

UNITED



NATIONS

FINANCIAL REPORTS AND ACCOUNTS

for the period ended 31 December 1957

of the

United Nations and its Trust Funds and Special Accounts

United Nations Participation in the Expanded Programme of Technical Assistance for the Economic Development of Under-developed Countries, and the Technical Assistance Board secretariat

United Nations Suez Canal Clearance Operation

Special Account of the United Nations Emergency Force

and

REPORTS OF THE BOARD OF AUDITORS THEREON

GENERAL ASSEMBLY

OFFICIAL RECORDS : THIRTEENTH SESSION

SUPPLEMENT No. 6 (A/3826)

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NOTE

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

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LETTERS OF TRANSMITTAL

22 May 1958

Sir,

I have the honour to transmit the United Nations financial statements which were submitted by the Secretary-General with respect to the financial year ended 31 December 1957. 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 report of the Board with respect to the 1957 accounts of the United Nations.

Accept, Sir, the assurances of my highest consideration.

(Signed) L. VAN DER TEMPEL
On behalf of the Board of Auditors

The President of the General Assembly
of the United Nations

* * *

26 May 1958

Sir,

I have the honour to transmit the United Nations Emergency Force (UNEF) and the United Nations Suez Canal Clearance Operation (UNSCO) financial statements, which were submitted by the Secretary-General, with respect to the period from 10 November 1956 to 31 December 1957 in the case of UNEF, and the period from 26 November 1956 to 31 December 1957 in the case of UNSCO. 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 report of the Board with respect to the accounts for the periods stated above of the Emergency Force and the Suez Canal Clearance Operation.

Accept, Sir, the assurances of my highest consideration.

(Signed) L. VAN DER TEMPEL
On behalf of the Board of Auditors

The President of the General Assembly
of the United Nations

Part I

UNITED NATIONS AND ITS TRUST FUNDS AND SPECIAL ACCOUNTS

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1957

1. I submit herewith the audited accounts for the year ended 31 December 1957 and the report of the Board of Auditors, together with the following financial report on the year.

Cash position

2. During 1957, the cash position of the United Nations in respect of its regular budget operations again reached very unsatisfactory low levels during the recurrently difficult months of May and June to which I have on several occasions in the past few years drawn the attention of Member States. The following table gives the comparable figures of cash and investments (rounded off to 1,000 dollars) in the General Fund and Working Capital Fund, adjusted to eliminate funds due to or from the Special Account of the United Nations Emergency Force and the Suez Canal Clearance Operation, at specified dates, with particular reference to the early months of the year:

	1955 \$	1956 \$	1957 \$
31 March	11,932,000	7,663,000	8,721,000
30 April	11,272,000	4,585,000	7,445,000
31 May	9,229,000	4,200,000	7,101,000
30 June	11,148,000	4,873,000	5,699,000
30 September	19,041,000	17,821,000	15 957,000
31 December	16,041,000	16,860,000	14,967,000

3. The pattern of budgetary disbursements of the United Nations is uniform: thus for regular budgetary operations the cash position of the Organization at any one time is controlled by the rate of receipt of contributions and the level of the Working Capital Fund. In paragraph 11 below, figures are given indicating the less favourable rate of receipt of contributions in 1957 as compared to 1956, and the experience in 1956 was in turn less favourable than that in 1955. Thus, though the Working Capital Fund was increased by \$2,000,000 for 1957 as compared to 1956, the cash position for regular operations on 30 June 1957 was only \$800,000 above that at 30 June 1956. In view of the requirement to pay on 1 July of each year the annual instalment on the loan for the Headquarters building, the balance represented only about three weeks of cash requirements for other regular budgetary disbursements. It follows that not only were cash balances unsatisfactory for regular budget operations, but also that the situation reached would have made it impossible for the Organization to meet any substantial expenses of an extraordinary nature in the maintenance of peace and security or urgent economic rehabilitation. On 31 December 1957, the cash position was almost \$2,000,000 below that at 31 December 1956.

Budgetary position

4. Appropriations for the financial year 1957 were increased by the General Assembly to a level of \$53,174,700 (resolution 1222 (XII)). As shown in statement I, obligations incurred amounted to \$53,172,964, leaving an unobligated balance of \$1,736. Receipts from miscellaneous income exceeded the amount of \$2,531,010 originally estimated for this purpose, by \$1,062,748. Thus, during 1957, income credited for the financial year represented by Members' contributions and miscellaneous income (\$54,237,448) exceeded the total of obligations incurred by a sum of \$1,064,484 (statement II).

5. The balance on surplus account at 31 December 1957 was \$2,105,712. Of this amount, \$1,554,542 was credited to Members' contributions for 1958 and \$551,170 is the balance available for credit to Members against 1959 contributions. These two amounts are made up as follows:

	\$
Credited against 1958 contributions:	
Estimated savings in 1957 in liquidating prior year's obligations	181,578
Excess of revised estimate of miscellaneous income in 1957, \$3,156,010 over original estimate, \$2,531,010	625,000
Balance of surplus for 1956	747,964
	<u>1,554,542</u>
Available for credit against 1959 contributions:	
Savings on 1957 appropriations	1,736
Excess of actual miscellaneous income credited for 1957, \$3,593,758, over the revised estimate	437,748
Savings in 1957 in liquidating prior year's obligations, \$293,264 less \$181,578 applied against 1958 contributions	111,686
	<u>551,170</u>

Income

6. The amount credited as income from Members' contributions for 1957 (\$50,643,690) consists of \$48,284,690 assessed in 1957 in respect of the appropriations (less estimated miscellaneous income) as revised by resolution 1100 (XI), and \$2,359,000 on account of the supplementary appropriations, provision for which is included in the assessments for 1958. A statement of the basis of assessments for 1957 and details of the assessments against each Member State are given in schedule A.

Miscellaneous income totalled \$3,593,758 and thus exceeded the original approved estimate of \$2,531,010 by \$1,062,748. Actual miscellaneous income was above the original estimates in respect of the majority of the items, the largest single items contributing to the total excess being the sale of United Nations postage stamps, \$745,131; revenue from television services and film distribution, \$119,896; and reimbursement for staff and services furnished to specialized agencies and others, \$67,024.

7. The revenue from the assessment on salaries and allowances of the staff (\$5,464,853, or \$331,853 more than the revised estimate of \$5,133,000) is not reported as miscellaneous income, this being in accordance with financial regulation 7.1 as revised by resolution 973 (X). The increased income from this source as compared to the estimate is a reflection of the increased payroll costs over the revised estimates.

As no payments were made during 1957 from the Special Indemnity Fund (established by resolution 888 (IX)) the amount of \$5,464,853 was transferred in full to the Tax Equalization Fund in accordance with the provisions of resolution 973 (X). The balance of the Fund at year-end, \$1,603,378, is reported in statement III, and was made up as follows:

	\$	\$
Balance of credits transferred from Working Capital Fund		500,000
Provision for liabilities for double taxation relief:		
In respect of 1957, \$1,852,651 less advances made, \$1,121,563	731,088	
In respect of 1956, \$50,619 less advances made, \$10,182	<u>40,437</u>	
		771,525
Excess of actual over revised estimated credits from Staff Assessment Plan		<u>331,853</u>
		<u>1,603,378</u>

Budget appropriations and obligations incurred

8. As shown in statement I, obligations incurred in 1957 totalled \$53,172,964, of which \$1,490,590 was unliquidated as at 31 December 1957. Savings on the appropriations amounted to \$1,736.

The obligations incurred in 1957, together with comparative figures for the preceding year, are broadly summarized as follows:

	1957		1956	
	Amount	Per cent	Amount	Per cent
Salaries, wages and other staff costs.	35,274,762	66.34	31,909,019	63.88
Travel and transportation	4,189,009	7.88	3,781,982	7.57
Printing	1,333,267	2.51	1,985,146	3.97
Rental and maintenance of premises	2,812,925	5.29	2,643,917	5.29
Technical programmes	2,123,429	3.99	2,054,416	4.11
Acquisition of capital assets	2,649,466	4.98	2,649,466	5.30
Other charges	<u>4,147,158</u>	<u>7.80</u>	<u>4,348,466</u>	<u>8.71</u>
	52,530,016	98.79	49,372,412	98.83
International Court of Justice.	<u>642,948</u>	<u>1.21</u>	<u>582,041</u>	<u>1.17</u>
	<u>53,172,964</u>	<u>100.00</u>	<u>49,954,453</u>	<u>100.00</u>

For comparative purposes, the 1956 charges have been revised to exclude the expenses of the United Nations Postal Administration and Visitors Service which were chargeable in 1957 to these revenue-producing activities and thus decreased the miscellaneous income as reported in statement II.

