



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

Page 115  
Date 2003-Oct-26  
Time 6:39:54 PM  
Login ask



CF/RAD/USAA/DB01/2003-01472

Document Register Number [auto] **CF/RAD/USAA/DB01/2003-01472**

ExRef: Document Series / Year / Number **E/ICEF/1978/AB/L.186 (PDF-Eng)**

Doc Item Record Title

**Financial Report and Statements for the Year Ended 31 December 1977. 52 pp**

Date Created / On Doc  
1978-Mar-10

Date Registered  
2003-Oct-26

Date Closed / Superseeded

Primary Contact  
Owner Location  
Home Location  
Current Location

Office of the Secretary, Executive Bo = 3024  
Office of the Secretary, Executive Bo = 3024  
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 = 52 p + ? b

Container File Folder Record  
Container Record (Title)

Nu1: Number of pages  
52

Nu2: Doc Year  
1978

Nu3: Doc Number  
186

Full GCG File Plan Code  
Record GCG File Plan

Da1: Date Published

Da2: Date Received

Da3: Date Distributed

Priority

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

Electronic Details

No Document

DOS File Name

Alt Bar code = RAMP-TRIM Record Number

**CF/RAD/USAA/DB01/2003-01472**

Notes

Print Name of Person Submit Images

Signature of Person Submit

Number of images  
without cover

R. Tooker

R. Tooker

54

2-seeded

Cover Sheet Back

Blank



**UNITED NATIONS  
ECONOMIC  
AND  
SOCIAL COUNCIL**



Distr.  
LIMITED

E/ICEF/AB/L.186  
10 March 1978

ORIGINAL: ENGLISH

UNITED NATIONS CHILDREN'S FUND  
Committee on Administration and Finance  
1978 session

FINANCIAL REPORT AND STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1977

Contents

	<u>Page</u>
I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1977. . . . .	1
II. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1977. . . . .	4
I. Comparative statement of income and expenditure for the year ended 31 December 1977 . . . . .	4
II. Comparative statement of assets, liabilities and the financial position as at 31 December 1977 . . . . .	5
III. Funds-in-trust as at 31 December 1977 . . . . .	6
IV. Commitments in 1977 - summary of statement V . . . . .	7
V. Project assistance - Statement of commitments, expenditures and unspent balances of commitments to be financed from general resources, supplementary funds and funds-in-trust from the United Nations system for the year ended 31 December 1977. . . . .	8
VI. Consolidated statement of programme support and administrative services Budget commitments, obligations incurred and unencumbered balances for the period ended 31 December 1977. . . . .	11
NOTES TO FINANCIAL STATEMENTS . . . . .	14

78-04672

/...

(54p.)

Contents (continued)

	<u>Page</u>
SCHEDULES SUPPORTING THE FINANCIAL STATEMENTS. . . . .	17
1. Contributions from Governments for the year ended 31 December 1977 . . . . .	17
2. Contributions from non-governmental sources for the year ended 31 December 1977 . . . . .	20
3. Other income in 1977 with comparative figures for 1976 . . . . .	22
4. Short-term investments as at 31 December 1977 . . . . .	23
5. Contributions receivable from Governments as at 31 December 1977 . . . . .	25
6. Accounts receivable, advances and deposits 1977 compared with 1976. . . . .	26
7. Stocks in warehouses and in transit 1977 compared with 1976 . . . . .	27
8. Greeting card and related operations 1977 compared with 1976 - equipment, inventory and advances . . . . .	28
9. Accounts payable and other unliquidated obligations 1977 compared with 1976. . . . .	29
10. Trust funds related to commitments by the Executive Board - summary of 1977 transactions . . . . .	30
11. Trust funds for reimbursable procurement - summary of 1977 transactions . . . . .	32
12. Other trust fund accounts - summary of 1977 transactions . . . . .	34
13. International Year of the Child - operational costs I. Budget commitments, obligations incurred and unencum- bered balances for the period ended 31 December 1977 II. Contributions to International Year of the Child operational costs as at 31 December 1977 . . . . .	35
APPENDIX	
STATISTICS AND OTHER DATA. . . . .	37

## I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1977

### Summary

1. For most purposes, the significant flow of funds comprises all those used for meeting commitments approved by the Executive Board. The inflow, for convenience called "revenue", consists of income and funds-in-trust received for commitments approved by the Board. Revenue amounted to \$164 million in 1977. This was \$29 million or 21.5 per cent higher than in 1976.
2. Expenditure in fulfilment of commitments approved by the Board was \$142 million in 1977, \$29 million or 25.4 per cent higher than in 1976 (statement IV). In addition, contributions in kind not reflected in the accounts of UNICEF were delivered to projects during 1977 to the value of \$33 million (E/ICEF/654, chapter III).
3. New commitments entered into effect for assistance to projects, programme support and administrative services in the amount of \$170 million, or \$46 million more than in 1976. Most projects are long-term, and commitments extend over several years. At the end of 1977, commitments in the amount of \$304 million were planned to be fulfilled during the period 1978-81.

### Income and funds-in-trust

4. UNICEF income amounted to \$146 million in 1977 (statement I). Contributions from Governments were \$104 million, of which \$90 million were contributed to general resources, \$2 million towards programme support budget costs of local UNICEF offices, and \$12 million were supplementary funds contributed for specific purposes (projects) (schedule I). Contributions from non-governmental sources were \$13 million, of which \$7 million were for general resources and \$6 million for specific purposes. \$12 million of the total was collected under the auspices of UNICEF National Committees (schedule 2). Income taken into the 1977 accounts from the sale of greeting cards in the 1976 season (1st May 1976 - 30 April 1977) was \$11 million compared with \$6.5 million in 1976. "Other income" from miscellaneous sources was \$18 million, including \$5 million due to the higher book value of holdings of other currencies expressed in United States dollars (schedule 3). Income from greeting cards and miscellaneous sources went wholly to general resources.
5. In addition to income, funds-in-trust were received for commitments approved by the Board in the amount of \$18 million (statement III). Approximately \$13 million came from Governments and \$5 million from organizations in the United Nations system (schedule 10). Funds-in-trust are of course received for specific purposes.
6. Revenue comprising income and funds-in-trust available for meeting commitments approved by the Board, thus totalled \$164 million, (\$127 million was for general resources and \$37 million for specific purposes). This was 21.5 per cent higher than the \$135 million revenue of 1976 (\$106 million for general resources and \$29 million for specific purposes).

7. Other funds-in-trust, amounting to \$18 million, were received for reimbursable procurement of supplies and services for projects benefiting children, on behalf of Governments and organizations, in the U.N. system and non-governmental organizations; for cost of sponsored staff provided to UNICEF; and for operational costs of the International Year of the Child (statement III and table 1). The latter is a new and temporary item arising from General Assembly resolution A/31/169 which placed the operations of the secretariat of the International Year of the Child under the administration of UNICEF, and appealed for special contributions for the cost.\* These funds-in-trust are not available for meeting commitments approved by the Board, and do not form part of UNICEF's revenue.

#### Expenditures of income and funds-in-trust

8. Expenditures in fulfilment of commitments approved by the Executive Board are made from income and from funds-in-trust received for specific purposes. In 1977, expenditures financed from income amounted to \$125 million. Of this total, assistance expenditures were \$111 million, comprising \$67 million for supplies and equipment; \$22 million for non-supply assistance, such as training grants, project personnel and local costs and \$22 million budget costs (gross) for programme support. The remaining expenditures were for administrative costs in the amount of \$14 million (gross), (statement I). The net costs of these budgets were \$8 million less. After deduction of income from staff assessment, commissions on reimbursable procurement, and contributions towards local budget costs from governments of countries having assisted projects, etc. the net cost of programme support was \$17 million and for administrative services \$11 million (table 4).

9. In addition to the above expenditures met from income, UNICEF spent \$17 million from funds-in-trust for commitments approved by the Executive Board for co-operation in country projects. Thus the total expenditure from income and funds-in-trust against Board commitments was \$142 million (statements III and IV). This was \$29 million or 25.4 per cent higher than in 1976.

10. In addition, during 1977 contributions in kind (mainly children's foods), valued by donors at \$33 million, were delivered to projects through UNICEF. These deliveries, amounting to \$4 million more than in 1976, are not reflected in the financial accounts of UNICEF, though handled through the administrative and programme support costs of the organization (E/ICEF/654, Chapter III).

11. The assistance of UNICEF went to projects in 113 countries. Most of the projects included components 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.

12. For reimbursable procurement and other trust-fund activities not related to Board commitments, there was an expenditure of \$13.5 million (statement III). The operational costs for the International Year of the Child totalled \$0.5 million. This expenditure was in addition to the \$142 million spent in fulfilment of commitments approved by the Board (paragraph 8).

---

\*This trust fund is distinct from UNICEF's contribution of \$3 million for helping developing countries to review the situation of their children and prepare plans for strengthening policies and services benefiting them which is shown in Statement V.

Commitments, assets and liabilities

13. Assets, liabilities and commitments for assistance and budgetary expenditures as at the end of 1977 are shown in statement II. According to procedures established by the Executive Board, commitments for assistance to projects 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.

14. Statement IV shows that at the beginning of 1977, there was a balance of unspent commitments carried forward from previous years totalling \$276 million. At the 1977 Board session, new commitments were approved for a total amount of \$129 million. In addition, commitments came into effect between the Board sessions up to 31 December 1977 for a further amount of \$46 million. After deduction of savings and adjustments amounting to \$5 million, the total of new commitments entering into effect during the year was \$170 million, or \$46 million more than in 1976. The opening balance plus the new commitments thus amounted to \$446 million.

15. In the course of 1977, commitments were fulfilled by expenditures from income and funds-in-trust to the extent of \$142 million. Thus the balance of unspent commitments at the end of 1977 was \$304 million (statement IV). Most of 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 1978-81. Statement V shows the evolution of commitments during 1977 for each country where UNICEF is co-operating in projects.

16. Statement II shows short-term holdings totalling \$131 million at the end of 1977, comprising \$12 million in cash, in transit and in current bank accounts, \$119 million in short-term bank deposits (listed in Schedule IV). These amounts include \$11 million in currencies not fully transferable by UNICEF, much of which will be used for purchases and local office expenses; and \$24 million in unspent balances of funds given in trust to UNICEF (note 7 and statement III).

The transferable cash and deposits belonging to UNICEF amounted therefore to \$96 million at the end of 1977, compared with \$78 million a year earlier. This constitutes UNICEF's liquid operating capital. It needs to grow with the increasing dollar volume of UNICEF's operations, but it is now above the guidelines set by the Executive Board. Its size is mainly affected by differences between revenue and expenditure, since changes in other assets are smaller. As mentioned in paragraphs 1 and 2, revenue and expenditure related to commitments approved by the Board were each \$29 million higher in 1977 than in 1976. During the last six months of 1977, reflecting the higher level of commitments approved (paragraph 14), there was a further substantial increase in call-forwards from field offices for procurement, which will lead to a corresponding rise in expenditures in 1978, and possibly some reduction in operational capital.

17. The Executive Director's general progress report to the 1978 Board session (E/ICEF/654) and the "UNICEF 1978 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 1977

STATEMENT I

Comparative statement of income and expenditure for the year ended 31 December 1977

	1977		1976		Increase (decrease)
	\$	\$	\$	\$	\$
<u>Income</u>					
Contributions from Governments	104 377 940.28		92 214 405.82		12 163 534.46
Contributions from non-governmental sources	12 583 953.80		12 470 091.63		113 862.17
Greeting card and related operations	10 919 148.47		6 475 301.52		4 443 846.95
Other income	<u>17 865 032.57</u>		<u>11 874 532.71</u>		<u>5 990 499.86</u>
<u>TOTAL INCOME</u>		145 746 075.12		123 034 331.68	22 711 743.44
<u>Expenditure</u>					
Supplies and equipment, including freight	66 737 572.98		52 239 505.17		14 498 067.81
Non-supply assistance	22 596 246.10		18 972 805.62		3 623 440.48
Programme support services	<u>21 894 810.97</u>		<u>18 898 771.95</u>		<u>2 996 039.02</u>
<u>TOTAL ASSISTANCE</u>	111 228 630.05		90 111 082.74		21 117 547.31
Administrative services	<u>13 769 945.60</u>		<u>11 723 432.42</u>		<u>2 046 513.18</u>
<u>TOTAL EXPENDITURE</u>		<u>124 998 575.65</u>		<u>101 834 515.16</u>	<u>23 164 060.49</u>
<u>EXCESS OF INCOME OVER EXPENDITURE</u>		<u>20 747 499.47</u>		<u>21 199 816.52</u>	<u>(452 317.05)</u>

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

CERTIFIED CORRECT

APPROVED

(Signed) Giovanni CAVAGLIA  
ACTING CONTROLLER

(Signed) Henry R. LABOULSSE  
EXECUTIVE DIRECTOR



## STATEMENT II

Comparative statement of assets, liabilities and the financial position as at 31 December 1977

	1977		1976		Increase (decrease)
	\$	\$	\$	\$	\$
<u>Assets</u>					
Cash on hand, in transit and in current bank accounts	11 717 572.10		14 208 636.40		(2 491 064.30)
Short-term investments	119 302 885.92		95 694 936.85		23 607 949.07
Contributions receivable from Governments	6 515 090.36		6 931 221.39		(416 131.03)
Deposits with governmental agencies and suppliers	708 411.60		917 449.25		(209 037.65)
Accounts receivable, advances and deposits	14 396 999.54		11 726 390.23		2 670 609.31
Supplies in warehouse and in transit:					
UNICEF stockpile	20 636 289.86		16 740 765.27		3 895 524.59
UNFPA stockpile			1 649 894.68		(1 649 894.68)
Greeting card and related operations					
Production and distribution equipment	78 303.01		66 564.11		11 738.90
Inventory	6 790 918.11		7 275 106.67		(484 188.56)
Advances	4 846 891.54		4 111 092.41		735 799.13
Buildings	356 286.14		99 185.50		257 100.64
		185 349 648.18		159 421 242.76	25 928 405.42
<u>Liabilities</u>					
Government contributions for following year received in advance	1 107 425.09		105 862.06		1 001 563.03
Greeting card and related operations income received in advance	3 342 454.80		4 481 145.97		(1 138 691.17)
Accounts payable and other unliquidated obligations	9 480 435.75		7 116 765.87		2 363 669.88
UNFPA stockpile in UNICEF warehouse			1 649 894.68		(1 649 894.68)
Trust funds, governments and others	24 022 100.29		21 304 829.45		2 717 270.84
Maurice Pate Memorial Fund	39 530.31		34 176.72		5 353.59
International Year of the Child	1 881 634.46				1 881 634.46
Reserve for Insurance	200 000.00		200 000.00		
		40 073 580.70		34 892 674.75	5 180 905.95
<u>Excess of assets over liabilities</u>		<u>145 276 067.48</u>		<u>124 528 568.01</u>	<u>20 747 499.47</u>
<u>Commitments approved by the Executive Board to be fulfilled in the future</u>					
		304 052 862.30		276 036 551.23	28 016 311.07
<u>Less</u>					
<u>Excess of assets over liabilities</u>		<u>145 276 067.48</u>		<u>124 528 568.01</u>	<u>20 747 499.47</u>
<u>Balance of commitments to be financed from future resources</u>		<u>158 776 794.82</u>		<u>151 507 983.22</u>	<u>7 268 811.60</u>

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

CERTIFIED CORRECT

(Signed) Giovanni CAVAGLIA  
ACTING COMPTROLLER

APPROVED

(Signed) Henry R. LABOISSE  
EXECUTIVE DIRECTOR

## STATEMENT III

Funds-in-trust as at 31 December 1977

	Related to Executive Board commitments (schedule 10)	For reimbursable procurement (schedule 11)	Others (schedule 12)	Subtotal	International Year of the Child - operational costs (schedule 13)	Total
	\$	\$	\$	\$	\$	\$
Balance as at 1 January 1977	12 100 582.76	8 112 201.54	1 092 045.15	21 304 829.45		21 304 829.45
Funds received	17 851 721.38	14 057 331.56	1 018 020.53	32 927 073.47	456 312.81	33 383 386.28
Advances/Receivables	650 673.22	310 136.44		960 809.66	1 959 500.49	2 920 310.15
Funds available	30 602 977.36	22 479 669.54	2 110 065.68	55 192 712.58	2 415 813.30	57 608 525.88
Expenditure	16 688 684.15	12 116 748.00	1 517 562.97	30 322 995.12	534 178.84	30 857 173.96
Funds returned	9 501.99	312 073.38	157 357.92	478 933.29		478 933.29
Funds transferred	285 001.02		83 682.86	368 683.88		368 683.88
Balance as at 31 December 1977	<u>13 619 790.20</u>	<u>10 050 848.16</u>	<u>351 461.93</u>	<u>24 022 100.29</u>	<u>1 881 634.46</u>	<u>25 903 734.75</u>

## STATEMENT IV

Commitments in 1977  
(Summary of statement V)

	From	From Supplementary Funds		Total
	General Resources	Government and others	United Nations system	
	\$	\$	\$	\$
Unspent balance of commitments as at 1 January	211 370 891.62	56 331 987.51	8 333 672.10	276 036 551.23
Approved at the Executive Board session <sup>a/</sup>	128 927 251.00 <sup>b/</sup>			128 927 251.00
Made between Executive Board sessions <sup>a/</sup>	4 200 000.00	30 963 532.00	10 331 953.00	45 495 485.00
Adjustments to commitments	(3 460 432.02)	(1 064 161.72)	(194 571.39)	(4 719 165.13)
	<u>341 037 710.60</u>	<u>86 231 357.79</u>	<u>18 471 053.71</u>	<u>445 740 122.10</u>
Expenditure	<u>103 811 746.64</u>	<u>31 226 280.07</u>	<u>6 649 233.09</u>	<u>141 687 259.80</u>
Unspent balance of commitments as at 31 December	237 225 963.96	55 005 077.72	11 821 820.62	304 052 862.30
Excess of assets over liabilities	<u>91 957 421.14</u>	<u>52 696 105.72</u>	<u>622 540.62</u>	<u>145 276 067.48</u>
Balance of commitments to be financed from future resources	<u>145 268 542.82</u>	<u>2 308 972.00</u>	<u>11 199 280.00</u>	<u>158 776 794.82</u>

a/ According to the source of financing at the time.

b/ Includes commitment to cover over-expenditure of \$317 900 and savings and cancellation of \$477 549 approved by the Executive Board in 1977 (listed in E/ICEF/P/L. 1726).

