



CF Item = Barcode Top - Note at Bottom =  
CF\_Item\_One\_BC5-Top-Sign

Page 22  
Date 2003-Oct-26  
Time 6:39:54 PM  
Login ask



CF/RAD/USAA/DB01/2003-01379

' Document Register Number [auto] **CF/RAD/USAA/DB01/2003-01379**

ExRef: Document Series / Year / Number **E/ICEF/1972/AB/L.114 (PDF-Eng)**

Doc Item Record Title

**Financial Report and Statements for the Year Ended 31 December 1971**

Date Created / On Doc  
1972-Mar-15

Date Registered  
2003-Oct-26

Date Closed / Superseeded

Primary Contact  
Owner Location **Office of the Secretary, Executive Bo = 3024**  
Home Location **Office of the Secretary, Executive Bo = 3024**  
Current Location **Office of the Secretary, Executive Bo = 3024**

1: In Out Internal, Rec or Conv Copy?  
Fd2: Language, Orig Pub Dist  
Fd3: Doc Type or Format

English , L.Avail: E,F,S.. ; L.Orig: E-?

Container File Folder Record  
Container Record (Title)

Nu1: Number of pages  
0

Nu2: Doc Year  
1972

Nu3: Doc Number  
114

Full GCG File Plan Code  
Record GCG File Plan

Da1: Date Published

Da2: Date Received

Da3: Date Distributed

Priority

Record Type **A04 Doc Item: E/ICEF 1946 to 1997 Ex Bd**

Electronic Details

No Document

DOS File Name

Alt Bar code = RAMP-TRIM Record Number

**CF/RAD/USAA/DB01/2003-01379**

Notes

Print Name of Person Submit Images

Signature of Person Submit

Number of images  
without cover

*R. Tooker*

*R. Tooker*

*38*

*2 sided*





UNITED NATIONS  
ECONOMIC  
AND  
SOCIAL COUNCIL



Distr.  
LIMITED

E/ICEF/AB/L.114  
15 March 1972

ORIGINAL: ENGLISH

UNITED NATIONS CHILDREN'S FUND  
Committee on Administrative Budget  
1972 session

FINANCIAL REPORT AND STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1971

Contents

	<u>Page</u>
INDEX	iii - v
FOREWORD	vi - vii
FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1971	1
Income and expenditure	1
Trust funds and assets, liabilities and the financial position	2
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1971	3 - 6
I. Comparative statement of income and expenditure for the years ended 31 December 1970 and 1971	4
II. Comparative statement of assets, liabilities and the financial position at 31 December 1970 and 1971	5
III. Consolidated statement of administrative and operational services budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1971	6

72-06385

(38p.) + 1b.

	<u>Page</u>
SCHEDULES SUPPORTING THE FINANCIAL STATEMENTS	7 - 15
A. Contributions from Governments to general resources for the year ended 31 December 1971	7 - 9
B. Contributions from non-governmental sources for the year ended 31 December 1971	10
C. Statement of commitments, expenditures and balances of commitments for the year ended 31 December 1971	11 - 13
D. Short-term investments at 31 December 1971	14
E. Contributions receivable from Governments at 31 December 1971	15
NOTES FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS	16 - 31
Statement I.      Income	16 - 19
Expenditure	20 - 21
Statement II.     Assets	21 - 23
Liabilities	23 - 28
Financial position	29
Statement III.    Administrative and operational services budgetary estimates, obligations incurred and unencumbered balance for the year ended 31 December 1971	30 - 31

# INDEX

<u>Income</u>		<u>Page</u>
Contributions from Governments	Statement I	4
	Schedule A - details	7 - 9
	Notes 1, 2	16
	Table 1	16
Contributions from non-governmental sources	Statement I	4
	Schedule B - details	10
	Note 3	17
	Tables 2, 3	17 - 18
Contributions for trust-fund projects	Statement I	4
	Note 4	17 - 18
Greeting card and related operations - income	Statement I	4
	Note 5	19
Other income	Statement I	4
	Note 6	19
	Table 4	19
<u>Expenditure</u>		
Assistance programmes	Statement I	4
	Schedule C - details	11 - 13
	Note 7	20
	Table 5	20
UNICEF Packing and Assembly Centre in Copenhagen		
Statement of operations	Note 8	20
	Table 6 - details	20
Excess of income over expenditure	Statement I	4
	Note 9	21
	Table 7 - details	21
<u>Assets</u>		
Cash on hand, in transit and at banks	Statement II	5
	Note 10	21
Short-term investments	Statement II	5
	Schedule D - details	14
	Note 11	21

# INDEX (continued)

		<u>Page</u>
Contributions receivable from Governments	Statement II	5
	Schedule E - details	15
	Note 12	21
Contributions receivable for trust-fund projects	Statement II	5
	Note 13	21
	Tables 12, 13, 14 - details	25 - 26
Deposits with governmental agencies and suppliers	Statement II	5
	Note 14 - details	21
Accounts receivable, advances and deposits	Statement II	5
	Note 15	22
	Table 8 - details	22
Supplies in warehouse and in transit	Statement II	5
	Note 16	22
	Table 9 - details	22
Greeting card and related operations deferred net expenditure	Statement II	5
	Note 17	23
<u>Liabilities</u>		
Accounts payable and other unliquidated obligations	Statement II	5
	Note 18	23
	Table 10 - details	23
Outstanding contractual obligations	Note 19	23
Trust-funds Governments and others	Statement II	5
	Note 20	24
	Tables 11, 12, 13, 14 and 18 - details	24 - 26
		31
Maurice Pate Memorial Fund	Statement II	5
	Notes 21, 22	27
	Table 15 - details	27
Public Information Revolving Fund	Statement II	5
	Note 23	27
	Table 16 - details	28
Reserve for insurance	Statement II	5
	Note 24	27

# INDEX (continued)

		<u>Page</u>
Excess of assets over current liabilities	Statement II	5
Commitments approved and status	Statement II	5
	Schedule C	11 - 13
	Notes 25, 26	29
	Table 17 - details	29
<u>Administrative and operational services</u>		
<u>budgetary estimates, obligations</u>		
<u>incurred and unencumbered balances</u>	Statement III	6
	Note 27	30
Contributions from Governments		
toward local administrative costs	Statement III	6
	Note 27	30
	Table 18 - details	31

## FOREWORD

During 1971, the first year of the Second Development Decade, UNICEF spent a total of \$57 million. 1/ Of this, \$37 million was spent on supplies and equipment and \$8 million on non-supply assistance, consisting primarily of training grants. The training of personnel in their own country for services benefiting children has become one of the important features of UNICEF assistance. Of the remaining balance, \$7.5 million was spent for programme support services - staff working closely with the Governments in the development and implementation of assistance programmes. Administrative costs for the organization as a whole amounted to \$4.5 million. The \$52 million spent for assistance programmes represented a 10 per cent growth in the volume of assistance to projects. UNICEF is now co-operating in projects in 110 countries and territories with a child population through 15 years of age of 780 million.

UNICEF assistance is directed to country projects of long-term value in the fields of maternal and child health and nutrition, drinking water supply, family and child welfare services, and education, apart from emergency relief and rehabilitation which is referred to below. The UNICEF input is designed to initiate or strengthen national services that protect children as a vulnerable group, and prepare them to contribute to the development of their society in the future. Emphasis is given to innovatory projects and strengthening the mutual reinforcement of services usually operated by different ministries, in such related fields as health, nutrition and education.

UNICEF's objective is that projects assisted should be an integral part of the country's development effort. It endeavours to offer its co-operation in projects that will strengthen a more systematic national policy for children. Both UNICEF and the Governments responsible for the projects had the co-operation of the concerned technical agency or agencies of the United Nations family, especially the United Nations Department of Economic and Social Affairs, ILO, FAO, UNESCO and WHO. During 1971, UNICEF participated in the country programming exercises held under the auspices of the United Nations Development Programme (UNDP). Assistance was also co-ordinated, where appropriate, with the United Nations Fund for Population Activities, the World Food Programme and IBRD.

In addition to the co-operation in long-term projects, there was very substantial relief and rehabilitation activity financed substantially by contributions in the nature of funds-in-trust. A total of \$25 million 2/ was spent in this way, of which \$22 million was for refugees in India, as part of the programme co-ordinated by the United Nations High Commissioner for Refugees, and for relief child feeding and other relief activities for children in East Pakistan and Bangladesh, 3/ under the co-ordination of representatives of the Secretary-General

---

1/ Statement I.

2/ Table 12.

3/ The competent organs of the United Nations, which alone can decide on the status of the area vis-a-vis the Organization, have not yet expressed themselves on the matter. The name "Bangladesh", as used by the authorities in control of the area is, therefore, used in this report without any legal or political connotations.



of the United Nations. Contributions in kind (not taken into UNICEF accounts) were used in addition, to the value of \$14 million, mainly in the form of children's food and air freight. 4/

This very substantial addition to UNICEF's regular work programme was a mark of confidence in the Organization. Rehabilitation needs, according to present information, will require a similar effort in 1972.

In its resolution 2855 (XXVI) of 20 December 1971, the General Assembly reconfirmed the target of \$100 million income for UNICEF, to be reached by 1975. In 1971, \$64 million became available for commitment to projects by the UNICEF Executive Board, consisting of \$61 million income and \$3 million funds-in-trust subject to Board commitment. It is encouraging to note that income from Governments (through regular and special contributions) rose from \$38 to \$43 million, an increase of 13 per cent over 1970.

The upward movement towards the 1975 goal has to be sustained in 1972 and the years to follow. UNICEF naturally first looks towards Governments in this respect, and expresses the hope that many of them will follow the example of those that have already doubled their contribution since 1970 or whose increases justify the expectation that they will have doubled their contribution by 1975. Similar generosity and support amongst the public expressed through the UNICEF National Committees and other non-governmental donor groups will make an essential contribution to the \$100 million goal, and through it to improving the situation of children in the developing countries.

---

4/ General Progress Report of the Executive Director (E/ICEF/616, Part III, annex III).

Blank

## FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1971

### Income and expenditure

#### Income

1. In 1971, the income of the Fund was \$60.8 million, excluding contributions designated as funds-in-trust. This was an increase of \$6.5 million or 12 per cent over the comparable figure for 1970. It is to be noted that UNICEF's income for 1970 was shown in the accounts for that year as \$59.4 million, which amount included \$5.1 million received as funds-in-trust in 1970. The United Nations Board of Auditors has recommended that, in the future, funds-in-trust contributions not be included as UNICEF income and that they be shown separately. The accounts for 1971 are presented in conformity with that recommendation. A comparison between 1970 and 1971, excluding funds-in-trust in both cases, shows the following: Contributions from Governments 1/ in 1971 amounted to \$42.8 million. This was an increase of \$5 million or 13.2 per cent over 1970. Contributions from Governments for specific projects amounted to \$4.7 million compared with \$4.2 million in 1970. Contributions from non-governmental sources in 1971 amounted to \$10.4 million. This was \$800,000 more than in 1970 and included \$3.1 million for specific projects. Net profits for the sale of greeting cards and related items in the 1970 campaign amounted to \$4.7 million, an increase of \$400,000 over 1970. Income from other sources amounted to \$3 million or \$400,000 more than in 1970.

#### Expenditure

2. Expenditure in 1971 was \$56.9 million (not including expenditure from trust funds). This was \$6.4 million more than in 1970. The 1971 expenditure is the highest since the inception of UNICEF. Direct assistance expenditure amounted to \$45 million compared with \$39.9 million in 1970. Net 2/ operational service costs, 3/ which are indirect assistance expenditures, were \$6.5 million compared with \$6 million in 1970. Net 2/ administrative costs in 1971 were \$4.2 million compared with \$3.7 million in 1970. These expenditures do not take into consideration the handling of trust funds of which \$29.4 million were spent in 1971, yielding a total expenditure of \$86.3 million. The implications of this in terms of staff workload are discussed in the Budget Estimates for Programme Support and Administrative Services (E/ICEF/AB/L.116).

---

1/ A contribution of \$100,000 for 1971 has been received from the Government of Mexico after the closure of the account and, therefore, is not included in any statement or table.

2/ Net costs are established by deducting from the gross expenditures in statement III contributions received from Governments towards local office costs, procurement commissions received, and the net income from the staff assessment plan.

3/ Operational services consist of the cost of personnel and related services of (a) the offices of Resident Directors and UNICEF field representatives; (b) the Food Conservation Division; and (c) the procurement and shipping operation.

### Trust funds

3. Funds received or receivable for expenditure from funds-in-trust are not included in statement I. In accordance with the recommendation of the Board of Auditors, operations of funds-in-trust are shown in a separate table 4/. During 1971, substantial relief operations were financed in this way. A total of \$19.9 million was received by UNICEF from the United Nations High Commissioner for Refugees, and \$2.2 million from United Nations East Pakistan Relief Operation. These sums were all spent during the year. For other projects, four Governments, and the United Nations Fund for Population Activities contributed \$2 million to trust funds, and non-governmental sources contributed \$0.9 million. In addition, various Governments transferred \$3.2 million for the purchase, on their behalf, of additional supplies and equipment for UNICEF-aided projects in their countries 5/, and \$0.5 million was received for other trust fund accounts related to projects 6/. Nearly \$1 million was received as contributions to local administrative costs 7/.

### Assets, liabilities and financial position

4. As a result of a decision of the Executive Board in April 1971 8/, to simplify certain procedures, only "commitments" are recorded for 1971, rather than "commitments" and "allocations" as in previous years. The net commitments approved by the Executive Board in 1971 amounted to \$69.9 million. This together with the balance of \$116.3 million of outstanding allocations and commitments from previous years give a total of \$186.2 million to be financed from the income of 1971 and that of future years; expenditure in 1971 against these approved commitments totalled \$56.9 million. This left unfulfilled commitments of \$129.3 million as of 31 December 1971.

5. As shown in statement II, net assets totalling \$38.7 million were available as of 31 December 1971 against the unfulfilled commitments, leaving an amount of \$90.6 million to be financed from future income.

6. At this date contractual obligations for supplies and equipment for future delivery against the unfulfilled commitments totalled some \$14 million.

---

4/ Notes on statement II, table 12, page 25.

