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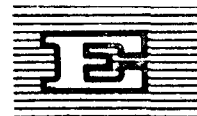
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UNITED NATIONS CHILDREN'S FUND  
Committee on Administrative Budget  
1973 session

FINANCIAL REPORT AND STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1972

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## FOREWORD

During 1972, the United Nations Children's Fund (UNICEF) spent a total of \$61 million 1/ from its income. Of this, \$38 million was spent on supplies and equipment and \$10 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, \$8.5 million was spent for programme support services - staff working closely with the Governments in the development and implementation of assistance programmes. The \$56 million spent for assistance programmes represented an 8 per cent growth in the value of assistance to projects other than those falling within the relief and rehabilitation category. UNICEF is now co-operating in projects in 111 countries and territories with a child population through 15 years of age estimated at more than 780 million. Administrative costs for the organization as a whole amounted to \$5.1 million.

UNICEF co-operation is directed to assisting countries with 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, as well as for 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 societies in the future.

The objective of UNICEF 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 have 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, the International Labour Organization (ILO), the Food and Agriculture Organization of the United Nations (FAO), the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the World Health Organization (WHO). During 1972, 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 the International Bank for Reconstruction and Development.

In addition to the co-operation in long-term projects, there was substantial relief and rehabilitation activity. This was financed partly by special contributions (included in income referred to above) and partly by funds-in-trust. 2/ Most of the activity was in Bangladesh where \$15 million was spent for child-feeding, drilling wells for clean drinking water, transport, and the rehabilitation of education and health services. In addition, contributions in kind to the value of \$22 million (not reflected in UNICEF accounts) were mainly in the form of children's food and freight (E/ICEF/626, Chapter IV). 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 Bangladesh in 1973.

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1/ Statement I.

2/ Table 12.



In its resolution 3015 (XXVII) of 18 December 1972, the General Assembly reconfirmed the target figure of \$100 million income for UNICEF, to be reached by 1975. In 1972, \$81 million became available for commitment to projects by the UNICEF Executive Board, consisting of \$71 million in income and \$10 million in funds-in-trust subject to Board commitment. It is encouraging to note that income from Governments (through regular and special contributions) rose from \$43 to \$49 million, an increase of 15 per cent over 1971.

The upward movement towards the 1975 goal has to be sustained in 1973 and the years to follow. Naturally UNICEF first looks to Governments in this respect and the hope was expressed 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 from the public, expressed through 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.

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## FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1972

### Income and expenditure

#### Income

1. In 1972, the income of the Fund was \$70.7 million, excluding contributions designated as funds-in-trust. This was an increase of \$9.9 million or 16.3 per cent over the comparable figure for 1971. A comparison between 1971 and 1972, excluding funds-in-trust in both cases, shows the following: contributions from Governments in 1972 amounted to \$49.2 million. This was an increase of \$6.4 million or 15 per cent over 1971. Contributions from Governments for specific projects amounted to \$3.6 million compared with \$4.7 million in 1971. Contributions from non-governmental sources in 1972 amounted to \$11.7 million. This was \$1.3 million more than in 1971 and included \$4.6 million for specific projects. Net profit from the sale of greeting cards and related items in the 1971 campaign amounted to \$6.0 million, an increase of \$1.3 million over 1971. Income from other sources amounted to \$3.8 million or \$800,000 more than in 1971.

#### Expenditure

2. Expenditure in 1972 was \$61.4 million (not including expenditure from trust funds). This was \$4.5 million more than in 1971. The 1972 expenditure is the highest since the inception of UNICEF. Direct assistance expenditure amounted to \$47.8 million compared with \$45.0 million in 1971. Net 1/ programme support costs, 2/ which are indirect assistance expenditures, were \$7.4 million compared with \$6.5 million in 1971. Net 1/ administrative costs in 1972 were \$4.6 million compared with \$4.2 million in 1971. These expenditures do not take into consideration the handling of trust funds of which \$17.0 million were spent in 1972, yielding a total expenditure of \$78.4 million. The implications of this in terms of staff workload are discussed in the Administrative Services and Programme Support budget estimates (E/ICEF/AB/L.126).

#### Trust funds

3. Funds received or receivable for expenditure from funds-in-trust are not included in statement I. In accordance with the recommendations of the Board of Auditors, operations of funds-in-trust are shown in separate tables. During 1972, substantial project and relief operations 3/ were financed in this way. A total

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1/ 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.

2/ Programme Support costs consist of the cost of personnel and related services of (a) the offices of Regional Directors and UNICEF representatives; (b) the Food Conservation services; and (c) the procurement and shipping operations.

3/ Notes on statement II, table 12, page 27.

of \$6.4 million was received from organizations and bodies within the United Nations system. For such projects, ten Governments provided \$8.0 million to trust funds, and three non-governmental sources contributed \$0.8 million. In addition, various Governments transferred \$3.7 million for the purchase, on their behalf, of additional supplies and equipment for UNICEF-aided projects in their countries, 4/ and \$0.8 million was received for other trust fund accounts related to projects. 5/ A total of \$1.1 million was received as contributions to local administrative costs. 6/

#### Assets, liabilities and financial position

4. As a result of a decision of the Executive Board in April 1971, 7/ to simplify certain procedures, only "commitments" are recorded for 1972, rather than "commitments" and "allocations" as in previous years. The net commitments approved by the Executive Board in 1972 amounted to \$69.6 million. This together with the balance of \$129.3 million of outstanding commitments from previous years give a total of \$198.9 million to be financed from the income of 1972 and that of future years; expenditure in 1972 against these approved commitments totalled \$61.4 million. This left unfulfilled commitments of \$137.5 million as of 31 December 1972.

5. As shown in statement II, net assets totalling \$48.0 million were available as of 31 December 1972 against the unfulfilled commitments, leaving an amount of \$89.5 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 \$14.1 million.

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4/ Notes on statement II, table 13, page 28.

5/ Notes on statement II, table 14, page 28.

6/ Notes on statement III, table 18, page 32.

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

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1972

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

1. Three principal statements:
  - I. Comparative statement of income and expenditure for the years ended 31 December 1972 and 1971;
  - II. Comparative statement of assets, liabilities and the financial position at 31 December 1972 and 1971;
  - III. Consolidated statement of programme support and administrative services budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1972.
2. Five supporting schedules:
  - A. Contributions from Governments for the year ended 31 December 1972;
  - B. Contributions from non-governmental sources for the year ended 31 December 1972;
  - C. Statement of commitments, expenditures and balances of commitments for the year ended 31 December 1972;
  - D. Short-term investments at 31 December 1972;
  - E. Contributions receivable from Governments at 31 December 1972.
3. Notes forming an integral part of the financial statements.

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

	1972		1971	
	\$	\$	\$	\$
<u>I N C O M E</u>				
CONTRIBUTIONS FROM GOVERNMENTS (SCHEDULE A AND NOTES 1 AND 2)		49,213,816.78		42,760,145.12
CONTRIBUTIONS FROM NON-GOVERNMENTAL SOURCES (SCHEDULE B AND NOTE 3)		11,680,378.93		10,360,147.97
GREETING CARD AND RELATED OPERATIONS (NOTE 4)		5,965,258.37		4,693,213.58
OTHER INCOME (NOTE 5)		<u>3,882,835.22</u>		<u>2,967,724.94</u>
<u>TOTAL INCOME</u>		70,742,289.30		60,781,231.61
<u>E X P E N D I T U R E</u>				
ASSISTANCE PROGRAMMES (SCHEDULE C AND NOTES 6 AND 7)				
SUPPLIES AND EQUIPMENT, INCLUDING FREIGHT	37,775,515.42		36,862,673.98	
NON-SUPPLY ASSISTANCE				
FELLOWSHIPS AND TRAINING GRANTS	6,509,353.89		6,179,171.51	
PROJECT PERSONNEL	517,667.46		727,715.64	
OTHER SERVICES	<u>3,005,995.63</u>		<u>1,281,637.61</u>	
<u>TOTAL ASSISTANCE</u>	47,808,532.40		45,051,198.74	
PROGRAMME SUPPORT SERVICES				
(STATEMENT III AND NOTE 25)	<u>8,529,312.11</u>		<u>7,450,137.93</u>	
	56,337,844.51		52,501,336.67	
ADMINISTRATIVE SERVICES				
(STATEMENT III AND NOTES 25,27)	<u>5,101,885.50</u>		<u>4,437,755.50</u>	
<u>TOTAL EXPENDITURE</u>		<u>61,439,730.01</u>		<u>56,939,092.17</u>
<u>EXCESS OF INCOME OVER EXPENDITURE (NOTE 8)</u>		<u><u>9,302,559.29</u></u>		<u><u>3,842,139.44</u></u>

THE NOTES ON PAGES 18-23; 31 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. LABOUISSÉ  
EXECUTIVE DIRECTOR

## COMPARATIVE STATEMENT OF

## ASSETS, LIABILITIES AND THE FINANCIAL POSITION AT 31 DECEMBER

	1972		1971	
	\$	\$	\$	\$
<u>A S S E T S</u>				
CASH ON HAND, IN TRANSIT AND AT BANKS (NOTE 9 )				
SHORT-TERM INVESTMENTS (SCHEDULE D AND NOTE 10)	12,165,015.94		6,498,235.98	
CONTRIBUTIONS RECEIVABLE FROM GOVERNMENTS (SCHEDULE E AND NOTE 11)	28,090,187.95		18,869,793.61	
CONTRIBUTIONS RECEIVABLE FOR TRUST FUND PROJECTS (NOTE 12 )	2,846,023.57		3,180,367.92	
DEPOSITS WITH GOVERNMENTAL AGENCIES AND SUPPLIERS (NOTE 13 )	1,824,326.26		2,143,781.55	
ACCOUNTS RECEIVABLE, ADVANCES AND DEPOSITS (NOTE 14 )	455,282.54		1,599,663.24	
SUPPLIES IN WAREHOUSE AND IN TRANSIT (NOTE 15 )	9,208,450.88		10,837,306.51	
GREETING CARDS AND RELATED OPERATIONS DEFERRED NET EXPENDITURE (NOTE 16 )	6,742,848.51		7,030,113.59	
BUILDING IN SANTIAGO (CHILE) LESS AMOUNT TRANSFERRED TO BUDGET (NOTE 17)	2,860,330.72		2,265,145.62	
	<u>24,106.85</u>			
		64,216,573.22		52,424,408.02
<u>LESS</u>				
<u>CURRENT LIABILITIES, OTHER THAN APPROVED COMMITMENTS</u>				
ACCOUNTS PAYABLE AND OTHER UNLIQUIDATED OBLIGATIONS (NOTE 18 )				
TRUST FUNDS, GOVERNMENTS AND OTHERS (NOTE 19 )	5,643,719.09		6,868,441.70	
MAURICE PATE MEMORIAL FUND (NOTES 20,21)	10,275,320.17		6,539,865.06	
PUBLIC INFORMATION REVOLVING FUND (NOTE 22)	73,342.24		83,211.56	
RESERVE FOR INSURANCE (NOTE 23)	32,094.49		43,351.76	
	<u>200,000.00</u>		<u>200,000.00</u>	
		16,224,475.99		13,734,870.08
<u>EXCESS OF ASSETS OVER CURRENT LIABILITIES</u>		<u>47,992,097.23</u>		<u>38,689,537.94</u>
<u>COMMITMENTS APPROVED BY THE EXECUTIVE BOARD TO BE FULFILLED (SCHEDULE C AND NOTE 24 )</u>				
		137,470,245.97		129,252,699.20
<u>LESS</u>				
<u>EXCESS OF ASSETS OVER CURRENT LIABILITIES, AS SHOWN ABOVE</u>		47,992,097.23		38,689,537.94
<u>BALANCE OF COMMITMENTS TO BE FINANCED FROM FUTURE INCOME</u>		<u>89,478,148.74</u>		<u>90,563,161.26</u>

THE NOTES ON PAGES 23-31 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. LABOISSE  
EXECUTIVE DIRECTOR

UNITED NATIONS CHILDREN'S FUND

STATEMENT III-1

PROGRAMME SUPPORT SERVICES  
BUDGET ESTIMATES, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES  
FOR THE YEAR ENDED 31 DECEMBER 1972

