



CF Item = Barcode Top - Note at Bottom =
CF_Item_One_BC5-Top-Sign

Page 98
Date 2003-Oct-26
Time 6:39:54 PM
Login ask



CF/RAD/USAA/DB01/2003-01455

' Document Register Number [auto] **CF/RAD/USAA/DB01/2003-01455**

ExRef: Document Series / Year / Number **E/ICEF/1977/AB/L.171 (PDF-Eng)**

Doc Item Record Title

UNICEF Financial Report. 48 pp

Date Created / On Doc
1977-Mar-10

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,R. ; L.Orig: E-?
pp = 48 p + ? b

Container File Folder Record
Container Record (Title)

Nu1: Number of pages
48

Nu2: Doc Year
1977

Nu3: Doc Number
171

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**

DOS File Name

Electronic Details

No Document

Alt Bar code = RAMP-TRIM Record Number

CF/RAD/USAA/DB01/2003-01455

Notes

Print Name of Person Submit Images

Signature of Person Submit

Number of images
without cover

R. Tooker

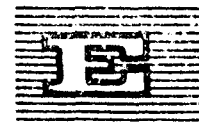
R. Tooker

50

2-sided

Cover Sheet Back

Blank



**UNITED NATIONS
ECONOMIC
AND
SOCIAL COUNCIL**



Distr.
LIMITED

E/ICEF/AB/L.171
10 March 1977

ORIGINAL: ENGLISH

UNITED NATIONS CHILDREN'S FUND
Committee on Administration and Finance
1977 session

FINANCIAL REPORT AND STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1976

Contents

	<u>Page</u>
I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1976	1-3
II. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1976	4-14
I. Comparative statement of income and expenditure for the year ended 31 December 1976	4
II. Comparative statement of assets, liabilities and the financial position as at 31 December 1976	5
III. Funds-in-trust as at 31 December 1976 - summary of schedules 10, 11 and 12	6
IV. Commitments in 1976 with comparative figures for 1975 - summary of statements V and VI	7
V. Programme assistance - Statement of commitments, expenditures and unspent balances of commitments to be financed from income - summary of 1976 transactions	8-10
VI. Programme assistance - Statement of commitments, expenditures and unspent balances of commitments to be financed from funds-in-trust - summary of 1976 transactions	11
VII. Consolidated statement of programme support and administrative services Budget commitments, obligations incurred and unencumbered balances for the year ended 31 December 1976	12-14
NOTES TO FINANCIAL STATEMENTS	15-16

77-05001

(50p.)

Contents (continued)

	<u>Page</u>
SCHEDULES SUPPORTING THE FINANCIAL STATEMENTS	17-34
1. Contributions from Governments for the year ended 31 December 1976	17-19
2. Contributions from non-governmental sources for the year ended 31 December 1976	20-21
3. Other income in 1976 with comparative figures for 1975	22
4. Short-term investments at 31 December 1976	23-24
5. Contributions receivable from Governments as at 31 December 1976	25-26
6. Accounts receivable, advances and deposits 1976 compared with 1975	27
7. Stocks in warehouses and in transit 1976 compared with 1975	28
8. Greeting card and related operations 1976 compared with 1975 - equipment, inventory and advances	29
9. Accounts payable and other unliquidated obligations 1976 compared with 1975	30
10. Trust funds related to commitments by the Executive Board - summary of 1976 transactions	31-32
11. Trust funds for reimbursable procurement - summary of 1976 transactions	33
12. Other trust-fund accounts - summary of 1976 transactions	34
APPENDIX	
STATISTICS AND OTHER DATA	35-48

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1976

Revenue received during 1976 amounted to \$135 million. This was 5 per cent below the comparable figure for 1975. There was an increase of \$11 million in contributions for general resources. At the same time there was a decrease of \$18 million in contributions and funds-in-trust received for specific purposes. The decrease mainly reflecting the fact that especially large amounts had been received in 1975 for relief assistance in the Indo-China Peninsula.

Expenditures in fulfilment of commitments approved by the Board were \$113 million in 1976, or \$7 million less than in 1975, a decrease mainly due to the revision of a number of projects during the year, because of changed circumstances in developing countries or for technical reasons. In addition, contributions in kind not reflected in the accounts of UNICEF were delivered to projects during 1976 to the value of \$29 million, an increase of \$9 million.

The financial report for 1976 is presented in essentially the same format as for the two previous years. The accounts - which are based on the accrual system - consist of 7 statements and 12 schedules. Statements comprise the basic accounting for income and expenditure, assets and liabilities, funds-in-trust, and the financial process of fulfilling UNICEF's commitments approved by the Executive Board for project assistance and the budgets for programme support and administrative services. There are 13 notes to these statements explaining various items in the accounts and two changes in accounting practice that went into effect in 1976. The schedules provide additional details and breakdowns, and the tables in the appendix provide further information and analysis. Comparisons with the previous year are given in the statements, schedules and tables.

Income and funds-in-trust

During 1976, the amount recorded as UNICEF income amounted to \$123 million. Contributions from Governments were \$92 million and from non-governmental sources, \$13 million. Income from the sale of greeting cards amounted to \$6 million and from miscellaneous sources, \$12 million (statement I).

Funds-in-trust to meet Board commitments were received for a further amount of \$12 million, comprising approximately \$6 million from Governments, and \$6 million from other United Nations organisations. Income and funds-in-trust available for meeting Board commitments thus totalled \$135 million, of which \$106 million was for general resources and \$29 million for specific purposes. This compared with \$94 million for general resources and \$47 million for specific purposes in 1975. Additional funds amounting to \$12 million were received substantially for reimbursable procurement on behalf of Governments and United Nations organisations, of supplies for projects benefiting children (statement III and table 1).

Expenditure of income and funds-in-trust

As in previous years, UNICEF's expenditures are accounted for by source of funds. In 1976, expenditure financed from income amounted to \$102 million, of which assistance expenditure was \$90 million. These expenditures comprised \$52 million for supplies and equipment, \$19 million for non-supply assistance, such as training grants, project personnel and local costs, and \$19 million budget costs (gross) for programme support. Administrative costs during 1976 were \$12 million (gross), (statement I). The net costs were \$15 million for programme support and \$10 million for administrative services (table 4).

In addition to the above expenditure met out of income, UNICEF spent \$11 million from funds-in-trust for commitments approved by the Executive Board for co-operation in country projects, making a total expenditure from income and funds-in-trust against Board commitments of \$113 million (statements III and IV).

This assistance went to projects in 113 countries. Most of the projects were in one or more of the following fields: improvement of child health services, village water supply, child nutrition, education (formal and non-formal), child welfare services and emergency relief.

Expenditure from income and funds-in-trust in 1976 was \$7 million less than in 1975. Among the reasons were revision of projects to take account of changes in country situations, whether favourable e.g. better crop and food situation making it possible to cease relief assistance; or unfavourable e.g. continuing financial difficulties obliging some countries to postpone longer-term projects. By the last quarter of 1976 many of these revisions had been made, with effects that will be reflected in the expenditure of 1977. At the end of the year the value of committed supplies and other assistance, called forward by field offices but not yet spent, was \$24 million higher than at the end of 1975.

In addition to this assistance, during 1976 contributions in kind mainly children's foods, valued by donors at \$29 million, were delivered to projects through UNICEF. These deliveries, amounting to some \$9 million more than in 1975, are not reflected in the financial accounts of UNICEF, though handled through the administrative and programme support costs of the organisation.

For reimbursable procurement for United Nations agencies, Governments and others, there was a further expenditure of \$10 million (statement III), so that the total of funds expended was \$123 million.

Commitments, assets and liabilities


UNICEF's assets, liabilities and commitments at the end of 1976 are shown in statement II. According to procedures established by the Board, commitments enter into effect when the Board approves them at its annual session or by mail poll, and between sessions when funds are received as contributions for specific purposes or funds-in-trust, to finance projects that have been approved in advance by the Board through its noting procedure, or for emergency relief.

At the beginning of 1976, there was a balance of unspent commitments carried forward from previous years totalling \$265 million. At the 1976 Board session, new commitments were approved for a total amount of \$91 million. In addition, commitments came into effect between the Board sessions up to 31 December 1976 for a further amount of \$36 million. After deduction of savings and adjustments amounting to \$3 million, the total amount of unfulfilled commitments was thus \$389 million.

In the course of 1976, commitments were fulfilled by expenditure from income and funds-in-trust to the extent of \$113 million and the balance of unspent commitments at the end of 1976 was \$276 million (statement IV). These commitments had been approved for long-term projects for a period of several years, to be financed from future resources, and they are expected to be called forward during the years 1977-1980.

At the end of 1976, short-term holdings which UNICEF requires for its operational capital totalled \$110 million, comprising \$14 million in cash, transit and current bank accounts, \$96 million in short-term bank deposits, (statement II). These amounts include \$11 million in currencies not fully transferable by UNICEF, much of which is committed for purchases and office use, as well as \$21 million in unspent balances of funds given in trust to UNICEF (note 6 and statement III). The transferable cash and deposits belonging to UNICEF amounted to \$78 million. As compared to UNICEF's financial plan approved by the Board each year, the holdings were in excess of the guidelines set, namely that they should be approximately half of the expenditure foreseen from regular income for the following year. It was not expected that these guidelines could be met each 31 December, because the programming cycle in countries, and therefore also in UNICEF, does not correspond to calendar years, but extends over considerably longer periods. As mentioned above, the later months of 1976 showed a higher level of assistance called forward from the field. Another indication is the level of outstanding contractual obligations, which at 31 December were \$7 million higher than in 1975. As higher levels of call-forwards and purchases are translated into expenditure, short-term holdings will be reduced.

The Executive Director's General Progress Report for 1976 (E/ICEF/648) and the "UNICEF 1977 Report" may be referred to for an account of the content of the work of which this report gives the financial reflection.


(Signed) Henry R. LABOUISSSE
Executive Director

II. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1976

STATEMENT I

Comparative statement of income and expenditure for the year ended 31 December 1976

	1976		1975		Increase (decrease)
	\$	\$	\$	\$	\$
<u>Income</u>					
Contributions from Governments	92 214 405.82		94 894 993.91		(2 680 588.09)
Contributions from Non-governmental sources	12 470 091.63		13 305 652.01		(835 560.38)
Greeting card and related operations	6 475 301.52		8 757 467.86		(2 282 166.34)
Other income	<u>11 874 532.71</u>		<u>8 374 113.42</u>		<u>3 500 419.29</u>
<u>Total income</u>	123 034 331.68		125 332 227.20		(2 297 895.52)
<u>Expenditure</u>					
Supplies and equipment, including freight	52 239 505.17		62 745 282.76		(10 505 777.59)
Non-supply assistance					
Training grants	6 932 362.14		6 244 660.31		687 701.83
Project personnel	1 623 979.34		1 928 964.30		(304 984.96)
Other services	10 416 464.14		9 784 419.71		632 044.43
Programme support services	<u>18 898 771.95</u>		<u>15 594 729.11</u>		<u>3 304 042.84</u>
<u>Total assistance</u>	90 111 082.74		96 298 056.19		(6 186 973.45)
Administrative services	<u>11 723 432.42</u>		<u>9 248 609.25</u>		<u>2 474 823.17</u>
<u>Total expenditure</u>	101 834 515.16		105 546 665.44		(3 712 150.28)
<u>Excess of income over expenditure</u>	<u>21 199 816.52</u>		<u>19 785 561.76</u>		<u>1 414 254.76</u>

Statements III-VII and notes 1 to 13 form an integral part of this statement and should be read in conjunction therewith.

CERTIFIED CORRECT

(Signed) 
Sven P. BLACKBERG
COMPTROLLER

APPROVED

(Signed) 
Henry M. LABOUISSSE
EXECUTIVE DIRECTOR

STATEMENT II

Comparative statement of assets, liabilities and the financial position at 31 December 1976

	1976		1975		Increase (decrease)
	\$	\$	\$	\$	\$
<u>Assets</u>					
Cash on hand, in transit and in current bank accounts	14 208 636.40		14 130 444.34		78 192.06
Short-term investments	95 694 936.85		69 738 793.17		25 956 143.68
Contributions receivable from Governments	6 931 221.39		7 924 717.11		(993 495.72)
Deposits with governmental agencies and suppliers	917 449.25		556 502.68		360 946.57
Accounts receivable, advances and deposits	11 726 390.23		11 256 818.02		469 572.21
Supplies in warehouse and in transit:					
UNICEF stockpile	16 740 765.27		16 820 224.82		(79 459.55)
UNFPA stockpile	1 649 894.68		2 840 540.92		(1 190 646.24)
Greeting card and related operations					
Production and distribution equipment	66 564.11		25 000.30		41 563.81
Inventory	7 275 106.67		5 567 801.83		1 707 304.84
Advances	4 111 092.41		3 660 424.92		450 667.49
Buildings	99 185.50				99 185.50
		159 421 242.76		132 521 268.11	26 899 974.65
<u>Liabilities</u>					
Government contributions for following year received in advance	105 862.06		20 951.57		84 910.49
Greeting card and related operations deferred income	4 481 145.97		1 908 666.37		2 572 479.60
Accounts payable and other unliquidated obligations	7 116 765.87		6 400 893.38		715 872.49
UNFPA stockpile in UNICEF warehouse	1 649 894.68		2 840 540.92		(1 190 646.24)
Trust funds, Governments and others	21 304 829.45		17 773 579.35		3 531 250.10
Maurice Pate Memorial Fund	34 176.72		47 885.03		(13 708.31)
Reserve for insurance	200 000.00		200 000.00		
		34 892 674.75		29 192 516.62	5 700 158.13
<u>Excess of assets over current liabilities</u>		<u>124 528 568.01</u>		<u>103 328 751.49</u>	<u>21 199 816.52</u>
<u>Commitments approved by the Executive Board to be fulfilled</u>		276 036 551.23		265 387 994.62	10 648 556.61
<u>Less</u>					
<u>Excess of assets over liabilities</u>		<u>124 528 568.01</u>		<u>103 328 751.49</u>	<u>21 199 816.52</u>
<u>Balance of commitments to be financed from future resources</u>		<u>151 507 983.22</u>		<u>162 059 243.13</u>	<u>(10 551 259.91)</u>

Statements III-VII and notes 1 to 13 form an integral part of this statement and should be read in conjunction therewith.

CERTIFIED CORRECT

(Signed) 
Sven P. BLACKBERG
COMPTROLLER

APPROVED

(Signed) 
Henry R. LABOUISSSE
EXECUTIVE DIRECTOR

STATEMENT III

Funds-in-trust as at 31 December 1976
 (Summary of schedules 10, 11 and 12)

	Related to Executive Board Commitments	Related to reimbursable procurement	Others	Total
	\$	\$	\$	\$
Balance as at 1 January 1976	11 072 707.62	6 200 702.08	500 169.65	17 773 579.35
Funds received	11 824 390.74	10 492 671.21	1 626 008.63	23 943 070.58
Advances	<u>332 251.48</u>	<u>220 857.12</u>	<u>3 191.28</u>	<u>556 299.88</u>
Funds available	23 229 349.84	16 914 230.41	2 129 369.56	42 272 949.81
Expenditure	11 088 309.77	8 721 143.92	885 101.21	20 694 554.90
Funds returned		80 884.95		80 884.95
Funds transferred	<u>40 457.31</u>		<u>152 223.20</u>	<u>192 680.51</u>
Balance as at 31 December 1976	<u>12 100 582.76</u>	<u>8 112 201.54</u>	<u>1 092 045.15</u>	<u>21 304 829.45</u>

STATEMENT IV

Commitments in 1976 with comparative figures for 1975
(Summary of statements V and VI)

	1976	1975	Increase (decrease)
	\$	\$	\$
<u>Unspent balance of commitments</u> <u>as at 1 January</u>			
To be financed: ^{a/}			
from income	240 603 459.94	208 091 359.76	32 512 100.18
from funds-in-trust	<u>24 784 534.68</u>	<u>28 192 977.61</u>	<u>(3 408 442.93)</u>
	265 387 994.62	236 284 337.37	29 103 657.25
<u>Approved at Executive Board session</u>			
To be financed: ^{a/}			
from income	90 794 600.00	112 242 600.00	(21 448 000.00)
from funds-in-trust			
<u>Made between Board sessions</u>			
To be financed:			
from income	27 223 608.48	29 392 210.40	(2 168 601.92)
from funds-in-trust	8 935 031.00	15 416 854.00	(6 481 823.00)
<u>Adjustments to commitments</u>			
To be financed:			
from income	(3 487 586.88)	(3 576 044.78)	88 457.90
from funds-in-trust	<u>105 728.94</u>	<u>(4 216 299.88)</u>	<u>4 322 028.82</u>
	388 959 376.16	385 543 657.11	3 415 719.05
<u>Expenditure</u>			
Financed:			
from income	101 834 515.16	105 546 665.44	(3 712 150.28)
from funds-in-trust	<u>11 088 309.77</u>	<u>14 608 997.05</u>	<u>(3 520 687.28)</u>
<u>Unspent balance of commitments</u> <u>as at 31 December</u>			
To be financed:			
from income	253 299 566.38	240 603 459.94	12 696 106.44
from funds-in-trust	<u>22 736 984.85</u>	<u>24 784 534.68</u>	<u>(2 047 549.83)</u>
	276 036 551.23	265 387 994.62	10 648 556.61
<u>Less:</u>			
<u>Excess of assets over liabilities</u>	<u>124 528 568.01</u>	<u>103 328 751.49</u>	<u>21 199 816.52</u>
Balance of commitments to be financed from future resources	<u>151 507 983.22</u>	<u>162 059 243.13</u>	<u>(10 551 259.91)</u>

a/ According to source of financing at the time.