5/ Notes on statement II, table 13, page 26.

6/ Notes on statement II, table 14, page 26.

7/ Notes on statement III, table 18, page 31.

8/ Report of the Executive Board E/ICEF/605, para. 108.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1971

The financial statements of UNICEF for the twenty-fifth financial period comprise:

1. Three principal statements:
  - I. Comparative statement of income and expenditure for the years ended 31 December 1970 and 1971;
  - II. Comparative statement of assets, liabilities and the financial position at 31 December 1970 and 1971;
  - III. Consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1971.
2. Five supporting schedules:
  - A. Contributions from Governments for the year ended 31 December 1971;
  - B. Contributions from non-governmental sources for the year ended 31 December 1971;
  - C. Programme assistance commitments, expenditures and balances of commitments for the year ended 31 December 1971;
  - D. Short-term investments at 31 December 1971;
  - E. Contributions receivable from Governments at 31 December 1971;
3. Notes forming an integral part of the financial statements.

## STATEMENT I

COMPARATIVE STATEMENT OF  
INCOME AND EXPENDITURE FOR THE YEARS ENDED 31 DECEMBER

	1971	1970
	\$	\$
<u>I N C O M E</u>		
CONTRIBUTIONS FROM GOVERNMENTS (SCHEDULE A + NOTES 1,2)	42,760,145.12	37,775,101.93
CONTRIBUTIONS FROM NON-GOVERNMENTAL SOURCES (SCHEDULE B + NOTE 3)	10,360,147.97	9,579,194.11
CONTRIBUTIONS FOR TRUST FUND PROJECTS (NOTE 4)	4,693,213.58	5,132,100.00 *
GREETING CARD AND RELATED OPERATIONS (NOTE 5)	2,967,724.94	4,308,741.29
OTHER INCOME (NOTE 6)	<u>2,967,724.94</u>	<u>2,597,593.82</u>
<u>TOTAL INCOME</u>	60,781,231.61 *	59,392,731.15 *
<u>E X P E N D I T U R E</u>		
ASSISTANCE PROGRAMMES (SCHEDULE C + NOTES 7,8)		
SUPPLIES AND EQUIPMENT, INCLUDING FREIGHT	36,862,673.98	32,498,376.24
NON-SUPPLY ASSISTANCE		
FELLOWSHIPS AND TRAINING GRANTS	6,179,171.51	5,181,652.24
PROJECT PERSONNEL	727,715.64	1,279,462.20
OTHER SERVICES	<u>1,281,637.61</u>	<u>938,806.95</u>
<u>TOTAL ASSISTANCE</u>	45,051,198.74	39,898,297.63
OPERATIONAL SERVICES (STATEMENT III + NOTE 27)	<u>7,450,137.93</u>	<u>6,804,932.73</u>
	52,501,336.67	46,703,230.36
ADMINISTRATIVE COSTS (STATEMENT III + NOTE 27)	<u>4,437,755.50</u>	<u>3,843,714.97</u>
<u>TOTAL EXPENDITURE</u>	56,939,092.17	50,546,945.33
<u>EXCESS OF INCOME OVER EXPENDITURE (NOTE 9)</u>	<u>3,842,139.44</u>	<u>8,845,785.82</u>
* IN ACCORDANCE WITH THE RECOMMENDATION OF THE BOARD OF AUDITORS, FUNDS RECEIVED BY UNICEF IN TRUST THAT WERE SHOWN AS INCOME IN 1970 ARE NOT SO SHOWN IN 1971		

THE NOTES ON PAGES 16 - 21 FORM AN INTEGRAL PART OF THIS STATEMENT, AND SHOULD BE  
READ IN CONJUNCTION THEREWITH.

CERTIFIED CORRECT -

APPROVED -

(Signed) W. G. MIDDLEMANN  
COMPTROLLER

(Signed) Henry R. LABOUISSSE  
EXECUTIVE DIRECTOR

## STATEMENT II

COMPARATIVE STATEMENT OF  
ASSETS, LIABILITIES AND THE FINANCIAL POSITION AT 31 DECEMBER

	1971		1970	
	\$	\$	\$	\$
<b>A S S E T S</b>				
CASH ON HAND, IN TRANSIT AND AT BANKS (NOTE 10)	6,498,235.98		5,217,829.93	
SHORT-TERM INVESTMENTS (SCHEDULE D + NOTE 11)	18,869,793.61		15,837,261.62	
CONTRIBUTIONS RECEIVABLE FROM GOVERNMENTS (SCHEDULE E + NOTE 12)	3,180,367.92		4,318,644.50	
CONTRIBUTIONS RECEIVABLE FOR TRUST FUND PROJECTS (NOTE 13)	2,143,781.55		2,660,900.00	
DEPOSITS WITH GOVERNMENTAL AGENCIES AND SUPPLIERS (NOTE 14)	1,599,663.24		2,114,721.39	
ACCOUNTS RECEIVABLE, ADVANCES AND DEPOSITS (NOTE 15)	10,837,306.51		6,158,822.55	
SUPPLIES IN WAREHOUSE AND IN TRANSIT (NOTE 16)	7,030,113.59		6,567,428.90	
GREETING CARDS AND RELATED OPERATIONS DEFERRED NET EXPENDITURE (NOTE 17)	2,265,145.62		2,062,669.68	
		52,424,408.02		44,938,278.57
<b>LESS</b>				
<b>CURRENT LIABILITIES, OTHER THAN APPROVED ALLOCATIONS/COMMITMENTS</b>				
ACCOUNTS PAYABLE AND OTHER UNLIQUIDATED OBLIGATIONS (NOTE 18)	6,868,441.70		5,689,687.21	
TRUST FUNDS, GOVERNMENTS AND OTHERS (NOTE 20)	6,539,865.06		4,053,929.00	
MAURICE PATE MEMORIAL FUND (NOTES 21,22)	83,211.56		88,243.02	
PUBLIC INFORMATION REVOLVING FUND (NOTE 23)	43,351.76		59,020.84	
RESERVE FOR INSURANCE (NOTE 24)	200,000.00		200,000.00	
		13,734,870.08		10,090,880.07
<b>EXCESS OF ASSETS OVER CURRENT LIABILITIES</b>		<b>38,689,537.94</b>		<b>34,847,398.50</b>
<hr/>				
ALLOCATIONS COMMITMENTS APPROVED BY THE EXECUTIVE BOARD TO BE FULFILLED (SCHEDULE C + NOTES 25,26)		129,252,699.20	63,701,597.94	
<b>LESS</b>				
<b>EXCESS OF ASSETS OVER CURRENT LIABILITIES, AS SHOWN ABOVE</b>		<b>38,689,537.94</b>	<b>34,847,398.50</b>	
<b>BALANCE TO BE FINANCED FROM FUTURE INCOME</b>				
ALLOCATIONS COMMITMENTS		90,563,161.26	28,854,199.44 *	
<b>* IN ADDITION, FORMAL COMMITMENTS APPROVED BY THE EXECUTIVE BOARD AGAINST FUTURE INCOME, BUT AGAINST WHICH NO ALLOCATIONS HAVE YET BEEN MADE, AMOUNTED TO</b>			<b>52,617,500.00</b>	

THE NOTES ON PAGES 21 - 29 FORM AN INTEGRAL PART OF THIS STATEMENT, AND SHOULD BE  
READ IN CONJUNCTION THEREWITH

CERTIFIED CORRECT --

APPROVED --

(Signed) W. G. MIDDELMANN  
COMPTROLLER

(Signed) Henry R. LABOUSSE  
EXECUTIVE DIRECTOR

**CONSOLIDATED STATEMENT OF ADMINISTRATIVE AND OPERATIONAL SERVICES  
BUDGETARY ESTIMATES, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES  
FOR THE YEAR ENDED 31 DECEMBER 1971**

	B U D G E T   E S T I M A T E S				O B L I G A T I O N S   I N C U R R E D			
	ORIGINAL	SUPPLEMENTARY	APPROVED TRANSFERS	REVISED	ADMINISTRATIVE SERVICES	OPERATIONAL SERVICES	TOTAL	UNENCUMBERED BALANCE
	\$	\$	\$	\$	\$	\$	\$	\$
<b>SECTION 1 - SALARIES, WAGES AND COMMON STAFF COSTS</b>								
ESTABLISHED POSTS	7,624,000	306,000	125,300-	7,804,700	2,694,631.60	4,995,822.54	7,690,454.14	114,245.86
CONSULTANTS	260,400		29,000-	231,400	100,927.01	118,072.20	218,999.21	12,400.79
TEMPORARY ASSISTANCE	267,100	50,000	57,500	374,600	119,236.58	200,272.61	319,509.19	55,090.81
OVERTIME	32,100	13,000	4,900	50,000	20,901.99	22,830.64	43,732.63	6,267.37
TRAVEL, REMOVAL+INSTAL.	205,800	24,000	19,900	249,700	42,046.68	205,120.24	247,166.92	2,533.08
SEPARATION PAYMENTS	144,400	25,000	83,700	253,100	77,099.31	166,580.24	243,679.55	9,420.45
RENTAL SUBSIDIES	45,000	10,000	16,000	71,000		54,242.53	54,242.53	16,757.47
ASSIGNMENT ALLOWANCES	145,000			145,000	8,600.20	130,057.78	138,657.98	6,342.02
CONTRIB.PENSION FUND	1,008,000	65,000	19,400-	1,053,600	332,100.10	677,622.69	1,009,722.79	43,877.21
DEPENDENCY ALLOWANCES	409,300	4,000	14,400-	398,900	95,771.37	274,090.09	369,861.46	29,038.54
COMPENSATORY PAYMENTS	8,500			8,500		5,639.52	5,639.52	2,860.48
TRAVEL ON HOME LEAVE	182,700		8,400-	174,300	36,881.86	116,437.61	153,319.47	20,980.53
STAFF TRAINING	20,000	50,000	2,000	72,000	4,242.79	61,014.54	65,257.33	6,742.67
STAFF WELFARE	19,000	3,000	600-	21,400	8,858.93	9,852.69	18,711.62	2,688.38
MEDICAL INSURANCE	90,100	24,000	13,100	127,200	55,417.39	60,821.67	116,239.06	10,960.94
TOTAL SECTION 1	10,461,400	574,000		11,035,400	3,596,715.81	7,098,477.59	10,695,193.40	340,206.60
<b>SECTION 2 - OTHER EXPENSES AND PERMANENT EQUIPMENT</b>								
OFFICIAL TRAVEL	524,600	82,000	57,400-	549,200	127,437.21	388,837.90	516,275.11	32,924.89
COMMUNICATIONS+FREIGHT	335,300	35,000	32,800	403,100	131,022.49	257,292.97	388,315.46	14,784.54
P.T.PRODUCTION COSTS	75,000	25,000		100,000	100,000.00		100,000.00	
GRANTS TO NAT.COMM.	10,000			10,000	9,521.32		9,521.32	478.68
RENT+MAINT.OF PREMISES	619,000	27,000	19,500-	626,500	281,863.37	322,955.77	604,819.14	21,680.86
OFFICE SUPPLIES	118,200	2,000	9,700	129,900	35,757.35	81,477.57	117,234.92	12,665.08
RENTAL OFFICE EQUIP.	37,900	17,000	6,800	61,700	27,240.95	29,341.15	56,582.10	5,117.90
COMPUTER COSTS	74,000		15,600-	58,400	34,627.60	18,645.62	53,273.22	5,126.78
MAINT.OF TRANS.EQUIP.	58,900	5,000	9,300	73,200	451.01	66,657.37	67,108.38	6,091.62
INSURANCE	10,000	1,000	700-	10,300	3,621.12	4,560.57	8,181.69	2,118.31
EXTERNAL AUDIT COSTS	70,000	10,000-		60,000	39,000.00	21,000.00	60,000.00	
JOINT INSPECTION UNIT	29,000			29,000	18,850.00	10,150.00	29,000.00	
MISC.SUPPLIES+SERVICES	66,300		6,700	73,000	12,711.65	47,674.97	60,386.62	12,613.38
HOSPITALITY	10,800		1,300	12,100	3,098.13	6,891.68	9,989.81	2,110.19
FURNITURE,OFFICE EQUIP	59,300	40,000	10,600	109,900	15,837.49	87,859.85	103,697.34	6,202.66
TRANSPORTATION EQUIP.	29,500		16,000	45,500		39,562.79	39,562.79	5,937.21
TOTAL SECTION 2	2,127,800	224,000		2,351,800	841,039.69	1,382,908.21	2,223,947.90	127,852.10
TOTAL SECTIONS 1 AND 2	12,589,200	798,000		13,387,200	4,437,755.50	8,481,385.80	12,919,141.30	468,058.70
<b>LESS- CONTRIBUTIONS FROM ASSISTED GOVERNMENTS TOWARDS LOCAL BUDGET COSTS</b>								
	970,000			970,000		1,031,247.87	1,031,247.87	61,247.87-
NET TOTAL	11,619,200	798,000		12,417,200	4,437,755.50	7,450,137.93	11,887,893.43	529,306.57
<b>TOTAL COMMITMENTS</b>								
	ORIGINAL	SUPPLEMENTARY		REVISED		OBLIGATIONS INCURRED		UNENCUMBERED BALANCE
	\$	\$		\$		\$		\$
SECTION 1	10,461,400	574,000		11,035,400		10,695,193.40		340,206.60
SECTION 2	2,127,800	224,000		2,351,800		2,223,947.90		127,852.10
TOTAL SECTIONS 1 AND 2	12,589,200	798,000		13,387,200		12,919,141.30		468,058.70
<b>LESS- CONTRIBUTIONS FROM ASSISTED GOVERNMENTS TOWARDS LOCAL BUDGET COSTS</b>								
	970,000			970,000		1,031,247.87		61,247.87-
NET TOTAL	11,619,200	798,000		12,417,200		11,887,893.43		529,306.57

NOTE: THE NOTES ON PAGE 30, 31 FORM AN INTEGRAL PART OF THIS STATEMENT, AND SHOULD BE READ IN CONJUNCTION THEREWITH.