	BUDGET ESTIMATES					OBLIGATIONS INCURRED	
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	LIQUIDATED AND UNLIQUIDATED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
<b>SECTION 1 - SALARIES, WAGES AND COMMON STAFF COSTS</b>							
ESTABLISHED POSTS	5,813,200	107,000	5,920,200	98,200-	5,822,000	5,698,141.43	123,858.57
CONSULTANTS	105,100		105,100	34,600	139,700	136,247.39	3,452.61
TEMPORARY ASSISTANCE	233,600	29,000	262,600	15,100-	247,500	214,170.71	33,329.29
OVERTIME	29,300		29,300	3,200	32,500	29,323.12	3,176.88
TRAVEL, REMOVAL AND INSTALLATION	195,800	66,000	261,800	19,700	281,500	278,113.06	3,386.94
SEPARATION AND REPATRIATION PAYMENTS	94,400	61,500	155,900	6,000-	149,900	107,158.84	42,741.16
RENTAL SUBSIDIES AND RELATED PAYMENTS	65,000		65,000		65,000	61,570.00	3,430.00
ASSIGNMENT ALLOWANCES	130,000		130,000	4,800	134,800	132,906.59	1,893.41
CONTRIBUTIONS, PENSION FUND	773,500	15,500	789,000	24,700-	764,300	749,158.62	15,141.38
DEPENDENCY ALLOWANCES AND EDUCATION GRANTS	319,400	15,000	334,400	3,900	338,300	317,211.05	21,088.95
EX-GRATIA PAYMENTS				21,500	21,500	21,500.00	
COMPENSATORY PAYMENTS	7,800		7,800		7,800	5,518.19	2,281.81
TRAVEL ON HOME LEAVE	103,400		103,400	3,700	107,100	101,723.47	5,376.53
STAFF TRAINING	62,000		62,000		62,000	52,835.50	9,164.50
STAFF WELFARE	14,200		14,200	1,100	15,300	12,933.98	2,366.02
MEDICAL INSURANCE AND RELATED PAYMENTS	77,600	5,500	83,100	3,900-	79,200	71,727.57	7,472.43
<b>TOTAL SECTION 1</b>	<b>8,024,300</b>	<b>299,500</b>	<b>8,323,800</b>	<b>55,400-</b>	<b>8,268,400</b>	<b>7,990,239.52</b>	<b>278,160.48</b>
<b>SECTION 2 - OTHER EXPENSES AND PERMANENT EQUIPMENT</b>							
TRAVEL ON OFFICIAL BUSINESS	521,900	9,500	531,400	53,900-	477,500	448,435.52	29,064.48
COMMUNICATIONS AND FREIGHT	238,300	13,000	251,300	80,200	331,500	328,501.35	2,998.65
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	343,500	34,500	378,000	15,700-	362,300	357,514.50	4,785.50
OFFICE SUPPLIES	88,100	3,000	91,100	600-	90,500	85,484.04	5,015.96
RENTAL, OPERATION AND MAINTENANCE OF OFFICE EQUIPMENT	32,200	5,000	37,200	600	37,800	34,028.74	3,771.26
RENTAL, OPERATION AND MAINTENANCE OF COMPUTER EQUIPMENT	22,900		22,900	1,800-	21,100	17,834.49	3,265.51
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	66,500	8,000	74,500	4,200-	70,300	66,125.20	4,174.80
INSURANCE	6,900		6,900		6,900	4,288.15	2,611.85
EXTERNAL AUDIT COSTS	20,100		20,100		20,100	20,100.00	
JOINT INSPECTION UNIT	9,600		9,600		9,600	9,600.00	
MISCELLANEOUS SUPPLIES AND SERVICES	76,500	19,800	96,300	13,500-	82,800	80,081.65	2,718.35
HOSPITALITY	9,400		9,400	2,500	11,900	7,142.64	4,757.36
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	59,400	29,000	88,400	2,200-	86,200	81,268.76	4,931.24
TRANSPORTATION EQUIPMENT	46,000		46,000	15,800	61,800	60,868.04	931.96
<b>TOTAL SECTION 2</b>	<b>1,541,300</b>	<b>121,800</b>	<b>1,663,100</b>	<b>7,200</b>	<b>1,670,300</b>	<b>1,601,273.08</b>	<b>69,026.92</b>
<b>TOTAL SECTIONS 1 AND 2</b>	<b>9,565,600</b>	<b>421,300</b>	<b>9,986,900</b>	<b>48,200-</b>	<b>9,938,700</b>	<b>9,591,512.60</b>	<b>347,187.40</b>
<b>LESS</b>							
CONTRIBUTIONS FROM ASSISTED GOVERNMENTS TOWARDS LOCAL BUDGET COSTS	990,000		990,000		990,000	1,062,200.49	72,200.49-
<b>NET TOTAL</b>	<b>8,575,600</b>	<b>421,300</b>	<b>8,996,900</b>	<b>48,200-</b>	<b>8,948,700</b>	<b>8,529,312.11</b>	<b>419,387.89</b>
<b>TOTAL COMMITMENTS</b>							
	ORIGINAL	SUPPLEMENTARY	REVISED			OBLIGATIONS INCURRED	UNENCUMBERED BALANCES
	\$	\$	\$			\$	\$
TOTAL SECTION 1	8,024,300	299,500	8,323,800			7,990,239.52	278,160.48
TOTAL SECTION 2	1,541,300	121,800	1,663,100			1,601,273.08	69,026.92
TOTAL SECTIONS 1 AND 2	9,565,600	421,300	9,986,900			9,591,512.60	347,187.40
<b>LESS</b>							
CONTRIBUTIONS FROM ASSISTED GOVERNMENTS TOWARDS LOCAL BUDGET COSTS	990,000		990,000			1,062,200.49	72,200.49-
<b>NET TOTAL</b>	<b>8,575,600</b>	<b>421,300</b>	<b>8,996,900</b>			<b>8,529,312.11</b>	<b>419,387.89</b>

THE NOTES ON PAGES 31, 32 FORM AN INTEGRAL PART OF THIS STATEMENT, AND SHOULD BE READ IN CONJUNCTION THEREWITH.

CERTIFIED CORRECT  
(Signed)

W.G. MIDDELMANN  
COMPTROLLER

APPROVED  
(Signed)

Henry R. LABOUISSIE  
EXECUTIVE DIRECTOR



UNITED NATIONS CHILDREN'S FUND

STATEMENT III-2

ADMINISTRATIVE SERVICES  
BUDGET ESTIMATES, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES  
FOR THE YEAR ENDED 31 DECEMBER 1972

	BUDGET ESTIMATES					OBLIGATIONS INCURRED	
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	LIQUIDATED AND UNLIQUIDATED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
<u>SECTION 1 - SALARIES, WAGES AND COMMON STAFF COSTS</u>							
ESTABLISHED POSTS	3,005,800	39,000	3,044,800	145,500	3,190,300	3,184,333.52	5,966.48
CONSULTANTS	165,300	1,200	166,500	55,400-	111,100	107,851.54	3,248.46
TEMPORARY ASSISTANCE	72,400	1,500	73,900	41,100	115,000	114,895.55	104.45
OVERTIME	19,500		19,500	5,400	24,900	24,735.78	164.22
TRAVEL, REMOVAL AND INSTALLATION	52,500	37,300	89,800	800-	89,000	80,477.06	8,522.94
SEPARATION AND REPATRIATION PAYMENTS	52,600	60,600	113,200	61,500-	51,700	46,924.59	4,775.41
ASSIGNMENT ALLOWANCES	15,000		15,000		15,000	8,575.86	6,424.14
CONTRIBUTIONS, PENSION FUND	400,500	3,400	403,900	25,300-	378,600	377,016.24	1,583.76
DEPENDENCY ALLOWANCES AND EDUCATION GRANTS	106,000	4,000	110,000	2,500	112,500	109,878.02	2,621.98
COMPENSATORY PAYMENTS	700		700	1,700	2,400	117.60	2,282.40
TRAVEL ON HOME LEAVE	53,100		53,100	13,900-	39,200	34,813.70	4,386.30
STAFF TRAINING	8,000		8,000	6,000	14,000	11,642.90	2,357.10
STAFF WELFARE	9,300		9,300	1,700-	7,600	7,478.49	121.51
MEDICAL INSURANCE AND RELATED PAYMENTS	44,700	5,500	50,200	11,800	62,000	59,726.18	2,273.82
TOTAL SECTION 1	<u>4,005,400</u>	<u>152,500</u>	<u>4,157,900</u>	<u>55,400</u>	<u>4,213,300</u>	<u>4,168,467.03</u>	<u>44,832.97</u>
<u>SECTION 2 - OTHER EXPENSES AND PERMANENT EQUIPMENT</u>							
TRAVEL ON OFFICIAL BUSINESS	89,300	1,000	90,300	35,200	125,500	125,400.34	99.66
COMMUNICATIONS AND FREIGHT	149,100	2,600	151,700	38,100	189,800	189,670.83	129.17
PUBLIC INFORMATION PRODUCTION COSTS	100,000		100,000	59,900-	40,100	40,000.00	100.00
GRANTS TO NATIONAL COMMITTEES	10,000		10,000	7,200-	2,800	1,520.39	1,279.61
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	354,400	3,100	357,500	6,500-	351,000	350,964.30	35.70
OFFICE SUPPLIES	38,700	1,000	39,700	6,800-	32,900	31,213.29	1,686.71
RENTAL, OPERATION AND MAINTENANCE OF OFFICE EQUIPMENT	27,900	600	28,500	2,500	31,000	30,902.17	97.83
RENTAL, OPERATION AND MAINTENANCE OF COMPUTER EQUIPMENT	51,100		51,100	11,400-	39,700	39,696.11	3.89
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	1,000		1,000		1,000	837.55	162.45
INSURANCE	4,100		4,100	100	4,200	4,042.91	157.09
EXTERNAL AUDIT COSTS	44,900		44,900		44,900	44,900.00	
JOINT INSPECTION UNIT	21,400		21,400		21,400	21,400.00	
MISCELLANEOUS SUPPLIES AND SERVICES	11,800	6,700	18,500	2,100-	16,400	13,588.52	2,811.48
HOSPITALITY	3,200		3,200	1,400	4,600	4,506.65	93.35
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	25,500		25,500	9,400	34,900	34,775.41	124.59
TOTAL SECTION 2	<u>932,400</u>	<u>15,000</u>	<u>947,400</u>	<u>7,200-</u>	<u>940,200</u>	<u>933,418.47</u>	<u>6,781.53</u>
TOTAL SECTIONS 1 AND 2	<u>4,937,800</u>	<u>167,500</u>	<u>5,105,300</u>	<u>48,200</u>	<u>5,153,500</u>	<u>5,101,885.50</u>	<u>51,614.50</u>
NET TOTAL	<u>4,937,800</u>	<u>167,500</u>	<u>5,105,300</u>	<u>48,200</u>	<u>5,153,500</u>	<u>5,101,885.50</u>	<u>51,614.50</u>
<u>TOTAL COMMITMENTS</u>							
	ORIGINAL	SUPPLEMENTARY	REVISED			OBLIGATIONS INCURRED	UNENCUMBERED BALANCES
	\$	\$	\$			\$	\$
TOTAL SECTION 1	4,005,400	152,500	4,157,900			4,168,467.03	44,832.97
TOTAL SECTION 2	932,400	15,000	947,400			933,418.47	6,781.53
TOTAL SECTIONS 1 AND 2	4,937,800	167,500	5,105,300			5,101,885.50	51,614.50
NET TOTAL	<u>4,937,800</u>	<u>167,500</u>	<u>5,105,300</u>			<u>5,101,885.50</u>	<u>51,614.50</u>

THE NOTES ON PAGES 31, 32 FORM AN INTEGRAL PART OF THIS STATEMENT, AND SHOULD BE READ IN CONJUNCTION THEREWITH.

CERTIFIED CORRECT  
(Signed)

W.G. MIDDELMANN  
COMPTROLLER

APPROVED  
(Signed)

Henry R. LABOUISSÉ  
EXECUTIVE DIRECTOR

UNITED NATIONS CHILDREN'S FUND

STATEMENT III-3

CONSOLIDATED STATEMENT OF PROGRAMME SUPPORT AND ADMINISTRATIVE SERVICES  
BUDGET ESTIMATES, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES  
FOR THE YEAR ENDED 31 DECEMBER 1972