STATEMENT V
PROGRAMME BALANCE
STATEMENT OF COMMITMENTS, EXPENDITURES AND UNSPENT BALANCES OF COMMITMENTS TO BE FINANCED FROM INCOME
SUMMARY OF 1976 TRANSACTIONS

Area and country assistance	Commitments					Expenditures			Unspent balances of commitments 31 December	
	Unspent balances of commitments 1 January	Approved at Executive Board Session	Made between Board Sessions	Adjustments and transfers	Savings and deficits	Supplies and equipment	Non supply assistance	Total		
	\$	\$	\$	\$	\$	\$	\$	\$		
Africa										
Algeria	1 783 715.34					1 783 715.34	219 932.15	13 547.58	233 479.73	1 550 235.61
Angola	478 256.06	1 500 000.00	1 613 568.00			3 591 824.06	1 109 470.08	86 297.67	1 195 767.75	2 396 056.31
Benin	177 156.53	318 000.00	576 616.00			1 071 772.53	109 197.22	205 064.37	314 261.59	757 510.94
Botswana	428 388.66					428 388.66	152 433.28	36 119.40	189 552.68	238 835.98
Burundi	680 761.54	480 000.00	450 000.00			1 610 761.54	218 511.27	175 110.40	393 621.67	1 217 139.87
Cape Verde Islands	238 759.42		70 000.00	(.76)		308 758.66	244 225.55		244 225.55	64 533.11
Central African Empire	436 659.37	310 000.00	570 125.00			1 316 784.37	143 092.11	155 528.04	298 620.15	1 018 164.22
Chad	336 439.31	842 000.00		350 000.00		1 528 439.31	288 683.81	211 597.00	500 280.81	1 028 158.50
Comoros	12 361.16	90 000.00	355 984.00			458 345.16	52 832.63	35 886.77	88 719.40	369 625.76
Congo	67 012.73	75 000.00				142 012.73	37 873.22	6 726.46	44 599.68	97 413.05
Equatorial Guinea	18 112.68					18 112.68	6 732.52		6 732.52	11 380.16
Ethiopia	4 224 795.96	5 100 000.00	1 485 605.00			10 810 400.96	1 260 292.58	1 454 854.75	2 715 147.33	8 095 253.63
Gabon	143 784.59					143 784.59	40 391.35	466.96	40 858.31	102 926.28
Gambia	80 727.74	350 000.00				430 727.74	20 688.08	40 123.95	60 812.03	369 915.71
Ghana	363 060.59	150 000.00				513 060.59	272 802.13	91 696.91	364 499.04	148 561.55
Guinea	(21 196.72)	1 500 000.00				1 478 803.28	242 013.52		242 013.52	1 236 789.76
Guinea-Bissau	450 549.34		405 716.00			856 265.34	255 590.46	17 801.68	273 392.14	582 873.20
Ivory Coast	(158 052.27)	478 000.00				319 947.73	193 979.45	32 168.82	226 148.27	93 799.46
Kenya	649 144.56	753 000.00				1 402 144.56	231 634.81	126 925.88	358 560.69	1 043 583.87
Lesotho	169 706.73					169 706.73	68 745.10	10 169.94	78 915.04	90 791.69
Liberia	281 926.87	36 000.00				317 926.87	118 969.45	109 991.51	228 960.96	88 965.91
Madagascar	781 040.13	308 000.00	(168 611.00)			920 429.13	495 660.62	61 411.79	557 072.41	363 356.72
Malawi	76 287.01	813 000.00	150 000.00			1 039 287.01	285 131.80	19 829.04	304 960.84	734 326.17
Mali	(261 659.93)	480 000.00	18 000.00	550 000.00		786 340.07	119 772.61	199 266.05	319 038.66	467 301.41
Mauritania	98 279.95			50 000.00		148 279.95	64 941.46	59 012.66	123 954.12	24 325.83
Mauritius	136 602.19					136 602.19	2 401.72		2 401.72	134 200.47
Morocco	2 390 535.63	52 000.00				2 442 535.63	585 221.73	78 348.55	663 570.28	1 778 965.35
Mozambique	1 299 827.44		873 024.00			2 172 851.44	499 486.77	277 863.72	777 350.49	1 395 500.95
Niger	186 442.04	93 000.00	198 778.00	910 000.00		1 388 220.04	376 868.88	63 521.31	440 190.19	948 029.85
Nigeria	2 887 444.66			(47 500.00)		2 839 944.66	1 162 889.03	388 181.48	1 551 070.51	1 288 874.15
Rwanda	795 327.94	560 000.00	308 431.00			1 663 758.94	338 714.08	168 141.00	506 855.08	1 156 903.86
Sao Tome and Principe	(8 711.51)	95 000.00	50 000.00			136 288.49	37 909.22	319.35	38 228.57	98 059.92
Senegal	368 013.80	33 000.00				401 013.80	133 381.05	6 236.10	139 617.15	261 396.65
Seychelles	50 632.81					50 632.81	21 231.22	1 965.76	23 196.98	27 435.83
Sierra Leone	312 255.09					312 255.09	172 796.22	17 968.38	190 764.60	121 490.49
Somalia	1 452 660.66	1 100 000.00	545 672.00	(.69)		3 098 331.97	572 457.24	200 247.41	772 704.65	2 325 627.32
Somiland	132 100.53	220 000.00				352 100.53	58 757.56	19 515.41	78 272.97	273 827.56
Songo	(64 089.77)	343 000.00				278 910.23	95 159.32	44 674.12	139 833.44	139 076.79
Tunisia	735 316.80					735 316.80	282 106.41	139 188.65	421 295.06	314 021.74
Uganda	770 045.97	422 000.00				1 192 045.97	192 357.63	95 370.31	287 727.94	904 318.03
United Republic of Cameroon	541 343.96	200 000.00				741 343.96	144 666.84	74 570.94	219 237.78	522 106.18
United Republic of Tanzania	2 926 084.39	1 189 000.00	707 908.00			4 822 992.39	575 866.98	486 525.31	1 062 392.29	3 760 600.10
Upper Volta	948 493.61	64 000.00	163 265.00	240 436.03		1 416 194.64	536 821.58	338 906.72	875 728.30	540 466.34
Zaire	219 874.94	732 000.00	700 000.00			1 651 874.94	234 271.66	100 859.68	335 131.34	1 316 743.60
Zambia	394 902.33		301 540.00			696 442.33	193 452.50	105 517.96	298 970.46	397 471.87
Sudano-Sahelian Region	3 271 602.20	3 100 000.00	2 156 950.00	(2 100 000.00)		6 428 552.20	1 474 558.41	679 289.63	2 153 848.04	4 274 704.16
Regional	701 775.23	15 000.00				716 775.23	4 043.60	281 963.36	286 006.96	430 768.27
Area Total	31 984 498.29	21 801 000.00	11 532 571.00	(47 065.42)		65 271 003.87	13 950 016.91	6 718 572.78	20 668 589.69	44 602 414.18

STATEMENT V (CONTINUED)

PROGRAMME ASSISTANCE
STATEMENT OF COMMITMENTS, EXPENDITURES AND UNSPENT BALANCES OF COMMITMENTS TO BE FINANCED FROM INCOME
SUMMARY OF 1976 TRANSACTIONS

Area and country assistance	Commitments					Expenditures			Unspent balances of commitments 31 December	
	Unspent balances of commitments 1 January	Approved at Executive Board Session	Made between Board Sessions	Adjustments and transfers	Savings and deficits	Total	Supplies and equipment	Non supply assistance		Total
	\$	\$	\$	\$	\$	\$	\$	\$		\$
East Asia and Pakistan										
Bangladesh	22 555 741.52		2 460 651.00			25 016 392.52	4 605 454.56	1 276 186.80	5 881 641.36	19 134 751.16
Burma	3 763 776.11	377 000.00	1 200 000.00	(98 982.89)		5 241 793.22	1 614 671.58	69 185.21	1 683 856.79	3 557 936.43
Hong Kong	93 494.51					93 494.51	1 160.42	40 138.19	41 298.61	52 195.90
Indo-China										
Peninsula	34 907 597.42		84 550.00	51 195.00		35 043 342.42	6 298 815.04	477 119.85	6 775 934.89	28 267 407.53
Indonesia	9 122 299.21	1 400 000.00	973 770.00	150 000.00		11 646 069.21	3 049 260.77	567 302.39	3 616 563.16	8 029 506.05
Democratic Republic		500 000.00	557 600.00			1 057 600.00				1 057 600.00
Malaysia	412 672.89	563 000.00				975 672.89	169 147.69	118 410.56	287 558.25	688 114.64
Pakistan	5 549 552.88	10 222 000.00	600 000.00	75 000.00		16 446 552.88	2 690 323.85	768 222.55	3 058 546.40	13 388 006.48
Papua New Guinea	87 831.90					87 831.90	15 975.82		15 975.82	71 856.08
Philippines	2 814 372.61		15 000.00			2 829 372.61	951 864.51	502 698.57	1 454 563.08	1 374 809.53
Republic of Korea	1 209 325.79	907 000.00				2 116 325.79	724 540.64	216 934.32	941 474.96	1 174 850.83
Republic of South										
Viet-Nam	99 290.42			(99 290.42)						
Singapore	8 290.54					8 290.54	297.74		297.74	7 992.80
Socialist Republic of Vietnam		3 500 000.00	1 853 220.00	99 290.42		5 452 510.42				5 452 510.42
Thailand	2 197 986.67					2 197 986.67	884 749.88	266 622.34	1 151 372.22	1 046 614.45
Timor	72 513.57			(72 837.00)		(323.43)	(324.15)		(324.15)	.72
Pacific Island Territories	224 642.47					224 642.47	155 263.63	23 920.86	179 184.49	45 457.98
Regional	269 170.74	300 000.00				569 170.74	(46.28)	92 710.97	92 664.69	476 506.05
Area Total	83 388 559.25	17 769 000.00	7 744 791.00	104 375.11		109 006 725.36	21 161 155.70	4 019 452.61	25 180 608.31	83 826 117.05
South Central Asia										
Afghanistan	2 672 009.56	37 000.00	73 600.00			2 782 609.56	945 626.61	259 765.20	1 205 391.81	1 577 217.75
Bhutan	643 011.70	200 000.00	47 300.00			890 311.70	472 460.62	59 915.07	532 375.69	357 936.01
India	50 811 120.90		232 812.00			51 043 932.90	7 019 323.42	1 619 519.09	8 638 842.51	42 405 090.39
Maldives	341 614.47		3 500.00			345 114.47	103 843.75	17 719.29	121 563.04	223 551.43
Mongolia	114 691.07					114 691.07	56 547.64		56 547.64	58 143.43
Nepal	5 723 644.99	39 000.00	1 173 000.00			6 935 644.99	456 764.43	273 176.41	729 940.84	6 205 704.15
Sri Lanka	2 089 924.12	54 000.00	449 800.00			2 593 724.12	624 106.63	38 804.70	662 911.33	1 930 812.79
Area Total	62 396 016.81	330 000.00	1 980 012.00			64 706 028.81	9 678 673.10	2 268 899.76	11 947 572.86	52 758 455.95
Eastern Mediterranean										
Bahrain	60 150.63	26 000.00				86 150.63	9 171.14		9 171.14	76 979.49
Cyprus	34 733.00		100 000.00			134 733.00	59 473.39		59 473.39	75 259.61
Democratic Yemen	2 180 442.23	163 000.00				2 343 442.23	128 175.41	286 369.01	414 544.42	1 928 897.81
Egypt	3 542 785.19		1 725 311.00			5 268 096.19	1 247 304.45	244 305.67	1 491 610.12	3 776 486.07
Iran	333 045.02					333 045.02	18 633.76	12 644.99	31 278.35	301 766.67
Iraq	(37 515.18)	49 000.00				11 484.82	30 252.16		30 252.16	(18 767.34)
Jordan	298 668.84	200 000.00				498 668.84	125 465.28	169 818.11	295 283.39	203 385.45
Lebanon	(39 382.43)	403 000.00	1 109 157.48	400 000.00		1 872 775.05	941 438.73	50 802.03	992 240.76	880 534.29
Oman	(21 880.74)	22 000.00				119.26				119.26
Saudi Arabia	31 257.30					31 257.30				31 257.30
Sudan	2 320 786.79		623 000.00			2 943 786.79	356 748.19	210 482.75	567 230.94	2 376 555.85
Syrian Arab Republic	(174 017.09)	600 000.00				425 982.91	176 633.80	74 217.57	250 851.37	175 131.54
Turkey	596 423.32	39 000.00				635 423.32	71 467.55	27 174.30	98 641.85	536 781.47
Yemen	354 866.48	1 500 000.00				1 854 866.48	172 951.37	114 402.63	287 354.00	1 567 512.48
Regional	751 355.09	122 000.00				873 355.09		78 808.66	78 808.66	794 546.43
Area Total	10 231 718.45	3 124 000.00	3 557 468.48	400 000.00		17 313 186.93	3 337 715.23	1 269 025.32	4 606 740.55	12 706 446.38
Europe										
Italy				20 000.00		20 000.00	20 072.39		20 072.39	(72.39)
Portugal	80 000.00					80 000.00	73 760.06		73 760.06	6 239.94
Romania	1 436.46					1 436.46				1 436.46
Yugoslavia	53 867.48					53 867.48	59 491.97		59 491.97	(5 624.49)
Area Total	135 303.94			20 000.00		155 303.94	153 324.42		153 324.42	1 979.52

STATEMENT V (CONTINUED)

PROGRAMME ASSISTANCE
STATEMENT OF COMMITMENTS, EXPENDITURES AND UNSPENT BALANCES OF COMMITMENTS TO BE FINANCED FROM INCOME
SUMMARY OF 1976 TRANSACTIONS

