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UNICEF **MICROFICHE INPUT CONTROL AND INSTRUCTIONS RECORD**

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FINANCIAL REPORT AND ACCOUNTS FOR 1969

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REPORTS OF THE BOARD OF AUDITORS

UNICEF

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UNITED NATIONS CHILDREN'S FUND

FINANCIAL REPORT AND ACCOUNTS for the year 1969 and REPORTS OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : TWENTY-FIFTH SESSION

SUPPLEMENT No. 7B (A/8007/Add.2)

UNITED NATIONS

UNITED NATIONS CHILDREN'S FUND

FINANCIAL REPORT AND ACCOUNTS for the year 1969 and REPORTS OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : TWENTY-FIFTH SESSION

SUPPLEMENT No. 7B (A/8007/Add.2)

UNITED NATIONS

New York, 1970

NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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LETTER OF TRANSMITTAL

2 July 1970

Sir,

I have the honour to transmit to you the financial statements relating to the United Nations Children's Fund with respect to the financial year ended 31 December 1969, and to the Greeting Card Operations for the year ended 30 April 1969. These statements have been examined and certified by the Board of Auditors.

In addition to the above, and in accordance with the relevant resolution of the General Assembly, I have the honour to present the reports of the Board of Auditors with respect to the above Accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) A.M. HENDERSON
Chairman of the United Nations
Board of Auditors

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

PART ONE

UNITED NATIONS CHILDREN'S FUND

FOREWORD

The United Nations Children's Fund (UNICEF) continued during 1969 to co-operate with developing countries in projects designed to protect the welfare of their children and to prepare them to contribute to the development of their society. UNICEF made grants largely in the form of supplies and equipment for projects, and expenses for the training of national staff. UNICEF field staff helped government ministries and departments plan the most effective use of available resources for the benefit of children. These projects were in one or more of the fields of maternal and child health, child nutrition, social welfare services for children, education and pre-vocational training and the Fund's objective was that they should be an integral part of the country's development effort. Both UNICEF and the Governments responsible for the projects had the co-operation of the concerned technical agency or agencies of the United Nations family.

The United Nations Children's Fund continued to advance the view that projects were most effective when they formed part of a systematic policy for children and youth; were concerned with the differing needs and capacities of children as they passed through the stages of infancy, young childhood, school age and adolescence; took account of the interrelation between health, nutrition, education and social welfare services, and other aspects of national policy, particularly as they affected children; and recognized that the priority needs of children might require different programme emphases in the various social, economic and geographical regions of a country.

During 1969, UNICEF shipped supplies and equipment costing $32.2 million and provided training grants and other non-supply assistance costing nearly $8.5 million. UNICEF is now assisting projects in 114 countries and territories. The number of projects assisted, some 340, is approximately one-fourth less than shown last year owing to the consolidation of separate but related projects in order to obtain a more co-ordinated approach. A summary of the year's work is given in the Executive Director's general progress report.*

In 1969, the income of UNICEF increased by 8 per cent over 1968, and expenditures by 10 per cent. For the fourth consecutive year, expenditures made against Executive Board allocations exceeded income available for this purpose. This necessitated faster liquidation of contributions receivable from Governments in order to maintain sufficient funds in the form of cash and short-term investments needed for current operations. The resources available will not allow expenditure to exceed income in 1970.

In these circumstances, it is clear that every additional million dollars of contributions, governmental or private, can be translated immediately into project assistance. In 1969, for the first time, the Executive Board "noted" as worthy of support promising project proposals for which the Fund did not have resources. Governments made special contributions to some "noted" and regular projects that year up to a total value of $1.1 million, while UNICEF National Committees and other private groups collected a sum of $1.1 million for projects adopted by them in addition to contributions for emergencies. It is hoped that in future years such valuable additional income will become increasingly available, together with considerably augmented regular contributions.

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* E/ICEF/602 and Add.1-9.

A. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1969

Income and expenditure

Income

1. The income of the Fund in 1969 was $47 million. This was an increase of $3.5 million, or 8.1 per cent, over 1968, but was $3.7 million less than expenditure. Contributions from Governments in 1969 amounted to $33.4 million, an increase of $4.5 million, or 15.8 per cent, over 1968, and included contributions of $1.6 million for specific purposes. Contributions from non-governmental sources in 1969 amounted to $7.7 million, slightly less than the preceding year, and included $2.6 million for specific purposes. Net profits from the sales of greeting cards and related items amounted to $3.9 million, an increase of $700,000 over the previous year; however, net income brought into the 1969 accounts under this heading was $1 million less than the income of the previous year, since the latter included a one-time transfer of $1.7 million, the working capital formerly reserved for the greeting card and related operations. Income from other sources amounted to $2 million, slightly higher than the preceding year.

Expenditure

2. Expenditure in 1969 of $50.7 million was the highest since the inception of UNICEF. This total exceeded 1968 expenditure by $4.8 million, or 10.4 per cent. Direct assistance expenditures amounted to $40.7 million, compared with $37.0 million in 1968, and included $1.3 million for aid to Nigerian mothers and children. Net 1/ operational service costs 2/, which are in the nature of indirect assistance expenditures, were $5.7 million compared with $5.1 million in 1968. In addition, local costs of certain field offices to a total of $0.9 million were defrayed by cash contributions from Governments receiving UNICEF aid. Net administrative costs 1/ in 1969 were $3.4 million or 6.84 per cent of total expenditure compared with $3.0 million or 6.64 per cent in 1968.

Supplementary trust funds

3. In addition to the 1969 income for the general resources of UNICEF, various Governments transferred to UNICEF (a) a further $4.8 million for the purchase of additional supplies and equipment for UNICEF-aided projects, and (b) $0.9 million towards the costs of certain field offices and for the implementation of UNICEF-assisted programmes, mainly in connexion with local transport. In 1969, expenditures out of the funds provided were $3.6 million and $0.9 million against the respective headings. The funds transferred are considered as trust funds and are not included in the totals for income and expenditure shown on statement I. Separate tables have been provided in the notes to statement I, which give details of these operations (see section D, tables 1 and 2).

1/ Net costs are established by deducting from the gross expenditures in statement III procurement commissions received and the net income from the staff assessment plan.

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

Assets, liabilities and the financial position

4. Net allocations approved by the Executive Board in 1969 amounted to $45.9 million, which, together with the balance of $63.6 million of outstanding allocations from previous years, gave a total of $109.5 million to be financed from the income of 1969 and that of future years. Expenditures in 1969 against these approved allocations totalled $50.7 million, leaving unfulfilled allocations of $58.8 million at 31 December 1969. At this date, purchase orders and other commitments amounting to $11.2 million had been placed for supplies and equipment for future delivery against the unfulfilled allocations.

5. As shown in statement II, net assets totalling $26 million were available at 31 December 1969 against the unfulfilled allocations, leaving an amount of $32.8 million to be financed from future income.

6. The request of the Executive Board at its session in May 1966 to put UNICEF funds into more rapid use 3/ has resulted in expenditure exceeding income over a four-year period to a total of $8.6 million. This over-expenditure reduced net assets by a similar amount, and required quicker liquidation of government contributions receivable to maintain cash balances at a reasonable level for working purposes. Obviously this is a procedure which cannot continue indefinitely, and the financial plan outlined in the Executive Director's general progress report 4/ sets out proposals to correct this situation by the end of 1971.

3/ E/ICEF/548/Rev.1, para. 39.

4/ E/ICEF/602.

B. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE ACCOUNTS OF THE UNITED NATIONS CHILDREN'S FUND FOR THE YEAR ENDED 31 DECEMBER 1969

1. The Executive Director of the United Nations Children's Fund submitted to the Board of Auditors for audit and certification, the following statements together with relevant schedules and notes, which form an integral part of the statements:

Statement I. Comparative statement of income and expenditure for the years ended 31 December 1968 and 1969;

Statement II. Comparative statement of assets, liabilities and the financial position at 31 December 1968 and 1969;

Statement III. Consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969.

2. The Board of Auditors had suggested and UNICEF agreed to show the results of its operations and its financial position in a more meaningful manner consistent with generally accepted accounting principles. A number of specific changes were introduced to these statements in 1969 to improve their format and presentation to conform with the Board's recommendations.

3. Amounts receivable from some National Committees were found to be materially under-stated as a result of recording amounts based on estimates furnished by these Committees. Subsequently, collections from the Committees showed that these estimates were too conservative.

4. The Board recommends that UNICEF establish, in agreement with the National Committees, funds in amounts sufficient to permit them to operate. Monies in excess of this working capital should be remitted to UNICEF on a periodic basis. Based on the above recommendations, UNICEF should consider the possibility of establishing a cash accounting method for recording the collections from the National Committees.

5. The Board recommends that UNICEF revise the standard rates charged to supplies of the UNICEF Packing and Assembly Centre (UNIPAC) (7 per cent inward freight and 10 per cent operational costs), because this is resulting in over-stating the cost of assisted programmes.

6. The Board has completed a special management audit of the UNICEF's Headquarters Supply Division. As a result of this study, the Board has submitted a separate detailed report to the Executive Director with a number of recommendations to help improve the organizational structure of the Supply Division, New York Headquarters.

Some of the major recommendations are:

(a) That the Supply Division management prepare a formal statement of objectives and include quantitative measures of performance;

(b) That the Supply Division develop complete job descriptions and revised organizational charts;

(c) That a systematic survey of world market prices be conducted for major purchase items at the most convenient time of procurement activities;

(d) That an alternative method of procurement from a different supplier each time be used when the normal procedure of Proforma Requests is not practical. This method could be more convenient and beneficial to UNICEF.

7. The Board is appreciative of the co-operation and assistance it received from the Executive Director's Office and the Controller and his staff in carrying out its audits.

(Signed) A.M. HENDERSON, Auditor-General of Canada	Victor G. RICARDO, Controller-General of Colombia	A.I. OSMANY, Comptoller and Auditor-General of Pakistan

1 July 1970

C. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1969

1. The financial statements of UNICEF for the twenty-third financial period comprise three principal statements:

I. Comparative statement of income and expenditure for the years ended 31 December 1968 and 1969;

II. Comparative statement of assets, liabilities and the financial position at 31 December 1968 and 1969;

III. Consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance for the year ended 31 December 1969.

2. In addition, the following five supporting schedules are attached:

A. Contributions from Governments for the year ended 31 December 1969;

B. Contributions from non-governmental sources for the year ended 31 December 1969;

C. Programme assistance allocations, expenditures and balances of allocations for the year ended 31 December 1969;

D. Short-term investments at 31 December 1969;

E. Contributions receivable from Governments at 31 December 1969.

3. Notes are also attached which form an integral part of the financial statements.

Statement I

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

	1969		1968	
	$	$	$	$
Income				
Contributions from Governments (Schedule A and section D, paras. 1-3)		33,362,915.04		28,815,334.53
Contributions from non-governmental sources (Schedule B and section D, para. 4)		7,716,342.21		7,857,019.47
Greeting card and related operations (section D, para. 5)		3,949,309.38		4,955,984.66
Other income (section D, para. 6)		2,001,104.20		1,873,370.82
Total income		47,029,670.83		43,501,709.48
Expenditure				
Assistance programmes (Schedule C and section D, paras. 7-8)				
Supplies and equipment, including freight	32,190,575.23		30,488,327.84	
Non-supply assistance				
Fellowships and training grants	6,353,232.60		4,287,196.77	
Project personnel	1,344,961.67		1,399,403.74	
Other services	791,130.08		821,727.29	
Total assistance	40,679,899.58		36,996,655.64	
Operational services (Statement III and section D, para. 25)	6,405,616.22		5,701,420.39	
	47,085,515.80		42,698,076.03	
Administrative costs (Statement III and section D, para. 25)	3,654,236.33		3,236,674.99	
Total expenditure		50,739,752.13		45,934,751.02
Excess of expenditure over income (section D, para. 9)		3,710,081.30		2,433,041.54

Note: The notes in section D, paragraphs 1-9 form an integral part of this statement, and should be read in conjunction therewith.

CERTIFIED CORRECT

(Signed) W.G. MIDDELMANN
Comptroller

APPROVED

(Signed) Henry R. LABOUISSE
Executive Director

AUDIT CERTIFICATE

The comparative statement of income and expenditure of the United Nations Children's Fund for the financial years ended 31 December 1968 and 1969 have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct, subject to the observations in our report.

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

Victor G. RICARDO
Controller-General
of Colombia

A.I. OSMANY
Comptroller and Auditor-
General of Pakistan

1 July 1970

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

	1969		1968	
	$	$	$	$
Assets				
Cash on hand, in transit and at banks (Section D, para. 10)	4,260,563.06		2,947,456.95	
Short-term investments (Schedule D and section D, para. 11)	14,020,300.65		13,012,085.40	
Contributions receivable from Governments (Schedule E and section D, para. 12)	4,081,267.38		5,862,877.42	
Deposits with governmental agencies and suppliers (section D, para. 13)	1,701,960.78		2,857,289.32	
Accounts receivable, advances and deposits (section D, para. 14)	4,468,683.60		4,119,606.84	
Supplies in warehouse and in transit (section D, para. 15)	4,320,993.11		6,972,186.92	
Greeting card and related operations deferred net expenditure (section D, para. 16)	1,086,404.43		983,268.98	
		33,939,573.01		36,754,771.83
Less				
Current liabilities, other than approved allocations				
Accounts payable and other unliquidated obligations (section D, paras. 17-18)	3,330,350.37		3,605,959.61	
Trust funds: Governments and others (section D, para. 19)	4,280,616.10		2,903,394.12	
Maurice Pate Memorial Fund (section D, paras. 20-21)	57,267.43		58,006.11	
Public Information Revolving Fund (section D, para. 22)	69,726.43		75,718.01	
Reserve for insurance (section D, para. 23)	200,000.00		200,000.00	
		7,937,960.33		7,043,077.85
Excess of assets over current liabilities available for approved allocations		26,001,612.68		29,711,693.98
Allocations approved by the Executive Board to be fulfilled (Schedule C and section D, para. 24)		58,762,979.39		63,590,104.03
Less				
Excess of assets over current liabilities, as shown above		26,001,612.68		29,711,693.98
Balance - approved allocations to be financed from future income		32,761,366.71*		33,878,410.05*
* In addition, formal commitments approved by the Executive Board against future income, but against which no allocations have yet been made, amounted to		43,259,300.00		41,203,200.00

Note: The notes in section D, paragraphs 10-24 form an integral part of this statement, and should be read in conjunction therewith.

CERTIFIED CORRECT

(Signed) W.G. MIDDELMANN
Comptroller

APPROVED

(Signed) Henry R. LABOUISSE
Executive Director

AUDIT CERTIFICATE

The comparative statement of assets, liabilities and the financial position of the United Nations Children's Fund for the financial years ended 31 December 1968 and 1969 have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct, subject to the observations in our report.