Ex gratia payments

9. In accordance with the requirements of financial regulation 10.3, the following ex gratia payments charged against 1957 budgetary appropriations are reported:

	\$
Medical expenses, and pay and allowances during sick leave, of a military observer . . .	707
Indemnity payment to a separated staff member	942
Reimbursement to two staff members for damage to, and loss of, personal effects	739
Compassionate payments to two staff members terminated for medical reasons	533
Compassionate payment towards surgical expenses of a staff member.	<u>14</u>
	<u>2,935</u>

Cash and investments

10. Cash balances and investments (all short-term) of the General and Working Capital Funds at 31 December 1957 totalled \$16,950,701, and in trust or special accounts \$84,622,234. Details of this latter group of accounts will be found in paragraph 16 below and in statement III.

Members' contributions and advances to the Working Capital Fund

11. The position of the accounts for contributions at 31 December 1957 was as follows:

	<u>For 1957</u> \$	<u>For 1956</u> \$	<u>For 1955</u> \$
Assessed	49,088,050	48,330,000	39,640,000
Collected	43,016,699	45,845,747	39,624,078
Balance receivable.	<u>6,071,351</u>	<u>2,484,253</u>	<u>15,922</u>
Percentage collected	87.63	94.86	99.96

The amount collected for 1957, \$43,016,699, includes a credit of \$2,567,735 representing 1956 assessments on States, admitted as Members in 1956, and accorded as credits for 1957 to the States Members on 1 January 1956. A balance of \$256,516 of the 1956 assessments for new Member States is outstanding as at 31 December 1957 in addition to the balance of \$2,484,253, making the total of \$2,740,769, as per schedule A.

The percentages collected as at 31 December 1957 compare with relative percentages a year ago of 89.82, 94.44 and 99.99 respectively, thus showing a less favourable collection record for the year 1957. This amount of total contributions outstanding at the end of 1957 (\$8,828,042) represented an increase of more than \$1,700,000 as compared with the outstanding amount at the end of 1956. Advances by Member States to the Working Capital Fund were fully paid as at 31 December 1957, with the exception of \$7,600 due from nine Member States.

For the year 1957, provision was made for payment of 33.75 per cent of contributions in currencies other than US dollars, as compared with 34.45 per cent in the preceding year.

Capital assets

12. The land for the permanent Headquarters site in New York, which was given to the Organization, is carried at a valuation of \$9,600,000 and the equivalent amount included also under donated funds. The construction costs for the buildings on the site and related costs (\$67,093,291) are now carried in the General Fund and were financed as to \$65,000,000 from the loan in that amount made available by the United States of America, \$1,997,418 from appropriations totalling \$2,000,000 made by the General Assembly, and \$95,873 from donated funds for special projects.

Property in Geneva consists of the Secretariat building, Assembly Hall, Library building and villas transferred from the League of Nations, valued at \$11,054,540, and the extensions to the buildings completed during the year 1953 at a cost of \$1,033,765, making the total amount \$12,088,305. The cost of these extensions, financed by the Swiss Government and the World Health Organization, together with \$1,312,546 for the Library building represent the figure for "Donated funds" which appears on the liabilities side of statement III, in the amount of \$2,346,311.

The land and structures in Mogadiscio were acquired, at a cost of \$23,000, for the use of the United Nations Advisory Council for the Trust Territory of Somaliland under Italian administration.

The source of funds for the capital assets as now shown in the accounts of the General Fund may be summarized as follows:

	<u>\$</u>	<u>\$</u>
Members' equity acquired against budget appropriations:		
In United Nations Headquarters buildings:		
Amortization payments on loan from the United States Government . .	11,000,000	
Additional construction costs in excess of \$65,000,000.	1,997,418	
In Secretariat building and Assembly hall, Library building and villas, Geneva, as a result of liquidation of credits to those Members who were also Members of the League of Nations.	4,546,266	
In land and structures in Mogadiscio.	<u>23,000</u>	17,566,684
Deferred credits to Members who were also Members of the League of Nations, in Secretariat building and villas, Geneva, to be liquidated in the years 1958 through 1965		5,195,728
Balance of loan of \$65,000,000 from the United States Government to be amortized in the years 1958 through 1982		54,000,000

Donated funds:	\$	\$
Land for the permanent Headquarters, New York	9,600,000	
Special projects of United Nations Headquarters buildings, New York . .	95,873	
Library building, Geneva	1,312,546	
Extension of Secretariat building, Geneva	<u>1,033,765</u>	
		<u>12,042,184</u>
		<u>88,804,596</u>

Special Fund for Modernization of Palais des Nations (Geneva)

13. For the modernization of the Palais des Nations, Geneva, authorized by resolution 1101 (XI), the equity of Members has been recorded in statement III under the Special Fund set up for that purpose. Of the expenditures incurred (\$57,139), only \$9,856 had been disbursed by 31 December 1957.

Construction of the permanent Headquarters

14. The construction accounts of the permanent Headquarters were closed out during 1957 and all assets and liabilities are now reported in the General Fund.

Working Capital Fund

15. In accordance with the provisions of General Assembly resolution 1085 (XI), the Working Capital Fund was increased for 1957 by \$2,000,000 to an amount of \$22,000,000, which was derived from cash advances by Member States. Details of the credits established for each Member State are given in schedule F.

The use of the Fund for making advances in the course of the financial year and its available balances is illustrated by the following table, which shows the amounts outstanding at the end of each quarter during the year compared with the previous year:

	<u>1 January</u>	<u>31 March</u>	<u>30 June</u>	<u>30 September</u>	<u>31 December</u>
	\$	\$	\$	\$	\$
Advances:					
Budgetary expenditures	8,776,678	12,897,573	18,777,043	8,225,175	13,241,264
Special Account of U.N. Emergency Force	682,512	1,795,985	901,795	3,774,987	(2,111,347)
Unforeseen and extraordinary expenditures	-	9,818	91,916	192,616	-
Preparatory commissions	5,874	55,874	106,271	331,240	630,239
Self-liquidating purchases and activities	<u>350,136</u>	<u>327,019</u>	<u>371,385</u>	<u>357,805</u>	<u>323,273</u>
Totals—1957	<u>9,815,200</u>	<u>15,066,269</u>	<u>20,248,410</u>	<u>12,881,823</u>	<u>12,083,429</u>
Totals—1956	<u>10,621,032</u>	<u>15,070,228</u>	<u>17,450,015</u>	<u>7,449,785</u>	<u>9,815,200</u>

Trust funds and special accounts

16. The net assets under this heading total \$91,115,107 and are summarized below:

	<u>Cash</u>	<u>Accounts receivable (net)</u>	<u>Investments</u>	<u>Total</u>
	\$	\$	\$	\$
Trust funds and special accounts:				
Library Endowment Fund (schedule G)	32,382	3,649	586,695	622,726
Expanded Programme of Technical Assistance (schedule H)	6,008,274	7,488,719	3,972,355	17,469,348
Pension Fund for part-time employees of European Office	2,211	505	5,271	7,987
Amounts held in respect of activities separately reported:				
Joint Staff Pension Fund	208,183	-	72,702,966	72,911,149
United Nations Technical Assistance account	1,020,147	-	-	1,020,147
Technical Assistance Board secretariat account	<u>83,750</u>	<u>-</u>	<u>-</u>	<u>83,750</u>
	<u>7,354,947</u>	<u>7,492,873</u>	<u>77,267,287</u>	<u>92,115,107</u>

For the trust funds and special accounts, cash at banks and on hand and accounts receivable, accrued interest, etc., less current liabilities are reported in statement III, showing that the total amount equals the principal of funds. Where the activities are reported in other statements with separate audit certificates, only cash and investments held in trust by the United Nations as custodian are here reported, and no accounts receivable, accrued interest, etc., are included.