## STATEMENT V

Project Assistance  
Statement of commitments, expenditures and unspent balances of commitments to be financed from  
general resources, supplementary funds and funds-in-trust from the United Nations system  
for the year ended 31 December 1977

Area and country assistance	Commitments						Expenditures			Unspent balances of commitments 31 December
	Unspent balances of commitments 1 January	Approved at Executive Board sessions	Made between Board sessions	Adjustments and transfers	Savings and deficits	Total	Supplies and equipment	Non supply assistance	Total	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Africa</b>										
Algeria	1 904 038.64					1 904 038.64	311 018.85	32 746.62	343 765.47	1 560 273.17
Angola	2 396 056.31	1 500 000.00	2 577 628.00			6 473 684.31	2 841 442.99	465 285.93	3 306 728.92	3 166 955.39
Benin	757 510.94	400 000.00	311 000.00			1 468 510.94	249 973.92	72 850.66	322 824.58	1 145 686.36
Botswana	341 381.09	190 000.00	23 038.00			554 419.09	242 155.79	33 311.84	275 467.63	278 951.46
Burundi	1 412 139.87	1 600 000.00	20 262.00			3 032 401.87	332 322.26	256 235.17	588 557.43	2 443 844.44
Cape Verde	64 533.11	225 000.00	229 808.00			519 341.11	117 098.44	6 999.25	124 097.69	395 243.42
Central African Empire	1 018 164.22	100 000.00	643 000.00		2 166.02	1 763 330.24	381 943.49	260 699.37	642 642.86	1 120 687.38
Chad	1 028 158.50	300 000.00				1 328 158.50	351 923.84	205 643.72	557 567.56	770 590.94
Comoros	369 625.76	100 000.00	16 032.00			485 657.76	89 452.43	79 067.46	168 519.89	317 137.87
Congo	97 413.05	289 000.00			(3 013.08)	383 399.97	61 518.35	8 482.90	70 001.25	313 398.72
Equatorial Guinea	11 380.16					11 380.16				11 380.16
Ethiopia	8 469 849.71	7 100 000.00	418 131.00			15 987 980.71	3 822 340.85	1 336 978.10	5 159 318.95	10 828 661.76
Gabon	102 926.28					102 926.28	23 555.06		23 555.06	79 371.22
Gambia	369 915.71					369 915.71	8 029.76	1 216.16	9 245.92	360 669.79
Ghana	148 561.55	1 202 000.00		275 000.00		1 625 561.55	452 682.37	142 026.05	594 708.42	1 030 853.13
Guinea	1 236 789.76	150 000.00	350 000.00			1 736 789.76	679 211.57		679 211.57	1 057 578.19
Guinea-Bissau	582 895.47	244 000.00	1 744 232.00	(22.27)		2 571 105.20	208 791.02	83 942.19	292 733.21	2 278 371.99
Ivory Coast	93 799.46	320 000.00				413 799.46	158 445.71	46 655.83	205 101.54	208 697.92
Kenya	1 134 388.30		23 069.00			1 157 457.30	401 511.35	166 325.71	567 837.06	589 620.24
Lesotho	90 791.69	668 000.00	261 435.00			1 020 226.69	66 155.79	13 801.99	79 957.78	940 268.91
Liberia	88 965.91	220 000.00			(925.48)	308 040.43	158 069.48	105 212.99	263 282.47	44 757.96
Madagascar	363 356.72	940 000.00				1 303 356.72	223 660.41	49 700.00	273 360.41	1 029 996.31
Malawi	734 326.17					734 326.17	328 991.10	93 627.25	422 618.35	311 707.82
Mali	494 864.32	1 150 000.00	315 000.00			1 959 864.32	117 814.84	182 919.71	300 734.55	1 659 129.77
Mauritania	24 325.83	660 000.00				684 325.83	52 740.06	56 465.20	109 205.26	575 120.57
Mauritius	425 337.82					425 337.82	112 662.33	109 841.23	222 503.56	202 834.26
Morocco	1 783 535.88		108 900.00			1 892 435.88	370 328.32	115 799.53	486 127.85	1 406 308.03
Mozambique	1 395 500.95	2 130 000.00	950 573.00	40 902.00		4 516 975.95	953 201.09	233 256.35	1 186 457.44	3 330 518.51
Niger	948 029.85					948 029.85	176 079.92	55 560.28	231 640.20	716 389.65
Nigeria	1 336 819.08	2 310 000.00				3 646 819.08	1 018 878.77	376 547.98	1 395 426.75	2 251 392.33
Rwanda	1 803 003.86	100 000.00	1 135 572.00			3 038 575.86	541 782.18	568 679.95	1 110 462.13	1 928 113.73
Sao Tome and Principe	98 059.92	50 000.00				148 059.92	51 657.38	866.39	52 523.77	95 536.15
Senegal	502 338.65	850 000.00		250 000.00		1 602 338.65	167 919.03	70 758.97	238 678.00	1 363 660.65
Seychelles	27 435.83	104 000.00				131 435.83	15 838.85	4 272.66	20 111.51	111 324.32
Sierra Leone	121 490.49	300 000.00	225 000.00			646 490.49	51 986.44		51 986.44	594 504.05
Somalia	2 325 627.32	250 000.00	283 946.00			2 859 573.32	449 338.68	417 524.39	866 863.07	1 992 710.25
Swaziland	369 317.38					369 317.38	103 369.50	92 616.96	195 986.46	173 330.92
Togo	139 076.79					139 076.79	70 270.21	41 348.82	111 619.03	27 457.76
Tunisia	1 293 588.92		866 240.00			2 159 828.92	506 361.00	64 448.86	570 809.86	1 589 019.06
Uganda	904 318.03					904 318.03	179 217.27	160 300.45	339 517.72	564 800.31
United Republic of Cameroon	522 106.18					522 106.18	123 468.78	44 639.30	168 108.08	353 998.10
United Republic of Tanzania	4 712 024.78	4 520 000.00	1 890 139.00	34.04		11 122 197.82	1 231 705.51	971 347.09	2 203 052.60	8 919 145.22
Upper Volta	540 466.34		277 582.00	(436.03)		817 612.31	198 352.26	458 812.05	657 164.31	160 448.00
Zaire	1 316 743.60	2 866 000.00	46 082.00			4 228 825.60	571 406.47	111 020.85	682 427.32	3 546 398.28
Zambia	397 471.87	650 000.00	46 082.00	100 000.00		1 193 553.87	256 310.98	25 928.77	282 239.75	911 314.12
Sudano-Sahelian Region	4 410 502.41		916 263.00	92 878.00		5 419 643.41	1 781 076.46	491 716.35	2 272 792.81	3 146 850.60
Regional	430 768.27	750 000.00	593 227.00	(100 000.00)	5 219.75	1 679 215.02	280 328.02	352 408.37	632 736.39	1 046 478.63
<b>Area total</b>	<b>49 139 722.75</b>	<b>32 238 000.00</b>	<b>14 272 241.00</b>	<b>658 355.74</b>	<b>3 447.21</b>	<b>96 311 766.70</b>	<b>20 892 389.18</b>	<b>8 467 889.70</b>	<b>29 360 278.88</b>	<b>66 951 487.82</b>

## STATEMENT V (CONTINUED)

Project assistance  
Statement of commitments, expenditures and unspent balances of commitments to be financed from  
general resources, supplementary funds and funds-in-trust from the United Nations system  
for the year ended 31 December 1977

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	
<b>East Asia and Pakistan</b>										
Bangladesh	25 957 676.25	915 000.00	2 685 758.00	(1 044 521.89)		28 513 912.36	6 884 851.04	1 779 177.98	8 664 029.02	19 849 883.34
Burma	3 557 936.43	3 848 000.00	966 364.00	(17.11)		8 372 283.32	1 438 814.50	144 213.20	1 583 027.70	6 789 255.62
Hong Kong	52 195.90					52 195.90	7 800.10	22 002.10	29 802.20	22 393.70
<b>Indochina</b>										
Peninsula	30 769 489.30					30 769 489.30	13 181 021.92	425 825.41	13 606 847.33	17 162 641.97
Indonesia	8 142 658.10	6 336 000.00	807 359.00	(.05)		15 286 017.05	2 077 058.71	905 119.17	2 982 177.88	12 303 839.17
<b>Lao People's Democratic Republic</b>										
	1 158 018.00		422 770.00			1 580 788.00	99 618.28		99 618.28	1 481 169.72
Malaysia	953 460.85		(145 415.00)			808 045.85	142 332.98	95 169.38	237 502.36	570 543.49
Pakistan	14 147 661.76		1 643 792.00			15 791 453.76	3 396 162.38	200 244.15	3 596 406.53	12 195 047.23
Papua New Guinea	71 856.08				(1 347.93)	70 508.15	48 294.83	24.34	48 319.17	22 188.98
Philippines	1 699 295.69	4 088 000.00	(120 588.00)	(199 138.16)		5 467 569.53	978 040.68	419 182.39	1 397 223.07	4 070 346.46
Republic of Korea	1 174 850.83	2 757 000.00				3 931 850.83	487 050.63	195 566.20	682 616.83	3 249 234.00
Singapore	7 992.80				(7 992.80)					
<b>Socialist Republic of Vietnam</b>										
	5 452 510.42	10 775 000.00	2 236 750.00	(54 000.00)		18 410 260.42	163 089.69		163 089.69	18 247 170.73
Thailand	1 030 590.69	1 827 000.00	18 645.00			2 876 235.69	740 371.36	458 601.19	1 198 972.55	1 677 263.14
Timor	.72			(.72)						
<b>Pacific Island Territories</b>										
	228 958.78	523 000.00	79 356.00	4 681.00	54 000.00	889 995.78	230 714.04	56 226.49	286 940.53	603 055.25
Regional	476 506.05					476 506.05		161 793.35	161 793.35	314 712.70
<b>Area total</b>	<b>94 881 658.65</b>	<b>31 069 000.00</b>	<b>8 594 791.00</b>	<b>(1 292 996.93)</b>	<b>44 659.27</b>	<b>133 297 111.99</b>	<b>29 875 221.14</b>	<b>4 863 145.35</b>	<b>34 738 366.49</b>	<b>98 558 745.50</b>
<b>South Central Asia</b>										
Afghanistan	1 577 217.75	2 781 000.00	216 041.00			4 574 258.75	1 527 697.52	464 236.99	1 991 934.51	2 582 324.24
Bhutan	357 936.01	965 000.00			50 000.00	1 372 936.01	272 682.80	77 509.14	350 191.94	1 022 744.07
India	49 106 038.44		2 896 020.00	170 021.54		46 172 079.98	11 211 608.63	2 281 700.43	13 493 309.06	32 678 770.92
Maldives	223 551.43	100 000.00	13 100.00	(.08)	7 945.91	346 597.26	65 761.77	18 100.84	83 862.61	262 734.65
Mongolia	58 143.43				(1 330.84)	56 812.59	18 567.54		18 567.54	38 245.05
Nepal	6 387 972.64		715 692.00			7 103 664.64	943 130.41	472 695.46	1 415 825.87	5 687 838.77
Sri Lanka	2 938 916.69	716 000.00	1 771 803.00			5 426 719.69	1 193 908.15	236 147.19	1 430 055.34	3 996 664.35
<b>Area total</b>	<b>54 649 776.39</b>	<b>4 562 000.00</b>	<b>5 614 656.00</b>	<b>170 021.46</b>	<b>56 615.07</b>	<b>65 053 068.92</b>	<b>15 233 356.82</b>	<b>3 550 390.05</b>	<b>18 783 746.87</b>	<b>46 269 322.05</b>
<b>Eastern Mediterranean</b>										
Bahrain	76 979.49					76 979.49	6 906.62	26 931.30	33 837.92	43 141.57
Cyprus	75 259.61					75 259.61	100 087.16		100 087.16	(24 827.55)
Democratic Yemen	1 928 897.81		2 160 000.00			4 088 897.81	161 594.07	170 955.83	332 549.90	3 756 347.91
Egypt	3 634 878.56	2 000 000.00	2 951 068.00			8 585 946.56	3 360 046.93	181 817.03	3 541 863.96	5 044 082.60
Iran	296 059.80		5 707.00		(5 335.75)	296 431.05	22.56		22.56	296 408.49
Iraq	(18 767.34)				18 767.00	(.34)	1 617.25		1 617.25	(1 617.59)
Jordan	203 385.45	610 000.00				813 385.45	241 439.79	222 832.55	464 272.34	349 113.11
Lebanon	1 280 534.29	2 000 000.00	4 607 514.00	100 000.00		7 988 048.29	3 439 325.48	286 683.36	3 726 008.84	4 262 039.45
Oman	119.26				(119.26)					
Saudi Arabia	31 257.30				(31 257.30)					
Sudan	3 179 781.38	2 400 000.00	1 824 827.00			7 404 608.38	1 322 454.90	648 235.57	1 970 690.47	5 433 917.91
<b>Syrian Arab Republic</b>										
	175 131.54	810 000.00				985 131.54	390 559.85	96 338.16	486 898.01	498 233.53
Turkey	676 881.04		994 959.00			1 671 840.04	131 620.84	92 418.13	224 038.97	1 447 801.07
Yemen	3 456 223.84					3 456 223.84	1 615 695.60	369 141.04	1 984 836.64	1 471 387.20
Regional	744 546.43	100 000.00				844 546.43	1 207.32	135 033.02	136 240.34	708 306.09
<b>Area total</b>	<b>15 741 168.46</b>	<b>7 920 000.00</b>	<b>12 544 075.00</b>	<b>100 000.00</b>	<b>(17 945.31)</b>	<b>36 287 298.15</b>	<b>10 772 578.37</b>	<b>2 230 385.99</b>	<b>13 002 964.36</b>	<b>23 284 333.79</b>
<b>Europe</b>										
Italy	(72.39)			72.39						
Portugal	6 239.94					6 239.94				6 239.94
Romania	1 436.46			25 000.00		26 436.46	19 059.93		19 059.93	7 376.53
Yugoslavia	(5 624.49)			69.68	5 624.49	69.68	69.68		69.68	
<b>Area total</b>	<b>1 979.52</b>			<b>25 142.07</b>	<b>5 624.49</b>	<b>32 746.08</b>	<b>19 129.61</b>		<b>19 129.61</b>	<b>13 616.47</b>

## STATEMENT V (CONTINUED)

Project assistance  
Statement of commitments, expenditure and unspent balances of commitments to be financed from  
general resources, supplementary funds and funds-in-trust from the United Nations system  
for the year ended 31 December 1977

