing of ilmenite concentrates	-	1 300	1 300	-	1 694	-	1 694	(394)
Chad									
	Vegetable oil technologist	3 600	10 400	14 000	3 648	9 431	-	13 079	921
Chile									
	Metalworking Industry Testing Centre, Santiago	531 100	-	531 100	58 665	205 179	61 607	325 451	205 649
	Mineral and Metallurgical Research Centre	-	685 000	685 000	-	63 948	28 226	92 174	592 826
China									
	Union Industrial Research Institute, Hsinchu	-	6 200	6 200	-	5 045	-	5 045	1 155
	Assistance to electronics industry	4 700	700	5 400	4 620	697	-	5 317	83
	Foundry and forge shop - Rationalization and Modernization	-	11 800	11 800	-	12 660	-	12 660	(860)
Colombia									
	Institute for Technological Research, Bogotá (Phase II)	692 400	-	692 400	405 648	187 714	40 580	633 942	58 458
Cuba									
	Research Centre for the Utilization of Sugar Cane Bagasse	-	3 200	3 200	-	1 701	-	1 701	1 499
	Exploratory mission on sugar industry development	-	4 600	4 600	-	7 394	-	7 394	(2 794)
Cyprus									
	Preparation of call for tenders, evaluation of offers and final reception for an integrated wooden processing plant	3 000	10 000	13 000	1 219	10 079	-	11 298	1 702
Dahomey									
	Establishment of a shipyard for the repair, maintenance and construction of fishing boats and other vessels	-	25 200	25 200	-	25 521	-	25 521	(321)
	Vegetable oil technologist	-	6 300	6 300	-	6 175	-	6 175	125
Ecuador									
	Applied Research Department, National Polytechnic School (Phase II)	-	1 400	1 400	-	1 461	-	1 461	(61)
Egypt									
	Engineering and Industrial Design Development Centre, Nasser City	885 900	79 500	965 400	386 220	254 186	131 619	772 025	193 375
	Demonstration pesticide production plant, based on chlorine and bromine resources	949 500	-	949 500	15 017	-	-	15 017	934 483
	Textile Quality Control Centre, Alexandria	31 200	640 500	671 700	23 039	55 405	37 416	115 860	555 840
	Central Metallurgical Research and Development Institute	-	12 000	12 000	-	564	-	564	11 436
Ethiopia									
	Study on soluble coffee	2 400	-	2 400	2 383	-	-	2 383	17

SCHEDULE 39 (continued)

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Liquidated by disbursements Prior years	Current year	Unliquidated	Total	
Fiji	Centre for Leather Training, Development and Promotion	-	125 200	125 200	-	20 993	7 388	28 381	96 819
Gabon	Preparatory study for the creation of a maintenance and repair workshop	-	13 500	13 500	-	13 625	-	13 625	(125)
Ghana	Assistance to Ghana Industrial Holding Corporation	768 150	(76 850)	711 300	144 533	416 627	146 503	707 663	3 637
Greece	Industrial area and industrial estate, near Salonika	32 400	608 600	641 000	827	176 609	128 761	306 197	334 803
Honduras	Exploratory mission to the pesticide industry	2 200	300	2 500	1 666	321	-	1 987	513
Iceland	Development of export-oriented industries	300	(300)	-	427	(427)	-	-	-
	Development of metallurgical and chemical industries	300	(300)	-	427	(427)	-	-	-
India	Design Centre for Electrical Measuring Instruments	750 500	-	750 500	213 049	250 431	127 210	590 690	159 810
	Establishment of a demonstration plant for the production of synthetic fibres	-	5 100	5 100	-	1 913	143	2 056	3 044
	National Metallurgical Laboratory, Jamshedpur	-	605 300	605 300	-	11 878	21 055	32 933	572 367
Indonesia	Textile industry rehabilitation and development programme, Bandung	1 900	234 900	236 800	1 726	141 644	65 127	208 497	28 303
	Industrial advisory team	3 000	4 000	7 000	3 488	-	-	3 488	3 512
Iran	Establishment of an industrial estate	748 700	203 339	952 039	719 837	245 867	105 703	1 071 407	(119 318)
	Research Centre for Industrial Trade Development	954 000	11 800	965 800	566 326	247 447	224 892	1 038 665	(72 865)
	Institute of Standards and Industrial Research, Karaj	43 400	814 200	857 600	40 624	41 292	17 952	99 868	757 732
	Pilot plant scale test on direct reduction	200	13 600	13 800	188	17 848	-	18 036	(4 236)
	Lead and zinc production expert	-	13 000	13 000	-	12 465	-	12 465	535
Iraq	Iron and ste. l mission	1 000	-	1 000	628	-	-	628	372
	Exploratory mission on maintenance and repair facilities, services and needs	6 900	5 300	12 200	6 802	5 345	-	12 147	53
Israel	Industrial Research Centre	1 151 800	45 000	1 196 800	632 308	72 711	32 897	737 916	458 884
Ivory Coast	Assistance to Industrial Development Bureau	431 600	-	431 600	6 116	75 172	47 915	127 203	302 397
Jamaica	Repair and maintenance training and demonstration unit	-	8 000	8 000	-	6 593	19 390	25 983	(17 983)
Jordan	Centre for Industrial Development, Amman	1 038 800	-	1 038 800	702 136	101 458	129 837	933 431	105 369
Kenya	Industrial Centre and Promotion Centre, Nairobi	43 800	422 400	466 200	29 730	144 217	128 745	302 692	163 508
Libyan Arab Republic	Centre for Industrial Development and Research, Tripoli	-	33 700	33 700	313	14 903	21 334	36 550	(2 850)
Malaysia	National Institute for Scientific and Industrial Research	32 800	154 200	187 000	14 780	32 018	16 492	63 290	123 710
Mauritius	Agricultural machinery, manufacture feasibility study mission	-	5 800	5 800	-	5 803	-	5 803	(3)
Mongolia	Applied Research and Experimental Centre for the Leather and Leather Goods Industry, Ulan Bator	33 700	529 200	862 900	21 671	41 391	13 616	76 678	786 222
	Experimental and Demonstration Plant for Processing Goat and Camel Hair in Ulan Bator	2 000	2 400	4 400	1 377	5 963	-	7 360	(2 960)
	Experimental and Demonstration Plant for the Utilization of Scrap Leather	2 000	1 500	3 500	1 398	1 930	-	3 328	172
Morocco	Feasibility study for a fish protein concentrate plant	74 100	193 200	267 300	64 130	51 566	15 714	131 410	135 890