CERTIFIED CORRECT  
(Signed) W. O. MIDDELMANN  
COMPTROLLER

APPROVED  
(Signed) Henry R. LABOUTISSE  
EXECUTIVE DIRECTOR



SCHEDULE A

CONTRIBUTIONS FROM GOVERNMENTS  
FOR THE YEAR ENDED 31 DECEMBER 1971

<u>GOVERNMENTS</u>	<u>CURRENCY</u> <u>PAID OR PLEDGED</u>	<u>\$</u>	<u>FOR SPECIFIC</u> <u>PROJECTS</u>	<u>FOR GENERAL</u> <u>RESOURCES</u>	<u>TOTAL</u>
		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
AFGHANISTAN	UNITED STATES DOLLARS			20,000.00	20,000.00
ALGERIA	DINARS			49,595.14	49,595.14
ARGENTINA	PESOS			52,917.69	52,917.69
AUSTRALIA	DOLLARS	499,580.33			
	UNITED STATES DOLLARS	<u>127,396.50</u>		626,976.83	626,976.83
AUSTRIA	SCHILLINGS			119,092.76	119,092.76
BAHAMAS	POUNDS (STERLING)			2,927.77	2,927.77
BAHRAIN	UNITED STATES DOLLARS			5,000.00	5,000.00
BARBADOS	UNITED STATES DOLLARS			1,800.00	1,800.00
BELGIUM	FRANCS			347,071.58	347,071.58
BOLIVIA	UNITED STATES DOLLARS			8,100.00	8,100.00
BOTSWANA	RANDS			2,000.00	2,000.00
BRAZIL	NEW CRUZEIROS			75,000.00	75,000.00
BRITISH HONDURAS	POUNDS (STERLING)			618.81	618.81
BRUNEI	POUNDS (STERLING)			4,899.53	4,899.53
BULGARIA	LEVA			42,735.05	42,735.05
BURMA	KYATS	5,249.90			
	POUNDS (STERLING)	<u>59,405.94</u>		64,655.84	64,655.84
BURUNDI	EAST AFRICAN SHILLINGS	2,001.06			
	UNITED STATES DOLLARS	<u>3,000.00</u>		5,001.06	5,001.06
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	ROUBLES			62,500.00	62,500.00
CAMEROON	CFA FRANCS			25,179.86	25,179.86
CANADA	DOLLARS		113,861.39	1,485,148.52	1,599,009.91
CENTRAL AFRICAN REPUBLIC	CFA FRANCS			10,791.37	10,791.37
CEYLON	RUPEES	8,478.99			
	POUNDS (STERLING)	<u>11,767.79</u>		20,246.78	20,246.78
CHAD	CFA FRANCS			5,395.68	5,395.68
CHILE	UNITED STATES DOLLARS			120,000.00	120,000.00
CHINA	UNITED STATES DOLLARS	10,000.00			
	IN KIND (VACCINE)	<u>225.60</u>		10,225.60	10,225.60
COLOMBIA	UNITED STATES DOLLARS			284,701.90	284,701.90
CONGO	CFA FRANCS			14,388.49	14,388.49
COSTA RICA	UNITED STATES DOLLARS			30,000.00	30,000.00
CUBA	IN KIND (SUGAR)			70,600.00	70,600.00
CYPRUS	UNITED STATES DOLLARS			3,500.00	3,500.00
CZECHOSLOVAKIA	KORUNAS			104,166.67	104,166.67
DAHOMEY	CFA FRANCS			7,194.24	7,194.24
DENMARK	KRONER	1,503,538.11			
	UNITED STATES DOLLARS	<u>245,270.16</u>	874,083.01	874,725.26	1,748,808.27
DOMINICA	UNITED STATES DOLLARS			1,000.00	1,000.00
ECUADOR	SUCRES	1,198.00			
	UNITED STATES DOLLARS	<u>16,771.91</u>		17,969.91	17,969.91
ETHIOPIA	DOLLARS			27,204.58	27,204.58
FEDERAL REPUBLIC OF GERMANY	MARKS		2,052,711.41	2,081,654.96	4,134,366.37
FIJI	UNITED STATES DOLLARS			2,000.00	2,000.00
FINLAND	MARKKA	99,428.57			
	UNITED STATES DOLLARS	<u>300,000.00</u>		399,428.57	399,428.57
FRANCE	FRANCS		271,739.13	1,509,216.49	1,780,955.62
GABON	CFA FRANCS			26,906.47	26,906.47
GAMBIA	POUNDS			3,200.05	3,200.05
GHANA	NEW CEDI			21,009.80	21,009.80
GREECE	UNITED STATES DOLLARS			69,000.00	69,000.00
GRENADA	UNITED STATES DOLLARS			750.00	750.00
GUATEMALA	QUETZALES			15,000.00	15,000.00
GUINEA	FRANCS			40,816.33	40,816.33
GUYANA	DOLLARS			6,000.00	6,000.00
HOLY SEE	UNITED STATES DOLLARS			1,000.00	1,000.00
HONDURAS	QUETZALES	20,000.00			
	LEMPIRAS	<u>10,000.00</u>		30,000.00	30,000.00
HONG KONG	POUNDS (STERLING)			10,311.68	10,311.68
HUNGARY	FORINTS			6,666.67	6,666.67
ICELAND	KRONUR			11,738.64	11,738.64
INDIA	RUPEES			1,000,000.00	1,000,000.00
INDONESIA	UNITED STATES DOLLARS			50,000.00	50,000.00
IRAN	UNITED STATES DOLLARS			300,000.00	300,000.00
IRAQ	UNITED STATES DOLLARS			84,216.90	84,216.90

## SCHEDULE A

(CONTINUED)

CONTRIBUTIONS FROM GOVERNMENTS  
FOR THE YEAR ENDED 31 DECEMBER 1971

<u>GOVERNMENTS</u>	<u>CURRENCY</u> <u>PAID OR PLEDGED (A)</u>	<u>FOR SPECIFIC</u> <u>PROJECTS</u>	<u>FOR GENERAL</u> <u>RESOURCES</u>	<u>TOTAL</u>
	\$	\$	\$	\$
IRELAND	POUNDS	72,802.93	75,000.00	147,802.93
ISRAEL	UNITED STATES DOLLARS		42,500.00	42,500.00
ITALY	LIRE		480,769.23	480,769.23
IVORY COAST	CFA FRANCS		8,992.81	8,992.81
JAMAICA	UNITED STATES DOLLARS		12,213.74	12,213.74
JAPAN	YEN		786,000.00	786,000.00
JORDAN	DINARS		5,600.72	5,600.72
KENYA	EAST AFRICAN SHILLINGS		8,403.36	8,403.36
KHMER REPUBLIC	RIELS		10,007.21	10,007.21
KUWAIT	UNITED STATES DOLLARS		40,000.00	40,000.00
LAOS	UNITED STATES DOLLARS		3,000.00	3,000.00
LEBANON	POUNDS		13,846.15	13,846.15
LESOTHO	EAST AFRICAN SHILLINGS		2,801.12	2,801.12
LIBERIA	UNITED STATES DOLLARS		20,000.00	20,000.00
LIBYAN ARAB REPUBLIC	UNITED STATES DOLLARS		17,600.00	17,600.00
LICHTENSTEIN	UNITED STATES DOLLARS		2,000.00	2,000.00
LUXEMBOURG	BELGIAN FRANCS		14,000.00	14,000.00
MADAGASCAR	CFA FRANCS		17,985.62	17,985.62
MALAWI	KWACHA		1,200.14	1,200.14
MALAYSIA	POUNDS (STERLING)		65,501.56	65,501.56
MALDIVES	RUPEES		924.36	924.36
MALI	FRANCS		21,621.62	21,621.62
MAURITANIA	CFA FRANCS		4,691.36	4,691.36
MAURITIUS	POUNDS (STERLING)		4,031.68	4,031.68
MONACO	FRENCH FRANCS		1,811.59	1,811.59
MONGOLIA	ROUBLES	300.00		
	UNITED STATES DOLLARS	2,200.00	2,500.00	2,500.00
MONTserrat	UNITED STATES DOLLARS		196.24	196.24
MOROCCO	FRENCH FRANCS		50,060.92	50,060.92
NEPAL	RUPEES		2,500.00	2,500.00
NETHERLANDS	GUILDERS	108,433.73	277,777.78	386,211.51
NEW ZEALAND	DOLLARS		149,597.24	149,597.24
NIGER	CFA FRANCS		10,791.37	10,791.37
NIGERIA	POUNDS		70,008.40	70,008.40
NORWAY	KRONER	48,999.02	1,445,965.81	1,494,964.83
OMAN	UNITED STATES DOLLARS		20,000.00	20,000.00
PAKISTAN	RUPEES	119,172.62		
	POUNDS (STERLING)	36,266.04	155,438.66	155,438.66
PANAMA	UNITED STATES DOLLARS		20,000.00	20,000.00
PARAGUAY	UNITED STATES DOLLARS		20,000.00	20,000.00
PEOPLE'S DEMOCRATIC REPUBLIC OF YEMEN	UNITED STATES DOLLARS		750.00	750.00
PERU	UNITED STATES DOLLARS		100,000.00	100,000.00
PHILIPPINES	PESOS		204,761.91	204,761.91
POLAND	ZLOTYS		220,000.00	220,000.00
QATAR	UNITED STATES DOLLARS		200,000.00	200,000.00
REPUBLIC OF KOREA	WON	12,000.00		
	UNITED STATES DOLLARS	16,000.00	28,000.00	28,000.00
REPUBLIC OF VIET-NAM	UNITED STATES DOLLARS		26,000.00	26,000.00
ROMANIA	LEI		25,000.00	25,000.00
RWANDA	EAST AFRICAN SHILLINGS		2,000.00	2,000.00
ST. KITTS-NEVIS-ANGUILLA	UNITED STATES DOLLARS		750.00	750.00
ST. LUCIA	UNITED STATES DOLLARS		3,000.00	3,000.00
ST. VINCENT	UNITED STATES DOLLARS		757.36	757.36
SAN MARINO	LIRE		1,626.02	1,626.02
SAUDI ARABIA	UNITED STATES DOLLARS		20,000.00	20,000.00
SENEGAL	CFA FRANCS		17,985.62	17,985.62
SERRA LEONE	LEONES		19,198.46	19,198.46
SINGAPORE	POUNDS (STERLING)		8,422.75	8,422.75
SOMALIA	SHILLINGS		10,003.92	10,003.92
SOUTH AFRICA	RANDS		49,986.00	49,986.00
SPAIN	PESETAS		100,000.00	100,000.00
SUDAN	POUNDS (STERLING)		25,225.39	25,225.39
SWAZILAND	POUNDS (STERLING)		1,899.85	1,899.85
SWEDEN	KRONOR	193,798.40	5,813,953.49	6,007,751.89
SWITZERLAND	FRANCS	1,145,017.89		
	UNITED STATES DOLLARS	26,000.00	1,036,560.46	1,171,017.89

SCHEDULE A  
(CONTINUED)

CONTRIBUTIONS FROM GOVERNMENTS  
FOR THE YEAR ENDED 31 DECEMBER 1971

<u>GOVERNMENTS</u>	<u>CURRENCY PAID OR PLEDGED</u>	<u>\$</u>	<u>FOR SPECIFIC PROJECTS</u>	<u>FOR GENERAL RESOURCES</u>	<u>TOTAL</u>
		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
SYRIAN ARAB REPUBLIC	POUNDS			11,627.91	11,627.91
THAILAND	BAHT	93,750.00			
	IN KIND (RICE)	<u>83,482.36</u>		177,232.36	177,232.36
TOGO	CFA FRANCS			10,786.17	10,786.17
TONGA	UNITED STATES DOLLARS			1,000.00	1,000.00
TRINIDAD AND TOBAGO	DOLLARS			10,000.00	10,000.00
TUNISIA	UNITED STATES DOLLARS			27,000.00	27,000.00
TURKEY	LIRAS			133,333.40	133,333.40
UGANDA	EAST AFRICAN SHILLINGS			40,896.35	40,896.35
UKRAINIAN SOVIET SOCIALIST REPUBLIC	ROUBLES			125,000.00	125,000.00
UNION OF SOVIET SOCIALIST REPUBLICS	ROUBLES			675,000.00	675,000.00
UNITED ARAB EMIRATES	UNITED STATES DOLLARS			75,000.00	75,000.00
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	POUNDS (STERLING)		239,980.80	1,454,972.70	1,694,953.50
UNITED REPUBLIC OF TANZANIA	EAST AFRICAN SHILLINGS			14,215.69	14,215.69
UNITED STATES OF AMERICA	RUPEES	7,402.35			
	UNITED STATES DOLLARS	<u>13,600,000.00</u>	607,402.35	13,000,000.00	13,607,402.35
UPPER VOLTA	CFA FRANCS			10,000.00	10,000.00
WESTERN SAMOA	UNITED STATES DOLLARS			1,425.70	1,425.70
YUGOSLAVIA	NEW DINARS			220,000.00	220,000.00
ZAIRE	UNITED STATES DOLLARS			23,640.00	23,640.00
ZAMBIA	UNITED STATES DOLLARS			17,277.84	17,277.84
			4,718,269.60	38,101,875.52	42,820,145.12
ADJUSTMENTS TO PRIOR YEARS INCOME	UNITED STATES DOLLARS		50,000.00-	10,000.00-	60,000.00-
			<u>4,668,269.60</u>	<u>38,091,875.52</u>	<u>42,760,145.12</u>