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

Victor G. RICARDO
Controller-General
of Colombia

A.I. OSMANY
Comptroller and Auditor-
General of Pakistan

1 July 1970

Statement III

Consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

	Budget estimates				Obligations incurred			
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	Unencumbered balance
	$	$	$	$	$	$	$	$
Section 1 - Salaries, wages and common staff costs								
Established posts	5,439,200	391,500	40,300-	5,790,400	2,270,754.53	3,513,054.51	5,783,809.04	6,590.96
Consultants	265,400	25,000-	8,500-	231,900	47,729.53	182,794.76	230,524.29	1,375.71
Temporary assistance	169,700	82,000	8,300-	243,400	97,783.30	141,682.80	239,466.10	3,933.90
Overtime	17,800		3,300	21,100	10,994.29	6,804.55	17,798.84	3,301.16
Travel, removal and installation	214,400	34,400-	27,700	207,700	37,297.30	168,764.61	206,061.91	1,638.09
Separation payments and repatriation grants	121,600	57,400	37,000	216,000	42,794.75	171,586.08	214,380.83	1,619.17
Rental subsidies	40,000			40,000	648.00	38,805.49	39,453.49	546.51
Assignment allowances	114,000	16,000	8,800-	121,200	5,036.01	116,107.14	121,143.15	56.85
Contribution to Pension Fund	735,900	80,000	5,600-	810,300	298,421.35	504,857.58	803,278.93	7,021.07
Dependency allowances	293,000	33,000	12,800-	313,200	83,487.66	223,900.51	307,388.17	5,811.83
Compensatory payments	6,200		2,300	8,500		8,304.52	8,304.52	195.48
Travel on home leave	125,000	50,000	6,800	181,800	30,378.39	148,458.02	178,836.41	2,963.59
Staff welfare	11,600		5,400	17,000	6,760.63	8,301.53	15,062.16	1,937.84
Medical insurance	61,000	9,500	4,100-	66,400	30,763.02	30,775.94	61,538.96	4,861.04
Subsidies local budget	203,900	104,000	5,900	313,800		311,013.70	311,013.70	2,786.30
Total section 1	7,818,700	764,000		8,582,700	2,962,848.76	5,575,211.74	8,538,060.50	44,639.50
Section 2 - Other expenses and permanent equipment								
Official travel	367,000		20,600-	346,400	85,495.23	248,993.21	334,488.44	11,911.56
Communications and freight	232,800	20,000	11,400	264,200	109,787.23	145,465.79	255,253.02	8,946.98
Public information production costs	75,000			75,000	75,000.00		75,000.00	
Grants to national committees	10,000			10,000	9,820.00		9,820.00	180.00
Rent and maintenance of premises	443,400	28,000	4,300-	467,100	254,979.13	205,064.41	460,043.54	7,056.46
Office supplies	80,400		7,200	87,600	27,894.89	52,578.99	80,473.88	7,126.12
Rental office equipment			29,900	29,900	14,451.31	12,555.03	27,006.34	2,893.66
Computer costs	74,000		10,000-	64,000	36,627.64	19,722.57	56,350.21	7,649.79
Maintenance of transportation equipment			25,300	25,300	529.29	20,914.42	21,443.71	3,856.29
Insurance			6,500	6,500	1,645.02	2,288.53	3,933.55	2,566.45
External audit costs	45,000	5,000	4,900-	45,100	29,292.11	15,772.67	45,064.78	35.22
Joint Inspection Unit		25,000	2,000-	23,000	14,950.00	8,050.00	23,000.00	
Miscellaneous supplies and services	94,100		53,100-	41,000	10,929.29	24,770.79	35,700.08	5,299.92
Hospitality	8,700		2,900	11,600	2,462.20	6,058.82	8,521.02	3,078.98
Furniture, office equipment	54,200		14,700	68,900	16,435.96	45,400.75	61,836.71	7,063.29
Transportation equipment	30,900		3,000-	27,900	1,088.27	22,768.50	23,856.77	4,043.23
Total section 2	1,515,500	78,000		1,593,500	691,387.57	830,404.48	1,521,792.05	71,707
Total section 1 and 2	9,334,200	842,000		10,176,200	3,654,236.33	6,405,616.22	10,059,852.55	116,347.45

Total allocations

	Original	Supplementary	Revised	Obligations incurred	Unencumbered balance
	$	$	$	$	$
Section 1	7,818,700	764,000	8,582,700	8,538,060.50	44,639.50
Section 2	1,515,500	78,000	1,593,500	1,521,792.05	71,707.95
Total section 1 and 2	9,334,200	842,000	10,176,200	10,059,852.55	116,347.45

Note: The notes in section D, paragraph 25 form an integral part of this statement, and should be read in conjunction therewith.

CERTIFIED CORRECT

(Signed) W.G. MIDDELMANN
Comptroller

APPROVED

(Signed) Henry R. LABOUISSE
Executive Director

AUDIT CERTIFICATE

The consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance of the United Nations Children's Fund for the financial year ended 31 December 1969 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct, subject to the observations in our report.

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

Victor G. RICARDO
Controller-General
of Colombia

A.I. OSMANY
Comptroller and Auditor-General of Pakistan

1 July 1970

SCHEDULE A

Contributions from Governments for the year ended 31 December 1969

Governments	Currency paid or pledged a/	$	For specific projects $	For general resources $	Total $
ALGERIA	DINARS			40,000.00	40,000.00
ANTIGUA	UNITED STATES DOLLARS			298.06	298.06
ARGENTINA	PESOS			50,000.00	50,000.00
AUSTRALIA	DOLLARS	492,831.54			
	UNITED STATES DOLLARS	123,207.89		616,039.43	616,039.43
AUSTRIA	SCHILLINGS			116,144.01	116,144.01
BAHAMAS	POUNDS (STERLING)			2,399.81	2,399.81
BARBADOS	UNITED STATES DOLLARS			1,800.00	1,800.00
BELGIUM	FRANCS			240,000.00	240,000.00
BOTSWANA	RANDS			1,400.17	1,400.17
BRAZIL	NEW CRUZEIROS			48,065.65	48,065.65
BRITISH HONDURAS	POUNDS (STERLING)			599.95	599.95
BRUNEI	POUNDS (STERLING)			4,899.61	4,899.61
BULGARIA	LEVA			25,641.03	25,641.03
BURMA	POUNDS (STERLING)			57,595.39	57,595.39
BURUNDI	EAST AFRICAN SHILLINGS			2,005.18	2,005.18
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	ROUBLES			62,500.00	62,500.00
CAMBODIA	RIELS	6,000.00			
	UNITED STATES DOLLARS	7,562.11		13,562.11	13,562.11
CAMEROON	FRANCS (CFA)			25,179.86	25,179.86
CANADA	UNITED STATES DOLLARS			1,112,400.00	1,112,400.00
CENTRAL AFRICAN REPUBLIC	FRANCS (CFA)			10,918.37	10,918.37
CEYLON	RUPEES	8,478.99			
	POUNDS (STERLING)	11,764.71		20,243.70	20,243.70
CHAD	FRANCS (CFA)			3,597.12	3,597.12
CHILE	UNITED STATES DOLLARS			120,000.00	120,000.00
CHINA	NT dollars	50,000.00			
	UNITED STATES DOLLARS	10,000.00		60,000.00	60,000.00
COLOMBIA	UNITED STATES DOLLARS			124,209.31	124,209.31
CONGO, DEMOCRATIC REPUBLIC OF	UNITED STATES DOLLARS			15,760.00	15,760.00
CUBA	IN KIND (SUGAR)			40,000.00	40,000.00
CYPRUS	POUNDS (STERLING)			3,499.72	3,499.72
CZECHOSLOVAKIA	KORUNAS			104,166.66	104,166.66
DAHOMEY	FRANCS (CFA)			1,798.56	1,798.56
DENMARK	KRONER			533,333.33	533,333.33
DOMINICA	UNITED STATES DOLLARS			197.61	197.61
ECUADOR	UNITED STATES DOLLARS			7,487.58	7,487.58
ETHIOPIA	DOLLARS			18,136.39	18,136.39
FEDERAL REPUBLIC OF GERMANY	MARKS		62,500.00	1,750,000.00	1,812,500.00
FINLAND	MARKKAS			220,000.00	220,000.00
FRANCE	FRANCS			1,398,987.85	1,398,987.85
GABON	FRANCS (CFA)			5,102.04	5,102.04
GAMBIA	POUNDS (STERLING)			1,919.85	1,919.85
GHANA	NEW CEDI			14,705.88	14,705.88
GREECE	UNITED STATES DOLLARS			69,000.00	69,000.00
GRENADA	UNITED STATES DOLLARS			750.00	750.00

a/ In local currency unless otherwise indicated.

SCHEDULE A (continued)

Governments	Currency paid or pledged a/	$	For specific projects $	For general resources $	Total $
GUATEMALA	QUETZALES			15,000.00	15,000.00
GUINEA	FRANCS			32,653.06	32,653.06
GUYANA	DOLLARS			6,000.00	6,000.00
HOLY SEE	UNITED STATES DOLLARS		1,000.00	1,000.00	2,000.00
HONDURAS	LEMPIRAS			20,000.00	20,000.00
HONG KONG	DOLLARS			3,794.70	3,794.70
HUNGARY	FORINTS			6,666.67	6,666.67
ICELAND	KRONUR			10,670.45	10,670.45
INDIA	RUPEES			800,000.00	800,000.00
INDONESIA	UNITED STATES DOLLARS			44,000.00	44,000.00
IRAN	UNITED STATES DOLLARS			300,000.00	300,000.00
IRAQ	UNITED STATES DOLLARS			69,370.00	69,370.00
IRELAND	POUNDS		85,032.32	30,060.24	115,092.56
ISRAEL	UNITED STATES DOLLARS			42,500.00	42,500.00
ITALY	LIRE			319,317.19	319,317.19
IVORY COAST	FRANCS (CFA)			10,204.08	10,204.08
JAMAICA	UNITED STATES DOLLARS			11,834.32	11,834.32
JAPAN	YEN			584,672.22	584,672.22
JORDAN	POUNDS (STERLING)			5,600.67	5,600.67
KENYA	SHILLINGS			8,403.36	8,403.36
KUWAIT	UNITED STATES DOLLARS			10,000.00	10,000.00
LEBANON	POUNDS			25,713.24	25,713.24
LESOTHO	RANDS			2,800.34	2,800.34
LIBERIA	UNITED STATES DOLLARS			20,000.00	20,000.00
LIBYA	UNITED STATES DOLLARS			5,000.00	5,000.00
LIECHTENSTEIN	UNITED STATES DOLLARS			1,500.00	1,500.00
LUXEMBOURG	BELGIAN FRANCS			6,000.00	6,000.00
MADAGASCAR	FMG FRANCS			8,992.81	8,992.81
MALAWI	POUNDS			839.93	839.93
MALAYSIA	POUNDS (STERLING)			63,899.12	63,899.12
MALI	FRANCS			17,297.30	17,297.30
MAURITANIA	FRANCS (CFA)			7,194.24	7,194.24
MAURITIUS	EAST AFRICAN SHILLINGS			3,989.08	3,989.08
MEXICO	UNITED STATES DOLLARS			500,000.00	500,000.00
MONACO	FRENCH FRANCS			2,024.29	2,024.29
MONGOLIA	UNITED STATES DOLLARS			2,300.00	2,300.00
MOROCCO	UNITED STATES DOLLARS			50,000.00	50,000.00
NEPAL	RUPEES			1,264.82	1,264.82
NETHERLANDS	GUILDERS	611,111.11			
	UNITED STATES DOLLARS	50,000.00	438,888.89	222,222.22	661,111.11
NEW ZEALAND	DOLLARS			134,408.60	134,408.60
NICARAGUA	UNITED STATES DOLLARS			20,000.00	20,000.00
NIGER	FRANCS (CFA)			10,791.37	10,791.37
NIGERIA	POUNDS			83,590.03	83,590.03
NORWAY	KRONER			721,043.59	721,043.59
PAKISTAN	RUPEES	119,172.62			
	POUNDS (STERLING)	37,740.82		156,913.44	156,913.44

SCHEDULE A (continued)

Governments	Currency paid or pledged a/	$	For specific projects $	For general resources $	Total $
PANAMA	BALBOAS			20,000.00	20,000.00
PEOPLE'S REPUBLIC OF THE CONGO	FRANCS (CFA)			13,489.21	13,489.21
PERU	UNITED STATES DOLLARS			62,015.50	62,015.50
PHILIPPINES	PESOS			186,528.50	186,528.50
POLAND	ZLOTYS			200,000.00	200,000.00
REPUBLIC OF KOREA	WON	15,000.00			
	UNITED STATES DOLLARS	10,000.00		25,000.00	25,000.00
ROMANIA	LEI			25,000.00	25,000.00
RWANDA	EAST AFRICAN SHILLINGS			1,998.24	1,998.24
ST. KITTS-NEVIS-ANGUILLA	UNITED STATES DOLLARS			750.00	750.00
ST. LUCIA	UNITED STATES DOLLARS			865.00	865.00
ST. VINCENT	UNITED STATES DOLLARS			1,859.38	1,859.38
SAUDI ARABIA	UNITED STATES DOLLARS			20,000.00	20,000.00
SENEGAL	FRANCS (CFA)			8,992.81	8,992.81
SIERRA LEONE	POUNDS (STERLING)			11,198.70	11,198.70
SINGAPORE	POUNDS (STERLING)			10,207.57	10,207.57
SOMALIA	UNITED STATES DOLLARS			5,000.00	5,000.00
SOUTH AFRICA	RANDS			50,438.32	50,438.32
SOUTHERN YEMEN	UNITED STATES DOLLARS			480.00	480.00
SPAIN	PESETAS			100,000.00	100,000.00
SWEDEN	KRONOR		900,000.00	2,906,976.74	3,806,976.74
SWITZERLAND	FRANCS		138,888.89	861,111.11	1,000,000.00
SYRIA	POUNDS			12,019.23	12,019.23
THAILAND	BAHT	93,750.00			
	IN KIND (RICE)	130,000.00		223,750.00	223,750.00
TOGO	FRANCS (CFA)			5,395.68	5,395.68
TONGA	UNITED STATES DOLLARS			1,009.03	1,009.03
TRINIDAD AND TOBAGO	UNITED STATES DOLLARS			10,000.00	10,000.00
TUNISIA	DINARS			26,826.01	26,826.01
TURKEY	LIRAS			222,222.22	222,222.22
UGANDA	EAST AFRICAN SHILLINGS			16,806.72	16,806.72
UKRAINIAN SOVIET SOCIALIST REPUBLIC	ROUBLES			125,000.00	125,000.00
UNION OF SOVIET SOCIALIST REPUBLICS	ROUBLES			675,000.00	675,000.00
UNITED ARAB REPUBLIC	POUNDS			114,995.40	114,995.40
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	POUNDS (STERLING)			1,200,000.00	1,200,000.00
UNITED REPUBLIC OF TANZANIA	EAST AFRICAN SHILLINGS			14,215.69	14,215.69
UNITED STATES OF AMERICA	UNITED STATES DOLLARS			13,000,000.00	13,000,000.00
UPPER VOLTA	FRANCS (CFA)			10,204.08	10,204.08
VIRGIN ISLANDS-BRITISH	UNITED STATES DOLLARS			50.00	50.00
WESTERN SAMOA	UNITED STATES DOLLARS			272.99	272.99
YEMEN	RIALS			5,984.36	5,984.36
YUGOSLAVIA	NEW DINARS			200,000.00	200,000.00
ZAMBIA	UNITED STATES DOLLARS			17,066.84	17,066.84
			1,626,310.10	31,736,604.94	33,362,915.04