Investments are carried at cost prices, adjusted in respect of the Joint Staff Pension Fund for amortization of discount or premiums over the life of each security.

17. The accounting submitted in schedule H in respect of the Special Account for the Expanded Programme of Technical Assistance shows assets at the close of the year totalling \$17,469,348, which consists of the following elements:

	\$
Working Capital and Reserve Fund (\$12,000,000 less \$7,269,226 advanced for 1957 Programme and \$1,302,746 for 1957 Contingency Authorizations)	3,428,028
Funds allocated to participating organizations and the Technical Assistance Board secretariat but not yet drawn by them.	6,384,739
Undrawn local cost funds of Technical Assistance Board secretariat.	97,835
Contributions pledged but not received at 31 December 1957	7,203,973
Contributions and other funds received but not yet allocated or apportioned	180,843
Advance contribution on 1958 programme.	19,960
Advance payments on 1958 local costs	104,232
Due to governments for overpayments on 1957 local costs and to General Fund.	49,738
	<u>17,469,348</u>

18. It is to be noted that schedule H in no sense constitutes an operational statement of the Programme, but is essentially a statement of the dispositions of contributions and income in accordance with the provisions of paragraph 8 of Economic and Social Council resolution 222 (IX). However, the General Assembly will receive in a separate submission, as in preceding years, a consolidated financial report on the operations of the participating organizations under the Programme, pursuant to the requirements of resolution 519 A (VI). The accounts of the United Nations as a participating organization, together with the accounts for the Technical Assistance Board secretariat expenditures, are separately presented as part II of the present report, together with a separate financial report.

19. Pursuant to resolutions 1006 II (ES-II) and 1129 (XI), adopted by the General Assembly on 9 and 21 November 1956 respectively, the United Nations collected \$5,251,518 from Governments and \$50,354 as public donations in late 1956 and the beginning of 1957 of which \$500,000 was turned over to the Government of Austria and the balance, \$4,801,872, to the United Nations High Commissioner for Refugees to meet the needs of Hungarian refugees. For Hungarian relief (resolutions 1004 (ES-II) and 1007 (ES-II)), the collections were \$94,826 from Governments and \$10,715 as public donations; these funds were handed over to the International Red Cross in Vienna and Geneva in 1957.

20. In conclusion, attention is invited also to the fact that, in accordance with the practice adopted in preceding years, the financial statements presented in this document do not include the accounts of the United Nations Children's Fund, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the United Nations Refugee Fund, or the United Nations Korean Reconstruction Agency. In conformity with the related resolutions of the General Assembly, separate reports will be presented to the Assembly covering the accounts of these organizations.

(Signed) Dag HAMMARSKJOLD
Secretary-General

Statement of 1957 budget appropriations, obligations

Appro-
priation
sectionPurpose of appropriationPart I. Sessions of the General Assembly, the Councils, Commissions and Committees

1. The General Assembly, Commissions and Committees.
2. The Security Council, Commissions and Committees.
3. The Economic and Social Council, Commissions and Committees.
- 3a. Permanent Central Opium Board and Drug Supervisory Body.
- 3b. Regional Economic Commissions.
4. The Trusteeship Council, Commissions and Committees.

TOTAL, PART I

Part II. Special missions and related activities

5. Special missions and related activities.
- 5a. United Nations Field Service.

TOTAL, PART II

Part III. Headquarters, New York

6. Offices of the Secretary-General.
- 6a. Office of Under-Secretaries without Department.
7. Department of Political and Security Council Affairs.
- 7a. Secretariat of the Military Staff Committee.
8. Department of Economic and Social Affairs.
9. Department of Trusteeship and Information from Non-Self-Governing Territories.
10. Department of Public Information.
11. Department of Conference Services.
- 11a. Library.
12. Office of General Services.
13. Temporary assistance and consultants.
14. Travel of staff.
15. Common staff costs.
16. Common services.
17. Permanent equipment.

TOTAL, PART III

Part IV. European Office of the United Nations

18. United Nations Office at Geneva.
19. Office of the United Nations High Commissioner for Refugees.

TOTAL, PART IV

Part V. Information centres

20. Information centres (exclusive of the Geneva information office).

TOTAL, PART V

Part VI. Secretariats of the Regional Economic Commissions
 (other than the Economic Commission for Europe)

21. Secretariat of the Economic Commission for Asia and the Far East.
22. Secretariat of the Economic Commission for Latin America.

TOTAL, PART VI

Part VII. Representation and hospitality expenses

23. Special payments under annex I, paragraph 2, of the Staff Regulations.
24. Hospitality.

TOTAL, PART VII

Part VIII. Contractual printing

25. Contractual printing.

TOTAL, PART VIII

incurred and unobligated balances of appropriations

Original appropriation	Supplementary appropriation	Subsequent section transfers	Revised appropriation	Obligations incurred			Unobligated balance of revised appropriation
				Liquidated by disbursements	Unliquidated	Total	
<u>1/</u>	<u>2/</u>	<u>3/</u>					
\$	\$	\$	\$	\$	\$	\$	\$
628,900	109,300	65,000	803,200	693,288	109,912	803,200	-
-	215,500	(400)	215,100	198,485	16,610	215,095	5
144,600	(4,100)	(13,400)	127,100	103,924	21,098	127,022	78
29,400	-	(5,100)	24,300	23,766	438	24,204	96
77,500	-	(700)	76,800	76,437	289	76,726	74
50,000	-	3,000	53,000	48,961	4,019	52,980	20
<u>930,400</u>	<u>320,700</u>	<u>48,400</u>	<u>1,299,500</u>	<u>1,146,861</u>	<u>152,366</u>	<u>1,299,227</u>	<u>273</u>
1,852,000	195,200	(100)	2,047,100	1,939,808	107,274	2,047,082	18
780,700	-	(5,200)	775,500	763,128	12,274	775,402	98
<u>2,632,700</u>	<u>195,200</u>	<u>(5,300)</u>	<u>2,822,600</u>	<u>2,702,936</u>	<u>119,548</u>	<u>2,822,484</u>	<u>116</u>
2,226,400	81,800	(18,600)	2,289,600	2,288,765	800	2,289,565	35
218,900	15,500	(28,500)	205,900	204,477	1,377	205,854	46
601,000	18,800	(8,400)	611,400	611,302	-	611,302	98
113,000	(5,500)	(1,000)	106,500	106,428	-	106,428	72
3,608,000	(14,400)	(7,200)	3,586,400	3,572,053	14,251	3,586,304	96
822,500	-	(900)	821,600	821,558	-	821,558	42
2,398,400	86,100	19,700	2,504,200	2,467,153	37,040	2,504,193	7
6,873,000	71,000	57,200	7,001,200	7,000,275	840	7,001,115	85
534,400	-	4,100	538,500	534,593	3,870	538,463	37
3,074,500	189,500	(4,500)	3,259,500	3,259,468	-	3,259,468	32
527,500	202,500	(11,200)	718,800	692,850	25,912	718,762	38
1,070,500	119,500	(22,700)	1,167,300	1,021,293	145,984	1,167,277	23
4,050,800	157,700	43,300	4,251,800	4,213,481	38,263	4,251,744	56
3,819,800	348,700	(1,100)	4,167,400	3,799,818	367,517	4,167,335	65
250,000	22,600	(1,500)	271,100	227,960	43,109	271,069	31
<u>30,188,700</u>	<u>1,293,800</u>	<u>18,700</u>	<u>31,501,200</u>	<u>30,821,474</u>	<u>678,963</u>	<u>31,500,437</u>	<u>763</u>
5,278,300	326,600	(4,000)	5,600,900	5,547,832	53,037	5,600,869	31
772,500	90,300	(200)	862,600	859,220	3,282	862,502	98
<u>6,050,800</u>	<u>416,900</u>	<u>(4,200)</u>	<u>6,463,500</u>	<u>6,407,052</u>	<u>56,319</u>	<u>6,463,371</u>	<u>129</u>
1,206,500	-	(16,700)	1,189,800	1,143,412	46,336	1,189,748	52
<u>1,206,500</u>	<u>-</u>	<u>(16,700)</u>	<u>1,189,800</u>	<u>1,143,412</u>	<u>46,336</u>	<u>1,189,748</u>	<u>52</u>
1,525,300	(72,500)	(14,500)	1,438,300	1,411,154	27,097	1,438,251	49
1,250,700	248,600	3,500	1,502,800	1,501,957	766	1,502,723	77
<u>2,776,000</u>	<u>176,100</u>	<u>(11,000)</u>	<u>2,941,100</u>	<u>2,913,111</u>	<u>27,863</u>	<u>2,940,974</u>	<u>126</u>
50,000	-	(1,300)	48,700	48,667	-	48,667	33
20,000	-	(800)	19,200	15,028	4,163	19,191	9
<u>70,000</u>	<u>-</u>	<u>(2,100)</u>	<u>67,900</u>	<u>63,695</u>	<u>4,163</u>	<u>67,858</u>	<u>42</u>
1,393,900	39,700	(100,300)	1,333,300	944,812	388,455	1,333,267	33
<u>1,393,900</u>	<u>39,700</u>	<u>(100,300)</u>	<u>1,333,300</u>	<u>944,812</u>	<u>388,455</u>	<u>1,333,267</u>	<u>33</u>