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
<b>The Americas</b>										
Antigua	(1 713.92)					(1 713.92)	(1 713.92)		(1 713.92)	
Barbados	422.68				(422.68)					
Belize	19 985.34					19 985.34	13 820.01	2 100.00	15 920.01	4 065.33
Bolivia	673 587.84	1 500 000.00	376 628.00			2 550 215.84	501 906.14	326 999.48	828 905.62	1 721 310.22
Brasil	1 239 837.34					1 239 837.34	141 134.54	32 057.29	173 191.83	1 066 645.51
Chile	647 470.72		(145 965.00)		29 742.64	531 248.36	31 101.54	26 234.17	57 335.71	473 912.65
Colombia	532 450.89	1 630 000.00	57 000.00			2 219 450.89	121 076.34	714 212.24	835 288.58	1 384 162.31
Costa Rica	240 817.71			(.99)		240 816.72	36 781.14	6 001.00	42 782.14	198 034.58
Cuba	1 615 941.75	250 000.00	941 896.00		80 000.00	2 887 837.75	1 082 585.71	25 926.96	1 108 512.67	1 779 325.08
Dominica	(7 515.57)				7 515.57					
Dominican Republic	307 875.06		275 000.00			582 875.06	58 648.71	59 395.82	118 044.53	464 830.53
Ecuador	432 623.92					432 623.92	11 079.65	74 571.27	85 650.92	346 973.00
El Salvador	551 144.06					551 144.06	88 167.16	53 402.97	141 570.13	409 573.93
Guatemala	2 259 010.16		767 443.00			3 026 453.16	1 138 940.93	248 670.64	1 387 611.57	1 638 841.59
Guyana	289 014.79					289 014.79	38 040.97	40 441.61	78 482.58	210 532.21
Haiti	1 574 954.96		1 479 000.00	75 000.00		3 128 954.96	229 149.15	309 942.10	539 091.25	2 589 863.71
Honduras	1 551 562.09					1 551 562.09	573 617.48	114 535.22	688 152.70	863 409.39
Jamaica	(2 862.79)			(.21)	2 863.00					
Mexico	293 561.35	270 000.00				563 561.35	58 589.47	26 439.23	85 028.70	478 532.65
Nicaragua	390 616.18					390 616.18	84 151.03	30 613.53	114 764.56	275 851.62
Panama	185 510.21					185 510.21	49 778.03	3 685.00	53 463.03	132 047.18
Paraguay	375 895.47	400 000.00	68 720.00			844 615.47	43 345.46	88 184.42	131 529.88	713 085.59
Peru	1 569 924.70	250 000.00				1 819 924.70	278 904.74	124 425.71	403 330.45	1 416 594.25
St. Kitts-Nevis-Anguilla	(1 773.44)					(1 773.44)	(1 773.44)		(1 773.44)	
Surinam	194 716.66					194 716.66	74 706.09	2 398.88	77 104.97	117 611.69
Trinidad and Tobago	(1 098.27)			37.27	1 061.00					
Uruguay	8 578.15					8 578.15	7 267.81		7 267.81	1 310.34
Regional	1 745 628.13	1 010 000.00	650 000.00			3 405 628.13	110 569.36	891 170.11	1 001 739.47	2 403 888.66
Area total	16 686 166.17	5 310 000.00	4 469 722.00	75 036.07	120 759.57	26 661 683.77	4 769 874.10	3 201 407.65	7 971 281.75	18 630 402.02
Total for all areas	231 100 471.94	81 099 000.00	45 495 485.00	(264 441.59)	213 160.26	357 643 675.61	81 562 549.22	22 313 218.74	103 875 767.96	253 767 907.65
<b>General assistance</b>										
Health and paediatric training	528 808.21			.36	52 905.68	581 714.25	69 051.82	130 403.38	199 455.20	382 259.05
Food and nutrition surveillance	225 000.00					225 000.00				225 000.00
International Children's Centre	977 842.80					977 842.80		250 000.00	250 000.00	727 842.80
Regional women's projects	809 797.82					809 797.82	6 680.55	157 607.91	164 288.46	645 509.36
Project preparation and training	2 480 193.46	2 665 000.00		113.91	(425 709.32)	3 719 598.05	3 936.46	1 518 701.60	1 522 638.06	2 196 959.99
Emergency reserve	1 342 837.00	657 200.00		(1 000 000.00)		1 000 037.00				1 000 037.00
International Year of the child:country preparation		3 000 000.00				3 000 000.00	1 234.57	2 318.28	30 353.57	2 989 646.45
General assistance total	6 364 479.29	5 322 200.00		(299 885.73)	(372 803.64)	10 313 989.32	80 903.40	2 065 831.87	2 146 735.27	8 167 254.65
Programme support services	24 751 900.00	26 453 500.00			(2 869 589.03)	48 335 810.97		21 894 810.97	21 894 810.97	26 441 000.00
Total assistance	262 216 851.23	112 874 700.00	45 495 485.00	(1 264 327.32)	(3 029 232.41)	416 293 476.50	81 643 452.62	46 273 861.58	127 917 314.20	288 376 162.30
Administrative services	13 819 700.00	16 212 200.00			(585 254.40)	29 446 645.60		13 769 945.60	13 769 945.60	15 676 700.00
Grand total	276 036 551.23	129 086 900.00	45 495 485.00	(1 264 327.32)	(3 614 486.81)	445 740 122.10	81 643 452.62	60 043 807.18	141 687 259.80	304 052 862.30

a/ The Executive Director has made the following allocations from the Emergency Reserve of \$1,000,000 : \$25,000 to Romania, \$45,000 to Mozambique, \$60,000 to Chad, \$75,000 to Haiti, \$250,000 to Senegal, \$275,000 to Ghana, \$100,000 to Lebanon and \$170,000 to India.

PROGRAMME SUPPORT SERVICES  
BUDGET COMMITMENTS, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES  
FOR THE PERIOD ENDED 31 DECEMBER 1977

STATEMENT VI-1

	BUDGET ESTIMATES					OBLIGATIONS INCURRED	
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	LIQUIDATED AND UNLIQUIDATED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
<b>SECTION 1 - SALARIES, WAGES AND COMMON STAFF COSTS</b>							
ESTABLISHED POSTS	14,785,100	421,000-	14,364,100	34,000	14,398,100	12,388,235.39	2,009,864.61
CONSULTANTS	48,000		48,000	20,700	68,700	53,593.45	15,106.55
TEMPORARY ASSISTANCE	254,700	84,000	338,700	127,400-	211,300	171,935.73	39,364.27
OVERTIME	86,800		86,800	10,200	97,000	85,230.44	11,769.56
FIELD OBSERVERS	62,900		62,900	47,200-	15,700	6,175.68	9,524.32
TRAVEL, REMOVAL AND INSTALLATION	562,200	78,000	640,200	97,500	737,700	709,212.99	28,487.01
SEPARATION AND REPATRIATION PAYMENTS	331,800	115,000	446,800	320,300	767,100	702,945.03	64,154.97
RENTAL SUBSIDIES AND RELATED PAYMENTS	155,000	70,000	225,000	34,000	259,000	256,487.10	2,512.90
ASSIGNMENT ALLOWANCES	340,000		340,000		340,000	289,476.16	50,523.84
CONTRIBUTIONS, PENSION FUND	2,081,200	110,000-	1,971,200	249,600-	1,721,600	1,579,140.17	142,459.83
DEPENDENCY ALLOWANCES	737,200	7,500-	729,700	43,400-	686,300	556,500.77	129,799.23
COMPENSATORY PAYMENTS	24,200		24,200	10,700	34,900	34,040.08	859.92
TRAVEL ON HOME LEAVE	403,900	70,000-	333,900	300	334,200	282,252.36	51,947.64
COST OF INTERNATIONAL VOLUNTEERS	150,000	20,000-	130,000	50,000-	80,000	35,837.12	44,162.88
STAFF TRAINING	183,000		183,000	3,100	186,100	173,138.24	12,961.76
STAFF WELFARE	30,200		30,200	3,100	33,300	23,935.09	9,364.91
MEDICAL INSURANCE AND RELATED PAYMENTS	250,000	16,000	266,000	16,300-	249,700	218,265.15	31,434.85
TOTAL SECTION 1	20,486,200	265,500-	20,220,700		20,220,700	17,566,400.95	2,654,299.05
<b>SECTION 2 - OTHER EXPENSES AND PERMANENT EQUIPMENT</b>							
TRAVEL ON OFFICIAL BUSINESS	1,170,400	115,000	1,285,400	74,100-	1,211,300	1,138,099.53	73,200.47
COMMUNICATIONS AND FREIGHT	658,300	16,000	674,300	127,600	801,900	792,025.99	9,874.01
PRODUCTION COSTS - AUDIO-VISUAL	79,800		79,800	14,200-	65,600	62,543.48	3,056.52
PRODUCTION COSTS - PUBLICATIONS	72,600		72,600	7,600	80,200	69,371.29	10,828.71
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	985,200	82,500	1,067,700	108,900-	958,800	909,529.94	49,270.06
OFFICE SUPPLIES AND PRINTED FORMS	221,400	5,000	226,400	7,700-	218,700	211,922.11	6,777.89
RENTAL, OPERATION AND MAINTENANCE OF EQUIPMENT	113,400	7,500	120,900	8,000	128,900	121,578.36	7,321.64
COMPUTER SERVICES	32,000		32,000	1,800	33,800	33,718.37	81.63
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	244,300	12,000	256,300	10,000-	246,300	237,656.29	8,643.71
INSURANCE	15,200		15,200	200-	15,000	12,194.81	2,805.19
EXTERNAL AUDIT COSTS	18,000		18,000		18,000	17,480.00	520.00
JOINT INSPECTION UNIT	16,000		16,000		16,000	16,000.00	
MISCELLANEOUS SUPPLIES AND SERVICES	117,200		117,200	3,900-	113,300	102,682.37	10,617.63
HOSPITALITY	19,800		19,800	600	20,400	12,555.82	7,844.18
REIMBURSEMENT TO UNITED NATIONS AGENCIES FOR SERVICES	64,700		64,700	4,000	68,700	64,887.73	3,812.27
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	272,400	29,000	301,400	43,700	345,100	333,534.03	11,565.97
TRANSPORTATION EQUIPMENT	165,000	11,000	176,000	25,700	201,700	192,629.90	9,070.10
TOTAL SECTION 2	4,265,700	278,000	4,543,700		4,543,700	4,328,410.02	215,289.98
TOTAL	24,751,900	12,500	24,764,400		24,764,400	21,894,810.97	2,869,589.03

**ADMINISTRATIVE SERVICES**  
**BUDGET COMMITMENTS, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES**  
**FOR THE PERIOD ENDED 31 DECEMBER 1977**

STATEMENT VI-2

	BUDGET ESTIMATES				TOTAL	OBLIGATIONS INCURRED	
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS		LIQUIDATED AND UNLIQUIDATED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
<b>SECTION 1 - SALARIES, WAGES AND COMMON STAFF COSTS</b>							
ESTABLISHED POSTS	7,877,000	411,000	8,288,000	130,800-	8,157,200	7,954,759.66	202,440.34
CONSULTANTS	425,000		425,000	53,000-	372,000	304,117.10	67,882.90
TEMPORARY ASSISTANCE	296,000		296,000	79,000	375,000	358,660.72	16,339.28
OVERTIME	73,800		73,800	10,000	83,800	75,689.91	8,110.09
TRAVEL, REMOVAL AND INSTALLATION	165,000	20,000	185,000	64,500	249,500	240,910.82	8,589.18
SEPARATION AND REPATRIATION PAYMENTS	170,000	15,000	185,000	57,000	242,000	236,184.78	5,815.22
ASSIGNMENT ALLOWANCES	26,000		26,000	7,200	33,200	33,000.29	199.71
CONTRIBUTIONS, PENSION FUND	1,116,000	6,000	1,122,000	30,000-	1,092,000	1,018,221.97	73,778.03
DEPENDENCY ALLOWANCES	271,000	7,500	278,500	15,100-	263,400	224,651.27	38,748.73
COMPENSATORY PAYMENTS	2,600		2,600	6,400	9,000	8,310.12	689.88
TRAVEL ON HOME LEAVE	181,200	40,000-	141,200		141,200	111,783.69	29,416.31
STAFF TRAINING	42,000		42,000	1,900	43,900	34,187.04	9,712.96
STAFF WELFARE	22,400		22,400		22,400	18,761.31	3,638.69
MEDICAL INSURANCE AND RELATED PAYMENTS	135,000	4,000	139,000	2,900	141,900	139,557.29	2,342.71
TOTAL SECTION 1	<u>10,803,000</u>	<u>423,500</u>	<u>11,226,500</u>		<u>11,226,500</u>	<u>10,758,795.97</u>	<u>467,704.03</u>
<b>SECTION 2 - OTHER EXPENSES AND PERMANENT EQUIPMENT</b>							
TRAVEL ON OFFICIAL BUSINESS	570,000		570,000	50,800-	519,200	509,123.86	10,076.14
COMMUNICATIONS AND FREIGHT	388,000	41,000	429,000	77,400	506,400	505,291.71	1,108.29
PRODUCTION COSTS - AUDIO-VISUAL	370,000		370,000	35,400	405,400	405,167.24	232.76
PRODUCTION COSTS - PUBLICATIONS	345,000		345,000	2,000-	343,000	334,325.92	8,674.08
OVERHEAD AND ADMINISTRATIVE COSTS OF TELEVISION CAMPAIGNS AND SPECIAL EVENTS	162,000		162,000	19,200-	142,800	112,941.12	29,858.88
GRANTS TO NATIONAL COMMITTEES	14,400		14,400	3,000-	11,400	11,373.16	26.64
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	687,500	47,500	735,000	104,500-	630,500	568,176.38	62,323.62
OFFICE SUPPLIES AND PRINTED FORMS	83,000	7,000-	76,000	4,100	80,100	79,975.50	124.50
RENTAL, OPERATION AND MAINTENANCE OF EQUIPMENT	57,500	23,500	81,000	9,100	90,100	90,042.38	57.62
COMPUTER SERVICES	81,000		81,000	2,500-	78,500	78,421.79	78.21
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	2,500		2,500	200-	2,300	2,238.03	61.97
INSURANCE	9,200		9,200	1,800-	7,400	6,740.78	659.22
EXTERNAL AUDIT COSTS	61,000		61,000		61,000	58,520.00	2,480.00
JOINT INSPECTION UNIT	54,000		54,000		54,000	54,000.00	
MISCELLANEOUS SUPPLIES AND SERVICES	44,000		44,000	9,900-	34,100	32,601.35	1,498.65
HOSPITALITY	8,300		8,300	500	8,800	8,714.89	85.11
REIMBURSEMENT TO UNITED NATIONS AGENCIES FOR SERVICES	34,300	7,000	41,300	1,500-	39,800	39,683.69	116.31
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	45,000		45,000	64,800	109,800	109,711.83	88.17
TRANSPORTATION EQUIPMENT				4,100	4,100	4,100.00	
TOTAL SECTION 2	<u>3,016,700</u>	<u>112,000</u>	<u>3,128,700</u>		<u>3,128,700</u>	<u>3,011,149.63</u>	<u>117,550.37</u>
<b>TOTAL</b>	<u><u>13,819,700</u></u>	<u><u>535,500</u></u>	<u><u>14,355,200</u></u>		<u><u>14,355,200</u></u>	<u><u>13,769,945.60</u></u>	<u><u>585,254.40</u></u>



**CONSOLIDATED STATEMENT OF PROGRAMME SUPPORT AND ADMINISTRATIVE SERVICES**  
**BUDGET COMMITMENTS, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES**  
**FOR THE PERIOD ENDED 31 DECEMBER 1977**

STATEMENT VI-3

	BUDGET ESTIMATES				OBLIGATIONS INCURRED		
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	LIQUIDATED AND UNLIQUIDATED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
<b>SECTION 1 - SALARIES, WAGES AND COMMON STAFF COSTS</b>							
ESTABLISHED POSTS	22,662,100	10,000-	22,652,100	96,800-	22,555,300	20,342,995.05	2,212,304.95
CONSULTANTS	473,000		473,000	32,300-	440,700	337,710.55	82,989.45
TEMPORARY ASSISTANCE	550,700	84,000	634,700	48,400-	586,300	530,596.45	55,703.55
OVERTIME	160,600		160,600	20,200	180,800	160,920.35	19,879.65
FIELD OBSERVERS	62,900		62,900	47,200-	15,700	6,175.68	9,524.32
TRAVEL, REMOVAL AND INSTALLATION	727,200	98,000	825,200	162,000	987,200	950,123.81	37,076.19
SEPARATION AND REPATRIATION PAYMENTS	501,800	130,000	631,800	377,300	1,009,100	939,129.81	69,970.19
RENTAL SUBSIDIES AND RELATED PAYMENTS	155,000	70,000	225,000	34,000	259,000	236,487.10	2,512.90
ASSIGNMENT ALLOWANCES	366,000		366,000	7,200	373,200	322,470.45	50,723.55
CONTRIBUTIONS, PENSION FUND	3,197,200	104,000-	3,093,200	279,600-	2,813,600	2,597,362.14	216,237.86
DEPENDENCY ALLOWANCES	1,008,200		1,008,200	58,500-	949,700	781,152.04	168,547.96
COMPENSATORY PAYMENTS	26,800		26,800	17,100	43,900	42,350.20	1,549.80
TRAVEL ON HOME LEAVE	585,100	110,000-	475,100	300	475,400	394,036.05	81,363.95
COST OF INTERNATIONAL VOLUNTEERS	150,000	20,000-	130,000	50,000-	80,000	35,837.12	44,162.88
STAFF TRAINING	225,000		225,000	5,000	230,000	207,325.28	22,674.72
STAFF WELFARE	52,600		52,600	3,100	55,700	42,696.40	13,003.60
MEDICAL INSURANCE AND RELATED PAYMENTS	385,000	20,000	405,000	13,400-	391,600	357,822.44	33,777.56
TOTAL SECTION 1	31,269,200	158,000	31,447,200		31,447,200	28,325,196.92	3,122,003.08
<b>SECTION 2 - OTHER EXPENSES AND PERMANENT EQUIPMENT</b>							
TRAVEL ON OFFICIAL BUSINESS	1,740,400	115,000	1,855,400	124,900-	1,730,500	1,647,223.39	83,276.61
COMMUNICATIONS AND FREIGHT	1,046,300	57,000	1,103,300	205,000	1,308,300	1,297,317.70	10,982.30
PRODUCTION COSTS - AUDIO-VISUAL	449,800		449,800	21,200	471,000	467,710.72	3,289.28
PRODUCTION COSTS - PUBLICATIONS	417,600		417,600	5,600	423,200	403,697.21	19,502.79
OVERHEAD AND ADMINISTRATIVE COSTS OF TELEVISION CAMPAIGNS AND SPECIAL EVENTS	162,000		162,000	19,200-	142,800	112,941.12	29,858.88
GRANTS TO NATIONAL COMMITTEES	14,400		14,400	3,000-	11,400	11,373.16	26.84
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	1,672,700	130,000	1,802,700	213,400-	1,589,300	1,477,706.32	111,593.68
OFFICE SUPPLIES AND PRINTED FORMS	304,400	2,000-	302,400	3,600-	298,800	291,897.61	6,902.39
RENTAL, OPERATION AND MAINTENANCE OF EQUIPMENT	170,900	31,000	201,900	17,100	219,000	211,620.74	7,379.26
COMPUTER SERVICES	113,000		113,000	700-	112,300	112,140.16	159.84
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT	246,800	12,000	258,800	10,200-	248,600	239,894.32	8,705.68
INSURANCE	24,400		24,400	2,000-	22,400	18,935.59	3,464.41
EXTERNAL AUDIT COSTS	79,000		79,000		79,000	76,000.00	3,000.00
JOINT INSPECTION UNIT	70,000		70,000		70,000	70,000.00	
MISCELLANEOUS SUPPLIES AND SERVICES	161,200		161,200	13,800-	147,400	135,283.72	12,116.28
HOSPITALITY	28,100		28,100	1,100	29,200	21,270.71	7,929.29
REIMBURSEMENT TO UNITED NATIONS AGENCIES FOR SERVICES	99,000	7,000	106,000	2,500	108,500	104,571.42	3,928.58
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	317,400	29,000	346,400	108,500	454,900	443,245.86	11,654.14
TRANSPORTATION EQUIPMENT	165,000	11,000	176,000	29,800	205,800	196,729.90	9,070.10
TOTAL SECTION 2	7,282,400	390,000	7,672,400		7,672,400	7,339,559.65	332,840.35
<b>TOTAL</b>	<b>38,571,600</b>	<b>548,000</b>	<b>39,119,600</b>		<b>39,119,600</b>	<b>35,664,756.57</b>	<b>3,454,843.43</b>