SCHEDULE B

Contributions from non-governmental sources
for the year ended 31 December 1969

	For specific projects $	For general resources $	Total $
AFGHANISTAN		2.12	2.12
AUSTRALIA	146,001.35	2,542.97	148,544.32
AUSTRIA	504.72	5,348.24	5,852.96
BARBADOS	464.09		464.09
BELGIUM	250,000.00	377,910.24	627,910.24
BRITISH HONDURAS		236.33	236.33
CAMBODIA		11.71	11.71
CANADA	43,513.89	798,331.31	841,845.20
CHILE		3.24	3.24
CONGO, DEMOCRATIC REPUBLIC OF		1,180.00	1,180.00
CYPRUS	559.21		559.21
DENMARK	11,226.70	5,364.68	16,591.38
FEDERAL REPUBLIC OF GERMANY	195,659.67	354,503.01	550,162.68
FINLAND	2,857.14	15,101.02	17,958.16
FRANCE	50,484.68	357,560.48	408,045.16
INDIA	16.67	299.78	316.45
IRELAND	79,193.66	24,117.32	103,310.98
ITALY		30,093.66	30,093.66
JAPAN	2,511.86	40,166.66	42,678.52
LEBANON		1,191.53	1,191.53
LUXEMBOURG		177.00	177.00
MEXICO	.40	21.32	21.72
NETHERLANDS	566,000.00	63,015.33	629,015.33
NEW ZEALAND	86,638.09		86,638.09
NORWAY	2,441.49	21,191.10	23,632.59
PHILIPPINES		149.10	149.10
PORTUGAL		17.87	17.87
REPUBLIC OF VIET-NAM		34.85	34.85
SPAIN	27,142.84	2,723.99	29,866.83
SWEDEN		17,548.45	17,548.45
SWITZERLAND	34,461.48	41,363.91	75,825.39
THAILAND		2,880.94	2,880.94
TURKEY		11.33	11.33
UNITED ARAB REPUBLIC		9.20	9.20
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	199,899.21	9,237.34	209,136.55
UNITED STATES OF AMERICA	494,459.44	3,415,944.76	3,910,404.20
	2,194,036.59	5,588,290.79	7,782,327.38
UNITED NATIONS SECRETARIAT	62.48	1,173.70	1,236.18
	2,194,099.07	5,589,464.49	7,783,563.56
Less: Transfer to the Public Information Revolving Fund towards UNICEF costs of television campaigns		67,221.35-	67,221.35-
	2,194,099.07	5,522,243.14	7,716,342.21

SCHEDULE C

Statement of allocations, expenditures and balances of allocations for the year ended 31 December 1969

AREA AND COUNTRY ASSISTANCE	ALLOCATIONS			EXPENDITURES					BALANCES OF ALLOCATIONS 31 DECEMBER 1969
	BALANCE 1 JANUARY 1969	AUTHORIZED IN 1969	TOTAL FOR 1969 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	$	$	$	$	$	$	$	$	$
AFRICA									
ALGERIA	998,401.61	649,874.35	1,648,275.96	548,015.28	356,581.41	28,795.41	7,324.25	940,716.35	707,559.61
BOTSWANA	128,805.67	3,891.23	132,696.90	37,191.65	4,565.83			41,757.48	90,939.42
BURUNDI	151,529.09	228,141.82	379,670.91	83,338.83	26,257.80	14,886.58		124,483.21	255,187.70
CAMEROON	210,675.76	330,782.61	541,458.37	134,181.99	34,724.04			168,906.03	372,552.34
CENTRAL AFRICAN REPUBLIC	221,869.76	29,874.35	251,744.11	64,229.88	3,581.63	21,295.11		89,106.62	162,637.49
CHAD	225,154.21	86,219.78	311,373.99	64,721.42	51,102.85	3,666.64		119,490.91	191,883.08
COMORO ISLANDS	28,008.96		28,008.96						28,008.96
CONGO (DEM. REP. OF)	354,799.40	155,655.18	510,454.58	121,007.20	300.00	20,161.08		141,468.28	368,986.30
DAHOMEY	59,030.24	105,441.71	164,471.95	83,834.84	18,187.24			102,022.08	62,449.87
ETHIOPIA	400,103.72	81,879.84	481,983.56	136,819.59	116,637.44	11,278.33	6,037.34	270,772.70	211,210.86
GABON	143,002.76	44,101.05	187,103.81	39,868.21	2,551.84	2,299.76		44,719.81	142,384.00
GAMBIA	92,859.97	76,455.54	169,315.51	84,496.65	21,867.25	2,114.23		108,478.13	60,837.38
GHANA	269,436.74	350,566.31	620,003.05	249,635.42	16,413.73	16,598.31-		249,450.84	370,552.21
GUINEA	186,668.47	180,865.67	367,534.14	70,278.40	122,448.96	6,746.76		199,474.12	168,060.02
IVORY COAST	136,277.45	251,783.27	388,060.72	209,384.08	64,137.81			273,521.89	114,538.83
KENYA	541,909.71	154,949.27	696,858.98	189,952.04	117,517.15	7,893.56		315,362.75	381,496.23
LESOTHO	158,672.83	116,706.04	275,378.87	113,564.84	2,164.27		56.42	115,785.53	159,593.34
LIBERIA	168,758.41	82,997.89	251,756.30	105,396.66	71,610.00			177,006.66	74,749.64
MADAGASCAR	539,404.74	84,579.62	623,984.36	163,230.75	76,988.87	22,386.75		262,606.37	361,377.99
MALAWI	306,926.97	47,662.79	354,589.76	109,597.22	6,425.73		2,350.61	118,373.56	236,216.20
MALI	366,467.49	12,016.04	378,483.53	168,498.79	24,922.62		361.00	193,782.41	184,701.12
MAURITANIA	285,032.39	217,572.53	502,604.92	75,229.00	192,272.07	3,464.65		270,965.72	231,639.20
MAURITIUS	29,491.03	88,575.95	118,066.98	47,493.00	369.28			47,862.28	70,204.70
MOROCCO	520,686.85	621,427.27	1,142,114.12	244,255.94	309,958.93		1,705.56	555,920.43	586,193.69
NIGER	305,811.66	107,823.14	413,634.80	164,891.99	55,701.17	20,794.82	1,800.00	243,187.98	170,446.82
NIGERIA	1,607,552.10	1,798,212.25	3,405,764.35	1,832,170.40	23,504.10	21,547.04	93,433.90	1,970,655.44	1,435,108.91
PEOPLE'S REPUBLIC OF THE CONGO	161,070.14	106,882.48	267,952.62	84,903.63				84,903.63	183,048.99
RWANDA	160,489.54	121,558.81	282,048.35	43,634.68	43,127.33		6,164.79	92,926.80	189,121.55
SENEGAL	278,657.44	90,840.16	369,497.60	141,670.87	12,478.87		6,882.48	161,032.22	208,465.38
SEYCHELLES	5,056.84	373.52	5,430.36	3,570.04				3,570.04	1,860.32
SIERRA LEONE	152,625.29	184,938.26	337,563.55	120,995.82	30,752.52			151,748.34	185,815.21
SOMALIA	257,093.87	245,830.96	502,924.83	75,246.86	127,206.64	23,039.87		225,493.37	277,431.46
SOUTHERN RHODESIA	50,000.00		50,000.00						50,000.00
SWAZILAND	88,750.23	6,854.10	95,604.33	21,638.82	5,437.48			27,076.30	68,528.03
TOGO	165,997.17	217,716.69	383,713.86	121,147.80	65,874.62			187,022.42	196,691.44
TUNISIA	692,589.18	810,061.53	1,502,650.71	430,940.17	228,515.49		5,082.22	664,537.88	838,112.83
UGANDA	516,215.25	252,066.56	768,281.81	182,249.74	87,778.55	31,946.98		301,975.27	466,306.54
UNITED REPUBLIC OF TANZANIA	418,650.86	381,720.48	800,371.34	119,159.85	17,485.69		2.50	136,648.04	663,723.30
UPPER VOLTA	162,576.57	220,352.40	382,928.97	143,560.83	23,995.91			167,556.74	215,372.23
ZAMBIA	182,774.87	85,155.54	267,930.41	85,333.86	6,046.15	13,469.48		104,849.49	163,080.92
REGIONAL	651,747.71	21,131.39-	630,616.32	11,669.67	144,127.52	108,807.33		264,604.52	366,011.80
AREA TOTAL	12,381,632.95	8,611,275.60	20,992,908.55	6,727,006.71	2,513,618.79	347,996.07	131,201.07	9,719,822.64	11,273,085.91

SCHEDULE C (continued)

AREA AND COUNTRY ASSISTANCE	ALLOCATIONS: BALANCE 1 JANUARY 1969 (1) $	ALLOCATIONS: AUTHORIZED IN 1969 (2) $	ALLOCATIONS: TOTAL FOR 1969 AND AFTER (3) $	EXPENDITURES: SUPPLIES AND EQUIPMENT (4) $	EXPENDITURES: FELLOWSHIPS AND TRAINING GRANTS (5) $	EXPENDITURES: PROJECT PERSONNEL (6) $	EXPENDITURES: OTHER SERVICES AND COSTS (7) $	EXPENDITURES: TOTAL (8) $	BALANCES OF ALLOCATIONS 31 DECEMBER 1969 (9) $
EAST ASIA AND PAKISTAN									
BURMA	1,178,417.60	970,720.00	2,149,137.60	1,393,306.82	52,751.97		312.87	1,446,371.66	702,765.94
CAMBODIA	362,875.16	235,522.91	598,398.07	338,234.54	92,050.78	10,040.79		440,326.11	158,071.96
CHINA	974,293.82	412,346.48	1,386,640.30	556,055.04	71,308.28	27,356.28	3,223.96	657,943.56	728,696.74
HONG KONG	86,062.78	4,969.91	91,032.69	43,004.77	871.38			43,876.15	47,156.54
INDONESIA	4,051,362.55	2,106,528.66	6,157,891.21	2,648,387.74	106,914.82	13,035.00	1,764.12	2,770,101.68	3,387,789.53
LAOS	36,259.24	58,939.17	95,198.41	28,885.24	12,647.50			41,532.74	53,665.67
MALAYSIA	299,098.49	357,502.09	656,600.58	357,393.37	38,980.03			396,373.40	260,227.18
PAKISTAN	3,277,486.14	3,113,361.82	6,390,847.96	2,138,340.21	318,157.21	7,237.28	15,141.92	2,478,876.62	3,911,971.34
PAPUA AND NEW GUINEA	20,939.47	58,046.80	78,986.27	9,473.07	7,600.13			17,073.20	61,913.07
PHILIPPINES	1,270,148.74	645,626.23	1,915,774.97	1,066,219.72	163,930.82	1,513.60	3,814.12	1,235,478.26	680,296.71
REPUBLIC OF KOREA	859,005.19	550,696.93	1,409,702.12	430,245.35	174,018.55	25,623.97	2,578.36	632,466.23	777,235.89
REPUBLIC OF VIET-NAM	489,379.17	351,888.83	841,268.00	351,536.34	56,997.50	18,659.47	34,224.43	461,417.74	379,850.26
SINGAPORE	44,610.89	34,853.74	79,464.63	70,325.28				70,325.28	9,139.35
THAILAND	1,317,197.28	857,920.37	2,175,117.65	926,322.94	159,014.00	4,324.66	3,705.14	1,093,366.74	1,081,750.91
PACIFIC TERRITORIES	307,498.23	8,195.96	315,694.19	81,333.01	2,906.68	3,159.17		87,398.86	228,295.33
REGIONAL	15,000.00		15,000.00				8,000.00	[illegible]	7,000.00
AREA TOTAL	14,589,634.75	9,767,119.90	24,356,754.65	10,439,063.44	1,258,149.65	110,950.22	72,764.92	11,880,928.23	12,475,826.42
SOUTH CENTRAL ASIA									
AFGHANISTAN	633,187.21	636,611.67	1,269,798.88	527,643.97	3,654.52	59,186.37	1,808.65	592,293.51	677,505.37
CEYLON	1,031,682.74	640,149.97	1,671,832.71	401,140.05	31,899.94	18,678.12		451,718.11	1,220,114.60
INDIA	12,854,029.27	4,631,641.92	17,485,671.19	5,063,306.69	410,431.72	84,956.68	13,061.42	5,571,756.51	11,913,914.68
MONGOLIA	89,654.89	105,353.17	195,008.06	55,205.72				55,205.72	139,802.34
NEPAL	530,685.60	330,560.51	861,246.11	215,992.74	36,108.62	58,226.34	607.58	310,935.28	550,310.83
AREA TOTAL	15,139,239.71	6,344,317.24	21,483,556.95	6,263,289.17	482,094.80	221,047.51	15,477.65	6,981,909.13	14,501,647.82
EASTERN MEDITERRANEAN									
CYPRUS	2,454.20	1,908.75-	545.45				218.43	218.43	327.02
IRAN	520,257.36	797,188.23	1,317,445.59	763,221.04	4,461.00			767,682.04	549,763.55
IRAQ	356,159.20	535,445.57	891,604.77	498,700.66	59,206.92	4,746.57		562,654.15	328,950.62
JORDAN	159,707.20	33,959.74	193,666.94	16,939.85	57,292.21	7,574.90	229.65	82,036.61	111,630.33
LEBANON	36,103.33	44,530.26	80,633.59	20,552.92	28,672.70		1,661.54	50,887.16	29,746.43
LIBYA	123,539.92	723.43	124,263.35	6,914.40		719.00		7,633.40	116,629.95
SAUDI ARABIA	3,342.27	44,000.00	47,342.27	47.18				47.18	47,295.09
SOUTHERN YEMEN	87,629.73	281,304.90	368,934.63	131,303.55	40,853.41	587.30		172,744.26	196,190.37
SUDAN	313,270.04	357,399.00	670,669.04	303,365.92	112,326.26	14,443.03	55.57	430,190.78	240,478.26
SYRIA	448,536.74	340,742.03	789,278.77	429,751.93	21,826.67	6,344.33		457,922.93	331,355.84
TURKEY	961,729.54	467,282.34	1,429,011.88	640,626.19	42,548.04	11,763.21	3,993.42	698,930.86	730,081.02
UNITED ARAB REPUBLIC	583,002.39	499,369.21	1,082,371.60	426,396.06	105,570.64	3,243.98	80.91	535,291.59	547,080.01
YEMEN	326,007.42	69,377.11	395,384.53	111,306.91	34,914.40		264.38	146,485.69	248,898.84
REGIONAL	378,406.47	30,000.00	408,406.47	314,776.52	1,341.72	28,712.45		344,830.69	63,575.78
AREA TOTAL	4,300,145.81	3,499,413.07	7,799,558.88	3,663,903.13	509,013.97	78,134.77	6,503.90	4,257,555.77	3,542,003.11

