



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

Page 5
Date 2003-Oct-26
Time 6:39:54 PM
Login ask



CF/RAD/USAA/DB01/2003-01362

Document Register Number [auto] **CF/RAD/USAA/DB01/2003-01362**

ExRef: Document Series / Year / Number **E/ICEF/1971/AB/L.104 (PDF-Eng)**

Doc Item Record Title

Financial Report and Statements for the Year ended 31 Dec 1970

Date Created / On Doc
1971-Mar-30

Date Registered
2003-Oct-26

Date Closed / Superseeded

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

1: In Out Internal, Rec or Conv Copy?

Fd2: Language, Orig Pub Dist

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

Fd3: Doc Type or Format

Container File Folder Record
Container Record (Title)

Nu1: Number of pages

0 88 p + 4B

Nu2: Doc Year
1971

Nu3: Doc Number
104

Full GCG File Plan Code
Record GCG File Plan

Da1: Date Published

Da2: Date Received

Da3: Date Distributed

Priority

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

Electronic Details

No Document

DOS File Name

Alt Bar code = RAMP-TRIM Record Number

CF/RAD/USAA/DB01/2003-01362

Notes

Print Name of Person Submit Images

Signature of Person Submit

Number of images
without cover

A. K...

A. K...

88 p + 4B



UNITED NATIONS CHILDREN'S FUND

FINANCIAL REPORT AND ACCOUNTS

for the year 1970

and

REPORTS OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: TWENTY-SIXTH SESSION

SUPPLEMENT No. 7B (A/8407/Add.2)

UNITED NATIONS

(88p) +4b.

BRANK

Sear

Cover

Pen of

UNITED NATIONS CHILDREN'S FUND

FINANCIAL REPORT AND ACCOUNTS
for the year 1970
and
REPORTS OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: TWENTY-SIXTH SESSION

SUPPLEMENT No. 7B (A/8407/Add.2)



UNITED NATIONS

New York, 1971

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.

CONTENTS

	<u>Page</u>
Letter of transmittal	v
Part One. United Nations Children's Fund	
FOREWORD	3
A. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1970	5
B. REPORT OF THE BOARD OF AUDITORS	7
C. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1970	10
I. Comparative statement of income and expenditure	11
II. Comparative statement of assets, liabilities and the financial position	12
III. Consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance	13
SCHEDULES	
A. Contributions from Governments	14
B. Contributions from non-governmental sources	16
C. Statement of allocations, expenditures and balances of allocations	17
D. Short-term investments	21
E. Contributions receivable from Governments	23
D. NOTES FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS	24
Notes on statement I. Income and expenditure	24
Notes on statement II. Assets, liabilities and financial position	30
Notes on statement III. Administrative and operational services, budgetary estimates, obligations incurred and unencumbered balance	36
Appendix	
Statistics and other data	38

CONTENTS (continued)

	<u>Page</u>
Part Two. UNICEF Greeting Card Operation	
FOREWORD	67
A. A BRIEF ACCOUNT OF THE 1969 CAMPAIGN	68
B. REPORT OF THE BOARD OF AUDITORS	77
C. FINANCIAL STATEMENTS OF THE GREETING CARD AND RELATED OPERATIONS FOR THE 1969 SALES CAMPAIGN	79
I. Income and expenditure	80
II. Budgetary authorizations and obligations incurred for the year ended 30 April 1970 and unobligated balances of authorizations at 30 April 1970	81
D. NOTES FORMING PART OF STATEMENTS I AND II	82
Notes on statement I	82
Notes on statement II	84

LETTER OF TRANSMITTAL

18 June 1971

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 1970, and to the Greeting Card Operation for the year ended 30 April 1970. 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.I. OSMANY
Chairman
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) exists to co-operate with Governments of developing countries in planning, assisting and implementing projects designed to protect the welfare of their children and to prepare them to contribute to the development of their society. During 1970, about 92 per cent of UNICEF's assistance went to long-term projects designed for those ends, with approximately 8 per cent going for emergency relief and rehabilitation of services for children that had been disrupted by war or natural disaster. The percentage for emergency relief was somewhat higher last year than in recent years.

During 1970, UNICEF also participated in preparatory work for the Second United Nations Development Decade, and it is apparent that it will be expected to contribute more and more in helping to achieve the social objectives of the Decade, outlined by the General Assembly, which have a particular bearing on children and adolescents. It should be noted that, in 1970, there were some 790 million young people below the age of 15 in countries receiving UNICEF assistance; it is estimated that in the same countries the number will grow to some 1,040 million by 1980.

UNICEF assistance was largely in the form of supplies and equipment for projects and grants for the training of national personnel. The projects assisted were in one or more of the fields of maternal and child health (including family planning), child nutrition, social welfare services for children, education and pre-vocational training. The UNICEF field staff expanded its efforts in discussions with government ministries and departments to ensure the most effective use of available resources for the benefit of children. The Fund's policy is that, to the greatest extent possible, assisted projects should be part of a systematic national policy for children and youth, which is related to 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, especially the United Nations Department of Economic and Social Affairs, the ILO, FAO, UNESCO, and WHO. Assistance was also co-ordinated, where appropriate, with the United Nations Development Programme (UNDP), the United Nations Fund for Population Activities, the World Food Programme and IBRD.

The extent to which UNICEF can provide assistance depends primarily upon the funds available to it. Contributions from Governments remain the essential base for UNICEF's task, supplemented, however, by a continuing flow of very generous private contributions. The information provided in the following financial report for the year ended 31 December 1970 shows to what extent various appeals for special contributions, related to certain emergency relief and rehabilitation projects and addressed to Governments and to the public at large, met with a spontaneous generosity and raised the 1970 income in a remarkable way.

There will be no doubt, however, that a continued and co-ordinated effort to increase the regular contributions by Governments will be indispensable if the recommended income of \$100 million and the doubling of UNICEF's assistance are to be reached by 1975.

Attention was drawn last year to the need to maintain funds in the form of cash and short-term investments sufficient for current operations. The funds-in-hand were restored to a more satisfactory level at the end of 1970.

A summary of the year's work is given in the Executive Director's general progress report (E/ICEF/608 and Add.1-9).

A. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1970

Income and expenditure

Income

1. The income of the Fund in 1970 was \$59.4 million. This was an increase of \$12.4 million, or 26.4 per cent, over 1969, and \$8.8 million more than the expenditure in 1970. Contributions from Governments in 1970 amounted to \$37.8 million, an increase of \$4.4 million, or 13.2 per cent over 1969, and included contributions of \$4.2 million for specific purposes, compared with \$1.6 million in 1969. Three Governments and one United Nations agency contributed a total of \$5.1 million to trust-fund programmes. This new source of income helped to expand assistance to long-term projects and to emergency relief and rehabilitation. Contributions from non-governmental sources in 1970 amounted to \$9.6 million, \$1.9 million more than in 1969, and included \$2.6 million for specific purposes. Net profits from the sale of greeting cards and related items amounted to \$4.3 million, an increase of \$400,000 over 1969. Income from other sources amounted to \$2.6 million, some \$600,000 more than in 1969.

Expenditure

2. Expenditure in 1970 was \$50.5 million, a total of \$0.2 million below that of 1969, which was the highest since the inception of UNICEF. Direct assistance expenditures amounted to \$39.9 million compared with \$40.7 million in 1969. Net 1/ operational service costs, 2/ which are indirect assistance expenditures, were \$6.0 million compared with \$5.7 million in 1969. Net administrative costs 1/ in 1970 were \$3.7 million, or 7.5 per cent of total expenditure, compared with \$3.4 million, or 6.8 per cent, in 1969.

Supplementary trust funds received from Governments

3. In addition to the 1970 income for the general resources and for trust-fund programmes of UNICEF, various Governments transferred (a) a further \$3.3 million net for the purchase of additional supplies and equipment for UNICEF-aided projects in their countries and (b) \$0.1 million towards the implementation of UNICEF-aided projects in connexion with local transport. As these funds were transferred for specific purposes not subject to Executive Board control, the income and expenditures therefrom are not included in statement I.

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

2/ 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 1970 amounted to \$55.5 million which, together with the balance of \$58.7 million of outstanding allocations from previous years, gave a total of \$114.2 million to be financed from the income of 1970 and that of future years. Expenditures in 1970 against these approved allocations totalled \$50.5 million, leaving unfulfilled allocations of \$63.7 million at 31 December 1970. At this date, purchase orders and other commitments amounting to \$11.0 million had been placed for supplies and equipment for future delivery against the unfulfilled allocations. In the event that any part of the balance of \$2.7 million in programme trust funds (table 3) could not be used for implementation of the respective projects, this would be returned to the donors.

5. As shown in statement II, net assets totalling \$34.8 million were available at 31 December 1970 against the unfulfilled allocations, leaving an amount of \$28.9 million to be financed from future income.

6. In the financial report for the year ended 31 December 1969, attention was drawn to the low level of funds-in-hand, consisting of cash balances and receivables. As of 31 December 1970, funds-in-hand were restored to a more satisfactory level.

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 1970

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

- I. Comparative statement of income and expenditure for the years ended 31 December 1969 and 1970;
- II. Comparative statement of assets, liabilities and the financial position at 31 December 1969 and 1970;
- III. Consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1970.

Schedules:

- A. Contributions from Governments for the year ended 31 December 1970;
- B. Contributions from non-governmental sources for the year ended 31 December 1970;
- C. Programme assistance allocations, expenditures and balances of allocations for the year ended 31 December 1970;
- D. Short-term investments at 31 December 1970;
- E. Contributions receivable from Governments at 31 December 1970.

Scope of the audit

2. The examination included a review of financial transactions and supporting documents, the accounting procedures, internal controls and tests of the accuracy of the accounting records to the extent considered necessary in the circumstances. Following its examination, the Board of Auditors transmitted a long-form report containing its findings and recommendations to the Executive Director of UNICEF. In submitting this long-form report to the Executive Director, the Board of Auditors proposed, and he agreed, that distribution of this report should be solely at his direction and copies are accordingly made available by the Secretary of the Board only upon receipt of that direction.

Income

3. The income of UNICEF has increased considerably during the last four years. In 1970, it amounted to \$59,392,731 or an increase of \$12,363,060 compared to 1969. This amount includes \$5,132,100 received by UNICEF as trust funds for specific projects. It is not the usual practice of the United Nations to report trust funds as income; they are normally reported in a separate statement of status of funds-in-trust and special accounts. The Board recommends that in the future income of this nature be reported on a basis similar to that followed by the United Nations.

Receivables from National Committees

4. As in prior years, UNICEF set up receivables from National Committees based on estimated amounts furnished by them to UNICEF at year-end. Once again these receivables proved to be substantially underestimated as was the case with some of the larger Committees. The Board reiterates its recommendation of the previous year calling for the establishment of a cash basis of accounting to record income from National Committees.

Public Information Revolving Fund

5. The Board recommends that UNICEF consider the discontinuance of its Public Information Revolving Fund and the inclusion of all the costs related to its public information activities in the regular budget of the organization. The financial reporting of revenue-producing activities should be handled in the same manner as the reporting used by the United Nations.

Decentralization of UNICEF's divisional functions

6. The Board offered some suggestions to the management of UNICEF to explore the possibilities of decentralizing UNICEF's divisional functions, with a view to expediting programme implementation, and outposting internal auditors in the principal regional offices.

Use of vehicles

7. The Board recommends a more strict enforcement of the rules to control the use of vehicles supplied by UNICEF to Governments for programme assistance.

Supply Division management audit

8. The Board is appreciative of the implementation of some of the recommendations made last year, as a result of the management audit carried out early in 1970, to the Headquarters Supply Division to improve its organization and structure.

Acknowledgement

9. The Board of Auditors records its appreciation for the continuous co-operation and assistance received from the Office of the Executive Director as well as the office of the Comptroller and his staff during the course of the audit work.

(Signed) A.I. OSMANY
Comptroller and Auditor-
General of Pakistan

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

(Signed) J.E. ESCALLON O.
Controller-General of
Colombia

C. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1970

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

1. Three principal statements:
 - I. Comparative statement of income and expenditure for the years ended 31 December 1969 and 1970;
 - II. Comparative statement of assets, liabilities and the financial position at 31 December 1969 and 1970;
 - III. Consolidated statement of administrative and operational services, budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1970.
2. Five supporting schedules:
 - A. Contributions from Governments for the year ended 31 December 1970;
 - B. Contributions from non-governmental sources for the year ended 31 December 1970;
 - C. Programme assistance allocations, expenditures and balances of allocations for the year ended 31 December 1970;
 - D. Short-term investments at 31 December 1970;
 - E. Contributions receivable from Governments at 31 December 1970.
3. Notes forming an integral part of the financial statements.

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

	1970		1969	
	\$	\$	\$	\$
<u>Income</u>				
Contributions from Governments (schedule A and section D, paras. 1 and 2)		37,775,101.93		33,362,915.04
Contributions from non-governmental sources (schedule B and section D, para. 3)		9,579,194.11		7,716,342.21
Contributions for trust fund programmes (section D, para. 4)		5,132,100.00		
Greeting card and related operations (section D, para. 5)		4,308,741.29		3,949,309.38
Other income (section D, para. 6)		<u>2,597,593.82</u>		<u>2,001,104.20</u>
<u>Total income</u>		59,392,731.15		47,029,670.83
<u>Expenditure</u>				
Assistance programmes (schedule C and section D, paras. 7 and 8)				
Supplies and equipment, including freight	32,498,376.24		32,190,575.23	
Non-supply assistance				
Fellowships and training grants	5,181,652.24		6,353,232.60	
Project personnel	1,279,462.20		1,344,961.67	
Other services	<u>938,806.95</u>		<u>791,130.08</u>	
<u>Total assistance</u>	39,898,297.63		40,679,899.58	
Operational services (statement III and section D, para. 26)		<u>6,804,932.73</u>		<u>6,405,616.22</u>
		46,703,230.36		47,085,515.80
Administrative costs (statement III and section D, para. 26)		<u>3,843,714.97</u>		<u>3,654,236.33</u>
<u>Total expenditure</u>		50,546,945.33		50,739,752.13
<u>Excess of income over expenditure</u> (section D, para. 9)		<u>8,845,785.82</u>		<u>(3,710,081.30)</u>

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

APPROVED

(Signed) W.G. MIDDELMANN
Comptroller

(Signed) Henry R. LABOUISSSE
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 1969 and 1970 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.

(Signed) A.I. OSMANY
Comptroller and Auditor-
General of Pakistan

A.M. HENDERSON
Audit-General
of Canada

J.E. ESCALLON O.
Controller-General
of Colombia

18 June 1971

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

	1970		1969	
	\$	\$	\$	\$
<u>Assets</u>				
Cash on hand, in transit and at banks (section D, para. 10)	5,217,829.93		4,260,563.06	
Short-term investments (schedule D and section D, para. 11)	15,837,261.62		14,020,300.65	
Contributions receivable from Governments (schedule E and section D, para. 12)	4,318,644.50		4,081,267.38	
Contributions receivable for trust fund programmes (section D, para. 4)	2,660,900.00			
Deposits with governmental agencies and supplies (section D, para. 13)	2,114,721.39		1,701,960.78	
Accounts receivable, advances and deposits (section D, para. 14)	6,158,822.55		4,468,083.60	
Supplies in warehouse and in transit (section D, para. 15)	6,567,428.90		4,320,993.11	
Greeting Cards and related operations deferred net expenditure (section D, para. 16)	<u>2,062,669.68</u>		<u>1,086,404.43</u>	
		44,938,278.57		33,939,573.01
<u>Less</u>				
<u>Current liabilities, other than approved allocations</u>				
Accounts payable and other unliquidated obligations (section D, paras. 17 and 18)	5,689,687.21		3,330,350.37	
Trust funds, Governments and others (section D, paras. 19 and 20)	4,053,929.00		4,280,616.10	
Maurice Pate memorial fund (section D, paras. 21 and 22)	88,243.02		57,267.43	
Public information revolving fund (section D, para. 23)	59,020.84		69,726.43	
Reserve for insurance (section D, para. 24)	<u>200,000.00</u>		<u>200,000.00</u>	
		10,090,880.07		7,937,960.33
<u>Excess of assets over current liabilities available for approved allocations</u>		<u>34,847,398.50</u>		<u>26,001,612.68</u>
<u>Allocations approved by the Executive Board to be fulfilled (schedule C and section D, para. 25)</u>		63,701,597.94		58,762,979.39
<u>Less</u>				
<u>Excess of assets over current liabilities, as shown above</u>		<u>34,847,398.50</u>		<u>26,001,612.68</u>
<u>Balance - approved allocations to be financed from future income</u>		<u>28,854,199.44*</u>		<u>32,761,366.71*</u>
* In addition, formal commitments approved by the executive board against future income, but against which no allocations have yet been made, amounted to		<u>52,617,500.00</u>		<u>43,259,300.00</u>

Note: The notes in section D, paragraphs 10-25, 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. LABOUISSÉ
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 1969 and 1970 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.

(Signed) A.I. OSMANY
Comptroller and Auditor-
General of PakistanA.M. HENDERSON
Auditor-General
of CanadaJ.E. ESCALLON O.
Controller-General
of Colombia

18 June 1971

Consolidated statement of administrative and operational services
budgetary estimates, obligations incurred and unencumbered balances
for the year ended 31 December 1970

	Budget Estimates				Obligations Incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	
	\$	\$	\$	\$	\$	\$	\$	\$
Section 1 - Salaries, wages and common staff costs								
Established posts	6,786,900	203,000	67,600-	6,922,300	2,361,906.88	4,496,406.15	6,858,313.03	63,986.97
Consultants	210,400	50,000	37,800-	222,600	116,538.85	101,262.30	217,801.15	4,798.85
Temporary assistance	238,000	47,500	800	286,300	70,641.01	199,882.15	270,523.16	15,776.84
Overtime	32,100		13,300	45,400	19,255.98	24,110.18	43,366.16	2,032.84
Travel, removal and installation	185,500	2,400	64,700	252,600	32,395.24	214,866.18	247,261.42	5,338.58
Separation payments	127,300	10,000	5,700	143,000	31,951.77	96,524.88	128,476.65	14,523.35
Rental subsidies	38,000	7,000	8,800	53,800		53,791.84	53,791.84	8.16
Assignment allowances	132,000	8,000	5,000-	135,000	7,600.20	119,918.06	127,518.26	7,481.74
Contribution to Pension Fund	887,200	34,000	4,900	926,100	286,356.83	596,475.33	882,832.16	43,267.84
Dependency allowances	359,600	18,800	12,200-	366,200	86,240.29	259,899.98	346,140.27	20,059.79
Compensatory payments	7,200		7,200	146.80		5,900.31	6,047.11	1,152.83
Travel on home leave	119,600	1,500	1,100	122,200	23,715.87	70,532.04	94,247.91	27,952.09
Staff training	10,000	10,000		20,000	1,050.00	12,716.77	13,766.77	6,233.23
Staff welfare	17,800		1,400	19,200	6,260.31	7,586.59	13,846.90	5,353.10
Medical insurance	76,800	5,800	21,900	106,500	42,780.07	53,708.62	96,488.69	10,011.31
Total, Section 1	9,230,400	398,000		9,628,400	3,086,840.10	6,513,581.38	9,400,421.48	227,978.52
Section 2 - Other expenses and permanent equipment								
Official travel	498,800	15,000	31,400-	482,400	93,085.59	387,812.31	480,897.90	1,502.10
Communications and freight	315,100	15,000	36,700	366,800	132,460.91	232,617.78	365,078.69	1,721.31
Public information production costs	75,000			75,000	75,000.00		75,000.00	
Grants to national committees	10,000			10,000	10,000.00		10,000.00	
Rent and maintenance of premises	590,300	9,000	14,500-	588,800	266,524.74	309,606.38	576,131.12	8,668.88
Office supplies	109,600	5,800	2,700-	112,700	31,595.81	79,260.14	110,855.95	1,844.05
Rental office equipment			39,500	39,500	19,389.69	18,682.66	38,072.35	1,427.65
Computer costs	74,000		13,200-	60,800	38,909.89	20,951.46	59,861.35	938.65
Maintenance of transportation equipment			65,700	65,700	525.26	63,616.60	64,141.86	1,553.14
Insurance			7,400	7,400	2,648.96	3,647.05	6,296.01	1,103.99
External audit costs	53,000	6,500	8,000	67,500	43,875.00	23,625.00	67,500.00	
Joint inspection unit	25,000	2,500		27,500	17,875.00	9,625.00	27,500.00	
Miscellaneous supplies and services	164,900	3,000	107,200-	60,700	9,010.92	48,947.72	57,958.64	2,741.36
Hospitality	9,900		300	10,200	3,216.05	5,894.97	9,111.02	1,088.98
Furniture, office equipment	59,400	7,800	13,200	80,400	12,757.05	66,332.40	79,089.45	1,310.55
Transportation equipment	25,600	19,600	1,800-	43,400		42,921.02	42,921.02	478.98
Total, Section 2	2,010,600	84,200		2,094,800	756,874.87	1,313,540.49	2,070,415.36	24,384.64
Total, Sections 1 and 2	11,241,000	482,200		11,723,200	3,843,714.97	7,627,121.87	11,470,836.84	252,363.16
Less								
Contributions from assisted Governments towards local budget costs	907,000			907,000		822,189.14	822,189.14	84,810.86
Net Total	10,334,000	482,200		10,816,200	3,843,714.97	6,804,932.73	10,648,647.70	167,552.30
Total Allocations								
	Original	Supplementary		Revised		Obligations incurred		Unencumbered balance
	\$	\$		\$		\$		\$
Section 1	9,230,400	398,000		9,628,400		9,400,421.48		227,978.52
Section 2	2,010,600	84,200		2,094,800		2,070,415.36		24,384.64
Total, Sections 1 and 2	11,241,000	482,200		11,723,200		11,470,836.84		252,363.16
Less								
Contributions from assisted Governments towards local budget costs	907,000			907,000		822,189.14		84,810.86
Net Total	10,334,000	482,200		10,816,200		10,648,647.70		167,552.30

Note: The notes in section D, paragraph 26, 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. LABOISSIE
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 1970 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.