## SCHEDULE B

CONTRIBUTIONS FROM NON-GOVERNMENTAL SOURCES  
FOR THE YEAR ENDED 31 DECEMBER 1971

	<u>FOR SPECIFIC</u> <u>PROJECTS</u>	<u>FOR GENERAL</u> <u>RESOURCES</u>	<u>TOTAL</u>
	\$	\$	\$
ALGERIA		20.24	20.24
ARGENTINA		82.64	82.64
AUSTRALIA	852,911.38	5,766.88	858,678.26
AUSTRIA		5,937.12	5,937.12
BAHAMAS	10.00		10.00
BELGIUM	210,789.56	18,115.32	228,904.88
BRITISH HONDURAS		30.86	30.86
CANADA	406,152.73	550,000.00	956,152.73
CEYLON		11.76	11.76
DENMARK	1,794.86	3,793.64	5,588.50
FEDERAL REPUBLIC OF GERMANY	30,120.48	1,140,685.37	1,170,805.85
FINLAND	28,156.95	5,848.18	34,005.13
FRANCE	166,964.28	300,992.93	467,957.21
INDIA	522.71	225.48	748.19
INDONESIA		26.67	26.67
IRELAND	4,950.50	56,326.03	61,276.53
ISRAEL	1,226.19		1,226.19
ITALY	7,382.89	45,876.42	53,259.31
JAPAN	60.60	110,555.55	110,616.15
LIBERIA		4.77	4.77
LUXEMBOURG	2,009.97		2,009.97
MEXICO		44.39	44.39
MONACO		615.15	615.15
NETHERLANDS	305,774.74	33,533.39	339,308.13
NEW ZEALAND	163,979.04	1.60	163,980.64
NICARAGUA	200.00		200.00
NIGERIA		11.76	11.76
NORWAY	875.91	17,518.25	18,394.16
PAKISTAN	7.46		7.46
REPUBLIC OF VIET-NAM		605.55	605.55
ROMANIA		113.32	113.32
SPAIN	85.34	26,181.10	26,266.44
SWEDEN	40.95	7,970.74	8,011.69
SWITZERLAND	162,134.76	118,648.23	280,782.99
THAILAND	57.61	1,852.15	1,909.76
TRINIDAD AND TOBAGO		3.50	3.50
UGANDA		8.40	8.40
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	223,068.87	15,284.92	238,353.79
UNITED STATES OF AMERICA	529,644.32	4,942,913.30	5,472,557.62
URUGUAY		10.00	10.00
	<u>3,098,922.10</u>	<u>7,409,615.61</u>	<u>10,508,537.71</u>
UNITED NATIONS SECRETARIAT	<u>385.69</u>	<u>10,735.06</u>	<u>11,120.75</u>
	<u>3,099,307.79</u>	<u>7,420,350.67</u>	<u>10,519,658.46</u>
LESS -TRANSFER TO THE PUBLIC INFORMATION REVOLVING FUND TOWARDS UNICEF COSTS OF TELEVISION CAMPAIGNS		<u>159,510.49-</u>	<u>159,510.49-</u>
	<u>3,099,307.79</u>	<u>7,260,840.18</u>	<u>10,360,147.97</u>

## SCHEDULE C

## STATEMENT OF COMMITMENTS, EXPENDITURES AND BALANCES OF COMMITMENTS FOR THE YEAR ENDED 31 DECEMBER 1971

AREA AND COUNTRY ASSISTANCE	COMMITMENTS					EXPENDITURES					BALANCES OF COMMITMENTS 31 DECEMBER 1971
	BALANCES OF ALLOCATIONS 31 DECEMBER 1970	UNALLOCATED BALANCES OF COMMITMENTS 31 DECEMBER 1970	TOTAL CARRIED FORWARD 1 JANUARY 1971	APPROVED IN 1971 (NET)	TOTAL FOR 1971 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>AFRICA</b>											
ALGERIA	745,622.61	656,000.00	1,401,622.61	2,670.06	1,404,292.67	280,596.78	6,448.94		28.54	287,074.26	1,117,218.41
BOTSWANA	103,477.68	67,000.00	170,477.68	2,212.33	172,690.01	60,605.36	30,015.97			90,621.33	82,068.68
BURUNDI	436,329.06		436,329.06	722.10	437,051.16	185,390.17	48,966.74		992.72	235,349.63	201,701.53
CAMEROON	279,188.44	131,000.00	410,188.44	9,766.03	419,954.47	177,819.69	64,454.16			242,273.85	177,680.62
CENTRAL AFRICAN REPUBLIC	80,542.92		80,542.92	222,339.79	302,882.71	41,307.76	57,758.26	267.00		99,333.02	203,549.69
CHAD	87,229.21		87,229.21	421,340.08	508,569.29	89,688.07	37,057.54			126,745.61	381,823.68
COMORO ISLANDS	7,988.88		7,988.88	1,133.60	9,122.48	10,737.63				10,737.63	1,615.15
CONGO	178,129.85	12,000.00	190,129.85	12,000.00	178,129.85	21,422.99	6,604.31			28,027.30	150,102.55
DAHOMEY	118,372.67	22,000.00	140,372.67	119,374.04	259,746.71	56,034.26	42,086.34			98,120.60	161,626.11
EQUATORIAL GUINEA				73,000.00	73,000.00	35,578.57				35,578.57	37,421.43
ETHIOPIA	324,722.75	105,000.00	429,722.75	1,334,452.91	1,764,175.66	273,629.44	77,098.33		1,997.40	352,725.17	1,411,450.49
GABON	124,796.82		124,796.82	4,337.78	129,134.60	81,402.53				81,402.53	47,732.07
GAMBIA	51,514.78		51,514.78	80,720.03	132,234.81	61,946.23	11,463.90			73,410.13	58,824.68
GHANA	256,296.95	371,300.00	627,596.95	100,752.69	728,349.64	240,609.31	62,081.19	2,941.18		305,631.68	422,717.96
GUINEA	197,098.81	77,000.00	274,098.81	545,435.21	819,534.02	246,586.27				246,586.27	572,947.75
IVORY COAST	267,737.81	344,000.00	611,737.81	5,567.38	606,170.43	240,577.34	52,211.18			292,788.52	313,381.91
KENYA	461,671.96	77,000.00	538,671.96	573,000.00	1,111,671.96	238,356.58	85,295.14		3,404.97	327,056.69	784,615.27
LESOTHO	72,757.84	139,000.00	211,757.84	1,014.88	212,772.72	69,217.61	18,284.67			87,502.28	125,270.44
LIBERIA	118,400.87	31,000.00	149,400.87	269,000.00	418,400.87	107,271.79	24,350.00	300.00		131,921.79	286,479.08
MADAGASCAR	245,446.41		245,446.41	163,118.99	408,565.40	53,046.11	57,927.43			110,973.54	296,591.86
MALAWI	243,274.77	684,000.00	927,274.77	2,424.64	929,699.41	71,107.71	42,472.44			113,580.15	816,119.26
MALI	192,578.97	141,000.00	333,578.97	2,335.03	335,914.00	223,065.53	5,329.32		5,408.90	233,803.75	102,110.25
MAURITANIA	219,950.73	214,000.00	433,950.73	1,176.43	435,127.16	38,444.44	114,679.75	539.57		153,663.76	281,463.40
MAURITIUS	66,536.25		66,536.25	71,515.34	138,051.59	48,861.03	1,809.28		266.66	50,936.97	87,114.62
MOROCCO	536,714.65		536,714.65	1,440,984.13	1,977,698.78	428,593.94	123,721.30	78,525.00	4,741.92	635,582.16	1,342,116.62
NIGER	251,468.20	304,000.00	555,468.20	129,472.27	684,940.47	144,573.84	70,951.42			218,012.86	466,927.61
NIGERIA	3,948,337.68	1,499,000.00	5,447,337.68	3,626,888.49	9,074,226.17	3,636,658.87	175,692.22	712.68	236,763.27	4,049,827.04	5,024,399.13
RWANDA	147,262.30		147,262.30	104,295.11	251,557.41	40,009.02	48,040.80			88,049.82	163,507.59
ST. HELENA				864.90	864.90					864.90	
SENEGAL	338,891.75	144,000.00	482,891.75	19,924.44	462,967.31	105,841.77			4,013.29	109,855.06	353,112.25
SIERRA LEONE	123,461.03	91,000.00	214,461.03	48,528.53	262,989.56	123,033.83	15,766.80			138,800.63	124,188.93
SOMALIA	269,192.94	239,000.00	508,192.94	675.74	508,868.68	78,430.41	79,499.54	15,222.36		173,152.31	335,716.37
SOUTHERN RHODESIA	50,000.00		50,000.00		50,000.00						50,000.00
SWAZILAND	59,254.03	75,000.00	134,254.03	7,761.72	142,015.75	31,330.68	4,033.04			35,363.72	106,652.03
TOGO	245,536.14	146,000.00	391,536.14	3,265.63	394,801.77	70,057.97	44,712.67			114,770.64	280,031.13
TUNISIA	855,044.55	426,000.00	1,281,044.55	760,550.75	2,041,595.30	469,530.49	82,030.57	9,210.16		560,771.22	1,480,824.08
UGANDA	542,393.06	380,000.00	922,393.06	94,036.72	1,016,429.78	130,241.13	86,338.43	53,003.82		267,583.38	748,846.40
UNITED REPUBLIC OF TANZANIA	731,133.71		731,133.71	1,883,377.53	2,614,511.24	236,351.80	65,915.83	22,223.80		324,491.43	2,290,019.81
UPPER VOLTA	144,299.70	798,000.00	942,299.70	183,760.54	758,539.16	114,106.07				114,106.07	644,433.09
ZAIRE	256,208.60	59,000.00	315,208.60	996.68	316,205.28	68,065.12		5,876.33		73,941.45	242,263.83
ZAMBIA	148,704.63	237,000.00	385,704.63	259.01	385,963.64	53,621.27	2,381.08	285.17		55,717.18	330,246.46
REGIONAL	421,825.92	239,000.00	660,825.92	41,071.06	701,896.98	4,520.98	197,557.72	5,192.13	824.23	208,095.06	493,801.92
AREA TOTAL	13,949,395.93	7,708,300.00	21,657,695.93	11,923,617.87	33,581,313.80	8,689,135.29	1,841,036.31	193,728.85	250,929.50	10,984,829.96	22,596,483.84

SCHEDULE C (CONTINUED)

AREA AND COUNTRY ASSISTANCE	COMMITMENTS					EXPENDITURES					BALANCES OF COMMITMENTS 31 DECEMBER 1971
	BALANCES OF ALLOCATIONS 31 DECEMBER 1970	UNALLOCATED BALANCES OF COMMITMENTS 31 DECEMBER 1970	TOTAL CARIED FORWARD 1 JANUARY 1971	APPROVED IN 1971 (NET)	TOTAL FOR 1971 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>EAST ASIA AND PAKISTAN</b>											
BURMA	875,922.25	2,868,000.00	3,743,922.25	138,910.20	3,882,832.45	1,071,984.09	15,885.84		196.49	1,088,064.42	2,794,766.03
CHINA	643,343.58	248,000.00	891,343.58	547,299.42	1,438,643.00	502,858.28	72,788.36	17,494.54	28,520.25	621,661.43	816,981.57
HONG KONG	70,366.77		70,366.77	23,713.85	94,080.62	8,801.33	26,918.81			35,720.14	58,358.48
INDONESIA	3,965,432.55	4,749,000.00	8,714,432.55	1,623,696.36	10,338,128.91	3,884,307.66	369,324.72	1,085.78	30,048.39	4,284,766.55	6,053,362.36
KHMER REPUBLIC	288,304.74	598,000.00	886,304.74	1,318.09	887,622.83	231,243.57	11,546.39	29,702.17		272,492.13	615,130.70
LAOS	79,484.62		79,484.62	90,549.45	170,034.07	78,933.01	19,497.81		1,874.70	100,305.52	69,728.55
MALAYSIA	460,321.14	371,000.00	831,321.14	30,671.57	861,992.71	414,623.56	73,707.34			488,330.90	373,661.81
PAKISTAN	4,510,138.61	1,335,000.00	5,845,138.61	9,886,865.47	15,732,004.08	3,665,792.70	331,716.95	3,095.40	19,658.07	4,020,264.12	11,711,739.96
PAPUA AND NEW GUINEA	50,327.74		50,327.74	98,000.00	148,327.74	35,317.58	5,693.22			41,010.80	107,316.94
PHILIPPINES	666,392.22	256,000.00	922,392.22	2,025,454.68	2,947,846.90	563,162.42	113,295.49	2,427.84	4,471.41	683,357.16	2,264,489.74
REPUBLIC OF KOREA	783,943.83	110,000.00	893,943.83	1,209,984.13	2,103,927.96	467,038.39	148,989.67	20,752.79		674,785.94	1,429,142.02
REPUBLIC OF VIET-NAM	393,453.08	200,000.00	593,453.08	52,556.73	646,009.81	261,663.97	35,759.55	1,260.90	32,098.94	330,789.36	315,226.45
SINGAPORE	20,477.68		20,477.68	35,810.30	56,287.98	55,428.12				55,428.12	859.86
THAILAND	862,016.71	438,000.00	1,300,016.71	430,531.36	1,730,548.07	840,861.21	98,636.76	45,480.75	3,660.17	988,638.89	741,909.18
PACIFIC ISLAND TERRITORIES	246,703.19		246,703.19	145,000.00	391,703.19	185,393.26		41.65		185,351.71	206,351.48
REGIONAL	6,486.89		6,486.89	35,345.18	41,832.07	3,345.18		2,557.00	66.59	5,968.77	35,863.30
AREA TOTAL	13,923,113.60	11,173,000.00	25,096,113.60	16,375,706.79	41,471,820.39	12,270,755.43	1,323,760.91	123,815.52	158,598.10	13,876,929.96	27,594,890.43
<b>SOUTH CENTRAL ASIA</b>											
AFGHANISTAN	1,038,261.88	155,000.00	1,193,261.88	1,060,642.67	2,253,904.55	647,120.95	20,342.31	89,842.13	6,305.44	763,610.83	1,490,293.72
CEYLON	1,493,741.23	1,019,000.00	2,512,741.23	1,798.86	2,514,540.09	613,945.56	51,443.90	100.30	1,768.78	667,258.24	1,847,281.85
INDIA	13,120,597.12	13,145,000.00	26,265,597.12	9,302,789.94	35,568,387.06	7,201,341.55	510,519.88	8,660.97	119,432.92	7,839,955.32	27,728,431.74
MALDIVES	33,000.00	48,000.00	81,000.00		81,000.00						81,000.00
MONGOLIA	176,420.17	67,000.00	243,420.17	2,744.80	246,164.97	71,331.66			100.62	71,432.28	174,732.49
NEPAL	646,070.85	811,000.00	1,457,070.85	849.07	1,457,919.92	87,249.95	61,755.99	64.00	5,769.29	154,839.21	1,303,080.71
AREA TOTAL	16,508,091.25	15,245,000.00	31,753,091.25	10,368,825.34	42,121,916.59	8,620,989.65	644,062.06	98,667.10	133,377.05	9,497,095.88	32,624,820.71
<b>EASTERN MEDITERRANEAN</b>											
BAHRAIN	597.66	38,000.00	37,402.34		37,402.34	29,418.96				29,418.96	7,983.38
CYPRUS	6,280.52	24,000.00	30,280.52		30,280.52	25,064.20				25,064.20	5,216.32
EGYPT	728,493.02	82,000.00	810,493.02	1,867,501.75	2,677,994.77	809,422.04	29,706.29	2,046.97	12,453.25	853,628.55	1,824,366.22
IRAN	718,993.15	112,000.00	830,993.15	304,454.62	1,135,447.77	545,157.81	826.66		23.87	546,008.34	589,439.43
IRAQ	360,865.27	701,000.00	1,061,865.27	175,799.04	1,237,664.31	275,094.57	28,618.23	3,520.71		307,239.51	910,370.80
JORDAN	42,164.80	128,000.00	170,164.80	492,988.59	663,153.39	184,461.66	52,171.22	16,476.79	4,068.78	257,178.45	405,974.94
LEBANON	54,340.02	37,000.00	91,340.02	589,063.00	680,403.02	52,771.57	56,213.04	29,933.31	5,037.30	143,955.22	536,447.80
LIBYAN ARAB REPUBLIC	103,968.28		103,968.28	260.61	104,228.89	2,468.52				2,468.52	101,760.37
PEOPLE'S DEMOCRATIC REPUBLIC OF YEMEN	296,498.07		296,498.07	1,116,078.39	1,412,576.46	108,593.93	99,539.95	7,210.90	1,631.37	216,976.65	1,195,599.81
SAUDI ARABIA	25,137.72	132,000.00	157,137.72	368,000.00	525,137.72	21,257.22				21,257.22	503,880.50
SUDAN	342,906.12	175,000.00	517,906.12	1,110,379.89	1,628,286.01	454,417.49	49,109.70	3,446.29		506,973.48	1,121,312.53
SYRIAN ARAB REPUBLIC	275,988.23	510,000.00	785,988.23	279.88	786,268.11	252,608.30	16,619.50	3,704.65	474.17	273,406.62	512,861.49
TURKEY	363,068.14	255,000.00	618,068.14	4,296.16	622,364.30	265,726.82	27,958.53	39,813.32		324,008.38	298,355.92
YEMEN	202,654.19	253,000.00	455,654.19	2,886.84	458,541.03	91,488.89	31,615.74			307,135.28	151,405.75
REGIONAL	26,037.36	160,000.00	186,037.36	444,000.00	630,037.36	2,671.99	73,119.51	41,156.83	561.27	117,509.60	512,527.76
AREA TOTAL	3,526,797.23	2,607,000.00	6,133,797.23	6,475,928.77	12,609,726.00	3,213,165.73	525,371.52	129,621.90	64,063.83	3,932,222.98	8,877,503.02
<b>EUROPE</b>											
BULGARIA	23,798.67		23,798.67		23,798.67						23,798.67
GREECE	1,130.23		1,130.23	258.42	1,388.65	2,447.75				2,447.75	1,059.10
HUNGARY	498.31		498.31		498.31						498.31
POLAND	7,439.64		7,439.64		7,439.64						7,439.64
ROMANIA	17,517.69		17,517.69		17,517.69	17,563.65				17,563.65	45.96
SPAIN	6,375.65		6,375.65		6,375.65						6,375.65
YUGOSLAVIA	34,681.28		34,681.28	200,135.89	234,817.17	106,292.99				106,292.99	128,524.18
AREA TOTAL	90,444.85		90,444.85	200,394.31	290,839.16	126,304.39				126,304.39	164,534.77