SCHEDULE 39 (continued)

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Prior years	Current year	Unliquidated	Total	
Pakistan									
	Pre-investment studies for the promotion of the fertilizer and petrochemical industries	1 479 000	-	1 479 000	1 089 118	276 776	63 347	1 429 241	49 759
	Centre for the Organization and Development of the Jute Industry, Dacca	26 000	6 000	32 000	2 319	26 259	5 015	33 593	(1 593)
	Cotton Textile Industry Development Centre, Karachi	-	10 067	10 067	-	492	-	492	9 575
	Assistance for establishing a centre for metallurgical technology	-	7 000	7 000	-	7 061	-	7 061	(61)
Panama									
	Assistance to fertilizer industry	9 500	2 300	11 800	8 556	2 279	-	10 835	965
Paraguay									
	National Institute of Technology and Standards (Phase I)	626 052	-	626 052	578 746	37 896	-	616 642	9 410
	National Institute of Technology and Standards, Asunción (Phase II)	200 800	498 800	699 600	28 927	97 703	60 512	187 142	512 458
People's Republic of Congo									
	Assistance to State enterprises	1 300	(1 300)	-	-	-	-	-	-
People's Democratic Republic of Yemen									
	Pilot demonstration for the manufacture of leather footwear and other leather products	-	-	-	-	543	-	543	(543)
Peru									
	Pre-investment study for the development of the iron and steel industry	53 700	83 500	137 200	50 738	84 053	-	134 791	2 409
Philippines									
	Metal Industry Development Centre, Manila	68 700	782 600	851 300	30 051	46 176	138 835	215 062	636 238
	Assistance to the furniture and woodworking industry	-	15 600	15 600	-	15 642	-	15 642	(42)
Romania									
	Textile industry	-	6 500	6 500	-	6 479	-	6 479	21
Rwanda									
	Pilot Plant for Industrialization and Pyrethrum Production, Mukungu	1 347 900	33 500	1 381 400	1 106 516	320 672	447 998	1 675 186	(493 786)
	Alcohol production and marketing	-	7 500	7 500	-	7 484	-	7 484	16
Saudi Arabia									
	Industrial Studies and Development Centre, Riyadh	639 100	55 850	694 950	554 432	154 880	47 470	756 782	(61 832)
Senegal									
	National Society for Industrial Studies and Promotion	159 700	264 500	424 200	67 950	108 403	53 295	229 648	194 552
Singapore									
	Small industry products for export and the tourist market	12 500	12 500	25 000	12 079	10 667	-	22 746	2 254
Spain									
	Electrical Industry Testing and Experimentation Centre	20 500	605 700	626 200	19 424	19 838	33 325	72 587	553 613
Sudan									
	Industrial Research Institute, Khartoum	720 350	-	720 350	642 625	16 084	-	658 709	61 641
	Industrial Research Institute, Khartoum (Phase II)	736 500	-	736 500	121 597	190 656	116 175	428 428	308 072
	Agricultural machinery and implements manufacture study mission	-	7 500	7 500	-	8 347	-	8 347	(847)
Syrian Arab Republic									
	Establishment of the Bureau of Industrial Project Evaluation and Feasibility Studies	34 600	49 200	83 800	18 680	26 143	52 504	89 327	(5 527)
	Evaluation and feasibility study of salt production from lakes or from the sea	-	3 000	3 000	-	2 816	-	2 816	184
Thailand									
	Technological Research Institute, Bangkok	901 800	5 939	907 739	883 559	27 986	-	911 545	(3 806)
	Thai Industrial Standards Institute	13 900	169 400	183 300	13 825	40 825	23 460	78 110	105 190
	Technological Research Institute, Bangkok (Phase II)	-	487 700	487 700	-	83 990	176 941	260 931	226 769
Togo									
	Fertilizer use, promotion, demonstration and production scheme, Lome	200 700	-	200 700	24 442	80 243	-	104 685	96 015
	Small-scale industries and establishment of an industrial estate, near Lome	-	67 600	67 600	-	19 210	43 942	63 152	4 448
Trinidad and Tobago									
	Caribbean Industrial Research Institute	587 800	-	587 800	54 144	153 132	30 698	237 974	349 826
Tunisia									
	National Centre for Industrial Studies, Tunis	695 300	56 700	752 000	336 779	210 442	143 651	690 872	61 128
	Pilot Tooling Centre, Sousse	82 800	621 400	704 200	30 365	118 082	223 701	372 148	332 052
Turkey									
	Small industries development programme	901 200	-	901 200	79 914	103 686	57 836	241 436	659 764
	In-Plant Training Centre for Engineers	57 600	1 221 900	1 279 500	41 105	47 137	37 627	125 869	1 153 631