(Signed) A. I. OSMANY
Comptroller and Auditor-
General of Pakistan

A. M. HENDERSON
Auditor-General
of Canada

J. E. ESCALLON O.
Controller-General
of Colombia

18 June 1971

SCHEDULE A

Contributions from Governments for
the year ended 31 December 1970

Governments	Currency paid or pledged ^{a/}	For specific		For general	TOTAL
		projects	resources		
		\$	\$	\$	\$
Afghanistan	United States dollars			20,000.00	20,000.00
Algeria	Dinars			40,000.00	40,000.00
Antigua	United States dollars			148.59	148.59
Argentina	United States dollars			50,000.00	50,000.00
Australia	Dollars			616,039.42	616,039.42
Austria	Schillings	116,498.75			
	United States dollars	<u>35,000.00</u>	35,000.00	116,498.75	151,498.75
Bahamas	Pounds (sterling)			2,399.81	2,399.81
Barbados	United States dollars			1,800.00	1,800.00
Belgium	Francs		60,000.00	280,000.00	340,000.00
Bolivia	United States dollars			8,100.00	8,100.00
Botswana	United States dollars			2,100.44	2,100.44
Brazil	New Cruzeiros			42,443.06	42,443.06
Brunei	Pounds (sterling)			4,899.61	4,899.61
Bulgaria	Leva			8,547.01	8,547.01
Burma	Kyats	5,249.90			
	Pounds (sterling)	<u>57,595.39</u>		62,845.29	62,845.29
Byelorussian Soviet Socialist Republic	Roubles			62,500.00	62,500.00
Cameroon	CFA Francs			25,179.86	25,179.86
Canada	Dollars		73,529.41	1,170,365.85	1,243,895.26
Central African Republic	CFA Francs			10,791.37	10,791.37
Ceylon	Rupees	8,478.99			
	Pounds (sterling)	<u>11,767.80</u>		20,246.79	20,246.79
Chile	United States dollars			120,000.00	120,000.00
China	NT dollars	50,000.00			
	United States dollars	10,000.00			
	In kind (vaccine)	<u>5,108.00</u>		65,108.00	65,108.00
Colombia	United States dollars			188,894.24	188,894.24
Congo, Democratic Republic of	United States dollars			23,678.00	23,678.00
Costa Rica	United States dollars			60,000.00	60,000.00
Cuba	In kind (sugar)			55,677.50	55,677.50
Cyprus	Pounds (sterling)			3,499.72	3,499.72
Czechoslovakia	Korunas			104,166.67	104,166.67
Dahomey	CFA Francs			1,798.56	1,798.56
Denmark	Kroner		478,876.67	600,000.00	1,078,876.67
Dominica	United States dollars			198.69	198.69
Ecuador	United States dollars			21,430.94	21,430.94
Ethiopia	Dollars			18,136.39	18,136.39
Federal Republic of Germany	Marks	2,558,095.35			
	United States dollars	<u>100,000.00</u>	745,527.26	1,912,568.09	2,658,095.35
Fiji	United States dollars			2,000.00	2,000.00
Finland	Markka	300,000.00			
	United States dollars	<u>23,900.00</u>	23,900.00	300,000.00	323,900.00
France	Francs		216,216.22	1,400,878.38	1,617,094.60
Gabon	CFA Francs			16,798.56	16,798.56
Gambia	Pounds			1,919.85	1,919.85
Ghana	New Cedi			21,009.80	21,009.80
Greece	United States dollars			69,000.00	69,000.00
Grenada	United States dollars			750.00	750.00
Guatemala	Quetzales			15,000.00	15,000.00
Guinea	Francs			24,489.80	24,489.80
Guyana	Dollars			6,000.00	6,000.00
Holy See	United States dollars			1,000.00	1,000.00
Hong Kong	Pounds (sterling)			1,361.14	1,361.14
Hungary	Forints			6,666.67	6,666.67
Iceland	Kronur			11,738.64	11,738.64
India	Rupees		50,000.00	800,000.00	850,000.00
Indonesia	United States dollars			50,000.00	50,000.00
Iran	United States dollars			300,000.00	300,000.00
Iraq	Dinars			84,010.08	84,010.08
Ireland	Pounds		23,998.08	50,142.25	74,140.33
Israel	United States dollars			42,500.00	42,500.00
Italy	Lire	478,468.90			
	United States dollars	<u>100,000.00</u>	100,000.00	478,468.90	578,468.90
Ivory Coast	CFA Francs			8,992.80	8,992.80
Jamaica	United States dollars			11,841.72	11,841.72
Japan	Yen			686,000.00	686,000.00
Jordan	Pounds (sterling)			5,600.67	5,600.67
Kenya	Shillings			8,403.36	8,403.36
Khmer Republic	Riels	5,003.60		9,441.50	9,441.50
	United States dollars	<u>4,437.90</u>			

^{a/} In local currency unless otherwise indicated.

SCHEDULE A (continued)

Contributions from Governments for
the year ended 31 December 1970

<u>Governments</u>	<u>Currency</u> <u>paid or pledged^{a/}</u>	<u>\$</u>	<u>For specific</u> <u>projects</u>	<u>For general</u> <u>resources</u>	<u>TOTAL</u>
			<u>\$</u>	<u>\$</u>	<u>\$</u>
Kuwait	United States dollars			10,000.00	10,000.00
Laos	United States dollars			3,500.00	3,500.00
Lebanon	Pounds			13,846.15	13,846.15
Liberia	United States dollars			20,000.00	20,000.00
Libya	United States dollars			30,200.00	30,200.00
Liechtenstein	United States dollars			1,500.00	1,500.00
Luxembourg	Francs		2,000.00	15,000.00	17,000.00
Malawi	Pounds			1,199.90	1,199.90
Malaysia	Pounds (sterling)			63,899.12	63,899.12
Maldives	Rupees			924.36	924.36
Mauritania	CFA Francs			5,395.68	5,395.68
Mauritius	East African shillings			3,972.70	3,972.70
Mexico	United States dollars			100,000.00	100,000.00
Monaco	French Francs			1,801.80	1,801.80
Mongolia	United States dollars			2,300.00	2,300.00
Montserrat	United States dollars			99.15	99.15
Morocco	United States dollars			50,369.17	50,369.17
Nepal	Rupees			1,264.82	1,264.82
Netherlands	Guilders	305,555.56			
	United States dollars	<u>150,000.00</u>	205,555.56	250,000.00	455,555.56
New Zealand	Dollars			145,609.32	145,609.32
Niger	CFA Francs			10,791.37	10,791.37
Nigeria	Pounds			42,005.04	42,005.04
Norway	Kroner	1,455,974.71			
	United States dollars	<u>165,000.00</u>	766,987.96	853,986.75	1,620,974.71
Pakistan	Rupees	<u>119,172.62</u>			
	Pounds (sterling)	<u>37,740.82</u>		156,913.44	156,913.44
People's Democratic Republic of Yemen	United States dollars			600.00	600.00
People's Republic of the Congo	CFA Francs			14,388.49	14,388.49
Peru	United States dollars			100,000.00	100,000.00
Philippines	Pesos	158,730.15			
	United States dollars	<u>1,000.00</u>	1,000.00	158,730.15	159,730.15
Poland	Zlotys			220,000.00	220,000.00
Republic of Korea	Won			26,000.00	26,000.00
Republic of Viet-Nam	United States dollars	17,000.00			
	Piastres	<u>58,000.00</u>		75,000.00	75,000.00
Romania	Lei			25,000.00	25,000.00
Rwanda	East African shillings			2,002.04	2,002.04
St. Kitts-Nevis-Anguilla	United States dollars			750.00	750.00
St. Lucia	United States dollars			1,000.00	1,000.00
St. Vincent	Pounds (sterling)			749.94	749.94
Saudi Arabia	United States dollars			20,000.00	20,000.00
Sierra Leone	Leones			19,198.46	19,198.46
Singapore	United States dollars			8,166.06	8,166.06
South Africa	Rands			49,986.00	49,986.00
Spain	Pesetas			100,000.00	100,000.00
Swaziland	Rands	1,394.66			
	Pounds (sterling)	<u>1,398.49</u>		2,793.15	2,793.15
Sweden	Kronor		294,525.19	3,875,968.99	4,170,494.18
Switzerland	Francs		254,629.63	925,925.92	1,180,533.55
Syria	Pounds			11,627.91	11,627.91
Thailand	Baht	93,750.00			
	In kind (rice)	<u>109,943.45</u>		203,693.45	203,693.45
Togo	CFA Francs			10,791.36	10,791.36
Tonga	United States dollars			1,000.00	1,000.00
Trinidad and Tobago	United States dollars			10,000.00	10,000.00
Tunisia	United States dollars			26,826.00	26,826.00
Turkey	Liras			133,333.33	133,333.33
Uganda	East African shillings			40,896.35	40,896.35
Ukrainian Soviet Socialist Republic	Roubles			125,000.00	125,000.00
Union of Soviet Socialist Republics	Roubles			675,000.00	675,000.00
United Arab Republic	Pounds			114,995.40	114,995.40
United Kingdom of Great Britain and Northern Ireland	Pounds (sterling)		599,952.00	1,439,884.80	2,039,836.80
United Republic of Tanzania	East African shillings			14,215.69	14,215.69
United States of America	Rupees	245,380.09			
	United States dollars	<u>13,000,000.00</u>	245,380.09	13,000,000.00	13,245,380.09
Upper Volta	CFA Francs			8,992.81	8,992.81
Virgin Islands - British	United States dollars			50.00	50.00
Yugoslavia	New dinars			220,000.00	220,000.00
Zambia	Kwacha			16,802.02	16,802.02
			<u>4,177,078.07</u>	<u>33,598,023.86</u>	<u>37,775,101.93</u>

SCHEDULE B

Contributions from non-governmental sources
for the year ended 31 December 1970

	<u>For specific projects</u>	<u>For general resources</u>	<u>Total</u>
	\$	\$	\$
Australia	655,745.99	424.51	656,170.50
Austria	1,647.99	7,027.04	8,675.03
Belgium	243,679.38	46,732.53	290,411.91
Canada	123,170.34	962,511.79	1,085,682.13
Ceylon		8.40	8.40
Cyprus	1,015.97		1,015.97
Denmark	3,142.34	5,380.62	8,522.96
Federal Republic of Germany	40,983.60	654,045.05	695,028.65
Finland	5,977.14	364.17	6,341.31
France	379,756.83	251,393.27	631,150.10
Greece		42.58	42.58
India		1,145.65	1,145.65
Indonesia		66.67	66.67
Iran		28,785.64	28,785.64
Ireland	10,965.12	71,220.78	82,185.90
Israel	528.57		528.57
Italy		46,539.94	46,539.94
Jamaica	3,400.00		3,400.00
Japan	2,788.71	160,500.00	163,288.71
Lebanon		203.85	203.85
Libya		420.05	420.05
Luxembourg	1,618.98	521.10	2,140.08
Malta		19.25	19.25
Mexico	160.00	20.83	180.83
Nepal		395.26	395.26
Netherlands	797,927.78	94,444.45	892,372.23
New Zealand	93,607.84		93,607.84
Norway	73,391.43	22,855.50	96,246.93
Pakistan		10.00	10.00
Peru	461.89		461.89
Philippines		64.21	64.21
Republic of Viet-Nam		222.07	222.07
Saudi Arabia		214.00	214.00
Senegal		3,973.88	3,973.88
Spain	27,787.04	21,810.41	49,597.45
Sweden		12,984.49	12,984.49
Switzerland	3,454.94	930.95	4,385.89
Thailand		95.23	95.23
Uganda		7.14	7.14
United Kingdom of Great Britain and Northern Ireland	103,342.90	5,323.80	108,666.70
United States of America	47,015.00	4,549,726.70	4,596,741.70
	<u>2,621,569.78</u>	<u>6,950,431.81</u>	<u>9,572,001.59</u>
United Nations Secretariat	1,948.05	5,244.47	7,192.52
	<u>2,623,517.83</u>	<u>6,955,676.28</u>	<u>9,579,194.11</u>

SCHEDULE C

Statement of allocations, expenditures and balances of allocations
for the year ended 31 December 1970

Area and country assistance	Allocations			Expenditures					Balances of allocations 31 December 1970
	Balance 1 January 1970	Authorized in 1970	Total for 1970 and after	Supplies and equipment	Fellowships and training grants	Project personnel	Other services and costs	Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Africa</u>									
Algeria	707,559.61	396,213.09	1,103,772.70	229,515.32	127,803.36	1,364.04-	2,195.45	358,150.09	745,622.61
Botswana	90,939.42	75,105.89	166,045.31	15,202.15	26,756.49	20,608.99		62,567.63	103,477.68
Burundi	255,187.70	251,973.67	507,161.37	60,052.56	3,062.68	6,730.52	986.55	70,832.31	436,329.06
Cameroon	372,552.34	8,795.63	381,347.97	99,560.75	2,598.78			102,159.53	279,188.44
Central African Republic	162,637.49	1,625.35-	161,012.14	32,533.84	22,811.15	25,124.23		80,469.22	80,542.92
Chad	191,883.08	2,797.63	194,680.71	69,412.72	38,028.78	10.00		107,451.50	87,229.21
Comoro Islands	28,008.96	17,824.65-	10,184.31	2,195.43				2,195.43	7,988.88
Congo (Democratic Republic of)	368,986.30	2,973.32	371,959.62	113,766.77	1,518.75	465.50		115,751.02	256,208.60
Dahomey	62,449.87	123,144.50	185,594.37	38,252.28	28,969.42			67,221.70	118,372.67
Ethiopia	211,210.86	328,912.20	540,123.06	142,387.42	70,692.92		2,319.97	215,400.31	324,722.75
Gabon	142,384.00	2,542.52	144,926.52	20,129.70				20,129.70	124,796.82
Gambia	60,837.38	56,966.17	117,803.55	54,237.97	8,261.61	3,789.19		66,288.77	51,514.78
Ghana	370,552.21	292,022.26	662,574.47	328,275.47	55,626.65	22,363.65	11.75	406,277.52	256,296.95
Guinea	168,060.02	118,501.19	286,561.21	89,350.23		112.17		89,462.40	197,098.81
Ivory Coast	114,538.83	292,135.95	406,674.78	87,847.92	51,089.05			138,936.97	267,737.81
Kenya	381,496.23	380,512.79	762,009.02	119,718.03	177,840.67		2,778.36	300,337.06	461,671.96
Lesotho	159,593.34	91,931.07	251,524.41	142,000.57	32,307.55	4,458.45		178,766.57	72,757.84
Liberia	74,749.64	88,355.05	163,104.69	23,711.07	17,492.75	3,500.00		44,703.82	118,400.87
Madagascar	361,377.99	28,377.69	389,755.68	55,239.72	80,104.35	8,965.20		144,309.27	245,446.41
Malawi	236,216.20	146,460.82	382,677.02	85,903.42	47,982.26		5,516.57	139,402.25	243,274.77
Mali	184,701.12	110,065.32	294,766.44	79,694.94	21,005.67		1,486.86	102,187.47	192,578.97
Mauritania	231,639.20	111,727.89	343,367.09	32,289.66	91,126.70			123,416.36	219,950.73
Mauritius	70,204.70	26,389.36	96,594.06	30,057.81				30,057.81	66,536.25
Morocco	586,193.69	446,311.92	1,032,505.61	206,441.10	191,716.56	89,935.26	7,698.04	495,790.96	536,714.65
Niger	170,446.82	197,983.45	368,430.27	35,517.46	80,845.69	598.92		116,962.07	251,468.20
Nigeria	1,435,108.91	7,452,163.20	8,887,272.11	4,565,057.34	69,853.36	41,871.84	262,151.89	4,938,934.43	3,948,337.68
People's Republic of the Congo	183,048.99	846.83-	182,202.16	2,777.35	1,294.96			4,072.31	178,129.85
Rwanda	189,121.55	110,859.26	299,980.81	135,790.51	16,928.00			152,718.51	147,262.30
St. Helena		853.31	853.31	853.31				853.31	
Senegal	208,465.38	247,888.51	456,353.89	109,985.98	5,071.95		2,404.21	117,462.14	338,891.75
Seychelles	1,860.32	1,860.32-							
Sierra Leone	185,815.21	100,393.84	286,209.05	155,274.77	7,473.25			162,748.02	123,461.03
Somalia	277,431.46	218,444.10	495,875.56	103,801.03	103,084.63	19,796.96		226,682.62	269,192.94
Southern Rhodesia	50,000.00		50,000.00						50,000.00
Swaziland	68,528.03	40,193.17	108,721.20	45,829.31	3,637.86			49,467.17	59,254.03
Togo	196,691.44	177,630.36	374,321.80	110,629.64	18,156.02			128,785.66	245,536.14
Tunisia	838,112.83	470,723.10	1,308,835.93	405,484.67	39,040.04	9,266.67		453,791.38	855,044.55
Uganda	466,306.54	401,790.37	868,096.91	220,123.72	47,229.03	58,351.10		325,703.85	542,393.06
United Republic of Tanzania	663,723.30	251,600.27	915,323.57	170,316.63	9,967.16	3,906.07		184,189.86	731,133.71
Upper Volta	215,372.23	177,015.69	392,387.92	214,625.22	33,463.00			248,088.22	144,299.70
Zambia	163,080.92	89,980.88	253,061.80	83,121.67	4,055.33	16,757.74	422.43	104,357.17	148,704.63
Regional	366,011.80	175,188.67	541,200.47	20,933.81	77,727.67	20,713.07		119,374.55	421,825.92
Area Total	11,273,085.91	13,472,766.96	24,745,852.87	8,537,899.27	1,614,624.10	355,961.49	287,972.08	10,796,456.94	13,949,395.93

SCHEDULE C (continued)

Area and country assistance	Allocations			Expenditures					Balances of allocations 31 December 1970
	Balance 1 January 1970	Authorized in 1970	Total for 1970 and after	Supplies and equipment	Fellowships and training grants	Project personnel	Other services and costs	Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>East Asia and Pakistan</u>									
Burma	702,765.94	939,760.34	1,642,526.28	728,677.48	37,926.55			766,604.03	875,922.25
China	728,596.74	560,843.44	1,289,540.18	559,608.29	71,101.81	15,381.50	105.00	646,196.60	643,343.58
Hong Kong	47,156.54	65,014.43	112,170.97	31,260.53	10,545.67			41,806.20	70,364.77
Indonesia	3,387,789.53	3,093,848.56	6,481,638.09	2,321,215.18	184,986.78	9,482.55	521.03	2,516,205.54	3,965,432.55
Khmer Republic	158,071.96	341,222.90	499,294.86	176,653.96	28,000.67	6,335.49		210,990.12	288,304.74
Laos	53,665.67	93,478.73	147,144.40	47,038.13	20,495.00		126.65	67,659.78	79,484.62
Malaysia	260,227.18	465,393.36	725,620.54	250,853.15	14,446.25			265,299.40	460,321.14
Pakistan	3,911,971.34	3,462,665.85	7,374,637.19	2,494,218.36	365,855.81	343.08	4,081.33	2,864,498.58	4,510,138.61
Papua and New Guinea	61,913.07	46,496.73	108,409.80	55,707.06	2,375.00			58,082.06	50,327.74
Philippines	680,296.71	901,839.56	1,582,136.27	775,776.76	129,565.35	3,879.92	6,522.02	915,744.05	666,392.22
Republic of Korea	777,235.89	578,080.62	1,355,316.51	355,703.84	153,150.95	61,487.21	1,030.68	571,372.68	783,943.83
Republic of Viet-Nam	379,850.26	351,543.99	731,394.25	223,219.77	48,865.51	15,231.43	50,624.46	337,941.17	393,453.08
Singapore	9,139.35	41,181.83	50,321.18	29,843.50				29,843.50	20,477.68
Thailand	1,081,750.91	1,115,504.49	2,197,255.40	1,145,975.25	146,909.12	37,592.31	4,762.01	1,335,238.69	862,016.71
Pacific Island Territories	228,295.33	146,541.97	374,837.30	122,394.53	5,739.58			128,134.11	246,703.19
Regional	7,000.00		7,000.00					513.11	6,486.89
Area Total	12,475,826.42	12,203,416.80	24,679,243.22	9,318,145.79	1,219,964.05	149,733.49	68,286.29	10,756,129.62	13,923,113.60
<u>South Central Asia</u>									
Afghanistan	677,505.37	806,104.69	1,483,610.06	283,672.27	12,588.28	146,404.06	2,683.57	445,348.18	1,038,261.88
Ceylon	1,220,114.60	774,158.76	1,994,273.36	453,435.01	42,372.37	4,724.75		500,532.13	1,493,741.23
India	11,913,914.68	7,894,641.62	19,808,556.30	6,300,680.54	358,347.80	4,358.10	24,572.74	6,687,959.18	13,120,597.12
Maldives		33,000.00	33,000.00						33,000.00
Mongolia	139,802.34	99,556.86	239,359.20	62,939.03				62,939.03	176,420.17
Nepal	550,310.83	462,115.84	1,012,426.67	252,207.50	62,736.79	51,137.70	273.83	366,355.82	646,070.85
Area Total	14,501,647.82	10,069,577.77	24,571,225.59	7,352,934.35	476,045.24	206,624.61	27,530.14	8,063,134.34	16,508,091.25
<u>Eastern Mediterranean</u>									
Bahrain		28,000.00	28,000.00	28,597.66				28,597.66	597.66-
Cyprus	327.02	24,218.43	24,545.45	18,264.93				18,264.93	6,280.52
Iran	549,763.55	712,949.48	1,262,713.03	543,719.88				543,719.88	718,993.15
Iraq	328,950.62	497,498.87	826,449.49	454,251.26	31,332.96			485,584.22	340,865.27
Jordan	111,630.33	161,929.17	273,559.50	168,217.50	56,674.05	6,503.15		231,394.70	42,164.80
Lebanon	29,746.43	56,368.60	86,115.03	5,447.86	17,833.31	8,493.84		31,775.01	54,340.02
Libya	116,629.95	12,339.11-	104,290.84	322.56				322.56	103,968.28
People's Democratic Republic of Yemen	196,190.37	227,341.54	423,531.91	73,929.12	50,080.96	3,023.76		127,033.84	296,498.07
Saudi Arabia	47,295.09	3,295.09-	44,000.00	18,862.28				18,862.28	25,137.72
Sudan	240,478.26	436,580.62	677,058.88	322,768.06	2,530.61-	13,909.17	6.14	334,152.76	342,906.12
Syria	331,355.84	227,200.61	558,556.45	204,347.30	63,499.89	14,721.03		282,568.22	275,988.23
Turkey	730,081.02	371,510.86	1,101,591.88	673,515.58	16,403.33	33,444.06	15,160.77	738,523.74	363,068.14
United Arab Republic	547,080.01	551,334.61	1,098,414.62	359,644.23	7,802.70	55.20	2,419.47	369,921.60	728,493.02
Yemen	248,898.84	197,916.45	446,815.29	131,685.22	66,360.69	46,115.19		244,161.10	202,654.19
Regional	63,575.78	86,000.00	149,575.78	12,042.18	79,980.59	29,770.19	1,745.46	123,538.42	26,037.36
Area Total	3,542,003.11	3,563,215.04	7,105,218.15	3,015,615.62	387,437.87	156,035.59	19,331.84	3,578,420.92	3,526,797.23