SCHEDULE C (CONTINUED)

AREA AND COUNTRY ASSISTANCE	C O M M I T M E N T S					E X P E N D I T U R E S					BALANCES OF COMMITMENTS 31 DECEMBER 1971
	BALANCES OF ALLOCATIONS 31 DECEMBER 1970	UNALLOCATED BALANCES OF COMMITMENTS 31 DECEMBER 1970	TOTAL CARRIED FORWARD 1 JANUARY 1971	APPROVED IN 1971 (NET)	TOTAL FOR 1971 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>THE AMERICAS</u>											
ANTIGUA				4,650.36	4,650.36	4,650.36				4,650.36	
ARGENTINA	56,889.56		56,889.56	48.11	56,937.67	12,103.97	480.00-			11,623.97	45,313.70
BARBADOS	10,236.25	6,000.00	16,236.25	1,000.00-	15,236.25	47.07-				47.07-	15,283.32
BOLIVIA	338,135.86	645,000.00	983,135.86	129,150.96	1,112,286.82	363,355.57	91,936.13	2,483.00	8,432.63	466,207.33	646,079.49
BRAZIL	1,624,714.50	1,116,000.00	2,740,714.50	1,367,189.72	4,107,903.22	142,424.69	405,361.87	70,167.89		617,954.45	3,489,948.77
BRITISH HONDURAS	35,403.18	17,000.00	52,403.18	18,000.00	70,403.18	11,901.54	13,562.87			25,464.41	44,938.77
BRITISH VIRGIN ISLANDS	1,954.56		1,954.56		1,954.56						1,954.56
CHILE	279,925.04	201,000.00	480,925.04	110,000.00	590,925.04	111,979.31	32,945.62	2,600.00	1,128.57	148,653.50	442,271.54
COLOMBIA	1,348,004.49	416,000.00	1,764,004.49	528,602.89	2,292,607.38	606,455.53	102,682.62			709,138.15	1,583,469.23
COSTA RICA	61,842.08		61,842.08	207,167.46	269,009.54	76,947.88	8,539.35			85,487.23	183,522.31
CUBA	136,224.12		136,224.12	875,788.56	1,012,012.68	246,558.31			149.00	246,707.31	765,305.37
DOMINICA	13,027.60	32,000.00	45,027.60		45,027.60	14,899.01				14,899.01	30,128.59
DOMINICAN REPUBLIC	197,772.83	110,000.00	307,772.83	35,000.00	342,772.83	28,600.68	109,278.39			137,879.07	204,893.76
ECUADOR	589,743.15	286,000.00	875,743.15	340,458.55	1,216,201.70	372,327.17	50,935.18			423,262.35	792,939.35
EL SALVADOR	247,759.02		247,759.02	120,665.64	368,424.66	146,858.64	28,860.00		8,100.00	183,818.64	184,606.02
GRENADA	720.00		720.00		720.00						720.00
GUATEMALA	297,355.49	114,000.00	411,355.49	471,215.49	882,570.98	104,678.64	8,420.00			113,098.64	769,472.34
GUYANA	32,221.49		32,221.49	80,000.00	112,221.49	20,825.31	5,517.32			26,342.63	85,878.86
HAITI	193,729.31	81,000.00	274,729.31	839,000.00	1,113,729.31	269,642.24	27,626.45	6,246.30	250.00	303,764.99	809,964.32
HONDURAS	168,327.90		168,327.90	535,465.57	703,793.47	148,397.33	14,396.00			162,793.33	541,000.14
JAMAICA	4,721.30		4,721.30	236,149.69	240,870.99	39,752.90				39,752.90	201,118.09
MEXICO	165,819.46		165,819.46	250,000.00	415,819.46	14,283.59	5,760.00	875.10		20,048.69	394,900.77
MONTSEERAT	1,158.32		1,158.32	916.25	2,074.57	916.25					1,158.32
NICARAGUA	105,432.67	5,000.00	110,432.67	415,000.00	525,432.67	74,467.07	391.00			74,858.07	450,574.60
PANAMA	44,631.86	47,000.00	91,631.86	267,129.74	358,761.60	92,314.77	48,050.00			140,364.77	188,396.83
PARAGUAY	457,073.78	58,000.00	515,073.78	305,149.41	820,223.19	304,833.22	35,842.06	12,887.00		353,562.28	466,660.91
PERU	813,086.05	385,000.00	1,198,086.05	1,377,000.00	2,575,086.05	397,403.93	59,532.43		611.33	457,547.69	2,117,538.36
ST. KITTS-NEVIS-ANGUILLA	1,445.34		1,445.34	4,691.83	6,137.17	5,353.00				5,353.00	784.17
ST. LUCIA	5,536.65		5,536.65		5,536.65	7,136.88	1,736.25-			5,400.63	136.02
SURINAM	4,387.45		4,387.45		4,387.45	5,041.36				5,041.36	653.91-
TRINIDAD AND TOBAGO	59,655.61	19,000.00	78,655.61	13,414.67	92,070.28	15,418.84	13,885.50			29,304.34	62,765.94
TURKS AND CAICOS ISLANDS				961.17	961.17					961.17	
URUGUAY	83,000.00	53,000.00	136,000.00		136,000.00	38,490.64				38,490.64	97,509.36
VENEZUELA	228,184.06		228,184.06		228,184.06	200,851.06				200,851.06	27,333.00
REGIONAL	427,428.90	391,000.00	818,428.90	1,263,000.00	2,081,428.90	67,083.42	243,864.13	3,440.00	13,145.36	327,532.91	1,753,895.99
AREA TOTAL	8,035,547.88	3,982,000.00	12,017,547.88	9,794,815.07	21,812,362.95	3,946,867.21	1,305,170.67	98,699.29	31,816.89	5,382,554.06	16,429,808.89
TOTAL FOR ALL AREAS	56,033,390.74	40,715,300.00	96,748,690.74	55,139,288.15	151,887,978.89	36,867,217.70	5,639,401.49	644,532.67	648,785.37	43,799,937.23	108,088,041.66
<u>GENERAL ASSISTANCE</u>											
COUNTRY PLANNING AND PROGRAMME DEVELOPMENT	577,480.39		577,480.39	850,000.00	1,427,480.39	15,283.24	295,169.01	69,159.19	158,394.21	538,005.65	889,474.74
DEVELOPMENT PROTEIN-RICH FOODS FOR CHILDREN	248,747.57	379,000.00	627,747.57		627,747.57	15,455.29	11,213.88		1,758.85	28,428.02	599,319.55
INTERNATIONAL CHILDRENS CENTER AND PAEDIATRIC TRAINING	681,101.62	1,822,000.00	2,503,101.62		2,503,101.62	4,286.62	78,085.25	6,260.92	473,278.99	561,911.78	1,941,189.84
NUTRITION AND DAIRY TRAINING	55,969.88		55,969.88	70,000.00	125,969.88		7,059.22-			7,059.22-	133,029.10
NUTRITION PERSONNEL	249,886.28		249,886.28	65,500.00-	184,386.28						184,386.28
PLANNING FOR CHILDREN AND YOUTH IN NATIONAL DEVELOPMENT	334,524.45	26,000.00	360,524.45		360,524.45	466.81	122,325.42	7,762.86	579.81-	129,975.28	230,549.17
EMERGENCY RESERVE				890,000.00	890,000.00						890,000.00
FREIGHT ON MILK	123,069.85-	865,600.00	742,530.15	442,893.60-	299,636.55						299,636.55
FREIGHT ON SUPPLIES	166,033.14-	3,000,000.00	2,833,966.86	350,894.55-	2,483,072.31						2,483,072.31
TOTAL ASSISTANCE	57,891,997.94	46,807,900.00	104,699,897.94	36,090,000.00	160,789,897.94	36,902,709.66	6,139,135.83	727,715.64	1,281,637.61	45,051,198.74	115,738,699.20
OPERATIONAL SERVICES	3,715,450.00	3,715,450.00	7,430,900.00	8,595,237.93	16,026,137.93				7,450,137.93	7,450,137.93	8,576,000.00
ADMINISTRATIVE COSTS	2,094,150.00	2,094,150.00	4,188,300.00	5,187,455.50	9,375,755.50				4,437,755.50	4,437,755.50	4,938,000.00
TOTALS	63,701,597.94	52,617,500.00	116,319,097.94	69,872,693.43	186,191,791.37	36,902,709.66	6,139,135.83	727,715.64	13,169,531.04	56,939,092.17	129,252,699.20

## SCHEDULE D

## Short-term investments at 31 December 1971

	\$	\$	Interest (per cent)
<u>Deposit with banks</u>			
<u>Deposits at call and seven days' notice in US dollars</u>			
Chase Manhattan Bank, New York	248,391.31		
Chase Manhattan Bank, Paris	21,981.85		
Franklin National Bank, New York	14,846.31		
Chase Manhattan Bank, London	9,995.15		
Irving Trust Co, New York	989.17		
Manufacturer's Hanover Trust Company, New York	339.09		
Chemical Bank, New York	338.39		
Bankers Trust Company, New York	270.73	297,152.00	4.80
<u>Maurice Pate Memorial Fund, in US dollars</u>			
Franklin National Bank, New York - at call	18,211.56		
Franklin National Bank - Savings certificate	65,000.00	83,211.56	5.43
<u>Time deposits in US dollars (due from January to March 1972)</u>			
Chase Manhattan Bank, New York	11,500,000.00		
Bankers Trust Company, London	1,000,000.00	12,500,000.00	6.51
<b>TOTAL BANK DEPOSITS IN US DOLLARS</b>	<b>12,880,363.56</b>		
<u>Deposits at call and seven days' notice in other currencies</u>			
Banque Worms and Cie, Paris	668,355.15		
Dresdner Bank, Frankfurt	301,204.82		
Chase and Bank of Ireland, Dublin	198,019.80		
Morgan Grenfell and Company Ltd., London	190,594.06		
Mercantile and Credit Bank of Ireland, Dublin	153,100.40		
Nordiska Foreningsbanken, Helsinki	120,192.31		
National Provident Fund, Wellington	54,146.26		
Banco de Vizcaya, Madrid	23,286.23		
Banque Nationale de Paris, Neuilly	23,251.40	1,732,150.43	4.29
<u>Time deposits in other currencies (due from January to March 1972)</u>			
Dresdner Bank, Frankfurt	2,347,872.60		
Banque Worms and Cie, Paris	1,158,666.93		
Morgan Grenfell and Company Ltd., London	247,524.75		
Ottoman Bank, Ankara	226,666.67		
Creditanstalt Bankverein, Vienna	157,676.36		
Bank of New Zealand, Wellington	63,291.14		
Bank Melli, Teheran	39,344.26		
Banque de Congo, Kinshasa	4,000.00	4,245,042.71	6.21
<b>TOTAL BANK DEPOSITS IN OTHER CURRENCIES</b>	<b>5,977,193.14</b>		
<u>United Kingdom Treasury Bills (91 days)</u>			
Bank of England, London, due January 1972			
£5,000 at cost £4,943.71		12,236.91	4.52
<b>TOTAL INVESTMENTS</b>		<b>18,869,793.61</b>	<b>6.20</b>