SCHEDULE C (continued)

AREA AND COUNTRY ASSISTANCE	ALLOCATIONS			EXPENDITURES					BALANCES OF ALLOCATIONS 31 DECEMBER 1969
	BALANCE 1 JANUARY 1969	AUTHORIZED IN 1969	TOTAL FOR 1969 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	$	$	$	$	$	$	$	$	$
EUROPE									
BULGARIA	41,574.67	649.16	42,223.83	6,204.53			12,220.63	18,425.16	23,798.67
GREECE	81,176.31	38,367.48-	42,808.83	31,777.36	11,250.00		944.56	43,971.92	1,163.09-
ITALY	7,077.38		7,077.38	7,476.08				7,476.08	398.70-
POLAND	48,604.30	15,393.66-	33,210.64	24,910.90	734.45			25,645.35	7,565.29
SPAIN	285,553.58	44,822.29-	240,731.29	183,148.44	29,521.35		12,541.00	225,210.79	15,520.50
YUGOSLAVIA	60,355.90	3,603.15	63,959.05	42,640.15	1,200.00	252.65	2,990.89	47,083.69	16,875.36
AREA TOTAL	524,342.14	94,331.12-	430,011.02	296,157.46	42,705.80	252.65	28,697.08	367,812.99	62,198.03
THE AMERICAS									
ANTIGUA		5,006.82	5,006.82	5,006.82				5,006.82	
ARGENTINA	257,401.79	25,893.79	283,295.58	56,331.69	88,303.73			144,635.42	138,660.16
BARBADOS	37,172.54	1,434.53	38,607.07	13,710.92				13,710.92	24,896.15
BOLIVIA	460,977.18	238,102.59	699,079.77	313,628.31	51,930.43			365,558.74	333,521.03
BRAZIL	1,627,023.74	666,119.60	2,293,143.34	116,740.36	557,227.56	3,479.23		677,447.15	1,615,696.19
BRITISH HONDURAS	69,441.43	49,699.61	119,141.04	24,988.91	19,705.00			44,693.91	74,447.13
BRITISH VIRGIN ISLANDS	14,988.00	1,424.73	16,412.73	13,875.17				13,875.17	2,537.56
CHILE	129,070.18	172,337.84	301,408.02	132,575.29	10,326.48			142,901.77	158,506.25
COLOMBIA	1,225,129.14	1,110,155.98	2,335,285.12	1,013,921.91	102,064.17	11,848.84		1,127,834.92	1,207,450.20
COSTA RICA	151,562.87	129,686.88	281,249.75	127,657.50	9,336.91			136,994.41	144,255.34
CUBA	412,467.77	175,569.[illegible]0	588,036.77	293,456.70				293,456.70	294,580.07
DOMINICA	9,189.33	10,144.33	19,333.66	1,389.83				1,389.83	17,943.83
DOMINICAN REPUBLIC	166,126.20	203,743.69	369,869.89	45,962.40	95,800.00			141,762.40	228,107.49
ECUADOR	383,264.02	544,028.34	927,292.36	411,256.55	85,201.77			496,458.32	430,834.04
EL SALVADOR	412,017.70	368,303.70	780,321.40	378,160.18	30,515.70			408,675.88	371,645.52
GRENADA	11,709.79	3,395.06	15,104.85	3,395.06	3,780.00			7,175.06	7,929.79
GUATEMALA	312,125.47	350,020.71	662,146.18	296,489.96	22,450.00			318,939.96	343,206.22
GUYANA	74,628.36	4,681.21	79,309.57	21,976.48	3,622.50			25,598.98	53,710.59
HAITI	68,075.10	344,392.37	412,467.47	196,320.85	19,049.45			215,370.30	197,097.17
HONDURAS	111,112.41	251,573.49	362,685.90	129,914.37	29,772.00			159,686.37	202,999.53
JAMAICA	52,545.63	2,776.39	55,322.02	26,536.19	3,511.18			30,047.37	25,274.65
MEXICO	65,416.87	152,595.04	218,011.91	420.96	28,640.00			29,060.96	188,950.95
MONTSERRAT	9,422.24	2,440.72	11,862.96	6,075.67	840.00			6,915.67	4,947.29
NICARAGUA	287,108.65	149,512.10	436,620.75	215,166.33	19,660.01			234,826.34	201,794.41
PANAMA	297,388.64	148,355.88	445,744.52	190,631.25	10,409.28			201,040.53	244,703.99
PARAGUAY	484,972.04	332,578.03	817,550.07	341,875.88	50,192.13			392,068.01	425,482.06
PERU	380,369.78	181,743.40	562,113.18	236,492.59	7,661.19			244,153.78	317,959.40
ST. KITTS-NEVIS-ANGUILLA	2,301.82	6,859.75	9,161.57	6,859.75				6,859.75	2,301.82
ST. LUCIA	28,999.78	6,337.17	35,336.95	19,655.19	6,298.50			25,953.69	9,383.26
ST. VINCENT	5,548.70	1,375.68	6,924.38	1,375.68				1,375.68	5,548.70
SURINAM	16,737.43	12,068.45	28,805.88	19,769.92				19,769.92	9,035.96
TRINIDAD AND TOBAGO	71,376.50	36,054.38	107,430.88	18,585.91	29,358.50			47,944.41	59,486.47
VENEZUELA	271,517.99	3,748.10	275,266.09	35,823.60				35,823.60	239,442.49
REGIONAL	287,334.46	177,044.55	464,379.01	8,072.58	115,529.56	44,193.71		167,795.85	296,583.16
AREA TOTAL	8,194,523.55	5,869,203.91	14,063,727.46	4,724,100.76	1,401,186.05	59,521.78		6,184,808.59	7,878,918.87

SCHEDULE C (continued)

AREA AND COUNTRY ASSISTANCE	ALLOCATIONS			EXPENDITURES					BALANCES OF ALLOCATIONS 31 DECEMBER 1969
	BALANCE 1 JANUARY 1969	AUTHORIZED IN 1969	TOTAL FOR 1969 AND AFTER	SUPPLIES AND EQUIPMENT	FELLOWSHIPS AND TRAINING GRANTS	PROJECT PERSONNEL	OTHER SERVICES AND COSTS	TOTAL	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	$	$	$	$	$	$	$	$	$
TOTAL FOR ALL AREAS	55,129,518.91	33,996,998.60	89,126,517.51	32,113,520.67	6,206,769.06	817,903.00	254,644.62	39,392,837.35	49,733,680.16
GENERAL ASSISTANCE									
COUNTRY PLANNING AND PROGRAMME DEVELOPMENT	485,555.26	500,450.58	986,005.84	4,346.98	33,538.22	441,280.10	15,376.90	494,542.20	491,463.64
DEVELOPMENT PROTEIN-RICH FOODS FOR CHILDREN	408,868.40		408,868.40	70,488.18	4,607.33	4,077.43	45,889.58	125,062.52	283,805.88
FELLOWSHIPS - CALCUTTA TRAINING CENTER	12,085.41-		12,085.41-		4,000.70			4,000.70	16,086.11-
INTNL CHILDRENS CENTER AND PAEDIATRIC TRAINING	617,590.11	578,232.21	1,195,822.32	2,219.40	64,592.94	19,610.41	475,110.07	561,532.82	634,289.50
NUTRITION + DAIRY TRNG	190,930.87	126,980.35-	63,950.52			6,755.67		6,755.67	57,194.85
NUTRITION PERSONNEL	200,413.27	82,973.01	283,386.28						283,386.28
PLANNING FOR CHILDREN AND YOUTH IN NATIONAL DEVELOPMENT	208,732.09	169,760.41	378,492.50		39,724.35	55,335.06	108.91	95,168.32	283,324.18
FREIGHT ON MILK	883,464.63	129,846.51	1,013,311.14						1,013,311.14
FREIGHT ON SUPPLIES	810,015.90	21,593.97	831,609.87						831,609.87
TOTAL ASSISTANCE	58,923,004.03	35,352,874.94	94,275,878.97	32,190,575.23	6,353,232.60	1,344,961.67	791,130.08	40,679,899.58	53,595,979.39
OPERATIONAL SERVICES	2,980,400.00	6,704,416.22	9,684,816.22				6,405,616.22	6,405,616.22	3,279,200.00
ADMINISTRATIVE COSTS	1,686,700.00	3,855,336.33	5,542,036.33				3,654,236.33	3,654,236.33	1,887,800.00
TOTALS	63,590,104.03	45,912,627.49	109,502,731.52	32,190,575.23	6,353,232.60	1,344,961.67	10,850,982.63	50,739,752.13	58,762,979.39

SCHEDULE D

Short-term investments at 31 December 1969

	$	$	Interest (per cent)
Deposits with banks			
Deposits at seven days' notice, in US dollars			
Chase Manhattan Bank, New York	195,081.83		
Chase Manhattan Bank, London	188,871.84		
Chase Manhattan Bank, Paris	130,500.00		
Manufacturer's Hanover Trust Company, New York	7,931.57		
Chemical Bank, New York	7,775.74		
Irving Trust Company, New York	931.58		
Bankers Trust Company, New York	295.40	531,387.96	7.97
Maurice Pate Memorial Fund			
Franklin National Bank, New York	60,415.72	60,415.72	4.00
Time deposits (due from January to March 1970)			
Chase Manhattan Bank, New York	6,100,000.00		
Manufacturer's Hanover Trust Company, New York	1,000,000.00		
Bankers Trust Company, New York	500,000.00		
Chemical Bank, New York	500,000.00	8,100,000.00	9.71
TOTAL BANK DEPOSITS IN US DOLLARS	8,691,803.68		
Deposits at call and seven days' notice in other currencies			
Bank of London and South America, London	1,249,619.18		
Banque Nationale de Paris, Neuilly	721,726.89		
Banque Worms & Cie, Paris	510,559.62		
Irving Trust Company, London	166,666.67		
National Provident Fund, Wellington	122,607.43		
Standard Bank of South Africa, Capetown	49,005.88		
Mercantile Credit Company of Ireland, Dublin	35,997.12		
Morgan Grenfell & Company Ltd., London	4,799.62		
Christiania Bank og Kreditkasse, Oslo	1,040.93	2,862,023.34	6.76
Time deposits (due from January to March 1970)			
Bank of London and South America, London	873,191.84		
Banque Worms & Cie, Paris	497,519.80		
Banque Ottomane, Ankara	444,444.44		
Central Bank of India, New Delhi	360,000.00		
Banco Hispano Americano, Madrid	142,857.14		
Commonwealth Trading Bank of Australia, Sydney	89,605.74	2,407,618.96	7.59
TOTAL BANK DEPOSITS IN OTHER CURRENCIES	5,269,642.30		
United Kingdom Treasury Bills (91 days)			
Bank of England due 15 March 1970 £25,000.0.0 at cost £24,524.14.10		58,854.67	7.63
TOTAL INVESTMENTS		14,020,300.65	8.63

SCHEDULE E

Contributions receivable from Governments as at 31 December 1969

Governments	General resources and specific projects: For years prior to 1969	General resources and specific projects: For 1969	Local costs of field offices 1968/69	Total contributions receivable
	$	$	$	$
Afghanistan	6,000.00		10,000.00	16,000.00
Algeria		40,000.00	27,000.00	67,000.00
Argentina		50,000.00		50,000.00
Bolivia	15,600.00			15,600.00
Botswana		1,400.17	700.08	2,100.25
Bulgaria		25,641.03		25,641.03
Burma			4,567.41	4,567.41
Cameroon		25,179.86		25,179.86
Chad		3,597.12		3,597.12
Chile			1,434.78	1,434.78
China		60,000.00		60,000.00
Costa Rica	34,421.00			34,421.00
Dominican Republic	60,000.00			60,000.00
Gambia		1,919.85	959.92	2,879.77
Ghana		14,705.88		14,705.88
Haiti	10,000.00			10,000.00
Honduras		20,000.00		20,000.00
Hong Kong		3,794.70		3,794.70
Hungary		6,666.67		6,666.67
Indonesia		44,000.00		44,000.00
Iran			22,500.00	22,500.00
Ireland		59,995.20		59,995.20
Israel		42,500.00		42,500.00
Kenya		8,403.36		8,403.36
Kuwait		10,000.00		10,000.00
Laos	2,500.00			2,500.00
Lesotho		2,800.34		2,800.34
Libya		5,000.00		5,000.00
Madagascar		8,992.81		8,992.81
Malawi		839.93		839.93
Malaysia			3,134.05	3,134.05
Mali		17,297.30	4,324.32	21,621.62
Mongolia		2,300.00		2,300.00
Morocco		50,000.00		50,000.00
Nepal		1,250.00		1,250.00
Nicaragua		20,000.00		20,000.00
Paraguay	30,000.00			30,000.00
People's Republic of the Congo		13,489.21		13,489.21
Peru	76,810.64			76,810.64
Philippines		186,528.50	24,611.40	211,139.90
St. Kitts		750.00		750.00
Senegal		8,992.81	8,992.80	17,985.61
Somalia		5,000.00		5,000.00
Southern Yemen		480.00		480.00
Sweden		900,000.00		900,000.00
Switzerland		138,888.89		138,888.89
Thailand		130,265.61	11,654.97	141,920.58
Tonga		1,000.00		1,000.00
Trinidad and Tobago	23,000.00			23,000.00
United Republic of Tanzania		14,215.69	16,806.72	31,022.41
United States of America		1,758,560.00 a/		1,758,560.00
Virgin Islands, British		50.00		50.00
Yemen		1,744.36		1,744.36
	258,331.64	3,686,249.29	136,686.45	4,081,267.38

a/ Against this balance at 31 December 1969 UNICEF held irrevocable letters of credit to a value of $1,053,418.

D. NOTES FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

Notes on Statement I: Income and expenditure

Contributions from Governments

1. Contributions were received by UNICEF in 1969 from 128 Governments to a total of $33,362,915. This included $1,626,310 for specific projects, of which $537,421 was designated for aid to Nigerian mothers and children.