SCHEDULE C (continued)

Area and country assistance	Allocations			Expenditures					Balances of allocations 31 December 1970
	Balance 1 January 1970	Authorized in 1970	Total for 1970 and after	Supplies and equipment	Fellowships and training grants	Project personnel	Other services and costs	Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Europe</u>									
Bulgaria	23,798.67		23,798.67						23,798.67
Greece	1,163.09-	2,293.32	1,130.23						1,130.23
Hungary		5,000.00	5,000.00	5,498.31				5,498.31	498.31-
Italy	398.70-	398.70							
Poland	7,565.29	11.51	7,576.80	137.16				137.16	7,439.64
Romania		50,000.00	50,000.00	32,482.31				32,482.31	17,517.69
Spain	15,520.50		15,520.50		8,951.34	193.51		9,144.85	6,375.65
Yugoslavia	16,875.36	89,228.38	106,103.74	71,422.46				71,422.46	34,681.28
Area Total	62,198.03	146,931.91	209,129.94	109,540.24	8,951.34	193.51		118,685.09	90,444.85
<u>The Americas</u>									
Antigua		7,154.88	7,154.88	7,154.88				7,154.88	
Argentina	138,660.16	34,031.85-	104,628.31	30,120.21	17,618.54			47,738.75	56,889.56
Barbados	24,896.15	3,408.09-	21,488.06	10,251.81	1,000.00			11,251.81	10,236.25
Bolivia	333,521.03	104,985.99	438,507.02	37,277.82	63,093.34			100,371.16	338,135.86
Brazil	1,615,696.19	734,118.30	2,349,814.49	209,879.47	447,297.68	67,922.84		725,099.99	1,624,714.50
British Honduras	74,447.13	147.46	74,594.59	23,665.67	15,525.74			39,191.41	35,403.18
British Virgin Islands	2,537.56	53.43	2,590.99	636.43				636.43	1,954.56
Chile	158,506.25	230,966.68	389,472.93	82,334.56	24,763.33	2,450.00		109,547.89	279,925.04
Colombia	1,207,450.20	1,019,207.51	2,226,657.71	821,569.35	35,409.50	21,674.37		878,653.22	1,348,004.49
Costa Rica	144,255.34	46,139.96	190,395.30	113,187.89	15,365.33			128,553.22	61,842.08
Cuba	294,580.07	158,167.05	452,747.12	316,523.00				316,523.00	136,224.12
Dominica	17,943.83	17,671.88	35,615.71	22,588.11				22,588.11	13,027.60
Dominican Republic	228,107.49	90,608.22	318,715.71	38,595.10	82,347.78			120,942.88	197,772.83
Ecuador	430,834.04	551,753.03	982,587.07	378,087.24	14,756.68			392,843.92	589,743.15
El Salvador	371,645.52	97,779.38	469,424.90	184,520.52	37,145.36			221,665.88	247,759.02
Grenada	7,929.79	4,493.07-	3,436.72	2,716.72				2,716.72	720.00
Guatemala	343,206.22	147,733.83	490,940.05	192,384.56	1,200.00			193,584.56	297,355.49
Guyana	53,710.59	386.78	54,097.37	21,875.88				21,875.88	32,221.49
Haiti	197,097.17	354,111.20	551,208.37	330,582.51	25,896.55		1,000.00	357,479.06	193,729.31
Honduras	202,999.53	220,917.84	423,917.37	218,704.47	36,885.00			255,589.47	168,327.90
Jamaica	25,274.65	21,738.13-	3,536.52		1,184.78-			1,184.78-	4,721.30
Mexico	188,950.95	8,635.49-	180,315.46		14,496.00			14,496.00	165,819.46
Montserrat	4,947.29	2,879.64	7,826.93	3,868.61	2,800.00			6,668.61	1,158.32
Nicaragua	201,794.41	6,906.44	208,700.85	102,693.13	575.05			103,268.18	105,432.67
Panama	244,703.99	47,262.57	291,966.56	186,274.30	61,060.40			247,334.70	44,631.86
Paraguay	425,482.06	415,153.31	840,635.37	343,837.62	39,723.97			383,561.59	457,073.78
Peru	317,959.40	827,296.58	1,145,255.98	297,987.70	32,605.51		1,576.72	332,169.93	813,086.05
St. Kitts-Nevis-Anguilla	2,301.82	6,348.39	8,650.21	7,204.87				7,204.87	1,445.34
St. Lucia	9,383.26	4,290.10	13,673.36	4,370.21	3,766.50			8,136.71	5,536.65
St. Vincent	5,548.70	2,824.88-	2,723.82	2,723.82				2,723.82	
Surinam	9,035.96	260.26	9,296.22	4,908.77				4,908.77	4,387.45
Trinidad and Tobago	59,486.47	29,077.52	88,563.99	10,765.58	18,142.80			28,908.38	59,655.61
Turks and Caicos Islands		1,194.27	1,194.27	1,194.27				1,194.27	
Uruguay		83,000.00	83,000.00						83,000.00
Venezuela	239,442.49	345.09	239,787.58	11,603.52				11,603.52	228,184.06
Regional	296,583.16	316,603.09	613,186.25	5,596.91	161,877.80	17,152.93	1,129.71	185,757.35	427,428.90
Area Total	7,878,918.87	5,447,389.17	13,326,308.04	4,025,685.51	1,152,168.08	109,200.14	3,706.43	5,290,760.16	8,035,547.88

SCHEDULE C (continued)

Area and country assistance	Allocations			Expenditures					Balances of allocations 31 December 1970
	Balance 1 January 1970 (1)	Authorized in 1970 (2)	Total for 1970 and after (3)	Supplies and equipment (4)	Fellowships and training grants (5)	Project personnel (6)	Other services and costs (7)	Total (8)	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total for all areas	49,733,680.16	44,903,297.65	94,636,977.81	32,359,820.78	4,859,190.68	977,748.83	406,826.78	38,603,587.07	56,033,390.74
<u>General assistance</u>									
Country planning and programme development	491,463.64	500,237.93	991,701.57	5,365.05	127,746.27	218,050.43	63,059.43	414,221.18	577,480.39
Development protein-rich foods for children	283,805.88	130,000.00	413,805.88	132,246.50	11,872.48		20,939.33	165,058.31	248,747.57
Fellowships - Calcutta Training Centre	16,086.11-	16,086.11							
International Childrens Centre and paediatric training	634,289.50	570,000.00	1,204,289.50	73.04	54,536.21	27,137.19	441,441.44	523,187.88	681,101.62
Nutrition and dairy training	57,194.85	15,000.00	72,194.85		16,224.97			16,224.97	55,969.88
Nutrition personnel	283,386.28	33,500.00-	249,886.28						249,886.28
Planning for children and youth in national development	283,324.18	227,218.49	510,542.67	870.87	112,081.63	56,525.75	6,539.97	176,018.22	334,524.45
Freight on milk	1,013,311.14	1,136,380.99-	123,069.85-						123,069.85-
Freight on supplies	831,609.87	997,643.01-	166,033.14-						166,033.14-
Total assistance	53,595,979.39	44,194,316.18	97,790,295.57	32,498,376.24	5,181,652.24	1,279,462.20	938,806.95	39,898,297.63	57,891,997.94
Operational services	3,279,200.00	7,241,182.73	10,520,382.73				6,804,932.73	6,804,932.73	3,715,450.00
Administrative costs	1,887,800.00	4,050,064.97	5,937,864.97				3,843,714.97	3,843,714.97	2,094,150.00
Totals	58,762,979.39	55,485,563.88	114,248,543.27	32,498,376.24	5,181,652.24	1,279,462.20	11,587,454.65	50,546,945.33	63,701,597.94

SCHEDULE D

Short-term investments at 31 December 1970

	\$	\$	<u>Interest</u> (per cent)
<u>Deposits with banks</u>			
<u>Deposits at call and seven days' notice in US dollars</u>			
Chase Manhattan Bank, Paris	150,680.56		
Chase Manhattan Bank, New York	62,291.79		
Chase Manhattan Bank, London	33,689.87		
Franklin National Bank, New York	9,096.55		
Bankers Trust Company, New York	2,934.51		
Irving Trust Company, New York	945.77		
Chemical Bank, New York	323.60		
Manufacturer's Hanover Trust Company, New York	317.31	260,279.96	6.31
<u>Maurice Pate Memorial Fund, in US dollars</u>			
Franklin National Bank, New York - at call	38,243.02		
Franklin National Bank, New York - Saving certificate	50,000.00	88,243.02	5.07
<u>Time deposits in US dollars (due from January to March 1971)</u>			
Chase Manhattan Bank, New York	6,300,000.00		
Bankers Trust Company, New York	965,000.00	7,265,000.00	7.50
TOTAL BANK DEPOSITS IN US DOLLARS	7,613,522.98		

SCHEDULE D (continued)

	\$	\$	<u>Interest</u> (per cent)
<u>Brought forward</u>		7,613,522.98	
<u>Deposits at call and seven days' notice in other currencies</u>			
Banque Worms and Cie, Paris	1,312,028.64		
Banque Nationale de Paris, Neuilly	848,862.95		
Stockholms Enskilda Bank, Stockholm	452,720.60		
Morgan Grenfell and Company Ltd., London	336,114.66		
National Provident Fund, Wellington	186,857.67		
Provincial Bank of Ireland, Dublin	107,380.73		
Chase and Bank of Ireland, Dublin	59,995.20		
Amsterdam Rotterdam Bank, Amsterdam	13,888.89	3,317,849.34	6.72
<u>Time deposits in other currencies due from January to March 1971</u>			
Dresdner Bank, Frankfurt	2,380,688.24		
Amsterdam Rotterdam Bank, Amsterdam	711,111.11		
Bankers Trust Company, London	484,496.12		
Nordiska Foreningsbanken	333,333.33		
Banque Worms and Cie, Paris	231,481.48		
Société Général de Banque, Brussels	200,000.00		
Banco Hispano Americano, Madrid	135,714.29		
Commonwealth Trading Bank of Australia, Sydney	112,007.17		
Creditanstalt Bankverein, Vienna	58,072.01	4,646,903.75	8.81
<u>Time deposits in other currencies (due January to June 1971)</u>			
Ottoman Bank, Ankara	200,000.00	200,000.00	6.00
 TOTAL BANK DEPOSITS IN OTHER CURRENCIES	 8,164,753.09		
<u>United Kingdom Treasury Bills (91 days)</u>			
Bank of England, London, due 15 March 1971 £25,000 at cost £24,577.57		58,985.55	6.75
 TOTAL INVESTMENTS		 15,837,261.62	 7.67

SCHEDULE E

Contributions receivable from Governments as at 31 December 1970

<u>Governments</u>	<u>General resources and specific projects</u>		<u>Local</u>	<u>Total</u>
	<u>For years prior to 1970</u>	<u>For 1970</u>	<u>cost of field offices 1969/70</u>	<u>contributions receivable</u>
	\$	\$	\$	\$
Afghanistan		9,000.00		9,000.00
Algeria	40,000.00	40,000.00	54,000.00	134,000.00
Antigua		148.59		148.59
Austria		10,000.00		10,000.00
Bolivia	15,600.00	8,100.00		23,700.00
Brazil		42,443.06	3,105.59	45,548.65
Brunei		4,899.61		4,899.61
Burma		62,845.29	19,109.62	81,954.91
Cameroon		25,179.86		25,179.86
Chile		60,000.00	1,151.43	61,151.43
China		60,000.00		60,000.00
Costa Rica	4,421.00	60,000.00		64,421.00
Cuba		48,000.00		48,000.00
Denmark		398,876.67		398,876.67
Dominican Republic	60,000.00			60,000.00
Ecuador		1,197.84		1,197.84
Gambia		1,919.85	959.92	2,879.77
Haiti	10,000.00			10,000.00
India			160,000.00	160,000.00
Indonesia		50,000.00		50,000.00
Iraq		84,010.08		84,010.08
Israel		42,500.00		42,500.00
Italy		578,468.90		578,468.90
Khmer Republic		5,003.60		5,003.60
Kuwait	10,000.00	10,000.00		20,000.00
Laos	2,500.00	3,500.00		6,000.00
Liberia		20,000.00		20,000.00
Libya		17,600.00	4,200.00	21,800.00
Luxembourg		2,000.00		2,000.00
Malawi		1,199.90		1,199.90
Mexico		100,000.00		100,000.00
Mongolia	2,300.00	2,300.00		4,600.00
Nepal		1,259.88		1,259.88
Nicaragua	20,000.00			20,000.00
Pakistan		119,172.62	82,948.34	202,120.96
Paraguay	20,000.00			20,000.00
People's Democratic Republic of Yemen		600.00		600.00
People's Republic of the Congo		14,388.49		14,388.49
Peru	76,810.64	100,000.00		176,810.64
Philippines		122,269.84	22,222.22	144,492.06
Senegal	8,992.81		8,992.80	17,985.61
Sweden	194,689.92			194,689.92
Switzerland		231,481.48		231,481.48
Thailand	93,750.00	93,750.00	17,858.52	205,358.52
Tonga		1,000.00		1,000.00
Trinidad and Tobago	18,000.00			18,000.00
United States of America		917,114.11		917,114.11
Zambia		16,802.02		16,802.02
	<u>577,064.37</u>	<u>3,367,031.69</u>	<u>374,548.44</u>	<u>4,318,644.50</u>

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 1970 from 124 Governments to a total of \$37,775,102. This included \$4,177,078 from specific projects, of which \$1,980,753 was designated for aid to a project in Nigeria, \$661,317 for a project in Pakistan and \$300,806 for a project in Peru.

2. In addition to these contributions, further funds were received from Governments for the year ended 31 December 1970:

(a) For the purchase of additional imported supplies and equipment for UNICEF-aided projects in their countries. The net total of these funds-in-trust transferred was \$3,298,530. Table 1 gives a summary of the year's transactions, and paragraphs 19 and 20 refer to the balances at the end of 1970.

(b) As cash contributions towards the implementation of UNICEF-assisted programmes in connexion with local transport. In 1970, these contributions totalled \$99,125.

Since funds transferred under (a) and (b) above were given in trust for specific purposes and expenses therefrom are not subject to Executive Board allocations, they are not included in UNICEF's income and expenditure shown on statement I.

(c) As cash contributions in the amount of \$822,189 towards local administrative costs of UNICEF field offices. Details of these contributions are shown in table 9, and, in accordance with new budgetary procedures, the total 1970 receipts were deducted from the year's budgetary expenditures as shown on statement III.

Table 1. Government contributions to UNICEF-aided projects - summary of 1970 transactions

Country	Balances 1 January 1970 \$	Funds received \$	Total available \$	Expenditures \$	Funds returned \$	Balances 31 December 1970 \$
Afghanistan	51,496.13	10,405.78	61,901.91	14,648.83		47,253.08
Algeria	12,000.00		12,000.00	9,251.19		2,748.81
Brazil	309.67	2,478.68	2,788.35	296.66		2,491.69
Bulgaria	31,132.51	418,803.42	449,935.93	4,820.22		445,115.71
Burma	198,947.55		198,947.55	184,115.72		14,831.83
China (Taiwan)	16,144.43	29,200.00	45,344.43	42,733.52		2,610.91
Colombia	7,593.70	1,072.80	8,666.50	6,642.55		2,023.95
Costa Rica		1,500.00	1,500.00	1,374.82		125.18
Czechoslovakia	37,600.00	28,396.00	65,996.00	33,940.71		32,055.29
Dominican Republic		1,400.00	1,400.00	1,297.23		102.77
Ethiopia		192.89	192.89			192.89
Fiji		2,329.90	2,329.90	2,198.99		130.91
Gabon	4,081.63		4,081.63			4,081.63
Guinea	69,501.78		69,501.78	52,207.50		17,294.28
India	179,370.96		179,370.96	29,458.99	11,119.08	138,792.89
Indonesia	1,968.77		1,968.77	1,968.77		
Iran	1,083,531.79	936,426.67	2,019,958.46	1,042,355.42	4,038.19	973,565.03
Iraq	507,560.16	702,227.64	1,209,787.80	460,473.05		749,314.75
Jordan	16.63	2,050.00	2,066.63	120.78	16.63	1,929.22
Kenya	733.74		733.74		733.34	
Liberia		16,811.00	16,811.00	48.03		16,762.97
Libya		2,500.00	2,500.00	2,353.28		146.72
Malaysia	6,224.41	20,528.50	26,752.91	2,486.20	983.82	23,282.89
Mali		3,900.63	3,900.63			3,900.63
Mexico	290,488.03	954,389.68	1,244,877.71	740,076.72	596.04	504,204.95
New Hebrides	2,268.91	5,799.54	8,068.45	6,225.12		1,843.33
Nigeria	63,923.72		63,923.72		63,923.72	
Pakistan	250,580.68	170,496.43	421,077.11	176,468.78		244,608.33
Panama	1,209.00		1,209.00			1,209.00
Philippines	91,964.17	26,918.27	118,882.44	81,688.77	8,214.80	28,978.87
Poland	713,275.92		713,275.92	521,099.91		192,176.01
Republic of Korea		14,052.29	14,052.29	13,924.86	127.43	
Sudan	58,050.51		58,050.51			58,050.51
Thailand	27,539.32	37,087.48	64,626.80	27,288.78	683.75	36,654.27
Tunisia	22,903.19		22,903.19	13,642.73		9,260.46
United Arab Republic	4,548.31		4,548.31			4,548.31
	<u>3,734,965.62</u>	<u>3,388,967.60</u>	<u>7,123,933.22</u>	<u>3,473,207.95</u>	<u>90,437.20</u>	<u>3,560,288.07</u>

Contributions from non-governmental sources

3. The total credit for 1970, excluding income from greeting cards and related operations, amounted to \$9,579,194 as shown in schedule B. Table 2 below sets out the main headings of income from non-governmental sources, with comparative figures for 1969. A transfer of \$80,527 was made to the Public Information Revolving Fund in return for costs charged to it for 1970 television fund-raising campaigns, reducing the gross income from the latter source to a net income of \$786,748 (see table 7).

Table 2. Non-governmental contributions for 1970 by main headings
with comparative figures for 1969

	<u>1970</u>	<u>1969</u>	<u>Increase or Decrease</u>
	\$	\$	\$
Collections by UNICEF National Committee			
For specific projects	1,922,133.03	1,997,693.95	(75,560.92)
For general resources	918,451.36	747,047.18	171,404.18
Fund-raising campaigns in Australia and New Zealand for adopted projects	471,685.70	196,405.12	275,280.58
Hallowe'en collections (mainly in the United States and Canada)	5,168,407.84	4,135,816.46	1,032,591.38
Television fund-raising campaigns (net)	786,748.33	604,992.13	181,756.20
Donations from various groups and individuals	311,767.85	34,387.37	277,380.48
TOTAL	<u>9,579,194.11</u>	<u>7,716,342.21</u>	<u>1,862,851.90</u>

Contributions for trust-fund programmes

4. Three Governments and one United Nations agency made contributions available in 1970 for trust fund programmes approved by the Executive Board. These contributions amount to a total of \$5,132,100 of which \$4,186,200 was designated for relief and rehabilitation activity in Nigeria by two donor Governments. While the total contributions are shown under income in statement I as a special line, the relevant expenditures shown in table 3 are forming part of UNICEF's expenditures for assistance to programmes as shown in statement I.