Statement of 1957 budget appropriations, obligations incurred

Appropriation section

Purpose of appropriation

Part IX. Technical programmes

26.	Technical Assistance Administration	
27.	Economic development	
28.	Social activities	
28a.	Human rights activities	
29.	Public administration	
		TOTAL, PART IX

Part X. Special expenses

30.	Transfer of the assets of the League of Nations to the United Nations	
31.	Amort quarters construction loan	
		TOTAL, PART X

Part XI. Joint Staff Pension Board and United Nations Staff Pension Committee

32.	Joint Staff Pension Board and United Nations Staff Pension Committee	
		TOTAL, PART XI

Part XII. The International Court of Justice

33.	The International Court of Justice	
		TOTAL, PART XII

GENERAL REDUCTION

GRAND TOTAL

1/ Appropriated by the General Assembly under resolutions 1083 (XI) and 1100 (XI) adopted on 21 December 1956 and 27 February 1957 respectively; and adjusted by transfers between sections in accordance with the authority granted under paragraph 2 of resolution 1100 (XI).

2/ Appropriated by the General Assembly under resolution 1222 (XII) adopted on 14 December 1957.

3/ Includes transfers between sections totalling \$176,100 made with the concurrence of the Advisory Committee on Administrative and Budgetary Questions, \$19,700 authorized by the Secretary-General under paragraph 3(a) (ii) of resolution 1083 (XI) and distribution of the General Reduction of \$107,200 noted in paragraph 1 of resolution 1222 (XII).

Certified correct

(Signed) B.R. TURNER
Controller

AUDIT CE

The above statement of budget appropriations, obligations incurred and unobligated balances of appropriations that we have required, and we certify, as a result of the audit, that, in our opinion, the above statement

STATEMENT I
(continued)

and unobligated balances of appropriations (continued)

<u>Original appropriation</u>	<u>Supplementary appropriation</u>	<u>Subsequent section transfers</u>	<u>Revised appropriation</u>	<u>Obligations incurred</u>			<u>Unobligated balance of revised appropriation</u>
				<u>Liquidated by disbursements</u>	<u>Unliquidated</u>	<u>Total</u>	
<u>1/ \$</u>	<u>2/ \$</u>	<u>3/ \$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
386,700	-	-	386,700	386,700	-	386,700	-
479,400	-	-	479,400	479,400	-	479,400	-
925,000	-	-	925,000	925,000	-	925,000	-
55,000	-	(22,600)	32,400	27,119	5,210	32,329	71
300,000	-	-	300,000	300,000	-	300,000	-
<u>2,146,100</u>	<u>-</u>	<u>(22,600)</u>	<u>2,123,500</u>	<u>2,118,219</u>	<u>5,210</u>	<u>2,123,429</u>	<u>71</u>
649,500	-	-	649,500	649,466	-	649,466	34
2,000,000	-	-	2,000,000	2,000,000	-	2,000,000	-
<u>2,649,500</u>	<u>-</u>	<u>-</u>	<u>2,649,500</u>	<u>2,649,466</u>	<u>-</u>	<u>2,649,466</u>	<u>34</u>
136,100	6,100	(2,400)	139,800	128,388	11,367	139,755	45
<u>136,100</u>	<u>6,100</u>	<u>(2,400)</u>	<u>139,800</u>	<u>128,388</u>	<u>11,367</u>	<u>139,755</u>	<u>45</u>
635,000	17,700	(9,700)	643,000	642,948	-	642,948	52
<u>635,000</u>	<u>17,700</u>	<u>(9,700)</u>	<u>643,000</u>	<u>642,948</u>	<u>-</u>	<u>642,948</u>	<u>52</u>
-	(107,200)	107,200	-	-	-	-	-
<u>50,815,700</u>	<u>2,359,000</u>	<u>-</u>	<u>53,174,700</u>	<u>51,682,374</u>	<u>1,490,590</u>	<u>53,172,964</u>	<u>1,736</u>

Approved
(Signed) Dag HAMMARSKJOLD
Secretary-General

CERTIFICATE

ations has been examined in accordance with our directions. We have obtained all the information and explanation is correct.

(Signed) L. VAN DER TEMPEL, Netherlands
Lars BREIE, Norway
Alberto RUIZ-NOVOA, Colombia

STATEMENT II

Statement of income and obligations incurred and surplus account for the year ended 31 December 1957

	\$	\$
Income:		
Members' contributions:		
As originally assessed for 1957 (schedule A)	48,284,690	
Assessable in connexion with 1957 supplementary appropriations	<u>2,359,000</u>	50,643,690
Miscellaneous income:		
Rental income (space charges)	345,286	
Reimbursement for staff and services furnished to specialized agencies and others	467,024	
Interest on investments and other interest	200,397	
Sale of used office, transportation and other equipment, etc.	60,703	
Refund of prior years' expenditures	79,417	
Contributions of non-Member States	126,687	
Revenue from film distribution and television services	198,896	
Sale of printed volumes of the proceedings of the International Conference on the Peaceful Uses of Atomic Energy	53,575	
Revenue from sales of United Nations postage stamps	1,347,781	
Revenue from guided tours (Visitors Service)	12,791	
Sale of official records and publications	34,839	
Catering and related services	41,862	
United Nations Gift Centre	164,298	
Credits for services rendered to revenue producing activities	387,968	
Other income	66,988	
Miscellaneous income - International Court of Justice	<u>5,246</u>	<u>3,593,758</u>
		54,237,448
Deduct:		
Obligations incurred, per statement of 1957 budget appropriations, etc. . . .		<u>53,172,964</u>
Excess of income over obligations incurred carried to Surplus Account		<u>1,064,484</u>
Surplus Account		
Balance as at 1 January 1957		1,801,194
Contributions for 1955 of States admitted to membership on 14 December 1955 (General Assembly resolution 1087 (XI))		<u>260,410</u>
		2,061,604
Less:		
Amount applied as credits to Members' contributions in 1957		<u>1,313,640</u>
		747,964
Add:		
Savings effected in liquidating prior year's obligations		293,264
Excess of income over obligations incurred for year ended 31 December 1957 . . .		<u>1,064,484</u>
Balance as at 31 December 1957		<u>2,105,712</u>

Certified correct
(Signed) B.R. TURNER
Controller

Approved
(Signed) Dag HAMMARSKJOLD
Secretary-General

AUDIT CERTIFICATE

The above statement of income and obligations incurred and surplus account 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 above statement is correct.