SCHEDULE 39 (continued)

Country and description	Projects in operation	Allocations			Commitments incurred				Unencumbered balance of allocations
		Prior years	Current year	Total	Liquidated by disbursements Prior years	Current year	Unliquidated	Total	
Uganda	Small industries development programme and establishment of an industrial estate, Kampala	672 900	-	672 900	228 726	63 960	23 434	316 120	356 780
United Republic of Tanzania	Industrial Studies and Development Centre, Dar-es-Salaam	852 350	60 650	913 000	717 971	145 921	70 555	934 447	(21 447)
Western Samoa	Agricultural tools and implements feasibility study mission	-	4 600	4 600	-	4 631	-	4 631	(31)
Yugoslavia	Centre for Industrial Organization and Development	71 200	768 800	840 000	16 764	124 130	260 430	461 374	378 626
Zaire	Central services for maintenance and repair of industrial equipment	5 020	-	5 020	4 988	-	25 738	30 726	(25 706)
Zambia	Development of small-scale industries	121 400	426 200	547 600	53 696	99 900	41 097	194 693	352 907
Regional									
Africa	Centre of Industrial Studies for the Maghreb	1 311 500	-	1 311 500	292 127	90 192	40 128	422 447	889 053
	East African Development Bank: Industrial Studies Unit	-	71 701	71 701	4 774	47 690	21 290	73 754	(2 053)
	East African Standards Specification Centre	-	1 100	1 100	-	1 044	-	1 044	56
Asia and the Far East	Exploratory mission to Asia for export promotion	5 100	(5 100)	-	4 277	(4 277)	-	-	-
Middle East	Central advisory services to the Industrial Development Centre for the Arab States	-	21 500	21 500	-	21 500	-	21 500	-
Interregional									
	Advanced industrial training for the electrical and electronic industries	-	-	-	231	-	-	231	(281)
	Higher training for textile industries	23 000	23 000	46 000	19 838	19 759	-	39 597	6 403
	Repair and maintenance of rail and road transport equipment	-	24 000	24 000	-	16 447	74	16 521	7 479
	In-plant group training programme in the field of diesel engineering, Czechoslovakia	-	78 000	78 000	-	98	-	98	77 922
	For projects	24 058 222	13 430 446	37 488 668	12 292 471	6 917 855	4 513 450	23 723 776	13 764 892
	For overhead	2 407 300	1 331 700	3 739 000	1 860 030	942 630	936 340	3 739 000	-
	TOTAL	26 465 522	14 762 146	41 227 668	14 152 501	7 860 485	5 449 790	27 462 776	13 764 892
3. Projects administered by the United Nations Conference on Trade and Development									
Algeria	Marketing training and market research	63 600	660 800	724 400	46	107 224	17 196	124 466	599 934
Ecuador	Institute for external trade and integration	-	6 200	6 200	-	3 372	-	3 372	2 828
Ethiopia	Potassium chloride market studies	2 000	19 500	21 500	-	-	-	-	21 500
Iceland	Development of export-oriented industries	600	(600)	-	775	-	-	775	(775)
	Development of metallurgical and chemical industries	600	(600)	-	-	-	-	-	-
Peru	Export Promotion Centre	1 830	900	2 730	-	17 834	19 313	37 147	(34 417)
Philippines	Export promotion	1 700	900	2 600	2 948	1 452	-	4 400	(1 800)
Turkey	Institution for Training and Research in Export Promotion	13 000	1 500	14 500	-	17 569	17 414	34 983	(20 483)
Regional									
The Americas	Central American integration programme	-	25 750	25 750	-	17 591	40 514	58 105	(32 355)
Europe	Training in trade promotion and export marketing	-	4 400	4 400	-	2 886	-	2 886	1 514
Interregional									
	Training and export promotion	-	314 700	314 700	-	295 048	13 311	308 359	6 341
	For projects	83 300	1 033 450	1 116 750	3 769	462 976	107 748	574 493	542 257
	For overhead	200	94 500	94 700	200	23 600	70 900	94 700	-
	TOTAL	83 500	1 127 950	1 211 450	3 969	486 576	178 648	669 193	542 257