Area and country assistance	Unspent balances of commitments	Approved at Executive Board Session	Made between Board Sessions	Adjustments and transfers	Savings and deficits	Total	Supplies and equipment	Non supply assistance	Totals	Unspent balances of commitments
	1 January	\$	\$	\$	\$	\$	\$	\$	\$	31 December
The Americas										
Antigua	(1 713.92)					(1 713.92)				(1 713.92)
Barbados	422.68					422.68				422.68
Belize	67 150.33					67 150.33	44 090.49	3 074.50	47 164.99	19 985.34
Bolivia	723 543.82	110 000.00	238 775.00			1 072 318.82	216 708.88	182 022.10	398 730.98	673 587.84
Brazil	1 956 498.43			(137.94)		1 956 360.49	408 837.19	307 685.96	716 523.15	1 239 837.34
Chile	195 662.33					195 662.33	121 757.29	101 065.83	222 823.12	(27 160.79)
Colombia	154 901.95	590 000.00				744 901.95	78 760.63	133 690.43	212 451.06	532 450.89
Costa Rica	71 445.36	261 000.00				332 445.36	85 673.26	5 954.39	91 627.65	240 817.71
Cuba	618 143.75					618 143.75	247 600.39	5 565.14	253 165.53	364 978.22
Dominica	(7 515.57)					(7 515.57)				(7 515.57)
Dominican Republic	193 699.90	200 000.00				393 699.90	(25 031.74)	110 856.58	85 824.84	307 875.06
Ecuador	578 434.55			10 000.00		588 434.55	35 142.36	120 668.27	155 810.63	432 623.92
El Salvador	271 307.79	400 000.00				671 307.79	19 716.79	100 446.94	120 163.73	551 144.06
Guatemala	1 013 205.26	1 060 000.00	1 517 391.00	75 000.00		3 665 596.26	1 307 122.53	171 837.57	1 478 960.10	2 186 636.16
Guyana	324 588.00					324 588.00	18 823.73	16 749.48	35 573.21	289 014.79
Haiti	475 810.74	1 000 000.00	221 000.00			1 696 810.74	55 196.67	66 639.11	121 835.78	1 574 974.96
Honduras	1 741 405.30	20 000.00	1 600.00			1 763 005.30	320 922.70	50 566.43	371 489.13	1 391 516.17
Jamaica	(3 486.22)					(3 486.22)	(623.43)		(623.43)	(2 862.79)
Mexico	292 559.22	250 000.00				542 559.22	199 121.74	49 876.13	248 997.87	293 561.35
Nicaragua	482 722.40	30 000.00				512 722.40	75 288.89	46 817.33	122 106.22	390 616.18
Panama	290 678.56	53 000.00				343 678.56	144 093.55	14 074.80	158 168.35	185 510.21
Paraguay	601 710.24					601 710.24	86 111.79	149 780.18	235 891.97	365 818.27
Peru	1 981 343.62					1 981 343.62	179 468.20	231 950.72	411 418.92	1 569 924.70
St. Kitts-Nevis-Anguilla	(1 773.44)					(1 773.44)				(1 773.44)
Surinam	243 871.82					243 871.82	49 155.16		49 155.16	194 716.66
Trinidad and Tobago	(1 061.03)					(1 061.03)	37.24		37.24	(1 023.79)
Uruguay	66 400.00					66 400.00	50 903.37	6 918.48	57 821.85	8 578.15
Regional	2 007 799.01	688 000.00				2 695 799.01	186 772.22	763 398.66	950 170.88	1 745 628.13
Area Total	14 337 754.88	4 662 000.00	1 978 766.00	84 862.06		21 063 382.94	3 905 649.90	2 639 659.03	6 545 308.93	14 518 074.01
Total for all areas	202 473 851.62	47 686 000.00	26 793 608.48	362 171.75		277 515 631.85	52 186 535.26	16 915 609.50	69 102 144.76	208 413 487.09
General Assistance										
Country planning and programme development	1 766 338.26	1 600 000.00				3 366 338.26	22 066.99	1 405 782.71	1 427 849.70	1 938 488.56
Development protein-rich foods for children	512 195.88	70 000.00				582 195.88	13 788.96	70 000.00	83 788.96	498 406.92
Health and paediatric training	115 076.20	175 000.00				290 076.20		111 267.99	111 267.99	178 808.21
International Children's Center	160 040.92	1 250 000.00				1 410 040.92		432 198.12	432 198.12	977 842.80
International conference on health care			350 000.00			350 000.00				350 000.00
International Women's Year	805 081.80		80 000.00			885 081.80	17 113.96	108 170.02	125 283.98	759 797.82
Nutrition and dairy training		225 000.00				225 000.00				225 000.00
Planning for children and youth in national development	(41 924.74)	15 000.00				(26 924.74)		(70 222.72)	(70 222.72)	43 297.98
Emergency reserve	1 000 000.00 ^{a/}	1 000 000.00		(637 163.00)		1 342 837.00				1 342 837.00
General assistance total	4 316 808.32	4 335 000.00	430 000.00	(637 163.00)		8 424 645.32	52 969.91	2 057 196.12	2 110 166.03	6 314 479.29
Programme assistance	206 790 659.94	52 021 000.00	27 223 608.48	(94 991.25)		283 940 277.17	52 239 505.17	18 972 805.62	71 212 310.79	214 727 966.38
Programme support services	21 739 000.00	25 007 900.00		(3 096 238.05)		43 650 671.95		18 898 771.95	18 898 771.95	24 751 900.00
Administrative services	12 073 800.00	13 765 700.00		(236 367.38)		25 543 132.42		11 723 432.42	11 723 432.42	13 819 700.00
Totals	240 603 459.94	90 794 600.00	27 223 608.48	(94 991.25)	(3 392 595.63)	355 134 081.54	52 239 505.17	49 595 009.99	101 834 515.16	253 299 566.38

^{a/} The Executive Director has made the following allocations from the Emergency Reserve of \$1 000 000 as approved by the Executive Board: \$10 000 to Ecuador, \$75 000 to Guatemala, \$150 000 to Indonesia, \$20 000 to Italy, \$400 000 to Lebanon, \$75 000 to Pakistan. A sum of \$72 837 being the unused balance of the 1975 allocation to Timor has been returned to the Emergency Reserve.

STATEMENT VI

PROGRAMME ASSISTANCE
STATEMENT OF COMMITMENTS, EXPENDITURES AND UNSPENT BALANCES OF COMMITMENTS TO BE FINANCED FROM FUNDS-IN-TRUST
SUMMARY OF 1976 TRANSACTIONS

Area and country assistance	Commitments					Expenditures			Unspent balances of commitments 31 December	
	Unspent balances of commitments	Approved at Executive Board Session	Made between Board Sessions	Adjustments and transfers	Savings and deficits	Total	Supplies and equipment	Non Supply Assistance		Total
	\$	\$	\$	\$	\$	\$	\$	\$		\$
Africa										
Algeria	444 278.24		16 985.00			461 263.24	95 194.37	12 265.84	107 460.21	353 803.03
Botswana	113 103.46		(3 600.00)			109 503.46		6 958.35	6 958.35	102 545.11
Burundi			195 000.00			195 000.00				195 000.00
Cape Verde Islands	101 415.00			0.76		101 415.76	101 415.76		101 415.76	
Ethiopia	65 808.91		322 517.00			388 325.91		13 729.83	13 729.83	374 596.08
Guinea-Bissau	20 914.78					20 914.78	19 959.21	933.30	20 892.51	22.27
Kenya	119 912.27		124 116.00			244 028.27	152 586.81	637.03	153 223.84	90 804.43
Mali	13 255.00		24 000.00			37 255.00	9 672.09		9 672.09	27 582.91
Mauritius	70 492.14		390 350.00			460 842.14	121 805.29	47 899.50	169 704.79	291 137.35
Morocco	510 615.41					510 615.41	506 044.88		506 044.88	4 570.53
Nigeria	74 820.33			47 500.00		122 320.33		74 375.40	74 375.40	47 944.93
Rwanda			646 100.00			646 100.00				646 100.00
Senegal			240 942.00			240 942.00				240 942.00
Somalia	311 614.83		38 759.00	0.69		350 374.52	350 374.52		350 374.52	
Swaziland	44 107.84		53 737.00			97 844.84	2 355.02		2 355.02	95 489.82
Tunisia	1 106 680.56		364 912.00			1 471 592.56	491 099.17	926.21	492 025.38	979 567.18
United Republic of Tanzania	507 249.56		733 813.00			1 241 062.56	276 940.25	12 697.63	289 637.88	951 424.68
Upper Volta	436.03			(436.03)		-				
Sudano-Sahelian Region	265 379.56					265 379.56	124 287.19	5 294.12	129 581.31	135 798.25
Area Total	3 770 063.92		3 147 631.00	47 065.42		6 964 760.34	2 251 734.56	175 717.21	2 427 451.77	4 537 308.57
East Asia and Pakistan										
Bangladesh	6 718 782.80		2 120 497.00			8 839 279.80	1 673 321.06	343 033.65	2 016 354.71	6 822 925.09
Burma	25 179.08		41 841.00	98 982.89		166 002.97	166 002.97		166 002.97	
Indo-China Peninsula	4 296 186.21		(109 500.00)			4 186 686.21	1 684 604.44		1 684 604.44	2 502 081.77
Indonesia	(76 460.35)		76 460.00			(.35)	(113 152.40)		(113 152.40)	113 152.05
Laos People's Democratic Republic			100 418.00			100 418.00				100 418.00
Malaysia	381 638.84		(19 778.00)			361 860.84	57 425.70	39 088.93	96 514.63	265 346.21
Pakistan	282 416.14		762 474.00			1 044 890.14	288 964.79	(3 728.93)	285 235.86	759 655.28
Philippines	329 043.29					329 043.29	116.13	4 441.00	4 557.13	324 486.16
Republic of South Viet-Nam	40 457.31			(40 457.31)						
Thailand	(65 173.33)		504 894.00			439 720.67	259 006.23	196 738.14	455 744.43	(16 023.76)
Pacific Island Territories	17 607.77		170 850.00			188 457.77	4 956.97		4 956.97	183 500.80
Area Total	11 949 677.76		3 648 156.00	58 525.58		15 656 359.34	4 021 245.95	579 571.79	4 600 817.74	11 055 541.60
South Central Asia										
India	777 777.94					777 777.94	76 628.29	201.60	76 829.89	700 948.05
Nepal	254 899.03					254 899.03	46 484.76	6 145.78	52 630.54	182 268.49
Sri Lanka	1 463 348.10		(68 057.00)			1 395 291.10	312 217.70	74 969.50	387 187.20	1 008 103.90
Area Total	2 476 025.07		(68 057.00)			2 407 968.07	435 330.75	81 316.88	516 647.63	1 891 320.44
Eastern Mediterranean										
Egypt	1 072 478.51		47 487.00			1 119 965.51	1 227 080.76	34 492.26	1 261 573.02	(141 607.51)
Iran	36 049.69		(36 050.00)			(.31)	5 706.56		5 706.56	(5 706.87)
Lebanon			400 000.00			400 000.00				400 000.00
Sudan	1 015 817.32		402 200.00			1 418 017.32	499 924.68	114 867.11	614 791.79	803 225.53
Turkey	169 094.34					169 094.34	28 994.77		28 994.77	140 099.57
Yemen	668 586.37		1 500 000.00			2 168 586.37	279 875.01		279 875.01	1 888 711.36
Area Total	2 962 026.23		2 313 637.00			5 275 663.23	2 041 581.78	149 359.37	2 190 941.15	3 084 722.08
The Americas										
Brazil	(137.94)			137.94						
Chile	944 314.03					944 314.03	269 682.52		269 682.52	674 631.51
Cuba	2 591 676.27		(447 467.00)			2 144 209.27	881 226.70	12 019.04	893 245.74	1 250 963.53
Guatemala			125 600.00			125 600.00	45 971.33	7 254.67	53 226.00	72 374.00
Honduras	90 889.34		160 000.00			250 889.34	90 843.42		90 843.42	160 045.92
Paraguay			55 531.00			55 531.00	37 753.79	7 700.01	45 453.80	10 077.20
Area Total	3 626 741.70		(106 336.00)	137.94		3 520 543.64	1 325 477.76	26 973.72	1 352 451.48	2 168 092.16
Totals	24 784 534.68		8 935 031.00	105 728.94		33 825 294.62	10 075 370.80	1 012 938.97	11 088 309.77	22 736 984.85

STATEMENT VII-1

PROGRAMME SUPPORT SERVICES

BUDGET COMMITMENTS, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES

FOR THE YEAR ENDED 31 DECEMBER 1976

	BUDGET ESTIMATES				OBLIGATIONS INCURRED		
	ORIGINAL \$	SUPPLEMENTARY \$	REVISED \$	APPROVED TRANSFERS \$	TOTAL \$	LIQUIDATED AND UNLIQUIDATED \$	UNENCUMBERED BALANCES \$
SECTION 1 - SALARIES, WAGES AND COMMON STAFF COSTS							
ESTABLISHED POSTS	13 492 400	(451 000)	13 041 400	(445 700)	12 595 700	10 661 711.51	1 933 988.49
CONSULTANTS	36 000		36 000	3 000	39 000	27 770.89	11 229.11
TEMPORARY ASSISTANCE	194 200	130 000	324 200	(46 100)	278 100	247 480.26	30 619.74
OVERTIME	69 600		69 600	12 000	81 600	70 369.27	11 230.73
FIELD OBSERVERS	52 300		52 300	5 000	57 300	45 502.39	11 797.61
TRAVEL, REMOVAL AND INSTALLATION	495 800	48 800	544 600	301 000	845 600	822 123.14	23 476.86
SEPARATION AND REPATRIATION PAYMENTS	245 700	34 000	279 700	114 100	393 800	377 088.53	16 711.47
RENTAL SUBSIDIES AND RELATED PAYMENTS	105 000	30 000	135 000	17 800	152 800	152 261.36	538.64
ASSIGNMENT ALLOWANCES	350 000	(25 000)	325 000		325 000	265 472.73	59 527.27
CONTRIBUTIONS, PENSION FUND	1 914 000	(47 000)	1 867 000	(38 300)	1 828 700	1 462 368.82	366 331.18
DEPENDENCY ALLOWANCES	634 300	29 400	663 700	5 600	669 300	525 015.16	144 284.84
COMPENSATORY PAYMENTS	21 100		21 100	49 900	71 000	59 424.32	11 575.68
TRAVEL ON HOME LEAVE	240 800		240 800	500	241 300	213 028.62	28 271.38
COST OF INTERNATIONAL VOLUNTEERS	150 000	(23 000)	127 000		127 000	83 120.61	43 879.39
STAFF TRAINING	130 000	23 000	153 000	100	153 100	110 568.91	42 531.09
STAFF WELFARE	21 900	2 300	24 200	19 200	43 400	34 421.94	8 978.06
MEDICAL INSURANCE AND RELATED PAYMENTS	169 500	40 500	210 000	1 900	211 900	182 065.60	29 834.40
TOTAL SECTION 1	18 322 600	(208 000)	18 114 600		18 114 600	15 339 794.06	2 774 805.94
SECTION 2 - OTHER EXPENSES AND PERMANENT EQUIPMENT							
TRAVEL ON OFFICIAL BUSINESS	952 700	96 000	1 048 700	(27 900)	1 020 800	952 822.11	67 977.89
COMMUNICATIONS AND FREIGHT	546 500	70 000	616 500	16 800	633 300	604 023.50	29 276.50
PRODUCTION COSTS - AUDIO-VISUAL	60 100	6 800	66 900	(22 300)	44 600	34 255.70	10 344.30
PRODUCTION COSTS - PUBLICATIONS	49 600	15 800	65 400	(24 200)	41 200	32 778.81	8 421.19
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	775 700	104 800	880 500	(11 600)	868 900	784 121.27	84 778.73
OFFICE SUPPLIES AND PRINTED FORMS	181 600	15 600	197 200	(9 000)	188 200	176 273.98	11 926.02
RENTAL, OPERATION AND MAINTENANCE OF EQUIPMENT	100 000	1 400	101 400	(2 400)	99 000	87 199.09	11 800.91
COMPUTER SERVICES	34 000		34 000	1 300	35 300	29 078.18	6 221.82
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	202 000	15 000	217 000	(7 600)	209 400	195 161.00	14 239.00
INSURANCE	11 300		11 300	700	12 000	7 634.38	4 365.62
EXTERNAL AUDIT COSTS	19 000		19 000		19 000	19 000.00	
JOINT INSPECTION UNIT	18 000		18 000		18 000	18 000.00	
MISCELLANEOUS SUPPLIES AND SERVICES	103 800	3 400	107 200	1 300	108 500	88 272.15	20 227.85
HOSPITALITY	16 800		16 800	2 400	19 200	12 141.80	7 058.20
REIMBURSEMENT TO UNITED NATIONS AGENCIES FOR SERVICES	84 000		84 000	(5 000)	79 000	75 843.01	3 156.99
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	153 000	80 200	233 200	57 400	290 600	256 161.41	34 438.59
TRANSPORTATION EQUIPMENT	108 300	55 000	163 300	30 100	193 400	186 211.50	7 188.50
TOTAL SECTION 2	3 416 400	464 000	3 880 400		3 880 400	3 558 977.89	321 422.11
TOTAL	21 739 000	256 000	21 995 000		21 995 000	18 898 771.95	3 096 228.05