(Signed) L. VAN DER TEMPEL, Netherlands

Lars BREIE, Norway

Alberto RUIZ-NOVOA, Colombia

Statement of assets and liabilities as at 31 December 1957 follows overleaf

Statement of assets and

ASSETS

	\$	\$
<u>General Fund</u>		
Cash at banks and on hand.		7,041,730
Contributions receivable from Members (schedule A)		8,828,042
Contributions assessable against Members in connexion with 1957 supplementary appropriations		2,359,000
Accounts receivable, advances, deposits, etc.:		
United Nations Suez Canal Clearance Operation	127,410	
Other	1,657,720	1,785,130
Capital assets:		
United Nations Headquarters buildings, New York	67,093,291	
Land for permanent Headquarters site, New York	9,600,000	
	<u>76,693,291</u>	
Secretariat building and Assembly Hall, Library building and villas, Geneva.	12,088,305	
Land and structures, Mogadiscio.	23,000	88,804,596
		<u>108,818,498</u>
<u>Working Capital Fund</u>		
Cash at banks.		1,315,966
Investments (schedule C)		8,593,005
Members' advances receivable		7,600
Advances to General Fund to finance budgetary expenditures.	13,241,264	
Advances to preparatory commissions (schedule D).	630,239	
Advances to finance miscellaneous self-liquidating purchases and activities (schedule E).	<u>323,273</u>	14,194,776
		<u>24,111,347</u>
<u>Special Fund for Modernization of Palais des Nations, Geneva</u>		
Cash at banks and on hand.		113,359
Accounts receivable.		692
Preliminary and modernization expenditures		57,139
		<u>171,190</u>
<u>Trust Funds and Special Accounts</u>		
Cash at banks and on hand.		7,354,947
Investments		77,267,287
Accounts receivable, accrued interest, etc.		7,492,873
		<u>92,115,107</u>

Certified correct

(Signed) B.R. TURNER
Controller

AUDIT CE

The above statement of assets and liabilities has been examined in accordance with our directions. We audit, that, in our opinion, the above statement is correct.

liabilities as at 31 December 1957

LIABILITIES

	\$	\$
Unliquidated obligations		1,490,589
Tax Equalization Fund		1,603,378
Sundry credit balances		1,572,959
Due to Working Capital Fund		13,241,264
Balance of loan of \$65,000,000 from the Government of the United States of America for United Nations Headquarters buildings under agreement dated 11 August 1948	54,000,000	
Members' equity in the United Nations Headquarters, New York		
Amortization payments on loan from the United States Government	11,000,000	
Appropriations made for additional construction costs	1,997,418	
Donated funds for land and special projects of United Nations Headquarters, New York	9,695,873	76,693,291
Deferred credits to Members as a result of transfer of assets from the League of Nations (schedule B (I))	5,195,728	
Members' equity in the assets transferred from the League of Nations as a result of liquidation of credits (schedule B (II))	4,546,266	
Donated funds for property in Geneva	2,346,311	12,088,305
Members' equity in land and structures, Mogadiscio		23,000
Surplus per statement of income and obligations incurred and surplus account ..		2,105,712
		<u>108,818,498</u>
Principal of Fund (schedule F):		
Advances assessed on Members		22,000,000
Due to Special Account of United Nations Emergency Force		2,111,347
		<u>24,111,347</u>
Unliquidated obligations		47,263
Accounts payable		2,907
Members' equity in property in respect of appropriations made for the modernization		121,000
		<u>171,190</u>
Trust funds and special accounts:		
Library Endowment Fund (schedule G)	622,726	
Special Account for Expanded Programme of Technical Assistance (schedule H).	17,469,348	
Pension Fund for part-time employees of European office	7,987	18,100,061
Amounts held in respect of activities separately reported:		
Joint Staff Pension Fund	72,911,149	
United Nations Technical Assistance account	1,020,147	
Technical Assistance Board secretariat account	83,750	74,015,046
		<u>92,115,107</u>

Approved

(Signed) Dag HAMMARSKJOLD
Secretary-General

CERTIFICATE

have obtained all the information and explanations that we have required, and we certify, as a result of the

(Signed) L. VAN DER TEMPEL, Netherlands

Lars BREIE, Norway

Alberto RUIZ-NOVOA, Colombia

Schedules to statement III

SCHEDULE A

Contributions receivable from Members as at 31 December 1957

	1957 assessments			Assessments		Total balances due
	Assessments ^{a/}	Collections	Balance due	1956	1955	
				Balance due	Balance due	
	\$	\$	\$	\$	\$	\$
Afghanistan	29,453	29,451	2	-	-	2
Albania	19,635	19,635	-	-	-	-
Argentina	574,330	427,361	146,969	-	-	146,969
Australia	809,953	809,953	-	-	-	-
Austria	176,717	18,479	158,238	10,035	-	168,273
Belgium	623,418	620,018	3,400	-	-	3,400
Bolivia	24,544	4,706	19,838	19,845	15,922	55,605
Brazil	535,060	535,060	-	-	-	-
Bulgaria	68,723	66,160	2,563	-	-	2,563
Burma	49,088	49,088	-	-	-	-
Byelorussian Soviet Socialist Republic	235,623	235,623	-	-	-	-
Cambodia	19,635	2,053	17,582	3,427	-	21,009
Canada	1,546,274	1,546,274	-	-	-	-
Ceylon	53,997	53,997	-	-	-	-
Chile	147,264	37,307	109,957	15,730	-	125,687
China	2,523,126	530,083	1,993,043	2,353,466	-	4,346,509
Colombia	181,626	175,891	5,735	-	-	5,735
Costa Rica	19,635	2,253	17,382	2,195	-	19,577
Cuba	132,538	35,217	97,321	27,952	-	125,273
Czechoslovakia	412,340	412,340	-	-	-	-
Denmark	323,981	323,981	-	-	-	-
Dominican Republic	24,544	24,544	-	-	-	-
Ecuador	24,544	9,022	15,522	-	-	15,522
Egypt	176,717	176,717	-	-	-	-
El Salvador	29,453	28,253	1,200	-	-	1,200
Ethiopia	53,997	53,997	-	-	-	-
Finland	181,626	181,626	-	-	-	-
France	2,798,019	2,337,319	460,700	-	-	460,700
Greece	98,176	76,717	21,459	-	-	21,459
Guatemala	34,362	34,362	-	-	-	-
Haiti	19,635	3,417	16,218	-	-	16,218
Honduras	19,635	2,531	17,104	-	-	17,104
Hungary	225,805	23,612	202,193	202,253	-	404,446
Iceland	19,635	19,635	-	-	-	-
India	1,457,915	1,317,915	140,000	-	-	140,000
Indonesia	250,349	242,444	7,905	-	-	7,905
Iran	132,538	132,538	-	-	-	-
Iraq	58,906	58,906	-	-	-	-
Ireland	93,267	93,267	-	-	-	-
Israel	78,541	13,460	65,081	-	-	65,081
Italy	1,021,031	106,766	914,265	18,000	-	932,265
Jordan	19,635	19,635	-	-	-	-
Laos	19,635	19,635	-	-	-	-
Lebanon	24,544	2,858	21,686	879	-	22,565
Liberia	19,635	19,635	-	-	-	-
Libya	19,635	19,635	-	-	-	-
Luxembourg	29,453	29,453	-	-	-	-
Mexico	343,616	343,616	-	-	-	-
Nepal	19,635	19,635	-	-	-	-
Netherlands	564,513	564,513	-	-	-	-
New Zealand	211,079	209,478	1,601	-	-	1,601
Nicaragua	19,635	4,550	15,085	-	-	15,085
Norway	240,531	240,531	-	-	-	-
Pakistan	269,984	129,984	140,000	-	-	140,000
Panama	24,544	23,795	749	-	-	749
Paraguay	19,635	19,015	620	-	-	620
Peru	73,632	73,632	-	-	-	-

SCHEDULE A (continued)

	1957 assessments			Assessments		Total balances due
	Assessments ^{a/}	Collections	Balance due	1956 Balance due	1955 Balance due	
	\$	\$	\$	\$	\$	\$
Philippines	201,261	40,170	161,091	-	-	161,091
Poland	765,774	464,607	301,167	-	-	301,167
Portugal	122,720	122,720	-	-	-	-
Romania	245,440	98,903	146,537	-	-	146,537
Saudi Arabia	34,362	34,362	-	-	-	-
Spain	559,604	58,516	501,088	22,800	-	523,888
Sweden	716,685	716,685	-	-	-	-
Syria	39,270	4,547	34,723	-	-	34,723
Thailand	78,541	78,541	-	-	-	-
Turkey	309,255	68,231	241,024	-	-	241,024
Ukrainian Soviet Socialist Republic	908,129	908,129	-	-	-	-
Union of South Africa	348,525	348,525	-	-	-	-
Union of Soviet Socialist Republics	6,852,692	6,852,692	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	3,833,777	3,833,777	-	-	-	-
United States of America	16,361,047	16,361,047	-	-	-	-
Uruguay	78,541	23,620	54,921	46,800	-	101,721
Venezuela	211,079	211,079	-	-	-	-
Yemen	19,635	2,253	17,382	17,387	-	34,769
Yugoslavia	176,717	176,717	-	-	-	-
	<u>49,088,050</u>	<u>43,016,699</u>	<u>6,071,351</u>	<u>2,740,769</u>	<u>15,922</u>	<u>8,828,042</u>