SCHEDULE 39 (concluded)

	Allocations			Commitments incurred				Unencumbered balance of allocations
	Prior years	Current year	Total	Liquidated by disbursements Prior years	Current year	Unliquidated	Total	
4. Total for all projects								
For projects completed in 1971								
United Nations	28 291 825	(784 990)	27 506 835	27 211 018	295 817	-	27 506 835	-
For projects in operation at 31 December 1971								
United Nations	171 894 904	36 699 212	208 594 196	120 331 749	38 005 297	17 058 028	175 395 074	33 199 122
United Nations Industrial Development Organization	26 465 522	14 762 146	41 227 668	14 152 501	7 860 485	5 449 790	27 462 776	13 764 892
United Nations Conference on Trade and Development	83 530	1 127 950	1 211 480	3 969	486 576	178 648	669 193	512 257
	<u>198 444 006</u>	<u>52 589 308</u>	<u>251 033 314</u>	<u>134 488 219</u>	<u>46 352 358</u>	<u>22 686 466</u>	<u>203 527 043</u>	<u>47 536 271</u>
TOTAL	226 735 831	51 804 318	278 540 149	161 699 237	46 648 175	22 686 466	231 033 878	47 536 271

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

SCHEDULE 40

Status of Governments' cash counterpart contributions
as at 31 December 1971

	<u>Contributions due</u>		<u>Contributions received</u>			<u>Exchange adjustments and miscellaneous income</u>			<u>Disbursements</u>			<u>Balance available at</u>
	<u>Total</u>	<u>Through 31 December 1971</u>	<u>Prior years</u>	<u>Current year</u>	<u>Total</u>	<u>Prior years</u>	<u>Current year</u>	<u>Total</u>	<u>Prior years</u>	<u>Current year</u>	<u>Total</u>	<u>31 Dec 1971</u>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Projects in operation</u>												
* Colombia - Institute for Technological Research, Bogota (Phase II)	20 000	20 000	5 000	15 000	20 000	-	-	-	-	16 219	16 219	3 781
* Israel - Industrial Research Centre	1 025 245	1 025 245	920 245	-	920 245	(62)	-	(62)	605 321	135 290	740 611	179 696
Nicaragua - Groundwater investigation in the Central Pacific coastal region	132 000	132 000	84 600	47 400	132 000	-	-	-	53 322	51 702	105 024	26 976
Pakistan - Mineral survey	657 986	657 986	658 127	-	658 127	(4)	-	(4)	606 715	-	606 715	51 416
Philippines - Survey of Coal Resources in Mindanao	101 700	101 700	101 700	-	101 700	-	-	-	101 883	-	101 883	(183)
Poland - Sub-surface exploration for potassium salts	10 600	10 600	10 600	-	10 600	-	-	-	10 600	-	10 600	-
* Rwanda - pilot plant for industrialization and pyrethrum production, Mukungu	- ^{a/}	- ^{a/}	-	111 900	111 900	-	-	-	-	47 474	47 474	64 426
Total, projects in operation	1 947 531	1 947 531	1 780 272	174 300	1 954 572	(66)	-	(66)	1 377 841	250 685	1 628 526	326 112

* Projects administered by the United Nations Industrial Development Organisation.

^{a/}The amending document incorporating this contribution in the plan of operation had not been signed by 31 December 1971.

E. SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE

SCHEDULE 41

Assessed contributions unpaid as at 31 December 1971

Member States	Contributions unpaid 1 January 1971	Collections during 1971 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	Assessed contributions unpaid
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Afghanistan	29 499	-	2 110	2 355	2 368	4 333	2 821	907	5 584	5 926	3 095	-	-	29 499
Albania	45 299	-	1 689	1 885	1 895	3 466	2 256	735	7 484	3 951	6 062	10 000	5 876	45 299
Algeria	8 932	-	4 221	4 711	-	-	-	-	-	-	-	-	-	8 932
Australia	63 227	-	63 227	-	-	-	-	-	-	-	-	-	-	63 227
Belgium	144 583	-	46 019	49 282	49 282	-	-	-	-	-	-	-	-	144 583
Bolivia	41 905	-	1 689	1 885	1 895	3 466	2 256	735	7 484	3 939	6 056	12 500	-	41 905
Bulgaria	181 155	-	7 176	8 009	8 052	17 330	11 282	3 720	29 938	15 826	24 257	35 000	20 565	181 155
Burundi	11 278	-	1 689	1 885	1 895	3 466	2 256	87	-	-	-	-	-	11 278
Byelorussian Soviet Socialist Republic	911 964	-	104 044	111 420	111 420	91 997	49 322	50 170	87 943	46 419	71 219	117 500	70 510	911 964
Cameroon	1 689	-	1 689	-	-	-	-	-	-	-	-	-	-	1 689
Central African Republic	2 256	-	1 689	567	-	-	-	-	-	-	-	-	-	2 256
Chad	8 386	-	1 689	1 885	1 895	2 917	-	-	-	-	-	-	-	8 386
Chile	165 903	-	11 397	12 788	12 788	22 529	14 667	4 765	25 125	26 643	35 269	-	-	165 903
China	5 274 570	-	179 406	200 235	201 302	395 997	257 793	217 133	466 208	989 797	759 151	1 252 500	355 048	5 274 570
Congo	9 249	-	1 689	1 885	1 895	3 466	314	-	-	-	-	-	-	9 249
Costa Rica	13 853	13 853	-	-	-	-	-	-	-	-	-	-	-	-
Cuba	249 811	-	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	1 814 845	-	222 094	237 837	237 837	183 993	110 972	113 093	162 787	85 983	131 856	205 000	123 393	1 814 845
Dahomey	5 530	-	1 689	1 885	1 895	61	-	-	-	-	-	-	-	5 530
Dominican Republic	22 898	-	1 689	1 885	1 895	4 333	2 821	919	9 356	-	-	-	-	22 898
Ecuador	10 129	-	2 110	2 355	2 368	3 296	-	-	-	-	-	-	-	10 129
Egypt	351 946	-	9 709	10 836	10 894	21 663	14 102	4 574	59 876	31 477	48 432	87 500	52 883	351 946
El Salvador	7 411	-	1 689	1 885	1 895	1 942	-	-	-	-	-	-	-	7 411
France	765 655	-	243 703	260 976	260 976	-	-	-	-	-	-	-	-	765 655
Guinea	19 410	-	1 689	1 885	1 895	3 466	2 256	735	7 484	-	-	-	-	19 410
Haiti	25 661	-	1 689	1 885	1 895	3 466	2 256	735	3 722	3 951	6 062	-	-	25 661
Honduras	691	691	-	-	-	-	-	-	-	-	-	-	-	-
Hungary	898 298	-	112 047	119 990	119 990	90 228	53 115	54 126	78 587	41 516	63 627	97 500	67 572	898 298
Iraq	100 407	-	3 376	3 769	3 789	7 798	5 077	1 654	16 840	8 854	13 623	30 000	5 627	100 407
Ivory Coast	1 689	-	1 689	-	-	-	-	-	-	-	-	-	-	1 689
Jordan	45 299	-	1 689	1 885	1 895	3 466	2 256	735	7 484	3 951	6 062	10 000	5 876	45 299
Khmer Republic	1 689	-	1 689	-	-	-	-	-	-	-	-	-	-	1 689
Lebanon	19 850	-	2 110	2 355	2 368	4 333	2 821	919	4 653	291	-	-	-	19 850
Libyan Arab Republic	1 689	-	1 689	-	-	-	-	-	-	-	-	-	-	1 689
Mali	5 469	-	1 689	1 885	1 895	-	-	-	-	-	-	-	-	5 469
Mauritania	10 673	10 673	-	-	-	-	-	-	-	-	-	-	-	-
Mexico	679 491	-	34 192	38 162	38 365	64 121	41 744	13 629	132 849	70 158	107 564	138 707	-	679 491
Mongolia	12 387	-	1 689	1 885	1 895	3 466	2 256	780	416	-	-	-	-	12 387
Nicaragua	1 288	1 288	-	-	-	-	-	-	-	-	-	-	-	-
Niger	1 906	-	1 689	217	-	-	-	-	-	-	-	-	-	1 906
Panama	15 648	-	1 689	1 885	1 895	3 466	2 256	735	3 722	-	-	-	-	15 648
Paraguay	31 661	-	1 689	1 885	1 895	3 466	2 256	735	3 722	3 951	6 062	6 000	-	31 661
Peru	77 441	-	3 799	4 240	4 262	8 665	5 641	1 826	20 582	10 817	16 649	960	-	77 441
Philippines	15 631	-	14 774	857	-	-	-	-	-	-	-	-	-	15 631
Poland	2 528 364	-	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
Romania	682 212	-	70 030	74 994	74 994	56 613	30 351	30 816	63 618	33 406	51 442	122 500	73 448	682 212
Rwanda	11 278	-	1 689	1 885	1 895	3 466	2 256	87	-	-	-	-	-	11 278