STATEMENT VII-2

ADMINISTRATIVE SERVICES

BUDGET COMMITMENTS, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES

FOR THE YEAR ENDED 31 DECEMBER 1976

	BUDGET ESTIMATES					OBLIGATIONS INCURRED	
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	LIQUIDATED AND UNLIQUIDATED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
SECTION 1 - SALARIES, WAGES AND COMMON STAFF COSTS							
ESTABLISHED POSTS	7 007 000	(149 000)	6 858 000	(10 600)	6 847 400	6 765 704.98	81 695.02
CONSULTANTS	411 600		411 600	(66 600)	345 000	324 441.43	20 558.57
TEMPORARY ASSISTANCE	234 000	50 000	284 000	10 000	294 000	269 628.09	24 371.91
OVERTIME	61 000		61 000		61 000	53 401.95	7 598.05
TRAVEL, REMOVAL AND INSTALLATION	164 300	(24 800)	139 500	79 600	219 100	206 341.22	12 758.78
SEPARATION AND REPATRIATION PAYMENTS	113 500		113 500	36 700	150 200	150 116.53	83.47
ASSIGNMENT ALLOWANCES	22 000		22 000	8 700	30 700	30 609.71	90.29
CONTRIBUTIONS, PENSION FUND	987 000	(13 000)	974 000	(62 000)	912 000	891 032.88	20 967.12
DEPENDENCY ALLOWANCES	238 000	1 600	239 600	17 800	257 400	243 741.26	13 658.74
COMPENSATORY PAYMENTS	2 400		2 400	2 300	4 700	4 270.46	429.54
TRAVEL ON HOME LEAVE	103 700		103 700		103 700	84 154.22	19 545.78
STAFF TRAINING	20 000	17 000	37 000	(19 800)	17 200	17 121.67	78.33
STAFF WELFARE	12 600	6 700	19 300	(1 600)	17 700	5 001.53	12 698.47
MEDICAL INSURANCE AND RELATED PAYMENTS	89 000	19 500	108 500	5 500	114 000	112 138.85	1 861.15
TOTAL SECTION 1	9 466 100	(92 000)	9 374 100		9 374 100	9 157 704.78	216 395.22
SECTION 2 - OTHER EXPENSES AND PERMANENT EQUIPMENT							
TRAVEL ON OFFICIAL BUSINESS	401 200	67 000	468 200	(48 800)	419 400	408 945.47	10 454.53
COMMUNICATIONS AND FREIGHT	356 500	(12 000)	344 500	42 400	386 900	385 678.62	1 221.38
PRODUCTION COSTS - AUDIO-VISUAL	330 800	(6 800)	324 000	20 200	344 200	325 572.80	18 627.20
PRODUCTION COSTS - PUBLICATIONS	293 800	19 200	313 000	6 700	319 700	317 067.86	2 632.14
OVERHEAD AND ADMINISTRATIVE COSTS OF TELEVISION CAMPAIGNS AND SPECIAL EVENTS	182 000	(12 000)	170 000	(69 000)	101 000	73 918.59	27 081.41
GRANTS TO NATIONAL COMMITTEES	14 400		14 400		14 400	14 350.77	49.23
RENTAL, OPERATIONS AND MAINTENANCE OF PREMISES	575 800	(7 800)	568 000	(200)	567 800	556 997.61	10 802.39
OFFICE SUPPLIES AND PRINTED FORMS	74 100	(3 600)	70 500	(600)	69 900	69 721.31	178.69
RENTAL, OPERATION AND MAINTENANCE OF EQUIPMENT	61 600	(1 400)	60 200	(100)	60 100	56 913.81	3 186.19
COMPUTER SERVICES	78 600		78 600	(10 900)	67 700	67 132.89	567.11
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	2 400		2 400	(1 400)	1 000	746.14	253.86
INSURANCE	7 400		7 400	(400)	7 000	6 021.87	978.13
EXTERNAL AUDIT COSTS	58 000		58 000		58 000	58 000.00	
JOINT INSPECTION UNIT	50 000		50 000		50 000	50 000.00	
MISCELLANEOUS SUPPLIES AND SERVICES	38 600	(3 400)	35 200	11 600	46 800	43 859.29	2 940.71
HOSPITALITY	5 700		5 700	3 400	9 100	8 874.85	225.15
REIMBURSEMENT TO UNITED NATIONS AGENCIES FOR SERVICES	26 600		26 600	2 600	29 200	28 580.29	619.71
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	50 200	(1 200)	49 000	44 500	93 500	93 345.47	154.53
TOTAL SECTION 2	2 607 700	38 000	2 645 700		2 645 700	2 565 727.64	79 972.36
TOTAL	12 073 800	(54 000)	12 019 800		12 019 800	11 723 432.42	296 367.58

STATEMENT VII-3

CONSOLIDATED STATEMENT OF PROGRAMME SUPPORT AND ADMINISTRATIVE SERVICES

BUDGET COMMITMENTS, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES

FOR THE YEAR ENDED 31 DECEMBER 1976

	BUDGET ESTIMATES					OBLIGATIONS INCURRED	
	ORIGINAL \$	SUPPLEMENTARY \$	REVISED \$	APPROVED TRANSFERS \$	TOTAL \$	LIQUIDATED AND UNLIQUIDATED \$	UNENCUMBERED BALANCES \$
SECTION 1 - SALARIES, WAGES AND COMMON STAFF COSTS							
ESTABLISHED POSTS	20 499 400	(600 000)	19 899 400	(456 300)	19 443 100	17 427 416.49	2 015 683.51
CONSULTANTS	447 600		447 600	(63 600)	384 000	352 212.32	31 787.68
TEMPORARY ASSISTANCE	428 200	180 000	608 200	(36 100)	572 100	517 108.35	54 991.65
OVERTIME	130 600		130 600	12 000	142 600	123 771.22	18 828.78
FIELD OBSERVERS	52 300		52 300	5 000	57 300	45 502.39	11 797.61
TRAVEL, REMOVAL AND INSTALLATION	660 100	24 000	684 100	380 600	1 064 700	1 028 464.36	36 235.64
SEPARATION AND REPATRIATION PAYMENTS	359 200	34 000	393 200	150 800	544 000	527 205.06	16 794.94
RENTAL SUBSIDIES AND RELATED PAYMENTS	105 000	30 000	135 000	17 800	152 800	152 261.36	538.64
ASSIGNMENT ALLOWANCES	372 000	(25 000)	347 000	8 700	355 700	296 082.44	59 617.56
CONTRIBUTIONS, PENSION FUND	2 901 000	(60 000)	2 841 000	(100 300)	2 740 700	2 353 401.70	387 298.30
DEPENDENCY ALLOWANCES	872 300	31 000	903 300	23 400	926 700	768 756.42	157 943.58
COMPENSATORY PAYMENTS	23 500		23 500	52 200	75 700	63 694.78	12 005.22
TRAVEL ON HOME LEAVE	344 500		344 500	500	345 000	297 182.84	47 817.16
COST OF INTERNATIONAL VOLUNTEERS	150 000	(23 000)	127 000		127 000	83 170.61	43 879.39
STAFF TRAINING	150 000	40 000	190 000	(19 700)	170 300	177 690.58	42 609.42
STAFF WELFARE	34 500	9 000	43 500	17 600	61 100	39 423.47	21 676.53
MEDICAL INSURANCE AND RELATED PAYMENTS	258 500	60 000	318 500	7 400	325 900	294 704.45	31 695.55
TOTAL SECTION 1	27 788 700	(300 000)	27 488 700		27 488 700	24 497 498.84	2 991 201.16
SECTION 2 - OTHER EXPENSES AND PERMANENT EQUIPMENT							
TRAVEL ON OFFICIAL BUSINESS	1 353 900	163 000	1 516 900	(76 700)	1 440 200	1 361 767.58	78 432.42
COMMUNICATIONS AND FREIGHT	903 000	58 000	961 000	59 200	1 020 200	989 702.12	30 497.88
PRODUCTION COSTS - AUDIO-VISUAL	390 900		390 900	(2 100)	388 800	359 828.50	28 971.50
PRODUCTION COSTS - PUBLICATIONS	343 400	35 000	378 400	(17 500)	360 900	349 846.67	11 053.33
OVERHEAD AND ADMINISTRATIVE COSTS OF TELEVISION CAMPAIGNS AND SPECIAL EVENTS	182 000	(12 000)	170 000	(69 000)	101 000	73 918.59	27 081.41
GRANTS TO NATIONAL COMMITTEES	14 400		14 400		14 400	14 350.77	49.23
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	1 351 500	97 000	1 448 500	(11 800)	1 436 700	1 341 118.88	95 581.12
OFFICE SUPPLIES AND PRINTED FORMS	255 700	12 000	267 700	(9 600)	258 100	245 995.29	12 104.71
RENTAL OPERATION AND MAINTENANCE OF EQUIPMENT	161 600		161 600	(2 500)	159 100	144 112.90	14 987.10
COMPUTER SERVICES	112 600		112 600	(9 600)	103 000	96 211.07	6 788.93
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	204 400	15 000	219 400	(9 000)	210 400	195 907.14	14 492.86
INSURANCE	18 700		18 700	300	19 000	13 656.25	5 343.75
EXTERNAL AUDIT COSTS	77 000		77 000		77 000	77 000.00	
JOINT INSPECTION UNIT	68 000		68 000		68 000	68 000.00	
MISCELLANEOUS SUPPLIES AND SERVICES	142 400		142 400	12 900	155 300	132 131.44	23 168.56
HOSPITALITY	22 500		22 500	5 800	28 300	21 016.65	7 283.35
REIMBURSEMENT TO UNITED NATIONS AGENCIES FOR SERVICES	110 600		110 600	(2 400)	108 200	104 423.30	3 776.70
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	203 200	79 000	282 200	101 900	384 100	349 506.88	34 593.12
TRANSPORTATION EQUIPMENT	108 300	55 000	163 300	30 100	193 400	186 213.50	7 188.50
TOTAL SECTION 2	6 024 100	502 000	6 526 100		6 526 100	6 124 705.53	401 394.47
TOTAL	33 812 800	202 000	34 014 800		34 014 800	30 622 204.37 ^{a/}	3 392 595.63

a/ Income related to the budgets totalled \$5,918,976.38 of which \$1,456,313.21 from Government contributions towards local budget costs (schedule 1) and \$4,462,663.17 from other budgetary income (schedule 3).

NOTES TO FINANCIAL STATEMENTS

1. Contributions were received from 133 Governments to a total of \$92,255,005 for general and specific purposes, paid or pledged to UNICEF as follows:

\$32,481,979 in United States dollars
\$52,770,248 in other currencies of unrestricted use
\$ 6,793,228 in currencies of restricted use
\$ 209,550 in kind

2. In accordance with a budgetary change effective 1976 (E/ICEF/L.150), contributions from Governments towards local budget costs were included in total contributions from Governments (schedule 1). In 1976, these contributions amounted to \$1,456,313, to be compared with \$1,376,566 for 1975. Prior to 1976, contributions towards local budget costs were excluded from income and deducted from programme support services expenditures.

3. Outstanding Government contributions have been written-off for an amount of \$40,599.

4. The net income from greeting card and related operations totalling \$6,475,302 was in respect of the 1975 sales campaign, the accounts for which were closed at 30 April 1976. Details of income and expenditure were published separately (E/ICEF/AB/L.169).

5. Supplies packed by the UNICEF Packing and Assembly Centre in Copenhagen (UNIPAC) for a total value of \$21,522,581 were charged to assistance programmes at standard material costs plus an average charge of 20 per cent to cover operating expenses and inward freight from the manufacturers to Copenhagen (E/ICEF/AB/L.163, para. 23). These charges totalled \$2,736,062 while the actual expenses amounted to \$2,436,593 thus leaving a balance of \$299,469 carried forward for future adjustments.

6. Budgetary estimates were approved by the Executive Board at its session of May 1975 (E/ICEF/639, para. 128) and revised estimates at its session of May 1976 (E/ICEF/644, para. 152). The revised estimates amounted to \$12,019,800 for administrative services and \$21,995,000 for programme support. Expenditures were respectively \$11,723,432 and \$18,898,772. The unencumbered balances of these commitments totalling \$3,392,596 represent savings in the budgets (statement V) and were automatically cancelled at the year end (statement VII). Revenue related from the budgetary expenditures amounted to \$1,456,313 for Government contributions towards local budget costs (schedule 1) and \$4,462,663 for other such income (schedule 3), thus totalling \$5,918,976. Net budgetary costs were therefore \$15 million for programme support and \$10 million for administrative services.

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 \$431,465 as at 31 December 1976.

7. At 31 December 1976 cash in hand, in transit, and at banks in current accounts and short-term investments totalled \$109,903,573 as follows:

\$42,159,497 in United States dollars
\$56,986,555 in other currencies of unrestricted use
\$10,757,521 in currencies of restricted use

8. Following the procedure introduced in 1975, the balances of the Greeting Card Operations as at 31 December 1976 have been consolidated in statement II under Assets and Liabilities, and schedule 8 provides the relevant details. Assets include the value of equipment and inventory as well as the advances made to Greeting Card Operations for budgetary expenditures for the period 1 May to 31 December 1976 and expenditures undertaken in advance for the 1977 sales campaign. Liabilities include as deferred income the proceeds already transferred from Greeting Card Operations in respect of the 1976 sales campaign. The full amount of net proceeds for this campaign will, as in previous years, be included in UNICEF's income for 1977, after closure of the Greeting Card account at 30 April 1977.

9. During 1976 UNICEF bought housing for use by the staff in the field as authorized by the Executive Board at its session of May 1974 (E/ICEF/633, para. 195). The value shown in statement II represents the acquisition cost of one house in Jakarta, Indonesia, for which an amount of \$7,210 paid by staff members as rent during 1976 was taken for amortization.

10. Accounts payable and other unliquidated obligations amounted to \$7,116,766. At 31 December 1976 there were, in addition, outstanding contractual obligations totalling \$25,710,037 for supplies and equipment ordered against unfulfilled commitments of which the deliveries and payment had not been effected at that date.

11. 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. A transfer of \$8,737 was required for this purpose in 1976.

12. At the year end the unspent balance of commitments totalled \$276.0 million. This sum includes \$38.6 million approved in the 1976 Board session for the 1977 programme support (\$24.8 million) and administrative service costs (\$13.8 million). The balance, \$237.4 million represents approved programme commitments, of which \$87 million had already been called forward as at 31 December 1976. The remaining commitments are expected to be called forward during the years 1977 to 1980.

13. As shown in statements V and VI, the annual review of commitments has resulted in a number of adjustments and transfers as well as savings and deficits.

A breakdown of transfers from the emergency reserve is provided in statement V (footnote a). Other transfers are related to changes in source of financing in view of trust funds subsequently received. As in previous years, adjustments have been necessary to reflect the financial implications of some changes in contributions for specific purposes and funds-in-trust as well as other financial corrections, which do not affect the programme assistance.

SCHEDULES SUPPORTING THE FINANCIAL STATEMENTS

SCHEDULE 1

Contributions from Governments for the year ended 31 December 1976

<u>Governments</u>	<u>For general resources</u>	<u>For specific purposes</u>	<u>Local budget costs</u>	<u>Total</u>
	\$	\$	\$	\$
Afghanistan	28 500.00			28 500.00
Algeria	85 000.00		86 699.52	171 699.52
Argentina	115 000.00			115 000.00
Australia	1 317 350.00			1 317 350.00
Austria	274 680.61			274 680.61
Bahamas	2 961.96			2 961.96
Bahrain	7 500.00			7 500.00
Bangladesh	1 000.00			1 000.00
Barbados	4 500.00		500.00	5 000.00
Belgium	607 594.94	81 081.08		688 676.02
Belize	492.31			492.31
Bhutan	1 674.70		1 674.70	3 349.40
Bolivia	22 020.00			22 020.00
Botswana	4 576.85		2 288.43	6 865.28
Brazil	115 000.00			115 000.00
British Virgin Islands	100.00			100.00
Bulgaria	51 440.33			51 440.33
Burma	48 193.66		54 449.47	102 643.13
Burundi	3 015.00			3 015.00
Byelorussian Soviet Socialist Republic	74 013.16			74 013.16
Canada	5 050 505.05	489 341.40		5 539 846.45
Chile	172 150.00		2 990.64	175 140.64
Colombia	350 000.00		18 922.16	368 922.16
Costa Rica	30 000.00			30 000.00
Cuba	100 000.00			100 000.00
Cyprus	3 850.04			3 850.04
Czechoslovakia	64 322.47			64 322.47
Democratic Yemen	1 417.00			1 417.00
Denmark	1 784 500.37	519 066.19		2 303 566.56
Ecuador	25 010.05			25 010.05
Egypt	140 557.12		10 861.23	151 418.35
El Salvador	25 000.00			25 000.00
Ethiopia	21 903.14		28 109.02	50 012.16
Fiji	2 000.00			2 000.00
Finland	800 052.78	30 797.32		830 850.10
France	1 836 356.38			1 836 356.38
Gabon	19 753.09			19 753.09
Gambia	4 720.17			4 720.17
German Democratic Republic	109 803.92			109 803.92
Germany, Federal Republic of	3 100 775.19			3 100 775.19
Ghana	20 869.57			20 869.57
Greece	90 000.00			90 000.00
Guatemala	30 000.00		477.72	30 477.72
Guinea	41 463.41			41 463.41
Guyana	5 270.59			5 270.59
Holy See	1 000.00			1 000.00
Honduras	20 000.00			20 000.00
Hong Kong	12 486.73		6 265.26	18 751.99
Hungary	14 677.10			14 677.10
Iceland	15 692.64			15 692.64
India	1 123 595.51		202 247.19	1 325 842.70
Indonesia	200 000.00		249 703.58	449 703.58
Iran	1 000 000.00		24 243.15	1 024 243.15
Ireland	185 840.71	83 170.53		269 011.24
Israel	45 000.00			45 000.00
Italy	462 427.75			462 427.75
Ivory Coast	12 875.54		46 866.95	59 742.49
Jamaica	13 201.32			13 201.32
Japan	2 249 270.83			2 249 270.83
Jordan	15 014.98		1 387.15	16 402.13