^{a/} The amount of \$49,088,050 is made up as follows:

	\$	\$
Assessed in respect of the financial year 1957 and credited to income for 1957 (statement II) . . .		46,276,640
Assessed in respect of supplementary appropriations for 1957 and credited to income for 1957 (statement II)		2,008,050
Assessed in respect of supplementary appropriations from the financial year 1956 and credited to income for that year		2,117,000
		<u>50,401,690</u>
Deduct:		
Credits to assessments for the year 1957 for surplus at 31 December 1956	1,053,230	
1955 contributions resulting from the assessment in 1957 of new Member States	<u>260,410</u>	<u>1,313,640</u>
Total assessments for 1957 as above		<u>49,088,050</u>

SCHEDULE B (I)

Deferred credits to Members as a result of the transfer of assets from the League of Nations as at 31 December 1957

	\$
Afghanistan	3,768
Argentina	191,136
Australia	253,200
Belgium	140,832
Bolivia	14,712
Canada	333,728
Chile	55,872
China	212,504
Cuba	47,272
Czechoslovakia	204,600
Denmark	97,632
Dominican Republic	5,800
Ecuador	1,712
Egypt	33,624
El Salvador	5,464
France	624,072
Greece	53,984
Guatemala	3,504

SCHEDULE B (I) (continued)

	\$
Haiti	9,312
Honduras	2,224
India	496,176
Iran	30,096
Iraq	14,040
Luxembourg	10,176
Mexico	32,984
Netherlands	182,840
New Zealand	83,400
Nicaragua	1,240
Norway	79,472
Panama	11,032
Peru	17,696
Poland	232,040
Sweden	186,656
Thailand	65,552
Turkey	46,792
Union of South Africa	157,624
Union of Soviet Socialist Republics	118,840
United Kingdom of Great Britain and Northern Ireland	921,088
Uruguay	39,304
Venezuela	27,504
Yugoslavia	146,224
	<u>5,195,728</u>

SCHEDULE B (II)

**Members' equity in the assets transferred from the League of Nations as a
result of liquidation of credits as at 31 December 1957**

	\$
Afghanistan	3,247.32
Albania	519.58
Argentina	64,816.78
Australia	79,819.45
Austria	4,676.14
Belgium	60,855.02
Bolivia	2,662.81
Brazil	63,777.64
Bulgaria	1,818.50
Burma	5,780.28
Byelorussian Soviet Socialist Republic	19,483.99
Cambodia	519.58
Canada	150,546.36
Ceylon	1,428.82
Chile	15,067.64
China	252,577.57
Colombia	17,210.85
Costa Rica	1,818.53
Cuba	14,028.48
Czechoslovakia	43,903.92
Denmark	33,772.24
Dominican Republic	2,273.11
Ecuador	2,078.28
Egypt	22,081.87
El Salvador	2,532.92
Ethiopia	4,676.16
Finland	4,806.04
France	263,358.69
Greece	8,897.70
Guatemala	2,987.54
Haiti	1,818.53

SCHEDULE B (II) (continued)

	\$
Honduras	1,818.53
Hungary	5,975.08
Iceland	1,818.53
India	149,572.15
Indonesia	21,951.95
Iran	14,612.99
Iraq	5,845.20
Ireland	2,467.96
Israel	7,274.02
Italy	27,017.78
Jordan	519.58
Laos	519.58
Lebanon	2,403.01
Liberia	1,818.53
Libya	519.58
Luxembourg	2,532.93
Mexico	32,018.69
Nepal	519.58
Netherlands	56,308.76
New Zealand	21,432.41
Nicaragua	1,818.53
Norway	22,601.43
Pakistan	31,434.16
Panama	2,273.12
Paraguay	1,818.53
Peru	8,053.39
Philippines	17,470.63
Poland	68,648.59
Portugal	3,247.34
Romania	6,494.66
Saudi Arabia	3,312.29
Spain	14,807.82
Sweden	73,974.25
Syria	3,896.78
Thailand	8,508.03
Turkey	31,629.02
Ukrainian Soviet Socialist Republic	74,234.00
Union of South Africa	37,344.33
Union of Soviet Socialist Republics	560,229.63
United Kingdom of Great Britain and Northern Ireland	431,895.34
United States of America	1,586,387.21
Uruguay	7,923.51
Venezuela	17,275.80
Yemen	1,818.53
Yugoslavia	18,379.90
	<u>4,546,266.00</u>

SCHEDULE C

Investments as at 31 December 1957

Working Capital Fund

	<u>Due date 1958</u>	<u>Market value</u>	<u>Book value</u>
	\$	\$	\$
Commercial Investment Trust, Inc., 3-3/4%	21 January	997,812	997,321
U.S.A. Treasury Bills, 3.73%	24 March	495,700	495,684
Irving Trust Company - United Nations Special Account, 3%	-	7,100,000	7,100,000
		<u>8,593,512</u>	<u>8,593,005</u>

SCHEDULE D

Advances to preparatory commissions for the year ended 31 December 1957

	Balance 1 January 1957	Advances during year	Repayments during year	Balance 31 December 1957
	\$	\$	\$	\$
Preparatory Commission of the International Atomic Energy Agency.	-	624,000	-	624,000
Preparatory Commission of the Inter-Governmental Maritime Consultative Organization	5,874	365	-	6,239
	<u>5,874</u>	<u>624,365</u>	<u>-</u>	<u>630,239</u>

SCHEDULE E

Advances to finance miscellaneous self-liquidating purchases and activities for the year ended 31 December 1957

	Balance 1 January 1957	Advances during year	Repayments during year	Balance 31 December 1957
	\$	\$	\$	\$
Travel expenses of "extra" representatives to the General Assembly, the Councils and Commissions.	7,588	-	7,588	-
Travel expenses of staff members loaned to specialized agencies, etc.	435	-	435	-
Purchase of cafeteria equipment	22,000	-	22,000	-
Advance payments for insurance coverage on Secretariat Building for period extending beyond the current year.	13,467	52,400	13,467	52,400
To finance repairs and renovation of villa "Le Bocage" in Geneva	34,831	-	4,672	30,159
Other self-liquidating purchases and activities.	271,815	390,767	421,868	240,714
	<u>350,136</u>	<u>443,167</u>	<u>470,030</u>	<u>323,273</u>

SCHEDULE F

Advances from Members for the Working Capital Fund as at 31 December 1957

	\$
Afghanistan	13,200.00
Albania	8,800.00
Argentina.	257,400.00
Australia.	363,000.00
Austria	79,200.00
Belgium.	279,400.00
Bolivia	11,000.00
Brazil.	239,800.00
Bulgaria	30,800.00
Burma.	22,000.00
Byelorussian Soviet Socialist Republic	105,600.00
Cambodia.	8,800.00
Canada	693,000.00
Ceylon.	24,200.00
Chile.	66,000.00
China	1,130,800.00
Colombia.	81,400.00
Costa Rica.	8,800.00
Cuba.	59,400.00
Czechoslovakia.	184,800.00
Denmark	145,200.00
Dominican Republic.	11,000.00
Ecuador.	11,000.00
Egypt	79,200.00
El Salvador	13,200.00
Ethiopia.	24,200.00

SCHEDULE F (continued)