SCHEDULE 41 (concluded)

Member States	Contributions unpaid 1 January 1971	Collections during 1971 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	Assessed contributions unpaid
Saudi Arabia	74 890	-	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	9 814	-	1 689	1 885	1 895	4 333	12	-	-	-	-	-	-	9 814
Sierra Leone	5 469	3 000	1 689	780	-	-	-	-	-	-	-	-	-	2 469
Somalia	11 191	-	1 689	1 885	1 895	3 466	2 256	-	-	-	-	-	-	11 191
South Africa	80 862	-	80 862	-	-	-	-	-	-	-	-	-	-	80 862
Spain	1 089 981	-	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	89 332	-	2 532	2 826	2 841	6 066	3 949	1 297	11 227	5 868	9 067	27 500	16 159	89 332
Syrian Arab Republic	46 654	-	2 110	2 355	2 368	4 333	2 821	915	-	-	-	20 000	11 752	46 654
Thailand	9 026	-	5 909	3 117	-	-	-	-	-	-	-	-	-	9 026
Togo	16 174	-	1 689	1 885	1 895	3 466	2 256	777	3 762	444	-	-	-	16 174
Uganda	9 589	-	1 689	1 885	1 895	3 466	654	-	-	-	-	-	-	9 589
Ukrainian Soviet Socialist Republic	3 476 580	-	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	27 665 631	-	2 985 260	3 196 885	3 196 889	2 648 435	1 419 878	1 444 204	2 548 457	2 706 146	2 063 805	3 405 000	2 050 676	27 665 631
United Kingdom of Great Britain and Northern Ireland	283 299	-	283 299	-	-	-	-	-	-	-	-	-	-	283 299
United States of America	1 188 096	-	1 188 096	-	-	-	-	-	-	-	-	-	-	1 188 096
Upper Volta	19 936	-	1 689	1 885	1 895	3 466	2 256	777	7 521	444	-	-	-	19 936
Uruguay	54 388	-	4 221	4 711	4 736	9 532	6 205	2 010	11 167	11 806	-	-	-	54 388
Venezuela	32 298	-	21 106	11 192	-	-	-	-	-	-	-	-	-	32 298
Yemen	45 299	-	1 689	1 885	1 895	3 466	2 256	735	7 484	3 951	6 062	10 000	5 876	45 299
Yugoslavia	7 528	-	7 528	-	-	-	-	-	-	-	-	-	-	7 528
	<u>49 546 212</u>	<u>29 505</u>	<u>6 492 018</u>	<u>5 189 132</u>	<u>5 169 736</u>	<u>4 386 701</u>	<u>2 442 023</u>	<u>2 227 963</u>	<u>4 620 247</u>	<u>4 550 664</u>	<u>4 103 470</u>	<u>6 778 167</u>	<u>3 556 586</u>	<u>49 516 707</u>