SCHEDULE 1 (continued)

Contributions from Governments for the year ended 31 December 1976

<u>Governments</u>	<u>For general resources</u>	<u>For specific purposes</u>	<u>Local budget costs</u>	<u>Total</u>
	\$	\$	\$	\$
Kenya	16 847.17			24 146.44
Kuwait	100 000.00		7 299.27	100 000.00
Lao People's Democratic Republic	4 500.00			4 500.00
Lesotho	1 600.00		512.00	2 112.00
Liberia	20 000.00			20 000.00
Libyan Arab Republic	35 200.00		8 400.00	43 600.00
Liechtenstein	2 000.00			2 000.00
Luxembourg	14 864.86			14 864.86
Madagascar	33 528.61			33 528.61
Malawi	2 016.18			2 016.18
Malaysia	79 226.63		16 685.00	95 911.63
Maldives	2 000.00			2 000.00
Mali	13 333.33			13 333.33
Malta	4 600.00			4 600.00
Mauritania	15 166.18			15 166.18
Mauritius	4 242.42			4 242.42
Mexico	200 000.00		91 005.12	291 005.12
Monaco	3 333.33			3 333.33
Mongolia	3 000.00			3 000.00
Morocco	55 000.00		30 000.00	85 000.00
Nepal	4 257.03			4 257.03
Netherlands	3 717 472.12	6 527 446.16		10 244 918.28
New Zealand	700 000.00	151 540.00		851 540.00
Nicaragua	30 000.00			30 000.00
Nigeria	113 821.14			113 821.14
Norway	5 665 936.48	90 909.09		5 756 845.57
Oman	50 000.00			50 000.00
Pakistan	75 474.74		37 878.79	113 353.53
Panama	6 000.00			6 000.00
Paraguay	10 000.00			10 000.00
Peru	121 375.04			121 375.04
Philippines	413 732.00		29 627.89	443 359.89
Poland	316 265.06			316 265.06
Portugal	20 000.00			20 000.00
Qatar	200 000.00			200 000.00
Republic of Korea	51 416.67		28 000.00	79 416.67
Romania	12 500.00			12 500.00
Rwanda	3 000.00			3 000.00
St. Kitts-Nevis-Anguilla	660.00			660.00
St. Lucia	2 193.75			2 193.75
San Marino	2 670.00			2 670.00
Saudi Arabia	1 020 576.37			1 020 576.37
Senegal	22 222.22			22 222.22
Singapore	12 692.93		2 470.00	15 162.93
Somalia	14 732.99			14 732.99
South Africa	50 209.05			50 209.05
Spain	167 392.00			167 392.00
Sri Lanka	18 486.11		1 454.97	19 941.08
Sudan	35 000.00			35 000.00
Surinam	3 000.00			3 000.00
Swaziland	4 624.33		2 306.81	6 931.14
Sweden	15 659 955.26	1 118 568.23		16 778 523.49
Switzerland	2 190 396.01	2 247 047.08		4 437 443.09
Syrian Arab Republic	25 641.03			25 641.03
Thailand	322 050.00		101 736.98	423 786.98

SCHEDULE 1 (continued)

Contributions from Governments for the year ended 31 December 1976

<u>Governments</u>	<u>For general resources</u> \$	<u>For specific purposes</u> \$	<u>Local budget costs</u> \$	<u>Total</u> \$
Tonga	1 000.00			1 000.00
Trinidad and Tobago	10 000.00			10 000.00
Tunisia	30 952.38		13 540.05	44 493.23
Turkey	215 053.74		33 750.00	248 803.74
Uganda	35 523.11			35 523.11
Ukrainian Soviet Socialist Republic	148 026.32			148 026.32
Union of Soviet Socialist Republics	799 342.11			799 342.11
United Arab Emirates	140 000.00		271 516.44	411 516.44
United Kingdom of Great Britain and Northern Ireland	3 977 465.77			3 977 465.77
United Republic of Cameroon	28 000.00			28 000.00
United Republic of Tanzania	15 643.80		14 440.43	30 084.23
United States of America	20 000 000.00			20 000 000.00
Uruguay	5 000.00			5 000.00
Venezuela	116 000.00			116 000.00
Western Samoa	1 551.76			1 551.76
Yemen	25 274.72			25 274.72
Yugoslavia	235 702.76			235 702.76
Zambia	35 000.06		28 002.49	63 002.55
	<u>79 459 724.54</u>	<u>11 338 967.08</u>	<u>1 456 313.21</u>	<u>92 255 004.83</u>
Less - adjustments to prior year's income		(40 599.01)		(40 599.01)
	<u>79 459 724.54</u>	<u>11 298 368.07</u>	<u>1 456 313.21</u>	<u>92 214 405.82</u>

SCHEDULE 2

Contributions from non-governmental sources
for the year ended 31 December 1976

<u>Country</u>	<u>For general resources</u>	<u>For specific purposes</u>	<u>Total</u>
	\$	\$	\$
Algeria	299.28		299.28
Australia	1 763.13	526 693.65	528 456.78
Austria	7 420.00		7 420.00
Bahamas	5.00		5.00
Bangladesh	10.14	8.52	18.66
Belgium	320 920.74	143 712.69	464 633.43
Brazil	189.44		189.44
Canada		2 138 224.63	2 138 224.63
Denmark	12 163.39	18 739.35	30 902.74
Ethiopia		412.75	412.75
Finland	46 454.25	312 652.19	359 106.44
France	640 260.44	32 366.66	672 627.10
Germany, Federal Republic of	1 093 212.76	202 156.46	1 295 369.22
Guatemala	71.29		71.29
Guyana	98.04		98.04
India	1 113.38	114.39	1 227.77
Indonesia	48.20		48.20
Iran	200.00		200.00
Ireland	40 740.50		40 740.50
Italy	112 302.06		112 302.06
Japan	764 440.98	40 143.82	804 584.80
Jordan		1 524.39	1 524.39
Kenya		49.40	49.40
Kuwait	196.03		196.03
Luxembourg	135.14	7 594.94	7 730.08
Malaysia	197.35		197.35
Mexico	204.00	240.00	444.00
Nepal	1 016.06		1 016.06
Netherlands	103 585.66	310 864.10	414 449.76
New Zealand	1 733.14	162 214.73	163 947.87
Nigeria	40.65		40.65
Norway	93 135.25		93 135.25
Papua New Guinea	403.69	422.03	825.72
Peru	769.23		769.23
Romania	726.68		726.68
Spain	243 426.35	243 102.94	486 529.29
Sri Lanka	65.19		65.19
Sweden	53 149.69	200 000.00	253 149.69
Switzerland	84 048.66	12 374.49	96 423.15
Trinidad and Tobago	8.44		8.44
Turkey	6.25		6.25

SCHEDULED 2 (continued)

Contributions from non-governmental sources
for the year ended 31 December 1976

<u>Country</u>	<u>For general resources</u>	<u>For specific purposes</u>	<u>Total</u>
	\$	\$	\$
United Kingdom of Great Britain and Northern Ireland	3 790.85	149 640.04	153 430.89
United States of America	3 685 008.80	642 839.00	4 327 847.80
Upper Volta		2 457.63	2 457.63
Venezuela	4 465.42		4 465.42
Yugoslavia	853.75		853.75
Zaire	61.87		61.87
Zambia	136.82		136.82
	<u>7 318 877.99</u>	<u>5 148 548.80</u>	<u>12 467 426.79</u>
United Nations Secretariat	<u>2 323.84</u>	<u>341.00</u>	<u>2 664.84</u>
	<u>7 321 201.83</u>	<u>5 148 889.80</u>	<u>12 470 091.63</u>
The above contributions were collected under the auspices of:			
(a) <u>National Committees</u>			
Hallowe'en collections	2 053 357.00		2 053 357.00
Donations	4 200 143.24		4 200 143.24
Collections for specific purposes		4 053 766.24	4 053 766.24
Television and fund-raising campaigns	640 103.66		640 103.66
(b) <u>Other organizations</u>			
Donations	427 597.93		427 597.93
Collection for specific purposes		1 095 123.56	1 095 123.56
	<u>7 321 201.83</u>	<u>5 148 889.80</u>	<u>12 470 091.63</u>

SCHEDULE 3

Other income in 1976 with comparative figures for 1975

	1976	1975	Increase (decrease)
	\$	\$	\$
<u>Income related to the budget expenditure ^{a/}</u>			
Income from staff assessment	3 250 408.42	2 886 500.48	363 907.94
Services to Greeting Card Operation	197 000.00	191 000.00	6 000.00
Adjustments of accounts payable related to prior year's budget	408 688.27	354 216.48	54 471.79
Agency commissions and reimbursement for services	255 162.81	399 459.50	(144 296.69)
Income covering overhead of information special events	140 510.57	199 336.04	(58 825.47)
Income from sale of films, books and other information materials	57 249.23	52 053.00	5 196.23
Income from sale of surplus and obsolete administrative property	37 777.43		37 777.43
Refund of UNICEF contributions from United Nations Joint Staff Pension Fund	70 581.60	82 856.47	(12 274.87)
Miscellaneous	<u>45 284.84</u>	<u> </u>	<u>45 284.84</u>
	<u>4 462 663.17</u>	<u>4 165 421.97</u>	<u>297 241.20</u>
<u>Income related to programme operations</u>			
Shipping and insurance claims received	97 272.06	87 288.79	9 983.27
Income from sale of surplus and obsolete programme property	<u>62 451.54</u>	<u>86 418.36</u>	<u>(23 966.82)</u>
	<u>159 723.60</u>	<u>173 707.15</u>	<u>(13 983.55)</u>
<u>Income related to financial operations</u>			
Interest on current bank accounts and short-term investments	5 776 582.46	4 480 710.22	1 295 872.24
Cash discounts	116 047.64	147 359.88	(31 312.24)
Gains/losses on foreign exchange transactions	63 582.07	(60 309.53)	123 891.60
Changes in value of assets and liabilities due to adjustments in exchange rates	1 275 987.90	(467 916.72)	1 743 904.62
Miscellaneous	<u>19 945.87</u>	<u>(64 859.55)</u>	<u>84 805.42</u>
	<u>7 252 145.94</u>	<u>4 034 984.30</u>	<u>3 217 161.64</u>
	<u>11 874 532.71</u>	<u>8 374 113.42</u>	<u>3 500 419.29</u>

^{a/} Government contributions towards local budget costs, also related to budgetary expenditure, are included in Government contributions (schedule 1).

SCHEDULE 4

Short-term investments as at 31 December 1976

	\$	\$
<u>Deposits with banks</u>		
<u>Deposits at call or seven days' notice</u>		
<u>in United States dollars</u>		
Chase Manhattan Bank, New York	454 887.31	
Chase Manhattan Bank, Paris	4 968 246.41	5 423 133.72
<u>Maurice Pate Memorial Fund, in</u>		
<u>United States dollars</u>		
European-American Bank and Trust Company, New York - at call	4 176.72	
European-American Bank and Trust Company, New York - savings certificate	30 000.00	34 176.72
<u>Time deposits in United States dollars</u>		
<u>(due from January to February 1977)</u>		
Chemical Bank, New York	13 000 000.00	
Mitsui Bank Ltd., Tokyo	9 500 000.00	
Bankers Trust Company, New York	4 000 000.00	
European-American Bank and Trust Company, New York	4 000 000.00	
Citibank, New York	2 000 000.00	
Nordic American Banking Corporation, New York	2 000 000.00	34 500 000.00
TOTAL BANK DEPOSITS IN UNITED STATES DOLLARS	<u>39 957 310.44</u>	

SCHEDULE 4 (continued)

Short-term investments as at 31 December 1976

	\$	\$
<u>Brought forward</u>		39 957 310.44
<u>Deposits at call or seven days' notice</u> <u>in other currencies</u>		
Banque Worms S.A., Paris	3 796 453.94	
The Royal Bank of Canada Ltd., Ottawa	2 486 375.34	
Banque Scandinave Suisse, Geneve	2 252 124.63	
Société Générale de Banque, S.A., Bruxelles	1 512 023.81	
Bank of England, London	575 344.83	
National Provident Fund, Wellington	140 593.05	
The Standard Bank of South Africa Ltd., Capetown	115 340.25	
The Mitsui Bank Ltd., Tokyo	94 915.25	
Habib Bank Ltd., Islamabad	7 643.33	10 980 814.43
<u>Time deposits in other currencies (due</u> <u>from January to March 1977)</u>		
Dresdner Bank, Frankfurt	23 980 489.56	
Amsterdam Rotterdam Bank, Amsterdam	5 878 588.59	
Société Générale de Banque S.A., Bruxelles	5 479 369.54	
Banque Worms S.A., Paris	2 019 519.88	
Banque Scandinave Suisse, Geneve	1 229 508.20	
The Royal Bank of Canada Ltd., Ottawa	980 392.16	
The Mitsui Bank Ltd., Tokyo	2 680 000.00	
Nordic Bank Limited, London	513 513.51	
Bank of America, Frankfurt	493 506.49	
Bank of New Zealand, Wellington	463 636.36	
Banco do Brasil, Brasilia	308 590.49	
Australia and New Zealand Banking Group, Wellington	260 416.67	
Creditanstalt Bankverein, Vienna	211 764.71	
Commonwealth Trading Bank of Australia	156 250.00	
The British Bank of the Middle East, Abu Dhabi	101 265.82	<u>44 756 811.98</u>
TOTAL BANK DEPOSITS IN OTHER CURRENCIES	<u>55 737 626.41</u>	
TOTAL INVESTMENTS		<u>95 694 936.85</u>

SCHEDULE 5

CONTRIBUTIONS RECEIVABLE FROM GOVERNMENTS
AS AT 31 DECEMBER 1976

Governments	General resources and specific purposes		Local budget costs of field offices		Total contributions receivable
	For years prior to 1976	For 1976	For years prior to 1976	For 1976	
	\$	\$	\$	\$	\$
Afghanistan	500.00				500.00
Algeria	85 000.00	85 000.00			170 000.00
Argentina	85 029.13				85 029.13
Bahrain		7 500.00			7 500.00
Bangladesh		1 000.00			1 000.00
British Virgin Islands		100.00			100.00
Bulgaria		51 440.33			51 440.33
Burma		43 729.37			43 729.37
Burundi		3 015.00			3 015.00
Central African Empire	13 344.00				13 344.00
Chile	130 000.00	140 000.00			270 000.00
Colombia		350 000.00		3 064.07	353 064.07
Congo	4 250.00				4 250.00
Costa Rica		7 500.00			7 500.00
Cuba		100 000.00			100 000.00
Democratic Yemen	1 000.00	1 417.00			2 417.00
Denmark		500 536.63			500 536.63
Ethiopia				6 692.63	6 692.63
Ghana	5 200.00				5 200.00
Grenada	750.00				750.00
Guinea		41 463.41			41 463.41
Guyana		5 270.59			5 270.59
Indonesia		200 000.00		224 959.00	424 959.00
Iran	660 000.00	1 000 000.00			1 660 000.00
Iraq	122 033.90				122 033.90
Israel		45 000.00			45 000.00
Italy	462 427.75	462 427.75			924 855.50
Jamaica		13 201.32			13 201.32
Japan	316 500.00				316 500.00
Jordan		15 015.02			15 015.02
Kenya		16 847.17			16 847.17
Lao	4 000.00	4 500.00			8 500.00
Lebanon	25 925.93				25 925.93
Madagascar		11 000.00			11 000.00
Mexico				6 020.83	6 020.83
Mongolia		3 000.00			3 000.00
New Zealand		42 428.88			42 428.88
Nicaragua		30 000.00			30 000.00
Pakistan		18 181.82			18 181.82
Panama	2 000.00	6 000.00			8 000.00
Paraguay		10 000.00			10 000.00
Philippines		163 254.97			163 254.97
Saudi Arabia		500 000.00			500 000.00
Sierra Leone	44 501.65				44 501.65
Sri Lanka		18 042.58			18 042.58
Sudan		35 000.00			35 000.00
Switzerland		264 193.64			264 193.64

SCHEDULE 5 (continued)