## SCHEDULE E

Contributions receivable from Governments as at 31 December 1971

Governments	General resources and specific projects		Local	Total contributions receivable
	For years prior to 1971	For 1971	cost of field offices 1971	
	\$	\$	\$	\$
Afghanistan		2,000.00		2,000.00
Australia		318,658.56		318,658.56
Belgium		347,071.58		347,071.58
Bolivia	15,840.00			15,840.00
Botswana		2,000.00		2,000.00
Brazil	18,750.00	75,000.00	35,500.00	129,250.00
British Honduras		618.81		618.81
Burundi		3,000.00		3,000.00
Cameroon		25,179.86		25,179.86
Central African Republic		10,791.37		10,791.37
Chile		120,000.00		120,000.00
Colombia			1,396.41	1,396.41
Congo		14,388.49		14,388.49
Costa Rica		7,500.00		7,500.00
Cuba		70,000.00		70,000.00
Denmark		245,270.16		245,270.16
Dominican Republic	60,000.00			60,000.00
Ecuador		2,396.00		2,396.00
Egypt			4,850.00	4,850.00
Ethiopia			5,541.67	5,541.67
Gambia		3,200.05	800.00	4,000.05
Guyana		6,000.00		6,000.00
Holy See		1,000.00		1,000.00
Honduras		10,000.00		10,000.00
Indonesia	50,000.00	50,000.00		100,000.00
Iran		300,000.00		300,000.00
Ireland		18,422.92		18,422.92
Israel		42,500.00		42,500.00
Kuwait		40,000.00		40,000.00
Liberia		20,000.00		20,000.00
Malawi	1,199.90			1,199.90
Malaysia		65,501.56		65,501.56
Mongolia		2,200.00		2,200.00
Nepal		2,500.00		2,500.00
Nicaragua	20,000.00			20,000.00
Oman		20,000.00		20,000.00
Pakistan		155,438.66	20,175.35	175,614.01
Paraguay		10,000.00		10,000.00
People's Democratic Republic of Yemen	600.00	750.00		1,350.00
Peru	76,810.64			76,810.64
Philippines	1,000.00	177,996.83	14,066.67	193,063.50
Republic of Viet-Nam		26,000.00		26,000.00
Senegal		8,992.81	1,207.20	10,200.01
Sierra Leone		19,198.46		19,198.46
Swaziland		1,899.85		1,899.85
Sweden	202,540.32			202,540.32
Switzerland	75,949.37	122,202.53		198,151.90
Thailand		93,750.00		93,750.00
Togo		10,786.17		10,786.17
Tonga		1,000.00		1,000.00
Trinidad and Tobago	13,000.00			13,000.00
United Arab Emirates		25,000.00		25,000.00
United Republic of Tanzania		14,215.69	8,403.36	22,619.05
Yugoslavia		36,666.67		36,666.67
Zaire		23,640.00		23,640.00
	535,690.23	2,552,737.03	91,940.66	3,180,367.92

## NOTES FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

Notes on statement I: Income and expendituresContributions from Governments

1. Contributions were received by UNICEF in 1971 from 138 Governments to a total of \$ 42,820,145. This consisted of \$ 38,101,875 for the general resources of UNICEF and \$ 4,718,270 for specific purposes: table 1 gives a breakdown of the latter.

Table 1. Contributions to UNICEF for specific purposes, 1971

Governments	For long-term projects	For relief operations in conjunction with		For other relief and rehabilitation projects		Total
		UNHCR	a/ UNEPRO	a/		
	\$	\$	\$	\$	\$	\$
Canada		113,861.39				113,861.39
Denmark	539,383.67				334,699.34	874,083.01
Federal Republic of Germany		245,482.49	1,807,228.92			2,052,711.41
France		271,739.13				271,739.13
Ireland		47,996.16			24,806.77	72,802.93
Netherlands					108,433.73	108,433.73
Norway			48,999.02			48,999.02
Sweden					193,798.40	193,798.40
Switzerland	134,457.43					134,457.43
United Kingdom of Great Britain and Northern Ireland					239,980.80	239,980.80
United States of America		600,000.00			7,402.35	607,402.35
	<u>673,841.10</u>	<u>1,279,079.17</u>	<u>1,856,227.94</u>		<u>909,121.39</u>	<u>4,718,269.60</u>

a/ Specific contributions made to UNICEF by Governments for relief operations in conjunction with the United Nations High Commissioner for Refugees (UNHCR) and United Nations East Pakistan Relief Operation (UNEPRO). Further such activities undertaken by UNICEF on trust-fund basis are shown in table 12, page 25.

2. The adjustment of \$ 60,000 shown in schedule A represents a write-off of \$10,000 of Government contributions receivable for more than five years, plus \$ 50,000 now shown under trust-funds projects (see table 12, page 25) thus reducing the contributions of \$ 42,820,145 to an amount of \$ 42,760,145 (see statement I, page 4).

Contributions from non-governmental sources

3. Contributions from non-governmental sources for 1971, excluding income from greeting cards and related operations, amounted to \$10,519,658. A transfer of \$159,510 was made to the Public Information Revolving Fund in return for costs charged to it for 1971 television fund-raising campaigns, reducing the gross income to a net income of \$10,360,148 (see schedule B page 10 and table 16, page 28). The net income of \$10,360,148 included \$3,099,308 for specific purposes as per schedule B page 10 and table 3, page 18. The main sources of non-governmental income with comparative figure for 1970 are shown in table 2.

Table 2. Main sources of non-governmental income, 1971 compared with 1970

	<u>1971</u>	<u>1970</u>
<u>Under auspices of National Committees</u>		
Hallowe'en collections	5,408,700.00	5,168,407.84
Donations and adopted projects	2,788,023.29	2,840,584.39
Television fund-raising campaigns	1,211,165.86	867,274.86
<u>Under auspices of other organizations</u>		
Donations, adopted projects, etc.	1,111,769.31	783,453.55
	<u>10,519,658.46</u>	<u>9,659,720.64</u>
<u>Less:</u>		
Transfer to the Public Information		
Revolving Fund towards UNICEF costs of television campaigns	<u>159,510.49</u>	<u>80,526.53</u>
	<u>10,360,147.97</u>	<u>9,579,194.11</u>

Contributions for trust-fund projects

4. In accordance with the Board of Auditors' recommendation, funds received by UNICEF in trust have been reported in 1971 in separate tables of status of funds-in-trust (see statement I and tables 12, 13, 14 and 18 pages 25, 26 and 31).

Table 3. Contributions to UNICEF from non-governmental sources  
for specific purposes, 1971

Donors	For long-term projects	For relief operations in conjunction with				For other relief and rehabilitation projects	Total
		UNHCR	a/	UNEPRO	a/		
	\$	\$		\$		\$	\$
Australia	587,037.70	252,975.72		5,757.19		7,140.77	852,911.38
Belgium	17,593.60			190,735.96		2,460.00	210,789.56
Canada	304,306.93	91,944.81				9,900.99	406,152.73
Denmark				1,445.19		349.67	1,794.86
Federal Republic of Germany		30,120.48					30,120.48
Finland	26,825.91			1,331.04			28,156.95
France		146,803.80		1,321.74		18,838.74	166,964.28
India		522.71					522.71
Ireland				4,950.50			4,950.50
Israel		1,226.19					1,226.19
Italy				7,382.89			7,382.89
Japan		60.60					60.60
Luxembourg		1,004.98		1,004.99			2,009.97
Netherlands	107,228.92	150,602.40		45,533.78		2,409.64	305,774.74
New Zealand	44,041.28	39,993.37				79,944.39	163,979.04
Nicaragua		200.00					200.00
Norway				875.91			875.91
Spain						85.34	85.34
Sweden		40.95					40.95
Switzerland				152,511.67		9,623.09	162,134.76
Thailand		57.61					57.61
United Kingdom of Great Britain and Northern Ireland	65,073.78	431.35		97,364.15		60,199.59	223,068.87
United States of America	3,300.00	299,267.26		203,077.06		24,000.00	529,644.32
Others		10.00				7.46	17.46
United Nations Secretariat				380.69		5.00	385.69
	<u>1,155,408.12</u>	<u>1,015,262.23</u>		<u>713,672.76</u>		<u>214,964.68</u>	<u>3,099,307.79</u>

a/ Specific contributions made to UNICEF by non-governmental sources for relief operations in conjunction with the United Nations High Commissioner for Refugees and United Nations East Pakistan Relief Operation. Further such activities undertaken by UNICEF on trust-fund basis are shown in table 12 page 25.

Greeting card and related operations

5. The net income from greeting card and related operations totalling \$ 4,693,214 was in respect of the 1970 sales campaign, the accounts for which were closed at 30 April 1971. Details of income and expenditure were published separately (E/ICEF/AB/L.111). Net income from the 1971 sales campaign will be included in UNICEF's income for 1972, after closure of the accounts at 30 April 1972.

Other income

6. Other income in 1971 totalling \$ 2,967,725 is shown in table 4.

Table 4. Other income, 1971 compared with 1970

	<u>1971</u>	<u>1970</u>
	\$	\$
Interest on short-term investments	1,246,373.52	1,140,538.61
Staff assessment plan	1,205,083.11	862,004.52
Agency procurement commission	58,460.57	47,714.46
Sales of surplus and obsolete property	83,160.40	312,723.04
Cancelled budgetary obligations of the previous year	111,632.80	207,006.32
Miscellaneous, including discounts, commissions and claims	240,273.79	305,628.66
Exchange adjustments (net)	<u>556,098.38 a/</u>	<u>-</u>
	3,501,082.57	2,875,615.61
<u>Less:</u>		
Exchange adjustments (net)	-	278,021.79
Transfer to trust-funds project accounts (see footnote b on table 12 page 25)	<u>533,357.63</u>	<u>-</u>
	<u>2,967,724.94</u>	<u>2,597,593.82</u>

a/ The favourable exchange adjustments in the amount of \$ 556,098 are mainly due to the higher value in United States dollars of holdings of foreign currencies in banks after the realignment of currencies. However they will be more than offset by the revaluation of certain unfulfilled obligations as of 1 January 1972 based on new official United Nations exchange rates effective as from that date, the result of which will appear in the statement for 1972.

Assistance programmes

7. Expenditure for supplies and equipment, including freight, totalled \$ 36,862,674 as is shown in table 5.

Table 5. Expenditure for supplies and equipment, 1971 compared with 1970

	<u>1971</u>	<u>1970</u>
	\$	\$
Supplies shipped to assisted countries		
(i) Directly from manufacturers	21,097,575.25	17,579,511.46
(ii) From the UNICEF Packing and Assembly Centre, Copenhagen	<u>11,709,882.39</u>	<u>11,853,522.91</u>
	32,807,457.64	29,433,034.37
Freight and related charges	<u>4,055,216.34</u>	<u>3,065,341.87</u>
	<u>36,862,673.98</u>	<u>32,498,376.24</u>

8. Supplies shipped from the UNICEF Packing and Assembly Centre in Copenhagen (UNIPAC) are charged to assistance programmes at standard issue prices <sup>1/</sup> which included during 1971 7 per cent for inward freight from the manufacturers to Copenhagen and 10 per cent for local operating expenses. Table 6 sets out the financial operations of UNIPAC for 1971 with comparative figures for 1970. The inevitable balances that arise from differences between standard prices of issue and actual costs are carried forward against the inventory value for future adjustment as shown in note 16, page 22. This is the normal practice in stores accounting.

Table 6. UNIPAC: statement of operations 1971 compared with 1970

	<u>1971</u>		<u>1970</u>	
	\$	\$	\$	\$
<u>Supplies and equipment used</u>				
To UNICEF assistance programmes		11,709,882.39		11,853,522.91
Against reimbursement		<u>342,061.77</u>		<u>303,673.92</u>
		12,051,944.16		12,157,196.83
<u>Less: Cost of issues</u>	10,300,806.47		10,390,766.53	
Inward freight	<u>721,056.51</u>	<u>11,021,862.98</u>	<u>727,353.65</u>	<u>11,118,120.18</u>
<u>Operating margin</u>		1,030,081.18		1,039,076.65
<u>Less:</u>				
<u>Operating expenses</u>				
Salaries, wages and common staff costs	524,998.25		521,363.39	
Other expenses and permanent equipment	316,595.29		313,153.89	
Packing materials	<u>189,396.54</u>	<u>1,030,990.08</u>	<u>182,811.10</u>	<u>1,017,328.38</u>
<u>Balance carried forward for future adjustment</u>		<u>(908.90)</u>		<u>21,748.27</u>

<sup>1/</sup> United Nations, "Improvement of supply management" (ST/TAO/L/39) sets out in chapter IV the various methods of stock valuation in use and in section E, points out the advantages of using standard prices.

Excess of income over expenditure

9. Income in 1971 exceeded expenditure by \$ 3,842,139 as is shown in table 7. This was in accordance with the 1971 financial planning. a/

Table 7. Assets less current liabilities, 1971 compared with 1970

	<u>1971</u>	<u>1970</u>
	\$	\$
Balance 1 January	34,847,398.50	26,001,612.68
<u>Add: Excess of income over expenditure</u>	<u>3,842,139.44</u>	<u>8,845,785.82</u>
Balance 31 December	<u>38,689,537.94</u>	<u>34,847,398.50</u>

Notes on statement II. Assets, liabilities and the financial positionCash on hand, in transit and at banks

10. At 31 December 1971, these funds totalled \$ 6,498,236. These included \$ 825,240 in United States currency and \$ 1,538,158 in 22 other convertible currencies. The remaining holdings of \$ 4,134,838 were in 45 currencies and were held for procurement, freight and other expenditures in the contributed currencies. Funds in currencies other than United States dollars were converted in the accounts at rates of exchange used by the United Nations on 31 December 1971.