Table 3. Trust funds - programmes

<u>Donors</u>	<u>Country of programme</u>	<u>Income</u>		<u>Total available</u>	<u>Expenditures</u>	<u>Balances at 31 December 1970</u>
		<u>Received</u>	<u>Receivable</u>			
<u>Governments</u>						
Canada	Nigeria	186,200	---	186,200	159,313.82	26,886.18
United States of America	Nigeria	2,000,000	2,000,000	4,000,000	2,288,294.18	1,711,705.82
	Total, Nigeria	2,186,200	2,000,000	4,186,200	2,447,608.00	1,738,592.00
United States of America	Republic of Viet-Nam	---	310,000	310,000	-	310,000.00
Switzerland	Democratic Republic of Viet-Nam	---	47,500	47,500	-	47,500.00
<u>United Nations agencies</u>						
United Nations Fund for Population Activities	Indonesia	76,000	303,400	379,400	-	379,400.00
United Nations Fund for Population Activities	Malaysia	90,000	-	90,000	29,350.55	60,649.45
United Nations Fund for Population Activities	Philippines	119,000	-	119,000	30,513.66	88,486.34
		<u>2,471,200</u>	<u>2,660,900</u>	<u>5,132,100</u>	<u>2,507,472.21</u>	<u>2,624,627.79</u>

Greeting card and related operations

5. The net income of \$4,308,741 was in respect of the 1969 sales campaign, the accounts for which were closed at 30 April 1970. Details of income and expenditure were published separately (E/ICEF/AB/L.101). Net income from the 1970 sales campaign will be included in UNICEF's income for 1971, after closure of the accounts at 30 April 1971.

Other income

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

	<u>1970</u>	<u>1969</u>
	\$	\$
Interest on short-term investments	1,140,538.61	895,582.81
Staff assessment plan	862,004.52	947,397.58
Agency procurement commission	47,714.46	27,357.32
Sales of surplus and obsolete property	312,723.04	99,138.83
Cancelled budgetary obligations of the previous year	207,006.32	49,966.42
Miscellaneous, including discounts, commissions and claims	305,628.66	118,133.92
	<u>2,875,615.61</u>	<u>2,137,576.88</u>
<u>Less:</u> Exchange adjustments (net)	278,021.79	136,472.68
	<u><u>2,597,593.82</u></u>	<u><u>2,001,104.20</u></u>

Assistance programmes

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

	<u>1970</u>	<u>1969</u>
	\$	\$
Supplies shipped to assisted countries		
(i) Directly from manufacturers	17,579,511.46	15,636,091.18
(ii) From the Copenhagen Packing and Assembly Centre	11,853,522.91	13,079,524.10
	<u>29,433,034.37</u>	<u>28,715,615.28</u>
Freight and related charges	3,065,341.87	3,474,959.95
	<u>32,498,376.24</u>	<u>32,190,575.23</u>
TOTAL	<u><u>32,498,376.24</u></u>	<u><u>32,190,575.23</u></u>

8. Supplies shipped from the UNICEF Packing and Assembly Centre are charged to assistance programmes at standard issue prices, 1/ which include presently 7 per cent for inward freight from the manufacturers to Copenhagen and 10 per cent for local operating expenses. Table 4 sets out the financial operations of the Copenhagen Centre for 1970 with comparative figures for 1969. The inevitable balances that arise from differences between standard prices of issue and actual costs are carried forward against the inventory value for future adjustment as shown in paragraph 15. This is the normal practice in stores accounting.

Table 4. UNICEF Packing and Assembly Centre in Copenhagen

Statement of operations for the year ended 31 December 1970

	1970		1969	
	\$	\$	\$	\$
<u>Supplies and equipment used</u>				
To UNICEF assistance programmes		11,853,522.91		13,079,524.10
Against reimbursement		303,673.92		338,087.00
		<u>12,157,196.83</u>		<u>13,417,611.10</u>
<u>Less: Cost of issues</u>	10,390,766.53		11,468,501.68	
Inward freight	727,353.65	11,118,120.18	802,763.07	12,271,264.75
		<u>1,039,076.65</u>		<u>1,146,346.35</u>
<u>Operating margin</u>				
<u>Less:</u>				
<u>Operating expenses</u>				
Salaries, wages and common staff costs	521,363.39		531,031.08	
Other expenses and permanent equipment	313,153.89		305,626.87	
Packing materials	182,811.10	1,017,328.38	196,718.76	1,033,376.71
		<u>21,748.27</u>		<u>112,969.64</u>
<u>Balance carried forward for future adjustment</u>				

1/ The publication entitled "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.

Excess of income over expenditure

9. For the first time since 1965, income in 1970 exceeded expenditure. The table below shows the change that took place in 1970 with comparative figures for 1969.

Table 5. Assets less current liabilities

	<u>1970</u>	<u>1969</u>
	\$	\$
Balance 1 January	26,001,612.68	29,711,693.98
<u>Add: Excess of income over expenditure</u>	<u>8,845,785.82</u>	<u>(3,710,081.30 a/)</u>
Balance 31 December	<u>34,847,398.50</u>	<u>26,001,612.68</u>

a/ In 1969, expenditure exceeded income in the amount shown.

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

Cash on hand, in transit and at banks

10. At 31 December 1970, these funds totalled \$5,217,830 and included \$115,826 in United States currency and \$1,172,608 in 17 other convertible currencies. The remaining holdings of \$3,929,396 were in 52 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 1970.

Short-term investments

11. At 31 December 1970, the short-term investments consisted of deposits with banks, all with one exception maturing by March 1971, and United Kingdom treasury bills maturing 15 March 1971. Of the total of \$15,837,262 shown in schedule D, \$7,613,523 of the deposits were in United States dollars compared with \$8,691,804 at 31 December 1969, the remainder being in other currencies. The average yield on the holdings was 7.67 per cent, a figure lower than the 8.63 per cent on those at 31 December 1969, due to reduced global interest rates currently available.

Contributions receivable from Governments

12. The total of \$4,318,644 at 31 December 1970, as detailed in schedule E, is \$237,377 higher than that at 31 December 1969. Of the total, \$613,057 was in respect of pledges for years prior to 1970, compared with an amount of \$268,332 similarly outstanding at 31 December 1969.

Deposits with governmental agencies and suppliers

13. The total of \$2,114,721 at 31 December 1970 consisted of deposits with governmental agencies and suppliers, mainly in Australia, Canada, Japan and New Zealand, against future delivery of supplies ordered.

Accounts receivable, advances and deposits

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

	1970	1969
	\$	\$
(a) Amounts due from the United Nations and specialized agencies for supplies and advances for fellowships and other joint projects	394,957.77	345,966.56
(b) Amounts due from Freedom from Hunger campaigns		80,000.00
(c) Amounts due from UNICEF National Committees	4,430,812.12	2,992,215.80
(d) Shipping and insurance claims	39,856.08	44,769.13
(e) Administrative deposits and prepayments	342,498.12 a/	381,634.13
(f) Prepayments for supplies awaiting shipment and for freight	307,339.36	161,212.66
(g) Miscellaneous	643,359.10	462,285.32
	6,158,822.55	4,468,083.60

a/ Includes an interest-bearing French franc deposit in the equivalent of \$US252,252.25 in respect of the European Office lease, repayable over the period of the latter.

Supplies in warehouse and in transit

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

	1970		1969	
	\$	\$	\$	\$
(a) Stocks in the Copenhagen Packing and Assembly Centre or in transit thereto				
At standard inventory prices a/	6,711,905.94		5,093,706.52	
Less: Difference between standard inventory prices and actual costs	383,766.36	6,328,139.58	971,137.64	4,122,568.88
(b) Stocks of technical-grade DDT (at cost)		173,568.65		109,255.53
(c) Miscellaneous stocks held mainly with suppliers (at cost)		65,720.67		89,168.70
Total		6,567,428.90		4,320,993.11

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

Greeting card and related operations - deferred net expenditure

16. The balance of \$2,062,670 on this account at 31 December 1970 represents budgetary expenditures of \$4,351,066 for the period from 1 May 1970 to 31 December 1970 in respect of the 1970 selling campaign, less proceeds of sales of the 1970 campaign totalling \$2,288,396 transferred to UNICEF during this period. Accounting for the 1970 campaign will be completed to 30 April 1971, the closing date of the financial year of the Greeting Card Operation and the net excess of income over expenditure will be credited to UNICEF's income for the year to 31 December 1971.

Accounts payable and other unliquidated obligations

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

	<u>1970</u> \$	<u>1969</u> \$
(a) Accounts payable for supplies and equipment and freight thereon	3,051,807.48	1,691,597.67
(b) Amounts due to the United Nations and related agencies	456,940.82	232,468.16
(c) Amounts due to Governments and governmental agencies	475,649.16	86,924.27
(d) Budgetary obligations outstanding	432,565.29	296,331.50
(e) Greeting card obligations outstanding	704,957.10	465,678.81
(f) Provision made for amounts payable to staff members under the tax equalization plan	450,000.00	330,000.00
(g) Miscellaneous	117,767.36	227,349.96
	<u>5,689,687.21</u>	<u>3,330,350.37</u>

18. At 31 December 1970, there were outstanding contractual commitments totalling \$11 million for supplies and equipment ordered against unfulfilled allocations, the deliveries of which had not been effected at that date. This total was \$0.2 million less than the contractual commitments of \$11.2 million at 31 December 1969.

Trust funds: Governments and others

19. The liability shown represents the unexpended balances at 31 December of some trust funds transferred to UNICEF. The main categories are shown below, together with comparative figures for 1969.

	<u>1970</u>	<u>1969</u>
	\$	\$
(a) By Governments for the purchase of additional supplies and equipment for UNICEF-aided projects (see table 1)	3,560,288.07	3,842,892.37
(b) By various organizations for the purchase of supplies for jointly-assisted programmes	130,245.91	43,531.22
(c) By Governments towards the 1971 local operational costs of certain UNICEF field offices and in two countries for the implementation of UNICEF-assisted programmes in connexion with local transport	322,971.08	347,207.15
(d) By the Government of Sweden for the payment of salaries and related costs of Swedish professional officers engaged for UNICEF programme implementation	40,423.94	46,985.36
	<u>4,053,929.00</u>	<u>4,280,616.10</u>

20. Unexpended balances at 31 December 1970 of trust funds for programmes, and related receivables established at this date on the basis of pledges made, have been included in UNICEF's 1970 income in the amount of \$2,653,978 as shown in table 3.

Maurice Pate Memorial Fund

21. The Maurice Pate Memorial Fund was established by the Executive Board in 1966 to strengthen regional training facilities in fields benefiting children (E/ICEF/542, paras. 76-83). The table below summarizes the operations of this Fund in 1970 as regards both income and expenditure and comparative figures are shown for 1969.

Table 6. Maurice Pate Memorial Fund

	<u>1970</u>	<u>1969</u>
	\$	\$
Balance 1 January	57,267.43	58,006.11
<u>Add:</u> Income:		
Donations	36,805.31	6,451.50
Bank interest	1,002.25	2,258.11
	<u>95,074.99</u>	<u>66,715.72</u>
<u>Less:</u> Expenditures	6,831.97	9,448.29
Balance 31 December	<u>88,243.02</u>	<u>57,267.43</u>

22. An authorization of \$12,000 was approved in 1970 to Al-Azhar University, the United Arab Republic, to strengthen training activities related to family planning within maternal and child health services. This new authorization, together with the unspent balances of those of prior years, gave a total of unfulfilled authorizations at 31 December 1970 of \$29,645 payable from the balance of the Fund, leaving \$58,598 available for future authorizations.

Public Information Revolving Fund

23. The balance of \$59,020.84 carried forward to 1971 represents the uncommitted funds of the Public Information Revolving Fund at 31 December 1970. Table 7 summarizes the operations of this Fund in 1970 as regards both income and expenditure. Comparative figures for 1969 are also shown.

Table 7. Public Information Revolving Fund financial operations

	1970		1969	
	\$	\$	\$	\$
(a) Balance brought forward 1 January		69,726.43		75,718.01
<u>Add:</u>				
(b) <u>Income</u>				
(i) Share of income from television campaigns	80,526.53		67,221.35	
(ii) Share of income from engagement calendars	328,820.74		303,615.69	
(iii) Miscellaneous sales and other income	49,442.30		40,634.79	
(iv) Allocations from Administrative and Operational Services Budget	75,000.00	533,789.57	75,000.00	486,471.83
		603,516.00		562,189.84
<u>Less:</u>				
(c) <u>Expenditures</u>				
(i) Writers, photographers and producers	69,349.39		73,788.00	
(ii) Production costs of audio- visual and radio material	96,297.04		110,817.04	
(iii) Production costs of printed matter	123,791.92		98,229.45	
	289,438.35		282,834.49	
(iv) Freight on information material	19,791.80		17,901.38	
(v) Costs charged to UNICEF for television campaigns	98,351.62		76,092.80	
(vi) Share of production costs of engagement calendars	136,913.39	544,495.16	115,634.74	492,463.41
(d) Balance carried forward 31 December		59,020.84		69,726.43

Reserve for insurance

24. A reserve for insurance of \$200,000 was established in November 1950, when UNICEF adopted a policy of self-insurance. The reserve was to be restored annually to the level of \$200,000, but no transfer of funds was required for this purpose in 1970.

Allocations approved

25. Unfulfilled allocations approved by the Executive Board totalled \$63,701,598 at 31 December 1970 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 1970 and 1969, first in the total of allocations approved and secondly in that portion of total allocations that remains to be financed from future income.

Table 8. Status of allocations at 31 December

	1970		1969	
	<u>Allocations approved</u>	<u>Allocations to be financed from future income</u>	<u>Allocations approved</u>	<u>Allocations to be financed from future income</u>
	\$	\$	\$	\$
Balance: 1 January	58,762,979.39	32,761,366.71	63,590,104.03	33,878,410.05
<u>Add:</u>				
Net allocations ^{a/}	55,485,563.88	55,485,563.88	45,912,627.49	45,912,627.49
	114,248,543.27	88,246,930.59	109,502,731.52	79,791,037.54
<u>Less: Income</u>		59,392,731.15		47,029,670.83
Expenditure	50,546,945.33		50,739,752.13	
Balance: 31 December	<u>63,701,597.94</u>	<u>28,854,199.44</u>	<u>58,762,979.39</u>	<u>32,761,366.71</u>

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 1970

26. Budgetary estimates for 1970 were approved by the Executive Board at its May 1969 session (E/ICEF/AB/L.85). A change was made in the presentation of the estimates whereby the total costs of each office were shown, and deductions made for contributions expected from assisted Governments towards such costs. At its April 1970 session, the Executive Board approved 1970 supplementary budget estimates of \$482,200 (E/ICEF/AB/L.99). As in the past, the Executive Director was authorized to administer as a unit the provisions under each of Sections 1 and 2 and the approved transfers shown were made in accordance with this authority. Net expenditures in 1970 for administrative and operational service ^{2/} costs totalled \$10,648,648 against allocations of \$10,816,200 made by the Executive Board for these purposes. The unencumbered balances of the net allocations totalling \$167,552 have been cancelled. Table 9 below gives details by office of the estimates of governmental contributions expected in 1970 towards local administrative costs, and the amounts actually realized for this purpose during 1970 from the contributing Governments either in cash or by pledge.

^{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.

Table 9. Contributions received from Governments towards local
administrative costs in 1970

<u>Office</u>	<u>Estimates</u>		<u>Contributing country</u>	<u>Funds received or pledged</u>	
	\$	\$		\$	\$
<u>Africa south of the Sahara</u>					
Abidjan	32,600.00		Ivory Coast	28,776.97	
Brazzaville	-		-		
Dakar	17,300.00	49,900.00	Gambia	479.96	
			Mauritania	2,697.84	31,954.77
Kampala	5,600.00		Uganda	13,695.40	
			United Republic of Tanzania	8,403.36	
Addis Ababa	7,500.00		Ethiopia	14,624.40	
Lusaka	25,200.00	38,300.00	Malawi	1,200.14	
			Zambia	25,203.02	63,126.32
Lagos		-			-
		88,200.00			95,081.09
<u>Americas</u>					
Santiago	-		Chile	5,233.77	
Bogota	21,500.00		Barbados	150.00	
			Colombia	19,078.11	
Guatemala City	4,200.00				
Lima	-				
Mexico City	60,200.00		Mexico	64,914.59	
Rio de Janeiro	77,800.00	163,700.00	Brazil	55,830.82	145,207.29
<u>East Asia and Pakistan</u>					
Bangkok	86,400.00		Hong Kong	1,741.15	
			Malaysia	12,911.72	
			Singapore	1,059.81	
			Thailand	50,130.58	
Djakarta	14,500.00				
Islamabad	75,500.00		Pakistan	82,171.35	
Manila	51,800.00		Philippines	35,111.00	
Rangoon	48,800.00		Burma	48,268.33	
Saigon	-				
			Republic of Viet-Nam	1,508.47	
Seoul	35,900.00	312,900.00	Republic of Korea	30,773.55	263,675.96
<u>Eastern Mediterranean</u>					
Beirut	22,000.00		Jordan	2,800.34	
			Lebanon	4,615.38	
			Saudia Arabia	10,000.00	
Cairo	14,000.00		Syria	4,651.16	
			Libya	7,350.00	
Teheran	30,000.00	66,000.00	United Arab Republic	4,887.30	
			Iran	22,136.07	56,440.25
<u>Europe and North Africa</u>					
Paris	-				
Algiers	62,200.00		Algeria	27,000.00	
			Morocco	27,199.35	
			Tunisia	10,990.69	
Ankara	37,900.00	100,100.00	Turkey	35,090.31	100,280.35
<u>South Central Asia</u>					
New Delhi	166,000.00		Ceylon	1,504.20	
			India	160,000.00	
Kabul	10,100.00	176,100.00		-	161,504.20
		907,000.00			822,189.14

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 1970 with comparative figures for 1969.
2. Income for general resources for the years 1961 to 1970.
3. Contributions from Governments, by country, to general resources and specific projects, and towards the costs of UNICEF field officers for the years 1968, 1969 and 1970.
4. Contributions from non-governmental sources by country for the years 1968, 1969 and 1970.

B. Programme implementation expenditures

1. Expenditures by main categories for 1970 with comparative figures for 1969.
2. Expenditures by programme for 1970 with comparative figures for 1968 and 1969.
3. Programme expenditures for 1970 with comparative figures for 1968 and 1969 by main type of supply.
4. Bulk commodities (main type) shipped in 1970 with comparative figures for 1968 and 1969.

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

1. Summary of the 1970 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 expenditures on assistance, net operational and administrative expenditures to the total expenditures for the years 1968, 1969 and 1970.

3. Details of the 1970 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. Summary of local costs of field offices

(A) Africa south of the Sahara

(B) The Americas

(C) East Asia and Pakistan

(D) Eastern Mediterranean

(E) Europe and North Africa

(F) South Central Asia

D. Allocations and commitments

Table

1. Summary of allocations approved by the Executive Board in 1970 by programme and geographical area.
2. Summary of unfulfilled balances of approved allocations at 31 December 1970 by programme and geographical area.
3. Summary of formal commitments outstanding at 31 December 1970 approved by the Executive Board by programme and geographical area.