	BUDGET ESTIMATES					OBLIGATIONS INCURRED	
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	LIQUIDATED AND UNLIQUIDATED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
<u>SECTION 1 - SALARIES, WAGES AND COMMON STAFF COSTS</u>							
ESTABLISHED POSTS	8,819,000	146,000	8,965,000	47,300	9,012,300	8,882,474.95	129,825.05
CONSULTANTS	270,400	1,200	271,600	20,800-	250,800	244,098.93	6,701.07
TEMPORARY ASSISTANCE	306,000	30,500	336,500	26,000	362,500	329,066.26	33,433.74
OVERTIME	48,800		48,800	8,600	57,400	54,058.90	3,341.10
TRAVEL, REMOVAL AND INSTALLATION	248,300	103,300	351,600	18,900	370,500	358,590.12	11,909.88
SEPARATION AND REPATRIATION PAYMENTS	147,000	122,100	269,100	67,500-	201,600	154,083.43	47,516.57
RENTAL SUBSIDIES AND RELATED PAYMENTS	65,000		65,000		65,000	61,570.00	3,430.00
ASSIGNMENT ALLOWANCES	145,000		145,000	4,800	149,800	141,482.45	8,317.55
CONTRIBUTIONS, PENSION FUND	1,174,000	18,900	1,192,900	50,000-	1,142,900	1,126,174.86	16,725.14
DEPENDENCY ALLOWANCES AND EDUCATION GRANTS	425,400	19,000	444,400	6,400	450,800	427,089.07	23,710.93
EX-GRATIA PAYMENTS				21,500	21,500	21,500.00	
COMPENSATORY PAYMENTS	8,500		8,500	1,700	10,200	5,635.79	4,564.21
TRAVEL ON HOME LEAVE	156,500		156,500	10,200-	146,300	136,537.17	9,762.83
STAFF TRAINING	70,000		70,000	6,000	76,000	64,478.40	11,521.60
STAFF WELFARE	23,500		23,500	600-	22,900	20,412.47	2,487.53
MEDICAL INSURANCE AND RELATED PAYMENTS	122,300	11,000	133,300	7,900	141,200	131,453.75	9,746.25
TOTAL SECTION 1	12,029,700	452,000	12,481,700		12,481,700	12,158,706.55	322,993.45
<u>SECTION 2 - OTHER EXPENSES AND PERMANENT EQUIPMENT</u>							
TRAVEL ON OFFICIAL BUSINESS	611,200	10,500	621,700	18,700-	603,000	573,835.86	29,164.14
COMMUNICATIONS AND FREIGHT	387,400	15,600	403,000	118,300	521,300	518,172.18	3,127.82
PUBLIC INFORMATION PRODUCTION COSTS	100,000		100,000	59,900-	40,100	40,000.00	100.00
GRANTS TO NATIONAL COMMITTEES	10,000		10,000	7,200-	2,800	1,520.39	1,279.61
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	697,900	37,600	735,500	22,200-	713,300	708,478.80	4,821.20
OFFICE SUPPLIES	126,800	4,000	130,800	7,400-	123,400	116,697.33	6,702.67
RENTAL, OPERATION AND MAINTENANCE OF OFFICE EQUIPMENT	60,100	5,600	65,700	3,100	68,800	64,930.91	3,869.09
RENTAL, OPERATION AND MAINTENANCE OF COMPUTER EQUIPMENT	74,000		74,000	13,200-	60,800	57,530.60	3,269.40
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	67,500	8,000	75,500	4,200-	71,300	66,962.75	4,337.25
INSURANCE	11,000		11,000	100	11,100	8,331.06	2,768.94
EXTERNAL AUDIT COSTS	65,000		65,000		65,000	65,000.00	
JOINT INSPECTION UNIT	31,000		31,000		31,000	31,000.00	
MISCELLANEOUS SUPPLIES AND SERVICES	88,300	26,500	114,800	15,600-	99,200	93,670.17	5,529.83
HOSPITALITY	12,600		12,600	3,900	16,500	11,649.29	4,850.71
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	84,900	29,000	113,900	7,200	121,100	116,044.17	5,055.83
TRANSPORTATION EQUIPMENT	46,000		46,000	15,800	61,800	60,868.04	931.96
TOTAL SECTION 2	2,473,700	136,800	2,610,500		2,610,500	2,534,691.55	75,808.45
TOTAL SECTIONS 1 AND 2	14,503,400	588,800	15,092,200		15,092,200	14,693,398.10	398,801.90
<u>LESS</u>							
CONTRIBUTIONS FROM ASSISTED GOVERNMENTS TOWARDS LOCAL BUDGET COSTS	990,000		990,000		990,000	1,062,200.49	72,200.49-
NET TOTAL	13,513,400	588,800	14,102,200		14,102,200	13,631,197.61	471,002.39
<u>TOTAL COMMITMENTS</u>							
	ORIGINAL	SUPPLEMENTARY	REVISED			OBLIGATIONS INCURRED	UNENCUMBERED BALANCES
	\$	\$	\$			\$	\$
TOTAL SECTION 1	12,029,700	452,000	12,481,700			12,158,706.55	322,993.45
TOTAL SECTION 2	2,473,700	136,800	2,610,500			2,534,691.55	75,808.45
TOTAL SECTIONS 1 AND 2	14,503,400	588,800	15,092,200			14,693,398.10	398,801.90
<u>LESS</u>							
CONTRIBUTIONS FROM ASSISTED GOVERNMENTS TOWARDS LOCAL BUDGET COSTS	990,000		990,000			1,062,200.49	72,200.49-
NET TOTAL	13,513,400	588,800	14,102,200			13,631,197.61	471,002.39

THE NOTES ON PAGES 31, 32 FORM AN INTEGRAL PART OF THIS STATEMENT, AND SHOULD BE READ IN CONJUNCTION THEREWITH.

CERTIFIED CORRECT  
(Signed)

W.G. MIDDELMANN  
COMPTROLLER

APPROVED  
(Signed)

Henry R. LABOUISSÉ  
EXECUTIVE DIRECTOR

SCHEDULE A

CONTRIBUTIONS FROM GOVERNMENTS  
FOR THE YEAR ENDED 31 DECEMBER 1972

GOVERNMENTS	CURRENCY PAID OR PLEDGED	FOR SPECIFIC PROJECTS		FOR GENERAL RESOURCES		TOTAL
		\$	\$	\$	\$	
AFGHANISTAN	UNITED STATES DOLLARS			20,000.00		20,000.00
ALGERIA	DINARS			51,103.45		51,103.45
ANTIGUA	UNITED STATES DOLLARS			149.70		149.70
ARGENTINA	UNITED STATES DOLLARS			100,000.00		100,000.00
AUSTRALIA	DOLLARS	524,059.08				
	UNITED STATES DOLLARS	<u>130,988.00</u>		655,047.08		655,047.08
AUSTRIA	SCHILLINGS			172,948.40		172,948.40
BAHAMAS	POUNDS (STERLING)			3,024.70		3,024.70
BARBADOS	UNITED STATES DOLLARS			4,500.00		4,500.00
BELGIUM	FRANCS			386,363.64		386,363.64
BOLIVIA	UNITED STATES DOLLARS			8,100.00		8,100.00
BOTSWANA	RANCS			1,875.00		1,875.00
BRAZIL	NEW CRUZEIROS			100,000.00		100,000.00
BRITISH HONDURAS	POUNDS (STERLING)			586.85		586.85
BRITISH VIRGIN ISLANDS	UNITED STATES DOLLARS			200.00		200.00
BRUNEI	POUNDS (STERLING)			5,300.00		5,300.00
BULGARIA	LEVA			25,641.03		25,641.03
BURMA	KYATS	4,673.77				
	POUNDS (STERLING)	<u>56,338.03</u>		61,011.80		61,011.80
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	ROUBLES			61,852.83		61,852.83
CAMEROON	CFA FRANCS			27,777.78		27,777.78
CANADA	DOLLARS		2,000,000.00	1,734,693.88		3,734,693.88
CENTRAL AFRICAN REPUBLIC	CFA FRANCS			13,344.00		13,344.00
CHILE	ESCUDOS			120,000.00		120,000.00
CHINA a/	N.T.DOLLARS			60,000.00		60,000.00
COLOMBIA	UNITED STATES DOLLARS			229,492.94		229,492.94
CONGO	CFA FRANCS			16,666.67		16,666.67
COSTA RICA	UNITED STATES DOLLARS			30,000.00		30,000.00
CUBA	IN KIND (SUGAR)			40,000.00		40,000.00
CYPRUS	UNITED STATES DOLLARS			3,500.00		3,500.00
CZECHOSLOVAKIA	KORUNAS			104,166.67		104,166.67
DENMARK	KRONER		324,300.82	1,002,491.60		1,326,792.42
DOMINICA	UNITED STATES DOLLARS			1,000.00		1,000.00
ECUADOR	UNITED STATES DOLLARS			9,580.53		9,580.53
EGYPT	POUNDS			229,990.80		229,990.80
ETHIOPIA	DOLLARS			19,713.50		19,713.50
FIJI	UNITED STATES DOLLARS			2,000.00		2,000.00
FINLAND	UNITED STATES DOLLARS			499,908.68		499,908.68
FRANCE	FRANCS			1,639,936.02		1,639,936.02
GABON	CFA FRANCS			24,738.82		24,738.82
GAMBIA	POUNDS (STERLING)			3,100.00		3,100.00
GERMANY, FEDERAL REPUBLIC OF	MARKS		471,698.10	2,358,490.50		2,830,188.60
GHANA	NEW CEDI			18,750.00		18,750.00
GREECE	UNITED STATES DOLLARS			90,000.00		90,000.00
GRENADA	UNITED STATES DOLLARS			750.00		750.00
GUATEMALA	QUETZALES			15,000.00		15,000.00
GUINEA	FRANCS			35,242.29		35,242.29
GUYANA	UNITED STATES DOLLARS			6,000.00		6,000.00
HOLY SEE	UNITED STATES DOLLARS			1,000.00		1,000.00
HONDURAS	QUETZALES	10,000.00				
	UNITED STATES DOLLARS	<u>20,000.00</u>		30,000.00		30,000.00
HONG KONG	POUNDS (STERLING)			11,087.32		11,087.32
HUNGARY	FORINTS			7,238.51		7,238.51
ICELAND	KRONUR			13,636.36		13,636.36
INDIA	RUPEES			1,030,361.32		1,030,361.32
INDONESIA	UNITED STATES DOLLARS			60,000.00		60,000.00
IRAN	UNITED STATES DOLLARS			300,000.00		300,000.00
IRAC	UNITED STATES DOLLARS			89,148.00		89,148.00
IRELAND	POUNDS		90,673.58	74,654.29		165,327.87
ISRAEL	UNITED STATES DOLLARS			42,500.00		42,500.00
ITALY	LIRE			515,463.91		515,463.91
IVORY COAST	CFA FRANCS			9,920.63		9,920.63
JAMAICA	UNITED STATES DOLLARS			13,943.35		13,943.35
JAPAN	UNITED STATES DOLLARS			1,000,000.00		1,000,000.00
JORDAN	POUNDS			9,149.29		9,149.29
KENYA	EAST AFRICAN SHILLINGS			14,005.60		14,005.60
KHMER REPUBLIC	RIELS			14,504.50		14,504.50

a/ 1970 Contribution received after closure of 1971 Accounts. Second sentence of footnote a/, Page 16, of General Assembly Supplement No. 7B (A/8707/Add.2), Financial Report and Accounts of UNICEF for the year 1971, also refers.

## SCHEDULE A

(CONTINUED)

CONTRIBUTIONS FROM GOVERNMENTS  
FOR THE YEAR ENDED 31 DECEMBER 1972

GOVERNMENTS	CURRENCY PAID OR PLEDGED	\$	FCR SPECIFIC	FOR GENERAL	TOTAL
			PROJECTS	RESOURCES	
			\$	\$	\$
KUWAIT	UNITED STATES DOLLARS			3,033.35	3,033.35
LAOS	UNITED STATES DOLLARS			3,000.00	3,000.00
LEBANON	POUNDS			27,868.85	27,868.85
LIBERIA	UNITED STATES DOLLARS			20,000.00	20,000.00
LIECHTENSTEIN	UNITED STATES DOLLARS			2,000.00	2,000.00
LUXEMBOURG	FRANCS			18,181.82	18,181.82
MADAGASCAR	CFA FRANCS			10,000.00	10,000.00
MALAWI	KWACHA			1,303.56	1,303.56
MALAYSIA	POUNDS (STERLING)			70,478.00	70,478.00
MALDIVES	RUPEES			943.33	943.33
MALI	FRANCS			23,529.41	23,529.41
MALTA	UNITED STATES DOLLARS			2,500.00	2,500.00
MAURITANIA	CFA FRANCS			6,944.44	6,944.44
MAURITIUS	RUPEES			4,375.00	4,375.00
MEXICO	UNITED STATES DOLLARS			220,000.00	220,000.00
MONACO	FRENCH FRANCS			3,710.37	3,710.37
MONGOLIA	TUGHRIK			2,400.00	2,400.00
MONTSERRAT	UNITED STATES DOLLARS			108.55	108.55
MOROCCO	FRENCH FRANCS			50,074.37	50,074.37
NEPAL	RUPEES			2,519.76	2,519.76
NETHERLANDS	GUILDERS		51,562.50	625,000.00	676,562.50
NEW ZEALAND	DOLLARS			178,656.50	178,656.50
NIGER	CFA FRANCS			11,764.71	11,764.71
NIGERIA	POUNDS			91,213.13	91,213.13
NORWAY	KRONER		500,000.16	1,873,377.79	2,373,377.95
PAKISTAN	RUPEES	51,590.91			
	POUNDS (STERLING)	<u>15,974.34</u>		67,565.25	67,565.25
PANAMA	UNITED STATES DOLLARS			40,000.00	40,000.00
PERU	SOLES			100,000.00	100,000.00
PHILIPPINES	PESOS			179,104.48	179,104.48
POLAND	ZLOTYS			271,739.14	271,739.14
REPUBLIC OF KOREA	WON	12,000.00			
	UNITED STATES DOLLARS	<u>16,000.00</u>		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			1,993.22	1,993.22
ST. KITTS-NEVIS-ANGUILLA	UNITED STATES DOLLARS			750.00	750.00
ST. LUCIA	UNITED STATES DOLLARS			2,994.49	2,994.49
ST. VINCENT	UNITED STATES DOLLARS			765.20	765.20
SAUDI ARABIA	UNITED STATES DOLLARS			20,000.00	20,000.00
SIERRA LEONE	LEONES			18,823.53	18,823.53
SINGAPORE	UNITED STATES DOLLARS			11,295.86	11,295.86
SOMALIA	SHILLINGS	5,153.54			
	UNITED STATES DOLLARS	<u>4,996.54</u>		10,150.08	10,150.08
SOUTH AFRICA	RANDS			44,625.00	44,625.00
SPAIN	PESETAS			150,523.26	150,523.26
SRI LANKA	RUPEES	8,478.99			
	POUNDS (STERLING)	<u>11,732.30</u>		20,211.29	20,211.29
SUDAN	POUNDS (STERLING)			26,019.58	26,019.58
SWAZILAND	RANDS			2,500.00	2,500.00
SWEDEN	KRONOR			8,421,052.63	8,421,052.63
SWITZERLAND	FRANCS		351,321.63	1,132,812.50	1,484,134.13
SYRIAN ARAB REPUBLIC	UNITED STATES DOLLARS			11,627.91	11,627.91
THAILAND	BAHT	112,500.00			
	IN KIND (RICE)	<u>143,832.31</u>		256,332.31	256,332.31
TOGO	CFA FRANCS			11,994.22	11,994.22
TONGA	UNITED STATES DOLLARS			1,000.00	1,000.00
TRINIDAD AND TOBAGO	UNITED STATES DOLLARS			11,393.44	11,393.44
TUNISIA	UNITED STATES DOLLARS			27,000.00	27,000.00
TURKEY	LIRAS			238,095.30	238,095.30
UGANDA	EAST AFRICAN SHILLINGS			40,896.36	40,896.36
UKRAINIAN SOVIET SOCIALIST REPUBLIC	ROUBLES			135,705.67	135,705.67
UNION OF SOVIET SOCIALIST REPUBLICS	ROUBLES			732,810.62	732,810.62
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	POUNDS (STERLING)			1,765,419.63	1,765,419.63
UNITED REPUBLIC OF TANZANIA	EAST AFRICAN SHILLINGS			14,215.68	14,215.68
UNITED STATES OF AMERICA	UNITED STATES DOLLARS			15,000,000.00	15,000,000.00