CONTRIBUTIONS RECEIVABLE FROM GOVERNMENTS
AS AT 31 DECEMBER 1976

<u>Governments</u>	<u>General resources and specific purposes</u>		<u>Local budget costs of field offices</u>		<u>Total contributions receivable</u>
	<u>For years prior to 1976</u>	<u>For 1976</u>	<u>For years prior to 1976</u>	<u>For 1976</u>	
	\$	\$	\$	\$	\$
Thailand		322 050.00			322 050.00
Togo	12 000.00				12 000.00
Tunisia				13 250.00	13 250.00
United Arab Emirates				105 693.67	105 693.67
United Republic of Cameroon		28 000.00			28 000.00
United Republic of Tanzania		15 643.80		14 440.43	30 084.23
Yemen		20 879.12			20 879.12
	<u>1 974 462.36</u>	<u>4 582 638.40</u>		<u>374 120.63</u>	<u>6 931 221.39</u>

SCHEDULE 6

Accounts receivable, advances and deposits

1976 compared with 1975

	<u>1976</u>	<u>1975</u>	<u>Increase (decrease)</u>
	\$	\$	\$
<u>Receivables:</u>			
From the United Nations and specialized agencies for supplies and advances for other joint project assistance	715 522.34	823 196.43	(107 674.09)
From UNICEF National Committees - fund raising campaigns	8 270 668.98	8 024 211.11	246 457.87
From Governments	41 812.25	222 605.29	(180 793.04)
For shipping and insurance claims	124 835.94	84 732.69	40 103.25
Miscellaneous	1 000 473.50	895 243.09	105 230.41
<u>Advances:</u>			
To suppliers for goods purchased and freight	10 884.52	56 849.26	(45 964.74)
To projects, to be met by trust fund payments	579 423.90	270 881.74	308 542.16
<u>Deposits and prepayments for office services</u>	530 285.85	356 665.50	173 620.35
<u>Accrued interest</u>	<u>452 482.95</u>	<u>522 432.91</u>	<u>(69 949.96)</u>
	<u>11 726 390.23</u>	<u>11 256 818.02</u>	<u>469 572.21</u>

SCHEDULE 7

Stocks in warehouses and in transit

1976 compared with 1975

	31 December 1976 \$	31 December 1975 \$	Increase (decrease) \$
<u>UNICEF Packing and Assembly Centre, Copenhagen</u>			
<u>UNICEF programme supplies</u>			
In stock at standard cost	12 611 787.58	13 913 729.91	(1 301 942.33)
Packed but not shipped (at issue order value)	1 793 226.50	1 206 690.35	586 536.15
In transit (at cost)	<u>3 104 132.32</u>	<u>1 321 393.93</u>	<u>1 782 738.39</u>
	17 509 146.40	16 441 814.19	1 067 332.21
<u>Less: difference between standard and actual cost</u>	<u>2 174 123.55</u>	<u>1 532 950.98</u>	<u>(641 172.57)</u>
	15 335 022.85	14 908 863.21	426 159.64
<u>Packing materials</u>	<u>89 998.00</u>	<u>43 590.05</u>	<u>46 407.95</u>
<u>UNICEF stock</u>	<u>15 425 020.85</u>	<u>14 952 453.26</u>	<u>472 567.59</u>
<u>UNFPA stock on consignment</u>	<u>1 649 894.68</u>	<u>2 840 540.92</u>	<u>(1 190 646.24)</u>
Total stocks in UNIPAC and in transit	<u>17 074 915.53</u>	<u>17 792 994.18</u>	<u>(718 078.65)</u>
<u>Stocks in other locations</u>			
In Singapore (emergency supplies at cost)	243 989.30	1 152 891.16	(908 901.86)
With suppliers (miscellaneous goods at cost)	39 053.45	153 402.33	(114 348.88)
Awaiting shipment to projects (supplies paid)	<u>1 032 701.67</u>	<u>561 478.07</u>	<u>471 223.60</u>
Total stocks in other locations	<u>1 315 744.42</u>	<u>1 867 771.56</u>	<u>(552 027.14)</u>
Grand Total	<u>18 390 659.95</u>	<u>19 660 765.74</u>	<u>(1 270 105.79)</u>

SCHEDULE 8

Greeting card and related operations
1976 compared with 1975
equipment, inventory and advances

	1976	1975	Increase (decrease)
	\$	\$	\$
<u>Production and distribution equipment</u>			
Acquisition cost	82 882.46	28 947.02	53 935.44
Less: Depreciation	<u>16 318.35</u>	<u>3 946.72</u>	<u>12 371.63</u>
	<u>66 564.11</u>	<u>25 000.30</u>	<u>41 563.81</u>
<u>Inventory (at cost)</u>			
<u>Raw materials (paper, envelopes, boxes, etc.)</u>			
Greeting cards	1 395 204.68	1 301 224.00	93 980.68
Calendars	92 987.97	156 586.46	(63 598.49)
Promotional and educational materials	<u>58 900.99</u>	<u>58 379.77</u>	<u>521.22</u>
	<u>1 547 093.64</u>	<u>1 516 190.23</u>	<u>30 903.41</u>
<u>Products in process and finished for the current campaign</u>			
Greeting cards	3 776 233.86	3 123 656.16	652 577.70
Calendars	1 371 018.83	530 218.27	840 800.56
Educational materials	<u>115 701.66</u>	<u>62 491.34</u>	<u>53 210.32</u>
	<u>5 262 954.35</u>	<u>3 716 365.77</u>	<u>1 546 588.58</u>
<u>Products in process for the following year campaign</u>			
Greeting cards	454 370.61	306 846.46	147 524.15
Calendars	9 939.49	28 399.37	(18 459.88)
Educational materials	<u>748.58</u>	<u>748.58</u>	<u>748.58</u>
	<u>465 058.68</u>	<u>335 245.83</u>	<u>129 812.85</u>
	<u>7 275 106.67</u>	<u>5 567 801.83</u>	<u>1 707 304.84</u>
<u>Advances</u>			
Budgetary expenditure for the current campaign	4 009 151.55	3 558 741.47	450 410.08
Budgetary expenditure for the following year campaign	61 841.22	52 833.60	9 007.62
Customs duties and taxes	<u>40 099.64</u>	<u>48 849.85</u>	<u>(8 750.21)</u>
	<u>4 111 092.41</u>	<u>3 660 424.92</u>	<u>450 667.49</u>
	<u>11 452 763.19</u>	<u>9 253 227.05</u>	<u>2 199 536.14</u>

SCHEDULE 9

Accounts payable and other unliquidated obligations

1976 compared with 1975

	1976	1975	Increase (decrease)
	\$	\$	\$
<u>Payables</u>			
To the United Nations and specialized agencies mainly for staff salaries and related allowances	472 284.55	768 765.39	(296 480.84)
To Governments and other organizations	89 654.71	13 102.94	76 551.77
For supplies, equipment and freight	4 188 654.85	3 818 084.04	370 570.81
Miscellaneous	220 146.21	94 375.40	125 770.81
<u>Unliquidated obligations</u>			
Budgetary obligation outstanding	1 710 577.18	1 236 873.28	473 703.90
Greeting Card obligation outstanding	196 448.37	251 692.33	(55 243.96)
Provision made for amounts payable to staff members under the tax equalization plan	<u>239 000.00</u>	<u>218 000.00</u>	<u>21 000.00</u>
	<u>7 116 765.87</u>	<u>6 400 893.38</u>	<u>715 872.49</u>

SCHEDULE 10

TRUST FUNDS RELATED TO COMMITMENTS BY THE EXECUTIVE BOARD

SUMMARY OF 1976 TRANSACTIONS

Donors	Country of programme	Balance	Funds		Total	Expenditure	Funds	Balance
		at 1 January 1976	Received	Advanced	available		returned transferred	at 31 December 1976
		\$	\$	\$	\$	\$	\$	\$
Governments								
Bangladesh	Bangladesh	275 469.57			275 469.57	18 544.32		256 925.25
Denmark	Bangladesh	701 082.94	1 158 332.16		1 859 415.10	252 596.07		1 606 819.03
	Indo-China Peninsula	2 423 157.95	813 008.13		3 236 166.08	999 790.79		2 236 375.29
Finland	Cuba	581 845.41	324 675.32		906 520.73	375 077.17		531 443.56
	India	95 128.00			95 128.00	95 128.00		
	Nigeria	74 896.19	47 500.00		122 396.19	74 375.40		48 020.79
Germany, Federal Republic of	Bangladesh	495 773.34	250 000.00		745 773.34	173 319.69		572 453.65
	Burundi		81 825.85		81 825.85			81 825.85
	Ethiopia		245 530.08		245 530.08			245 530.08
	Guinea-Bissau	20 892.51			20 892.51	20 892.51		
	India	340 000.00			340 000.00			340 000.00
	Rwanda		285 300.00		285 300.00			285 300.00
	Somalia	254 614.83	57 000.00		311 614.83	311 614.83		
	Sudano-Sahelian Region	104 228.74			104 228.74	(8 477.34)		112 706.08
Yemen	467 246.26	200 000.00		667 246.26	279 875.01		387 371.25	
Netherlands	Republic of South Viet-Nam	40 457.31			40 457.31		40 457.31	
Norway	Bangladesh	1 098 757.08			1 098 757.08	189 356.32		909 400.76
	Nepal	67 598.97			67 598.97	41 390.50		26 208.47
	Pakistan		760 869.57		760 869.57			760 869.57
	Senegal		240 942.07		240 942.03			240 942.03
	Sudan	1 015 652.45	402 173.91		1 417 826.36	614 791.79		803 034.57
	Sudano-Sahelian Region	161 143.61			161 143.61	138 058.65		23 084.96
	United Republic of Tanzania	138 202.83	407 608.70		545 811.53	260 705.51		285 106.02
Sweden	Tunisia	252 452.48	273 348.52		525 801.00	926.21		524 874.79
United Kingdom	Bangladesh			330 033.00	330 033.00	330 033.00		
United States of America	Bangladesh	42 956.08			42 956.08	6 345.11		36 610.97
	Ethiopia	65 807.75			65 807.75	13 729.83		52 077.92
		<u>8 717 364.30</u>	<u>5 548 114.27</u>	<u>330 033.00</u>	<u>14 595 511.57</u>	<u>4 188 073.37</u>	<u>40 457.31</u>	<u>10 366 980.89</u>
United Nations agencies								
United Nations Secretary-General Appeals	Indo-China Peninsula	940 538.35			940 538.35	684 813.65		255 724.70
	Lebanon		400 000.00		400 000.00			400 000.00
United Nations Development Programme	Pakistan	248 128.35	33 696.51	2 218.48	284 043.34	284 043.34		
	United Republic of Tanzania	69 081.04			69 081.04	28 932.37		40 148.67
United Nations Disaster Relief Office	Cape Verde Islands	101 415.76			101 415.76	101 415.76		
	Guatemala		125 600.00		125 600.00	53 226.00		72 374.00
	Honduras	90 843.42			90 843.42	90 843.42		
	India	7 624.00			7 624.00			7 624.00
	Indo-China Peninsula	10 000.00			10 000.00			10 000.00
United Nations Fund for Population Activities		34 805.49	5 298 973.41		5 333 778.90	4 764 234.87		569 544.03
		<u>1 502 436.41</u>	<u>5 858 269.97</u>	<u>2 218.48</u>	<u>7 362 924.81</u>	<u>6 007 509.41</u>		<u>1 355 415.40</u>

SCHEDULE 10 (Continued)
 TRUST FUNDS RELATED TO COMMITMENTS BY THE EXECUTIVE BOARD
 SUMMARY OF 1976 TRANSACTIONS

<u>Donors</u>	<u>Country of programme</u>	<u>Balances</u>	<u>Funds</u>		<u>Total</u>	<u>Expenditure</u>	<u>Funds</u>	<u>Balances</u>
		<u>at 1 January 1976</u>	<u>Received</u>	<u>Advanced</u>	<u>available</u>		<u>returned transferred</u>	<u>at 31 December 1976</u>
		\$	\$	\$	\$	\$	\$	\$
<u>Non-governmental sources</u>								
Germany, Federal Republic of								
Brot für die Welt	Burma	124 161.97			124 161.97	124 161.97		
	Honduras		160 000.00		160 000.00			160 000.00
Evangelische Zentralstelle für Entwicklungshilfe								
	Bangladesh	728 744.94			728 744.94	687 964.33		40 780.61
	Ethiopia		76 987.45		76 987.45			76 987.45
Misereor								
	Burma		41 841.00		41 841.00	41 841.00		
	Lao		100 418.41		100 418.41			100 418.41
	Somalia		<u>38 759.69</u>		<u>38 759.69</u>	<u>38 759.69</u>		
		<u>852 906.91</u>	<u>418 006.55</u>		<u>1 270 913.46</u>	<u>892 726.99</u>		<u>378 186.47</u>
		<u>11 072 707.62</u>	<u>11 824 390.74</u>	<u>332 251.48</u>	<u>23 229 349.84</u>	<u>11 088 309.77</u>	<u>40 457.31</u>	<u>12 100 582.76</u>

SCHEDULE 11

TRUST FUNDS FOR REIMBURSABLE PROCUREMENT
SUMMARY OF 1976 TRANSACTIONS

Donors	Balance	Funds		Total funds available	Expenditure	Funds returned	Balance
	at 1 January 1976	Received	Advanced				at 31 December 1976
	\$	\$	\$	\$	\$	\$	\$
Governments							
Abu Dhabi	236 281.43			236 281.43	3 350.42		232 931.01
Afghanistan	256 090.41	181 707.28		437 797.69	149 493.84		288 303.85
Bangladesh	377 640.22	9 714.38		387 354.60	309 832.45		77 522.15
Bhutan		2 944.81		2 944.81	2 639.57		305.24
Bolivia	2 704.05			2 704.05			2 704.05
Brazil	3 372.47			3 372.47	625.93	2 946.54	
Burundi	194.23			194.23			194.23
Colombia	801.63			801.63	33.30	768.33	
Costa Rica	15 508.46	1 478.25		16 986.71	12 080.06	1 618.06	3 288.59
Dominican Republic		11 710.00		11 710.00	236.14		11 473.86
Egypt	10 927.39	51 111.68		62 039.07	59 741.95		2 297.12
Gambia			1 256.12	1 256.12	1 256.12		
Ghana	25 883.84	19 520.00		45 403.84	16 099.32	302.81	29 061.51
Guinea	1 199.30			1 199.30		1 199.30	
Haiti	555.26			555.26		555.26	
Indonesia	80 122.05	139 022.05		219 144.10	154 021.33	16 712.09	66 410.48
Iran	1 249 908.69	33 895.11		1 283 803.80	844 913.60		438 884.20
Iraq	1 184 132.91	2 326 191.11		3 510 324.02	2 041 483.83		1 468 840.19
Liberia	8 795.87	21 628.03		30 423.90	25 428.36		4 995.34
Libyan Arab Republic	4 886.40			4 886.40			4 886.40
Malaysia	10 123.13			10 123.13		10 123.13	
Mali	1 043.55			1 043.55	1 043.55		
Mauritania	113 689.65			113 689.65	98 338.79		15 290.86
Mexico	170 141.61	35 804.18		205 945.79	33 177.89		152 767.90
Nepal	64 257.03	12 851.41	3 489.94	80 598.38	80 598.38		
New Hebrides	1 229.47			1 229.47			1 229.47
Niger	75 287.71			75 287.71	2 031.14		73 256.57
Pakistan	92 282.48			92 282.48	22 862.25		69 420.23
Papua New Guinea	73 884.25			73 884.25	45 484.93		28 399.32
Paraguay	27 105.14	446.05		27 551.17	7 436.87		20 114.30
Philippines		24 822.70		24 822.70	15 195.33	11.60	9 615.77
Poland	86 134.26			86 134.26	62 195.72		23 938.54
Somalia	171 773.87	18 839.84		190 613.71	14 132.22		176 461.49
Sudan	5 390.79			5 390.79			5 390.79
United Republic of Tanzania	39 307.78	55 540.62		94 848.40	46 181.06	5 892.51	42 774.83
Thailand	49 200.70	1 927 532.17		1 976 732.87	45 786.39	6 376.12	1 924 530.16
Tunisia	88 387.97			88 387.97	63 385.65	1 910.96	23 091.36
Turkey	101 063.27	117 223.20		218 286.47	63 664.94		154 621.53
Uganda	7 654.27		102.49	7 756.76	7 756.76		
Venezuela	8 426.39			8 426.39		8 426.39	
Yugoslavia	8 264.36	19 973.09		28 237.45			28 237.45
	4 633 833.09	5 061 973.94	4 848.55	9 720 677.58	4 230 534.89	36 843.30	5 413 299.39
United Nations agencies							
International Labour Organization	1.01			1.01		1.01	
Pan American Health Organization		128 625.00	170 583.53	299 208.53	299 208.53		
United Nations Development Programme	60 642.48	142 862.84		203 505.32	151 637.48	6 238.24	45 589.60
United Nations Disaster Relief Operation	5 827.89	28 001.86		33 829.75	2 241.98	7 133.37	24 454.40
United Nations Fund for Population Activities	439 654.25	2 334 336.79		2 774 251.04	2 143 873.65		630 377.39
United Nations High Commissioner for Refugees	42 282.78		1 331.91	43 614.69	38 884.47	4 990.22	
United Nations Relief and Works Agency		87 300.00		87 300.00	22 673.91		64 626.09
Universal Postal Union		23 244.40		23 244.40	20 436.21		2 788.19
World Health Organization		254 000.00		254 000.00			254 000.00
Non-governmental sources							
Others	978 440.38	2 431 864.38	43 833.13	3 454 138.09	1 731 612.80	5 638.81	1 636 866.48
	6 200 702.08	10 492 671.21	220 837.12	16 914 230.41	8 721 143.92	80 884.95	8 112 201.54