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

SCHEDULE 42

Assessed contributions unpaid as at 31 December 1971

<u>Member States</u>	<u>Assessed</u>	<u>Collections</u>	<u>1964</u>	<u>1963</u>	<u>1962</u>	<u>1961</u>	<u>1960</u>	<u>Assessed</u>
	<u>contributions</u>	<u>during</u>	<u>balances due</u>	<u>balances due</u>	<u>balances due</u>	<u>balances due</u>	<u>balances due</u>	<u>contributions</u>
	<u>unpaid</u>	<u>1971</u>						<u>unpaid</u>
	<u>1 January 1971</u>							
	\$	\$	\$	\$	\$	\$	\$	\$
Afghanistan	37 603	-	4 186	8 238	7 949	11 887	5 343	37 603
Albania	43 602	-	3 349	6 589	6 366	7 925	19 373	43 602
Bolivia	34 833	-	3 349	6 589	6 366	7 925	10 604	34 833
Brazil	248 838	-	-	169 679	79 159	-	-	248 838
Bulgaria	190 746	-	16 744	32 947	31 865	31 699	77 491	190 746
Burundi	10 471	-	3 349	6 589	533	-	-	10 471
Byelorussian Soviet Socialist Republic	1 357 881	-	77 744	171 326	415 604	465 577	227 630	1 357 881
Central African Republic	6 589	-	3 349	3 240	-	-	-	6 589
Chad	9 832	-	3 349	6 483	-	-	-	9 832
Chile	224 847	-	21 769	42 831	41 372	53 492	65 383	224 847
China	6 687 206	-	382 617	752 846	1 823 774	2 481 426	1 246 543	6 687 206
Congo	9 938	-	3 349	6 589	-	-	-	9 938
Costa Rica	7 218	7 218	-	-	-	-	-	-
Cuba	260 259	-	18 419	36 242	34 989	49 529	121 080	260 259
Czechoslovakia	2 759 408	-	155 488	385 483	935 266	861 813	421 358	2 759 408
Dahomey	6 994	-	3 349	3 645	-	-	-	6 994
Dominican Republic	54 503	-	4 186	8 238	7 958	9 905	24 216	54 503
Ecuador	4 120	-	4 120	-	-	-	-	4 120
Egypt	48 387	-	20 931	27 456	-	-	-	48 387
El Salvador	3 349	-	3 349	-	-	-	-	3 349
France	17 031 152	-	888 069	1 957 068	4 746 601	6 339 772	3 099 642	17 031 152
Guatemala	38 209	-	4 186	8 238	7 958	9 905	7 922	38 209
Guinea	9 938	-	3 349	6 589	-	-	-	9 938
Haiti	33 916	-	3 349	6 589	6 366	7 925	9 687	33 916
Honduras	5 676	-	3 349	2 327	-	-	-	5 676
Hungary	995 024	-	76 249	184 505	447 646	83 210	203 414	995 024
Iraq	22 362	-	7 535	14 827	-	-	-	22 362
Jordan	43 602	-	3 349	6 589	6 366	7 925	19 373	43 602
Lebanon	12 108	-	4 186	7 922	-	-	-	12 108
Mali	24 259	-	3 349	6 589	6 396	7 925	-	24 259
Mauritania	17 215	-	3 349	6 589	6 400	877	-	17 215
Mexico	786 193	-	61 956	121 906	117 801	140 664	343 866	786 193
Mongolia	17 215	-	3 349	6 589	6 400	877	-	17 215
Nicaragua	33 916	-	3 349	6 589	6 366	7 925	9 687	33 916
Panama	33 916	-	3 349	6 589	6 366	7 925	9 687	33 916
Paraguay	24 229	-	3 349	6 589	6 366	7 925	-	24 229
Peru	89 183	-	8 372	16 474	15 907	21 793	26 637	89 183
Poland	2 466 010	-	191 369	421 726	510 845	678 553	663 517	2 466 010
Portugal	201 673	-	13 396	26 358	25 431	39 624	96 864	201 673
Romania	641 015	-	47 842	105 432	255 713	67 360	164 668	641 015
Rwanda	10 471	-	3 349	6 589	533	-	-	10 471
Saudi Arabia	69 487	-	5 860	11 532	11 149	11 887	29 059	69 487
Senegal	20 418	-	4 186	8 238	7 994	-	-	20 418
Somalia	17 445	-	3 349	6 589	6 396	1 111	-	17 445

SCHEDULE 42 (concluded)

<u>Member States</u>	<u>Assessed</u>	<u>Collections</u>	<u>1964</u>	<u>1963</u>	<u>1962</u>	<u>1961</u>	<u>1960</u>	<u>Assessed</u>
	<u>contributions</u>	<u>during</u>	<u>balances due</u>	<u>balances due</u>	<u>balances due</u>	<u>balances due</u>	<u>balances due</u>	<u>contributions</u>
	<u>unpaid</u>	<u>1971</u>						<u>unpaid</u>
	<u>1 January 1971</u>							
	\$	\$	\$	\$	\$	\$	\$	\$
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
Syrian Arab Republic	20 379	-	4 186	8 238	7 955	-	-	20 379
Togo	25 325	-	3 349	6 589	6 396	7 925	1 066	25 325
Uganda	10 471	-	3 349	6 589	533	-	-	10 471
Ukrainian Soviet Socialist Republic	5 185 697	-	296 024	652 356	1 582 482	1 783 061	871 774	5 185 697
Union of Soviet Socialist Republics	39 223 085	-	2 238 114	4 932 209	11 964 509	13 491 828	6 596 425	39 223 085
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
	<u>82 099 247</u>	<u>7 218</u>	<u>4 836 236</u>	<u>10 650 217</u>	<u>23 806 997</u>	<u>27 547 195</u>	<u>15 251 384</u>	<u>82 092 029</u>



ANNEX

Explanatory notes on assessed contributions receivable

1. The amounts of assessed contributions receivable have been arrived at on the bases of the Financial Regulations and Rules of the United Nations 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 1963-1971 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, and, prior to 1968, the United Nations Truce Supervision Organization in Palestine and the United Nations Field Service;
- (iii) To the extent that the respective amounts under the regular budget relate to their dollar shares of the appropriations for technical assistance as provided for in part V of the budgets for 1963-1971, 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, \$303 998, \$1 150 921 and \$8 712 315 respectively, have been deposited to the United Nations Account. Of the amount deposited by the Ukrainian Soviet Socialist Republic, the equivalent in roubles of \$880 000 has been accepted for the financing of expenditures under part V of the regular budget.