SCHEDULE A  
(CONTINUED)

CONTRIBUTIONS FROM GOVERNMENTS  
FOR THE YEAR ENDED 31 DECEMBER 1972

<u>GOVERNMENTS</u>	<u>CURRENCY</u> <u>PAID OR PLEDGED</u>	\$	<u>FOR SPECIFIC</u> <u>PROJECTS</u>	\$	<u>FOR GENERAL</u> <u>RESOURCES</u>	\$	<u>TOTAL</u> <u>\$</u>
UPPER VOLTA	CFA FRANCS				10,901.96		10,901.96
URUGUAY	UNITED STATES DOLLARS				5,000.00		5,000.00
WESTERN SAMOA	UNITED STATES DOLLARS				1,466.20		1,466.20
YUGOSLAVIA	NEW DINARS				220,000.00		220,000.00
ZAIRE	UNITED STATES DOLLARS				23,640.00		23,640.00
ZAMBIA	UNITED STATES DOLLARS				25,200.00		25,200.00
					3,789,556.79	45,624,259.99	49,413,816.78
ADJUSTMENTS TO PRIOR YEARS INCOME	UNITED STATES DOLLARS				200,000.00-		200,000.00-
					3,589,556.79	45,624,259.99	49,213,816.78

SCHEDULE B

CONTRIBUTIONS FROM NON-GOVERNMENTAL SOURCES  
FOR THE YEAR ENDED 31 DECEMBER 1972

	<u>FOR SPECIFIC</u> <u>PROJECTS</u>	<u>FOR GENERAL</u> <u>RESOURCES</u>	<u>TOTAL</u>
	\$	\$	\$
ALGERIA		392.19	392.19
AUSTRALIA	162,491.57	35,134.88	197,626.45
AUSTRIA		16,903.49	16,903.49
BELGIUM	13,680.34	222,706.06	236,386.40
BRITISH HONDURAS		28.82	28.82
BURMA		19.63	19.63
CANADA	458,371.00	949,673.43	1,408,044.43
CHILE		6.79	6.79
CONGO		38.31	38.31
CYPRUS		121.65	121.65
DENMARK	421.58	5,810.68	6,232.26
ETHIOPIA		219.04	219.04
FINLAND	89,822.53	16,793.87	106,616.40
FRANCE	147,222.53	305,058.24	452,280.77
GERMANY, FEDERAL REPUBLIC OF	114,050.32	1,161,045.14	1,275,095.46
GREECE		457.00	457.00
INDIA		1,060.67	1,060.67
IRELAND	1,263.06	94,053.64	95,316.70
ITALY	21,138.37	52,393.26	73,531.63
JAPAN	81,395.35	126,296.32	207,691.67
KENYA		14.00	14.00
LEBANON	31.58	18.36	49.94
LUXEMBOURG	3,104.21	21,261.36	24,365.57
MEXICO	4,002.80		4,002.80
NETHERLANDS	420,555.56	45,394.16	465,949.72
NEW ZEALAND	129,859.45	1,191.04	131,050.49
NICARAGUA		14.29	14.29
NORWAY	25.76	28,151.08	28,176.84
PAPUA AND NEW GUINEA		71.46	71.46
PHILIPPINES		168.73	168.73
ROMANIA		33,142.83	33,142.83
SPAIN	49.80	113,866.95	113,916.75
SWEDEN	314,488.31	11,184.21	325,672.52
SWITZERLAND	227,488.74	27,232.20	254,720.94
THAILAND	39.00	31.20	70.20
TRINIDAD AND TOBAGO		255.10	255.10
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	320,674.36	14,243.19	334,917.55
UNITED STATES OF AMERICA	2,114,610.50	3,865,433.79	5,980,044.29
	4,624,786.72	7,149,887.06	11,774,673.78
UNITED NATIONS SECRETARIAT	3,067.51	5,341.82	8,409.33
	4,627,854.23	7,155,228.88	11,783,083.11
LESS			
TRANSFER TO THE PUBLIC INFORMATION REVOLVING FUND TOWARDS UNICEF COSTS OF TELEVISION CAMPAIGNS		102,704.18-	102,704.18-
	4,627,854.23	7,052,524.70	11,680,378.93

SCHEDULE C

STATEMENT OF COMMITMENTS, EXPENDITURES AND BALANCES OF COMMITMENTS FOR THE YEAR ENDED 31 DECEMBER 1972

AREA AND COUNTRY ASSISTANCE	COMMITMENTS			EXPENDITURES					BALANCES OF COMMITMENTS 31 DECEMBER 1972
	BALANCES OF COMMITMENTS 1 JANUARY 1972	APPROVED IN 1972 (NET)	TOTAL FOR 1972 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	
<b>AFRICA</b>									
ALGERIA	1,117,218.41	338,000.00	1,455,218.41	367,288.25	52,306.36	24,108.79	1,083.96	444,787.36	1,010,431.05
BOTSWANA	82,068.68	76,000.00	158,068.68	15,229.51	16,947.14			32,176.65	125,892.03
BURUNDI	201,701.53	297,000.00	498,701.53	74,350.69	36,470.38			113,951.59	384,749.94
CAMEROON	177,680.62	395,000.00	572,680.62	167,383.83	54,354.05			2,160.47	223,898.35
CENTRAL AFRICAN REPUBLIC	203,549.69	224,000.00	427,549.69	50,701.55	123,025.14	394.43		7,455.97	221,577.09
CHAD	381,823.68		381,823.68	120,264.80	87,194.85			6,649.10	214,108.75
COMORO ISLANDS	1,615.15-		1,615.15-						1,615.15-
CONGO	150,102.55		150,102.55	89,006.79	10,357.66			2,112.00	101,476.45
DAHOMEY	161,626.11	159,000.00	320,626.11	92,250.67	53,894.10		1,071.43	147,216.20	173,409.91
EQUATORIAL GUINEA	37,421.43		37,421.43	12,659.48				12,659.48	24,761.95
ETHIOPIA	1,411,450.49	1,060,640.55	2,472,091.04	231,350.08	111,790.74		148.95	2,133.33	345,423.10
GABON	47,732.07		47,732.07	12,632.07	223.80			1,736.08	14,591.95
GAMBIA	58,824.68	236,000.00	294,824.68	79,274.55	14,660.48		4,812.80	350.81	99,098.64
GHANA	422,717.96	130,000.00	552,717.96	110,129.31	72,925.57			792.97	183,847.85
GUINEA	572,947.75		572,947.75	164,587.54				1,321.59	165,909.13
IVORY COAST	313,381.91	233,000.00	546,381.91	218,773.00	65,108.73			3,535.13	407,038.62
KENYA	784,615.27	765,000.00	1,549,615.27	289,806.37	89,193.56				283,881.73
LESOTHO	125,270.44	472,000.00	597,270.44	78,669.59	9,518.03				88,187.62
LIBERIA	286,479.08		286,479.08	74,124.56	94,693.55				168,818.11
MADAGASCAR	297,591.86		297,591.86	96,357.77	30,724.84				127,087.61
MALAWI	816,119.26	8,448.91	824,568.17	232,193.85	34,515.48				246,705.33
MALI	102,110.25	423,000.00	525,110.25	238,920.66	17,016.52			911.95	256,849.13
MAURITANIA	281,463.40	64,000.00	345,463.40	80,317.57	77,256.12				157,573.69
MAURITIUS	87,114.62		87,114.62	38,880.86	4,559.51				43,640.37
MOROCCO	1,342,116.62	758,000.00	2,100,116.62	287,920.46	252,123.06	58,054.60		1,695.41	599,793.53
NIGER	466,927.61	74,000.00	540,927.61	176,394.12	90,565.29			174.08	287,133.49
NIGERIA	5,024,399.13	2,180,300.00	7,204,699.13	2,200,161.98	92,804.03	1,494.37		99,003.83	2,393,464.21
RWANDA	163,507.59	194,000.00	357,507.59	109,925.43	32,551.04				142,476.47
SENEGAL	353,112.25	471,000.00	824,112.25	125,517.32	1,700.45		1,190.69		128,408.46
SIERRA LEONE	124,188.93	320,000.00	444,188.93	123,791.92	19,180.23				142,972.15
SOMALIA	335,716.37	196,000.00	531,716.37	116,294.10	61,365.78				195,245.90
SOUTHERN RHODESIA	50,000.00		50,000.00			3,254.87			50,000.00
SWAZILAND	106,652.03	280,400.00	393,052.03	56,170.22	390.47				56,560.69
TOGO	280,031.13	168,000.00	448,031.13	223,754.31	52,053.01	4,071.13			279,878.45
TUNISIA	1,480,824.08		1,480,824.08	560,727.60	63,787.35				624,514.95
UGANDA	748,846.40	91,000.00	839,846.40	46,348.52	95,757.76				163,068.59
UNITED REPUBLIC OF TANZANIA	2,290,019.81		2,290,019.81	326,051.82	61,311.77				395,437.71
UPPER VOLTA	644,433.09		644,433.09	227,635.80	1,235.46-				226,400.34
ZAIRE	242,263.83		242,263.83	95,088.02		2,208.24			57,296.26
ZAMBIA	330,246.46		330,246.46	11,020.33	1,499.06				12,519.39
REGIONAL	493,801.92	266,000.00	779,801.92	15,103.45	173,180.63			9,801.72	198,085.80
<b>AREA TOTAL</b>	<b>22,596,483.84</b>	<b>9,905,789.46</b>	<b>32,502,273.30</b>	<b>7,637,058.75</b>	<b>2,053,776.08</b>	<b>126,738.26</b>	<b>161,488.54</b>	<b>9,979,061.63</b>	<b>22,523,211.67</b>

SCHEDULE C (CONTINUED)