2. In addition to these contributions, further funds were received from Governments for the year ended 31 December:

	1969	1968
	$	$
(a) For the purchase of additional imported supplies and equipment for UNICEF-aided projects in their countries (net)	4,759,340.84	4,707,144.31
(b) As cash contributions towards the operational costs of certain UNICEF field offices in assisted countries, and in three countries for the implementation of UNICEF-assisted programmes mainly in connection with local transport	895,792.75	963,192.83
Total	5,655,133.59	5,670,337.14

3. These funds are considered as trust funds since they are transferred to UNICEF for specific purposes, and expenditures therefrom are not subject to Executive Board allocations. For these reasons also they are not included in UNICEF's income and Executive Board approved expenditure shown on statement I, but details of the movement of these funds are shown in tables 1 and 2 which follow.

Table 1. Trust funds - Governments

Contributions to UNICEF-aided projects - summary of 1969 transactions

Country	Balances 1 January 1969	Funds received	Total available	Expenditures	Funds returned	Balances 31 December 1969
Afghanistan		57,693.97	57,693.97	6,197.84		51,496.13
Algeria		12,000.00	12,000.00			12,000.00
Brazil	309.67		309.67			309.67
Bulgaria	39,038.68		39,038.68	7,906.17		31,132.51
Burma	164,476.03	202,650.70	367,126.73	168,179.18		198,947.55
China	5,179.64	28,368.66	33,548.30	17,403.87		16,144.43
Colombia	2,811.35	7,568.00	10,379.35	2,785.65		7,593.70
Costa Rica	2,408.63		2,408.63		2,408.63	
Czechoslovakia		37,600.00	37,600.00			37,600.00
Ethiopia	3,828.79		3,828.79	3,828.79		
Gabon		4,081.63	4,081.63			4,081.63
Guatemala	77.59		77.59		77.59	
Guinea		81,632.65	81,632.65	12,130.87		69,501.78
India	206,891.75		206,891.75	27,520.79		179,370.96
Indonesia		137,114.45	137,114.45	135,145.68		1,968.77
Iran	254,205.59	1,900,080.86	2,154,286.45	1,070,754.66		1,083,531.79
Iraq	306,668.00	692,321.45	998,989.45	491,429.29		507,560.16
Ivory Coast	200.54		200.54	61.38	139.16	
Jordan	898.85		898.85	882.22		16.63
Kenya	30,848.74		30,848.74	30,115.00		733.74
Malaysia	4,040.95	4,875.67	8,916.62	2,404.91	287.30	6,224.41
Mali	67.24		67.24	13.03	54.21	
Mexico	279,828.22	887,853.20	1,167,681.42	877,193.39		290,488.03
Netherlands	177,654.64		177,654.64	75,544.72		102,109.92
New Hebrides		5,103.32	5,103.32	2,834.41		2,268.91
Nigeria	63,923.72		63,923.72			63,923.72
Pakistan	215,437.13	196,697.82	412,134.95	151,563.11	9,991.16	250,580.68
Panama	1,209.00		1,209.00			1,209.00
Peru	1,064.84		1,064.84		1,064.84	
Philippines	69,674.12	81,381.70	151,055.82	58,873.04	218.61	91,964.17
Poland	697,804.57	400,000.00	1,097,804.57	384,528.65		713,275.92
Republic of Viet-Nam	473.58		473.58		473.58	
Sudan	58,246.51		58,246.51	196.00		58,050.51
Sweden	9,544.76		9,544.76	3,766.61		5,778.15
Thailand	26,830.86	22,546.40	49,377.26	21,837.94		27,539.32
Tonga	9.03		9.03		9.03	
Tunisia	41,340.30	16,615.66	57,955.96	35,052.77		22,903.19
Turkey	1,065.87		1,065.87	1,065.87		
United Arab Republic	6,669.50		6,669.50		2,121.19	4,548.31
Yugoslavia	26,646.36		26,646.36	26,607.68		38.68
	2,699,375.05	4,776,186.14	7,475,561.19	3,615,823.52	16,845.30	3,842,892.37

Table 2, Trust funds - Governments

Contributions to local costs etc., of UNICEF field offices - summary of 1969 transactions.

Area and Country	Balances 1 January 1969	Funds received	Total available	Expenditure: Operational costs	Expenditure: Other	Balances 31 December 1969
	$	$	$	$	$	$
Africa south of the Sahara						
Botswana		700.08	700.08	700.08		
Ethiopia	6,997.88	4,339.90	11,337.78	4,439.26		6,898.52
Gambia		959.92	959.92	959.92		
Ivory Coast		32,653.06	32,653.06	32,653.06		
Mali		4,324.32	4,324.32	4,324.32		
Mauritania		5,395.68	5,395.68	5,395.68		
Senegal		8,992.80	8,992.80	8,992.80		
United Republic of Tanzania		16,806.72	16,806.72	16,806.72		
Uganda		5,602.24	5,602.24	5,602.24		
Zambia	116.23	4,872.47	4,988.70	4,988.70		
	7,114.11	84,647.19	91,761 30	84,862.78		6,898.52
The Americas						
Barbados	200.00	200.00	400.00	400.00		
Brazil	21,441.78	44,924.27	66,366.05	66,366.05		
Chile	8,939.50	5,306.37	14,245.87	14,245.87		
Colombia		21,890.97	21,890.97	21,890.97		
Mexico		67,127.05	67,127.05	66,099.98		1,027.07
	30,581.28	139,448.66	170,029.94	169,002.87		1,027.07
East Asia and Pakistan						
Burma	26,981.86	54,809.74	81,791.60	31,176.87	50,614.73	
Hong Kong	930.35	3,314.29	4,244.64	1,923.11		2,321.53
Indonesia		30,694.83	30,694.83	30,694.83		
Malaysia	4,777.49	9,649.29	14,426.78	10,462.82		3,963.96
Pakistan	44,142.15	81,394.37	125,536.52	84,839.34		40,697.18
Philippines	26,078.09	24,611.40	50,689.49	46,550.71		4,138.78
Republic of Korea	8,810.01	25,000.00	33,810.01	28,036.46		5,773.55
Republic of Viet-Nam		525.43	525.43	516.95		8.48
Singapore	440.62	2,113.36	2,553.98	1,140.90		1,413.08
Thailand		65,109.27	65,109.27	46,881.29	18,227.98	
	112,160.57	297,221.98	409,382.55	282,223.28	68,842.71	58,316.56
Eastern Mediterranean						
Iran		30,000.00	30,000.00	30,000.00		
Jordan		2,771.06	2,771.06	2,771.06		
Lebanon		4,615.38	4,615.38	4,615.38		
Saudi Arabia		10,000.00	10,000.00	10,000.00		
Syria		4,807.69	4,807.69	4,807.69		
United Arab Republic		9,774.61	9,774.61	9,774.61		
		61,968.74	61,968.74	61,968.74		
Europe and North Africa						
Algiers Office	12,015.88		77,060.81	65,151.60		11,909.21
Algeria		27,000.00				
Morocco		27,056.04				
Tunisia		10,988.89				
Turkey	189,346.63	81,444.44	270,791.07	34,523.14	7,212.14	229,055.79
	201,362.51	146,489.37	347,851.88	99,674.74	7,212.14	240,965.00

Area and Country	Balances 1 January 1969	Funds received	Total available	Expenditure: Operational costs	Expenditure: Other	Balances 31 December 1969
	$	$	$	$	$	$
South Central Asia						
Ceylon		6,016.81	6,016.81	6,016.81		
India	40,000.00	160,000.00	200,000.00	160,000.00		40,000.00
	40,000.00	166,016.81	206,016.81	166,016.81		40,000.00
TOTAL	391,218.47	895,792.75	1,287,011.22	863,749.22	76,054.85	347,207.15

Contributions from non-governmental sources

4. The total credit for 1969, excluding income from greeting cards and related operations, amounted to $7,716,342 as shown in schedule B. Table 3 below sets out the main headings of income from non-governmental sources, with comparative figures for 1968. The transfer of $67,221 to the Public Information Revolving Fund is in return for costs charged to it for 1969 television fund raising campaigns. 1/

Table 3. **Non-governmental contributions from 1969 by main headings with comparative figures for 1968**

	1969	1968	Increase or (decrease)
	$	$	$
Collections by UNICEF National Committees			
For specific projects	1,997,693.95	2,165,062.26	(167,368.31)
For general resources	747,047.18	420,583.46	326,463.72
Fund-raising campaigns in Australia and New Zealand for adopted nutrition projects	196,405.12	450,268.83	(253,863.71)
Hallowe'en collections (mainly in the United States and Canada)	4,135,816.46	3,803,519.03	332,297.43
Television fund-raising campaigns in Europe	672,213.48	996,949.28	(324,735.80)
Donations from various groups and individuals	34,387.37	73,289.67	(38,902.30)
	7,783,563.56	7,909,672.53	(126,108.97)
Less: Transfer to the Public Information Revolving Fund towards UNICEF costs of television campaigns	67,221.35	52,653.06	14,568.29
TOTAL	7,716,342.21	7,857,019.47	(140,677.26)

1/ E/ICEF/AB/L.85 para 73.

Greeting card and related operations

5. The net income of $3,949,309 was in respect of the 1968 sales campaign. The financial report and accounts for the 1968 campaign, the accounting period for which ended on 30 April 1969, were published separately 2/ and give full details of both income and expenditure. Net income from the 1969 sales campaign will be included in UNICEF's income after closure of the accounts to 30 April 1970.

Other income

6. For the year ended 31 December, other income consisted of the following:

	1969	1968
	$	$
Interest on short-term investments	895,582.81	759,284.18
Staff assessment plan	947,397.58	791,964.73
Agency procurement commission	27,357.32	10,000.00
Sales of surplus and obsolete property	99,138.83	164,612.34
Cancelled budgetary obligations of the previous year	49,966.42	49,854.44
Miscellaneous, including discounts, commissions and claims	118,133.92	202,051.50
	2,137,576.88	1,977,767.19
Less: Exchange adjustments (net)	136,472.68	104,396.37
	2,001,104.20	1,873,370.82

Assistance programmes

7. Expenditures for supplies and equipment, including freight, comprised for the year ended 31 December:

	1969	1968
	$	$
(a) Supplies shipped to assisted countries		
(i) Directly from manufacturers	15,636,091.18	15,999,789.92
(ii) From the Copenhagen Packing and Assembly Centre	13,079,524.10	10,468,192.29
Freight and related charges	3,474,959.95	4,020,345.63
Total	32,190,575.23	30,488,327.84

8. Supplies shipped from the UNICEF Packing and Assembly Centre are charged to assistance programmes at standard issue prices 3/, which include presently 7 per cent for inward freight from the manufacturers to Copenhagen and 10 per cent for local operating expenses. Table 4 which follows sets out the financial operations of the Copenhagen Centre for 1969, with comparative figures for 1968. The inevitable balances that arise from using standard prices form part of the differences between the latter and actual costs, and are carried forward against the inventory value, as shown in paragraph 15 below, for future adjustment. This is the normal practice in stores accounting.

2/ E/ICEF/AB/L.93

3/ The United Nations document "Improvement of supply management" (ST/TAO/M.39) sets out in chapter IV the various methods of stock valuation in use, and in section E points out the advantages of using standard prices.

Table 4. UNICEF Packing and Assembly Centre in Copenhagen

Statement of operations for the year ended 31 December

	1969		1968	
	$	$	$	$
Supplies and equipment issued				
To UNICEF assistance programmes		13,079,524.10		10,468,192.29
Against reimbursement		338,087.00		272,240.46
		13,417,611.10		10,740,432.75
Less: Cost of issue	11,468,501.68		9,182,670.47	
Inward freight	802,763.07	12,271,264.75	641,991.69	9,824,662.16
Operating margin		1,146,346.35		915,770.59
Less:				
Operating expenses				
Salaries, wages and common staff costs	531,031.08		443,379.71	
Other expenses and permanent equipment	305,626.87		323,057.03	
Packing materials	196,718.76	1,033,376.71	172,371.59	938,808.33
Balance carried forward for future adjustment		112,969.64		(23,037.74)

Excess of expenditure over income

9. For the fourth consecutive year, expenditure in 1969 exceeded income thereby again reducing the net assets available for allocations. The table below shows the change that took place in 1969 with comparative figures for 1968.

Table 5. Assets less current liabilities

	1969	1968
	$	$
Balances 1 January	29,711,693.98	32,144,735.52
Less: Excess of expenditure over income	3,710,081.30	2,433,041.54
Balance 31 December	26,001,612.68	29,711,693.98

Notes on statement II: Assets, liabilities and the financial position

Cash on hand, in transit and at banks

10. At 31 December 1969, these funds totalled $4,260,563 and included $295,626 in United States currency and $619,226 in thirteen other convertible currencies. The remaining holdings of $3,345,711 were in fifty-two currencies and were held for procurement, freight and other expenditures in the contributed currencies. Funds in currencies other than United States dollars were converted in the accounts at rates of exchange in effect on 31 December 1969.

Short-term investments

11. At 31 December 1969, the short-term investments consisted of deposits with banks all maturing by March 1970 and United Kingdom treasury bills maturing on 15 March 1970. Of the total of $14,020,301 shown on schedule D, $8,691,804 of the deposits were in US dollars compared with $8,736,313 at 31 December 1968, the remainder being in other currencies. The average yield on the holdings was 8.63 per cent, a figure substantially higher than the 5.64 per cent on those at 31 December 1968, due to increased global interest rates currently available.

12.

Contributions receivable from other Governments

The total of $4,081,267 at 31 December 1969, as detailed in schedule E, is $1,781,610 lower than that at 31 December 1968. For the years 1966 to 1969, expenditure exceeded income, and this necessitated a faster liquidation of government contributions receivable to maintain adequate liquid funds for working purposes. The receivables at 31 December 1967 totalled $8,200,250 and at 31 December 1968 $5,862,877.

Deposits with governmental agencies and suppliers

13. The total of $1,701,961 at 31 December 1969 consisted of deposits with governmental agencies and suppliers, mainly in Australia, Canada, Japan and New Zealand, against future delivery of supplies ordered. In previous years, advances to governmental departments as prepayments for stipends and training grants, for which no accounting had been received to date, were included under this heading. This practice was discontinued in 1969, following recommendations made by the United Nations Board of Auditors, and referred to in their audit report on UNICEF's 1968 financial statements. 4/ The balance of such advances at 31 December 1968 amounted to $1,499,382 was charged against 1969 assistance expenditures, as were all other advances of this nature made during the year.

Accounts receivable, advances and deposits

14. The total comprised the following in main headings at 31 December

	1969 $	1968 $
(a) Amounts due from the United Nations and specialized agencies for supplies and advances for fellowships and other joint projects	345,966.56	302,827.59
(b) Amounts due from Freedom from Hunger campaigns	80,000.00	207,213.26
(c) Amounts due from UNICEF National Committees	2,992,215.80	2,475,838.87
(d) Shipping and insurance claims	44,769.13	33,275.61
(e) Administrative deposits and prepayments	381,634.13 a/	401,568.36
(f) Prepayments for supplies awaiting shipment and for freight	161,212.66	369,092.61
(g) Miscellaneous	462,285.32	329,790.54
	4,468,083.60	4,119,606.84

a/ Includes an interest-bearing French franc deposit in the equivalent of US $288,288.29 in respect of the European Office lease, repayable over the period of the latter.