NOTES TO FINANCIAL STATEMENTS

1. The accounts of UNICEF are maintained in accordance with the Financial Regulations of the United Nations, with some adjustments required by the nature of UNICEF's work, made under the grant of authority to UNICEF by the General Assembly and the Secretary-General. The financial period consists of one calendar year. Systematic year-end cut-off procedures are in effect in respect of documentation originating from 41 field offices in different parts of the world. Except as may be otherwise required by the terms of special accounts, assets and liabilities, revenues and expenditures are recorded on the accrual basis of accounting whereby at the year-end receivables and payables are established for closure purposes. Contributions accepted under trust fund conditions specified by donors are recorded in separate accounts. Revenues derived from the staff assessment plan are classified as "other income."

The financial report for 1977 is presented in essentially the same format as for the previous years. The accounts consist of 6 statements and 13 schedules. Statements comprise the basic accounting for income and expenditures, assets and liabilities, funds-in-trust, and the financial process of fulfilling the commitments of UNICEF 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. 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.

Following a decision of the Executive Board at its 1976 session (E/ICEF/644, paragraph 67d), from 1 January 1977 UNICEF commitments and expenditures are classified and summarized by source of funds (general resources, supplementary funds, including funds from organizations of the United Nations system). This is reflected in a new arrangement of statement IV.

2. Contributions were received from 133 Governments to a total of \$104,383,640 (statement I) for general and specific purposes, paid or pledged to UNICEF as follows:

\$32,109,154 in United States dollars;  
\$65,639,526 in other currencies of unrestricted use;  
\$ 6,634,960 in currencies of restricted use;

3. Outstanding government contributions have been written off in an amount of \$5,700.

4. The net income from greeting cards and related operations totalling \$10,919,148 was in respect of the 1976 sales season, the accounts for which were closed at 30 April 1977. Details of income and expenditure were published separately (E/ICEF/AB/L.182).

5. Expenditures on supplies and equipment includes supplies packed by the UNICEF Packing and Assembly Centre in Copenhagen (UNIPAC) for a total value of \$27,127,165. They were charged to country projects at standard material costs plus an average charge to cover operating expenses (12.75 per cent) and inward freight (6 per cent) from the manufacturers to Copenhagen (E/ICEF/AB/L. 189).

6. Budgetary estimates were approved by the Executive Board at its session of May 1976 (E/ICEF/644, para. 152) and revised estimates at its session of May 1977 (E/ICEF/651, para. 177). The revised estimates amounted to \$14,355,200 (gross) for administrative services and \$24,764,400 (gross) for programme support. Expenditures were \$13,769,946 and \$21,894,811, respectively. The unencumbered balances of these commitments totalling \$3,454,843 represent savings in the budgets (statement VI) and were automatically cancelled at the year-end (statement V). Income related to the budgetary expenditures and going to general resources amounted to \$1,665,378 for government contributions towards local budget costs (schedule 1) and \$5,795,224 for other income (schedule 3), thus totalling \$7,460,602 or 20.9 per cent of the gross expenditures. Net budgetary costs were therefore \$16.8 million for programme support and \$11.4 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 \$556,841 as at 31 December 1977.

7. At 31 December 1977, statement II shows cash in hand, in transit and at banks in current accounts and short-term investments total \$131,020,458. It was held as follows:

\$45,580,684 in United States dollars;  
\$74,740,983 in other currencies of unrestricted use;  
\$10,698,791 in currencies of restricted use.

8. Following the procedure introduced in 1975, the balances of the Greeting Card Operation as at 31 December 1977 have been consolidated in statement II under assets and liabilities. Schedule 8 provides the relevant details of assets comprising the value of equipment and inventory and advances made to the Greeting Card Operation for budgetary expenditures for the period 1 May to 31 December 1977, and expenditures undertaken in advance for the 1978 sales campaign. Liabilities include the proceeds already transferred from the Greeting Card Operation in respect of the 1977 sales campaign. The full amount of net proceeds for this campaign will, as in previous years, be included in income for 1978, after closure of the Greeting Card Operation Account at 30 April 1978.

9. UNICEF purchased housing for use by the staff in the field as authorized by the Executive Board at its session in May 1974 (E/ICEF/633, para. 195). The value shown in statement II represents the acquisition cost less amortization of one house in Brasilia, Brazil, two houses in Jakarta, Indonesia and one house in Juba, Sudan. An amount of \$29,562 paid by staff members for rent was taken for amortization.

10. Accounts payable and other unliquidated obligations amounted to \$9,480,436. At 31 December 1977 there were, in addition, outstanding contractual obligations totalling \$32,919,301 for supplies and equipment ordered against unfulfilled commitments, of which the deliveries and payment had not been effected at that date. The corresponding total at the end of 1976 was \$25,710,037.

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 \$17,713 was required for this purpose in 1977.

12. At the year-end the unspent balance of commitments totalled \$304.1 million. This sum includes \$42.1 million approved in the 1977 Board session for 1978

programme support services (\$26.4 million, gross) and administrative services (\$15.7 million, gross). The balance of \$262.0 million represents approved project commitments, of which \$123.8 million had already been called forward as at 31 December 1977. The remaining commitments (\$138 million) are planned to be called forward in 1978 (\$105 million), in 1979 (\$27 million), in 1980 and 1981 (\$6 million).

13. As shown in statement V, 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 supplementary 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 project assistance.

SCHEDULE 1

CONTRIBUTIONS FROM GOVERNMENTS  
FOR THE YEAR ENDED 31 DECEMBER 1977

GOVERNMENTS	FOR GENERAL RESOURCES	FOR SPECIFIC PURPOSES	LOCAL BUDGET COSTS	TOTAL
	\$	\$	\$	\$
AFGHANISTAN	2 500.00			2 500.00
ALGERIA	85 000.00		72 729.88	157 729.88
ARGENTINA	115 000.00			115 000.00
AUSTRALIA	1 325 336.00			1 325 336.00
AUSTRIA	426 391.31			426 391.31
BAHAMAS	2 961.98			2 961.98
BAHRAIN	20 107.16			20 107.16
BANGLADESH	1 000.00			1 000.00
BARBADOS	4 500.00		500.00	5 000.00
BELGIUM	742 857.14			742 857.14
BELIZE	437.30			437.30
BHUTAN	1 500.00			1 500.00
BOLIVIA	16 000.00			16 000.00
BOTSWANA	4 425.37		2 212.69	6 638.06
BRAZIL	85 000.00			85 000.00
BRITISH VIRGIN ISLANDS	100.00			100.00
BRUNEI	8 077.13			8 077.13
BULGARIA	51 440.33			51 440.33
BURMA	52 269.01		56 497.43	108 766.44
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	74 602.12			74 602.12
CANADA	6 190 476.19	2 101 123.72		8 291 599.91
CHILE	150 000.00		1 641.28	151 641.28
COLOMBIA	250 000.00		18 301.79	268 301.79
COSTA RICA	30 000.00			30 000.00
CUBA	100 000.00			100 000.00
CYPRUS	500.00			500.00
CZECHOSLOVAKIA	65 445.03			65 445.03
DEMOCRATIC YEMEN	3 000.00			3 000.00
DENMARK	2 619 805.96	2 518 295.48		5 138 101.44
DOMINICAN REPUBLIC	1 000.00			1 000.00
ECUADOR	25 010.02			25 010.02
EGYPT	78 571.43		6 071.43	84 642.86
ETHIOPIA	32 854.71		28 109.03	60 963.74
FIJI	2 000.00			2 000.00
FINLAND	766 611.19			766 611.19
FRANCE	1 743 611.11			1 743 611.11
GABON	25 714.29			25 714.29
GAMBIA	4 910.49			4 910.49
GERMAN DEMOCRATIC REPUBLIC	116 666.67			116 666.67
GERMANY, FEDERAL REPUBLIC OF	3 418 803.42			3 418 803.42
GHANA	20 869.57			20 869.57
GREECE	90 000.00			90 000.00
GUATEMALA	30 000.00		682.63	30 682.63
GUINEA	37 488.28			37 488.28
GUYANA	5 270.59			5 270.59
HAITI	5 000.00			5 000.00

SCHEDULE 1 (CONTINUED)

CONTRIBUTIONS FROM GOVERNMENTS  
FOR THE YEAR ENDED 31 DECEMBER 1977

GOVERNMENTS	FOR GENERAL RESOURCES	FOR SPECIFIC PURPOSES	LOCAL BUDGET COSTS	TOTAL
	\$	\$	\$	\$
HOLY SEE	1 000.00			1 000.00
HONDURAS	20 000.00			20 000.00
HONG KONG	13 600.00		6 200.00	19 800.00
HUNGARY	14 402.30			14 402.30
ICELAND	17 838.94			17 838.94
INDIA	1 264 367.82		206 896.55	1 471 264.37
INDONESIA	250 000.00		371 229.88	621 229.88
IRAN	1 000 000.00		8 017.06	1 008 017.06
IRAQ	243 200.01			243 200.01
IRELAND	211 304.35	53 900.49		265 204.84
ISRAEL	45 000.00			45 000.00
ITALY	451 977.40			451 977.40
IVORY COAST	12 396.69		52 130.79	64 527.48
JAMAICA	9 375.00			9 375.00
JAPAN	2 352 000.00			2 352 000.00
JORDAN	15 527.95			15 527.95
KENYA	17 283.95		14 440.43	31 724.38
KUWAIT	100 000.00			100 000.00
LAO PEOPLE'S DEMOCRATIC REPUBLIC	4 500.00			4 500.00
LESOTHO	1 556.67		497.97	2 054.64
LIBERIA	20 000.00			20 000.00
LIBYAN ARAB JAMAHIRIYA	35 200.00		8 400.00	43 600.00
LIECHTENSTEIN	2 000.00			2 000.00
LUXEMBOURG	17 464.79			17 464.79
MADAGASCAR	11 363.64			11 363.64
MALAWI	2 432.10			2 432.10
MALAYSIA	78 369.00		16 000.00	94 369.00
MALDIVES	2 000.00			2 000.00
MALI	6 000.00			6 000.00
MALTA	4 784.69			4 784.69
MAURITANIA	6 624.40			6 624.40
MAURITIUS	4 242.42			4 242.42
MEXICO	200 000.00		63 684.16	263 684.16
MONACO	3 030.30			3 030.30
MONGOLIA	2 998.00			2 998.00
MOROCCO	55 000.00		30 000.00	85 000.00
NEPAL	4 819.28		2 409.64	7 228.92
NETHERLANDS	4 374 758.04	5 000 000.00		9 374 758.04
NEW ZEALAND	673 076.92	60 000.00		733 076.92
NORWAY	8 312 567.71			8 312 567.71
OMAN	50 000.00			50 000.00
PAKISTAN	75 449.39		141 414.14	216 863.53
PANAMA	22 000.00			22 000.00
PARAGUAY	10 000.00			10 000.00
PERU	119 782.55			119 782.55
PHILIPPINES	206 866.00		72 435.37	279 301.37

SCHEDULE 1 (CONTINUED)

CONTRIBUTIONS FROM GOVERNMENTS  
FOR THE YEAR ENDED 31 DECEMBER 1977

GOVERNMENTS	FOR GENERAL RESOURCES	FOR SPECIFIC PURPOSES	LOCAL BUDGET COSTS	TOTAL
	\$	\$	\$	\$
POLAND	332 078.31			332 078.31
PORTUGAL	10 000.00			10 000.00
QATAR	200 000.00			200 000.00
REPUBLIC OF KOREA	51 416.66		28 000.00	79 416.66
ROMANIA	12 500.00			12 500.00
RWANDA	3 000.00			3 000.00
ST.KITTS-NEVIS-ANGUILLA	700.00			700.00
ST. LUCIA	2 584.46			2 584.46
SAUDI ARABIA	1 000 000.00			1 000 000.00
SENEGAL	20 661.16			20 661.16
SEYCHELLES	573.85			573.85
SINGAPORE	10 222.44			10 222.44
SOMALIA	14 732.99			14 732.99
SPAIN	167 392.00			167 392.00
SRI LANKA	9 765.63		787.50	10 553.13
SURINAM	3 000.00			3 000.00
SWAZILAND	4 670.00		2 330.00	7 000.00
SWEDEN	19 187 358.92			19 187 358.92
SWITZERLAND	2 345 103.29	1 525 302.50		3 870 405.79
SYRIAN ARAB REPUBLIC	25 641.03			25 641.03
THAILAND	217 425.62		101 736.98	319 162.60
TRINIDAD AND TOBAGO	8 291.87			8 291.87
TUNISIA	28 571.00		161.85	28 732.85
TURKEY	190 476.17		30 857.14	221 333.31
UGANDA	35 119.91			35 119.91
UKRAINIAN SOVIET SOCIALIST REPUBLIC	149 204.24			149 204.24
UNION OF SOVIET SOCIALIST REPUBLICS	805 702.92			805 702.92
UNITED ARAB EMIRATES	120 000.00		276 579.75	396 579.75
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	5 803 811.17	1 071 146.25		6 874 957.42
UNITED REPUBLIC OF CAMEROON	30 252.86			30 252.86
UNITED REPUBLIC OF TANZANIA	19 478.98		22 035.03	41 514.01
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
YEMEN	17 734.07			17 734.07
YUGOSLAVIA	232 491.55			232 491.55
ZAMBIA	28 258.17		22 388.06	50 646.23
	<u>90 388 493.38</u>	<u>12 329 768.44</u>	<u>1 665 378.46</u>	<u>104 383 640.28</u>
LESS - ADJUSTMENTS TO PRIOR YEARS' INCOME	5 700.00-			5 700.00-
	<u>90 382 793.38</u>	<u>12 329 768.44</u>	<u>1 665 378.46</u>	<u>104 377 940.28</u>

## SCHEDULE 2

CONTRIBUTIONS FROM NON-GOVERNMENTAL SOURCES  
FOR THE YEAR ENDED 31 DECEMBER 1977

COUNTRIES	FOR GENERAL	FOR SPECIFIC	TOTAL
	RESOURCES	PURPOSES	
	\$	\$	\$
AUSTRALIA	33 763.63	497 172.68	530 936.31
AUSTRIA	59 738.26		59 738.26
BANGLADESH	61.00		61.00
BELGIUM	196 236.54	320 991.21	517 227.75
BOTSWANA	2.42		2.42
BRAZIL	169.79	18.43	188.22
CANADA	259 918.66	2 316 125.22	2 576 043.88
COLOMBIA	94.99		94.99
DENMARK	15 427.16	17 655.74	33 082.90
FINLAND	48 627.60	119 457.88	168 085.48
FRANCE	421 158.54	115 071.28	536 229.82
GERMANY, FEDERAL REPUBLIC OF	1 057 562.94	57 533.04	1 115 095.98
GUATEMALA	78.41	1 500.00	1 578.41
HONG KONG		2 157.03	2 157.03
INDIA	825.85		825.85
INDONESIA	84.34		84.34
IRAN	300.00		300.00
IRELAND	194 444.69	47 953.96	242 398.65
ITALY	443 955.37		443 955.37
JAMAICA	160.16		160.16
JAPAN	480 327.74	519 557.59	999 885.33
JORDAN	25.38		25.38
KENYA	126.93	468.00	594.93
KUWAIT	125.90		125.90
LEBANON	1 298.08	8 064.52	9 362.60
LUXEMBOURG	1 567.00		1 567.00
MALAYSIA	204.55		204.55
MEXICO	26.44	124.80	151.24
NETHERLANDS	687 443.40	439 222.56	1 126 665.96
NEW ZEALAND	56 807.52	124 568.64	181 376.16
NIGERIA	146.78		146.78
NORWAY	105 481.40		105 481.40
PAKISTAN	146.50		146.50
PAPUA NEW GUINEA		140.48	140.48
PHILIPPINES	81.08		81.08
REPUBLIC OF KOREA	130.47		130.47
ROMANIA	2 172.67		2 172.67
SAUDI ARABIA		142.05	142.05
SPAIN	47.62	384 721.56	384 769.18
SRI LANKA	9.67		9.67
SWEDEN	57 564.61		57 564.61
SWITZERLAND	77 618.30	104 158.61	181 776.91
THAILAND	72.76		72.76
TURKEY		2 663.63	2 663.63
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	16 456.88	160 712.44	177 169.32
UNITED REPUBLIC OF TANZANIA	36.72		36.72