2. As a result of the position of principle taken by some Member States in the financing of certain regular budget items, notably the bond issue, it is estimated that a cumulative total of \$33.6 million has been withheld from the payments of 15 Member States as at 31 December 1971. This estimate, which consists of \$3.6 million for 1971 and \$30 million for prior years, includes \$9.4 million, payment of which has been offered in non-convertible national currencies. It should be noted that the sum of \$33.6 million, which it is estimated that Members have withheld for reason of principle or offered to pay in national non-convertible currencies, is included in the assessed contributions outstanding on 31 December 1971, totalling \$61.4 million, as shown in statement III.

3. The remaining contributions in arrears for the regular budget include \$18.2 million due from China of which it appears that a substantial portion may be unrecoverable.

4. With respect to the Special Account for the United Nations Emergency Force (UNEF) and the Ad Hoc Account for the United Nations Operation in the Congo (ONUC) the total unpaid assessed contributions as at 31 December 1971 shown on statements VII and VIII, amount to \$49 516 707 and \$82 092 029, respectively. As a result of the position of principle taken by certain Member States, and the fact that certain other Member States have either made no payments or only partial payments to these two accounts, the major portion of the unpaid balances, as shown by the following table, may have to be regarded as uncollectable:

	UNEF		ONUC	
	<u>Amount</u> \$	<u>No. of</u> <u>Members</u>	<u>Amount</u> \$	<u>No. of</u> <u>Members</u>
(a) Members that have indicated they will not contribute	43 861 305	14	76 901 902	14
(b) Other Members that have made no payments	1 681 878	9	4 251 722	19
(c) Other Members with unpaid UNEF balances representing additional 25 per cent assessments for reserve requirement <u>a/</u>	1 038 042	4	-	-
(d) Other Members with unpaid balances representing difference between assessment and contribution calculated on revised cost estimates for 1967 <u>b/</u>	1 471 395	2	-	-
(e) Remaining arrears	<u>1 463 287</u>	<u>34</u>	<u>938 405</u>	<u>22</u>
	<u>49 516 707</u>	<u>63</u>	<u>82 092 029</u>	<u>55</u>

a/ For the years 1965, 1966 and 1967, the General Assembly levied on developed countries a 25 per cent additional contribution to UNEF for reserve requirements.

b/ In its resolution 2304 (XXII) the General Assembly took note of the Secretary-General's revised UNEF cost estimates for 1967 in the amount of \$11 396 000. The unpaid balances represent the difference between the 1967 assessment, calculated on the basis of \$14 million, and the contribution calculated by the Member States themselves on the basis of the Secretary-General's revised cost estimates.

APPENDIX

United Nations revenue-producing activities
Income and expenses for the year ended 31 December 1971

	Sale of		Guided tours			Other activities				Royalties from Medals
	United Nations postage stamps	Sale of Publications	Headquarters	Geneva	Total	Souvenir Shop	Gift Centre	Catering Services	Total	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gross revenue	<u>3 604 002</u>	<u>1 332 437</u>	<u>767 189</u>	<u>72 764</u>	<u>839 953</u>	<u>529 798</u>	<u>448 066</u>	<u>1 567 162</u>	<u>2 545 026</u>	<u>40 000</u>
Expenses charged against revenue										
Personal services	1 305 584	560 541	897 016	95 598	992 614	159 983	178 093	1 120 936	1 459 012	-
Promotion	122 844	87 534	47		47					
Other operating expenses	225 952	499 583	12 907	374	13 281	8 630	41 715	402 850	453 195	-
Furniture and equipment	13 892	3 891	1 203		1 203			29 520	29 520	-
Management fee		3 000				2 000	17 348	18 000	37 348	-
	<u>1 668 272</u>	<u>1 154 549</u>	<u>911 173</u>	<u>95 972</u>	<u>1 007 145</u>	<u>170 613</u>	<u>237 156</u>	<u>1 571 306</u>	<u>1 979 075</u>	<u>-</u>
Revenue credited (debited) to income	<u>1 935 730</u>	<u>177 888</u>	<u>(143 984)</u>	<u>(23 208)</u>	<u>(167 192)</u>	<u>359 185</u>	<u>210 910</u>	<u>(4 144)</u>	<u>565 951</u>	<u>40 000</u>
Less:										
Salary and common staff costs for members of Commercial Management Services directly related to supervision and operation of the activities in this section									<u>140 017</u>	
									<u>425 934</u>	
Revised estimated revenue (loss)	<u>2 138 100</u>	<u>57 300</u>	<u>(71 300)</u>	<u>(15 500)</u>	<u>(86 800)</u>	<u>310 000</u>	<u>205 000</u>	<u>-</u>	<u>515 000</u>	<u>60 000</u>
Less:										
Estimated cost of supervisory services of Commercial Management Service									<u>124 400</u>	
									<u>390 600</u>	

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