AREA AND COUNTRY ASSISTANCE	COMMITMENTS			EXPENDITURES					BALANCES OF COMMITMENTS 31 DECEMBER 1972
	BALANCES OF COMMITMENTS 1 JANUARY 1972	APPROVED IN 1972 (NET)	TOTAL FOR 1972 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	
<b>EAST ASIA AND PAKISTAN</b>									
BANGLADESH		18,379,000.00	18,379,000.00	5,574,046.19	113,194.38	803.76	305,202.53	5,993,246.86	12,385,753.14
BURMA	2,794,768.03	176,181.55	2,970,949.58	1,016,821.59	10,335.22		6,055.80	1,033,212.61	1,937,736.97
CHINA <sup>g/</sup>	816,981.57		816,981.57	646,653.47	72,956.48	29,826.98	30,872.75	780,309.68	36,671.89
HONG KONG	58,358.48		58,358.48	4.42	16,610.90			16,606.48	41,752.00
INDONESIA	6,053,362.36	1,373,000.00	7,426,362.36	2,149,845.43	357,108.85		38,107.59	2,545,061.87	4,881,300.49
KHMER REPUBLIC	615,130.70	2,242.51	617,373.21	222,429.64	31,240.75	8,043.24	168.03	261,881.66	355,491.55
LAOS	69,728.55	111,000.00	180,728.55	47,586.46	11,476.39		207.54	59,270.39	121,458.16
MALAYSIA	373,661.81	703,093.61	1,076,755.42	330,102.16	24,405.10			354,507.26	722,248.16
PAKISTAN	11,711,739.96	3,450,652.24	15,162,392.20	1,649,662.72	160,293.59	3,852.61	145,454.31	1,959,223.23	6,301,864.49
PAPUA AND NEW GUINEA	107,316.94		107,316.94	39,996.81	31,913.72			71,910.53	35,406.41
PHILIPPINES	2,264,489.74	1,283,000.00	3,547,489.74	490,933.43	75,577.43	1,093.13	22,329.94	589,933.93	2,957,555.81
REPUBLIC OF KOREA	1,429,142.02	1,129,000.00	2,558,142.02	516,099.14	96,152.21	9,733.77	26,212.90	648,198.02	1,909,944.00
REPUBLIC OF VIET-NAM	315,226.45	486,000.00	801,226.45	228,643.59	16,382.68		512.94	245,539.21	558,687.24
SINGAPORE	859.86	15,962.39	16,822.25		11,075.27			11,075.27	5,746.98
THAILAND	741,909.18	1,777,035.07	2,518,944.25	710,041.53	105,673.53	1,513.82	4,758.04	821,986.92	1,696,957.33
PACIFIC ISLAND TERRITORIES	206,351.48	287,000.00	493,351.48	152,465.54			10,000.00	162,465.54	330,885.94
REGIONAL	35,863.30		35,863.30	1,635.69			2,429.13	3,760.47	32,102.83
AREA TOTAL	27,594,890.43	22,271,862.89	49,866,753.32	13,788,034.24	1,123,281.23	54,562.96	592,311.50	15,558,189.93	34,308,563.39
<b>SOUTH CENTRAL ASIA</b>									
AFGHANISTAN	1,490,293.72	1,591,000.00	3,081,293.72	769,950.84	160,777.87	89,842.13	51,653.41	897,739.99	2,188,553.73
EAST PAKISTAN REFUGEES (IN INDIA)		1,879,079.17	1,879,079.17	1,302,575.80			576,503.37	1,879,079.17	
INDIA	27,728,431.74	2,949,000.00	30,677,431.74	6,675,922.06	324,442.47	33,131.44	420,193.72	7,453,689.69	23,223,742.05
MALDIVES	81,000.00		81,000.00	32,072.42				32,072.42	48,927.58
MONGOLIA	174,732.69		174,732.69	8,818.55				8,818.55	165,914.14
NEPAL	1,303,080.71		1,303,080.71	162,352.26	44,473.97		73,321.12	280,147.35	1,022,933.36
SRI LANKA	1,847,281.85		1,847,281.85	82,120.10	77,145.00		2,712.21	161,977.31	1,685,304.54
AREA TOTAL	32,624,820.71	6,419,079.17	39,043,899.88	9,033,813.03	606,839.31	56,710.69	1,124,583.83	10,708,525.48	28,335,374.40
<b>EASTERN MEDITERRANEAN</b>									
BAHRAIN	7,983.38		7,983.38	2,004.01				2,004.01	5,979.37
CYPRUS	5,216.32		5,216.32	1,202.96				1,202.96	4,013.36
DEMOCRATIC YEMEN	1,195,599.81	3,060.21	1,198,660.02	57,063.71	74,781.80	21,275.99		153,121.50	1,045,538.52
EGYPT	1,824,366.22	40,000.00	1,864,366.22	234,034.85	39,900.67	29,965.75	41,582.11	345,483.38	1,518,882.84
IRAN	589,439.43	508,390.13	1,097,829.56	109,182.86	40,052.46		3,421.65	152,656.97	945,172.59
IRAQ	910,370.80	192,835.92	1,103,206.72	235,214.92	1,496.68		45,890.05	292,606.65	850,598.07
JORDAN	405,974.94	907,473.75	1,313,448.69	101,703.27	122,956.60	5,352.17	2,130.29	232,142.33	1,081,306.36
LEBANON	536,447.80		536,447.80	23,502.15	60,853.62	67,197.24	22,533.17	174,086.18	362,361.62
LIBYAN ARAB REPUBLIC	101,760.37		101,760.37						101,760.37
OMAN		188,000.00	188,000.00	81,810.12	6,638.59		11,189.83	99,638.54	88,361.46
SAUDI ARABIA	503,880.50		503,880.50	206,563.31	345.32		1,341.53	208,250.16	295,630.34
SUDAN	1,121,312.53	2,258,430.44	3,379,742.97	949,584.00	188,659.60	19,213.10	8,607.46	1,166,044.16	2,213,698.81
SYRIAN ARAB REPUBLIC	512,861.49	900,000.00	1,412,861.49	135,158.55	38,313.50	4,200.41	20,787.12	198,459.58	1,214,401.91
TURKEY	298,355.92	165,000.00	463,355.92	190,326.28	44,067.04		55,428.06	289,821.38	173,534.54
YEMEN	151,405.75	1,648,476.62	1,799,882.37	221,396.24	108,632.90	413.98	6,800.16	337,243.28	1,462,639.09
REGIONAL	512,527.76		512,527.76	391.93	97,224.92	19,023.15	15,464.65	132,104.65	380,423.11
AREA TOTAL	8,677,503.02	6,811,665.07	15,489,168.09	2,549,124.16	823,923.70	166,641.79	205,176.08	3,744,865.73	11,744,302.36
<b>EUROPE</b>									
BULGARIA	23,798.67		23,798.67						23,798.67
GREECE	1,059,10-		1,059,10-						1,059,10-
HUNGARY	498,31-		498,31-						498,31-
POLAND	7,439,64		7,439,64						7,439,64
ROMANIA	45,96-		45,96-						45,96-
SPAIN	6,375,65		6,375,65		451.90-		1,332.61-	1,784.51-	8,160.16
YUGOSLAVIA	128,524.18	70,000.00	198,524.18	64,470.49				64,470.49	134,053.69
AREA TOTAL	164,534.77	70,000.00	234,534.77	64,470.49	451.90-		1,332.61-	62,685.98	171,848.79

<sup>g/</sup> See second sentence of the foot-note to schedule A.



SCHEDULE C (CONTINUED)

AREA AND COUNTRY ASSISTANCE	COMMITMENTS			EXPENDITURES					BALANCES OF COMMITMENTS 31 DECEMBER 1972
	BALANCES OF COMMITMENTS 1 JANUARY 1972	APPROVED IN 1972 (NET)	TOTAL FOR 1972 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	
<b>THE AMERICAS</b>									
ANTIGUA		2,828.39	2,828.39	2,828.39				2,828.39	
ARGENTINA	45,313.70		45,313.70	2,347.92				2,347.92	42,965.78
BARBADOS	15,283.32		15,283.32	3,485.43	2,644.81			6,130.24	9,153.08
BOLIVIA	646,079.49		646,079.49	178,072.48	30,061.02	427.45-	369.20	208,075.25	438,004.24
BRAZIL	3,489,948.77	2,330,000.00	5,819,948.77	494,591.24	495,382.66	86,305.69	676.65	1,076,956.24	4,742,992.53
BRITISH HONDURAS	44,938.77	82,000.00	126,938.77	32,472.12				32,472.12	94,466.65
BRITISH VIRGIN ISLANDS	1,954.56		1,954.56	1,152.17				1,152.17	802.39
CHILE	442,271.54	117,000.00	559,271.54	196,628.56	54,668.01		2,990.44	254,287.01	304,984.53
COLOMBIA	1,583,469.23	1,500,000.00	3,083,469.23	706,213.06	136,845.97			843,059.03	2,240,410.20
COSTA RICA	183,522.31	200,000.00	383,522.31	123,831.93	9,165.36			132,997.29	250,525.02
CUBA	765,305.37		765,305.37	191,473.41			581.64	192,055.05	573,250.32
DOMINICA	30,128.59		30,128.59	3,309.83				3,309.83	26,818.76
DOMINICAN REPUBLIC	204,893.76	309,000.00	513,893.76	30,103.91	77,641.60			107,745.51	406,148.25
ECUADOR	792,939.35		792,939.35	348,292.89	29,045.14			377,338.03	415,601.32
EL SALVADOR	184,606.02	300,000.00	484,606.02	68,370.45	2,200.00		4,200.00	74,770.45	409,835.57
GRENADA	720.00		720.00						720.00
GUATEMALA	769,472.34		769,472.34	220,285.21	27,930.00	800.00		249,015.21	520,457.13
GUYANA	85,878.86		85,878.86	15,224.41				15,224.41	70,654.45
HAITI	809,964.32		809,964.32	305,077.11	41,347.75	3,410.00		349,834.86	460,129.46
HONDURAS	541,000.14		541,000.14	118,431.77	17,574.00	900.00		136,905.77	404,094.37
JAMAICA	201,118.09		201,118.09	18,308.74				18,308.74	182,809.35
MEXICO	394,900.77		394,900.77	107,588.69	6,992.29	20,785.79	94.72	135,461.49	259,439.28
MONTserrat	1,158.32	651.00	1,809.32	651.00				651.00	1,158.32
NICARAGUA	450,574.60	150,000.00	600,574.60	114,696.56	29,108.00			143,804.55	456,770.05
PANAMA	218,396.83	300,000.00	518,396.83	184,510.36	18,391.50			202,901.86	315,494.97
PARAGUAY	466,660.91	365,000.00	831,660.91	307,975.91	10,833.55	13,382.41	15,763.74	347,955.21	483,705.70
PERU	2,117,538.36	138,000.00	2,255,538.36	503,338.28	7,979.99		5,125.40	582,443.67	1,673,094.69
ST. KITTS-NEVIS-ANGUILLA	784.17	3,313.53	4,097.70	3,313.53				3,313.53	784.17
ST. LUCIA	136.02		136.02	1,571.42				1,571.42	1,435.40-
SURINAM	653.91-	238,000.00	237,346.09	46.66				46.66	237,299.43
TRINIDAD AND TOBAGO	62,765.94	3,915.53	66,681.47	3,915.53	14,900.32			18,815.85	47,865.62
TURKS AND CAICOS ISLANDS	97,509.36	487.81	97,997.17	487.81				487.81	97,509.36
URUGUAY	27,333.00		27,333.00	28,984.01				28,984.01	68,625.35
VENEZUELA	2,483,895.99	1,240,000.00	2,993,895.99	310,663.58	179,291.75	400.04-	81,656.60	571,211.89	2,422,684.10
REGIONAL									
AREA TOTAL	16,429,808.89	7,260,196.26	23,710,005.15	4,651,691.00	1,258,003.72	124,756.40	111,458.39	6,145,869.51	17,564,135.64
TOTAL FOR ALL AREAS	108,088,041.66	52,758,592.85	160,846,634.51	37,724,151.67	5,865,372.14	415,968.72	2,193,685.73	46,199,198.26	114,647,436.25
<b>GENERAL ASSISTANCE</b>									
COUNTRY PLANNING AND PROGRAMME DEVELOPMENT	889,474.74	860,000.00	1,749,474.74	24,955.68	458,562.60	100,500.96	413,130.33	999,149.57	750,325.17
DEVELOPMENT PROTEIN-RICH FOODS FOR CHILDREN	599,319.55		599,319.55	23,598.55	7,191.50		6,387.59	37,137.64	562,181.91
INTERNATIONAL CHILDRENS CENTER AND PAEDIATRIC TRAINING	1,941,189.84	459,000.00	2,400,189.84	2,330.99	64,814.60	1,177.78	378,791.98	447,115.34	1,953,074.50
NUTRITION AND DAIRY TRAINING	133,029.10		133,029.10						133,029.10
NUTRITION PERSONNEL	184,386.28		184,386.28						184,386.28
PLANNING FOR CHILDREN AND YOUTH IN NATIONAL DEVELOPMENT	230,549.17	277,400.00	507,949.17	518.54	113,413.05		12,000.00	125,931.59	382,017.58
EMERGENCY RESERVE	890,000.00	641,000.00-	249,000.00						249,000.00
FREIGHT ON MILK	259,636.55	278,913.68-	20,822.87						20,822.87
FREIGHT ON SUPPLIES	2,483,072.31		2,483,072.31						2,483,072.31
TOTAL ASSISTANCE	115,738,699.20	53,435,179.17	169,173,878.37	37,775,515.42	6,509,353.89	517,667.46	3,005,995.63	47,808,532.40	121,365,345.97
PROGRAMME SUPPORT SERVICES	8,576,000.00	10,025,912.11	18,601,912.11				8,529,312.11	8,529,312.11	10,072,600.00
ADMINISTRATIVE SERVICES	4,938,000.00	4,196,185.50	11,134,185.50				5,101,885.50	5,101,885.50	6,032,300.00
TOTALS	129,252,699.20	69,657,276.78	198,909,975.98	37,775,515.42	6,509,353.89	517,667.46	16,637,193.24	61,439,730.01	137,470,245.97

SCHEDULE D

Short-term investments at 31 December 1972

	\$	\$	Interest (per cent)
<u>Deposits with banks</u>			
<u>Deposits at call and seven days' notice in US dollars</u>			
Chase Manhattan Bank, New York	2,317,269.05		
Dresdner Bank, Frankfurt	340,566.67		
Franklin National Bank, New York	15,525.57		
Irving Trust Company, New York	1,034.65		
Bankers Trust Company, New York	489.11		
First National City Bank, New York	411.23		
Manufacturers Hanover Trust Company, New York	354.60		
Chemical Bank, New York	353.88	2,676,004.76	4.91
<u>Maurice Pate Memorial Fund, in US Dollars</u>			
Franklin National Bank, New York - at call	8,342.24		
Franklin National Bank - Savings certificate	65,000.00	73,342.24	5.56
<u>Time deposits in US dollars (due from January to March 1973)</u>			
Bankers Trust Company, New York	4,500,000.00		
Chase Manhattan Bank, New York	4,500,000.00		
Chemical Bank, New York	1,500,000.00		
First National City Bank, New York	1,000,000.00	11,500,000.00	5.98
TOTAL BANK DEPOSITS IN US DOLLARS	14,249,347.00		
<u>Deposits at call and seven days' notice in other currencies</u>			
Dresdner Bank, Frankfurt	1,010,261.50		
Banque Worms et Cie, Paris	392,309.98		
Chase and Bank of Ireland, Dublin	187,793.43		
Nordiska Foreningsbanken, Helsinki	121,065.38		
Standard Bank of South Africa, Capetown	43,750.00		
Morgan Grenfell and Company Ltd., London	15,418.90		
National Provident Fund, Wellington	402.60	1,771,001.79	5.98
<u>Time deposits in other currencies (due from January to March 1973)</u>			
Dresdner Bank, Frankfurt	11,073,877.65		
Creditanstalt Bankverein, Vienna	327,586.21		
Central Bank of India, New Delhi	196,592.40		
Chase and Bank of Ireland, Dublin	164,319.25		
Ottoman Bank, Ankara	71,428.57		
Bank of New Zealand, Wellington	65,507.38		
Bank of Ceylon, Colombo	29,850.75	11,929,162.21	7.21
<u>Time deposits in other currencies (due over three months)</u>			
Ottoman Bank, Ankara	71,428.57	71,428.57	6.00
TOTAL BANK DEPOSITS IN OTHER CURRENCIES	13,771,592.57		
<u>United Kingdom Treasury Bills (91 days)</u>			
Bank of England, London, due January 1973 £30,000 at cost £29,499.81		69,248.38	6.69
TOTAL INVESTMENTS		28,090,187.95	6.40