Short-term investments

11. At 31 December 1971, the short-term investments consisted of deposits with banks, all maturing by March 1972, and United Kingdom treasury bills maturing in January 1972. Of the total of \$ 18,869,794 shown in schedule D, page 14, \$ 12,880,364 of the deposits were in United States dollars compared with \$7,613,522 at 31 December 1970, the remainder being in other currencies. The average yield on the holdings was 6.20 per cent, a figure lower than the 7.67 per cent on those at 31 December 1970. This reflected the reduced global interest rates currently available.

Contributions receivable from Governments

12. The total of \$ 3,180,368 at 31 December 1971, as detailed in schedule E, page 15, is \$ 1,138,276 lower than that at 31 December 1970. Of the total \$ 535,690 was in respect of pledges for years prior to 1971, compared with an amount of \$ 577,064 similarly outstanding at 31 December 1970.

Contributions receivable for trust-fund projects

13. The total receivable of \$ 2,143,782 at 31 December 1971 is \$ 517,118 lower than that at 31 December 1970. Of the total, \$ 227,500 was in respect of 1970 trust-fund accounts and the balance of \$ 1,916,281 is in respect of 1971 trust-fund accounts as shown in tables 12, 13, 14 pages 25 and 26.

Deposits with governmental agencies and suppliers

14. The total of \$ 1,599,663 at 31 December 1971 consisted of deposits with governmental agencies and suppliers, mainly in Australia, Canada, Japan and New Zealand, against future delivery of supplies ordered.

a/ General Progress Report of the Executive Director, E/ICEF/608, para. 311.

Accounts receivable, advances and deposits

15. Amounts due to UNICEF at 31 December 1971 are shown in table 8.

Table 8. Amounts due to UNICEF, 1971 compared with 1970

	<u>1971</u>	<u>1970</u>
	\$	\$
(a) Amounts due from the United Nations and specialized agencies for supplies and advances for fellowships and other joint projects	353,119.73	394,957.77
(b) Amounts due from the United Nations East Pakistan Relief Operation/United Nations Relief Operation- Dacca, representing governmental and non-governmental contributions to UNICEF through these agencies	1,937,228.92	-
(c) Amounts due from UNICEF National Committees	7,091,867.80 <u>a/</u>	4,430,812.12
(d) Shipping and insurance claims	12,551.94	39,856.08
(e) Administrative deposits and prepayments	321,371.62 <u>b/</u>	342,498.12
(f) Prepayments for supplies awaiting shipment and for freight	251,236.06	307,339.36
(g) Miscellaneous	869,930.44	643,359.10
	<u>10,837,306.51</u>	<u>6,158,822.55</u>

a/ The increase in the amount due from the UNICEF National Committees shown in 1971 compared to 1970 is mainly due to special fund-raising campaigns late in 1971.

b/ Includes an interest-bearing French francs deposit in the equivalent of \$ 229,885 in respect of the European Office lease, repayable over the period of the latter.

Supplies in warehouse and in transit

16. Supplies owned by UNICEF in warehouse, in transit or still with suppliers totalled \$ 7,030,114 at 31 December 1971 as is shown in table 9.

Table 9. Supplies in warehouse and in transit, 1971 compared with 1970

	<u>1971</u>	<u>1970</u>
	\$	\$
(a) Stocks in the UNICEF Packing and Assembly Centre, Copenhagen (UNIPAC) or in transit thereto		
At standard inventory prices <u>a/</u>	6,498,434.03	6,711,905.94
<u>Less:</u> Difference between standard inventory prices and actual costs	478,713.39	383,766.36
	6,019,720.64	6,328,139.58
(b) Stocks of technical-grade DDT, held with formulators (at cost)	415,336.62	173,568.65
(c) Miscellaneous stocks held mainly with suppliers (at cost)	595,056.33	65,720.67
	<u>7,030,113.59</u>	<u>6,567,428.90</u>

a/ Standard inventory prices include a 7 per cent addition for freight from the manufacturers to Copenhagen.



Greeting card and related operations - deferred net expenditure

17. The balance of \$2,265,146 on this account at 31 December 1971 represents budgetary expenditures of \$5,280,294 for the period from 1 May 1971 to 31 December 1971 in respect of the 1971 and 1972 selling campaigns, less proceeds of sales of the 1971 campaign totalling \$3,015,148 transferred to UNICEF during this period. Accounting for the 1971 campaign will be completed to 30 April 1972, the closing date of the financial year of the Greeting Card Operation and the net excess of income over expenditure will be credited to UNICEF's income for the year to 31 December 1972.

Accounts payable and other unliquidated obligations

18. Table 10 gives a breakdown under main headings of accounts payable and other unliquidated obligations at 31 December 1971.

Table 10. Accounts payable and other unliquidated obligations1971 compared with 1970

	<u>1971</u>	<u>1970</u>
	\$	\$
(a) Accounts payable for supplies and equipment and freight thereon	4,127,484.00	3,051,807.48
(b) Amounts due to the United Nations and related agencies	780,026.02	456,940.82
(c) Amounts due to Governments and governmental agencies	53,844.20	475,649.16
(d) Budgetary obligations outstanding	498,282.69	432,565.29
(e) Greeting card obligations outstanding	1,007,009.28	704,957.10
(f) Provision made for amounts payable to staff members under the tax equalization plan	133,460.82	450,000.00
(g) Miscellaneous	<u>268,334.69</u>	<u>117,767.36</u>
	<u>6,868,441.70</u>	<u>5,689,687.21</u>

19. At 31 December 1971, there were outstanding contractual obligations totalling \$14 million for supplies and equipment ordered against unfulfilled commitments the deliveries of which had not been effected at that date. This total was \$3 million higher than the contractual obligations of \$11 million at 31 December 1970 (see note 6, footnote (a), page 19).

Trust-funds: Governments and others

20. The liabilities shown in table 11 represent unexpended balances at 31 December 1971 of trust-funds transferred to UNICEF.

Table 11. Unexpended balances of trust-funds, 1971 compared with 1970

	<u>1971</u>	<u>1970</u>
	\$	\$
(a) By Governments and other organizations for projects approved by the Executive Board and Special United Nations relief operations (see table 12, page 25)	2,590,975.35	-- a/
(b) By Governments for the purchase of additional supplies and equipment for UNICEF-aided projects in their countries (reimbursable procurement) (see table 13, page 26)	3,334,568.82	3,560,288.07
(c) By donor Governments and other organizations for the purchase of supplies for jointly-assisted projects (see table 14, page 26)	217,806.42	130,245.91
(d) For the implementation of UNICEF-assisted projects in connexion with local vehicle maintenance (see table 14, page 26)	202,937.75	148,579.80
(e) By the Governments of Sweden and Denmark for the payment of salaries and related costs of professional officers engaged for UNICEF programme implementation (see table 14, page 26)	75,222.72	40,423.94
(f) By Governments towards the local operational costs of certain UNICEF field offices (see table 18, page 31)	118,354.00	174,391.28
	<u>6,539,865.06</u>	<u>4,053,929.00</u>

a/ See note statement I, page      Details on the trust-fund operations listed above are given in tables 12, 13, 14, and 18, pages 25, 26 and 31.

Table 12. Trust-funds for projects approved by the Executive Board and special relief operations  
summary of 1971 transactions

Donors	Country of programme	Balances at 1 January 1971	Funds Received	Funds Receivable	Total available	Expenditure	Funds returned	Balances at 31 December 1971
		\$	\$	\$	\$	\$	\$	\$
<u>Governments</u>								
Canada	Nigeria	26,886.18			26,886.18	26,886.18 <u>a/</u>		---
Finland	India		240,269.10		240,269.10	1,507.73		238,761.37
Netherlands	Democratic Republic of Viet-Nam	105,000.00 <u>b/</u>			105,000.00			105,000.00
	Republic of Viet-Nam	50,000.00 <u>c/</u>			50,000.00			50,000.00
Norway	India			100,000.00	100,000.00			100,000.00
Switzerland	Democratic Republic of Viet-Nam	47,500.00 <u>d/</u>		50,245.10	97,745.10			97,745.10
United States of America	Nigeria	1,711,705.82			1,711,705.82	1,711,705.82 <u>a/</u>		---
	Pakistan		220,495.59		220,495.59	20,999.58		199,496.01
	Republic of Viet-Nam	310,000.00			310,000.00	66,186.30 <u>a/</u>		243,813.70 <u>d/</u>
<u>United Nations agencies</u>								
United Nations Fund for Population Activities		528,535.79	1,420,600.00		1,949,135.79	1,321,019.65 <u>a/</u>		628,116.14 <u>d/</u>
United Nations East Pakistan Relief Operation			750,000.00	1,440,240.58	2,190,240.58	2,190,240.58		---
United Nations High Commissioner for Refugees			19,717,124.91	150,014.21	19,867,139.12	19,867,139.12		---
United Nations Relief Operations in Dacca				115,656.00	115,656.00	115,656.00		---
<u>Others</u>								
Federal Republic of Germany:								
Misereor			275,578.81	34,906.69	310,485.50			310,485.50
Bröt für die Welt			45,268.37		45,268.37			45,268.37
Evangelische Zentralstelle für Entwicklungshilfe			572,289.16		572,289.16			572,289.16
		2,779,627.79	23,241,625.94	1,891,062.58	27,912,316.31	25,321,340.96		2,590,975.35

a/ Funds received in 1970 had been accounted for as UNICEF income. The expenditure of \$2,091,270.16 incurred in 1971 as against these funds are forming part of UNICEF's expenditure for assistance to projects as follows: Canada (Nigeria - \$26,886.18); United States of America (Nigeria - \$1,711,705.82); United States of America (Republic of Viet-Nam - \$66,186.30); United Nations Fund for Population Activities (Indonesia - \$137,356.07, Malaysia - \$60,649.45, Philippines - \$88,486.34).

b/ See the Financial Report and Accounts for the year 1970, (Official Records of the General Assembly, Twenty-sixth Session, Supplement No. 7B (A/8407/Add.2), part one, section D) part of note 19(b) page 33.

c/ See note 2, page 16.

d/ The liability for the unexpended balances of these 1970 trust-funds at 31 December 1971 totalled \$533,357.63 as follows: Switzerland (Democratic Republic of Viet-Nam - \$47,500.00); United States of America (Republic of Viet-Nam - \$243,813.70); United Nations Fund for Population Activities (Indonesia - \$242,043.93). The necessary funds have been transferred to the relevant trust-fund accounts from the 1971 UNICEF's miscellaneous income (see note 6, page 19).

Table 13. Trust-funds for the purchase of additional supplies and equipment for UNICEF-aided projects  
(Reimbursable procurement)  
summary of 1971 transactions

Governments	Balances at 1 January 1971	Funds Received	Funds Receivable	Total available	Expenditure	Funds returned	Balances at 31 December 1971
Afghanistan	47,253.08	200,000.00		247,253.08	38,140.08		209,113.00
Algeria	2,748.81			2,748.81			2,748.81
Bolivia		611.25		611.25	424.28		186.97
Brazil	2,491.69	632.15		3,123.84	2,015.87		1,107.97
Bulgaria	445,115.71			445,115.71	26,240.86		418,874.85
Burma	14,831.83	4,325.85		19,157.68	7,048.19		12,109.49
Chile		4,897.61		4,897.61	4,597.17		500.44
China	2,610.91	12,161.00		14,771.91	12,397.58		2,374.33
Colombia	2,023.95	4,564.96	476.75	6,865.66	6,468.85	396.81	
Costa Rica	125.18			125.18		125.18	
Czechoslovakia	32,055.29			32,055.29	2,671.93		29,383.36
Dominican Republic	102.77			102.77	72.00	30.77	
Egypt	4,548.31			4,548.31		3,830.89	717.42
Ethiopia	192.89			192.89		192.89	
Fiji	130.91	4,106.08		4,236.99	2,453.78	130.91	1,652.30
Gabon	4,081.63			4,081.63	3,963.53		118.10
Guatemala		2,200.00	31.82	2,231.82	2,231.82		
Guinea	17,294.28			17,294.28	9,954.67		7,339.61
Honduras		1,484.75		1,484.75	1,484.75		
India	138,792.89	609.05		139,401.94	67,596.17	4,646.17	67,159.60
Iran	973,565.03	705,200.00		1,678,765.03	803,219.89	11,052.27	864,492.87
Iraq	749,314.75	446,045.95		1,195,360.70	680,197.42		515,163.28
Jordan	1,929.22			1,929.22	1,218.55		710.67
Kenya		7,002.80		7,002.80	6,708.15		294.65
Liberia	16,762.97			16,762.97	13,133.78		3,629.19
Libyan Arab Republic	146.72	15,000.00		15,146.72	4,430.57	146.72	10,569.43
Malaysia	23,282.89			23,282.89	19,525.05		3,757.84
Mali	3,900.63	4,967.75		8,868.38	5,316.95		3,551.43
Mexico	504,204.95	849,898.04		1,354,102.99	1,063,473.13	11,594.80	279,035.06
New Hebrides	1,843.33	7,544.40		9,387.73	6,261.56		3,126.17
Nigeria		1,400.17		1,400.17	150.46		1,249.71
Pakistan	244,608.33	300,251.99		544,860.32	146,612.66		398,247.66
Panama	1,209.00			1,209.00			1,209.00
Philippines	28,978.87	41,393.70		70,372.57	52,046.20	2,465.43	15,860.94
Poland	192,176.01	408,762.00		600,938.01	304,061.54		296,876.47
Sudan	58,050.51			58,050.51			58,050.51
Thailand	36,654.27	42,798.25		79,452.52	25,227.82	616.86	53,607.84
Tunisia	9,260.46			9,260.46			9,260.46
Venezuela		150.00		150.00			150.00
Yugoslavia		109,744.09		109,744.09	47,404.70		62,339.39
	3,560,288.07	3,175,551.84	508.57	6,736,348.48	3,366,549.96	35,229.70	3,334,568.82

Table 14. Other trust-fund accounts  
summary of 1971 transactions

Donors	Balances at 1 January 1971	Funds Received	Funds Receivable	Total available	Expenditure	Funds returned	Balances at 31 December 1971
<b>Governments</b>							
Burma		110,667.77		110,667.77	78,176.49		32,491.28
Denmark		14,238.02		14,238.02	7,088.19		7,149.83
Sweden	40,423.94	61,799.45		102,223.39	56,854.49		45,368.90
Switzerland	4,932.48			4,932.48	2,488.24		2,444.24
Turkey	148,579.80	26,666.67	24,710.40	175,246.47	24,710.40		150,536.07
<b>United Nations Agencies</b>							
United Nations Fund for Population Activities	—	181,000.00		181,000.00	28,063.42		152,936.58
<b>Others</b>	4,382.67	55,473.92		59,856.59	59,204.10	26.34	626.15
	198,318.89	534,349.27	24,710.40	757,378.56	261,385.33	26.34	495,966.89

a/ For the implementation of UNICEF assisted projects in connexion with local vehicle maintenance.

b/ For the payment of salaries and related costs of professional officers engaged for UNICEF project implementation.

c/ For the purchase of supplies for jointly-assisted projects.