SCHEDULE 2 (CONTINUED)

CONTRIBUTIONS FROM NON-GOVERNMENTAL SOURCES  
FOR THE YEAR ENDED 31 DECEMBER 1977

<u>COUNTRIES</u>	<u>FOR GENERAL RESOURCES</u> \$	<u>FOR SPECIFIC PURPOSES</u> \$	<u>TOTAL</u> \$
UNITED STATES OF AMERICA	2 539 091.93	577 903.67	3 116 995.60
VENEZUELA	452.50		452.50
ZAMBIA	89.74		89.74
	<u>6 760 162.92</u>	<u>5 818 085.02</u>	<u>12 578 247.94</u>
UN, SECRETARIAT	2 590.86	3 115.00	5 705.86
	<u>6 762 753.78</u>	<u>5 821 200.02</u>	<u>12 583 953.80</u>
 THE ABOVE CONTRIBUTIONS WERE COLLECTED UNDER THE AUSPICES OF			
<u>(A) NATIONAL COMMITTEES</u>			
HALLOWE' EN COLLECTIONS	1 500 000.00		1 500 000.00
DONATIONS	4 897 603.39		4 897 603.39
COLLECTIONS FOR SPECIFIC PURPOSES		4 824 872.28	4 824 872.28
TELEVISION AND FUND-RAISING CAMPAIGNS	307 510.17	23 938.87	331 449.04
 <u>(B) OTHER ORGANIZATIONS</u>			
DONATIONS	57 640.22		57 640.22
COLLECTIONS FOR SPECIFIC PURPOSES		972 388.87	972 388.87
	<u>6 762 753.78</u>	<u>5 821 200.02</u>	<u>12 583 953.80</u>

## SCHEDULE 3

## OTHER INCOME IN 1977 WITH COMPARATIVE FIGURES FOR 1976

	31 DEC 1977	31 DEC 1976	INCREASE (DECREASE)
	\$	\$	\$
<u>INCOME RELATED TO THE BUDGET EXPENDITURE</u>			
INCOME FROM STAFF ASSESSMENT	4,189,178.98	3,250,408.42	938,770.56
SERVICES TO GREETING CARD OPERATION	298,844.52	197,000.00	101,844.52
ADJUSTMENTS OF ACCOUNTS PAYABLE RELATED TO PRIOR YEAR'S BUDGET	616,627.64	408,688.27	209,939.37
AGENCY COMMISSIONS AND REIMBURSEMENT FOR SERVICES	310,603.67	255,162.81	55,440.86
INCOME COVERING OVERHEAD OF INFORMATION SPECIAL EVENTS	63,133.14	140,510.57	(77,377.43)
INCOME FROM SALE OF FILMS, BOOKS AND OTHER INFORMATION MATERIALS	46,358.88	57,249.23	(10,890.35)
INCOME FROM SALE OF SURPLUS AND OBSOLETE ADMINISTRATIVE PROPERTY	106,367.05	37,777.43	68,589.62
REFUND OF UNICEF CONTRIBUTIONS FROM THE UNITED NATIONS JOINT STAFF PENSION FUND	151,581.58	70,581.60	80,999.98
MISCELLANEOUS	10,528.02	45,284.84	(34,756.82)
	<u>5,795,223.48</u>	<u>4,462,663.17</u>	<u>1,332,560.31</u>
<u>INCOME RELATED TO PROGRAMME OPERATIONS</u>			
SHIPPING AND INSURANCE CLAIMS RECEIVED	125,786.27	97,272.06	28,514.21
INCOME FROM SALE OF SURPLUS AND OBSOLETE PROGRAMME PROPERTY	26,465.11	62,451.54	(35,986.43)
	<u>152,251.38</u>	<u>159,723.60</u>	<u>(7,472.22)</u>
<u>INCOME RELATED TO FINANCIAL OPERATIONS</u>			
INTEREST ON CURRENT BANK ACCOUNTS AND SHORT-TERM INVESTMENTS	6,233,272.24	5,776,582.46	456,689.78
CASH DISCOUNTS	236,809.79	116,047.64	120,762.15
GAINS/LOSSES ON FOREIGN EXCHANGE TRANSACTIONS	168,500.24	63,582.07	104,918.17
CHANGES IN VALUE OF ASSETS AND LIABILITIES DUE TO ADJUSTMENTS IN EXCHANGE RATES	5,238,350.80	1,275,987.90	3,962,362.90
MISCELLANEOUS	40,624.64	19,945.87	20,678.77
	<u>11,917,557.71</u>	<u>7,252,145.94</u>	<u>4,665,411.77</u>
	<u>17,865,032.57</u>	<u>11,874,532.71</u>	<u>5,990,499.86</u>

## SCHEDULE 4

Short-term investments as at 31 December 1977

	\$	\$
<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	<u>234 971.72</u>	234 971.72
<u>Maurice Pate Memorial Fund (in</u> <u>United States dollars)</u>		
European-American Bank and Trust Company, New York -- at call	<u>39 530.31</u>	39 530.31
<u>Time deposits in United States dollars</u>		
Chase Manhattan Bank, New York	8 800 000.00	
Citibank, New York	8 800 000.00	
Chemical Bank, New York	8 500 000.00	
Bankers Trust Company, New York	7 800 000.00	
European-American Bank and Trust Company, New York	5 500 000.00	
Mitsui Bank, New York	<u>3 000 000.00</u>	<u>42 400 000.00</u>
TOTAL SHORT-TERM INVESTMENTS IN UNITED STATES DOLLARS		42 674 502.03
<u>Deposits at call or seven days' notice</u> <u>in other currencies</u>		
The Royal Bank of Canada Ltd., Ottawa	2 156 804.12	
Bank of England, London	1 566 240.58	
Banque Worms S.A., Paris	1 315 154.44	
Banque Scandinave Suisse, Geneva	1 013 824.88	
Den Danske Landmandsbank, Copenhagen	538 187.64	
Habib Bank Ltd., Islamabad	537 729.23	
Société Générale de Banque, S.A., Bruxelles	457 527.19	
Chase and Bank of Ireland (Int.) Ltd., Dublin	272 727.27	
The Standard Bank of South Africa Ltd., Capetown	<u>115 340.25</u>	<u>7 973 535.60</u>
<u>Carried forward</u>	7 973 535.60	50 648 037.63

SCHEDULE 4 (continued)

Short-term investments as at 31 December 1977

	\$	\$
<u>Brought forward</u>	7 973 535.60	50 648 037.63
<u>Time deposits in other currencies</u>		
Dresdner Bank A.G., Frankfurt	14 549 549.54	
Bank of America NT and SA, Frankfurt	8 890 980.37	
Commerzbank A.G., Frankfurt	8 282 113.80	
The Mitsui Bank Ltd., Toyko	7 645 833.33	
Amrobank, Amsterdam	7 121 945.76	
Chase Manhattan Bank, London	5 069 124.42	
Mitsubishi Bank, Tokyo	4 500 000.00	
Banque Scandinave Suisse, Geneva	3 687 486.19	
Banque Worms S.A., Paris	2 240 518.29	
Nordic Bank Limited, London	1 905 501.03	
The Royal Bank of Canada, Ottawa	1 363 636.35	
Banque Nationale de Paris, Paris	1 351 351.35	
Banco do Estado de Sao Paulo, Brasilia	836 500.84	
Bank of New Zealand, Wellington	500 000.00	
Chase Manhattan Bank, Jakarta	409 638.55	
Bank of New South Wales, Sydney	112 359.55	
Australia and New Zealand Banking Group, Sydney	112 359.55	
The British Bank of Middle East, Abu Dhabi	<u>75 949.37</u>	<u>68 654 848.29</u>
TOTAL SHORT-TERM INVESTMENTS IN OTHER CURRENCIES	<u>76 628 383.89</u>	
TOTAL INVESTMENTS		<u>119 302 885.92</u>

SCHEDULE 5  
CONTRIBUTIONS RECEIVABLE FROM GOVERNMENTS  
AS AT 31 DECEMBER 1977

GOVERNMENTS	GENERAL RESOURCES AND SPECIFIC PURPOSES		LOCAL BUDGET COSTS OF FIELD OFFICES		TOTAL CONTRIBUTIONS RECEIVABLES
	FOR YEARS PRIOR TO 1977	FOR 1977 AND LATER YEARS	FOR YEARS PRIOR TO 1977	FOR 1977 AND LATER YEARS	
	\$	\$	\$	\$	\$
ARGENTINA	25,465.13	35,000.00			60,465.13
BANGLADESH		1,000.00			1,000.00
BELGIUM		742,857.14			742,857.14
BHUTAN		1,500.00			1,500.00
BOLIVIA		14,941.00			14,941.00
CENTRAL AFRICAN EMPIRE	13,785.12				13,785.12
COLOMBIA	348,000.00	17,057.15		5,994.11	371,051.26
CONGO	4,390.50				4,390.50
COSTA RICA		7,500.00			7,500.00
CYPRUS		500.00			500.00
DEMOCRATIC YEMEN	2,417.00	3,000.00			5,417.00
DENMARK		895,139.49			895,139.49
ETHIOPIA		21,903.14		28,109.03	50,012.17
FIJI		2,000.00			2,000.00
HAITI		5,000.00			5,000.00
HONG KONG		13,600.00		6,200.00	19,800.00
INDONESIA		250,000.00			250,000.00
IRAN	1,660,000.00				1,660,000.00
ISRAEL	45,000.00	45,000.00			90,000.00
IVORY COAST		12,396.69		45,123.97	57,520.66
JAMAICA		9,375.00			9,375.00
JAPAN	316,500.00				316,500.00
KENYA		17,283.95			17,283.95
LAO	8,000.00	4,500.00			12,500.00
LEBANON	22,801.30				22,801.30
MADAGASCAR	11,363.64	11,363.64			22,727.28
MALAYSIA		78,369.00		16,000.00	94,369.00
MALDIVES		2,000.00			2,000.00
MALTA		4,784.69			4,784.69
MAURITIUS		4,242.42			4,242.42
NICARAGUA	30,000.00				30,000.00
PANAMA	2,000.00	22,000.00			24,000.00
PARAGUAY		10,000.00			10,000.00
PERU		30,000.00			30,000.00
PHILIPPINES	59,821.97	206,866.00			266,687.97
SENEGAL		20,661.16			20,661.16
SIERRA LEONE	29,212.60				29,212.60
ST. KITTS-NEVIS-ANGUILLA		700.00			700.00
SWAZILAND		4,670.00		2,330.00	7,000.00
SWITZERLAND	18,292.00	1,036,866.36			1,055,158.36
THAILAND		112,500.00			112,500.00
TOGO	12,396.69				12,396.69
UNITED ARAB EMIRATES		120,000.00			120,000.00
UNITED REPUBLIC OF CAMEROON		1,446.28			1,446.28
UNITED REPUBLIC OF TANZANIA		16,049.38		14,814.81	30,864.19
URUGUAY		5,000.00			5,000.00
	<u>2,609,445.95</u>	<u>3,787,072.49</u>		<u>118,571.92</u>	<u>6,515,090.36</u>

## SCHEDULE 6

Accounts receivable, advances and deposits1977 compared with 1976

	<u>1977</u>	<u>1976</u>	<u>Increase (decrease)</u>
	\$	\$	\$
<u>Receivables:</u>			
From the United Nations and specialized agencies for supplies and advances for fellowships and other jointly assisted projects	105 344.13	715 522.34	(610 178.21)
From non-governmental organizations for fund-raising campaigns:			
UNICEF National Committees	8 617 243.31	8 266 539.85	350 703.46
Other Organizations	439 187.08	322 935.19	116 251.89
From Governments:			
For the International Year of the Child - operational costs	1 959 500.49	-	1 959 500.49
Other	70 468.93	41 812.25	28 656.68
For shipping and insurance claims	121 420.70	124 835.94	(3 415.24)
Miscellaneous	699 716.69	681 667.44	18 049.25
<u>Advances:</u>			
To suppliers for goods purchased and freight	144 273.85	10 884.52	133 389.33
To projects, to be met by trust fund payments	962 504.06	579 423.90	383 080.16
<u>Deposits and prepayments for office services</u>	291 359.21	530 285.85	(238 926.64)
<u>Accrued interest</u>	985 981.09	452 482.95	533 498.14
	<u>14 396 999.54</u>	<u>11 726 390.23</u>	<u>2 670 609.31</u>

## SCHEDULE 7

Stocks in warehouses and in transit1977 compared with 1976

	<u>1977</u>	<u>1976</u>	<u>Increase (decrease)</u>
	\$	\$	\$
<u>UNICEF Packing and Assembly Centre, Copenhagen</u>			
<u>UNICEF programme supplies</u>			
In stock at standard cost	18 145 214.64	12 611 787.58	5 533 427.06
Packed but not shipped (at issue order value)	1 237 058.01	1 793 226.50	(556 168.49)
In transit (at cost)	<u>3 158 209.27</u>	<u>3 104 132.32</u>	<u>54 076.95</u>
	22 540 481.92	17 509 146.40	5 031 335.52
<u>Less: difference between standard and actual cost</u>	<u>2 549 753.97</u>	<u>2 174 123.55</u>	<u>(375 630.42)</u>
	19 990 727.95	15 335 022.85	4 655 705.10
<u>Packing materials</u>	<u>83 444.64</u>	<u>89 998.00</u>	<u>(6 553.36)</u>
<u>UNICEF stock</u>	20 074 172.59	15 425 020.85	4 649 151.74
<u>UNFPA stock on consignment</u>	<u>-</u>	<u>1 649 894.68</u>	<u>(1 649 894.68)</u>
Total stocks in UNIPAC and in transit	<u>20 074 172.59</u>	<u>17 074 915.53</u>	<u>2 999 257.06</u>
<u>Stocks in other locations</u>			
In Singapore (emergency supplies at cost)	-	243 989.30	(243 989.30)
With suppliers (miscellaneous goods at cost)	164 869.75	39 053.45	125 816.30
Awaiting shipment to projects (supplies paid)	<u>397 247.52</u>	<u>1 032 701.67</u>	<u>(635 454.15)</u>
Total stocks in other locations	<u>562 117.27</u>	<u>1 315 744.42</u>	<u>(753 627.15)</u>
	<u><u>20 636 289.86</u></u>	<u><u>18 390 659.95</u></u>	<u><u>2 245 629.91</u></u>

## SCHEDULE 8

Greeting card and related operations  
1977 compared with 1976  
Equipment, inventory and advances

	1977	1976	Increase (decrease)
	\$	\$	\$
<u>Production and distribution equipment</u>			
Acquisition cost	118 774.23	82 882.46	35 891.77
Less: depreciation	40 471.22	16 318.35	24 152.87
	<u>78 303.01</u>	<u>66 564.11</u>	<u>11 738.90</u>
<u>Inventory (at cost)</u>			
<u>Raw materials (paper, envelopes, boxes, etc.)</u>			
Greeting cards	1 697 273.09	1 395 204.68	302 068.41
Calendars	131 645.81	92 987.97	38 657.84
Promotional and educational materials	129 330.97	58 900.99	70 429.98
	<u>1 958 249.87</u>	<u>1 547 093.64</u>	<u>411 156.23</u>
<u>Products in process and finished for the current campaign</u>			
Greeting cards	3 734 644.56	3 776 233.86	(41 589.30)
Calendars	540 608.51	1 371 018.83	(830 410.32)
Educational materials	222 029.64	115 701.66	106 327.98
	<u>4 497 282.71</u>	<u>5 262 954.35</u>	<u>(765 671.64)</u>
<u>Products in process for the following year's campaign</u>			
Greeting cards	319 548.52	454 370.61	(134 822.09)
Calendars	9 884.63	9 939.49	(54.86)
Educational materials	5 952.38	748.58	5 203.80
	<u>335 385.53</u>	<u>465 058.68</u>	<u>(129 673.15)</u>
	<u>6 790 918.11</u>	<u>7 275 106.67</u>	<u>(484 188.56)</u>
<u>Advances</u>			
Budgetary expenditure for the current campaign	4 745 163.42	4 009 151.55	736 011.87
Budgetary expenditure for the following year campaign	50 104.20	61 841.22	(11 737.02)
Customs duties and taxes	51 623.92	40 099.64	11 524.28
	<u>4 846 891.54</u>	<u>4 111 092.41</u>	<u>735 799.13</u>
	<u>11 716 112.66</u>	<u>11 452 763.19</u>	<u>263 349.47</u>