## SCHEDULE E

## Contributions receivable from Governments as at 31 December 1972

Governments	General resources and specific projects		Local cost of field offices		Total contributions receivable
	For years prior to 1972	For 1972	For years prior to 1972	For 1972	
	\$	\$	\$	\$	\$
Afghanistan		20,000.00			20,000.00
Algeria		51,103.45		34,068.97	85,172.42
Belgium		386,363.64			386,363.64
Bolivia	15,840.00				15,840.00
Brazil	71,784.64	100,000.00	35,500.00	50,000.00	257,284.64
Brunei		5,300.00			5,300.00
Burma		61,011.80		14,021.31	75,033.11
Burundi	3,000.00				3,000.00
Chile	120,000.00	120,000.00			240,000.00
Colombia				1,299.11	1,299.11
Congo		16,666.67			16,666.67
Costa Rica		7,500.00			7,500.00
Cuba		40,000.00			40,000.00
Cyprus		3,500.00			3,500.00
Democratic Yemen	600.00				600.00
Dominican Republic	60,000.00				60,000.00
Ecuador		1,197.62			1,197.62
Egypt		114,995.40		4,887.30	119,882.70
Gabon		10,058.82			10,058.82
Gambia		3,100.00		780.00	3,880.00
Guatemala				191.40	191.40
Guinea		35,242.29			35,242.29
Honduras		20,000.00			20,000.00
Indonesia				22,046.00	22,046.00
Iran				7,370.49	7,370.49
Iraq		89,148.00			89,148.00
Jamaica		13,943.35			13,943.35
Kuwait	40,000.00				40,000.00
Laos		3,000.00			3,000.00
Mali		23,529.41			23,529.41
Mauritania				3,400.00	3,400.00
Mongolia	2,200.00	2,400.00			4,600.00
Nepal		2,519.76		988.14	3,507.90
New Zealand		178,656.50			178,656.50
Nicaragua	20,000.00				20,000.00
Niger		11,764.71			11,764.71
Pakistan		67,565.25		18,168.18	85,733.43
Panama		20,000.00			20,000.00
Paraguay	10,000.00				10,000.00
Peru	76,810.64	100,000.00			176,810.64
Philippines	14,432.84	137,313.43		11,940.30	163,686.57
Senegal	10,000.00		1,207.20	7,785.60	18,992.80
Sierra Leone		18,823.53			18,823.53
Swaziland		2,500.00			2,500.00
Switzerland		166,000.00			166,000.00
Thailand	93,750.00	112,500.00			206,250.00
Trinidad and Tobago	8,000.00				8,000.00
Tunisia				11,000.00	11,000.00
Turkey		23,809.50			23,809.50
Uganda		40,896.36			40,896.36
United Arab Emirates	25,000.00				25,000.00
Upper Volta		10,901.96			10,901.96
Uruguay		5,000.00			5,000.00
Zaire		23,640.00			23,640.00
	571,418.12	2,049,951.45	36,707.20	187,946.80	2,846,023.57

Notes on statement I

NOTES FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

Notes on statement I: Income and expenditures

Contributions from Governments

1. Contributions were received by UNICEF in 1972 from 131 Governments to a total of \$49,413,817. This consisted of \$45,624,260 for the general resources of UNICEF and \$3,789,557 for specific purposes. For a breakdown of contributions for specific purposes, see table 1. In addition two Governments deposited before the end of 1972 their contributions earmarked for 1973 and will be recorded as income in 1973.
2. The adjustment of \$200,000 shown in schedule A represents funds originally marked by the donor Country as a contribution and later on changed into trust-fund projects (see table 12, page 27) thus reducing the contributions of \$49,413,817 to an amount of \$49,213,817 (see statement I, page 4).

Contributions from non-governmental sources

3. Contributions from non-governmental sources for 1972, excluding income from greeting card and related operations, amounted to \$11,783,083. A transfer of \$102,704 was made to the Public Information Revolving Fund in return for costs charged to it for 1972 television fund-raising campaigns, reducing the gross income to a net income of \$11,680,379 (see schedule B, page 13, and table 16, page 30). The net income of \$11,680,379 included \$4,627,854 for specific purposes, as per schedule B, page 12, and table 3, page 20. The main sources of non-governmental income with comparative figures for 1971 are shown in table 2.

Greeting card and related operations

4. The net income from greeting card and related operations totalling \$5,965,258 was in respect of the 1971 sales campaign, the accounts for which were closed at 30 April 1972. Details of income and expenditure were published separately (E/ICEF/AB/L.121). Net income from 1972 sales campaign will be included in UNICEF's income for 1973 after closure of the accounts at 30 April 1973.

Table 1. Contributions to UNICEF for specific purposes, 1972

Governments	For	For relief and		Total
	long-term	rehabilitation projects		
	projects	Bangladesh	others	
	\$	\$	\$	\$
Canada		2,000,000.00		2,000,000.00
Denmark	324,300.82			324,300.82
Germany, Federal Republic of		471,698.10		471,698.10
Ireland		90,673.58		90,673.58
Netherlands			51,562.50	51,562.50
Norway		500,000.16		500,000.16
Switzerland	168,755.82	130,208.35	52,357.46	351,321.63
	<u>493,056.64</u>	<u>3,192,580.19</u>	<u>103,919.96</u>	<u>3,789,556.79</u>

Table 2. Main sources of non-governmental income for 1972  
with comparative figures for 1971

	<u>1972</u>	<u>1971</u>
	\$	\$
<u>Under auspices of National Committees</u>		
Hallowe'en collections	4,562,556.01	5,408,700.00
Donations and adopted projects	5,580,934.89	2,788,023.29
Television fund-raising campaigns	694,404.77	1,211,165.86
<u>Under auspices of other organizations</u>		
Donations, adopted projects, etc.	<u>945,187.44</u>	<u>1,111,769.31</u>
	11,783,083.11	10,519,658.46
<u>Less:</u>		
Transfer to the Public Information		
Revolving Fund towards UNICEF costs of television campaigns	<u>102,704.18</u>	<u>159,510.49</u>
	<u>11,680,378.93</u>	<u>10,360,147.97</u>

Notes on statement I

Table 3. Contributions to UNICEF from non-governmental sources  
for specific purposes, 1972

<u>Donors</u>	<u>For long-term projects</u>	<u>For Relief and Rehabilitation Projects</u>		<u>Total</u>
		<u>Bangladesh</u>	<u>Others</u>	
	\$	\$	\$	\$
Australia	137,669.13	24,822.44		162,491.57
Belgium		13,680.34		13,680.34
Canada	366,397.00	86,174.00	5,800.00	458,371.00
Denmark		280.15	141.43	421.58
Finland	5,769.00	84,053.53		89,822.53
France	83,516.14	63,706.39		147,222.53
Germany, Federal Republic of	314.47	76,000.00	37,735.85	114,050.32
Ireland		1,263.06		1,263.06
Italy	11,000.00	10,138.37		21,138.37
Japan		81,395.35		81,395.35
Lebanon		31.58		31.58
Luxembourg		3,104.21		3,104.21
Mexico		4,002.80		4,002.80
Netherlands	231,018.52	189,135.81	401.23	420,555.56
New Zealand		104,811.81	25,047.64	129,859.45
Norway		25.76		25.76
Spain		49.80		49.80
Sweden		314,488.31		314,488.31
Switzerland		226,263.04	1,225.70	227,488.74
Thailand		39.00		39.00
United Kingdom of Great Britain and Northern Ireland	40,984.71	278,044.11	1,645.54	320,674.36
United States of America	2,120.08	2,108,195.42	4,295.00	2,114,610.50
United Nations Secretariat		3,067.51		3,067.51
	<u>878,789.05</u>	<u>3,672,772.79</u>	<u>76,292.39</u>	<u>4,627,854.23</u>

Other income

5. Other income in 1972 totalling \$3,882,835 is shown in table 4.

Table 4. Other income in 1972 with comparative figures for 1971

	<u>1972</u>	<u>1971</u>
	\$	\$
Interest on short-term investments	1,217,947.30	1,246,373.52
Staff assessment plan	1,575,659.96	1,205,083.11
Agency procurement commission	58,935.64	58,460.57
Sales of surplus and obsolete property	91,623.10	83,160.40
Cancelled budgetary obligations of the previous year	131,890.26	111,632.80
Miscellaneous, including discounts, commissions and claims	202,690.23	240,273.79
Exchange adjustments (net)	<u>604,088.73 a/</u>	<u>556,098.38</u>
	3,882,835.22	3,501,082.57
<u>Less:</u>		
Transfer to trust-funds project accounts	-	<u>533,357.63 b/</u>
	<u>3,882,835.22</u>	<u>2,967,724.94</u>

a/ The favourable exchange adjustments in the amount of \$604,089 are mainly due to the higher book value of holdings of foreign currencies as per 1 January 1972 expressed in United States dollars, when the realigned United Nations operational rates of exchange became effective. Additional changes during 1972 also contributed to these adjustments. Naturally, the application of the new set of United Nations operational rates of exchange also affected UNICEF's expenditure (see note 18 footnote a/, page 25) in 1972 and its contractual obligations at the year end.

b/ See table 12, page 27 UNICEF Financial Report and Accounts for 1971 (7/B(A/8707/Add.2)).

## Assistance programmes

6. Expenditure for supplies and equipment, including freight, totalled \$37,775,515 as is shown in table 5.

Table 5. Expenditure for supplies and equipment in 1972  
with comparative figures for 1971

	1972	1971
	\$	\$
Supplies shipped to assisted countries		
(1) off-shore procurement:		
(i) directly from manufacturers	19,813,189.19	19,185,082.74
(ii) from the UNICEF Packing and Assembly Centre, Copenhagen	11,489,787.81	11,709,882.39
	31,302,977.00	30,894,965.13
Freight and related charges on above shipments	3,456,879.68	4,055,216.34
	34,759,856.68	34,950,181.47
(2) Local procurement not subject to freight charges	3,015,658.74	1,912,492.51
	<u>37,775,515.42</u>	<u>36,862,673.98</u>

7. Supplies shipped from the UNICEF Packing and Assembly Centre in Copenhagen (UNIPAC) are charged to assistance programmes at standard issue prices a/ which included, during 1972, 7 per cent for inward freight from the manufacturers to Copenhagen and 11 per cent for local operating expenses. b/ Table 6 sets out the financial operations of UNIPAC for 1972 with comparative figures for 1971. 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 15, page 24. This is the normal practice in stores accounting.

Table 6. UNICEF Packing and Assembly Centre in Copenhagen  
Statement of operations in 1972 with comparative figures for 1971

	1972		1971	
	\$	\$	\$	\$
<u>Supplies and equipment used</u>				
For UNICEF assistance programmes		11,489,787.81		11,709,882.39
Against reimbursement		283,018.00		342,061.77
		11,772,805.81		12,051,944.16
<u>less: Cost of issues</u>	9,976,954.08		10,300,806.47	
Inward freight	698,386.78	10,675,340.86	721,056.51	11,021,862.98
<u>Operating margin</u>		1,097,464.95		1,030,081.18
<u>Less:</u>				
<u>Operating expenses</u>				
Salaries, wages and common staff costs	614,953.14		524,998.25	
Other expenses and permanent equipment	319,542.93		316,595.29	
Packing materials	145,344.48	1,079,840.55	189,396.54	1,030,970.08
<u>Balance carried forward for future adjustment</u>		<u>17,624.40</u>		<u>(908.90)</u>

a/ The publication entitled "Improvement of supply management" (ST/TAO/W/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.

b/ (E/ICEF/AB/L.117, para.4).



Excess of income over expenditure

8. In 1972 income exceeded expenditure by \$9,302,559 as is shown in table 7.

Table 7. Assets less current liabilities as at 31 December 1972  
with comparative figures for 1971

	<u>1972</u>	<u>1971</u>
	\$	\$
Balance 1 January	38,689,537.94	34,847,398.50
<u>Add: Excess of income over expenditure</u>	<u>9,302,559.29</u>	<u>3,842,139.44</u>
Balance 31 December	<u>47,992,097.23</u>	<u>38,689,537.94</u>

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

9. At 31 December 1972, these funds totalled \$12,165,016, which included \$566,500 in United States currency and \$6,239,657 in 19 other convertible currencies. The remaining holdings of \$5,358,859 were in 48 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 1972.