SCHEDULE 12
OTHER TRUST-FUND ACCOUNTS
SUMMARY OF 1976 TRANSACTIONS

Donors	Balances	Funds		Total	Expenditure	Funds	Balances
	at 1 January 1976	Received	Advanced	available		returned transferred	at 31 December 1976
	\$	\$	\$	\$	\$	\$	\$
<u>Governments</u>							
Burma	26 421.48	80 493.24		106 914.72	76 256.13		30 658.59
Canada	42 186.75			42 186.75	1 275.66	35 000.00	5 911.09
Denmark	10 213.88	24 269.85		34 483.73	19 026.88		15 456.85
Germany, Federal Republic of	16 112.78	53 762.39		69 875.17	58 490.81		11 384.36
Iran	29 311.70	303 070.94		332 382.64	133 399.94		198 982.70
Indonesia	6 148.52	14 300.00		20 448.52	18 998.65		1 449.87
Netherlands			3 191.28	3 191.28	3 191.28		
Sweden	89 379.89	126 554.95		215 934.84	142 444.60		73 490.24
Turkey	127 969.80			127 969.80	6 946.96	117 223.20	3 819.64
United Arab Emirates	67 220.51	55 000.00		122 220.51	87 393.61		34 826.90
<u>United Nations agencies</u>							
United Nations Fund for Population Activities							
Stockpile	79 381.70	873 172.72		952 554.42	239 104.01		713 450.41
Others	5 802.64	95 384.54		101 187.18	98 572.68		2 614.50
	500 169.65	1 626 008.63	3 191.28	2 129 369.56	885 101.21	152 223.20	1 092 045.15

APPENDIX

STATISTICS AND OTHER DATA

This appendix comprises tables giving statistical and other data concerning UNICEF's activities, which, although not forming part of the financial statements, are provided for information purposes.

Table

A. Income and other funds

1. UNICEF income and other funds received in 1976, by donors, compared with 1975.
2. Funds received from Governments, by country, for general resources and specific purposes, funds-in-trust for specific purposes and local budget costs for the years 1976 and 1975.
3. Funds received from non-governmental sources and United Nations agencies for general resources and specific purposes for the years 1976 and 1975.
4. Administrative services and programme support budget - summary of 1976 revised budgetary commitments, obligations incurred, unencumbered balances, income related to the budget and net costs.

B. Expenditure

5. Assistance expenditure including funds-in-trust by programme in 1976 and 1975.
6. Summary of expenditure in 1976 (by region and type of programme) including funds-in-trust.

C. Commitments

7. Summary of commitment approved by the Executive Board in May 1976 by regions and types of programmes.
8. Commitments entering into effect during 1976 outside Board corresponding to special contribution and funds-in-trust received or pledged during 1976 and commitments approved by mail poll.
9. Total commitments approved in 1976 (summary by region and type of programme including funds-in-trust).

TABLE 1

UNICEF income and other funds received in 1976 by donors compared with 1975
(In thousands of US dollars)

	1976		1975		Increase over previous year	
	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage
	\$	%	\$	%	\$	%
INCOME						
<u>Government contributions</u>						
General resources	79 459.7	58.8	68 460.2	48.1	10 999.5	
Specific projects	11 298.4	8.3	26 434.8	18.5	(15 136.4)	
Local budget costs	<u>1 456.3</u>	<u>1.1</u>	<u>1 376.6</u>	<u>1.0</u>	<u>79.7</u>	
	<u>92 214.4</u>	<u>68.2</u>	<u>96 271.6</u>	<u>67.6</u>	<u>(4 057.2)</u>	(4.2)
<u>Non-governmental contributions</u>						
General resources						
Hallowe'en campaigns (net)	2 053.4	1.5	2 475.9	1.7	(422.5)	
Television campaigns (net)	640.1	0.5	1 078.0	0.8	(437.9)	
Other collections and individual donations	4 627.7	3.4	4 868.8	3.4	(241.1)	
Specific projects	<u>5 148.9</u>	<u>3.8</u>	<u>4 883.0</u>	<u>3.4</u>	<u>265.9</u>	
	<u>12 470.1</u>	<u>9.2</u>	<u>13 305.7</u>	<u>9.3</u>	<u>(835.6)</u>	(6.3)
Greeting Card Operation	<u>6 475.3</u>	<u>4.8</u>	<u>8 757.4</u>	<u>6.2</u>	<u>(2 282.1)</u>	(26.1)
Other income (net)	<u>11 874.5</u>	<u>8.8</u>	<u>8 374.1</u>	<u>5.9</u>	<u>3 500.4</u>	41.8
Income	<u>123 034.3</u>	<u>91.0</u>	<u>126 708.8</u>	<u>89.0</u>	<u>(3 674.5)</u>	(2.9)
FUNDS-IN-TRUST AVAILABLE FOR MEETING COMMITMENTS APPROVED BY THE EXECUTIVE BOARD:						
<u>Governments</u>						
Specific projects	5 878.2	4.4	7 610.0	5.4	(1 731.8)	
<u>Non-governmental</u>						
Specific projects	417.9	0.3	99.0	0.1	318.9	
<u>United Nations system</u>						
United Nations Development Programme	35.9		954.2	0.7	(918.3)	
United Nations Disaster Relief Operation	125.6	0.1	180.4	0.1	(54.8)	
United Nations relief operation in Bangladesh			148.5	0.1	(148.5)	
United Nations Fund for Population Activities	5 299.0	3.9	5 028.0	3.5	271.0	
United Nations Secretary-General's special appeals to Governments for:						
Indo-China Peninsula			1 600.0	1.1	(1 600.0)	
Lebanon	<u>400.0</u>	<u>0.3</u>			<u>400.0</u>	
Funds-in-trust	<u>12 156.6</u>	<u>9.0</u>	<u>15 620.1</u>	<u>11.0</u>	<u>(3 463.5)</u>	(22.2)
TOTAL, INCOME AND FUNDS-IN-TRUST AVAILABLE FOR MEETING COMMITMENTS APPROVED BY THE EXECUTIVE BOARD						
	<u>135 190.9</u>	<u>100.0</u>	<u>142 328.9</u>	<u>100.0</u>	<u>(7 138.0)</u>	(5.0)
<u>Other funds-in-trust</u>						
Reimbursable procurement	10 713.5		11 581.6		(868.1)	
Others	<u>1 629.2</u>		<u>3 842.5</u>		<u>(2 213.3)</u>	
	<u>12 342.7</u>		<u>15 424.1</u>		<u>(3 081.4)</u>	
TOTAL FUNDS RECEIVED	<u>147 533.6</u>		<u>157 753.0</u>		<u>(10 219.4)</u>	

TABLE 2

Funds received from Governments, by country, for general resources and specific purposes, funds-in-trust for specific purposes and local budget costs for the years 1976 and 1975

(In thousands of US dollars)

Governments	1976			1975			Increase/decrease over previous year	
	General resources and specific purposes	Funds-in-trust specific purposes	Local budget costs	General resources and specific purposes	Funds-in-trust specific purposes	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	\$	%
Afghanistan	28.5						28.5	
Algeria	85.0		86.7	85.0		36.1	50.6	
Antigua				0.3			(0.3)	
Argentina	115.0			115.0				
Australia	1 317.4			1 542.2			(224.8)	
Austria	274.7			356.6			(81.9)	
Bahamas	3.0			3.0				
Bahrain	7.5			7.5				
Bangladesh	1.0			1.0	468.8		(468.8)	
Barbados	4.5		0.5	4.5		0.6	(0.1)	
Belgium	688.7			709.0			(20.3)	
Belize	0.5			0.6			(0.1)	
Benin				4.5			(4.5)	
Bhutan	1.7		1.7	1.5		1.8	0.1	
Bolivia	22.0			8.9			13.1	
Botswana	4.6		2.3	3.8			3.1	
Brazil	115.0			100.0			15.0	
British Virgin Islands	0.1			0.1				
Brunei				8.6			(8.6)	
Bulgaria	51.4			42.7			8.7	
Burma	48.2		54.5	60.7		52.1	(10.1)	
Burundi	3.0						3.0	
Byelorussian Soviet Socialist Republic	74.0			79.8			(5.8)	
Canada	5 529.8			8 737.5			(3 197.7)	
Chile	172.1		3.0	130.0			45.1	
Colombia	350.0		18.9	352.0		11.1	5.8	
Costa Rica	30.0			30.0				
Cuba	100.0			101.5			(1.5)	
Cyprus	3.9						3.9	
Czechoslovakia	64.3			65.4			(1.1)	
Democratic Kampuchea				2.7			(2.7)	
Democratic Yemen	1.4			1.0			0.4	
Denmark	2 303.6	1 971.3		1 969.0	825.1		1 480.8	
Ecuador	25.0			25.1			(0.1)	
Egypt	140.6		10.9	178.9		10.9	(38.3)	
El Salvador	25.0			20.0			5.0	
Ethiopia	21.9		28.1	21.9		35.5	(7.4)	
Fiji	2.0			2.0				
Finland	830.8	372.2		1 064.6	761.0		(622.6)	
France	1 836.4			2 677.7			(841.3)	
Gabon	19.8			35.5			(15.7)	
Gambia	4.7			4.6		1.2	(1.1)	
German Democratic Republic	109.8			114.3			(4.5)	
Germany, Federal Republic of	3 100.8	1 119.7		3 570.5	980.0		(330.0)	
Ghana	20.9			40.0			(19.1)	
Greece	90.0			90.0				
Guatemala	30.0		0.5	15.0		0.7	14.8	
Guinea	41.5			73.3	a/		(31.8)	
Guyana	5.3			5.4			(0.1)	

TABLE 2 (continued)

Funds received from Governments, by country, for general resources and specific purposes, funds-in-trust for specific purposes and local budget costs for the years 1976 and 1975

(In thousands of US dollars)

Governments	1976			1975			Increase/decrease over previous year	
	General resources and specific purposes	Funds-in-trust specific purposes	Local budget costs	General resources and specific purposes	Funds-in-trust specific purposes	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	\$	%
Holy See	1.0			1.0				
Honduras	20.0			20.0				
Hong Kong	12.5		6.3	12.7		3.7	2.4	
Hungary	14.7			12.0			2.7	
Iceland	15.7			14.5			1.2	
India	1 123.6		202.2	1 250.0		283.1	(207.3)	
Indonesia	200.0		249.7	150.0		191.5	108.2	
Iran	1 000.0		24.2	1 000.0		24.7	(0.5)	
Iraq				122.0			(122.0)	
Ireland	269.0			192.9			76.1	
Israel	45.0			45.0				
Italy	462.4			589.1			(126.7)	
Ivory Coast	12.9		46.9	12.0		51.4	(3.6)	
Jamaica	13.2			13.2				
Japan	2 249.3			3 330.4			(1 081.1)	
Jordan	15.0		1.4	13.0		2.2	1.2	
Kenya	16.8		7.3	26.9		15.8	(18.6)	
Kuwait	100.0			10.0			90.0	
Lao People's Democratic Republic	4.5			4.0			0.5	
Lebanon				29.8			(29.8)	
Lesotho	1.6		0.5	1.4			0.7	
Liberia	20.0			20.0				
Libyan Arab Republic	35.2		8.4				43.6	
Liechtenstein	2.0			2.0				
Luxembourg	14.9			14.1			0.8	
Madagascar	33.5	a/					33.5	
Malawi	2.0			2.0				
Malaysia	79.2		16.7	90.1		16.7	(10.9)	
Maldives	2.0			1.0			1.0	
Mali	13.3			26.8			(13.5)	
Malta	4.6			10.5			(5.9)	
Mauritania	15.2			16.4		8.5	(9.7)	
Mauritius	4.2			4.0			0.2	
Mexico	200.0		91.0	120.0		92.9	78.1	
Monaco	3.3			3.3				
Mongolia	3.0			5.2	a/		(2.2)	
Montserrat				0.2			(0.2)	
Morocco	55.0		30.0	55.0		30.0		
Nepal	4.3			3.2		3.5	(2.4)	
Netherlands	10 244.9			14 011.2			(3 766.3)	
New Zealand	851.4			739.2			112.2	
Nicaragua	30.0			30.0				
Nigeria	113.8			113.8				
Norway	5 756.8	1 811.6		3 975.3	1 372.5		2 220.6	
Oman	50.0			55.0			(5.0)	
Pakistan	75.5		37.9	75.3		65.7	(27.6)	
Panama	6.0			22.0			(16.0)	
Paraguay	10.0						10.0	

TABLE 2 (continued)

Funds received from Governments, by country, for general resources and specific purposes, funds-in-trust for specific purposes and local budget costs for the years 1976 and 1975

(In thousands of US dollars)

Governments	1976			1975			Increase/decrease over previous year	
	General resources and specific purposes	Funds-in-trust specific purposes	Local budget costs	General resources and specific purposes	Funds-in-trust specific purposes	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	\$	%
Peru	121.4			120.0			1.4	
Philippines	413.7		29.6	413.7		45.4	(15.8)	
Poland	316.3			316.3				
Portugal	20.0						20.0	
Qatar	200.0			200.0				
Republic of Korea	51.4		28.0	28.0		28.0	23.4	
Romania	12.5			11.7			0.8	
Rwanda	3.0			3.0				
St. Kitts-Nevis-Anguilla	0.7			0.8			(0.1)	
St. Lucia	2.2			2.9			(0.7)	
San Marino	2.7			3.0			(0.3)	
Saudi Arabia	1 020.6			487.0		20.6	513.0	
Senegal	22.2			25.6		5.6	(9.0)	
Sierra Leone				28.0			(28.0)	
Singapore	12.7		2.5	13.8		2.5	(1.1)	
Somalia	14.7			10.2			4.5	
South Africa	50.2			50.2				
Spain	167.4			168.2			(0.8)	
Sri Lanka	18.5		1.5	17.7		11.8	(9.5)	
Sudan	35.0			30.0		25.1	(20.1)	
Surinam	3.0						3.0	
Swaziland	4.6		2.3	2.8			4.1	
Sweden	16 778.5	273.4		15 134.3	102.6		1 815.0	
Switzerland	4 437.4			3 012.5			1 424.9	
Syrian Arab Republic	25.6			27.4			(1.8)	
Thailand	322.1		101.7	357.3		94.8	(28.3)	
Togo				13.6			(13.6)	
Tonga	1.0			1.0				
Trinidad and Tobago	10.0			15.0			(5.0)	
Tunisia	31.0		13.5	33.8		15.6	(4.9)	
Turkey	215.1		33.7	240.7		42.4	(34.3)	
Uganda	35.5 ^{a/}						35.5	
Ukranian Soviet Socialist Republic	148.0			159.6			(11.6)	
Union of Soviet Socialist Republics	799.3			861.7			(62.4)	
United Arab Emirates	140.0		271.5	100.0		101.3	210.2	
United Kingdom of Great Britain and Northern Ireland	3 977.5	330.0		6 815.6			(2 508.1)	
United Republic of Cameroon	28.0			64.5 ^{a/}			(36.5)	
United Republic of Tanzania	15.6		14.4	12.5		15.8	1.7	
United States of America	20 000.0			17 000.0	3 100.0		(100.0)	
Uruguay	5.0						5.0	
Venezuela	116.0			167.0 ^{a/}			(51.0)	

TABLE 2 (continued)

Funds received from Governments, by country, for general resources and
specific purposes, funds-in-trust for specific purposes and local
budget costs for the years 1976 and 1975

(In thousands of US dollars)

Governments	1976			1975			Increase/decrease over previous year	
	General resources and specific purposes	Funds-in- trust specific purposes	Local budget costs	General resources and specific purposes	Funds-in- trust specific purposes	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	\$	%
Western Samoa	1.6			2.0			(0.4)	
Yemen	25.3			11.3 ^{a/}			14.0	
Yugoslavia	235.7			232.4			3.3	
Zambia	35.0		28.0	35.0		28.0		
	90 798.7	5 878.2	1 456.3	94 938.8	7 610.0	1 376.6	(5 792.2)	(5.6)
Adjustment to prior years' income	(40.6)			(43.8)			3.2	
	90 758.1	5 878.2	1 456.3	94 895.0	7 610.0	1 376.6	(5 789.0)	(5.6)

^{a/} Includes contributions for prior years.