4/ Official Records of the General Assembly, Twenty-fourth Session, Supplement No. 7B (A/7607/Add.2), part one, section B, para. 3.

Supplies in warehouse and in transit

15. Three main categories of the above were held at 31 December:

	1969		1968	
	$	$	$	$
(a) Stocks in the Copenhagen Packing and Assembly Centre or in transit thereto				
At standard inventory prices a/	5,093,706.52		7,087,009.00	
Less: Difference between standard inventory prices and actual costs	971,137.64	4,122,568.88	565,840.81	6,521,168.19
(b) Stocks of technical grade DDT (at cost)		109,255.53		198,517.50
(c) Miscellaneous stocks held mainly with suppliers (at cost)		89,168.70		252,501.23
Total		4,320,993.11		6,972,186.92

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

Greeting card and related operations - deferred net expenditure

16. The balance of $1,086,404 on this account at 31 December 1969 represents budgetary expenditures of $3,370,468 for the period from 1 May 1969 to 31 December 1969 in respect of the 1969 selling campaign, less proceeds of sales of the 1969 campaign totalling $2,284,064 transferred to UNICEF during this period. Accounting for the 1969 campaign will be completed to 30 April 1970, the closing date of the financial year of the Greeting Card Operations and the net excess of income over expenditure will be credited to UNICEF's income for the year to 31 December 1970.

Accounts payable and other unliquidated obligations

17. The total comprised the following in main headings at 31 December:

	1969	1968
	$	$
(a) Accounts payable for supplies and equipment and freight thereon	1,691,597.67	2,035,746.42
(b) Amounts due to the United Nations and related agencies	232,468.16	199,615.78
(c) Amounts due to Governments and governmental agencies	86,924.27	216,264.16
(d) Budgetary obligations outstanding	296,331.50	329,992.51
(e) Greeting card obligations outstanding	465,678.81	568,683.84
(f) Provision made for amounts payable to staff members under the tax equalization plan	330,000.00	290,339.89
(g) Miscellaneous	227,349.96	165,337.01
	3,330,350.37	3,805,959.61

18. At 31 December 1969, there were outstanding contractual commitments totalling $11.2 million for supplies and equipment ordered against unfulfilled allocations, the deliveries of which had not been effected at that date. This total was $2.7 million more than the contractual commitments of $8.5 million at 31 December 1968.

Trust funds: Governments and others

19. The liability shown represents the unexpended balances of funds transferred to UNICEF at 31 December:

	1969	1968
	$	$
(a) By Governments for the purchase of additional supplies and equipment for UNICEF-aided projects. (see table 1)	3,842,892.37	2,512,175.65
(b) By Governments towards the local operational costs of certain UNICEF field offices and in one country for the implementation of UNICEF-assisted programmes in connection with local transport (see table 2)	347,207.15	391,218.47
(c) By the Government of Sweden for the payment of salaries and related costs of Swedish professional officers engaged for UNICEF programme implementation	46,985.36	-
(d) By various organizations for the purchase of supplies for jointly assisted programmes	43,531.22	-
	4,280,616.10	2,903,394.12

Maurice Pate Memorial Fund

20. The Maurice Pate Memorial Fund was established by the Executive Board in 1966 to strengthen regional training facilities in fields benefiting children.[5] The table below summarizes the operations of this Fund in 1969 as regards both income and expenditure and comparative figures shows for 1968.

Table 6. Maurice Pate Memorial Fund

	1969	1968
	$	$
Balance 1 January	58,006.11	65,841.86
Add: Income:		
Donations	6,451.50	484.00
Bank interest	2,258.11	2,137.00
	66,715.72	68,462.86
Less: Expenditures	9,448.29	10,456.75
Balance 31 December	57,267.43	58,006.11

21. New allocations in 1969 totalled $15,400. The University of the Philippines was allocated a grant for a fellowship in teacher education in the amount of $3,400 and two travel grants of $6,000 each were allocated for nutrition study, one to Colombia and the second to Guatemala. These new 1969 allocations, together with the unspent balances of allocations for prior years, gave a total of unfulfilled allocations at 31 December 1969 of $21,076, payable from the balance of the Fund. A contribution of $25,000 from the UNICEF Committee in the Federal Republic of Germany, which will be brought into account in 1970, makes available $61,191 for future allocations.

Public Information Revolving Fund

22. The balance of $69,726.43 carried forward to 1970 represents the uncommitted funds of the Public Information Revolving Fund at 31 December 1969. The table below summarizes the operations of this Fund in 1969 as regards both income and expenditure. Comparative figures for 1968 are also shown.

5/ E/ICEF/542, para 76-83.

Table 7. Public Information Revolving Fund financial operations

	1969		1968	
	$	$	$	$
(a) Balance brought forward 1 January		75,718.01		107,307.66
Add:				
(b) Income				
(i) Share of income from television campaigns	67,221.35		52,653.06	
(ii) Share of income from engagement calendars	303,615.69		285,733.29	
(iii) Miscellaneous sales and other income	40,634.79		42,399.01	
(iv) Allocations from Administrative and Operational Services Budget	75,000.00	486,471.83	50,000.00	430,785.36
		562,189.84		538,093.02
Less:				
(c) Expenditures				
(i) Writers, photographers and producers	73,788.00		116,432.34	
(ii) Production costs of audio-visual and radio material	110,817.04		81,316.13	
(iii) Production costs of printed matter	98,229.45		118,651.66	
	282,834.49		316,400.13	
(iv) Freight on information material	17,901.38		-	
(v) Costs charged to UNICEF for television campaigns	76,092.80		55,623.68	
(vi) Share of production costs of engagement calendars	115,634.74	492,463.41	90,351.20	462,375.01
(d) Balance carried forward 31 December		69,726.43		75,718.01

Reserve for insurance

23. A reserve for insurance of $200,000 was established in November 1950, when UNICEF adopted a policy of self-insurance. The reserve was to be restored annually to the level of $200,000, but no transfer of funds was required for this purpose in 1969.

Allocations approved

24. Unfulfilled allocations approved by the Executive Board totalled $58,762,979 at 31 December 1969 and details of these are given in column 9 of schedule C. The table below shows the changes that have taken place in the status of allocations during 1969 and 1968, first in the total of allocations approved and secondly in that portion of total allocations that remain to be financed from future income.

Table 8. Status of allocations at 31 December

		1969		1968	
		Allocations approved	Allocations to be financed from future income	Allocations approved	Allocations to be financed from future income
		$	$	$	$
Balances:	1 January	63,590,104.03	33,878,410.05	63,289,415.48	31,144,679.96
Add:					
	Net allocations a/	45,912,627.49	45,912,627.49	46,235,439.57	46,235,439.57
		109,502,731.52	79,791,037.54	109,524,855.05	77,380,119.53
Less:	Income		47,029,670.83		43,501,709.48
	Expenditure	50,739,752.13		45,934,751.02	
Balances:	31 December	58,762,979.39	32,761,366.71	63,590,104.03	33,878,410.05

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

Notes on Statement III. Administrative and operational services budgetary estimates, obligations incurred and unencumbered balance for the year ended 31 December 1969

25. Budgetary estimates for 1969 were approved by the Executive Board at its June 1968 session. 6/ The Executive Director was authorized at this time to administer as a unit the provisions under each of sections 1 and 2 and the approved transfers shown were made in accordance with this authority. At its session in May 1969 the Executive Board approved 1969 supplementary budgetary estimates of $734,000 7/ and, in November 1969, the Executive Director recommended a mail poll allocation for further supplementary budgetary expenditures of $108,000 8/ which was approved. Expenditure in 1969 for administrative and operational services 9/ costs totalled $10,059,852 against total allocations of $10,176,200 made by the Executive Board for these purposes. The unencumbered balances of allocations totalling $116,347 have been cancelled.

6/ E/ICEF/576, para 129.

7/ E/ICEF/590, para 197.

8/ E/ICEF/AB/L.91.

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

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, have been provided in the past years for information purposes. In addition, details of estimates and obligations incurred within the administrative and operational services budget are included in respect of international staff costs and local costs for the main organizational units of UNICEF.

A. Income

Table

1. Income for general resources by major source in 1969 with comparative figures for 1968.

2. Income for general resources for the years 1960 to 1969.

3. Contributions from Governments, by country, to general resources and specific projects, and towards the costs of UNICEF field offices for the years 1967, 1968 and 1969.

4. Contributions from non-governmental sources by country for the years 1967, 1968 and 1969.

B. Assistance programme expenditures

1. Expenditure by main categories for 1969 with comparative figures for 1968.

2. Expenditures for 1969 with comparative figures for 1967 and 1968 by programme.

3. Expenditures for 1969 with comparative figures for 1967 and 1968 by main type of supply.

4. Bulk commodities shipped in 1969.

C. Budgetary estimates, obligations incurred and unencumbered balances of estimates

1. Summary of the 1969 revised budgetary estimates, obligations incurred, both gross and net, and the unencumbered balances of each of the budget units of the organization.

2. Comparison of expenditure on assistance, operational services and administration to total expenditure for the years 1967, 1968 and 1969.

3. Details of the 1969 budgetary estimates, obligations incurred and the unencumbered balances of each of the budget units of the organization.

   Part I - International staff costs
   Part II - Local costs - New York Headquarters
   Part III - Local costs - Field offices - Summary

   (A) Africa, south of the Sahara
   (B) The Americas
   (C) East Asia and Pakistan (Bangkok)
   (D) Eastern Mediterranean
   (E) Europe and North Africa
   (F) South Central Asia (New Delhi).

D. Allocations and commitments

Table

1. Summary of allocations approved by the Executive Board in 1969 by programme and geographical area.

2. Summary of unfulfilled balances of approved allocations at 31 December 1969 by programme and geographical area.

3. Summary of formal commitments outstanding at 31 December 1969 approved by the Executive Board by programme and geographical area.

E. Internal matching by assisted Governments in 1969

1. UNICEF allocations and internal matching by assisted Governments by geographical area in 1969.

A. Income

Table A-1. UNICEF income for general resources by major source in 1969 with comparative figures for 1968

(In thousands of US dollars)

	1969		1968		Increase of 1969 over 1968	
	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
Government contributions	33,363	70.9	28,815	66.2	4,548	15.8
Non-governmental contributions	7,717	16.4	7,857	18.1	(140)	(0.2)
Greeting card operations	3,949	8.4	4,956	11.4	(1,007)	(20.3)
Other income	2,001	4.3	1,873	4.3	128	6.8
	47,030	100.0	43,501	100.0	3,529	8.1

Table A-2. UNICEF income for general resources

(In thousands of US dollars)

Year	Total income	Increase over previous year	Percentage increase over previous year
1960	25,767		
1961	27,945	2,178	8.5
1962	29,697	1,752	6.3
1963	32,130	2,433	8.2
1964	32,882	752	2.3
1965	33,005	123	0.4
1966	35,166	2,161	6.6
1967	38,468	3,302	9.4
1968	43,501	5,033	13.1
1969	47,030	3,529	8.1

Table A-3. Contributions from Governments for 1967, 1968 and 1969

For 1967, column (1) refers to contributions to general resources. For 1968 and 1969, column (1) includes both contributions to general resources and for specific projects. For each of the three years, column (2) refers to cash contributions from governments of UNICEF-assisted countries towards local costs of UNICEF field offices, and for the implementation of UNICEF-assisted programmes mainly in connection with local transport.

(In thousands of US dollar equivalents)

Governments	1967		1968		1969	
	General resources (1)	Local costs (2)	General resources and specific projects (1)	Local costs (2)	General resources and specific projects (1)	Local costs (2)
Afghanistan	10.0	10.0	10.0	10.0	-	-
Algeria	40.0	27.0	40.0	27.0	40.0	27.0
Antigua	0.2	-	-	-	0.3	-
Argentina	21.4	-	35.7	-	50.0	-
Australia	537.6	-	537.6	-	616.0	-
Austria	116.8	-	116.4	-	116.1	-
Bahamas	2.8	-	2.4	-	2.4	-
Barbados	4.0	-	1.8	0.2	1.8	0.2
Belgium	200.0	-	240.0	-	240.0	-
Bolivia	7.5	-	-	-	-	-
Botswana	1.4	-	-	-	1.4	0.7
Brazil	63.0	46.3	55.5	62.7	48.1	44.9
British Honduras	0.7	-	0.6	-	0.6	-
Brunei	4.9	-	4.9	-	4.9	-
Bulgaria	17.1	-	17.1	-	25.6	-
Burma	48.0	77.5	57.6	87.3	57.6	54.8
Burundi	-	-	-	-	2.0	-
Byelorussian Soviet Socialist Republic	62.5	-	62.5	-	62.5	-
Cambodia	-	-	2.0	-	13.6	-
Cameroon	20.0	-	20.0	-	25.2	-
Canada	929.4	-	931.9	-	1,112.4	-
Central African Republic	14.3	-	10.0	-	10.9	-
Ceylon	14.7	6.4	20.3	6.9	20.2	6.0
Chad	10.2	-	13.8	-	3.6	-
Chile	120.0	4.9	120.0	8.1	120.0	5.3
China	30.0	-	60.0	-	60.0	-
Colombia	111.1	9.2	150.0	7.7	124.2	21.9
Congo, Democratic Republic of	15.8	-	39.4	-	15.8	-
Costa Rica	30.0	-	15.0	-	-	-
Cuba	70.0	-	70.0	-	40.0	-
Cyprus	3.0	-	3.5	-	3.5	-
Czechoslovakia	69.4	-	69.4	-	104.2	-
Dahomey	6.9	-	4.1	-	1.8	-
Denmark	434.3	-	466.7	-	533.3	-
Dominica	0.2	-	0.2	-	0.2	-
Ecuador	20.0	5.5	9.2	1.1	7.5	-
El Salvador	20.0	-	-	-	-	-
Ethiopia	18.1	10.7	18.1	8.8	18.1	4.3
Federal Republic of Germany	1,500.0	-	1,562.5	-	1,812.5	-
Finland	83.4	-	220.0	-	220.0	-
France	1,410.4	-	1,410.4	-	1,399.0	-
Gabon	7.8	-	16.0	-	5.1	-
Gambia	1.1	1.1	1.9	1.0	1.9	1.0
Ghana	13.7	1.0	25.5	1.8	14.7	-
Greece	69.0	-	69.0	-	69.0	-
Grenada	0.6	-	0.5	-	0.7	-
Guatemala	15.0	-	15.0	-	15.0	-
Guinea	17.7	-	35.3	-	32.7	-

Table A-3. Contributions from Governments for 1967, 1968 and 1969

For 1967, column (1) refers to contributions to general resources. For 1968 and 1969, column (1) includes both contributions to general resources and for specific projects. For each of the three years, column (2) refers to cash contributions from governments of UNICEF-assisted countries towards local costs of UNICEF field offices, and for the implementation of UNICEF-assisted programmes mainly in connection with local transport.