## SCHEDULE 9

Accounts payable and other unliquidated obligations1977 compared with 1976

	<u>1977</u>	<u>1976</u>	<u>Increase (decrease)</u>
	\$	\$	\$
<u>Payables</u>			
To the United Nations and specialized agencies mainly for staff salaries and related allowances	1 155 471.61	472 284.55	683 187.06
To Governments and other organizations	20 689.82	89 654.71	(68 964.89)
For supplies, equipment and freight	5 609 184.17	4 188 654.85	1 420 529.32
Miscellaneous	227 617.08	220 146.21	7 470.87
<u>Unliquidated obligations</u>			
Budgetary obligations outstanding	2 063 694.99	1 710 577.18	353 117.81
Greeting Card Operation obligations outstanding	167 778.08	196 448.37	(28 670.29)
Provision made for amounts payable to staff members under the tax equalization plan	236 000.00	239 000.00	(3 000.00)
	<u>9 480 435.75</u>	<u>7 116 765.87</u>	<u>2 363 669.88</u>

## SCHEDULE 10

## Trust funds related to commitments by the Executive Board

## Summary of 1977 transactions

Donors	Country of programme	Balances	Funds		Total	Expenditure	Funds	Balances
		at 1 January 1977	Received	Advanced	available		returned transferred	at 31 December 1977
		\$	\$	\$	\$	\$	\$	\$
<u>Governments</u>								
Australia	Bangladesh		1 290 000.00		1 290 000.00			1 290 000.00
	Burma		360 230.00		360 230.00	199 308.59		160 921.41
	Pakistan		1 000 000.00		1 000 000.00			1 000 000.00
	Sri Lanka		226 504.50		226 504.50			226 504.50
Bangladesh	Bangladesh	256 925.25			256 925.25	(29 630.61)	257 806.19	28 749.67
Canada	Angola		1 923 076.92		1 923 076.92	1 672 547.38		250 529.54
Denmark	Bangladesh	1 606 819.03	1 382 524.84		2 989 343.87	1 369 449.09		1 619 894.78
	India		2 830 508.47		2 830 508.47	9 476.29		2 821 032.18
	Indochina Peninsula	2 236 375.29			2 236 375.29	1 645 318.37		591 056.92
Finland	Cuba	531 443.56	443 645.08		975 088.64	159 366.60		815 722.04
	Nigeria	48 020.79	72 000.00		120 020.79	82 768.22		37 252.57
Germany, Federal Republic of	Assistance to children of Liberation Movements		120 000.00		120 000.00			120 000.00
	Bangladesh	572 453.65			572 453.65	304 196.99		268 256.66
	Burma		150 000.00		150 000.00			150 000.00
	Burundi	81 825.85	69 342.03		151 167.88	61 758.31		89 409.57
	Ethiopia	245 530.08			245 530.08	245 530.08		
	India	340 000.00			340 000.00	176 863.88		163 136.12
	Indonesia		100 000.00		100 000.00			100 000.00
	Rwanda	285 300.00	260 900.00		546 200.00	209 661.06		336 538.94
	Sudano-Saharan region	112 706.08			112 706.08	31 607.92		81 098.16
	Promotion of the role of women in development		75 000.00		75 000.00			75 000.00
	Yemen	387 371.25			387 371.25	354 522.15		32 849.10
Norway	Bangladesh	909 400.76			909 400.76	909 400.76		
	Mozambique		264 150.94		264 150.94	158 480.64		105 670.30
	Nepal	26 208.47			26 208.47	17 706.48		8 501.99
	Pakistan	760 869.57	603 773.58		1 364 643.15	1 249 883.55		114 759.60
	Senegal	240 942.03			240 942.03	66 685.49		174 256.54
	Sudan	803 034.57	890 659.12		1 693 693.69	748 817.16		944 876.53
	Sudano-Saharan region	23 084.96	509 433.96		532 518.92	23 084.96		509 433.96
	United Republic of Tanzania	285 106.02			285 106.02	43 669.97		241 436.05
Sweden	Tunisia	524 874.79			524 874.79	258 522.77		266 352.02
United Kingdom of Great Britain and Northern Ireland	Bangladesh		14 201.08		14 201.08			14 201.08
United States of America	Bangladesh	36 610.97			36 610.97		36 610.97	
	Ethiopia	52 077.92			52 077.92	29 674.35		22 403.57
		10 366 980.89	12 585 950.52		22 952 931.41	9 998 670.45	294 417.16	12 659 843.80
<u>United Nations system</u>								
United Nations Secretary-General's special appeals	Indochina Peninsula	255 724.70			255 724.70	94 850.42		160 874.28
United Nations Capital Development Fund	United Republic of Tanzania			51 447.65	51 447.65	51 447.65		
	Yemen		500 000.00	599 225.57	1 099 225.57	1 099 225.57		
United Nations Development Programme	Pakistan		19 205.00		19 205.00	19 119.15	85.85	
	United Republic of Tanzania	40 148.67	213 000.00		253 148.67	206 779.65		46 369.02

## SCHEDULE 10 (Continued)

Trust funds related to commitments by the Executive Board  
Summary of 1977 transactions

<u>Donors</u>	<u>Country of programme</u>	<u>Balances</u>	<u>Received</u>	<u>Advanced</u>	<u>Total</u>	<u>Expenditure</u>	<u>Funds</u>	<u>Balances</u>
		<u>at</u>			<u>available</u>		<u>returned</u>	<u>at</u>
		<u>1 January 1977</u>					<u>transferred</u>	<u>31 December 1977</u>
		\$	\$	\$	\$	\$	\$	\$
Office of the United Nations Disaster Relief Co-ordinator	Guatemala	72 374.00			72 374.00	25 005.64		47 368.36
	India	7 624.00	30 220.00		37 844.00	20 462.40		17 381.60
	Indochina Peninsula	10 000.00			10 000.00			10 000.00
	Pakistan		19 560.00		19 560.00	19 560.00		
United Nations Fund for Population Activities		569 544.03	3 383 785.86		3 953 329.89	3 785 904.26		167 425.63
United Nations	<u>Lebanon</u>	<u>400 000.00</u>	<u>1 100 000.00</u>		<u>1 500 000.00</u>	<u>1 326 878.35</u>		<u>173 121.65</u>
		1 355 415.40	5 265 770.86	650 673.22	7 271 859.48	6 649 233.09	85.85	622 540.54
<u>Non-governmental sources</u>								
Germany, Federal Republic of								
Brot Für die Welt	Honduras	160 000.00			160 000.00			160 000.00
Evangelische Zentralstelle für Entwicklungshilfe	Bangladesh	40 780.61			40 780.61	40 780.61		
	Ethiopia	76 987.45			76 987.45			76 987.45
Misereor	Lao People's Democratic Republic	<u>100 418.41</u>			<u>100 418.41</u>			<u>100 418.41</u>
		378 186.47			378 186.47	40 780.61		337 405.86
		<u>12 100 582.76</u>	<u>17 851 721.38</u>	<u>650 673.22</u>	<u>30 602 377.36</u>	<u>16 688 684.15</u>	<u>294 503.01</u>	<u>13 619 790.20</u>

SCHEDULE 11

TRUST FUNDS FOR REIMBURSABLE PROCUREMENT

SUMMARY OF 1977 TRANSACTIONS

DONORS	BALANCES AT 1 JANUARY 1977	FUNDS RECEIVED	FUNDS ADVANCED	TOTAL FUNDS AVAILABLE	EXPENDITURE	FUNDS RETURNED	BALANCES AT 31 DECEMBER 1977
	\$	\$	\$	\$	\$	\$	\$
<b>GOVERNMENTS</b>							
ABU DHABI	232 931.01			232 931.01	1 009.78		231 921.23
AFGHANISTAN	288 303.85	1 808 003.80		2 096 307.65	12 626.34		2 083 681.31
BANGLADESH	77 522.15	935 419.90		1 012 942.05	508 010.54		504 931.51
BHUTAN		305.24		305.24	46.64		258.60
BOLIVIA	2 704.05			2 704.05			2 704.05
BURUNDI	194.23			194.23		194.23	
CANADA		5 100.00	1 957.88	7 057.88	7 057.88		
SRI LANKA		22 078.12		22 078.12	6 379.13		15 698.99
CHILE		19 768.36		19 768.36	19 676.10	92.26	
COLOMBIA		1 745.27		1 745.27	1 548.58		196.69
COSTA RICA	3 288.59			3 288.59	639.62	2 507.43	
DOMINICAN REPUBLIC	11 473.86	1 500.00		12 973.86	11 851.70		1 122.16
ETHIOPIA		4 200.00		4 200.00	4 073.85	126.15	
GHANA		75 710.00		75 710.00	44 081.47		31 628.53
GUATEMALA	29 061.51	5 011.96		34 073.47	11 737.06	20 466.58	1 869.83
GUINEA		135 000.00		135 000.00	125 876.40		9 123.60
INDONESIA	68 410.48	753.03		69 163.51	866.88	58 508.31	9 788.32
IRAN	438 884.20			438 884.20	82 235.49	166 932.00	189 716.71
IRAQ	1 498 840.19	560 950.00		2 059 790.19	878 668.45	73.10	1 181 048.64
JORDAN		20 006.01		20 006.01	16 053.69		3 952.32
LIBERIA	4 995.34	11 822.00		16 817.34	1 914.08		14 903.26
LIBYAN ARAB JAMAHIRIYA	4 886.40			4 886.40		4 886.40	
MAURITANIA	15 290.86			15 290.86			15 290.86
MEXICO	152 767.90	12 029.15		164 797.05	16 437.56	1 158.13	147 201.36
NEPAL		104 417.67		104 417.67	4 871.90		99 545.77
NEW HEBRIDES	1 229.47			1 229.47	122.94		1 106.53
NIGER	73 256.57			73 256.57	73 256.57		
PAKISTAN	69 420.23	72 656.57		142 076.80	97 360.73		44 716.07
PAPUA NEW GUINEA	28 399.32	3 275.21		31 674.53	1 641.75-		33 316.28
PARAGUAY	20 114.30			20 114.30	6 048.55		14 065.75
PERU		7 658.44		7 658.44	2 264.23		5 394.21
PHILIPPINES	9 615.77			9 615.77	62.66-		9 678.43
POLAND	23 938.54			23 938.54	14 791.18		9 147.36
SOMALIA	176 461.49	570 687.29		747 148.78	199 749.20		547 399.58
SUDAN	5 390.79			5 390.79			5 390.79
SWITZERLAND		13 238.19		13 238.19	88.67		13 149.52
SYRIAN ARAB REPUBLIC		40 506.33		40 506.33	24 008.93	13 506.33	2 991.07
UNITED REPUBLIC OF TANZANIA	42 774.83	1 298 646.53		1 341 421.36	129 845.71		1 211 575.65
THAILAND	1 924 590.16	46 055.45		1 970 645.61	1 948 314.28		22 331.33
TUNISIA	23 091.36			23 091.36			23 091.36
TURKEY	154 621.53			154 621.53	34 652.64		119 968.89
EGYPT	2 297.12			2 297.12			2 297.12
UNITED STATES OF AMERICA		3 377.11		3 377.11	3 224.68		152.43
YEMEN		416 013.00		416 013.00			416 013.00

SCHEDULE 11

TRUST FUNDS FOR REIMBURSABLE PROCUREMENT

SUMMARY OF 1977 TRANSACTIONS

DONORS	BALANCES AT 1 JANUARY 1977	FUNDS RECEIVED	FUNDS ADVANCED	TOTAL FUNDS AVAILABLE	EXPENDITURE	FUNDS RETURNED	BALANCES AT 31 DECEMBER 1977
	\$	\$	\$	\$	\$	\$	\$
<b>GOVERNMENTS</b>							
YUGOSLAVIA	28 238.05			28 238.05	26 885.99		1 352.06
ZAMBIA		83 752.97		83 752.97	51 706.00		32 046.97
	<u>5 413 299.39</u>	<u>6 279 382.36</u>	<u>1 957.88</u>	<u>11 694 639.63</u>	<u>4 366 279.03</u>	<u>268 450.92</u>	<u>7 059 909.68</u>
<b>UNITED NATIONS SYSTEM</b>							
UN, SECRETARIAT		2 512.60		2 512.60	2 512.60		
UNDP, NEW YORK	45 589.60	278 186.08		323 775.68	226 876.42	23 855.67	73 043.59
WHO, GENEVA	254 000.00	611 065.11		865 065.11	578 061.89	1 590.98	285 412.24
UNRWA, BEIRUT	64 826.09	19 700.00		84 526.09	71 015.42		13 510.67
UNFPA, NEW YORK	650 377.39	4 161 552.33		4 811 929.72	3 113 500.56	279.68	1 698 149.48
UNHCR, GENEVA			1 747.29	1 747.29	1 747.29		
PAHO, WASHINGTON		505 998.32	265 597.16	771 595.48	771 595.48		
UNDRO, GENEVA	24 454.40			24 454.40	16 781.55	1 676.77	5 996.08
UPU, BERNE	2 788.19			2 788.19	11.62	2 776.57	
	<u>1 042 035.67</u>	<u>5 579 014.44</u>	<u>267 344.45</u>	<u>6 888 394.56</u>	<u>4 782 102.83</u>	<u>30 179.67</u>	<u>2 076 112.06</u>
<b>NON-GOVERNMENTAL SOURCES</b>							
OTHERS	1 656 866.48	2 198 934.76	40 834.11	3 896 635.35	2 968 366.14	13 442.79	914 826.42
	<u>8 112 201.54</u>	<u>14 057 331.56</u>	<u>310 136.44</u>	<u>22 479 669.54</u>	<u>12 116 748.00</u>	<u>312 073.38</u>	<u>10 050 848.16</u>

SCHEDULE 12  
Other trust fund accounts  
Summary of 1977 transactions

<u>Donors</u>	<u>Balances</u>	<u>Funds</u>		<u>Total</u>	<u>Expenditure</u>	<u>Funds</u>	<u>Balances</u>
	<u>at</u>	<u>Received</u>	<u>Advanced</u>	<u>available</u>		<u>returned</u>	<u>at</u>
	<u>1 January 1977</u>					<u>transferred</u>	<u>31 December 1977</u>
	\$	\$	\$	\$	\$	\$	\$
<u>Governments</u>							
Burma	30 658.59	69 790.73		100 449.32	81 088.15		19 361.17
Canada	5 911.09			5 911.09		5 911.09	
Denmark <sup>a/</sup>	15 456.85	75 343.60		90 800.45	55 967.70		34 832.75
Germany, Federal Republic of <sup>a/</sup>	11 384.36	69 766.35		81 150.71	47 634.77		33 515.94
Iran	198 982.70	107 134.27		306 116.97	148 759.05	157 357.92	
Indonesia <sup>a/</sup>	1 449.87			1 449.87	499.06		950.81
Japan <sup>a/</sup>		57 802.92		57 802.92	35 483.15		22 319.77
Netherlands <sup>a/</sup>		49 914.77		49 914.77	27 205.11		22 709.66
Norway <sup>a/</sup>		45 179.45		45 179.45	29 228.03		15 951.42
Pakistan		40 404.04		40 404.04	5 050.51		35 353.53
Sweden <sup>a/</sup>	73 490.24	30 012.19		103 502.43	58 991.65		44 510.78
Turkey	3 819.64			3 819.64	1 032.03	1 142.86	1 644.75
United Arab Emirates	34 826.90	15 000.00		49 826.90	24 500.00		25 326.90
<u>United Nations system</u>							
United Nations Fund for Population Activities							
Stockpile	713 450.41	42 542.62		755 993.03	679 563.16	76 429.87	
Others	2 614.50	76 628.91		79 243.41	42 683.54	199.04	36 360.83
<u>Non-governmental sources</u>		21 625.00		21 625.00			21 625.00
<u>UNICEF Executive Board session, Manila</u>							
Government of Philippines		250 675.68		250 675.68	213 677.06		36 998.62
United Nations Conference on the Law of the Sea		66 200.00		66 200.00	66 200.00		
	1 092 045.15	1 018 020.53		2 110 065.68	1 517 562.97	241 040.78	351 461.93

<sup>a/</sup> For cost of sponsored staff provided to UNICEF.