	\$
Finland	81,400.00
France	1,254,000.00
Greece	44,000.00
Guatemala	15,400.00
Haiti	8,800.00
Honduras	8,800.00
Hungary	101,200.00
Iceland	8,800.00
India	653,400.00
Indonesia	112,200.00
Iran	59,400.00
Iraq	26,400.00
Ireland	41,800.00
Israel	35,200.00
Italy	457,600.00
Jordan	8,800.00
Laos	8,800.00
Lebanon	11,000.00
Liberia	8,800.00
Libya	8,800.00
Luxembourg	13,200.00
Mexico	154,000.00
Nepal	8,800.00
Netherlands	253,000.00
New Zealand	94,600.00
Nicaragua	8,800.00
Norway	107,800.00
Pakistan	121,000.00
Panama	11,000.00
Paraguay	8,800.00
Peru	33,000.00
Philippines	90,200.00
Poland	343,200.00
Portugal	55,000.00
Romania	110,000.00
Saudi Arabia	15,400.00
Spain	250,800.00
Sweden	321,200.00
Syria	17,600.00
Thailand	35,200.00
Turkey	138,600.00
Ukrainian Soviet Socialist Republic	407,000.00
Union of South Africa	156,200.00
Union of Soviet Socialist Republics	3,071,200.00
United Kingdom of Great Britain and Northern Ireland	1,718,200.00
United States of America	7,332,600.00
Uruguay	35,200.00
Venezuela	94,600.00
Yemen	8,800.00
Yugoslavia	79,200.00
	<u>22,000,000.00</u>

Note: The advances listed are fully paid, with the following exceptions:

	\$
Bolivia	1,000.00
Costa Rica	800.00
Haiti	800.00
Honduras	800.00
Lebanon	1,000.00
Philippines	200.00
Syria	1,600.00
Turkey	600.00
Yemen	800.00
	<u>7,600.00</u>

SCHEDULE G
Library Endowment Fund
Status of the Fund as at 31 December 1957

	\$	\$
Accumulated income:		
Balance as at 1 January 1957	21,528	
Net interest received and accrued during year	14,766	
Savings in 1957 in liquidating prior year's obligations	<u>233</u>	36,527
Deduct: expenditures and obligations incurred in 1957 for library books and equipment		1,040
Balance of unexpended income at 31 December 1957		<u>35,487</u>
Principal of Fund		587,239
Total of Fund		<u>622,726</u>
Represented by:		
Investments:		
United States of America Savings Bonds, Registered Series G, due 1 June 1960, 2-1/2%	100,000	
United States of America Savings Bonds, Registered Series G, due 1 July 1960 2-1/2%	200,000	
United States of America Treasury Bonds, 1959-1962, 2-1/4%	17,361	
United States of America Treasury Bonds, due 1 April 1980, 2-3/4%	41,095	
Commonwealth of Australia, 1962, 3-3/8%	13,975	
Dominion of Canada, Perpetual, 3%	21,804	
Government of Sweden Bonds, 1969, 2-3/4%	47,185 ^{a/}	
Government of Sweden Bonds, 1982, 3-1/2%	28,556 ^{a/}	
Government of Sweden Bonds, 1988, 3-1/2%	28,588 ^{a/}	
Government of Sweden Bonds, 1994, 3-1/2%	28,836 ^{a/}	
International Bank for Reconstruction and Development, 1 March 1976, 3%	49,813	
Standard Oil of New Jersey Debenture, 15 May 1971, 2-3/8%	9,482	
	<u>586,695</u>	
Cash at banks	32,382	
Interest accrued	4,455	
	<u>623,532</u>	
Deduct: due to General Fund	806	<u>622,726</u>
Statement of appropriations:		
Appropriated by the General Assembly under resolution 1083 (XI)		13,000
Deduct: expenditures and obligations incurred in 1957		1,040
Unobligated balance of appropriations surrendered		<u>11,960</u>

^{a/} Note: Valuation is at cost, \$133,165, in accordance with the financial rules of the Fund; the market value as at 31 December 1957 totalled \$73,398.

This Fund was transferred to the United Nations by the League of Nations and is administered in accordance with specific rules to ensure the use of the income derived from the Fund exclusively for the purpose for which it was originally established; that is, the maintenance of a library in the Palais des Nations.

SCHEDULE H

Expanded Programme of Technical Assistance

Status of the Special Account as at 31 December 1957

	\$	\$
Balance on hand as at 1 January 1957.		16,055,640
Contributions pledged (schedule I)		
For 1957, less \$14,285 paid in 1956.	30,823,248	
Due for previous years as at 1 January 1957, less adjustments in 1957 of \$4,669. . .	<u>1,847,823</u>	
	32,671,071	
Less:		
Exchange adjustments upon receipt of contributions.	<u>739,113</u>	31,931,958
Payments made by Governments towards local living costs of experts (net) including exchange adjustments.		1,649,936
Contribution by a Government for 1958 programme		19,960
Advance payments by Governments toward 1958 local living costs of experts		104,232
Miscellaneous income.	<u>341,742</u>	
Less:		
Exchange adjustments.	<u>230,916</u>	110,826
Other receipts.		<u>11,361</u>
		49,883,913
Less:		
Remittances and other charges to participating organizations and Technical Assistance Board secretariat:		
Against allocations	30,610,413	
Against payments made by Governments towards local living costs of experts. . .	<u>1,804,152</u>	32,414,565
		<u>17,469,348</u>
Represented by:		
Cash at banks, on hand and in transit.		6,008,274
Investments (schedule J)		3,972,355
Contributions pledged, but not received at 31 December 1957 (schedule I)		7,203,973
Accounts receivable, including accrued interest		62,277
Contributions in kind, accepted but not used		<u>222,469</u>
		<u>17,469,348</u>
This amount of \$17,469,348 is accounted for as follows:		
Working Capital and Reserve Fund		12,000,000
Less:		
Contingency Fund authorization	1,302,746	
Advance for 1957 programme	<u>7,269,226</u>	8,571,972
		3,428,028
Contributions pledged but not received at 31 December 1957 (schedule I)		7,203,973
Contributions and other income (including Governments' payments towards local costs), received but not yet allocated		180,843
Contributions advanced by a Government for the 1958 Programme		19,960
Advance payments by Governments towards 1958 local living costs of experts		104,232
Accounts payable.		<u>49,738</u>
Undrawn allocations:		
United Nations	2,485,278	
International Labour Organisation	841,251	
Food and Agriculture Organization of the United Nations	1,076,639	
United Nations Educational, Scientific and Cultural Organization	1,372,794	
International Civil Aviation Organization.	33,256	
World Health Organization	488,111	
Technical Assistance Board secretariat	66,257	
World Meteorological Organization.	(135)	
International Telecommunication Union.	<u>21,288</u>	6,384,739
Undrawn local cost funds:		
Technical Assistance Board secretariat		<u>97,835</u>
		<u>17,469,348</u>