A. Income

Table A-1. UNICEF income for programme implementation by major source in 1970 with comparative figures for 1969

(In thousands of US dollars)

	1970		1969		Increase of 1970 over 1969	
	<u>Amount</u>	<u>Percentage of total</u>	<u>Amount</u>	<u>Percentage of total</u>	<u>Amount</u>	<u>Percentage of total</u>
Contributions from Governments	37,775	63.6	33,363	70.9	4,412	35.7
Contributions from non-governmental sources	9,579	16.2	7,717	16.4	1,862	15.1
Contributions for trust fund programmes	5,132	8.6	-	-	5,132	41.5
Greeting card and related operations	4,309	7.2	3,949	8.4	360	2.9
Other income	2,598	4.4	2,001	4.3	597	4.8
	<u>59,393</u>	<u>100.0</u>	<u>47,030</u>	<u>100.0</u>	<u>12,363</u>	<u>100.0</u>

Table A-2. UNICEF income for programme implementation

(In thousands of US dollars)

<u>Year</u>	<u>Total income</u>	<u>Increase over previous year</u>	<u>Percentage increase over previous year</u>
1961	27,945		
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
1970	59,393	12,363	26.3

Table A-3. Contributions from Governments for 1968, 1969 and 1970

(In thousands of US dollar equivalents)

Governments	1968		1969		1970	
	<u>General resources and specific projects</u>	<u>Local costs</u>	<u>General resources and specific projects</u>	<u>Local costs</u>	<u>General resources and specific projects</u>	<u>Local costs</u>
Afghanistan	10.0	10.0	-	-	20.0	-
Algeria	40.0	27.0	40.0	27.0	40.0	27.0
Antigua	-	-	0.3	-	0.1	-
Argentina	35.7	-	50.0	-	50.0	-
Australia	537.6	-	616.0	-	616.0	-
Austria	116.4	-	116.1	-	151.5	-
Bahamas	2.4	-	2.4	-	2.4	-
Barbados	1.8	0.2	1.8	0.2	1.8	0.2
Belgium	340.0	-	340.0	-	340.0	-
Bolivia	-	-	-	-	8.1	-
Botswana	-	-	1.4	0.7	2.1	-
Brazil	55.5	61.7	48.1	44.9	42.4	55.8
British Honduras	0.6	-	0.6	-	-	-
Brunei	4.9	-	4.9	-	4.9	-
Bulgaria	17.1	-	25.6	-	8.5	-
Burma	57.6	87.3	57.6	54.8	62.9	48.3
Burundi	-	-	2.0	-	-	-
Byelorussian Soviet Socialist Republic	62.5	-	62.5	-	62.5	-
Cameroon	20.0	-	25.2	-	25.2	-
Canada	931.9	-	1,112.4	-	1,244.0	-
Central African Republic	10.0	-	10.9	-	10.8	-
Ceylon	20.3	6.9	20.2	6.0	20.3	1.5
Chad	13.8	-	3.6	-	-	-
Chile	120.0	8.1	120.0	5.3	120.0	5.2
China	60.0	-	60.0	-	65.1	-
Colombia	150.0	7.7	124.2	21.9	188.9	19.1
Congo, Democratic Republic of	39.4	-	15.8	-	23.7	-
Costa Rica	15.0	-	-	-	60.0	-
Cuba	70.0	-	40.0	-	55.7	-
Cyprus	3.5	-	3.5	-	3.5	-
Czechoslovakia	69.4	-	104.1	-	104.2	-
Dahomey	4.1	-	1.8	-	1.8	-
Denmark	466.7	-	533.3	-	1,078.9	-
Dominica	0.2	-	0.2	-	0.2	-
Ecuador	9.2	1.1	7.5	-	21.4	-
Ethiopia	18.1	8.8	18.1	4.3	18.1	14.6
Federal Republic of Germany	1,562.5	-	1,812.5	-	2,658.1	-

Table A-3. Contributions from Governments for 1968, 1969 and 1970 (continued)

(In thousands of US dollar equivalents)

Governments	1968		1969		1970	
	<u>General resources and specific projects</u>	<u>Local costs</u>	<u>General resources and specific projects</u>	<u>Local costs</u>	<u>General resources and specific projects</u>	<u>Local costs</u>
Fiji	-	-	-	-	2.0	-
Finland	220.0	-	220.0	-	323.9	-
France	1,410.4	-	1,399.0	-	1,617.1	-
Gabon	16.0	-	5.1	-	16.8	-
Gambia	1.9	1.0	1.9	1.0	1.9	0.5
Ghana	25.5	1.8	14.7	-	21.0	-
Greece	69.0	-	69.0	-	69.0	-
Grenada	0.5	-	0.7	-	0.7	-
Guatemala	15.0	-	15.0	-	15.0	-
Guinea	35.3	-	30.7	-	24.5	-
Guyana	6.0	-	6.0	-	6.0	-
Holy See	1.0	-	2.0	-	1.0	-
Honduras	20.0	-	20.0	-	-	-
Hong Kong	5.2	2.9	3.8	3.3	1.4	1.7
Hungary	6.7	-	6.7	-	6.7	-
Iceland	10.7	-	10.7	-	11.7	-
India	693.3	146.7	800.0	160.0	850.0	160.0
Indonesia	44.0	22.9	44.0	30.7	50.0	-
Iran	300.0	30.0	300.0	30.0	300.0	22.1
Iraq	69.4	-	69.4	-	84.0	-
Ireland	15.1	-	115.1	-	74.2	-
Israel	42.5	-	42.5	-	42.5	-
Italy	420.1	-	319.3	-	578.5	-
Ivory Coast	10.2	32.7	10.2	32.7	9.0	28.8
Jamaica	11.9	-	11.8	-	11.8	-
Japan	470.0	-	584.7	-	686.0	-
Jordan	5.6	2.8	5.6	2.8	5.6	2.8
Kenya	8.4	-	8.4	-	8.4	-
Khmer Republic	2.0	-	13.6	-	9.4	-
Kuwait	10.0	-	10.0	-	10.0	-
Laos	2.5	-	-	-	3.5	-
Lebanon	14.4	4.8	25.7	4.6	13.8	4.6
Lesotho	-	-	2.8	-	-	-
Liberia	-	-	20.0	-	20.0	-
Libya	12.6	2.4	5.0	-	30.2	7.3
Liechtenstein	1.5	-	1.5	-	1.5	-
Luxembourg	6.0	-	6.0	-	17.0	-
Madagascar	10.2	-	9.0	-	-	-
Malawi	2.3	-	0.8	-	1.2	1.2
Malaysia	63.9	11.4	63.9	9.7	63.9	12.9
Maldives	-	-	-	-	0.9	-
Mali	17.6	4.9	17.3	4.3	-	-

Table A-3. Contributions from Governments for 1968, 1969 and 1970 (continued)

(In thousands of US dollar equivalents)

Governments	1968		1969		1970	
	General resources and specific projects	Local costs	General resources and specific projects	Local costs	General resources and specific projects	Local costs
Mauritania	8.1	6.1	7.2	5.4	5.4	2.7
Mauritius	-	-	4.0	-	4.0	-
Mexico	-	43.1	500.0	67.1	100.0	64.9
Monaco	1.0	-	1.0	-	1.8	-
Mongolia	4.3	-	4.3	-	2.3	-
Montserrat	0.1	-	-	-	0.1	-
Morocco	50.0	27.0	50.0	27.1	50.4	27.2
Nepal	0.3	-	1.3	-	1.3	-
Netherlands	194.4	-	661.1	-	455.6	-
New Zealand	134.4	-	134.4	-	145.6	-
Nicaragua	20.0	-	20.0	-	-	-
Niger	12.2	-	10.8	-	10.8	-
Nigeria	-	-	33.6	-	42.0	-
Norway	554.3	-	721.0	-	1,621.0	-
Pakistan	161.6	79.0	156.9	81.4	156.9	80.2
Panama	20.0	-	20.0	-	-	-
People's Democratic Republic of Yemen	-	-	0.5	-	0.6	-
People's Republic of the Congo	14.3	-	13.5	-	14.4	-
Peru	52.1	-	61.9	-	100.0	-
Philippines	186.5	49.2	186.5	24.6	159.7	35.1
Poland	200.0	-	200.0	-	220.0	-
Republic of Korea	25.0	24.8	25.0	25.0	26.0	30.8
Republic of Viet-Nam	-	0.4	-	0.5	75.0	1.5
Romania	25.0	-	25.0	-	25.0	-
Rwanda	-	-	2.0	-	2.0	-
St. Kitts	0.5	-	0.7	-	0.7	-
St. Lucia	0.9	-	0.9	-	1.0	-
St. Vincent	-	-	1.9	-	0.7	-
Saudi Arabia	20.0	10.0	20.0	10.0	20.0	10.0
Senegal	10.2	10.2	9.0	9.0	-	-
Sierra Leone	11.2	-	11.2	-	19.2	-
Singapore	6.5	0.9	10.2	2.1	8.2	1.1
Somalia	5.0	-	5.0	-	-	-
South Africa	50.4	-	50.4	-	50.0	-
Spain	85.7	-	100.0	-	100.0	-
Sudan	13.0	-	-	-	-	-

Table A-3. Contributions from Governments for 1968, 1969 and 1970 (continued)

(In thousands of US dollar equivalents)

Governments	1968		1969		1970	
	<u>General resources and specific projects</u>		<u>General resources and specific projects</u>		<u>General resources and specific projects</u>	
	<u>Local costs</u>	<u>Local costs</u>	<u>Local costs</u>	<u>Local costs</u>	<u>Local costs</u>	<u>Local costs</u>
Swaziland	1.4	--	--	--	2.8	--
Sweden	3,346.5	--	3,807.0	--	4,170.5	--
Switzerland	844.9	--	1,000.0	--	1,180.6	--
Syria	12.0	4.8	11.0	4.8	11.6	4.7
Thailand	223.3	62.1	223.3	65.1	203.7	50.1
Togo	8.0	--	5.4	--	10.8	--
Tonga	--	--	1.0	--	1.0	--
Trinidad and Tobago	--	--	10.0	--	10.0	--
Tunisia	26.9	11.1	26.8	11.0	26.8	11.0
Turkey	194.4	122.8	222.2	81.4	133.3	35.1
Uganda	11.2	11.2	16.8	5.6	40.9	13.7
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	115.0	9.8	115.0	4.9
United Kingdom of Great Britain and Northern Ireland	1,200.0	--	1,200.0	--	2,039.8	--
United Republic of Tanzania	14.2	--	14.2	16.8	14.2	8.4
United States of America	12,000.0	--	13,000.0	--	13,245.4	--
Upper Volta	10.2	--	10.2	--	9.0	--
Virgin Islands (British)	--	--	0.1	--	--	--
Venezuela	50.0	--	--	--	--	--
Western Samoa	--	--	0.3	--	--	--
Yemen	--	--	6.0	--	--	--
Yugoslavia	200.0	--	200.0	--	200.0	--
Zambia	17.0	4.2	17.1	4.9	16.8	25.2
TOTAL	28,815.3	963.2	33,362.9	895.8	37,775.1	822.2

Note: In addition to the cash funds in column 2, a number of Governments gave free services (Algeria, Ethiopia, Guatemala, Indonesia, 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 1968 to 1970

(In US dollar equivalents)

<u>Contributing country</u>	<u>1968</u>	<u>1969</u>	<u>1970</u>
Afghanistan	-	2	-
Algeria	60	-	-
Australia	403,817	148,544	656,170
Austria	3,281	5,853	8,797
Barbados	-	464	-
Belgium	110,264	627,910	290,411
Brazil	12	-	-
British Honduras	-	236	-
Burma	25	-	-
Cameroon	11	-	-
Canada	666,359	841,845	1,085,682
Ceylon	-	-	8
Chile	-	3	-
Congo, Democratic Republic of	2,300	1,180	-
Cyprus	-	559	1,016
Denmark	10,053	16,591	8,523
Federal Republic of Germany	455,710	550,163	741,476
Finland	38,919	17,958	6,341
France	824,943	408,045	645,538
Greece	5	-	43
Haiti	400	-	-
India	446	316	1,146
Indonesia	-	-	67
Iran	-	-	28,786
Ireland	71,994	103,311	82,185
Israel	34	-	529
Italy	22,774	30,094	46,540

Table A-4. Contributions from non-governmental sources
for the years 1968 to 1970 (continued)

(In US dollar equivalents)

<u>Contributing country</u>	<u>1968</u>	<u>1969</u>	<u>1970</u>
Ivory Coast	20	-	-
Jamaica	-	-	3,400
Japan	58,643	42,679	179,955
Khmer Republic	-	12	-
Lebanon	294	1,192	204
Libya	-	-	420
Luxembourg	1,411	177	2,140
Malta	-	-	19
Mexico	-	22	181
Morocco	22	-	-
Nepal	-	-	395
Netherlands	1,035,098	629,015	893,273
New Zealand	98,663	86,638	93,608
Norway	10,177	23,633	96,247
Pakistan	6	-	10
Paraguay	12	-	-
Peru	-	-	462
Philippines	213	149	64
Portugal	-	18	-
Republic of Viet-Nam	-	35	222
Saudi Arabia	-	-	214
Senegal	-	-	4,458
Singapore	53	-	-
Spain	47,308	29,867	49,598
Sweden	19,186	17,549	12,985
Switzerland	109,023	75,825	4,483
Thailand	222	2,881	95

Table A-4. Contributions from non-governmental sources
for the years 1968 to 1970 (continued)

(In US dollar equivalents)

<u>Contributing country</u>	<u>1968</u>	<u>1969</u>	<u>1970</u>
Tunisia	9	-	-
Turkey	-	11	-
Uganda	70	-	7
United Arab Republic	-	9	-
United Kingdom of Great Britain and Northern Ireland	69,208	209,137	108,667
United States of America	3,836,378	3,910,404	4,598,164
Venezuela	228	-	-
Yugoslavia	59	-	-
	<u>7,897,710</u>	<u>7,782,327</u>	<u>9,652,529</u>
SUB-TOTAL			
United Nations Secretariat	11,963	1,236	7,192
	<u>7,909,673</u>	<u>7,783,563</u>	<u>9,659,721</u>
GROSS TOTAL			
<u>Less:</u> Transfers to the Public Information Revolving Fund	52,653	67,221	80,527
	<u>7,857,020</u>	<u>7,716,342</u>	<u>9,579,194</u>
NET TOTAL			

B. Programme implementation expenditures

Table B-1. Expenditures by main categories for 1970
with comparative figures for 1969

(In thousands of US dollars)

	1970		1969		<u>Decrease</u> <u>of 1970</u> <u>over 1969</u>
	<u>Amount</u>	<u>Percentage</u> <u>of total</u>	<u>Amount</u>	<u>Percentage</u> <u>of total</u>	<u>Amount</u>
Supplies and equipment including freight	32,498	64.3	32,191	63.4	(307)
Fellowships and training grants	5,182	10.2	6,353	12.5	1,171
Project personnel	1,279	2.5	1,345	2.7	66
Other services	939	1.9	791	1.6	(148)
TOTAL ASSISTANCE	39,898	78.9	40,680	80.2	782
Operational services	6,805	13.5	6,406	12.6	(399)
	46,703	92.4	47,086	92.8	383
Administrative costs	3,844	7.6	3,654	7.2	(190)
TOTAL EXPENDITURE	50,547	100.0	50,740	100.0	193

Table B-2. Expenditures by programme in 1968, 1969 and 1970

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

(In thousands of US dollars)

	<u>1968</u>	<u>1969</u>	<u>1970</u>
A. <u>Long-range aid</u>			
<u>Health</u>	<u>19,423.8</u>	<u>21,795.4</u>	<u>19,529.6</u>
Health (excluding malaria eradication)	<u>14,784.8</u>	<u>17,529.7</u>	<u>16,578.4</u>
Malaria eradication	<u>4,639.0</u>	<u>4,265.7</u>	<u>2,951.2</u>
<u>Nutrition</u>			
Child feeding	250.5	45.6	363.4
Applied nutrition and nutrition education	2,818.9	3,189.8	4,122.2
Milk conservation	1,251.2	948.2	343.9
High-protein food development	277.2	330.9	717.8
Other nutrition	21.7	31.5	24.6
	<u>4,619.5</u>	<u>4,546.0</u>	<u>5,571.9</u>
<u>Family and Child Welfare</u>	<u>1,639.2</u>	<u>1,608.4</u>	<u>1,792.6</u>
<u>Education</u>	<u>7,046.1</u>	<u>8,731.6</u>	<u>10,209.4</u>
<u>Prevocational training</u>	<u>328.4</u>	<u>516.7</u>	<u>496.8</u>
<u>Planning for children and youth and programme development</u>	<u>394.6</u>	<u>605.5</u>	<u>627.6</u>
<u>Integrated services</u>	<u>220.4</u>	<u>158.1</u>	<u>107.7</u>
<u>Seminar for pre-school child (USSR)</u>	<u>38.6</u>	<u>0.3</u>	<u>-</u>
<u>International Children's Centre, Paris</u>	<u>450.0</u>	<u>467.1</u>	<u>441.4</u>
<u>Maurice Pate Memorial Fund</u>	<u>3.2</u>	<u>9.4</u>	<u>9.9</u>
<u>India intra-project transport</u>	<u>568.6</u>	<u>351.1</u>	<u>79.7</u>
TOTAL, long-range aid	<u>34,732.4</u>	<u>38,789.6</u>	<u>38,866.6</u>
B. <u>Emergency aid</u>	<u>2,264.3</u>	<u>1,890.3</u>	<u>1,031.7</u>
TOTAL PROGRAMME EXPENDITURES	<u>36,996.7</u>	<u>40,679.9</u>	<u>39,898.3</u>

Table B-3. Programme expenditures in 1968, 1969 and 1970
by main type of supply

(In thousands of US dollars)

DDT	2,834.8	2,402.9	2,142.0
Dieldrin	79.6	129.1	-
Transport -- vehicles	5,734.7	5,655.9	4,990.3
Vitamin A and D capsules	489.7	428.0	533.6
Foods, miscellaneous	102.1	52.5	800.1
Ophthalmic ointment	86.0	155.0	156.7
Penicillin	79.9	49.9	50.5
Blankets	84.4	30.0	108.7
Soap	164.8	91.3	80.2
Whole milk	2.9	-	-
Skim milk	46.1	-	-
Corn soy milk	-	-	-
	<u>9,705.0</u>	<u>8,994.6</u>	<u>8,862.1</u>
Equipment and supplies (other than above)			
Health services (excluding malaria eradication)	7,882.0	9,498.6	9,066.0
Malaria	549.2	665.4	235.2
Family and child welfare	720.5	715.2	707.9
Applied nutrition and nutrition education	1,230.0	1,799.5	1,608.3
Milk conservation and high-protein food development	1,086.2	872.0	803.5
Education and pre-vocational training	4,537.2	5,016.1	6,914.1
Miscellaneous	758.0	1,154.2	858.8
Advisory services	<u>6,508.3</u>	<u>8,489.3</u>	<u>7,399.9</u>
TOTALS, excluding freight	32,976.4	37,204.9	36,455.8
Freight: on powdered milk	920.4	374.9	623.1
on other supplies	<u>3,099.9</u>	<u>3,100.1</u>	<u>2,819.4</u>
TOTALS, including freight	<u>36,996.7</u>	<u>40,679.9</u>	<u>39,898.3</u>

Table B-4. Bulk commodities (main type) shipped in 1970 with comparative figures for 1968 and 1969

	<u>1968</u>	<u>1969</u> (in thousands of capsules)	<u>1970</u>
(a) Vitamins A and D	334,058.6	310,239.0	392,377.8
		(in thousands of vials)	
(b) Penicillin	646.1	469.2	417.5
		(in thousands of tubes)	
(c) Ophthalmic ointment	1,813.5	3,752.5	3,917.9
		(in thousands of pounds)	
(d) DDT (75 per cent and 100 per cent)	12,638.4	14,257.0	11,653.1
Dieldrin	91.6	150.2	-
Soap	2,059.3	1,228.7	863.5
Fats	1,104.1	-	-
Rice	13.0	562.2	-
		(in thousands of pounds)	
(e) <u>Powdered milk</u>			
Skim milk	485.0	159.0	-
Vitamin fortified skim milk	27,380.9	11,769.1	25,235.3
Corn soy milk	23,759.9	49,594.4	29,774.5
Whole milk	264.6	-	154.8
<u>Sundry foods</u>			
Post-Kwashiorkor food mix	-	-	2,857.9

Note: The quantities in group (e) 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 assist countries as detailed in schedule C.

The donor Governments in 1970 were:

	<u>Pounds</u>
(a) Switzerland	
Powdered whole milk	154,781
(b) United States of America	
Vitamin-fortified powdered skim milk (free at port of exit)	25,235,257
Corn soy milk (free at port of exit)	29,774,500

Ocean freight and related charges on the above four items amounting to \$623,070 were paid by UNICEF.

Post-Kwashiorkor food mix (freight paid to destination) 2,857,900

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

Table C-1. Summary of 1970 revised budgetary estimates, obligations incurred, both gross and net, and the unencumbered balances of each of the budget units of the organization

	<u>Revised budgetary estimates</u>	<u>Obligations incurred</u>			<u>Percentage of obligations incurred to budgetary estimates</u>	<u>Unencumbered balances of estimates</u>
		<u>Adminis- trative services</u>	<u>Operational services</u>	<u>Total</u>	<u>Per cent</u>	
	\$	\$	\$	\$	Per cent	\$
International staff costs	5,606,800	1,739,884	3,787,034	5,526,918	98.6	79,882
Local costs						
(a) New York Headquarters	2,436,400	1,672,568	747,893	2,420,461	99.3	15,939
(b) Field offices:						
1. Africa south of the Sahara	705,000		672,790	672,790	95.4	32,210
2. The Americas	506,800		498,506	498,506	98.4	8,294
3. East Asia and Pakistan	768,700		724,842	724,842	94.3	43,858
4. Eastern Mediterranean	317,500		299,867	299,867	94.4	17,633
5. Europe and North Africa	959,000	431,263	481,367	912,630	95.2	46,370
6. South Central Asia	423,000		414,823	414,823	98.1	8,177
GROSS TOTAL	11,723,200	3,843,715	7,627,122	11,470,837	97.9	252,363
<u>Less: Contributions from assisted Governments towards local budget costs</u>	907,000		822,189	822,189		84,811
TOTAL	10,816,200	3,843,715	6,804,933	10,648,648	98.5	167,552
<u>Less: Staff assessment plan</u>		(93,271)	(768,733)	(862,004)		
Agency procurement commission		(11,929)	(35,786)	(47,715)		
OBLIGATIONS INCURRED (net)		3,738,515	6,000,414	9,738,929		

Table C-2. Comparison of expenditures on assistance, net operational and administrative expenditures to the total expenditures for the years 1968, 1969 and 1970

	1970		1969		1968	
	\$	Per cent	\$	Per cent	\$	Per cent
Programme expenditure	39,898,298	80.4	40,679,900	81.8	36,996,656	82.0
Operational services (net)	6,000,414	12.1	5,680,958	11.4	5,139,295	11.4
Administrative expenditure (net)	45,898,712	92.5	46,360,858	93.2	42,135,951	93.4
	3,738,515	7.5	3,404,139	6.8	2,996,835	6.6
	49,637,227	100.0	49,764,997	100.0	45,132,786	100.0

Table C-3. Details of the 1970 budgetary estimates, obligations incurred and the unencumbered balances of each of the budget units of the Organization

Part I. International Staff Costs

Statement of administrative and operational services budgetary estimates
obligations incurred and unencumbered balances
for the year ended 31 December 1970
(In US dollars)

	Budget estimates				Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	
<u>Section 1. Salaries, wages and common staff costs</u>								
Established posts	3,805,000	98,000	40,500	3,943,500	1,319,021.13	2,624,414.28	3,943,435.41	64.59
Consultants	200,000	50,000	37,600-	212,400	114,193.41	98,172.58	212,365.99	34.01
Travel, removal and installation	180,000		43,900	223,900	32,395.24	191,424.17	223,819.41	80.59
Separation payments	100,000			100,000	21,709.27	69,239.18	90,948.45	9,051.55
Rental subsidies	38,000	7,000	8,800	53,800		53,791.84	53,791.84	8.16
Assignment allowances	132,000	8,000	5,000-	135,000	7,600.20	119,918.06	127,518.26	7,481.74
Contribution to Pension Fund	469,000	18,000	18,000	505,000	144,324.16	335,739.24	480,063.40	24,936.60
Dependency allowances	255,000	10,000	10,000-	255,000	62,380.86	186,672.83	249,053.69	5,946.31
Compensatory payments	7,000			7,000	146.80	5,900.31	6,047.11	952.89
Travel on home leave	117,000			117,000	22,821.05	69,180.21	92,001.26	24,998.74
Staff training	10,000	10,000		20,000	1,050.00	12,716.77	13,766.77	6,233.23
Medical insurance	20,000	3,000	11,200	34,200	14,241.52	19,864.65	34,106.17	93.83
Total, Section 1	<u>5,333,000</u>	<u>204,000</u>	<u>69,800</u>	<u>5,606,800</u>	<u>1,739,883.64</u>	<u>3,787,034.12</u>	<u>5,526,917.76</u>	<u>79,882.24</u>
Total, Part I	<u>5,333,000</u>	<u>204,000</u>	<u>69,800</u>	<u>5,606,800</u>	<u>1,739,883.64</u>	<u>3,787,034.12</u>	<u>5,526,917.76</u>	<u>79,882.24</u>