(In thousands of US dollar equivalents)

Governments	1967		1968		1969	
	General resources	Local costs	General resources and specific projects	Local costs	General resources and specific projects	Local costs
Guyana	0.9	-	6.0	-	6.0	-
Holy See	1.0	-	1.0	-	2.0	-
Honduras	20.0	-	20.0	-	20.0	-
Hong Kong	5.5	2.0	5.2	2.9	3.8	3.3
Hungary	6.4	-	6.7	-	6.7	-
Iceland	10.7	-	10.7	-	10.7	-
India	600.0	160.0	693.3	146.7	800.0	160.0
Indonesia	22.0	34.1	44.0	22.9	44.0	30.7
Iran	278.1	30.0	300.0	30.0	300.0	30.0
Iraq	70.0	-	69.4	-	69.4	-
Ireland	25.2	-	15.1	-	115.1	-
Israel	42.5	-	42.5	-	42.5	-
Italy	320.0	-	420.1	-	319.3	-
Ivory Coast	10.2	32.7	10.2	32.7	10.2	32.7
Jamaica	12.0	-	11.9	-	11.8	-
Japan	400.0	-	470.0	-	584.7	-
Jordan	5.6	2.8	5.6	2.8	5.6	2.8
Kenya	4.2	-	8.4	-	8.4	-
Kuwait	10.0	-	10.0	-	10.0	-
Laos	2.5	-	2.5	-	-	-
Lebanon	14.1	4.7	14.4	4.8	25.7	4.6
Lesotho	1.4	-	-	-	2.8	-
Liberia	10.0	-	-	-	20.0	-
Libya	12.6	4.2	12.6	2.4	5.0	-
Liechtenstein	1.5	-	1.5	-	1.5	-
Luxembourg	6.0	-	6.0	-	6.0	-
Madagascar	10.2	-	10.2	-	9.0	-
Malawi	-	-	2.3	-	0.8	-
Malaysia	51.1	13.0	63.9	11.4	63.9	9.7
Mali	15.6	4.9	17.6	4.9	17.3	4.3
Mauritania	4.1	0.8	8.2	6.1	7.2	5.4
Mauritius	-	-	-	-	4.0	-
Mexico	250.0	46.1	-	43.1	500.0	67.1
Monaco	2.0	-	2.0	-	2.0	-
Mongolia	-	-	4.3	-	2.3	-
Monserrat	0.1	-	0.1	-	-	-
Morocco	50.0	27.0	50.0	27.0	50.0	27.1
Nepal	-	-	0.3	-	1.3	-
Netherlands	194.5	-	194.4	-	661.1	-
New Zealand	134.4	-	134.4	-	134.4	-
Nicaragua	20.0	-	20.0	-	20.0	-
Niger	8.2	-	12.2	-	10.8	-
Nigeria	42.0	-	-	-	83.6	-
Norway	529.6	-	554.3	-	721.0	-
Pakistan	131.8	65.6	161.6	79.0	156.9	81.4
Panama	15.0	-	20.0	-	20.0	-
People's Republic of the Congo	14.3	-	14.3	-	13.5	-
Peru	63.2	-	52.2	-	62.0	-
Philippines	110.1	46.9	186.5	49.2	186.5	24.6

Table A-3. Contributions from Governments for 1967, 1968 and 1969

For 1967, column (1) refers to contributions to general resources. For 1968 and 1969, column (1) includes both contributions to general resources and for specific projects. For each of the three years, column (2) refers to cash contributions from governments of UNICEF-assisted countries towards local costs of UNICEF field offices, and for the implementation of UNICEF-assisted programmes mainly in connection with local transport.

(In thousands of US dollar equivalents)

Governments	1967		1968		1969	
	General resources	Local costs	General resources and specific projects	Local costs	General resources and specific projects	Local costs
Poland	150.0	-	200.0	-	200.0	-
Republic of Korea	30.3	19.7	25.0	24.8	25.0	25.0
Republic of Viet-Nam	25.0	0.4	-	0.4	-	0.5
Romania	25.0	-	25.0	-	25.0	-
Rwanda	-	-	-	-	2.0	-
St. Kitts	0.3	-	0.5	-	0.7	-
St. Lucia	1.7	-	0.9	-	0.9	-
St. Vincent	-	-	-	-	1.9	-
Saudi Arabia	20.0	10.0	20.0	10.0	20.0	10.0
Senegal	10.2	10.2	10.2	10.2	9.0	9.0
Sierra Leone	11.2	-	11.2	-	11.2	-
Singapore	6.5	1.1	6.5	0.9	10.2	2.1
Somalia	-	-	5.0	-	5.0	-
South Africa	50.4	-	50.4	-	50.4	-
Southern Yemen	-	-	-	-	0.5	-
Spain	100.0	-	85.7	-	100.0	-
Sudan	-	-	13.0	-	-	-
Swaziland	-	-	1.4	-	-	-
Sweden	1,705.4	-	2,346.5	-	3,807.0	-
Switzerland	787.0	-	844.9	-	1,000.0	-
Syria	19.2	4.8	12.0	4.8	12.0	4.8
Thailand	300.1	45.8	223.8	62.1	223.8	65.1
Togo	6.1	-	8.2	-	5.4	-
Tonga	-	-	-	-	1.0	-
Trinidad and Tobago	7.0	-	-	-	10.0	-
Tunisia	26.9	11.1	26.9	11.1	26.8	11.0
Turkey	194.4	122.8	194.4	122.8	222.2	81.4
Uganda	11.2	-	11.2	11.2	16.8	5.6
Ukrainian Soviet Socialist Republic	125.0	-	125.0	-	125.0	-
Union of Soviet Socialist Republics	675.0	-	675.0	-	675.0	-
United Arab Republic	143.5	12.2	143.5	12.2	115.0	9.8
United Kingdom of Great Britain and Northern Ireland	1,120.1	-	1,200.0	-	1,200.0	-
United Republic of Tanzania	14.2	-	14.2	-	14.2	16.8
United States of America	12,793.4	-	12,000.0	-	13,000.0	-
Upper Volta	8.2	-	10.2	-	10.2	-
Virgin Islands - British	-	-	-	-	0.1	-
Venezuela	51.0	-	50.0	-	-	-
Western Samoa	-	-	-	-	0.3	-
Yemen	6.0	-	-	-	6.0	-
Yugoslavia	200.0	-	200.0	-	200.0	-
Zambia	25.4	-	17.0	4.2	17.1	4.9
TOTAL	28,382.3	912.5	28,815.3	963.2	33,362.9	895.8

Note: In addition to the cash funds in column 2, a number of Governments gave free services (Algeria, Ethiopia, Guatemala, Indonesia, the Ivory Coast, Nigeria, Pakistan, Republic of Korea, Republic of Viet-Nam, Thailand and others), no valuation of which is recorded in UNICEF accounts.

Table A-4. Contributions from non-governmental sources, for the years 1967 to 1969
(In US dollar equivalents)

Contributing country	1967	1968	1969
Afghanistan	20	-	2
Algeria	45	60	-
Argentina	129	-	-
Australia	146,417	403,817	148,544
Austria	387	3,281	5,853
Barbados	-	-	464
Belgium	74,656	110,264	627,910
Brazil	96	12	-
British Honduras	-	-	236
Burma	-	25	-
Cambodia	-	-	12
Cameroon	-	11	-
Canada	518,410	666,359	841,845
Chile	-	-	3
Congo, Democratic Republic of	-	2,300	1,180
Cyprus	58	-	559
Denmark	5,986	10,053	16,591
Federal Republic of Germany	57,538	455,710	550,163
Finland	319	38,919	17,958
France	210,024	824,943	408,045
Greece	279	5	-
Guatemala	4	-	-
Haiti	-	400	-
Hungary	19	-	-
Iceland	180	-	-
India	411	446	316
Ireland	61,581	71,994	103,311
Israel	13	34	-
Italy	10,093	22,774	30,094
Ivory Coast	-	20	-
Japan	35,467	58,643	42,679
Lebanon	92	294	1,192
Libya	874	-	-
Luxembourg	40	1,411	177
Mexico	-	-	22
Morocco	-	22	-
Netherlands	902,164	1,035,098	629,015
New Zealand	133,909	98,663	86,638
Nigeria	20	-	-
Norway	13,226	10,177	23,633
Pakistan	482	6	-
Panama	150	-	-
Paraguay	-	12	-
Peru	10,038	-	-
Philippines	2,857	213	149
Poland	85	-	-
Portugal	-	-	18
Republic of Viet-Nam	-	-	35
Senegal	11	-	-
Singapore	-	53	-
Spain	8,297	47,308	29,867
Sweden	8,099	19,186	17,549
Switzerland	109,595	109,023	75,825

Table A-4. Contributions from non-governmental sources, for the years 1967 to 1969
(In US dollar equivalents)

Contributing country	1967	1968	1969
Thailand	143	222	2,881
Trinidad and Tobago	40	-	-
Tunisia	-	9	-
Turkey	-	-	11
Uganda	-	70	-
United Arab Republic	5	-	9
United Kingdom of Great Britain and Northern Ireland	251,937	69,208	209,137
United Republic of Tanzania	271	-	-
United States of America	2,958,865	3,836,378	3,910,404
Venezuela	-	228	-
Yugoslavia	-	59	-
Zambia	149	-	-
TOTAL	5,523,481	7,897,710	7,782,327
United Nations Secretariat	21,308	11,963	1,236
GRAND TOTAL	5,544,789	7,909,673	7,783,563

B. Assistance programme expenditures

Table B-1. Expenditures by main categories for 1969 with comparative figures for 1968
(In thousands of US dollars)

	1969		1968		Increase of 1969 over 1968	
	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage
Supplies and equipment (including freight)	32,191	63.4	30,489	66.4	1,702	5.6
Fellowships and training grants	6,353	12.5	4,287	9.3	2,066	48.2
Project personnel	1,345	2.7	1,399	3.0	(54)	(3.9)
Other non-supply assistance	791	1.6	822	1.8	(31)	(3.8)
TOTAL ASSISTANCE	40,680	80.2	36,997	80.5	3,683	9.95
Operational services (gross)	6,406	12.6	5,701	12.4	705	12.4
	47,086	92.8	42,698	92.9	4,388	10.3
Administrative costs (gross)	3,654	7.2	3,237	7.1	417	12.9
TOTAL EXPENDITURE	50,740	100.0	45,935	100.0	4,805	10.5

Table B-2. Expenditures by programme in 1967, 1968 and 1969

(including freight as part of the expenditure for the respective programmes)

(In thousands of US dollars)

	1967	1968	1969
A. Long-range aid			
Health	18,223.5	19,423.8	21,795.4
Health (excluding malaria eradication)	13,619.7	14,784.8	17,529.7
Malaria eradication	4,603.8	4,639.0	4,265.7
Nutrition			
Child feeding	405.7	250.5	45.6
Applied nutrition and nutrition education	2,705.6	2,818.9	3,189.8
Milk conservation	984.8	1,251.2	948.2
High-protein food development	230.6	277.2	330.9
Other nutrition	42.5	21.7	31.5
	4,369.2	4,619.5	4,546.0
Family and child welfare	1,385.3	1,639.2	1,608.4
Education	4,202.2	7,046.1	8,731.6
Pre-vocational training	516.1	328.4	516.7
Planning for children and youth and programme development	285.6	394.6	605.5
Integrated services	216.5	220.4	158.1
Seminar for pre-school child (USSR)	17.2	38.6	0.3
International Children's Centre, Paris	425.0	450.0	467.1
Maurice Pate Memorial Fund	7.3	3.2	9.4
India intra-project transport	-	568.6	351.1
TOTAL, long-range aid	29,647.9	34,732.4	38,789.6
B. Emergency aid	1,952.2	2,264.3	1,890.3
TOTAL PROGRAMME EXPENDITURES	31,600.1	36,996.7	40,679.9

Table B-3. Programme expenditures in 1967, 1968 and 1969 by main type of supply

(In thousands of US dollars)

	1967	1968	1969
DDT	2,887.0	2,834.8	2,402.9
Dieldrin	3.2	79.6	129.1
Transport - vehicles	4,927.2	5,734.7	5,655.9
Vitamin A and D capsules	490.7	489.7	428.0
Foods, miscellaneous	220.6	102.1	52.5
Ophthalmic ointment	339.8	86.0	155.0
Penicillin	101.0	79.9	49.9
Blankets	70.9	84.4	30.0
Soap	86.7	164.8	91.3
Whole milk	15.9	2.9	-
Skim milk	108.1	46.1	-
Corn soy milk	707.6	-	-
Equipment and supplies (other than above)			
Health services (excluding malaria eradication)	6,603.5	7,882.0	9,498.6
Malaria	488.4	549.2	663.4
Family and child welfare	592.4	720.5	715.2
Applied nutrition and nutrition education	1,188.0	1,230.0	1,799.5
Milk conservation and high-protein food development	951.8	1,086.2	872.0
Education and pre-vocational training	2,135.2	4,537.2	5,016.1
Miscellaneous	499.5	758.0	1,154.2
Advisory services	5,641.0	6,508.3	8,489.3
TOTALS, excluding freight	28,058.5	32,976.4	37,204.9
Freight: on powdered milk	1,113.3	920.4	374.9
on other supplies	2,428.3	3,099.9	3,100.1
TOTALS, including freight	31,600.1	36,996.7	40,679.9

Table B-4. Bulk commodities (main type) shipped in 1969 with comparative figures for 1967 and 1968

		1967	1968	1969
			(in thousands of capsules)	
(a)	Vitamins A and D	319,224.0	334,058.6	310,239.0
			(in thousands of vials)	
(b)	Penicillin	981.8	646.1	469.2
			(in thousands of tubes)	
(c)	Ophthalmic ointment	2,828.6	1,813.5	3,752.5
			(in thousands of pounds)	
(d)	DDT (75 per cent and 100 per cent)	12,635.5	12,638.4	14,257.0
	Dieldrin	11.4	91.6	150.2
	Soap	823.6	2,059.3	1,228.7
	Fats	-	1,104.1	-
	Rice	679.6	13.0	562.2
			(in thousands of pounds)	
(e)	Powdered milk			
	Skim milk	934.7	485.0	159.0
	Vitamin fortified skim milk	21,626.4	27,380.9	11,769.1
	Corn soy milk	20,641.9	23,759.9	49,594.4
	Whole milk	165.6	264.6	-
	Burghol	114.0	-	-
	Corn meal	2,104.6	-	-

Note: The quantities in group (a) above were supplied free for distribution through UNICEF to maternal and child welfare centres and schools, and are additional to the values of supplies and equipment sent to assisted countries as detailed in schedule C.