## SCHEDULE 13

INTERNATIONAL YEAR OF THE CHILD  
OPERATIONAL COSTSI - BUDGET COMMITMENTS, OBLIGATIONS INCURRED AND UNENCUMBERED BALANCES  
FOR THE PERIOD ENDED 31 DECEMBER 1977

	BUDGET ESTIMATES				OBLIGATIONS INCURRED		
	ORIGINAL	SUPPLEMENTARY	REVISED	APPROVED TRANSFERS	TOTAL	LIQUIDATED AND UNLIQUIDATED	UNENCUMBERED BALANCES
	\$	\$	\$	\$	\$	\$	\$
<b>SECTION 1 - SALARIES, WAGES AND COMMON STAFF COSTS</b>							
ESTABLISHED POSTS	363,700		363,700	15,800-	347,900	227,028.96	120,871.04
CONSULTANTS	33,000		33,000	2,300	35,300	16,612.04	18,687.96
TEMPORARY ASSISTANCE				4,200	4,200	4,161.14	38.86
OVERTIME	5,500		5,500		5,500	892.83	4,607.17
TRAVEL, REMOVAL AND INSTALLATION	12,000		12,000	6,900	18,900	14,857.00	4,043.00
ASSIGNMENT ALLOWANCES				800	800	700.02	99.98
CONTRIBUTIONS, PENSION FUND	52,300		52,300		52,300	27,804.43	24,495.57
DEPENDENCY ALLOWANCES	8,800		8,800	600	9,400	3,676.77	5,723.23
STAFF TRAINING				200	200	108.94	91.06
MEDICAL INSURANCE AND RELATED PAYMENTS	4,600		4,600	800	5,400	3,969.27	1,430.73
TOTAL SECTION 1	<u>479,900</u>		<u>479,900</u>		<u>479,900</u>	<u>299,811.40</u>	<u>180,088.60</u>
<b>SECTION 2 - OTHER EXPENSES AND PERMANENT EQUIPMENT</b>							
TRAVEL ON OFFICIAL BUSINESS	33,000		33,000	800	33,800	32,743.65	1,056.35
COMMUNICATIONS AND FREIGHT	13,300		13,300	4,100	17,400	16,926.18	473.82
PRODUCTION COSTS - AUDIO-VISUAL	43,500		43,500	2,000-	41,500	16,069.16	25,430.84
PRODUCTION COSTS - PUBLICATIONS	64,500		64,500	3,700-	60,800	48,767.30	12,032.70
OVERHEAD AND ADMINISTRATIVE COSTS OF TELEVISION CAMPAIGNS AND SPECIAL EVENTS	21,000		21,000	4,900	25,900	25,747.92	152.08
RENTAL, OPERATION AND MAINTENANCE OF PREMISES	53,000		53,000	2,300	55,300	54,059.96	1,240.04
OFFICE SUPPLIES AND PRINTED FORMS	7,000		7,000	5,100	12,100	11,411.08	688.92
RENTAL, OPERATION AND MAINTENANCE OF EQUIPMENT	7,600		7,600	300	7,900	7,838.68	61.32
MAINTENANCE AND OPERATION OF TRANSPORTATION EQUIPMENT				100	100	27.09	72.91
INSURANCE				400	400	354.00	46.00
MISCELLANEOUS SUPPLIES AND SERVICES	1,800		1,800	800	2,600	1,883.50	716.50
HOSPITALITY	5,000		5,000	600-	4,400	2,788.84	1,611.16
FURNITURE, FIXTURES AND PERMANENT EQUIPMENT	29,000		29,000	17,000-	12,000	11,325.19	674.81
TRANSPORTATION EQUIPMENT				4,500	4,500	4,426.89	75.11
TOTAL SECTION 2	<u>278,700</u>		<u>278,700</u>		<u>278,700</u>	<u>234,367.44</u>	<u>44,332.56</u>
TOTAL	<u>758,600</u>		<u>758,600</u>		<u>758,600</u>	<u>534,178.84</u>	<u>224,421.16</u>

SCHEDULE 13 (continued)

II. Contributions to International Year of the Child  
Operational Costs as at 31 December 1977

<u>Country</u>	<u>Received</u> \$	<u>Pledged</u> \$	<u>Total</u> \$
Austria	6 191.95	30 959.76	37 151.71
Belgium		50 000.00	50 000.00
Canada	95 238.10		95 238.10
Germany, Federal Republic of		225 225.22	225 225.22
Ghana		10 000.00	10 000.00
India	34 482.76	70 588.24	105 071.00
Iran	200 000.00		200 000.00
Mauritania		5 000.00	5 000.00
Netherlands	100 000.00	400 000.00	500 000.00
New Zealand		15 000.00	15 000.00
Norway		500 000.00	500 000.00
Philippines		100 000.00	100 000.00
Switzerland	20 000.00	30 000.00	50 000.00
United Kingdom		272 727.27	272 727.27
United States of America	400.00	250 000.00	250 400.00
	<u>456 312.81</u>	<u>1 959 500.49</u>	<u>2 415 813.30</u>



## 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 1977, by donors, compared with 1976.
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 1977 and 1976.
3. Funds received from non-governmental sources and United Nations agencies for general resources and specific purposes for the years 1977 and 1976.
4. Administrative services and programme support budget - summary of 1977 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 1977 and 1976.
6. Summary of expenditure in 1977 (by region and type of programme) including funds-in-trust by Board commitments.

##### C. Commitments

7. Summary of commitment approved by the Executive Board in May 1977 by regions and types of programmes.
8. Commitments entering into effect during 1977 outside Board corresponding to specific contribution and funds-in-trust received or pledged during 1977 and commitments approved by mail poll and adjustments and transfers.
9. Total commitments approved in 1977 (summary by region and type of programme including funds-in-trust).

## A. INCOME AND OTHER FUNDS

TABLE 1

UNICEF income and other funds received in 1977, by donors, compared with 1976  
(In thousands of United States dollars)

	1977		1976		Increase (decrease) over previous year	
	Amount \$	Percentage of total %	Amount \$	Percentage of total %	Amount \$	Percentage %
INCOME AND OTHER FUNDS AVAILABLE FOR MEETING COMMITMENTS APPROVED BY EXECUTIVE BOARD						
<u>From Governments</u>						
General resources	90 382.8	55.0	79 459.7	58.8	10 923.1	
Supplementary funds	24 915.7	15.2	17 176.6	12.7	7 739.1	
Local budget costs	<u>1 665.4</u>	<u>1.0</u>	<u>1 456.3</u>	<u>1.1</u>	<u>209.1</u>	
	<u>116 963.9</u>	<u>71.2</u>	<u>98 092.6</u>	<u>72.6</u>	<u>18 871.3</u>	19.24
<u>From non-governmental sources</u>						
General resources						
Halloween campaigns (net)	1 500.0	0.9	2 053.4	1.5	(553.4)	
Television campaigns (net)	307.5	0.2	640.1	0.5	(332.6)	
Other collections and individual donations	4 955.2	3.0	4 627.7	3.4	327.5	
Supplementary funds	<u>5 821.2</u>	<u>3.5</u>	<u>5 566.8</u>	<u>4.1</u>	<u>254.4</u>	
	<u>12 583.9</u>	<u>7.6</u>	<u>12 888.0</u>	<u>9.5</u>	<u>(304.1)</u>	
<u>From Greeting Card Operation</u>	<u>10 919.1</u>	<u>6.7</u>	<u>6 475.3</u>	<u>4.8</u>	<u>4 443.8</u>	68.63
<u>Other income (net) (statement I)</u>	<u>17 865.0</u>	<u>10.9</u>	<u>11 874.5</u>	<u>8.8</u>	<u>5 990.5</u>	50.45
	<u>158 331.9</u>	<u>96.4</u>	<u>129 330.4</u>	<u>95.7</u>	<u>29 001.5</u>	22.42
<u>From United Nations system</u>						
United Nations Capital Development Fund	1 150.7	0.7			1 150.7	
United Nations Development Programme	232.2	0.1	35.9		196.3	
Office of the United Nations Disaster Relief Co-ordinator	49.8		125.6	0.1	(75.8)	
United Nations Fund for Population Activities	3 383.8	2.1	5 299.0	3.9	(1 915.2)	
United Nations Special Assistance, Lebanon	<u>1 100.0</u>	<u>0.7</u>	<u>400.0</u>	<u>0.3</u>	<u>700.0</u>	
	<u>5 916.5</u>	<u>3.6</u>	<u>5 860.5</u>	<u>4.3</u>	<u>56.0</u>	0.96
TOTAL REVENUE AVAILABLE FOR MEETING COMMITMENTS APPROVED BY EXECUTIVE BOARD						
	<u>164 248.4</u>	<u>100.0</u>	<u>135 190.9</u>	<u>100.0</u>	<u>29 057.5</u>	21.49
<u>Other funds-in-trust</u>						
International Year of the Child - operational costs	2 415.8				2 415.8	
Reimbursable procurement	14 367.5		10 713.5		3 654.0	
Others	<u>1 018.0</u>		<u>1 629.2</u>		<u>(611.2)</u>	
	<u>17 801.3</u>		<u>12 342.7</u>		<u>5 458.6</u>	44.23
TOTAL FUNDS RECEIVED	<u>182 049.7</u>		<u>147 533.6</u>		<u>34 516.1</u>	23.40

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 1977 and 1976

(In thousands of United States dollars)

Governments	1977			1976			Increase (decrease) over previous year	
	General resources and specific purposes	Funds-in- trust for specific purposes	Local budget costs	General resources and specific purposes	Funds-in- trust for specific purposes	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	\$	%
Afghanistan	2.5			28.5			(26.0)	
Algeria	85.0		72.7	85.0		86.7	(14.0)	
Argentina	115.0			115.0				
Australia	1 325.3	2 876.7		1 317.4			2 884.6	
Austria	426.4			274.7			151.7	
Bahamas	3.0			3.0				
Bahrain	20.1			7.5			12.6	
Bangladesh	1.0			1.0				
Barbados	4.5		0.5	4.5		0.5		
Belgium	742.8			688.7			54.1	
Belize	0.4			0.5			(0.1)	
Bhutan	1.5			1.7		1.7	(1.9)	
Bolivia	16.0			22.0			(6.0)	
Botswana	4.4		2.2	4.6		2.3	(0.3)	
Brazil	85.0			115.0			(30.0)	
British Virgin Islands	0.1			0.1				
Brunei	8.1						8.1	
Bulgaria	51.4			51.4				
Burma	52.3		56.5	48.2		54.5	6.1	
Burundi				3.0			(3.0)	
Byelorussian Soviet Socialist Republic	74.6			74.0			0.6	
Canada	8 291.6	1 923.1		5 539.8			4 674.9	
Chile	150.0		1.7	172.1		3.0	(23.4)	
Colombia	250.0		18.3	350.0		18.9	(100.6)	
Costa Rica	30.0			30.0				
Cuba	100.0			100.0				
Cyprus	0.5			3.9			(3.4)	
Czechoslovakia	65.4			64.3			1.1	
Democratic Yemen	3.0			1.4			1.6	
Denmark	5 138.1	4 213.0		2 303.6	1 971.3		5 076.2	
Dominican Republic	1.0						1.0	
Ecuador	25.0			25.0				
Egypt	78.6		6.1	140.6		10.9	(66.8)	
El Salvador				25.0			(25.0)	

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 1977 and 1976

(In thousands of United States dollars)

Governments	1977			1976			Increase (decrease) over previous year	
	General resources and specific purposes	Funds-in-trust for specific purposes	Local budget costs	General resources and specific purposes	Funds-in-trust for specific purposes	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	\$	%
Ethiopia	32.8		28.1	21.9		28.1	10.9	
Fiji	2.0			2.0				
Finland	766.6	515.7		830.8	372.2		79.3	
France	1 743.6			1 836.4			(92.8)	
Gabon	25.7			19.8			5.9	
Gambia	4.9			4.7			0.2	
German Democratic Republic	116.7			109.8			6.9	
Germany, Federal Republic of	3 418.8	775.2		3 100.8	1 119.7		(26.5)	
Ghana	20.9			20.9				
Greece	90.0			90.0				
Guatemala	30.0		0.7	30.0		0.5	0.2	
Guinea	37.5			41.5			(4.0)	
Guyana	5.3			5.3				
Haiti	5.0						5.0	
Holy See	1.0			1.0				
Honduras	20.0			20.0				
Hong Kong	13.6		6.2	12.5		6.3	1.0	
Hungary	14.4			14.7			(0.3)	
Iceland	17.8			15.7			2.1	
India	1 264.4		206.9	1 123.6		202.2	145.5	
Indonesia	250.0		371.2	200.0		249.7	171.5	
Iran	1 000.0		8.0	1 000.0		24.2	(16.2)	
Iraq	243.2 <sup>a/</sup>						243.2	
Ireland	265.2			269.0			(3.8)	
Israel	45.0			45.0				
Italy	452.0			462.4			(10.4)	
Ivory Coast	12.4		52.1	12.9		46.9	4.7	

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 1977 and 1976

(In thousands of United States dollars)

Governments	1977			1976			Increase (decrease) over previous year	
	General resources and specific purposes	Funds-in-trust for specific purposes	Local budget costs	General resources and specific purposes	Funds-in-trust for specific purposes	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	\$	%
Jamaica	9.4			13.2			(3.8)	
Japan	2 352.0			2 249.3			102.7	
Jordan	15.5			15.0		1.4	(0.9)	
Kenya	17.3		14.5	16.8		7.3	7.7	
Kuwait	100.0			100.0				
Lao People's Democratic Republic	4.5			4.5				
Lesotho	1.5		0.5	1.6		0.5	(0.1)	
Liberia	20.0			20.0				
Libyan Arab Jamahiriya	35.2		8.4	35.2		8.4		
Liechtenstein	2.0			2.0				
Luxembourg	17.5			14.9			2.6	
Madagascar	11.4			33.5 <sup>a/</sup>			(22.1)	
Malawi	2.4			2.0			0.4	
Malaysia	78.4		16.0	79.2		16.7	(1.5)	
Maldives	2.0			2.0				
Mali	6.0			13.3			(7.3)	
Malta	4.8			4.6			0.2	
Mauritania	6.6			15.2			(8.6)	
Mauritius	4.2			4.2				
Mexico	200.0		63.7	200.0		91.0	(27.3)	
Monaco	3.0			3.3			(0.3)	
Mongolia	3.0			3.0				
Morocco	55.0		30.0	55.0		30.0		
Nepal	4.8		2.4	4.3			2.9	
Netherlands	9 374.8			10 244.9			(870.1)	
New Zealand	733.1			851.4			(118.3)	

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 1977 and 1976

(In thousands of United States dollars)

Governments	1977			1976			Increase (decrease) over previous year	
	General resources and specific purposes	Funds-in-trust for specific purposes	Local budget costs	General resources and specific purposes	Funds-in-trust for specific purposes	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	\$	%
Nicaragua				30.0			(30.0)	
Nigeria				113.8			(113.8)	
Norway	8 312.6	2 268.0		5 756.8	1 811.6		3 012.2	
Oman	50.0			50.0				
Pakistan	75.4		141.4	75.5		37.9	103.4	
Panama	22.0			6.0			16.0	
Paraguay	10.0			10.0				
Peru	119.8			121.4			(1.6)	
Philippines	206.9		72.4	413.7		29.6	(164.0)	
Poland	332.1			316.3			15.8	
Portugal	10.0			20.0			(10.0)	
Qatar	200.0			200.0				
Republic of Korea	51.4		28.0	51.4		28.0		
Romania	12.5			12.5				
Rwanda	3.0			3.0				
St. Kitts-Nevis-Anguilla	0.7			0.7				
St. Lucia	2.6			2.2			0.4	
San Marino				2.7			(2.7)	
Saudi Arabia	1 000.0			1 020.6			(20.6)	
Senegal	20.7			22.2			(1.5)	
Seychelles	0.6						0.6	
Singapore	10.2			12.7		2.5	(5.0)	
Somalia	14.7			14.7				
South Africa				50.2			(50.2)	
Spain	167.4			167.4				
Sri Lanka	9.8		0.8	18.5		1.5	(9.4)	
Sudan				35.0			(35.0)	
Surinam	3.0			3.0				
Swaziland	4.7		2.3	4.6		2.3	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 1977 and 1976

(In thousands of United States dollars)

Governments	1977			1976			Increase (decrease) over previous year	
	General resources and specific purposes	Funds-in-trust for specific purposes	Local budget costs	General resources and specific purposes	Funds-in-trust for specific purposes	Local budget costs	Amount	Percentage
	\$	\$	\$	\$	\$	\$	\$	%
Sweden	19 187.4			16 778.5	273.4		2 135.5	
Switzerland	3 870.4			4 437.4			(567.0)	
Syrian Arab Republic	25.6			25.6				
Thailand	217.4		101.7	322.1		101.7	(104.7)	
Tonga				1.0			(1.0)	
Trinidad and Tobago	8.3			10.0			(1.7)	
Tunisia	28.6		0.2	31.0		13.5	(15.7)	
Turkey	190.5		30.9	215.1		33.7	(27.4)	
Uganda	35.1 <sup>a/</sup>			35.5 <sup>a/</sup>			(0.4)	
Ukrainian Soviet Socialist Republic	149.2			148.0			1.2	
Union of Soviet Socialist Republics	805.7			799.3			6.4	
United Arab Emirates	120.0		276.6	140.0		271.5	(14.9)	
United Kingdom of Great Britain and Northern Ireland	6 875.0	14.2		3 977.5	330.0		2 581.7	
United Republic of Cameroon	30.2			28.0			2.2	
United Republic of Tanzania	19.5		22.0	15.6		14.4	11.5	
United States of America	20 000.0			20 000.0				
Uruguay	5.0			5.0				
Venezuela	116.0			116.0				
Western Samoa				1.6			(1.6)	
Yemen	17.7			25.3			(7.6)	
Yugoslavia	232.5			235.7			(3.2)	
Zambia	28.3		22.4	35.0		28.0	(12.3)	
	102 718.3	12 585.9	1 665.4	90 798.7	5 878.2	1 456.3	18 836.4	19.2
Adjustments to prior year's income	(5.7)			(40.6)			34.9	
	102 712.6	12 585.9	1 665.4	90 758.1	5 878.2	1 456.3	18 871.3	