Maurice Pate Memorial Fund

21. The Maurice Pate Memorial Fund was established by the Executive Board in 1966 to strengthen regional training facilities in fields benefiting children (E/ICEF/542, paras. 76-83). The table below summarizes the operations of this Fund in 1971.

Table 15. Maurice Pate Memorial Fund  
operations in 1971 compared with 1970

	<u>1971</u>	<u>1970</u>
	\$	\$
Balance 1 January	88,243.02	57,267.43
<u>Add: Income:</u>		
Donations	105.00	36,805.31
Bank interest	4,026.91	1,002.25
	<u>92,374.93</u>	<u>95,074.99</u>
<u>Less: Expenditures</u>	<u>9,163.37</u>	<u>6,831.97</u>
Balance 31 December	<u>83,211.56</u>	<u>88,243.02</u>

22. An authorization of \$12,000 was approved in 1971 (E/ICEF/P/L.1460) to strengthen training and research facilities in India relating to the pre-school child. This new authorization, together with the unspent balances of those of prior years, gave a total of unfulfilled authorizations at 31 December 1971 of \$ 30,004 from the balance of the Fund, leaving \$ 53,208 available for future authorizations.

Public Information Revolving Fund

23. The balance of \$43,352 carried forward to 1972 represents the uncommitted funds of the Public Information Revolving Fund at 31 December 1971. Table 16, page 28 summarizes the operations of this Fund in 1971 as regards both income and expenditure. Comparative figures for 1970 are also shown.

Reserve for insurance

24. A reserve for insurance of \$200,000 was established in November 1950, when UNICEF adopted a policy of self-insurance. The reserve was to be restored annually to the level of \$200,000, but no transfer of funds was required for this purpose in 1971.

TABLE 16. PUBLIC INFORMATION REVOLVING FUND FINANCIAL OPERATIONS

	1971		1970	
	\$	\$	\$	\$
BALANCE BROUGHT FORWARD 1 JANUARY		59,020.84		69,726.43
<u>ADD</u>				
<u>I N C O M E</u>				
SHARE OF INCOME FROM TELEVISION CAMPAIGNS	159,510.49		80,526.53	
SHARE OF INCOME FROM ENGAGEMENT CALENDARS	269,956.19		328,820.74	
MISCELLANEOUS SALES AND OTHER INCOME	44,317.87		49,442.30	
ALLOCATIONS FROM ADMINISTRATIVE AND OPERATIONAL SERVICES BUDGET	<u>100,000.00</u>	<u>573,784.55</u>	<u>75,000.00</u>	<u>533,789.57</u>
		632,805.39		603,516.03
<u>LESS</u>				
<u>E X P E N D I T U R E S</u>				
WRITERS, PHOTOGRAPHERS AND PRODUCERS	96,155.26		69,349.39	
PRODUCTION COSTS OF AUDIO-VISUAL AND RADIO MATERIAL	138,468.95		96,297.04	
PRODUCTION COSTS OF PRINTED MATTER	<u>142,993.01</u>		<u>123,791.92</u>	
	377,617.22		289,438.35	
FREIGHT ON INFORMATION MATERIAL	29,913.55		19,791.86	
OVERHEAD AND ADMINISTRATIVE COSTS OF TELEVISION CAMPAIGNS	60,363.32		98,351.62	
SHARE OF PRODUCTION COSTS OF ENGAGEMENT CALENDARS	<u>121,559.54</u>	<u>589,453.63</u>	<u>136,913.39</u>	<u>544,495.16</u>
BALANCE CARRIED FORWARD 31 DECEMBER		<u>43,351.76</u>		<u>59,020.84</u>

Allocations/commitments approved

25. In 1971, under procedures approved by the Executive Board, the Executive Director was authorized to make expenditures as required ("call-forwards") to implement commitments approved by the Executive Board. This "call-forward" procedure replaced the procedure of allocations by the Executive Board (E/ICEF/605, para. 108). This change has been taken into consideration in the production of Statement II, schedule C, pages 5, 11-13, and table 17 below.

26. Unfulfilled commitments approved by the Executive Board totalled \$129,252,699 at 31 December 1971 and details of these are given in the last column of schedule C, pages 11-13. Table 17 shows the changes that have taken place in the status of allocations/commitments during 1971 and 1970, first in the total of allocations/commitments approved and secondly in that portion of the total commitments that remain to be financed from future income.

Table 17. Status of allocations/commitments, 1971 compared with 1970

	1971		1970	
	Commitments approved	Commitments to be financed from future income	Allocations approved	Allocations to be financed from future income
	\$	\$	\$	\$
Balance: 1 January				
Allocations	---	---	58,762,979.39	32,761,366.71
Commitments	116,319,097.94	81,471,699.44	---	---
Add:				
Net allocations <u>a/</u>	---	---	55,485,563.88	55,485,563.88
Net commitments <u>b/</u>	69,872,693.43	69,872,693.43	---	---
	186,191,791.37	151,344,392.87	114,248,543.27	88,246,930.59
Less:				
Income	---	60,781,231.61	---	59,392,731.15
Expenditure	56,939,092.17	---	50,546,945.33	---
	129,252,699.20	90,563,161.26	63,701,597.94	28,854,199.44
Add:				
Balance of commitments <u>c/</u>	---	---	52,617,500.00	52,617,500.00
Balance: 31 December	129,252,699.20	90,563,161.26	116,319,097.94	81,471,699.44

a/ Allocations approved by the Executive Board in 1970, less reductions through cancellations.

b/ Commitments approved by the Executive Board in 1971, less reductions through cancellations.

c/ Balance of commitments as of 31 December 1970 approved by the Executive Board, but against which no allocations had been made.

Notes on statement III

Notes on statement III. Administrative and operational services,  
budgetary estimates, obligations incurred and unencumbered  
balance for the year ended 31 December 1971

27. Budgetary estimates for 1971 were approved by the Executive Board at its session in April 1970 (E/ICEF/AB/L.95). At its session in April 1971, the Executive Board approved 1971 supplementary budget estimates of \$ 798,000 (E/ICEF/AB/L.105). As in the past, the Executive Director was authorized to administer as a unit the provisions under each of sections 1 and 2 and the approved transfers shown were made in accordance with this authority. Net expenditures in 1971 for administrative and operational service <sup>1/</sup> costs totalled \$ 11,887,893 against commitments of \$ 12,417,200 made by the Executive Board for these purposes. The unencumbered balances of the net commitments totalling \$ 529,307 have been cancelled. Table 18, page 31 gives details by office of the estimates of governmental contributions expected in 1971 towards local administrative costs, and the amounts actually realized for this purpose during 1971 from the contributing Governments either in cash or by pledge. These were deducted from the year's budgetary expenditures as shown on statement III, page 6.

28. 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 \$ 226,032 as at 31 December 1971.

---

<sup>1/</sup> Operational services consist of the cost of personnel and related services of (a) the offices of resident directors and UNICEF field representatives, (b) the Food Conservation Division, and (c) the procurement and shipping operation.



Table 18. Contributions in trust received from Governments towards local administrative costs in 1971

UNICEF Office	Contributing country	Budget estimates		Funds available		Contributions	
		By country	By office	Balance 1 January 1971	Received and receivable 31 December 1971	to budget 1971	to budget 1972
		\$	\$	\$	\$	\$	\$
<b>West Africa</b>							
Abidjan	Ivory Coast	32,600.00	32,600.00		28,776.98	28,776.98	
Brassaville	Congo	5,000.00	5,000.00				
Dakar	Gambia	1,000.00		1,779.96	800.00	1,279.96	1,279.96
	Mauritania	6,100.00		2,697.84	6,100.00	6,100.00	2,697.84
	Senegal	10,200.00	17,300.00		10,200.00	10,200.00	
<b>East Africa</b>							
Kampala	Uganda	5,600.00		13,335.41	27,030.81	26,850.82	13,515.10
	United Republic of Tanzania	-	5,600.00	8,403.36	16,806.72	16,806.72	
Addis Ababa	Ethiopia	7,500.00	7,500.00		25,935.02	25,935.02	
Lusaka	Zambia	25,700.00	25,700.00		25,203.02	25,203.02	
<b>The Americas</b>							
Santiago	Chile	6,000.00	6,000.00		4,588.81	4,588.81	
Bogeta	Barbados	200.00		50.00	250.00	200.00	50.00
	Colombia	20,000.00			17,761.04	17,761.04	
	Ecuador	4,500.00	24,700.00				
Guatemala City	Guatemala	4,200.00	4,200.00				
Mexico City	Mexico	60,500.00	60,500.00		62,352.00	62,352.00	
Rio de Janeiro Brasil	Brazil	62,600.00	62,600.00		67,921.26	67,921.26	
<b>East Asia and Pakistan</b>							
Bangkok	Hong Kong	3,500.00		580.38			
	Malaysia	20,500.00		12,150.00	2,569.19	2,569.19	
	Singapore	1,500.00		353.27	12,150.00	12,150.00	
	Thailand	74,500.00	100,000.00	3,072.97	1,413.27	1,413.27	
	Indonesia	63,400.00	63,400.00		86,566.59	65,924.25	14,642.34
Djakarta	Indonesia	63,400.00	63,400.00		174,100.76 a/	152,159.14	21,941.62
Islamabad	Pakistan	81,400.00	81,400.00	41,474.17	61,649.52	61,649.52	
Manila	Philippines	57,800.00	57,800.00	15,079.37	34,126.99	34,126.99	
Rangoon	Burma	52,700.00	52,700.00	14,332.46	57,081.73	40,581.94	10,499.79
Seoul	Republic of Korea	35,900.00	35,900.00		28,000.00	28,000.00	
<b>Eastern Mediterranean</b>							
Beirut	Jordan	2,800.00		2,800.34	2,800.34	2,800.34	
	Lebanon	4,600.00		4,625.38	4,625.38	4,625.38	
	Saudi Arabia	10,000.00		10,000.00	10,000.00	10,000.00	
	Syrian Arab Republic	4,700.00	22,100.00		4,651.16	4,651.16	
Cairo	Egypt	4,200.00		4,887.31	9,737.31	9,737.31	
	Libyan Arab Republic	9,700.00	13,900.00	1,050.00	4,200.00	5,250.00	1,050.00
Tehran	Iran	30,000.00	30,000.00	7,378.68	29,481.96	36,860.64	
<b>Europe and North Africa</b>							
Algiers	Algeria	27,000.00		4,952.17	32,732.79	37,694.96	
	Morocco	27,000.00		4,952.17	27,032.90	31,995.07	
	Tunisia	11,000.00	65,000.00	1,984.87	10,894.56	12,879.43	
Ankara	Turkey	36,100.00	36,100.00	4,794.29	21,666.67	22,849.89	3,611.07
<b>South Central Asia</b>							
New Delhi	Guyana	6,000.00		4,512.60	6,016.80	6,016.80	4,512.60
	India	166,000.00	166,000.00	40,000.00	160,000.00	160,000.00	40,000.00
<b>Grand TOTAL</b>		970,000.00	174,391.28	975,210.59	1,119,601.87	1,031,247.87	118,354.00

a/ Two-year contribution.

Blank

# UNICEF MICROFICHE INPUT CONTROL AND INSTRUCTIONS RECORD

No. 012 (1)

(15) STRIPE COLOUR: White Blue Grey - Yellow - Green - Brown - Pink - Red

Date 15/Jan/79 (2)

(3)

A

(17)

(6)(7)(8) →

(11)

B

(12)



(18)

C

D

E

F

79.CF. 0009		R/ICEF/AB/L. 114 TO E/ICEF/AB/L. 115											
ENGLISH		114 (B-4): FINANCIAL REPORT FOR 1971										UNICEF	
"NR"		Mar-Apr 1972				"NR"				52p. + 26.			
B-1	B-2	D-3	D-4	D-5	D-6	D-7	D-8	D-9	D-10	D-11	D-12		
CLEAR	1/1 79.CF. 0009 <input type="checkbox"/> (4)	CLEAR	1	2	3	4	5	6	7		8		
C-1	C-2	C-3	C-4	C-5	C-6	C-7	C-8	C-9	C-10	C-11	C-12		
10	11	12	13	14	15	16	17	18	19	20	21		
D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	D-9	D-10	D-11	D-12		
22	23	24	25	26	27	28	29	30	31	32	33		
E-1	E-2	E-3	E-4	E-5	E-6	E-7	E-8	E-9	E-10	E-11	E-12		
34	35	36	37	38	39	40	41	42	43	44	45		
F-1	F-2	F-3	F-4	F-5	F-6	F-7	F-8	F-9	F-10	F-11	F-12		
46	47	48	49	50	51	52	53	54	55	56	57		

(16)

Blank 2 (10)

(9)

Code "NR", appearing in any location of Row A  
MUST NOT be reproduced on microfiche

(13)

(19) ENVELOPE COLOUR: White - Blue - Yellow - Pink - Green - Grey

TRAILERS YES ( )  
NO (14)