TABLE 3

Funds received from non-governmental sources, and United Nations agencies for general resources and specific purposes for the years 1976 and 1975

(In US dollar equivalents)

	1976		1975		Increase/decrease over previous year	
	General resources and contributions for specific purposes	Funds-in-trust specific purposes	General resources and contributions for specific purposes	Funds-in-trust specific purposes	Amount	Percentage
	\$	\$	\$	\$	\$	%
<u>United Nations Agencies</u>						
United Nations Development Programme		35 915		954 215	(918 300)	
United Nations Fund for Population Activities		5 298 973		5 027 947	271 026	
United Nations Relief Operation in Bangladesh				148 513	(148 513)	
United Nations Disaster Relief Office		125 600		180 394	(54 794)	
United Nations Secretary-General's special appeals to Governments		400 000		1 600 000	(1 200 000)	
<u>Countries</u>						
Algeria	299		139		160	
Australia	528 457		540 123		(11 666)	
Austria	7 420		1 506		5 914	
Bahamas	5				5	
Bangladesh	19		51		(32)	
Belgium	464 633		847 856		(383 223)	
Bolivia			93		(93)	
Brazil	189		70		119	
Canada	2 138 225		1 051 649		1 086 576	
Chile			4		(4)	
Colombia			1		(1)	
Denmark	30 903		27 079		3 824	
Ethiopia	413				413	
Finland	359 106		43 088		316 018	
France	672 627		836 753		(164 126)	
Germany, Federal Republic of	1 295 369	418 007	1 881 649	98 999	(267 272)	
Guatemala	71		46		25	
Guyana	98				98	
India	1 228		1 651		(423)	
Indonesia	48		63		(15)	
Iran	200		1 450		(1 250)	
Ireland	40 741		25 297		15 444	
Italy	112 302		128 589		(16 287)	
Japan	804 585		384 009		420 576	
Jordan	1 524		10		1 514	
Kenya	49		120		(71)	
Kuwait	196		428		(232)	
Lao People's Democratic Republic			119		(119)	
Lebanon			878		(878)	
Luxembourg	7 730		5 906		1 824	

TABLE 3 (continued)

Funds received from non-governmental sources, and United Nations agencies for general resources and specific purposes for the years 1976 and 1975

(In US dollar equivalents)

	1976		1975		Increase/decrease over previous year	
	General resources and contributions for specific purposes	Funds-in-trust specific purposes	General resources and contributions for specific purposes	Funds-in-trust specific purposes	Amount	Percentage
	\$	\$	\$	\$	\$	%
<u>Countries</u>						
Malaysia	197				197	
Mexico	444		36		408	
Morocco			487		(487)	
Nepal	1 016		15		1 001	
Netherlands	414 450		249 491		164 959	
New Zealand	163 948		15 441		148 507	
Nigeria	41		62		(21)	
Norway	93 135		94 016		(881)	
Panama			55		(55)	
Papua New Guinea	826		920		(94)	
Peru	769		231		538	
Philippines			2 555		(2 555)	
Portugal			813		(813)	
Republic of Korea			70		(70)	
Romania	727		2 603		(1 876)	
Saudi Arabia			10		(10)	
Senegal			100		(100)	
Spain	486 529		719 443		(232 914)	
Sri Lanka	65				65	
Sweden	253 150		359 383		(106 233)	
Switzerland	96 423		167 624		(71 201)	
Thailand			758		(758)	
Trinidad and Tobago	9				9	
Turkey	6		9		(3)	
United Kingdom of Great Britain and Northern Ireland	153 431		265 215		(111 784)	
United States of America	4 327 848		5 622 863		(1 295 015)	
Upper Volta	2 458				2 458	
Venezuela	4 465				4 465	
Yugoslavia	854		66		788	
Zaire	62				62	
Zambia	137				137	
United Nations Secretariat	2 665		24 759		(22 094)	
	<u>12 470 092</u>	<u>6 278 495</u>	<u>13 305 652</u>	<u>8 010 068</u>	<u>(2 567 133)</u>	<u>(12.0)</u>

TABLE 4

ADMINISTRATIVE SERVICES AND PROGRAMME SUPPORT BUDGET

Summary of 1976 revised budgetary commitments, obligations incurred, unencumbered balances, income related to the budget and net costs

	Revised budget estimates \$	Obligations incurred			Percentage of obligations incurred to budgetary estimates %	Unencumbered balances of estimates \$
		Administrative services \$	Programme support \$	Total \$		
International staff costs	16 490 600	5 516 837.78	8 791 005.30	14 307 843.08	86.7	2 182 756.92
Local costs:						
New York Headquarters ^{1/}	6 460 500	4 740 781.82	1 265 891.80	6 006 673.62	92.9	453 826.38
Field Offices						
East Africa	927 200		840 868.49	840 868.49	90.7	86 331.51
Ghana and Nigeria	421 300		372 205.63	372 205.63	88.3	49 094.37
West and Central Africa	1 025 900		920 732.11	920 732.11	89.7	105 167.89
East Asia and Pakistan	1 915 500		1 784 221.42	1 784 221.42	93.1	131 278.58
South Central Asia	1 245 000		1 194 263.20	1 194 263.20	95.9	50 736.80
Eastern Mediterranean	1 627 400		1 496 586.93	1 496 586.93	91.9	130 813.07
Europe and North Africa	2 688 300	1 465 812.82	1 060 726.51	2 526 539.36	93.9	161 760.64
The Americas	1 213 100		1 172 270.53	1 172 270.53	96.6	40 829.47
Total (gross)	34 014 800	11 723 432.42	18 898 771.95	30 622 204.37	90.0	3 392 595.63
Less:						
<u>Income from staff assess- ment</u>		1 030 680.44	2 219 727.96	3 250 408.42		
<u>Other Income:</u>						
Services to Greeting Card Operation		197 000.00		197 000.00		
Adjustments of accounts payable related to prior year's budget		134 868.27	273 820.00	408 688.27		
Agency commissions and reimbursement for services		84 202.81	170 960.00	255 162.81		
Income covering over- head of information special events		140 510.57		140 510.57		
Income from sale of films, books, and other information materials		57 249.23		57 249.23		
Income from sale of sur- plus and obsolete administrative property		12 467.43	25 310.00	37 777.43		
Refund of UNICEF contri- butions from the United Nations Joint Staff Pension Fund		23 291.60	47 290.00	70 581.60		
Miscellaneous		14 944.84	30 340.00	45 284.84		
<u>Contributions from assisted Governments towards local budget costs</u>			1 456 313.21	1 456 313.21		
Total income related to budget		<u>1 695 215.19</u>	<u>4 223 761.19</u>	<u>5 918 976.38</u>		
Total net budget costs		<u>10 028 217.23</u>	<u>14 675 010.76</u>	<u>24 703 227.99</u>		

^{1/} Including Sydney and Tokyo

TABLE 5

Assistance expenditure including funds-in-trust by programme in 1976 and 1975

(In thousands of US dollars)

	1976		1975		Increase over previous year	
	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage
	\$	%	\$	%	\$	%
Child health						
Basic child health	30 035	36.5	30 243	31.7	(208)	(0.7)
Water supply	<u>13 502</u>	<u>16.4</u>	<u>13 521</u>	<u>14.2</u>	<u>(19)</u>	<u>(0.1)</u>
Total child health	43 537	52.9	43 764	45.9	(227)	(0.5)
Child nutrition						
Child feeding	3 918	4.8	9 275	9.7	(5 357)	(57.8)
Weaning food production	427	0.5	1 569	1.7	(1 142)	(72.8)
Other nutrition	<u>4 689</u>	<u>5.7</u>	<u>4 283</u>	<u>4.5</u>	<u>406</u>	<u>9.5</u>
Total child nutrition	9 034	11.0	15 127	15.9	(6 093)	(40.3)
Social welfare services for children	4 912	6.0	3 738	3.9	1 174	31.4
Education						
Formal education	14 118	17.1	22 282	23.4	(8 164)	(36.6)
Non-formal education	2 331	2.8	1 660	1.7	671	40.4
Vocational preparation	<u>891</u>	<u>1.1</u>	<u>1 415</u>	<u>1.5</u>	<u>(524)</u>	<u>(37.0)</u>
Total education	17 340	21.0	25 357	26.6	(8 017)	(31.6)
Country planning and project preparation	5 502	6.7	3 381	3.6	2 121	62.7
Emergency relief	1 044	1.3	956	1.0	88	9.2
General	<u>932</u>	<u>1.1</u>	<u>2 989</u>	<u>3.1</u>	<u>(2 057)</u>	<u>(68.8)</u>
Sub-total programme aid	82 301	100.0	95 312	100.0	(13 011)	(13.6)
Programme support services	18 899		15 595		3 304	21.1
TOTAL ASSISTANCE FROM FUNDS AVAILABLE FOR MEETING COMMITMENTS APPROVED BY THE EXECUTIVE BOARD FINANCED BY:						
UNICEF Income	90 112					
Funds-in-trust	<u>11 088</u>					
	<u>101 200</u>	<u>100.0</u>	<u>110 907</u>	<u>100.0</u>	<u>(9 707)</u>	<u>(8.8)</u>

TABLE 6

Summary of expenditure in 1976 (by region and
type of programme) including funds-in-trust

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Mediter- anean	The Americas	Europe and Inter- regional	Total	Per Cent
Child health	12 718	17 941	6 305	3 534	2 804	235	43 537	52.9
Child nutrition	2 043	2 389	2 946	198	1 362	96	9 034	11.0
Family and child welfare	1 073	997	554	1 161	1 127	-	4 912	6.0
Education (formal, non- formal and pre- vocational)	6 229	6 474	1 946	1 160	1 512	19	17 340	21.1
Country planning and project preparation	958	1 490	240	367	985	1 462	5 502	6.7
Emergency aid	49	287	252	364	72	20	1 044	1.2
General ^{a/}	<u>26</u>	<u>203</u>	<u>221</u>	<u>14</u>	<u>36</u>	<u>432</u>	<u>932</u>	<u>1.1</u>
Sub-total programme aid	23 096	29 781	12 464	6 798	7 898	2 264	82 301	100.0
Programme support services	<u>4 647</u>	<u>3 630</u>	<u>2 343</u>	<u>2 526</u>	<u>2 045</u>	<u>3 708</u>	<u>18 899</u>	
Total assistance	27 743	33 411	14 807	9 324	9 943	5 972	101 200	
Administrative services							<u>11 723</u>	
TOTAL COMMITMENTS TO BE FINANCED BY:								
UNICEF income	101 835							
Funds-in-trust	<u>11 088</u>							
	<u>112 923</u>						<u>112 923</u>	

^{a/} This aid cannot be broken down into the above categories. In 1976 it included \$432,100 for the International Children's Centre.

Table 7

Summary of commitment approved by the Executive Board in
May 1976 by regions and types of programmes

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Mediterranean	The Americas	Inter- regional	Total	Per Cent
Child health	10 324	10 352	140	615	1 500	143	23 074	48.1
Child nutrition	1 692	2 215	-	410	523	310	5 150	10.8
Social welfare services for children	1 809	1 039	-	390	319	-	3 557	7.4
Education (formal and non-formal)	4 915	3 177	60	803	1 166	-	10 121	21.1
Country planning and project development	77	449	-	10	410	1 600	2 546	5.3
Emergency reserve	-	-	-	-	-	1 000	1 000	2.1
General ^{a/}	<u>794</u>	<u>118</u>	<u>-</u>	<u>72</u>	<u>252</u>	<u>1 250</u>	<u>2 486</u>	<u>5.2</u>
Subtotal programme aid	19 611	17 350	200	2 300	4 170	4 303	47 934	100.0
Adjustments in earlier commitments	2 190	419	130	824	492	32	4 087	
Programme support services (gross)	<u>5 909</u>	<u>4 681</u>	<u>3 110</u>	<u>3 340</u>	<u>2 778</u>	<u>5 190</u>	<u>25 008</u>	^{b/}
Total assistance	27 710	22 450	3 440	6 464	7 440	9 525	77 029	
Administrative services (gross)							<u>13 766</u>	^{c/}
GRAND TOTAL COMMITMENTS							<u>90 795</u>	

^{a/} This amount cannot be broken down into the above categories. It comprises \$1,250,000 for the International Children's Centre and \$1,236,000 for project personnel.

^{b/} Comprises \$24,751,900 for 1977 and \$256,000 supplementary budget for 1976.

^{c/} Comprises \$13,819,700 for 1977 and \$54,000 reduction in the 1976 budget.

Table 8

Commitments entering into effect during 1976 outside Board corresponding to special contributions and funds-in-trust received or pledged during 1976 and commitments approved by mail poll

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Mediterranean	The Americas	Inter- regional	Total
Child health	8 740	10 072	661	2 850	32	350	22 705
Child nutrition	2 412	560	301	323	670	-	4 266
Social welfare services for children	346	11	150	1 473	310	-	2 290
Education (formal and non-formal)	3 084	761	800	1 225	653	-	6 523
Country planning and project development	<u>178</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>207</u>	<u>-</u>	<u>385</u>
Total commitments entering into effect during 1976 outside Board session	14 760	11 404	1 912	5 871	1 872	350	36 169 ^{a/}
TOTAL COMMITMENTS ENTERING INTO EFFECT DURING 1976 BOARD SESSION TO BE FINANCED BY:							
UNICEF Income	27 128						
Funds-in-trust	<u>9 041</u>						
	<u>36 169</u>						

^{a/} Including commitments of \$10 million approved by mail poll.

TABLE 9

Total commitments approved in 1976 (summary by region and type of programme) including funds-in-trust

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Mediterranean	The Americas	Inter- regional	Total	Per Cent
Child health	19 064	20 424	801	3 465	1 532	493	45 779	54.4
Child nutrition	4 104	2 775	301	733	1 193	310	9 416	11.2
Social welfare services for children	2 155	1 050	150	1 863	629	-	5 847	7.0
Education (formal and non-formal)	7 999	3 938	860	2 028	1 819	-	16 644	19.8
Country planning and project development	255	449	-	10	617	1 600	2 931	3.5
Emergency reserve	-	-	-	-	-	1 000	1 000	1.2
General ^{a/}	<u>794</u>	<u>118</u>	<u>-</u>	<u>72</u>	<u>252</u>	<u>1 250</u>	<u>2 486</u>	<u>2.9</u>
Sub-total programme aid	34 371	28 754	2 112	8 171	6 042	4 653	84 103	100.0
Adjustments in earlier commitments	2 190	419	130	324	492	32	4 087	
Programme support	<u>5 909</u>	<u>4 681</u>	<u>3 110</u>	<u>3 340</u>	<u>2 778</u>	<u>5 190</u>	<u>25 008</u> ^{b/}	
Total assistance	42 470	33 854	5 352	12 335	9 312	9 875	113 198	
Administrative services							<u>13 766</u> ^{c/}	
GRAND TOTAL COMMITMENTS							<u>126 964</u>	

^{a/} This amount cannot be broken down into the above categories. It comprises \$1,250,000 for International Children's Centre and \$1,236,000 for project personnel.

^{b/} Comprises \$24,751,700 for 1977 and \$256,000 supplementary budget for 1976.

^{c/} Comprises \$13,819,700 for 1977 and \$54,000 reduction for 1976 budget.

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

Date 22 Jan 1979 (12)

(3)

79.CF.0041

R/ICRF/AB/L.171



(16a)

FINANCIAL REPORT AND STATEMENTS FOR 1976

Blank $\frac{0}{10}$ (10)

A (17a)

ENGLISH

UNICRF

(6)(7)(8) →

"NR"

10 March 1977

"NR"

50 p.

(9)

(11)

B-1	B-2	B-3	B-4	B-5	B-6	B-7	B-8	B-9	B-10	B-11	B-12
CLEAR	1/1 79.CF. 0041 <input checked="" type="checkbox"/>	CLEAR	1	2	3	4	5	6	7	8	9
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

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

C

D

E

F

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

(19a)

ENVELOPE COLOUR: White Blue - Yellow - Pink - Green - Grey

TRAILERS

YES ()
NO ()

(14)

Blank