<sup>a/</sup> 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 1977 and 1976

(In United States dollar equivalents)

	1977		1976		Increase (decrease) over previous year	
	General resources and contributions for specific purposes	Funds-in-trust for specific purposes	General resources and contributions for specific purposes	Funds-in-trust for specific purposes	Amount	Percentage
	\$	\$	\$	\$	\$	%
<u>United Nations agencies</u>						
United Nations Capital Development Fund		1 150 684			1 150 684	
United Nations Development Programme		232 205		35 915	196 290	
Office of the United Nations Disaster Relief Co-ordinator		49 780		125 600	(75 820)	
United Nations Fund for Population Activities		3 383 786		5 298 973	(1 915 187)	
United Nations Secretary-General's special appeals to Governments for Lebanon		1 100 000		400 000	700 000	
<u>Countries</u>						
Algeria			299		(299)	
Australia	530 936		528 457		2 479	
Austria	59 738		7 420		52 318	
Bahamas			5		(5)	
Bangladesh	61		19		42	
Belgium	517 228		464 633		52 595	
Botswana	2				2	
Brazil	188		189		(1)	
Canada	2 576 044		2 138 225		437 819	
Colombia	95				95	
Denmark	33 083		30 903		2 180	
Ethiopia			413		(413)	
Finland	168 086		359 106		(191 020)	
France	536 230		672 627		(136 397)	
Germany, Federal Republic of	1 115 096		1 295 369	418 007	(598 280)	
Guatemala	1 578		71		1 507	
Guyana			98		(98)	



Table 3-(continued)

Funds received from non-governmental sources and United Nations  
agencies for general resources and specific purposes for the  
years 1977 and 1976

(In United States dollar equivalents)

	1977		1976		Increase (decrease) over previous year	
	General resources and contributions for specific purposes	Funds-in- trust for specific purposes	General resources and contributions for specific purposes	Funds-in- trust for specific purposes	Amount	Percentage
	\$	\$	\$	\$	\$	%
Hong Kong	2 157				2 157	
India	826		1 228		(402)	
Indonesia	84		48		36	
Iran	300		200		100	
Ireland	242 399		40 741		201 658	
Italy	443 955		112 302		331 653	
Jamaica	160				160	
Japan	999 885		804 585		195 300	
Jordan	25		1 524		(1 499)	
Kenya	595		49		546	
Kuwait	126		196		(70)	
Lebanon	9 363				9 363	
Luxembourg	1 567		7 730		(6 163)	
Malaysia	205		197		8	
Mexico	151		444		(293)	
Nepal			1 016		(1 016)	
Netherlands	1 126 666		414 450		712 216	
New Zealand	181 376		163 948		17 428	
Nigeria	147		41		106	
Norway	105 481		93 135		12 346	
Pakistan	146				146	
Papua New Guinea	140		826		(686)	
Peru			769		(769)	
Philippines	81				81	
Republic of Korea	130				130	
Romania	2 173		727		1 446	
Saudi Arabia	142				142	

Table 3 (continued)

Funds received from non-governmental sources and United Nations  
agencies for general resources and specific purposes for the  
years 1977 and 1976

(In United States dollar equivalents)

	1977		1976		Increase (decrease) over previous year	
	General resources and contributions for specific purposes	Funds-in- trust for specific purposes	General resources and contributions for specific purposes	Funds-in- trust for specific purposes	Amount	Percentage
	\$	\$	\$	\$	\$	%
Spain	384 769		486 529		(101 760)	
Sri Lanka	10		65		(55)	
Sweden	57 565		253 150		(195 585)	
Switzerland	181 777		96 423		85 354	
Thailand	73				73	
Trinidad and Tobago			9		(9)	
Turkey	2 664		6		2 658	
United Kingdom of Great Britain and Northern Ireland	177 169		153 431		23 738	
United Republic of Tanzania	37				37	
United States of America	3 116 996		4 327 848		(1 210 852)	
Upper Volta			2 458		(2 458)	
Venezuela	453		4 465		(4 012)	
Yugoslavia			854		(854)	
Zaire			62		(62)	
Zambia	90		137		(47)	
United Nations Secretariat	5 706		2 665		3 041	
	12 583 954	5 916 455	12 470 092	6 278 495	(248 178)	(1.32)

TABLE 4

## Administrative services and programme support budget

Summary of 1977 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	19 238 000	6 627 821.75	10 214 209.06	16 842 030.81	87.55	2 395 969.19
Local costs:						
New York headquarters <sup>a/</sup>	7 317 900	5 471 144.34	1 500 884.96	6 972 029.30	95.27	345 870.70
Field offices						
East Africa	1 090 500		1 000 197.39	1 000 197.39	91.72	90 302.61
Ghana and Nigeria	590 600		588 672.73	588 672.73	99.67	1 927.27
West and Central Africa	1 142 100		1 057 570.46	1 057 570.46	92.60	84 529.54
East Asia and Pakistan	2 169 200		2 070 087.33	2 070 087.33	95.43	99 112.67
South Central Asia	1 478 600		1 403 648.14	1 403 648.14	94.93	74 951.86
Eastern Mediterranean	1 651 500		1 539 400.00	1 539 400.00	93.21	112 100.00
Europe and North Africa	2 940 600	1 670 979.51	1 127 068.74	2 798 048.25	95.15	142 551.75
The Americas	1 500 600		1 393 072.16	1 393 072.16	92.83	107 527.84
Total (gross)	39 119 600 <sup>b/</sup>	13 769 945.60	21 894 810.97	35 664 756.57	91.17	3 454 843.43
Less:						
Income from staff assessment	4 377 000	1 422 090.42	2 767 088.56	4 189 178.98	95.71	
Other income:						
Services to the Greeting Card Operation	268 000	298 844.52		298 844.52	111.51	
Adjustments of accounts payable related to prior year's budget	475 000	399 252.57	219 375.07	618 627.64	130.24	
Agency commissions and reim- bursement for services	448 000	108 711.27	201 892.40	310 603.67	69.33	
Income covering overhead of information special events	162 000	63 133.14		63 133.14	38.97	
Income from sale of films, books and other informa- tion materials	55 000	46 358.88		46 358.88	84.29	
Income from sale of surplus and obsolete adminis- trative property	51 000		106 367.05	106 367.05	208.56	
Refund of UNICEF contri- butions from the United Nations Joint Staff Pension Fund	94 000	34 281.28	117 300.30	151 581.58	161.26	
Miscellaneous	5 000		10 528.02	10 528.02	210.56	
Contributions from assisted Governments towards local budget costs	1 485 000		1 665 378.46	1 665 378.46	112.15	
Total income related to budget	7 420 000	2 372 672.08	5 087 929.86	7 460 601.94	100.55	
Total net budget costs	31 699 600	11 397 273.52	16 806 881.11	28 204 154.63	88.97	

a/ Including Sydney and Tokyo.

b/ E/ICEF/AB/L.172.

Table 5

## Assistance expenditure including funds-in-trust by programme in 1977 and 1976

(In thousands of US dollars)

	1977		1976		Increase over previous year	
	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage
	\$	%	\$	%	\$	%
<u>Child health</u>						
Basic child health	40 936	38.6	30 035	36.5	10 901	36.3
Water supply	<u>17 903</u>	<u>16.9</u>	<u>13 502</u>	<u>16.4</u>	<u>4 401</u>	32.6
Total child health	58 839	55.5	43 537	52.9	15 302	35.1
<u>Child nutrition</u>						
Child feeding	1 258	1.2	3 918	4.8	(2 660)	(67.9)
Weaning food production	493	0.5	427	0.5	66	15.5
Other nutrition	<u>7 095</u>	<u>6.6</u>	<u>4 689</u>	<u>5.7</u>	<u>2 406</u>	51.3
Total child nutrition	8 846	8.3	9 034	11.0	(188)	(2.1)
<u>Social welfare services for children</u>						
	6 986	6.6	4 912	6.0	2 074	42.2
<u>Formal education</u>						
	19 567	18.5	14 118	17.1	5 449	38.6
<u>Non-formal education</u>						
	3 692	3.4	3 222	3.9	470	18.3
<u>Emergency relief</u>						
	704	0.7	1 044	1.3	(340)	(32.6)
<u>General<sup>a/</sup></u>						
	<u>7 388</u>	<u>7.0</u>	<u>6 434</u>	<u>7.8</u>	<u>954</u>	14.8
Subtotal programme aid	106 022	100.0	82 301	100.0	23 721	28.8
Programme support services	21 895		18 899		2 996	15.8
TOTAL ASSISTANCE FROM FUNDS AVAILABLE FOR MEETING COMMITMENTS APPROVED BY THE EXECUTIVE BOARD FINANCED BY:						
UNICEF income	111 228					
Funds-in-trust	<u>16 689</u>					
	<u>127 917</u>	<u>100.0</u>	<u>101 200</u>	<u>100.0</u>	<u>26 717</u>	<u>26.4</u>

a/ This aid cannot be broken down into the above categories.

Table 6

Summary of expenditure in 1977 (by region and type of programme)  
including funds-in-trust by Board commitments

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Mediterranean	The Americas	Europe and Inter- regional	Total	Per cent
Child health	18 455	17 866	12 273	6 473	3 572	200	58 839	55.5
Child nutrition	1 898	2 394	2 675	470	1 339	70	8 846	8.3
Social welfare services for children	778	2 104	479	2 851	774	-	6 986	6.6
Formal education	4 008	9 752	2 597	2 317	828	65	19 567	18.5
Non-formal education	2 551	259	9	297	466	110	3 692	3.4
Emergency relief	334	-	211	75	65	19	704	0.7
General <sup>a/</sup>	<u>1 336</u>	<u>2 363</u>	<u>540</u>	<u>520</u>	<u>927</u>	<u>1 702</u>	<u>7 388</u>	<u>7.0</u>
Subtotal programme aid	29 360	34 738	18 784	13 003	7 971	2 166	106 022	100.0
Programme support services	<u>5 527</u>	<u>4 439</u>	<u>2 596</u>	<u>2 541</u>	<u>2 520</u>	<u>4 272</u>	<u>21 895</u>	
Total assistance	34 887	39 177	21 380	15 544	10 491	6 438	127 917	
Administrative services							<u>13 770</u>	
TOTAL EXPENDITURE TO BE FINANCED BY:								
UNICEF income	124 998							
Funds-in-trust	<u>16 689</u>							
		<u>141 687</u>					<u>141 687</u>	

a/ This aid cannot be broken down into the above categories.

Table 7

Summary of commitments approved by the Executive Board  
in May 1977 by regions and types of programmes

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Mediterranean	The Americas	Europe and Inter- regional	Total	Per cent
Child health	15 730	16 548	2 901	3 516	1 535	-	40 230	46.5
Child nutrition	2 497	3 874	290	32	1 650	-	8 343	9.7
Social welfare services for children	4 584	4 206	346	1 820	1 000	-	11 956	13.8
Formal education	3 208	4 318	801	1 430	-	-	9 757	11.3
Non-formal education	4 115	728	12	460	251	-	5 566	6.4
Emergency reserve	-	-	-	-	-	657	657	0.8
General <sup>a/</sup>	<u>2 104</u>	<u>1 395</u>	<u>212</u>	<u>662</u>	<u>874</u>	<u>4 665</u>	<u>9 912</u>	<u>11.5</u>
Subtotal programme aid	32 238	31 069	4 562	7 920	5 310	5 322	86 421	100.0
Programme support	<u>6 605</u>	<u>5 115</u>	<u>3 364</u>	<u>2 908</u>	<u>2 980</u>	<u>5 482</u>	<u>26 454<sup>b/</sup></u>	
Subtotal	38 843	36 184	7 926	10 828	8 290	10 804	112 875	
Deficit	<u>7</u>	<u>54</u>	<u>58</u>	<u>19</u>	<u>121</u>	<u>59</u>	<u>318</u>	
Total assistance	38 850	36 238	7 984	10 847	8 411	10 863	113 193	
Administrative services							<u>16 212<sup>c/</sup></u>	
Total new commitments							129 405	
Savings (cancellations)	(4)	(9)	(1)	(37)		(426)	<u>(477)</u>	
Net increase in commitments							<u>128 928</u>	

<sup>a/</sup> This amount cannot be broken down into the above categories. It includes \$3 million for International Year of the Child preparatory activities (E/ICEF/P/L.1702).

<sup>b/</sup> Including supplementary budget of \$12,500 for 1977.

<sup>c/</sup> Including \$535,500 supplementary budget for 1977.

Table 8

Commitments entering into effect during 1977 outside Board corresponding to specific contributions and funds-in-trust received or pledged during 1977 and commitments approved by mail poll and adjustments and transfers

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Mediterranean	The Americas	Inter- regional	Total
Child health	11 662	4 550	4 739	10 506	1 983	-	33 440
Child nutrition	596	173	273	125	654	-	1 821
Social welfare services for children	777	22	248	866	2	-	1 915
Formal education	916	2 518	270	665	804	-	5 173
Non-formal education	224	-	-	-	775	-	999
Emergency relief	630	39	254	212	75	(975)	235
General <sup>a/</sup>	126	-	-	270	252	-	648
Total commitments entering into effect during 1977 outside Board session	14 931	7 302	5 784	12 644	4 545	(975) <sup>b/</sup>	44 231 <sup>c/</sup>
Savings (cancellations)	(624)	(650)	(422)	(565)	(430)	(764)	(3 455) <sup>d/</sup>
Net total	<u>14 307</u>	<u>6 652</u>	<u>5 362</u>	<u>12 079</u>	<u>4 115</u>	<u>(1 739)</u>	<u>40 776</u>

<sup>a/</sup> This amount cannot be broken down into the above categories.

<sup>b/</sup> Funds authorized from the Executive Director's Emergency reserve fund during 1977 was distributed into regions.

<sup>c/</sup> Including commitment of \$4,200,000 approved by mail poll.

<sup>d/</sup> Comprising cancellation of savings of \$2,869,589 from programme support services and \$585,254 from administrative services for 1976 calendar year.

Table 9

Total commitments approved in 1977 (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 Mediter-ranean	The Americas	Europe and Inter-regional	Total	Per cent
Child health	27 392	21 098	7 640	14 022	3 518	-	73 670	56.4
Child nutrition	3 093	4 047	563	157	2 304	-	10 164	7.8
Social welfare services for children	5 361	4 228	594	2 686	1 002	-	13 871	10.6
Formal education	4 124	6 836	1 071	2 095	804	-	14 930	11.4
Non-formal education	4 339	728	12	460	1 026	-	6 565	5.0
Emergency relief	630	39	254	212	75	(318)	892	0.7
General <sup>a/</sup>	<u>2 230</u>	<u>1 395</u>	<u>212</u>	<u>932</u>	<u>1 126</u>	<u>4 665</u>	<u>10 560</u>	<u>8.1</u>
Subtotal programme aid	47 169	38 371	10 346	20 564	9 855	4 347	130 652	100.0
Programme support	<u>6 605</u>	<u>5 115</u>	<u>3 364</u>	<u>2 908</u>	<u>2 980</u>	<u>5 482</u>	<u>26 454<sup>b/</sup></u>	
Subtotal	53 774	43 486	13 710	23 472	12 835	9 829	157 106	
Deficit	<u>7</u>	<u>54</u>	<u>58</u>	<u>19</u>	<u>121</u>	<u>59</u>	<u>318</u>	
Total assistance	53 781	43 540	13 768	23 491	12 956	9 888	157 424	
Administrative services							<u>16 212<sup>c/</sup></u>	
Total new commitments							173 636	
Savings (cancellations)	(628)	(659)	(423)	(602)	(430)	(1 190)	<u>(3 932)<sup>d/</sup></u>	
Net increase in commitments							<u>169 704</u>	

<sup>a/</sup> This amount cannot be broken down into the above categories. It includes \$3 million for International Year of the Child preparatory activities (E/ICEF/P/L.1702).

<sup>b/</sup> Including supplementary budget of \$12,500 for 1977.

<sup>c/</sup> Including \$535,500 supplementary budget for 1977.

<sup>d/</sup> This total comprises cancellation of savings of \$477,549 from project commitments, \$2,869,589 from programme support services and \$585,254 from administrative services for 1976 calendar year.



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

Date 23 Jan 1979 (2)

(3)

79.CF. 0049 E/ICRP/AB/L-186



(16) Blank 0 (20)

A (17)

FINANCIAL REPORT AND STATEMENTS - 1977  
ENGLISH UNICEF

(6)(7)(8) →

"NR" 10 March 1978 "NR" 54 p.

(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. 0049	CLEAR	1	2	3	4	5	6	7	8	9

B (12)

(18)

C

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

E

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

F

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

(5)

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

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

TRAILERS YES ( )  
NO (X) (14)

Blank