Short-term investments

10. At 31 December 1972, the short-term investments consisted of deposits with banks, all maturing, with one exception, by March 1973, and United Kingdom Treasury Bills maturing in January 1973. Of the total of \$28,090,188 shown in schedule D, page 16, \$14,249,347 of the deposits were in United States dollars compared with \$12,880,364 at 31 December 1971, the remainder being in other currencies. The average yield on the holdings was 6.40 per cent, a figure higher than the 6.20 per cent on those held at 31 December 1971.

Contributions receivable from Governments

11. The total of \$2,846,024 at 31 December 1972, as detailed in schedule E, page 17, is \$334,344 lower than that at 31 December 1971. Of the total \$608,125 was in respect of pledges for years prior to 1972, compared with an amount of \$535,690 similarly outstanding at 31 December 1971. Due to delayed information on the bank deposit one contribution of \$11,765 had still to be shown as receivable whilst it had actually been paid.

Contributions receivable for trust-fund projects

12. The total receivable of \$1,824,326 at 31 December 1972 is \$319,456 lower than that at 31 December 1971. Of the total, \$7,948 was in respect of 1971 trust-fund accounts and the balance of \$1,816,378 was in respect of 1972 trust-fund accounts, as shown in tables 12, 13 and 14 on pages 27 and 28.

Deposits with governmental agencies and suppliers

13. The total of \$455,283 at 31 December 1972 consisted of deposits with governmental agencies and suppliers, mainly in Australia and New Zealand, against future delivery of supplies ordered and to be ordered.

Accounts receivable, advances and deposits

14. Amounts due to UNICEF at 31 December 1972 are shown in table 8.

Table 8. Amounts due to UNICEF  
1972 compared with 1971

	<u>1972</u>	<u>1971</u>
	\$	\$
(a) Amounts due from the United Nations and specialized agencies for supplies and advances for fellowships and other joint projects	584,560.92	353,119.73
(b) Amounts due from the United Nations East Pakistan Relief Operation and the United Nations Relief Operation in Dacca, representing governmental and non-governmental contributions to UNICEF through these agencies	-	1,937,228.92
(c) Amounts due from UNICEF National Committees	7,167,048.03	7,091,867.80
(d) Shipping and insurance claims	13,073.94	12,551.94
(e) Administrative deposits and prepayments	354,445.45 a/	321,371.62
(f) Prepayments for supplies awaiting shipment and for freight	164,849.23	251,236.06
(g) Miscellaneous	<u>924,473.31</u>	<u>869,930.44</u>
	<u>9,208,450.88</u>	<u>10,837,306.51</u>

a/ Includes an interest-bearing French franc deposit in the equivalent of \$237,624 in respect of the lease of the European Office repayable over the period of the lease.

Supplies in warehouses and in transit

15. Supplies owned by UNICEF in warehouses, in transit or still with suppliers totalled \$6,742,849 at 31 December 1972, as is shown in table 9.

Table 9. Supplies in warehouse and in transit  
1972 compared with 1971

	<u>1972</u>	<u>1971</u>
	\$	\$
(a) Stocks in the UNICEF Packing and Assembly Centre, Copenhagen or in transit thereto		
At standard inventory prices a/	6,998,391.37	6,498,434.03
Less: Difference between standard inventory prices and actual costs	<u>561,554.40</u>	<u>478,713.39</u>
	6,436,836.97	6,019,720.64
(b) Stocks of technical-grade DDT, held with formulators (at cost)	232,355.76	415,336.62
(c) Miscellaneous stocks held mainly with suppliers (at cost)	<u>73,655.78</u>	<u>595,056.33</u>
	<u>6,742,848.51</u>	<u>7,030,113.59</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

16. The balance of \$2,860,331 on this account at 31 December 1972 represents net budgetary expenditures of \$6,099,047 for the period from 1 May 1972 to 31 December 1972 in respect of the 1972 and 1973 selling campaigns, less proceeds of sales of the 1972 campaign totalling \$3,238,716 transferred to UNICEF during this period. Accounting for the 1972 campaign will be completed as at 30 April 1973, 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 1973.

Capital assets

17. During 1972 UNICEF acquired real estate property in Santiago, Chile to provide permanent office location to the Regional Office for The Americas. The price paid has been in the best interest of UNICEF since the cost of the acquisition corresponded to about five years annual rent paid earlier. The amount shown in statement II page 5 corresponds to the total price paid less annual depreciation equivalent to the relevant amount for renting provided in the UNICEF budget for 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 1972.

Table 10. Accounts payable and other unliquidated obligations  
1972 compared with 1971

	<u>1972</u>	<u>1971</u>
	\$	\$
(a) Accounts payable for supplies and equipment and freight thereon	3,731,915.48	4,127,484.00
(b) Amounts due to the United Nations and related agencies	(176,028.09)	780,026.02
(c) Amounts due to Governments and governmental agencies	41,147.64	53,844.20
(d) Budgetary obligations outstanding	631,306.48	498,282.69
(e) Greeting card obligations outstanding	1,000,852.55	1,007,009.28
(f) Provision made for amounts payable to staff members under the tax equalization plan	209,256.00	133,460.82
(g) Miscellaneous	<u>205,269.03</u>	<u>268,334.69</u>
	<u>5,643,719.09</u> <sup>a/</sup>	<u>6,868,441.70</u>

a/ At 31 December 1972 there were in addition outstanding contractual obligations totalling \$14.1 million for supplies and equipment ordered against unfulfilled commitments, the deliveries of which had not been effected at that date. This sum was about \$100,000 higher than the contractual obligations of \$14 million at 31 December 1971 (see note 5, table 4, foot-note a/, page 21).

Trust funds: Governments and others

19. The liabilities shown in table 11 represent unexpended balances at 31 December 1972 of trust funds transferred to UNICEF.

Table 11. Unexpended balances of trust funds  
1972 compared with 1971

	<u>1972</u>	<u>1971</u>
	\$	\$
(a) By Governments and other organizations for projects approved by the Executive Board and special United Nations Relief Operations (see table 12, page 27)	6,515,378.22	2,590,975.35
(b) By Governments for the purchase of additional supplies and equipment for UNICEF-aided projects in their countries (reimbursable procurement) (see table 13, page 28)	3,230,965.14	3,334,568.82
(c) By donor Governments and other organizations for the purchase of supplies for jointly-assisted projects (see table 14, page 28)	184,942.41	217,806.42
(d) For the implementation of UNICEF-assisted projects in connexion with local vehicle maintenance (see table 14, page 28)	179,456.64	202,937.75
(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 28)	50,394.20	75,222.72
(f) By Governments towards the local operational costs of certain UNICEF field offices (see table 18, page 32)	<u>114,183.56</u>	<u>118,354.00</u>
	<u>10,275,320.17</u>	<u>6,539,865.06</u>

Table 12. Trust-funds for projects and relief operations  
receipt and expenditure 1972

Donors	Country of programme	Balances at January 1972	Funds		Total available	Expenditure	Funds returned	Balances at 31 December 1972
			Received	Receivable				
		\$	\$	\$	\$	\$	\$	\$
<u>Governments</u>								
Bangladesh	Bangladesh		641,025.64		641,025.64	211,789.93		429,235.71
Denmark	Bangladesh		1,017,441.86		1,017,441.86			1,017,441.86
Finland	Cuba		298,000.00		298,000.00	409.66		297,590.34
	Nigeria		15,000.00		15,000.00	6,444.64		8,555.36
Germany, Federal Republic of	India	238,761.37	210,000.00		448,761.37	78,677.34		370,084.03
	India		340,000.00		340,000.00			340,000.00
Netherlands	Democratic Republic of Viet-Nam	105,000.00			105,000.00			105,000.00
	Republic of Viet-Nam	50,000.00			50,000.00			50,000.00
Norway	India	100,000.00			100,000.00	1,865.69		98,134.31
	India		2,272,727.27		2,272,727.27			2,272,727.27
Sweden	Tunisia		610,526.27		610,526.27			610,526.27
Switzerland	Democratic Republic of Viet-Nam	97,745.10			97,745.10			97,745.10
United States of America	Bangladesh	199,496.01			199,496.01	90,832.64		108,663.37
	Republic of Viet-Nam	243,813.70	220,000.00		463,813.70	22,290.63		441,523.07
<u>United Nations agencies</u>								
United Nations Fund for Population Activities		628,116.14	934,331.24	279,631.84	1,842,079.22	1,842,079.22		
United Nations Relief Operations in Dacca	Bangladesh		1,922,004.27	354,730.55	2,276,734.82	2,276,734.82		
United Nations Disaster and Relief Operations - Geneva	Pakistan		20,000.00		20,000.00	20,000.00		
United Nations Secretary- General's Special Appeals to Governments	Pakistan		125,000.00		125,000.00	22,325.58		102,674.42
<u>Others</u>								
United States of America								
Ford Foundation	Oman			19,714.56	19,714.56	19,714.56		
Germany, Federal Republic of								
Miserecor	Bangladesh	310,485.50			310,485.50	310,485.50		
BrSt für die Welt	Upper Volta	45,268.37			45,268.37	45,195.44		72.93
	Brazil		34,137.94		34,137.94	34,066.34		71.60
Evangelische Zentralstelle für Entwick- lungshilfe	Bangladesh	572,289.16		791,193.47	1,363,482.63	1,363,482.63		
<u>Total Funds-in-Trust related to commitments by the Executive Board</u>		2,590,975.35	8,660,194.49	1,445,270.42	12,696,440.26	6,346,394.62		6,350,045.64
<u>Governments</u>								
Canada	Bangladesh		2,418,367.34		2,418,367.34	2,253,034.76		165,332.58
<u>United Nations agencies</u>								
United Nations Fund for Population Activities	World Population Year		1,368.76		1,368.76	1,368.76		
United Nations Relief Operations in Dacca	Bangladesh		2,397,440.75	2,941.10	2,400,381.85	2,400,381.85		
United Nations High Commissioner for Refugees	EPR - India			339,036.17	339,036.17	339,036.17		
<u>Total Other Funds-in-Trust</u>			4,817,176.85	341,977.27	5,159,154.12	4,993,821.54		165,332.58
<u>Grand Total</u>		2,590,975.35	13,477,372.34	1,787,247.69	17,855,594.38	11,340,216.16		6,515,378.22

Table 13. Trust funds for the purchase of additional supplies and equipment for UNICEF-aided projects  
(Reimbursable procurement)  
Summary of 1972 transactions

Governments	Balances at	Funds		Total funds	Expenditure	Funds	Balances at
	1 January 1972	Received	Receivable	available		returned	31 December 1972
	\$	\$	\$	\$	\$	\$	\$
Afghanistan	209,113.00			209,113.00	82,816.76		126,296.24
Algeria	2,748.81	109.90	83.27	2,941.98	2,941.98		
Bolivia	186.97			186.97	129.72	57.25	
Brazil	1,107.97	992.55		2,100.52	1,518.10		582.42
Bulgaria	418,874.85		28,274.25	447,149.10	447,149.10		
Burma	12,109.49	66,790.68		78,900.17	2,660.10	9,623.00	66,617.07
Chile	500.44			500.44			500.44
China a/	2,374.33	7,088.87		9,463.20			9,463.20
Colombia		123,400.27		123,400.27	3,133.01		120,267.26
Costa Rica		53,800.00		53,800.00	7,579.71		46,220.29
Cuba		350.00		350.00	343.51	6.49	
Czechoslovakia	29,383.36			29,383.36	28,957.18		426.18
Ecuador		4,921.92		4,921.92	4,906.94		15.98
Egypt	717.42		17.88	735.30	735.30		
El Salvador		3,400.00		3,400.00	3,180.84		219.16
Fiji	1,652.30		68.60	1,720.90	1,480.23	240.67	
Gabon	118.10			118.10	118.10		
Guatemala		1,715.05		1,715.05	1,542.37		172.68
Guinea	7,339.61			7,339.61	1,024.61		6,315.00
India	67,159.60			67,159.60	10,598.22	49,989.99	6,571.39
Iran	864,492.87	743,536.06		1,608,028.93	1,140,336.01	12,283.94	455,408.98
Iraq	515,163.28	1,354,629.31		1,869,792.59	781,623.28		1,088,169.31
Jordan	710.67			710.67	24.50		476.17
Kenya	294.65			294.65	24.02	270.63	
Liberia	3,629.19			3,629.19	2,545.11		1,084.08
Libyan Arab Republic	10,569.43	18,696.72		29,266.15	10,947.02		18,319.13
Malaysia	3,757.84	26,465.71		30,223.55	2,675.60	1,003.45	26,544.50
Mali	3,551.43	6,900.00		10,451.43	3,632.85		6,818.58
Mexico	279,035.06	415,473.33		694,508.39	384,148.84		310,359.55
New Hebrides	3,126.17	7,858.89		10,985.06	10,333.42		651.64
Nicaragua		1,411.72		1,411.72	1,411.72		
Nigeria	1,249.71	3,040.44		4,290.15	562.05		3,728.10
Pakistan	398,247.66	198,541.67		596,789.33	436,053.42		160,735.91
Panama	1,209.00			1,209.00	1,077.98		131.02
Philippines	15,860.94			15,860.94	25,656.50	1,607.39	9,011.89
Poland	296,876.47	456,405.38		753,281.85	178,447.71		574,834.14
Sudan	58,050.51			58,050.51			58,050.51
Syrian Arab Republic		19,565.46		19,565.46	15,916.38		3,649.08
Thailand	53,607.84	30,683.15		84,290.99	74,327.80	48.34	9,914.85
Tunisia	9,260.46	6,463.20		15,723.66	4,995.27		10,728.39
Venezuela	150.00	51,830.00		51,980.00	1,526.20		50,453.80
Western Samoa		3,600.00		3,600.00			3,600.00
Yugoslavia	62,339.39	68,616.61		130,956.00	63,861.81	12,465.39	54,628.80
	3,334,568.82	3,696,701.73	28,444.00	7,059,714.55	3,741,152.87	87,596.54	3,230,965.14

a/ See second sentence of the foot-note to schedule A.