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 1970

(In US dollars)

	Budget estimates				Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	
<u>Section 1. Salaries, wages and common staff costs</u>								
Established posts	1,027,000	105,000	6,300-	1,125,700	786,907.45	338,700.39	1,125,607.84	92.16
Temporary assistance	100,000	10,000	5,000-	105,000	55,689.12	49,179.24	104,868.36	131.64
Overtime	12,000		8,000	20,000	18,250.05	1,628.11	19,878.16	121.84
Travel, removal and installation	1,000			1,000				1,000.00
Separation payments	10,000	10,000	8,000-	12,000	8,149.67	154.14	8,303.81	3,696.19
Contribution to Pension Fund	149,000	16,000	4,000-	161,000	109,005.17	49,718.92	158,724.09	2,275.91
Dependency allowances	24,000	3,000	2,000-	25,000	16,357.16	4,856.64	21,213.80	3,786.20
Compensatory payments	200			200				200.00
Travel on home leave	2,000			2,000	894.82		894.82	1,105.18
Staff welfare	1,300		2,200	3,500	3,247.90		3,247.90	252.10
Medical insurance	17,000		9,200	26,200	20,359.47	5,743.79	26,103.26	96.74
Total, Section 1	<u>1,343,500</u>	<u>144,000</u>	<u>5,900-</u>	<u>1,481,600</u>	<u>1,018,860.81</u>	<u>449,981.23</u>	<u>1,468,842.04</u>	<u>12,757.96</u>
<u>Section 2. Other expenses and permanent equipment</u>								
Official travel	100,000	5,000	1,000	106,000	77,801.80	28,156.93	105,958.73	41.27
Communications and freight	120,000	15,000	27,300	162,300	105,417.17	56,791.05	162,208.22	91.78
Public information production costs	75,000			75,000	75,000.00		75,000.00	
Rent and maintenance of premises	364,000			364,000	235,748.03	126,941.20	362,689.23	1,310.77
Office supplies	31,000	2,000	500	33,500	21,760.41	11,729.13	33,489.54	10.46
Rental office equipment			26,000	26,000	16,837.62	9,066.29	25,903.91	96.09
Computer costs	74,000		13,200-	60,800	38,909.89	20,951.46	59,861.35	938.65
Insurance			3,700	3,700	2,277.81	1,226.51	3,504.32	195.68
External audit costs	53,000	6,500	8,000	67,500	43,875.00	23,625.00	67,500.00	
Joint Inspection unit	25,000	2,500		27,500	17,875.00	9,625.00	27,500.00	
Miscellaneous supplies and services	29,500	3,000	23,500-	9,000	5,714.77	3,071.19	8,785.96	214.04
Hospitality	2,000		2,500	4,500	2,875.63	1,551.76	4,427.39	72.61
Furniture, office equipment	15,000			15,000	9,613.63	5,176.52	14,790.15	209.85
Total, Section 2	<u>888,500</u>	<u>34,000</u>	<u>32,300</u>	<u>954,800</u>	<u>653,706.76</u>	<u>297,912.04</u>	<u>951,618.80</u>	<u>3,181.20</u>
Total, Sections 1 and 2	<u>2,232,000</u>	<u>178,000</u>	<u>26,400</u>	<u>2,436,400</u>	<u>1,672,567.57</u>	<u>747,893.27</u>	<u>2,420,460.84</u>	<u>15,939.16</u>

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 1970

(In US dollars)

	Budget estimates				Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	
<u>Section 1. Salaries, wages and common staff costs</u>								
Established posts	1,954,900		101,800-	1,853,100	255,978.30	1,533,291.48	1,789,269.78	63,830.22
Consultants	10,400		200-	10,200	2,345.44	3,089.72	5,435.16	4,764.84
Temporary assistance	138,000	37,500	5,800	181,300	14,951.89	150,702.91	165,654.80	15,645.20
Overtime	20,100		5,300	25,400	1,005.93	22,482.07	23,488.00	1,912.00
Travel, removal and installation	4,500	2,400	20,800	27,700		23,442.01	23,442.01	4,257.99
Separation payments	17,300		13,700	31,000	2,092.83	27,131.56	29,224.39	1,775.61
Contribution to Pension Fund	269,200		9,100-	260,100	33,027.50	211,017.17	244,044.67	16,055.33
Dependency allowances	80,600	5,800	200-	86,200	7,502.27	68,370.51	75,872.78	10,327.22
Travel on home leave	600	1,500	1,100	3,200		1,351.83	1,351.83	1,848.17
Staff welfare	16,500		800-	15,700	3,012.41	7,586.59	10,599.00	5,101.00
Medical insurance	41,800	2,800	1,500	46,100	8,179.08	28,100.18	36,279.26	9,820.74
Total, Section 1	2,553,900	50,000	63,900-	2,540,000	328,095.65	2,076,566.03	2,404,661.68	135,338.32
<u>Section 2. Other expenses and permanent equipment</u>								
Official travel	398,800	10,000	32,400-	376,400	15,283.79	359,655.38	374,939.17	1,460.83
Communications and freight	195,100		9,400	204,500	27,043.74	175,826.73	202,870.47	1,629.53
Grants to national committees	10,000			10,000	10,000.00		10,000.00	
Rent and maintenance of premises	226,300	9,000	14,500-	220,800	30,776.71	182,665.18	213,441.89	7,358.11
Office supplies	78,600	3,800	3,200-	79,200	9,835.40	67,531.01	77,366.41	1,833.59
Rental office equipment			13,500	13,500	2,552.07	9,616.37	12,168.44	1,331.56
Maintenance of transportation equipment			65,700	65,700	525.26	63,616.60	64,141.86	1,558.14
Insurance			3,700	3,700	371.15	2,420.54	2,791.69	908.31
Miscellaneous supplies and services	135,400		83,700-	51,700	3,296.15	45,876.53	49,172.68	2,527.32
Hospitality	7,900		2,200-	5,700	340.42	4,343.21	4,683.63	1,016.37
Furniture, office equipment	44,400	7,800	13,200	65,400	3,143.42	61,155.88	64,299.30	1,100.70
Transportation equipment	25,600	19,600	1,800-	43,400		42,921.02	42,921.02	478.98
Total, Section 2	1,122,100	50,200	32,300-	1,140,000	103,168.11	1,015,628.45	1,118,796.56	21,203.44
Total, Sections 1 and 2	3,676,000	100,200	96,200-	3,680,000	431,263.76	3,092,194.48	3,523,458.24	156,541.76
<u>Less - Contributions from Assisted Governments towards local budget costs</u>								
	907,000			907,000		822,189.14	822,189.14	84,810.86
Net Total	2,769,000	100,200	96,200-	2,773,000	431,263.76	2,270,005.34	2,701,269.10	71,730.90

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 1970

(In US dollars)

	Budget estimates				Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	
<u>Section 1. Salaries, wages and common staff costs</u>								
Established posts	371,000		45,300-	325,700		310,191.43	310,191.43	15,508.57
Consultants	400		400-					
Temporary assistance	23,000	12,000	4,900-	30,100		28,361.74	28,361.74	1,738.26
Overtime	5,200		5,200			4,754.91	4,754.91	445.09
Travel, removal and installation	1,500		1,100	2,600		1,446.93	1,446.93	1,153.07
Separation payments	2,800		6,200	9,000		7,907.74	7,907.74	1,092.26
Contribution to Pension Fund	53,400		10,800-	42,600		37,047.74	37,047.74	5,552.26
Dependency allowances	14,400	1,000	2,700-	12,700		11,177.26	11,177.26	1,522.74
Travel on home leave		1,500	300	1,800		1,016.82	1,016.82	783.18
Staff welfare	2,000		300-	1,700		1,182.87	1,182.87	517.13
Medical insurance	6,100		400-	5,700		5,163.78	5,163.78	536.22
Total, Section 1	479,800	14,500	57,200-	437,100		408,251.22	408,251.22	28,848.78
<u>Section 2. Other expenses and permanent equipment</u>								
Official travel	96,100	5,000	2,900-	98,200		97,798.40	97,798.40	401.60
Communications and freight	45,000		5,300-	39,700		39,337.52	39,337.52	362.48
Rent and maintenance of premises	41,900	1,000	1,400-	41,500		41,117.69	41,117.69	382.31
Office supplies	17,000		1,700-	15,300		14,853.20	14,853.20	446.80
Rental office equipment			3,200	3,200		2,912.28	2,912.28	287.72
Maintenance of transportation equipment			19,400	19,400		19,004.69	19,004.69	395.31
Insurance			800	800		586.42	586.42	213.58
Miscellaneous supplies and services	33,600		21,800-	11,800		11,510.95	11,510.95	289.05
Hospitality	2,200		1,000-	1,200		1,067.08	1,067.08	132.92
Furniture, office equipment	8,800	4,800	12,500	26,100		25,772.01	25,772.01	327.99
Transportation equipment	8,000	5,000	2,300-	10,700		10,578.55	10,578.55	121.45
Total, Section 2	252,600	15,800	500-	267,900		264,538.79	264,538.79	3,361.21
Total, Sections 1 and 2	732,400	30,300	57,700-	705,000		672,790.01	672,790.01	32,209.99
<u>Less - Contributions from assisted Governments towards local budget costs</u>								
	88,200			88,200		95,081.09	95,081.09	6,881.09-
Net Total	644,200	30,300	57,700-	616,800		577,708.92	577,708.92	39,091.08

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 1970

(In US dollars)

	Budget estimates				Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	
<u>Section 1. Salaries, wages and common staff costs</u>								
Established posts	249,300		14,700-	234,600		232,551.14	232,551.14	2,048.86
Consultants	2,000		200	2,200		1,802.04	1,802.04	397.96
Temporary assistance	33,000	6,000	7,500-	31,500		30,552.13	30,552.13	947.87
Overtime	2,600		100-	2,500		2,316.82	2,316.82	183.18
Separation payments	1,000		1,200	2,200		2,125.00	2,125.00	75.00
Contribution to Pension Fund	31,500		2,300-	29,200		28,447.76	28,447.76	752.24
Dependency allowances	11,100	1,000	1,500	13,600		13,187.27	13,187.27	412.73
Staff welfare	200		200-					
Medical insurance	5,200	1,500	500-	6,200		5,828.24	5,828.24	371.76
Total, Section 1	335,900	8,500	22,400-	322,000		316,810.40	316,810.40	5,189.60
<u>Section 2. Other expenses and permanent equipment</u>								
Official travel	76,200	1,000	2,500-	74,700		74,471.39	74,471.39	228.61
Communications and freight	32,900		2,800	35,700		35,405.99	35,405.99	294.01
Rent and maintenance of premises	29,500	3,000	2,000-	30,500		30,216.78	30,216.78	283.22
Office supplies	9,400	2,000	1,900-	9,500		9,295.45	9,295.45	204.55
Rental office equipment			1,700	1,700		1,438.90	1,438.90	261.10
Maintenance of transportation equipment			8,400	8,400		8,017.16	8,017.16	382.84
Insurance			300	300		97.76	97.76	202.24
Miscellaneous supplies and services	18,100		12,100-	6,000		5,620.77	5,620.77	379.23
Hospitality	1,300		100	1,400		978.07	978.07	421.93
Furniture, office equipment	6,100	2,000	400	8,500		8,245.49	8,245.49	254.51
Transportation equipment	5,000	2,500	600	8,100		7,907.83	7,907.83	192.17
Total, Section 2	178,500	10,500	4,200-	184,800		181,695.59	181,695.59	3,104.41
Total, Sections 1 and 2	514,400	19,000	26,600-	506,800		498,505.99	498,505.99	8,294.01
<u>Less - Contributions from assisted Governments towards local budget costs</u>	<u>163,700</u>			<u>163,700</u>		<u>145,207.29</u>	<u>145,207.29</u>	<u>18,492.71</u>
Net Total	350,700	19,000	26,600-	343,100		353,298.70	353,298.70	10,198.70-

Table C-3 (continued)

Part III (c). Local costs, field offices - East Asia and Pakistan

Statement of administrative and operational services budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1970

(In US dollars)

	Budget estimates				Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	
<u>Section 1. Salaries, wages and common staff costs</u>								
Established posts	349,800		100	349,900		327,830.77	327,830.77	22,069.23
Temporary assistance	41,400	6,000	11,400	58,800		53,718.61	53,718.61	5,081.39
Overtime	7,300		1,800	9,100		8,782.95	8,782.95	317.05
Travel, removal and installation		2,400	18,800	21,200		21,161.31	21,161.31	38.69
Separation payments	6,100		5,600	11,700		11,375.01	11,375.01	324.99
Contribution to Pension Fund	50,800		3,800	54,600		49,467.95	49,467.95	5,132.05
Dependency allowances	20,500	1,000	600	22,100		18,910.71	18,910.71	3,189.29
Travel on home leave			800	800				800.00
Staff welfare	1,500		100	1,400		1,124.62	1,124.62	275.38
Medical insurance	9,400		1,200	8,200		5,014.62	5,014.62	3,185.38
Total, Section 1	<u>486,800</u>	<u>9,400</u>	<u>41,600</u>	<u>537,800</u>		<u>497,386.55</u>	<u>497,386.55</u>	<u>40,413.45</u>
<u>Section 2. Other expenses and permanent equipment</u>								
Official travel	93,700	4,000	14,300	83,400		82,923.01	82,923.01	476.99
Communications and freight	32,000		5,600	37,600		37,183.79	37,183.79	416.21
Rent and maintenance of premises	17,100	4,000	900	20,200		19,935.38	19,935.38	264.62
Office supplies	17,500	1,800	1,200	18,100		17,876.11	17,876.11	223.89
Rental office equipment			3,100	3,100		2,663.22	2,663.22	436.78
Maintenance of transportation equipment			22,500	22,500		22,226.02	22,226.02	273.98
Insurance			700	700		472.71	472.71	227.29
Miscellaneous supplies and services	36,800		23,200	13,600		13,191.33	13,191.33	408.67
Hospitality	2,000		1,400	600		252.79	252.79	347.21
Furniture, office equipment	12,000	1,000	100	12,900		12,651.59	12,651.59	248.41
Transportation equipment	8,700	9,700	200	18,200		18,079.56	18,079.56	120.44
Total, Section 2	<u>219,800</u>	<u>20,500</u>	<u>9,400</u>	<u>230,900</u>		<u>227,455.51</u>	<u>227,455.51</u>	<u>3,444.49</u>
Total, Sections 1 and 2	706,600	29,900	32,200	768,700		724,842.06	724,842.06	43,857.94
<u>Less - Contributions from assisted Governments towards local budget costs</u>								
	<u>312,900</u>			<u>312,900</u>		<u>263,675.96</u>	<u>263,675.96</u>	<u>49,224.04</u>
Net Total	<u>393,700</u>	<u>29,900</u>	<u>32,200</u>	<u>455,800</u>		<u>461,166.10</u>	<u>461,166.10</u>	<u>5,366.10</u>

Table C-3 (continued)

Part III (d). Local costs, field offices - Eastern Mediterranean

Statement of administrative and operational services budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1970

(In US dollars)

	Budget estimates				Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	
<u>Section 1. Salaries, wages and common staff costs</u>								
Established posts	175,900		5,700-	170,200		156,094.16	156,094.16	14,105.84
Temporary assistance	10,200	10,000	3,600-	16,600		16,419.88	16,419.88	180.12
Overtime	1,600		1,700	3,300		3,117.64	3,117.64	182.36
Separation payments	500		300-	200		161.52	161.52	38.48
Contribution to Pension Fund	25,100		500	25,600		24,687.94	24,687.94	912.06
Dependency allowances	7,100	800	1,000-	6,900		6,286.81	6,286.81	613.19
Staff welfare	300		100-	200		174.52	174.52	25.48
Medical insurance	2,100	1,000	400	3,500		3,198.42	3,198.42	301.58
Total, Section 1	222,800	11,800	8,100-	226,500		210,140.89	210,140.89	16,359.11
<u>Section 2. Other expenses and permanent equipment</u>								
Official travel	42,300		10,100-	32,200		32,062.46	32,062.46	137.54
Communications and freight	11,000		4,900	15,900		15,769.07	15,769.07	130.93
Rent and maintenance of premises	17,200	1,000	2,500-	15,700		15,542.62	15,542.62	157.38
Office supplies	4,900			4,900		4,742.31	4,742.31	157.69
Rental office equipment			900	900		733.07	733.07	166.93
Maintenance of transportation equipment			6,300	6,300		6,105.61	6,105.61	194.39
Insurance			400	400		362.36	362.36	37.64
Miscellaneous supplies and services	8,800		5,600-	3,200		3,101.51	3,101.51	98.49
Hospitality	900		500	1,400		1,365.36	1,365.36	34.64
Furniture, office equipment	3,600		3,100	6,700		6,571.15	6,571.15	128.85
Transportation equipment	2,900		500	3,400		3,370.38	3,370.38	29.62
Total, Section 2	91,600	1,000	1,600-	91,000		89,725.90	89,725.90	1,274.10
Total, Sections 1 and 2	314,400	12,800	9,700-	317,500		299,866.79	299,866.79	17,633.21
<u>Less - Contributions from assisted Governments towards local budget costs</u>	66,000			66,000		56,440.25	56,440.25	9,559.75
Net Total	248,400	12,800	9,700-	251,500		243,426.54	243,426.54	8,073.46

Table C-3 (continued)

Part III (e). Local costs, field offices - Europe and North Africa

Statement of administrative and operational services budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1970

(In US dollars)

	Budget estimates				Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	
<u>Section 1. Salaries, wages and common staff costs</u>								
Established posts	579,300		33,700-	545,600	255,978.30	282,714.01	538,692.31	6,907.69
Consultants	5,000			5,000	2,345.44	1,287.68	3,633.12	1,366.88
Temporary assistance	24,400		8,700	33,100	14,951.89	10,575.61	25,527.50	7,572.50
Overtime	2,100		1,800	3,900	1,005.93	2,212.49	3,218.42	681.58
Travel, removal and installation	3,000		100	3,100		68.23	68.23	3,031.77
Separation payments	6,900		1,000	7,900	2,092.83	5,562.29	7,655.12	244.88
Contribution to Pension Fund	76,100			76,100	33,027.50	39,440.68	72,468.18	3,631.82
Dependency allowances	20,200		1,000	21,200	7,502.27	9,175.71	16,677.98	4,522.02
Travel on home leave	600			600		335.01	335.01	264.99
Staff welfare	10,300			10,300	3,012.41	3,097.77	6,110.18	4,189.82
Medical insurance	15,300	300	3,100	18,700	8,179.08	5,782.07	13,961.15	4,738.85
Total, Section 1	743,200	300	18,000-	725,500	328,095.65	360,251.55	688,347.20	37,152.80
<u>Section 2. Other expenses and permanent equipment</u>								
Official travel	41,000		2,100	43,100	15,283.79	27,669.72	42,953.51	146.49
Communications and freight	57,000		1,600	58,600	27,043.74	31,322.30	58,366.04	233.96
Grants to national committees	10,000			10,000	10,000.00		10,000.00	
Rent and maintenance of premises	83,600		7,600-	76,000	30,776.71	38,974.95	69,751.66	6,248.34
Office supplies	19,300		1,800	21,100	9,835.40	10,499.36	20,334.76	765.24
Rental office equipment			4,500	4,500	2,552.07	1,804.26	4,356.33	143.67
Maintenance of transportation equipment			4,200	4,200	525.26	3,509.54	4,034.80	165.20
Insurance			1,300	1,300	371.15	761.88	1,133.03	166.97
Miscellaneous supplies and services	21,200		13,500-	7,700	3,296.15	3,203.80	6,499.95	1,200.05
Hospitality	1,000		400-	600	340.42	182.46	522.88	77.12
Furniture, office equipment	9,800		3,400-	6,400	3,143.42	3,186.74	6,330.16	69.84
Total, Section 2	242,900		9,400-	233,500	103,168.11	121,115.01	224,283.12	9,216.88
Total, Sections 1 and 2	986,100	300	27,400-	959,000	431,263.76	481,366.56	912,630.32	46,369.68
<u>Less - Contributions from assisted Governments towards local budget costs</u>								
	100,100			100,100		100,280.35	100,280.35	180.35-
Net Total	886,000	300	27,400-	858,900	431,263.76	381,086.21	812,349.97	46,550.03

Table C-3 (continued)

Part III (f). Local costs, field offices - South Central Asia

Statement of administrative and operational services budgetary estimates, obligations incurred and unencumbered balances for the year ended 31 December 1970

(In US dollars)