The donor Governments in 1969 were:

		Pounds
(a)	Austria	
	Powdered skim milk	66,138
(b)	Poland	
	Powdered skim milk	92,814
(c)	United States of America	
	Vitamin-fortified powdered skim milk (free at port of exit)	11,769,051
	Corn soy milk (free at port of exit)	69,300

Ocean freight and related charges on the above four items amounting to $374,898 were paid by UNICEF.

Corn soy milk (freight paid to destination)	49,525,100.

C. Budgetary estimates, obligations incurred and unencumbered balances of estimates

Table C-1. Summary of 1969 revised budgetary estimates, obligations incurred, both gross and and net, and the unencumbered balances of each of the budget units of the organization

	Revised budgetary estimates	Obligations incurred			Percentage of obligation incurred to budgetary estimates	Unencumbered balances of estimates
		Administrative services	Operational services	Total		
	$	$	$	$	Per cent	$
International staff costs	5,546,400	1,734,603	3,810,510	5,545,113	99.9	1,287
Local costs						
(a) New York Headquarters	2,173,100	1,500,360	663,818	2,164,178	99.6	8,922
(b) Field offices:						
1. Africa, South of the Sahara	543,600	-	506,197	506,197	93.1	37,403
2. The Americas	300,900	-	286,544	286,544	95.2	14,356
3. East Asia and Pakistan (Bangkok)	367,400	-	347,521	347,521	94.6	19,879
4. Eastern Mediterranean	217,600	-	209,890	209,890	96.5	7,710
5. Europe and North Africa	822,500	419,273	384,982	804,255	97.8	18,245
6. South Central Asia (New Delhi)	204,700	-	196,154	196,154	95.8	8,546
GROSS TOTAL	10,176,200	3,654,236	6,405,616	10,059,852		116,348
Less: Staff assessment plan		(243,258)	(704,140)	(947,398)		
Agency procurement commission		(6,839)	(20,518)	(27,357)		
OBLIGATIONS INCURRED (net)		3,404,139	5,680,958	9,085,097		

Table C-2. Comparison of expenditure on assistance, net operational services and administrative expenditures to the total expenditure for the years 1967, 1968 and 1969

	1969		1968		1967	
	$	Per cent	$	Per cent	$	Per cent
Programme expenditure	40,679,900	81.8	36,996,656	82.0	31,600,069	80.6
Operational services (net)	5,680,958	11.4	5,139,295	11.4	4,762,396	12.2
	46,360,858	93.2	42,135,951	93.4	36,362,465	92.8
Administrative expenditure (net)	3,404,139	6.8	2,996,835	6.6	2,837,231	7.2
TOTAL	49,764,997	100.0	45,132,786	100.0	39,199,696	100.0

Table C-3

Part I. International staff costs

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates				Obligations incurred			
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	Unencumbered balance
Section 1. Salaries, wages and common staff costs								
Established posts	3,465,500		409,800	3,875,300	1,365,478.61	2,509,801.21	3,875,279.82	20.18
Consultants	250,000		24,500-	225,500	46,184.44	179,269.16	225,453.60	46.40
Travel, removal and installation	208,000		10,000-	198,000	34,490.84	163,174.40	197,665.24	334.76
Separation pay and repatriation grants	100,500		51,900	152,400	13,836.10	138,506.02	152,342.12	57.88
Rental subsidies	40,000			40,000	648.00	38,805.49	39,453.49	546.51
Assignment allowances	114,000		7,200	121,200	5,036.01	116,107.14	121,143.15	56.85
Contribution to Pension Fund	430,000		64,600	494,600	171,364.04	323,202.14	494,566.18	33.82
Dependency allowances	220,000		13,700	233,700	58,220.41	175,396.56	233,616.97	83.03
Compensatory payments	6,000		1,200	7,200		7,103.82	7,103.82	96.18
Travel on home leave	120,000		56,500	176,500	28,762.60	147,731.38	176,493.98	6.02
Medical insurance	17,000		5,000	22,000	10,582.08	11,412.36	21,994.44	5.56
Total, Section 1	4,971,000		575,400	5,546,400	1,734,603.13	3,810,509.68	5,545,112.81	1,287.19
GRAND TOTAL	4,971,000		575,400	5,546,400	1,734,603.13	3,810,509.68	5,545,112.81	1,287.19

Table C-3 (continued)

Part II. Local costs, New York Headquarters

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates				Obligations incurred			
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	Unencumbered balance
Section 1. Salaries, wages and common staff costs								
Established posts	896,400		47,900	944,300	660,571.87	283,669.30	944,241.17	58.83
Temporary assistance	90,000		50,000	140,000	90,391.10	49,548.11	139,939.21	60.79
Overtime	9,000		2,000	11,000	9,986.49	957.19	10,943.68	56.32
Travel, removal and installation	1,000		1,800	2,800	2,232.70	490.00	2,722.70	77.30
Separation pay and repatriation grants	10,000		6,400	16,400	14,121.89	2,222.71	16,344.60	55.40
Contribution to Pension Fund	126,000		15,200	141,200	98,224.38	42,922.72	141,147.10	52.90
Dependency allowances	18,500		3,900	22,400	17,346.76	5,027.28	22,374.04	25.96
Compensatory payments	200		1,100	1,300		1,200.70	1,200.70	99.30
Travel on home leave	1,500		100	1,600	1,506.83		1,506.83	93.17
Staff welfare	300		1,900	2,200	2,178.00		2,178.00	22.00
Medical insurance	14,400		1,800	16,200	11,897.29	4,249.72	16,147.01	52.99
Total, Section 1	1,167,300		132,100	1,299,400	908,457.31	390,287.73	1,298,745.04	654.96
Section 2. Other expenses and permanent equipment								
Official travel	100,000		5,500	105,500	71,765.86	33,709.89	105,475.75	24.25
Communications and freight	108,000		27,100	135,100	87,801.86	47,275.32	135,077.18	22.82
Public information production costs	75,000			75,000	75,000.00		75,000.00	
Rent and maintenance of premises	320,000		24,400	344,400	223,845.70	120,532.29	344,377.99	22.01
Office supplies	28,000		4,000	32,000	20,758.99	11,170.74	31,929.73	70.27
Rental office equipment			18,600	18,600	12,054.03	6,490.47	18,544.50	55.50
Computer costs	74,000		10,000-	64,000	36,627.64	19,722.57	56,350.21	7,649.79
Insurance			1,900	1,900	1,226.04	660.18	1,886.22	13.78
External audit costs	45,000		100	45,100	29,292.11	15,772.67	45,064.78	35.22
Joint Inspection Unit			23,000	23,000	14,950.00	8,050.00	23,000.00	
Miscellaneous supplies and services	22,500		13,500-	9,000	5,580.52	3,140.89	8,721.41	278.59
Hospitality	1,200		1,700	2,900	1,795.25	1,057.03	2,852.28	47.72
Furniture, office equipment	15,000		2,200	17,200	11,204.67	5,948.66	17,153.33	46.67
Total, Section 2	788,700		85,000	873,700	591,902.67	273,530.71	865,433.38	8,266.62
GRAND TOTAL	1,956,000		217,100	2,173,100	1,500,359.98	663,818.44	2,164,178.42	8,921.58

Table C-3 (continued)

Part III. Summary of local costs of field offices

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates				Obligations incurred			
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	Unencumbered balance
Section 1. Salaries, wages and common staff costs								
Established posts	1,077,300		106,500-	970,800	244,704.05	719,584.00	964,288.05	6,511.95
Consultants	15,400		9,000-	6,400	1,545.09	3,525.60	5,070.69	1,329.31
Temporary assistance	79,700		23,700	103,400	7,392.20	92,134.69	99,526.89	3,873.11
Overtime	8,800		1,300	10,100	1,007.80	5,847.36	6,855.16	3,244.84
Travel, removal and installation	5,400		1,500	6,900	573.76	5,100.21	5,673.97	1,226.03
Separation pay and repatriation grants	11,100		36,100	47,200	14,836.76	30,857.35	45,694.11	1,505.89
Contribution to Pension Fund	179,900		5,400-	174,500	28,832.93	138,732.72	167,565.65	6,934.35
Dependency allowances	54,500		2,600	57,100	7,920.49	43,476.67	51,397.16	5,702.84
Travel on home leave	3,500		200	3,700	108.96	726.64	835.60	2,864.40
Staff welfare	11,300		3,500	14,800	4,582.63	8,301.53	12,884.16	1,915.84
Medical insurance	29,600		1,400-	28,200	8,283.65	15,113.86	23,397.51	4,802.49
Subsidies local budget	203,900		109,900	313,800		311,013.70	311,013.70	2,786.30
Total, Section 1	1,680,400		56,500	1,736,900	319,788.32	1,374,414.33	1,694,202.65	42,697.35
Section 2. Other expenses and permanent equipment								
Official travel	267,000		26,100-	240,900	13,729.37	215,283.32	229,012.69	11,887.31
Communications and freight	124,800		4,300	129,100	21,985.37	98,190.47	120,175.84	8,924.16
Grants to national committees	10,000			10,000	9,820.00		9,820.00	180.00
Rent and maintenance of premises	123,400		700-	122,700	31,133.43	84,532.12	115,665.55	7,034.45
Office supplies	52,400		3,200	55,600	7,135.90	41,408.25	48,544.15	7,055.85
Rental office equipment			11,300	11,300	2,397.28	6,064.56	8,461.84	2,838.16
Maintenance of transportation equipment			25,300	25,300	529.29	20,914.42	21,443.71	3,856.29
Insurance			4,600	4,600	418.98	1,628.35	2,047.33	2,552.67
Miscellaneous supplies and services	71,600		39,600-	32,000	5,348.77	21,629.90	26,978.67	5,021.33
Hospitality	7,500		1,200	8,700	666.95	5,001.79	5,668.74	3,031.26
Furniture, office equipment	39,200		12,500	51,700	5,231.29	39,452.09	44,683.38	7,016.62
Transportation equipment	30,900		3,000-	27,900	1,088.27	22,768.50	23,856.77	4,043.23
Total, Section 2	726,800		7,000-	719,800	99,484.90	556,873.77	656,358.67	63,441.33
GRAND TOTAL	2,407,200		49,500	2,456,700	419,273.22	1,931,288.10	2,350,561.32	106,138.68

Table C-3 (continued)

Part III (a). Local costs, field offices - Africa South of Sahara

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates				Obligations incurred			
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	Unencumbered balance
Section 1. Salaries, wages and common staff costs								
Established posts	279,800		93,800-	186,000		184,223.54	184,223.54	1,776.46
Consultants	2,400		2,000-	400				400.00
Temporary assistance	20,900		3,000	23,900		22,096.83	22,096.83	1,803.17
Overtime	3,500		300	3,800		2,798.03	2,798.03	1,001.97
Travel, removal and installation	2,100		2,100	4,200		3,692.81	3,692.81	507.19
Separation pay and repatriation grants	4,200		19,600	23,800		22,513.91	22,513.91	1,286.09
Contribution to Pension Fund	45,300		4,600-	40,700		37,429.17	37,429.17	3,270.83
Dependency allowances	10,100		1,100	11,200		8,131.81	8,131.81	3,068.19
Travel on home leave	1,900			1,900		726.64	726.64	1,173.36
Staff welfare	1,300			1,300		576.36	576.36	723.64
Medical insurance	5,300		1,300-	4,000		2,606.28	2,606.28	1,393.72
Subsidies local budget	58,400		4,700-	53,700		53,126.66	53,126.66	573.34
Total, Section 1	435,200		80,300-	354,900		337,922.04	337,922.04	16,977.96
Section 2. Other expenses and permanent equipment								
Official travel	89,600		19,600-	70,000		65,859.92	65,859.92	4,140.08
Communications and freight	30,300		1,700	32,000		28,750.25	28,750.25	3,249.75
Rent and maintenance of premises	27,700		2,200-	25,500		23,576.87	23,576.87	1,923.13
Office supplies	12,500		1,300-	11,200		8,693.92	8,693.92	2,506.08
Rental office equipment			3,600	3,600		1,837.48	1,837.48	1,762.52
Maintenance of transportation equipment			13,000	13,000		11,516.23	11,516.23	1,483.77
Insurance			1,300	1,300		937.37	937.37	362.63
Miscellaneous supplies and services	23,800		19,300-	4,500		3,373.03	3,373.03	1,126.97
Hospitality	2,300		500	2,800		1,459.98	1,459.98	1,340.02
Furniture, office equipment	7,400		11,900	19,300		17,154.26	17,154.26	2,145.74
Transportation equipment	5,800		300-	5,500		5,116.03	5,116.03	383.97
Total, Section 2	199,400		10,700-	188,700		168,275.34	168,275.34	20,424.66
GRAND TOTAL	634,600		91,000-	543,600		506,197.38	506,197.38	37,402.62

Table C-3 (continued)

Part III (b). Local costs, field offices - The Americas

Statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1969

(In US dollars)

	Budget estimates				Obligations incurred			
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	Unencumbered balance
Section 1. Salaries, wages and common staff costs								
Established posts	115,800		12,500-	103,300		102,929.53	102,929.53	370.47
Consultants	2,000		2,000-					
Temporary assistance	13,300		5,500	18,800		17,530.83	17,530.83	1,269.17
Overtime	1,400		100	1,500		707.65	707.65	792.35
Separation pay and repatriation grants			1,100	1,100		1,085.51	1,085.51	14.49
Contribution to Pension Fund	15,500		800-	14,700		13,380.87	13,380.87	1,319.13
Dependency allowances	7,600		2,200	9,800		9,013.08	9,013.08	786.92
Medical insurance	2,800		100	2,900		2,112.93	2,112.93	787.07
Subsidies local budget	33,600		4,800	38,400		38,346.44	38,346.44	53.56
Total, Section 1	192,000		1,500-	190,500		185,106.84	185,106.84	5,393.16
Section 2. Other expenses and permanent equipment								
Official travel	60,400		3,900-	56,500		53,988.92	53,988.92	2,511.08
Communications and freight	13,200		5,500	18,700		18,323.97	18,323.97	376.03
Rent and maintenance of premises	9,100		1,200-	7,900		7,376.68	7,376.68	523.32
Office supplies	6,700		1,100	7,800		6,492.49	6,492.49	1,307.51
Rental office equipment			1,200	1,200		957.39	957.39	242.61
Maintenance of transportation equipment			2,300	2,300		2,214.24	2,214.24	85.76
Insurance			600	600		179.69	179.69	420.31
Miscellaneous supplies and services	8,900		3,500-	5,400		4,308.34	4,308.34	1,091.66
Hospitality	1,300		300	1,600		1,096.32	1,096.32	503.63
Furniture, office equipment	5,400		500	5,900		4,029.23	4,029.23	1,870.77
Transportation equipment	4,700		2,200-	2,500		2,469.96	2,469.96	30.04
Total, Section 2	109,700		700	110,400		101,437.23	101,437.23	8,962.77
GRAND TOTAL	301,700		800-	300,900		286,544.07	286,544.07	14,355.93