Table 14. Other trust-fund accounts  
summary of 1972 transactions

Donors	Balances at	Funds		Total funds	Expenditure	Funds	Balances at
	1 January 1972	Received	Receivable	available		returned	31 December 1972
	\$	\$	\$	\$	\$	\$	\$
<b>Governments</b>							
Burma	a/ 32,491.28	43,626.85		76,118.13	67,107.96		9,010.17
Denmark	b/ 7,149.83	36,660.53		43,810.36	18,927.09		24,883.27
	c/ 61,799.45			61,799.45	59,997.42		1,802.03
Sweden	b/ 68,072.89	28,875.92		96,948.81	71,437.88		25,510.93
	c/ 2,444.24			2,444.24	1,097.31		1,346.93
Switzerland	c/ 170,446.47	16,772.21	686.68	177,905.36	17,458.89		160,446.47
Turkey	a/ 170,446.47			170,446.47			170,446.47
<b>United Nations agencies</b>							
United Nations High Commissioner for Refugees	c/	356,000.00		356,000.00	226,751.43		129,248.57
United Nations Fund for Population Activities	c/	152,936.58	116,000.00	268,936.58	259,187.86		9,748.72
Others	c/	626.15	161,005.61	161,631.76	118,835.60		42,796.16
		495,966.89	758,941.12	1,254,908.01	840,801.44		414,793.25

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

20. 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 1972.

Table 15. Maurice Pate Memorial Fund operations  
1972 compared with 1971

	<u>1972</u>	<u>1971</u>
	\$	\$
Balance 1 January	83,211.56	88,243.02
<u>Add: Income</u>		
Donations	1,436.65	105.00
Bank interest	<u>1,571.81</u>	<u>4,026.91</u>
	86,220.02	92,374.93
<u>Less: Expenditures</u>	<u>12,877.78</u>	<u>9,163.37</u>
Balance 31 December	<u><u>73,342.24</u></u>	<u><u>83,211.56</u></u>

21. A commitment of \$12,000 was approved in 1972 (E/ICEF/P/L.1560/Corr.1) for the award to be made to the National Institute for Child Health in Tunisia for use in training medical and paramedical personnel from the region. This new commitment, together with the unspent balances of those of prior years, gave a total of unfulfilled commitments at 31 December 1972 of \$23,150 from the balance of the Fund, leaving \$50,192 available for future commitments.

Public Information Revolving Fund

22. All costs relating to public information activities for the year 1973 will be included in the UNICEF regular budget for the same year (E/ICEF/AB/L.112, para.6). The balance of \$32,094 shown in Table 16 represents the uncommitted balance of the Public Information Revolving Fund at 31 December 1972. Table 16, page 30 summarizes the operations of this Fund in 1972 as regards both income and expenditure. It is only during 1973 that the 1972 operations of this Fund will be finalized and any balance left will then be consolidated in the UNICEF statement of income and expenditure for the year 1973.

Reserve for insurance

23. 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 1972.

TABLE 16. PUBLIC INFORMATION REVOLVING FUND FINANCIAL OPERATIONS

	1972		1971	
	\$	\$	\$	\$
BALANCE BROUGHT FORWARD 1 JANUARY		43,351.76		59,020.84
<u>ADD</u>				
<u>I N C O M E</u>				
SHARE OF INCOME FROM TELEVISION CAMPAIGNS	102,770.33		159,510.49	
SHARE OF INCOME FROM ENGAGEMENT CALENDARS	405,829.54		269,956.19	
MISCELLANEOUS SALES AND OTHER INCOME	64,103.51		44,317.87	
ALLOCATIONS FROM PROGRAMME SUPPORT AND ADMINISTRATIVE SERVICES BUDGET	<u>40,000.00</u>	<u>612,703.38</u>	<u>100,000.00</u>	<u>573,784.55</u>
		656,055.14		632,805.39
<u>LESS</u>				
<u>E X P E N D I T U R E S</u>				
WRITERS, PHOTOGRAPHERS AND PRODUCERS	91,457.83		96,155.26	
PRODUCTION COSTS OF AUDIO-VISUAL AND RADIO MATERIAL	116,480.97		138,468.95	
PRODUCTION COSTS OF PRINTED MATTER	<u>160,640.41</u>		<u>142,993.01</u>	
	368,579.21		377,617.22	
FREIGHT ON INFORMATION MATERIAL	22,445.02		29,913.55	
OVERHEAD AND ADMINISTRATIVE COSTS OF TELEVISION CAMPAIGNS	61,919.92		60,363.32	
SHARE OF PRODUCTION COSTS OF ENGAGEMENT CALENDARS	<u>171,016.50</u>	<u>623,960.65</u>	<u>121,559.54</u>	<u>589,453.63</u>
BALANCE CARRIED FORWARD 31 DECEMBER		<u>32,094.49</u>		<u>43,351.76</u>



Notes on statements II and III

Commitments approved

24. Unfulfilled commitments approved by the Executive Board for assistance to UNICEF projects (excluding funds-in-trust) totalled \$137,470,246 at 31 December 1972, and details of these by Country are given in the last column of schedule C, pages 13-15. Table 17 reflects the changes that have taken place in the status of commitments during 1972 and 1971, first in the total of commitments approved and secondly in that portion of the total commitments that remain to be financed from future income.

Table 17. Status of commitments, 1972 compared with 1971

	1972		1971	
	Commitments approved	Commitments to be financed from future income	Commitments approved	Commitments to be financed from future income
	\$	\$	\$	\$
Balance: 1 January	129,252,699.20	90,563,161.26	116,319,097.94	81,471,699.44
Add:				
Net commitments a/	<u>69,657,276.78</u>	<u>69,657,276.78</u>	<u>69,872,693.43</u>	<u>69,872,693.43</u>
	198,909,975.98	160,220,438.04	186,191,791.37	151,344,392.87
Less:				
Income	-	70,742,289.30	-	60,781,231.61
Expenditure	<u>61,439,730.01</u>	-	<u>56,939,092.17</u>	-
Balance: 31 December	<u>137,470,245.97</u>	<u>89,478,148.74</u>	<u>129,252,699.20</u>	<u>90,563,161.26</u>

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

Notes on statement III. Programme support and administrative services  
budget estimates, obligations incurred and unencumbered  
balance for the year ended 31 December 1972

25. Budgetary estimates for 1972 were approved by the Executive Board at its session in April 1971 (E/ICEF/AB/L.106). At its session in April 1972 the Executive Board approved 1972 supplementary budget estimates of \$588,800 (E/ICEF/AB/L.115). 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 1972 for programme support a/ and administrative service costs totalled \$13,631,198 against commitments of \$14,102,200 made by the Executive Board for these purposes. The unencumbered balances of the net commitments totalling \$471,002 have been cancelled. Table 18, page 32, gives details by office of the estimates of governmental contributions that were expected in 1972 towards local budget costs and the amounts actually realized for this purpose during 1972 from the contributing Governments either in cash or by pledge. These were deducted from the year's budgetary expenditures as shown in statement III, pages 6 - 8.

26. The value at cost at time of acquisition of non-expendable equipment still in use at Headquarters, but not reported in the accounts as an asset, amounted to \$250,944 as at 31 December 1972.

27. An ex-gratia payment of \$21,500 was made in 1972 in connexion with the closure of a UNICEF liaison office in Asia.

a/ Programme support services consist of the cost of personnel and related services of (a) the offices of Regional directors and UNICEF representatives, (b) the Food Conservation services, and (c) the procurement and shipping operation at New York, Headquarters and the European Office.

Table 18. Contributions in trust received from Governments towards local budget costs in 1972

UNICEF Office	Contributing country	Budget estimates		Funds available			Contributions to budget 1972	Contributions to budget 1973
		By country	By office	Balances 1 January 1972	Received and receivable	Total 31 December 1972		
		\$	\$	\$	\$	\$	\$	\$
<b>Africa, South of the Sahara</b>								
<b>West Africa</b>								
Abidjan	Ivory Coast	32,600.00	32,600.00		31,746.03	31,746.03	31,746.03	
Dakar	Gambia	1,000.00			1,648.06	1,648.06	1,648.06	
	Mauritania	6,100.00		2,697.84	3,400.00	6,097.84	6,097.84	
	Senegal	10,200.00	17,300.00		7,785.60	7,785.60	7,785.60	
<b>East Africa</b>								
Kampala	Uganda	27,000.00		13,515.40		13,515.40	13,515.40	
	Kenya	10,000.00	37,000.00					
Addis Ababa	Ethiopia	7,500.00	7,500.00		24,094.27	24,094.27	24,094.27	
Lusaka	United Republic of Tanzania	12,800.00			25,210.09	25,210.09	16,806.72	8,403.37
	Zambia	25,000.00	37,800.00		25,203.02	25,203.02	25,203.02	
<b>Asia</b>								
<b>East Asia and Pakistan</b>								
Bangkok	Hong Kong	3,500.00			2,146.42	2,146.42	2,146.42	
	Malaysia	20,500.00			13,910.00	13,910.00	13,910.00	
	Singapore	1,500.00			1,365.00	1,365.00	1,365.00	
	Thailand	74,500.00	100,000.00	14,642.34	79,443.83	94,086.17	73,451.75	20,634.42
Islamabad	Pakistan	81,400.00	81,400.00		55,811.71	55,811.71	47,077.62	8,734.09
Jakarta	Indonesia	78,900.00	78,900.00	21,941.62	66,137.99	88,079.61	88,079.61	
Manila	Philippines	46,000.00	46,000.00		40,753.74	40,753.74	40,753.74	
Rangoon	Burma	52,700.00	52,700.00	10,499.79	31,407.74	41,907.53	41,907.53	
Seoul	Republic of Korea	35,900.00	35,900.00		28,000.00	28,000.00	28,000.00	
<b>South Central Asia</b>								
New Delhi	India	160,000.00		40,000.00	247,286.71	287,286.71	225,465.03	61,821.68
	Nepal				988.14	988.14	988.14	
	Sri Lanka	6,000.00	166,000.00	4,512.60	6,016.81	10,529.41	6,016.80	4,512.61
<b>Eastern Mediterranean</b>								
Beirut	Jordan	2,800.00			4,574.65	4,574.65	4,574.65	
	Lebanon	4,600.00			4,918.03	4,918.03	4,918.03	
	Saudi Arabia	10,000.00		5,833.34	10,000.00	15,833.34	10,000.00	5,833.34
	Syrian Arab Republic	4,700.00			4,651.16	4,651.16	4,651.16	
	United Arab Emirates		22,100.00		34,324.94	34,324.94	34,324.94	
Cairo	Egypt	9,700.00			9,811.91	9,811.91	9,811.91	
	Libyan Arab Republic	4,200.00		1,050.00		1,050.00	1,050.00	
	Yemen Arab Republic		13,900.00		1,000.00	1,000.00	750.00	250.00
Teheran	Iran	30,000.00	30,000.00		29,527.87	29,527.87	29,527.87	
<b>Europe and North Africa</b>								
Algiers	Algeria	25,000.00			34,068.97	34,068.97	34,068.97	
	Morocco	15,000.00			27,040.16	27,040.16	27,040.16	
	Tunisia	8,000.00	48,000.00		11,000.00	11,000.00	11,000.00	
Ankara	Turkey	21,600.00	21,600.00	3,611.07	23,214.29	26,825.36	22,956.31	3,869.05
<b>The Americas</b>								
Santiago	Chile	8,000.00	8,000.00		3,791.30	3,791.30	3,791.30	
Bogota	Barbados			50.00	500.00	550.00	425.00	125.00
	Colombia	24,200.00	24,200.00		16,078.13	16,078.13	16,078.13	
Guatemala City	Guatemala	4,200.00	4,200.00		944.50	944.50	944.50	
Mexico City	Mexico	62,300.00	62,300.00		66,840.00	66,840.00	66,840.00	
Rio de Janeiro	Brazil	62,600.00	62,600.00		83,388.98	83,388.98	83,388.98	
<b>Grand Total</b>			990,000.00	118,354.00	1,058,030.05	1,176,384.05	1,062,200.49	114,183.56

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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

C

D

E

F

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

(13)

1 2 3 4 5 6 7 8 9 10 11 12

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

TRAILERS YES ( )  
NO NO (14)

Blank