	Budget estimates				Obligations incurred			Unencumbered balance
	Original	Supplementary	Approved transfers	Revised	Administrative services	Operational services	Total	
<u>Section 1. Salaries, wages and common staff costs</u>								
Established posts	229,600		2,500-	227,100		223,909.97	223,909.97	3,190.03
Consultants	3,000			3,000				3,000.00
Temporary assistance	6,000	3,500	1,700	11,200		11,074.94	11,074.94	125.06
Overtime	1,300		100	1,400		1,297.26	1,297.26	102.74
Travel, removal and installation			800	800		765.54	765.54	34.46
Contribution to Pension Fund	32,300		300-	32,000		31,925.10	31,925.10	74.90
Dependency allowances	7,300	2,000	400	9,700		9,632.75	9,632.75	67.25
Staff welfare	2,200		100-	2,100		2,006.81	2,006.81	93.19
Medical insurance	3,700		100	3,800		3,113.05	3,113.05	686.95
Total, Section 1	285,400	5,500	200	291,100		283,725.42	283,725.42	7,374.58
<u>Section 2. Other expenses and permanent equipment</u>								
Official travel	49,500		4,700-	44,800		44,730.40	44,730.40	69.60
Communications and freight	17,200		200-	17,000		16,808.06	16,808.06	191.94
Rent and maintenance of premises	37,000		100-	36,900		36,877.76	36,877.76	22.24
Office supplies	10,500		200-	10,300		10,264.58	10,264.58	35.42
Rental office equipment			100	100		64.64	64.64	35.36
Maintenance of transportation equipment			4,900	4,900		4,753.58	4,753.58	146.42
Insurance			200	200		139.41	139.41	60.59
Miscellaneous supplies and services	16,900		7,500-	9,400		9,248.17	9,248.17	151.83
Hospitality	500			500		497.45	497.45	2.55
Furniture, office equipment	4,100		700	4,800		4,728.90	4,728.90	71.10
Transportation equipment	1,000	2,400	400-	3,000		2,984.70	2,984.70	15.30
Total, Section 2	136,700	2,400	7,200-	131,900		131,097.65	131,097.65	802.35
Total, Sections 1 and 2	422,100	7,900	7,000-	423,000		414,823.07	414,823.07	8,176.93
<u>Less - Contributions from assisted Governments towards local budget costs</u>	176,100			176,100		161,504.20	161,504.20	14,595.80
Net Total	246,000	7,900	7,000-	246,900		253,318.87	253,318.87	6,418.87-

D. Allocations and commitments

Table D-1. Summary of allocations approved by the Executive Board in 1970
by programme and geographical area
(in thousands of US dollars)

	<u>Africa</u>	<u>East Asia and Pakistan</u>	<u>South Central Asia</u>	<u>Eastern Medi- terranean</u>	<u>Europe</u>	<u>The Americas</u>	<u>Inter- regional</u>	<u>Total</u>	<u>Per cent</u>
<u>Long-range aid</u>									
<u>Health</u>	4,536.2	6,576.9	5,164.0	1,565.0	-	2,369.5	115.1	20,326.7	45.42
Health (excluding mal- aria eradication)	4,536.2	6,576.9	4,814.0	999.0	-	711.5	115.1	17,752.7	39.67
Malaria eradication	-	-	350.0	566.0	-	1,658.0	-	2,574.0	5.75
<u>Nutrition</u>	1,618.5	531.0	2,397.0	927.0	2.3	390.0	145.0	6,010.8	13.43
Applied nutrition and nutrition education	1,297.1	503.0	797.0	403.0	-	390.0	145.0	3,535.1	7.90
Milk conservation	321.4	-	1,500.0	-	2.3	-	-	1,823.7	4.08
High-protein food development	-	-	100.0	524.0	-	-	-	624.0	1.39
Shark-liver oil encapsulation	-	28.0	-	-	-	-	-	28.0	.06
<u>Family and child welfare</u>	736.9	610.1	246.0	191.4	-	331.0	-	2,115.4	4.75
<u>Education</u>	5,262.1	3,413.1	1,711.0	536.0	-	1,329.0	-	12,251.2	27.38
<u>Pre-vocational training</u>	186.0	-	-	-	-	-	40.0	226.0	.51
<u>Integrated services</u>	119.9	-	-	75.0	88.0	437.0	-	719.9	1.61
<u>Country planning and project preparation</u>	-	-	142.0	40.0	-	54.0	585.0	821.0	1.83
<u>Other</u>	-	141.0	-	-	-	-	573.2	714.2	1.60
<u>TOTAL, LONG-RANGE AID</u>	12,459.6	11,272.1	9,660.0	3,334.4	90.3	4,910.5	1,458.3	43,185.2	96.51
<u>Emergency aid</u>								1,563.4	3.49
<u>SUB-TOTAL PROGRAMME AID</u>								44,748.6	100.00
Estimated operational services for second semester of 1970 and first semester of 1971								7,280.2	
<u>TOTAL ASSISTANCE</u>								52,028.8	
Estimated administrative costs for second semester of 1970 and the first semester of 1971								4,178.6	
<u>GRAND TOTAL ALLOCATIONS</u>								56,207.4	

Table D-2. Summary of unfulfilled balances of approved allocations at
31 December 1970 by programme and geographical area

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Medi- terranean	Europe	The Americas	Inter- regional	Total	Per cent
<u>Long-range aid</u>									
<u>Health</u>	3,352.2	6,948.1	5,696.3	1,397.2	23.6	4,313.2	143.7	21,874.3	34.34
Health (excluding malaria eradication)	3,273.2	6,864.4	5,439.0	949.7	23.6	2,668.7	143.7	19,362.3	30.40
Malaria eradication	79.0	83.7	257.3	447.5	-	1,644.5	-	2,512.0	3.94
<u>Nutrition</u>	2,935.8	723.2	5,880.4	957.7	38.8	713.8	393.6	11,643.3	18.28
Child feeding	-.1	160.5	-	-	-	-	-	160.6	-.25
Applied nutrition and nutrition education	1,550.8	375.3	3,370.4	62.1	2.3	713.8	261.2	6,335.9	9.95
Milk conservation	1,092.6	95.3	1,749.8	65.8	36.4	-	-	3,039.9	4.77
High-protein food development	292.3	72.8	746.0	830.0	-.1	-	132.4	2,073.6	3.26
Other nutrition		19.3	14.2	(-.2)	-	-	-	33.3	-.05
<u>Family and child welfare</u>	861.4	711.1	734.0	260.0	-.6	294.0	-	2,861.1	4.49
<u>Education</u>	5,345.3	4,205.4	4,161.6	516.5	3.9	1,961.2	126.9	16,320.8	25.62
<u>Pre-vocational training</u>	443.2	109.7	45.3	44.5	-	8.7	5.4	656.8	1.03
<u>Integrated services</u>	48.6	-	-	(-.3)	-.1	326.4	(7.8)	367.0	-.58
<u>Other</u>	-	199.2	(830.2)	39.4	-	76.5	1,472.9	957.8	1.50
<u>TOTAL, LONG-RANGE AID</u>	<u>12,986.5</u>	<u>12,896.7</u>	<u>15,687.4</u>	<u>3,215.0</u>	<u>67.0</u>	<u>7,693.8</u>	<u>2,134.7</u>	<u>54,681.1</u>	<u>85.84</u>
<u>Emergency aid</u>								355.3	-.56
								55,036.4	86.40
<u>FREIGHT</u>								2,855.6	4.48
<u>TOTAL, PROGRAMME AID</u>								57,892.0	90.88
Operational services for the first semester of 1971								3,715.5	5.83
Administrative costs for the first semester of 1971								2,094.1	3.29
<u>ALLOCATIONS APPROVED BY THE EXECUTIVE BOARD TO BE FULFILLED (statement II)</u>								<u>63,701.6</u>	<u>100.00</u>

Table D-3. Summary of formal commitments outstanding at
31 December 1970 approved by the Executive Board, by
programme and geographical area

(In thousands of US dollars)

	Africa	East Asia and Pakistan	South Central Asia	Eastern Medi- terranean	Europe	The Americas	Inter- regional	Total	Per cent
<u>Health</u>	1,260.0	7,496.0	12,605.0	1,076.0	-	1,349.0	72.0	23,858.0	45.34
<u>Nutrition</u>	404.0	-	1,485.0	321.0	-	752.0	379.0	3,341.0	6.35
Applied nutrition and nutrition education	343.0	-	-	-	-	752.0	-	1,095.0	2.08
Milk conservation	61.0	-	256.0	-	-	-	-	317.0	.60
High-protein food development	-	-	1,229.0	321.0	-	-	379.0	1,929.0	3.67
<u>Family and child welfare</u>	557.3	282.0	-	260.0	-	180.0	-	1,279.3	2.43
<u>Education</u>	3,985.0	2,427.0	296.0	565.0	-	1,215.0	-	8,488.0	16.13
<u>Pre-vocational training</u>	-	110.0	-	132.0	-	-	-	242.0	.46
<u>Integrated services</u>	20.0	60.0	-	-	-	348.0	-	428.0	.81
<u>Other</u>	1,462.0	798.0	859.0	253.0	-	138.0	1,776.0	5,306.0	10.09
Co-ordinated services for children (selected)	1,482.0	798.0	48.0	253.0	-	-	-	2,581.0	4.91
Country programme (approach)			811.0					811.0	1.54
Planning						138.0	26.0	164.0	.31
Other							1,750.0	1,750.0	3.33
<u>TOTAL</u>	<u>7,708.3</u>	<u>11,173.0</u>	<u>15,245.0</u>	<u>2,607.0</u>	<u>-</u>	<u>3,982.0</u>	<u>2,227.0</u>	<u>42,942.3</u>	<u>81.61</u>
<u>FREIGHT</u>								<u>3,865.6</u>	<u>7.35</u>
Estimated operational services for second semester of 1971								<u>3,715.5</u>	<u>7.06</u>
Estimated administrative costs for second semester of 1971								<u>2,094.1</u>	<u>3.98</u>
<u>TOTAL, OUTSTANDING COMMITMENTS</u>								<u>52,617.5</u>	<u>100.00</u>

PART TWO
UNICEF GREETING CARD OPERATIONS

FOREWORD

Sales of greeting cards and calendars in the 1969 season brought to UNICEF net earnings of \$4.3 million. These earnings - \$369,000 higher than the previous year - constitute approximately 9 per cent of total estimated UNICEF income in 1970.

As in past years, UNICEF national committees and other voluntary groups were the main sales agents. Artists from 28 countries contributed designs for the cards and calendars. These contributions, and the devoted efforts of many thousands of individuals, have made it possible for the Greeting Card Operation to make available to UNICEF for the welfare and development of children a large proportion of the purchase price of each card. I should like to record my gratitude for this help, without which the Greeting Card Operation would not be possible.

(Signed) Henry R. LABOUISSSE
Executive Director

A. A BRIEF ACCOUNT OF THE 1969 CAMPAIGN
1 MAY 1969 TO 30 APRIL 1970

Sales

1. Card sales in the 1969 campaign season amounted to 66,429,000 cards, an increase of 7,244,000, or 12 per cent, over the preceding year. Calendar sales amounted to 622,800, an increase of 13 per cent over the preceding year.

Table 1. Greeting cards and calendars sold
1967, 1968 and 1969 campaigns

Campaign year	Cards sold	Percentage increase over previous year	Calendars sold	Percentage increase over previous year
1967	50,118,000	0.5	509,000	10.0
1968	59,183,000	18.0	549,700	8.0
1969	66,429,000	12.2	622,800	13.2

2. Among the promotion materials produced for the 1969 campaign by the Greeting Card Operation and supplied to sales agents were the following:

	<u>Quantity produced</u>
Greeting card brochures (sixteen languages)	9,876,900
Posters (three languages and blanks for local text, 14 versions)	230,600
Glossy photos for press reproduction	49,000
Promotional streamers for sales centres	52,100
Promotion kits containing basic written material for local publicity	1,700
Television promotion spots (film prints - three languages, 11 versions)	1,075
Matts for press reproduction	14,600
Promotion kit covers (four language versions)	15,000

3. Table 2 gives a breakdown of card sales by major geographic areas and selling countries. All areas registered increases. The largest increase of 26 per cent was achieved in Asia. Central and South America increased by 24.7 per cent, Africa and the Eastern Mediterranean by 17.5 per cent, Europe by 15.6 per cent and North America by 8.1 per cent. Comparative information is included in table 2 for the 1967 and 1968 campaign years.

Table 2. Greeting card sales by area and major selling country

1967 to 1969

	1967 campaign		1968 campaign		1969 campaign		Percentage of increase 1969 over 1968
	Cards sold	Percentage of total sales	Cards sold	Percentage of total sales	Cards sold	Percentage of total sales	
<u>North America</u>							
United States of America	20,996,520	41.9	25,462,964	43.0	28,112,392	42.3	10.0
Canada	<u>4,888,088</u>	<u>9.8</u>	<u>4,939,624</u>	<u>8.3</u>	<u>4,744,460</u>	<u>7.1</u>	(0.4)
	25,884,608	51.7	30,402,588	51.3	32,856,852	49.4	8.1
<u>Europe</u>							
Federal Republic of Germany	4,211,876	8.4	5,471,476	9.2	6,861,613	10.3	25.4
France	2,611,110	5.2	3,490,580	5.9	4,909,850	7.4	40.7
United Kingdom of Great Britain and Northern Ireland	2,505,357	5.0	2,524,400	4.3	2,475,597	3.7	(1.9)
Netherlands	1,231,000	2.5	1,400,000	2.5	1,640,000	2.5	17.1
Switzerland	1,385,560	2.8	1,532,840	2.6	1,580,000	2.4	3.1
Norway	1,014,195	2.0	1,055,302	1.8	1,106,881	1.7	4.9
Belgium	829,656	1.7	969,570	1.6	1,104,643	1.7	14.0
Sweden	948,152	1.8	992,662	1.7	971,747	1.5	(2.1)
Denmark	952,027	1.9	965,095	1.6	838,621	1.2	(13.1)
Spain	540,878	1.1	794,028	1.4	767,198	1.1	(3.4)
Other European countries	<u>1,791,294</u>	<u>3.5</u>	<u>2,335,794</u>	<u>3.9</u>	<u>2,638,298</u>	<u>4.0</u>	13.0
	18,021,105	35.9	21,531,747	36.5	24,894,448	37.5	15.6
<u>Central and South America</u>							
Chile	594,910	1.2	896,360	1.5	1,280,330	1.9	42.8
Argentina	712,416	1.4	1,050,967	1.8	1,160,587	1.8	10.4
Brazil	652,071	1.3	743,953	1.3	1,084,870	1.6	45.8
Other Central and South American countries	<u>857,549</u>	<u>1.7</u>	<u>1,027,837</u>	<u>1.7</u>	<u>1,111,646</u>	<u>1.7</u>	8.2
	2,816,946	5.6	3,719,117	6.3	4,637,433	7.0	24.7
<u>Asia</u>	1,358,266	2.7	1,444,651	2.4	1,820,319	2.7	26.0
<u>Australia and New Zealand</u>	1,299,657	2.6	1,431,223	2.4	1,450,409	2.2	1.3
<u>Africa and Eastern Mediterranean</u>	<u>736,980</u>	<u>1.5</u>	<u>653,459</u>	<u>1.1</u>	<u>769,632</u>	<u>1.2</u>	17.5
TOTAL	<u>50,117,562</u>	<u>100.0</u>	<u>59,182,785</u>	<u>100.0</u>	<u>66,429,093</u>	<u>100.0</u>	12.2

4. Card sales in major selling countries on the basis of 1,000 population for campaign years 1967 through 1969 are given in table 3.

Table 3. Card sales of major selling countries^{a/}
on a population basis 1967-1969

<u>Country</u>	<u>Card sales per 1,000 population</u>		
	<u>1967</u>	<u>1968</u>	<u>1969</u>
Luxembourg	300	322	326
Norway	268	280	290
Switzerland	229	252	257
Canada	239	242	228
Denmark	197	199	172
United States of America	105	128	140
Chile	67	98	137
Netherlands	98	111	129
New Zealand	113	107	129
Sweden	120	126	123
Federal Republic of Germany	73	95	118
Belgium	87	101	115
France	52	70	98
Australia	84	88	91
Austria	39	48	68
Ireland	53	66	67
Iceland	114	51	50
Argentina	31	45	49
United Kingdom of Great Britain and Northern Ireland	45	46	45

^{a/} The list includes countries where sales exceeded 40 cards per 1,000 population.

Income and expenditure

5. Table 4 shows income and expenditure and net operating income for the 1969 campaign with comparative figures for the two previous years, and table 5 shows income and expenditure for the 1969 campaign compared with approved estimates (E/ICEF/AB/L.86).

6. Gross income for the 1969 campaign amounted to \$10,976,358, an increase of \$1,685,061, or 18 per cent, over that of the previous year. A total of 28 per cent of gross income went for commissions, duties and taxes, while 31 per cent went for production, staff and sales costs. The UNICEF Public Information Fund's share of net profit on calendars amounted to \$191,606 in 1969 compared to \$177,273 in 1968. Net operating income rose from \$3,904,862 in 1968 to \$4,273,562 in 1969, an increase of \$368,700, or 9.4 per cent. Net operating income constituted 39 per cent of gross income in 1969 compared to 42 per cent in 1968. The relative decrease in net operating income is principally due to non-recurring costs incurred by one national committee, which reduced correspondingly the proportion of gross sales proceeds transferred to UNICEF.

Table 4. Gross and net operating income, 1967 to 1969 sales campaigns

(In US dollars)

Campaign year	Gross income	Commission, duties and taxes	Commission, duties and taxes as percentage of gross income	Production staff and sales costs	Production costs as percentage of gross income	UNICEF Revolving Fund share of net calendar income	UNICEF Revolving Fund share of net calendar income as percentage of gross income	Net operating income	Net operating income as percentage of gross income
1967	7,901,112	2,065,362	26	2,504,850	32	112,959	1	3,217,941	41
1968	9,291,297	2,423,570	26	2,785,592	30	177,273	2	3,904,862	42
1969	10,976,358	3,145,671	28	3,365,519	31	191,606	2	4,273,562	39

Table 5. Income and expenditure for the 1969 campaign compared with approved estimates
(In US dollars)

	<u>Approved estimates</u>		<u>Actual</u>		<u>Difference</u>	
	Dollars	Percentage	Dollars	Percentage	Dollars	Percentage increase or (decrease)
<u>Sales</u>						
Greeting cards	8,465,000	85.1	9,478,061	86.3	1,013,061	11.9
Engagement calendars	1,475,000	14.8	1,479,422	13.5	4,422	-
Fine art prints	10,000	0.1	18,875	0.2	8,875	88.8
Total gross sales	9,950,000	100.0	10,976,358	100.0	1,026,358	10.3
<u>Less:</u>						
Commissions paid	2,388,000	24.0	3,061,339	27.9	673,339	28.2
Duties and taxes	130,000	1.3	84,332	0.8	(45,668)	(35.1)
	7,432,000	74.7	7,830,687	71.3	398,687	5.4
<u>Budgetary expenditures</u>						
Salaries, wages and common staff costs	443,900	4.4	398,987	3.6	(44,913)	(10.1)
Other expenses and permanent equipment	442,800	4.5	487,979	4.4	45,179	10.2
Production costs	1,885,000	19.0	2,082,044 ^{a/}	19.0	197,044	10.5
Sales promotion costs	324,000	3.2	396,509	3.6	72,509	22.4
	3,095,700	31.1	3,365,519	30.6	269,819	8.7
<u>Share of net profit on calendars</u>						
Transferred to UNICEF Public Information Revolving Fund	-	-	191,606	1.8	191,606	
	3,095,700	31.1	3,557,125	32.4	461,425	
<u>Net operating income</u>						
Miscellaneous	50,000	0.5	35,179	0.3	(14,821)	(29.6)
Excess of income over expenditure for the campaign	4,386,300	44.1	4,308,741	39.2	(77,559)	(1.8)

^{a/} Adjusted for inventory decrease. Includes 100 per cent of calendar costs.

Designs

7. Designs were donated by 83 artists from 29 countries. Thirty-seven designs were used for the cards and 54 for the calendars. A list of these artists is set out below. The generosity of these artists has made possible a continuing high standard of design.

<u>Card artists</u>	<u>Name of Design</u>	<u>Nationality</u>
Bernard Berthois-Rigal	The Magi	France
Lise Borregaard	The Magi	Denmark
Vic Capellupo	Brookside Chapel	United States
Christine Chagnoux	San Marco in the Snow	France
Lucas Cranach (1472-1553)	Rest in Flight	*Federal Republic of Germany
Ecuadorian Folk Art (18th century)	The Flight into Egypt	*Ecuador
Josip Generalić	Village in Winter	Yugoslavia
Edith Lange	Bouquet	Switzerland
Céline Leopold	The Amazon	Netherlands
Sir Richard G.A. Lèvinge	A View of Quebec City (1838)	*Canada
Arne Lindmark	Winter Haven	United States
René Magritte	Flight	Belgium
R.K. Malwankar	Ceremonial Ride	India
Grandma Moses	Christmas Trees	*United States
Kichiemon Okamura	Winter	Japan
Françoise Pochon	The Five Senses (5 designs)	Switzerland
Fereidun Rahimi-Assa	Persian Fantasy	Iran
Abraham Rattner	Herald Angel	United States
Anne Rockwell	Snowman, Joyful Season (2)	United States
Magrit Roelli	The Little Shepherd Friendly Wcrds (2)	Switzerland
Henri Rousseau (1844-1910)	Winter, Summer (2)	*France
Eleonore Schmid	A Child's Dream	Switzerland

*Reproduction rights contributed by museums, art galleries or estate of artists.

<u>Card artists (continued)</u>	<u>Name of design</u>	<u>Nationality</u>
Beatrice Tanaka	Circle of Friendship	Brazil
Yohannes Tessema	Nativity	Ethiopia
Soichiro Tomioka	Deep Snow	Japan
Tomi Ungerer	Target, Christmas	France
Vasarely	Vega I, Vega II (2)	France
Vo-Dinh	The Kite	Republic of Viet-Nam
Fiep Westendorp	Flower Children	Netherlands

Calendar artists

Avni Arbas	Young boy	Turkey
Thai Nguyen Ba	The Offering	Republic of Viet-Nam
Will Barnet	Ona at Piano	United States
Annalisa de Barros	Flying Fish	Sweden
Harold Beament	Fair Day in the Northland	Canada
June Bird	Field of Daisies	Canada
Lars Bo	Illustration to H.C. Andersen's "The Snow Queen"	Denmark
Martin Bollé	Child's Head	Belgium
Michael Brockway	Cotswold Village in Snow	United Kingdom
Canjura	Little Mother	El Salvador
Alois Carigiet	Day of the Three Kings	Switzerland
Ana María del Carpio	Boy with Llama	Bolivia
Jesus Casaus	Maternity	Spain
Professor Man-Ch'ing Cheng	Return of the Shepherd Boy	Republic of China
Paul Citroen	Girl and Flowers	Netherlands
Dorothy Colles	The Biscuit	United Kingdom
Evelyn Favus	Amish Girls	United States
Kai Fjell	The Letter	Norway
John Fox	At the Table	Canada
Albert Franck	Winter in Ontario	Canada
Ryonosuke Fukui	Girl with Leaf	Japan
Ghiglione-Green	Mast of Plenty	France
Chaim Gross	Abidjan Street Scene	United States
Erasmus Grub	Village in Snow	Federal Republic of Germany
Miriam Halpern	Easter Sunday	United States

<u>Calendar artists (continued)</u>	<u>Name of design</u>	<u>Nationality</u>
Robert Handville	David	United States
Elaine Haxton	A Party of Parrots and Children	Australia
Mary Lou Hofsoos	Jungle Gym	United States
Maria Jas	Sleighbing	Poland
Herbert Kornfeld	Fishing	United States
Ivan Lovrencić	Child in Cradle	*Yugoslavia
Douglas MacDiarmid	Children on Beach	New Zealand
Miriam McKinnie	Christmas Procession, Mexico	United States
Benete Noya	Nativity	Denmark
Pierre Ramel	Tea Time	France
S.V. Rama Rao	The Bath	India
Seymour Remenick	Boy with Clarinet	United States
Christine Rcsc	Summer	Canada
Martha Sawyers	Burmese Mother and Baby	United States
Dorothy Schoenbrun	Laotian Mother and Child	United States
Gerard Sekoto	Senegalese Mother and Child	France
Aaron Shikler	Boy with Souvenir	United States
Christiane Siméons	Boy Cyclist	Belgium
Raphael Soyer	Mother and Child	United States
Y.G. Srimati	Family Ride	India
Margit Steigner	Shepherds	Federal Republic of Germany
Leticia Tarragó	Bouquet	Mexico
Michael Terrasse	Little Isabelle	France
Tay Chee Toh	A Young Malaysian Girl	Malaysia
Tomikichiro Tokuriki	Boys Spinning Tops	Japan
Timothy Vivian	Conversation in Spoleto, Italy	United Kingdom
Angela Webster	Shepherd Boy	Australia
Fiep Westendorp	The Artist	Netherlands
Gerda With	Pensive Little Girl	United States

*Reproduction rights contributed by museums, art galleries or estate of artists.

B. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY
ON THE ACCOUNTS OF THE UNICEF GREETING CARD OPERATION
FOR THE YEAR ENDED 30 APRIL 1970

1. The Executive Director of the United Nations Children's Fund submitted the following Greeting Card Operation statements to the Board of Auditors for audit:

- (a) Statement I. Income and expenditure for the 1969 campaign year to 30 April 1970;
- (b) Statement II. Budgetary authorizations and obligations incurred for the year ended 30 April 1970 and unobligated balances of authorizations at 30 April 1970;
- (c) Notes forming part of statements I and II.

Scope of the audit

2. The examination of the accounts and financial statements has included a review of the systems of internal financial controls, accounting procedures, accuracy of records and a test check of financial transactions and supporting documents to the extent considered necessary. Following its examination, the Board of Auditors transmitted a long-form report containing its findings and recommendations to the Executive Director of UNICEF. In submitting this long-form report to the Executive Director, the Board of Auditors proposed, and he agreed, that distribution of this report should be solely at his direction and copies are accordingly made available by the Secretary of the Board only upon receipt of that direction.

Agreements with National Committees

3. The importance of formal agreements with UNICEF's National Committees has been stressed repeatedly by the Board in previous reports. No formal agreements have been signed yet between UNICEF and the Greeting Card Operation on one side and some of the larger National Committees on the other side. The lack of a formal agreement with them puts UNICEF and the Greeting Card Operation in a difficult position to enforce a policy not only on commissions on gross sales to be retained by these Committees, but also a policy on the deadline for remittances of net proceeds of the sales campaign. During the course of this audit, it was noted that some Committees retained as commissions amounts in excess of standard rates. Proceeds from the sales campaign were also remitted several months after the deadline of 31 August.

The bidding process

4. In the opinion of the Board, the bidding process does not strictly follow established financial rules 110-18, 110-20 and 110-21. The Board recommends that a more strict adherence to these rules should be exercised in the future.

Management audit

5. The Board of Auditors decided in 1970 to discontinue the special management audit that it was carrying out in conjunction with the financial audit and therefore no report is presented this year in that connexion. It is noted, however, that many of the suggestions and recommendations made on the management audit report last year were found useful by the Executive Director of UNICEF and were commented upon at the meetings of UNICEF's Committee on Administrative Budget with a view to implementing them where practicable and convenient.

Acknowledgement

6. The Board expresses its appreciation for the co-operation given by the Office of the Executive Director of UNICEF as well as by the Director of the Greeting Card Operation and her associates during the examination of the accounts.

(Signed)

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

A.M. HENDERSON
Auditor-General of
Canada

J.E. ESCALLON O.
Controller-General of
Colombia

C. FINANCIAL STATEMENTS OF THE GREETING CARD AND RELATED
OPERATIONS FOR THE 1969 SALES CAMPAIGN
(ACCOUNTING PERIOD FROM 1 MAY 1969 TO 30 APRIL 1970)

1. The financial statements comprise the following:
 - (a) Statement I. Income and expenditure for the 1969 campaign year to 30 April 1970;
 - (b) Statement II. Budgetary authorizations and obligations incurred for the year ended 30 April 1970 and unobligated balances of authorizations at 30 April 1970;
 - (c) Notes forming part of statements I and II (section D).

Income and expenditure
(In US dollars)

	1969 Campaign - year to 30 April 1970		1968 Campaign - year to 30 April 1969	
<u>Sales</u>				
Greeting cards		9,478,060.53		7,979,131.76
Calendars		1,479,422.32		1,264,424.31
Fine art prints		18,874.67		47,741.33
		<u>10,976,357.52</u>		<u>9,291,297.40</u>
<u>Less: Commissions paid</u>	3,061,339.17		2,337,454.88	
Duties and taxes	<u>84,331.71</u>	<u>3,145,670.88</u>	<u>86,115.59</u>	<u>2,423,570.47</u>
		7,830,686.64		6,867,726.93
<u>Cost of sales</u>				
Opening inventory	156,247.08			184,516.91
<u>Less: Value of raw material (Europe) at</u> 30 April 1968 transferred to 1969 production costs (see section D, para. 1)	<u>23,536.01</u>			
Adjusted opening inventory		132,711.07		
Production costs		<u>1,949,533.06</u>		<u>1,695,746.40</u>
		2,082,244.13		<u>1,880,263.31</u>
<u>Less: Closing inventory</u>		<u>200.00</u>	<u>2,082,044.13</u>	<u>156,247.08</u>
				<u>1,724,016.23</u>
<u>Gross profit on sales</u>			5,748,642.51	5,143,710.70
<u>LESS:</u>				
<u>Share of net profit on calendar sales</u> transferred to UNICEF Public Information Revolving Fund			<u>191,606.05</u>	<u>177,272.55</u>
			<u>5,557,036.46</u>	<u>4,966,438.15</u>
<u>Other expenditure</u>				
Salaries, wages and common staff costs		398,987.05		343,872.98
Administrative expenses and permanent equipment		487,978.53		392,155.11
Sales promotion costs		<u>396,508.89</u>	<u>1,283,474.47</u>	<u>325,547.98</u>
<u>Net operating income</u>			<u>4,273,561.99</u>	<u>3,904,862.08</u>
<u>ADD:</u>				
<u>Other income</u>			<u>35,179.30</u>	<u>44,447.30</u>
<u>Excess of income over expenditure</u>			<u>4,308,741.29</u>	<u>3,949,309.38</u>

Note: The notes in section D, paragraphs 1-6, form an integral part of this statement and should be read in conjunction therewith.

CERTIFIED CORRECT

(Signed) W.G. MIDDELMANN
Comptroller

APPROVED

(Signed) E.J.R. HEYWARD
Deputy Executive Director

AUDIT CERTIFICATE

The above statement of income and expenditure of the UNICEF Greeting Card Operation for the financial year ended 30 April 1970 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.

(Signed) A.I. OSMANY
Comptroller and Auditor-
General of Pakistan

A.M. HENDERSON
Auditor-General
of Canada

J.E. ESCALLON O.
Controller-General
of Colombia

18 June 1971

Budgetary authorization and obligations incurred for the year ended 30 April 1970
and unobligated balances of authorizations at 30 April 1970

(In US dollars)

	Budgetary authorization			Obligations incurred	Unobligated balance of authorization	1968 Campaign obligations incurred for year to 30 April 1969
	Original	Adjustments	Revised			
Section 1. Salaries, wages and common staff costs						
Established posts	333,700.00	(12,000.00)	321,700.00	300,367.36	21,332.64	254,408.31
Consultants	30,000.00	(10,000.00)	20,000.00	14,201.44	5,798.56	15,959.66
Temporary assistance	15,000.00	12,000.00	27,000.00	24,008.37	2,991.63	18,006.81
Overtime	1,000.00	-	1,000.00	666.94	333.06	457.48
Travel, removal and installation	2,000.00	(1,500.00)	500.00	64.91	435.09	1,251.01
Separation payments	2,000.00	3,500.00	5,500.00	5,314.25	185.75	3,004.80
Contributions, Pension Fund	44,000.00	(2,400.00)	41,600.00	36,832.35	4,767.65	30,006.03
Dependency allowances	11,000.00	1,500.00	12,500.00	10,822.00	1,678.00	10,566.87
Travel on home leave	-	-	-	-	-	5,222.96
Staff welfare	1,600.00	500.00	2,100.00	994.30	1,105.70	1,232.04
Medical insurance and related payments	3,600.00	2,400.00	6,000.00	5,715.13	284.87	3,757.01
Total, Section 1	443,900.00	(6,000.00)	437,900.00	398,987.05	38,912.95	343,872.98
Section 2. Other expenses and permanent equipment						
Travel on official business	22,000.00	8,000.00	30,000.00	29,440.63	559.37	24,930.85
Freight	130,000.00	37,000.00	167,000.00	166,366.74	633.26	125,261.19
Communications	21,000.00	(2,000.00)	19,000.00	18,422.26	577.74	17,740.86
Rental and maintenance of premises and storage	132,000.00	(4,000.00)	128,000.00	125,006.85	2,993.15	118,482.15
Office supplies	9,000.00	-	9,000.00	8,190.76	809.24	6,276.55
Miscellaneous supplies and services	17,000.00	10,000.00	27,000.00	23,578.13	3,421.87	16,249.59
Rental and maintenance of office and accounting equipment	45,000.00	45,000.00	90,000.00	80,339.42	9,660.58	56,276.15
External and internal audit costs	20,000.00	1,000.00	21,000.00	20,630.00	370.00	13,940.00
Hospitality	800.00	-	800.00	340.74	459.26	317.10
Furniture and office equipment	6,000.00	1,000.00	7,000.00	3,471.92	3,528.08	5,033.19
Production and distribution equipment	40,000.00	(27,000.00)	13,000.00	12,191.08	808.92	7,647.48
Total, Section 2	442,800.00	69,000.00	511,800.00	487,978.53	23,821.47	392,155.11
Section 3. Production costs						
Greeting cards	1,500,000.00	92,000.00	1,592,000.00	1,537,970.09	54,029.91	1,345,760.30
Calendars	380,000.00	35,000.00	415,000.00	410,858.97 ^{a/}	4,141.03	344,880.15 ^{a/}
Fine art reproductions	5,000.00	(1,500.00)	3,500.00	704.00	2,796.00	5,105.95
Total, Section 3	1,885,000.00	125,500.00	2,010,500.00	1,949,533.06	60,966.94	1,695,746.40
Section 4. Sales promotion costs						
Brochure printing	258,000.00	64,000.00	322,000.00	318,495.40	3,504.60	265,199.76
Publicity and promotion	66,000.00	14,000.00	80,000.00	78,013.49	1,986.51	60,348.22
Total, Section 4	324,000.00	78,000.00	402,000.00	396,508.89	5,491.11	325,547.98
GRAND TOTAL	3,095,700.00	266,500.00	3,362,200.00	3,233,007.53	129,192.47	2,757,322.47

Note: The notes in section D, paragraphs 7-9, form an integral part of this statement and should be read in conjunction therewith.

a/ Including UNICEF Public Information Fund's share of calendar production costs.

CERTIFIED CORRECT

APPROVED

(Signed) W.G. MIDDELMANN
Comptroller

(Signed) E.J.R. HEYWARD
Deputy Executive Director

AUDIT CERTIFICATE

The above statement of budgetary authorizations and obligations incurred and unobligated balances of authorization of the UNICEF Greeting Card Operation for the financial year ended 30 April 1970 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.

(Signed) A. I. OSMANY
Comptroller and Auditor-
General of Pakistan

A.M. HENDERSON
Auditor-General
of Canada

J.E. ESCALLON O.
Controller-General
of Colombia

18 June 1971

D. NOTES FORMING PART OF STATEMENTS I AND II

Notes on statement I: Income and expenditure

Inventory 30 April 1970

1. At 30 April 1970, greeting card stocks held globally totalled 32.8 million boxed cards and the equivalent of 38.1 million cards in an unfinished state. During the financial year, approximately 16 million greeting cards of old design considered no longer salable were sold as scrap paper or donated to approved organizations. In line with the recommendation of the External Auditors, a nominal valuation (\$200) has been placed on the inventory of boxed and unfinished cards. In 1969, the cost of unused stocks of packing material, envelopes, boxes, cartons etc. on hand in Europe at the end of the campaign was transferred to the 1970/1971 budget as deferred expenses instead of being classified as inventory.

2. The card stock movement is set forth in table 6.

Table 6. Card stock movement - 1969 season

(In millions of cards)

	<u>1969 Season</u>			<u>1968 Season</u>		
	<u>Uncollated</u>	<u>Collated</u>	<u>Total</u>	<u>Uncollated</u>	<u>Collated</u>	<u>Total</u>
Opening inventory	26.9	36.1	63.0	30.0	38.5	68.5
<u>Adjustments to opening inventory</u>						
Prior year's designs decollated or boxed	<u>6.4</u>	<u>(6.4)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted opening inventory	33.3	29.7	63.0	30.0	38.5	68.5
New cards printed	<u>23.8</u>	<u>66.5</u>	<u>90.3</u>	<u>21.7</u>	<u>55.6</u>	<u>77.3</u>
	57.1	96.2	153.3	51.7	94.1	145.8
<u>Deduct:</u> Cards sold and destroyed during campaign	19.0	63.4	82.4 ^{a/}	24.8	58.0	82.8
Closing inventory	<u>38.1</u>	<u>32.8</u>	<u>70.9</u>	<u>26.9</u>	<u>36.1</u>	<u>63.0</u>

^{a/} Of this total, 66.4 million cards were sold. Of the remaining 16 million, 13.1 million old designs no longer salable were donated or destroyed. Samples, damages and losses at sales outlets and losses in imprinting accounted for the remainder.

Share of production cost and gross profit on calendars

3. On the basis of an agreement with the UNICEF Public Information Revolving Fund to share production costs and gross profit on calendars, the latter received an income of \$191,606 from the 1969 campaign. The agreement charges the Public Information Revolving Fund with 30 per cent of production costs and credits the fund with 30 per cent of gross sales, less commissions, duties and taxes.

4. For the 1969 campaign, both sales and expenditures of calendars are shown on a gross basis. Table 7 shows the sharing between the Public Information Revolving Fund and the Greeting Card Operation.

Table 7. Calendars: Sharing of income and expenditure between the Greeting Card Operation and the UNICEF Public Information Revolving Fund

<u>1969 Season</u>			
<u>(In US dollars)</u>			
	Gross	UNICEF Public Information Revolving Fund share	Greeting Card Operation share
<u>Income</u>			
Sale of calendars	1,479,422.32	443,826.70	1,035,595.62
<u>Less:</u>			
<u>Expenditures</u>			
Commissions paid	415,590.26	124,677.07	290,913.19
Duties and taxes	14,286.30	4,285.89	10,000.41
Production costs	<u>410,858.97</u>	<u>123,257.69</u>	<u>287,601.28</u>
Total	840,735.53	252,220.65	588,514.88
<u>Income less expenditures</u>	<u>638,686.79</u>	<u>191,606.05</u>	<u>447,080.74</u>

Other income

5. The total of \$35,179 consisted mainly of credits from the Staff Assessment Plan and discounts allowed by vendors on materials and services purchased.

Excess of income over expenditure

6. A total of \$4,308,741 from the 1969 sales campaign was transferred to the general resources of UNICEF in 1970 after the closure of the campaign records at 30 April 1970 and will be shown in the income of UNICEF for the year ending 31 December 1970. The net income of the 1969 campaign was based on the inclusion of accounts receivable in the sales total of \$4,052,252 compared with \$3,373,939 at 30 April 1969.

Notes on Statement II. Budgetary authorizations and obligations incurred
for the year ended 30 April 1970 and unobligated balances
of authorizations at 30 April 1970

(In US dollars)

7. The Executive Board, at its April 1969 session, approved budget estimates for the 1969 sales campaign in the amount of \$3,075,700 (E/ICEF/AB/L.86). These estimates included the 30 per cent of the production costs of the engagement calendars, which is charged to the Public Information Revolving Fund under the sharing agreement with the latter. Consequently statement II shows under section 3, production costs, 100 per cent of estimates and expenditures.

8. In accordance with the authority given to the Executive Director to spend an additional amount of up to 15 per cent of the gross budget if necessary to meet costs of expanded production and sales, an additional amount of \$266,500, or 8.6 per cent, was requested and approved to cover additional costs incurred in achieving a level of sales 10 per cent higher than originally anticipated.

9. Obligations incurred against the revised estimate of \$3,362,200 amounted to \$3,233,008 and, as the unobligated balance of \$129,192 is no longer required, it has been cancelled.

- - - - -

BC van K

HOW TO OBTAIN UNITED NATIONS PUBLICATIONS

United Nations publications may be obtained from bookstores and distributors throughout the world. Consult your bookstore or write to: United Nations, Sales Section, New York or Geneva.

COMMENT SE PROCURER LES PUBLICATIONS DES NATIONS UNIES

Les publications des Nations Unies sont en vente dans les librairies et les agences dépositaires du monde entier. Informez-vous auprès de votre librairie ou adressez-vous à: Nations Unies, Section des ventes, New York ou Genève.

КАК ПОЛУЧИТЬ ИЗДАНИЯ ОРГАНИЗАЦИИ ОБЪЕДИНЕННЫХ НАЦИЙ

Издания Организации Объединенных Наций можно купить в книжных магазинах и агентствах во всех районах мира. Наводите справки об изданиях в вашем книжном магазине или пишите по адресу: Организация Объединенных Наций, Секция по продаже изданий, Нью-Йорк или Женева.

COMO CONSEGUIR PUBLICACIONES DE LAS NACIONES UNIDAS

Las publicaciones de las Naciones Unidas están en venta en librerías y casas distribuidoras en todas partes del mundo. Consulte a su librero o diríjase a: Naciones Unidas, Sección de Ventas, Nueva York o Ginebra.

UNICEF MICROFICHE INPUT CONTROL AND INSTRUCTIONS RECORD

No. 002 (11)

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

Date 2 Jan. 1979 (12)

(3) 79.CF.0002		E/ICRP/AB/L.104 + CORRIGENDUM										
A (17a) ENGLISH		FINANCIAL REPORTS AND ACCOUNTS 1970										
(6)(7)(8) → "NR"		Mar-Apr. 1971 1/2 = pp. 1-48					"NR"					(9) 53p. + 3b.
B (11) B (12) (18a) →	B-1 CLEAR 1/2 79.CF. 0002 <input type="checkbox"/> (4)	B-2 CLEAR	B-3	B-4	B-5 ○	B-6	B-7	B-8	B-9	B-10	B-11 ○	B-12
C	C-1 ○	C-2	C-3	C-4	C-5	C-6	C-7	C-8	C-9	C-10	C-11	C-12
D	10	11	12	13	14	15	16	17	18	19	20	21
E	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	D-9	D-10	D-11	D-12
F	22	23	24	25	26	27	28	29	30	31	32	33
F	E-1	E-2	E-3	E-4	E-5	E-6	E-7	E-8	E-9	E-10	E-11	E-12
	34	35	36	37	38	39	40	41	42	43	44	45
	F-1	F-2	F-3	F-4	F-5	F-6	F-7	F-8	F-9	F-10	F-11	F-12
	46	47	48	49	50	51	52	53	54	55	56	57 ○ ↓

(16a) Blank 3 (10)
 (9) Code "NR", appearing in any location of Row A MUST NOT be reproduced on microfiche (13)

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

TRAILERS YES (1)
 NO

Blank

Blank / MF / Contact sheet

Bunk

Back

MF

Concord Sker