SCHEDULE I

Expanded Programme of Technical Assistance

Contributions receivable from Governments as at 31 December 1957

<u>Currency pledged for 1957</u>	<u>Amount</u>	<u>Pledged for 1957</u>	<u>Pledged for prior years, unpaid at 1 January 1957</u>	<u>Received in 1957</u>	<u>Balance due</u>
		\$	\$	\$	\$
Afghanistan (equivalent of US \$)	-	12,500	10,000	-	22,500
Albania (lek)	100,000	2,000	-	2,000	-
Argentina (Argentine pesos)	6,480,000	360,000	-	360,000	-
Australia (equivalent of US \$)	-	500,000	-	500,000	-
Austria (schillings)	1,000,000	38,462	-	38,462	-
Belgium (Belgian francs)	21,875,000	437,500	13,500	437,500	13,500
Bolivia (United States \$)	15,000	15,000	10,000	-	25,000
Brazil (cruzeiros)	13,900,000	751,351	-	681,367	69,984
Bulgaria (leva)	100,000	14,706	-	14,706	-
Burma (equivalent of US \$)	-	24,000	-	24,000	-
Byelorussian Soviet Socialist Republic (roubles)	200,000	50,000	-	50,000	-
Cambodia (riels)	180,000	5,143	5,042	5,042	5,143
Canada (United States \$)	2,000,000	2,000,000	-	1,166,500	833,500
Ceylon (equivalent of US \$)	-	18,059	-	18,059	-
Chile (equivalent of US \$)	-	79,710	-	-	79,710
China (equivalent of US \$)	-	20,000	-	20,000	-
Colombia (United States \$)	140,000	140,000	40,000	100,000	80,000
Costa Rica (United States \$)	10,000	10,000	-	-	10,000
Cuba (United States \$)	25,000	25,000	50,000	50,000	25,000
Czechoslovakia (crowns)	500,000	69,444	-	69,444	-
Denmark (Danish kroner)	4,000,000	579,123	-	579,123	-
Dominican Republic (United States \$)	28,000	28,000	-	28,000	-
Ecuador (sucres)	173,000	11,533	13,062	6,600	17,995
Egypt (Egyptian pounds)	40,000	114,877	100,517	201,034	14,360
El Salvador (United States \$)	7,000	7,000	7,000	14,000	-
Ethiopia (equivalent of US \$)	-	20,000	20,000	40,000	-
Finland (equivalent of US \$)	-	25,109	-	25,109	-
France (French francs)	507,625,000	1,450,357	-	1,448,000	2,357
Germany (Federal Republic) (German marks)	1,880,000	476,190	-	447,619	28,571
Ghana (United States \$)	30,000	30,000	-	-	30,000
Greece (equivalent of US \$)	-	10,000	-	-	10,000
Guatemala (United States \$)	10,000	10,000	-	10,000	-
Haiti (United States \$)	14,400	14,400	-	14,400	-
Honduras (United States \$)	10,000	10,000	16,000	10,000	16,000
Hungary (forint)	500,000	42,608	-	42,608	-
Iceland (Icelandic kronur)	60,000	3,684	-	3,684	-
India (equivalent of US \$)	-	500,000	-	500,000	-
Indonesia (rupiahs)	750,000	65,789	59,210	124,999	-
Iran (equivalent of US \$)	-	50,000	50,000	50,000	50,000
Iraq (United States \$)	55,675	55,675	-	55,675	-
Ireland (Irish pounds)	1,825	5,110	-	5,110	-
Israel (Israeli pounds)	90,000	50,000	16,667	27,778	38,889
Italy (lira)	70,000,000	112,000	-	112,000	-
Japan (equivalent of US \$)	-	90,000	-	90,000	-
Jordan (dinars)	2,100	5,881	-	5,881	-
Korea (United States \$)	3,500	3,500	-	3,500	-
Laos (kips)	50,000	1,428	-	-	1,428
Lebanon (Lebanese pounds)	15,000	6,846	-	6,846	-
Liberia (United States \$)	20,000	20,000	-	20,000	-
Libya (United States \$)	5,000	5,000	-	5,000	-
Luxembourg (Belgian francs)	150,000	3,000	-	3,000	-
Mexico (Mexican pesos)	420,000	33,600	-	33,600	-
Monaco (French francs)	500,000	1,429	-	1,429	-
Morocco (equivalent of US \$)	-	5,000	-	5,000	-
Nepal (equivalent of US \$)	-	5,000	-	-	5,000
Netherlands (Netherlands guilders)	3,701,200	974,000	-	974,000	-
New Zealand (New Zealand pounds)	60,000	168,020	-	168,020	-
Nicaragua (cordobas)	45,000	6,429	-	-	6,429
Norway (Norwegian kronor)	2,720,000	380,792	-	380,792	-
Pakistan (equivalent of US \$)	-	166,213	-	166,213	-
Panama (United States \$)	3,008	3,008	-	3,008	-
Paraguay (United States \$)	12,000	12,000	12,000	-	24,000
Peru (United States \$)	20,000	20,000	22,000	-	42,000
Philippines (equivalent of US \$)	-	66,000	-	-	66,000
Poland (zlotys)	300,000	75,000	-	75,000	-
Portugal (United States \$)	10,000	10,000	-	10,000	-

SCHEDULE I (continued)

<u>Currency pledged for 1957</u>	<u>Amount</u>	<u>Pledged for 1957</u>	<u>Pledged for prior years, unpaid at 1 January 1957</u>	<u>Received in 1957</u>	<u>Balance due</u>
		\$	\$	\$	\$
Romania (lei)	100,000	16,667	-	16,667	-
Spain (equivalent of US \$)	-	50,000	-	50,000	-
Sudan (equivalent of US \$)	-	70,061	-	70,061	-
Sweden (Swedish kronor)	4,100,000	792,577	-	792,577	-
Switzerland (Swiss francs)	1,500,000	350,467	58,411	233,644	175,234
Syria (Syrian pounds)	50,000	13,966	7,222	7,222	13,966
Thailand (Thailand bahts)	800,000	64,000	-	64,000	-
Tunisia (United States \$)	2,000	2,000	-	-	2,000
Turkey (equivalent of US \$)	-	210,000	-	210,000	-
Ukrainian Soviet Socialist Republic (roubles)	500,000	125,000	-	125,000	-
Union of Soviet Socialist Republics (roubles)	4,000,000	1,000,000	-	1,000,000	-
United Kingdom of Great Britain and Northern Ireland (pounds sterling)	800,000	2,240,000	-	2,240,000	-
United States of America (United States \$)	15,276,890	15,276,890	1,042,192	11,238,675	5,080,407
Uruguay (equivalent of US \$)	-	125,000	295,000	-	415,000
Vatican City (United States \$)	2,000	2,000	-	2,000	-
Venezuela (United States \$)	66,000	66,000	-	66,000	-
Viet-Nam (piastres)	750,000	21,429	-	21,429	-
Yugoslavia (dinars)	33,000,000	110,000	-	110,000	-
		30,837,533	1,847,823	25,481,385	7,203,973
Less: Received in 1956.		14,285	-	14,285	-
		30,823,248	1,847,823	25,467,098	7,203,973

SCHEDULE J

Expanded Programme of Technical Assistance

Investments as at 31 December 1957

	<u>Due date 1958</u>	<u>Market value</u>	<u>Book value</u>
		\$	\$
Commonwealth Trading Bank of Australia, 2-1/2%	5 January	56,003	56,003 ^{a/}
Federal Home Loan Banks, 4.75%	15 April	500,650	500,000
U.S.A. Treasury Notes, 2-7/8%	15 June	397,200	400,000
Federal National Mortgage Association, 4-3/8%	10 July	500,550	500,000
Federal Intermediate Credit Banks, 4-7/8%	1 August	200,480	200,000
U.S.A. Treasury Certificates of Indebtedness, 3-3/4%	1 December	1,002,400	1,000,000
Irving Trust Co., United Nations Technical Assistance Account, 3% . . .	-	1,316,352	1,316,352
		3,973,635	3,972,355

^{a/} Deposit in Australian pounds, shown in equivalent United States of America dollars at United Nations accounting rate of exchange.

REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE AUDIT OF THE UNITED NATIONS ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1957

1. General Assembly resolution 74 (I) directs the Board of Auditors to perform the external audit of the accounts of the United Nations and to submit its report, together with the certified accounts and such other statements as it thinks necessary, to the General Assembly to be available to the Advisory Committee on Administrative and Budgetary Questions not later than 1 June following the end of the financial year to which the accounts relate. By the same resolution, the Board is authorized to conduct the audit under the provisions of the resolution in such manner as it thinks fit after consultation with the Advisory Committee relative to the scope of the audit.

2. The Advisory Committee was consulted with regard to the scope of the 1957 audit. There was no material change from the previous year, either in the extent or character of the audit performed under directions of the Board. Examinations of transactions, accounts and inventories were conducted to the extent necessary to satisfy the Board as to the general state of the accounts and the accuracy of the financial statements submitted for audit certificates, and to report thereon to the General Assembly. Books of accounts, vouchers and other pertinent records at New York, Geneva and The Hague were examined twice during the year. All information required was provided and the Board now records its appreciation of the co-operation and assistance extended by the Secretariat and by the Registry of the International Court of Justice.

3. The Secretary-General submitted the following financial statements, together with associated schedules, for audit certificates:

- I. Statement of 1957 budget appropriations, obligations incurred and unobligated balances of appropriations;
- II. Statement of income and obligations incurred and surplus account for the year ended 31 December 1957;
- III. Statement of assets and liabilities as at 31 December 1957.

The Secretary-General also submitted financial statements relating to the following activities:

A. The Expanded Programme of Technical Assistance for the Economic Development of Under-Developed Countries, including:

- I. United Nations—status of funds as at 31 December 1957;
- II. Technical Assistance Board secretariat—status of funds as at 31 December 1957.

B. United Nations Suez Canal Clearance Operation—status of funds as at 31 December 1957.

C. United Nations Emergency Force—status of funds as at 31 December 1957.

All the above statements are certified by the Board as being in accordance with the books and records.

Separate reports of the Board of Auditors have been presented regarding the audit of the accounts mentioned under B and C above.

4. Refund of United Nations share in Medical Insurance Reserve. In 1957 the Board approached the Secretary-General with regard to a reserve of over \$66,000 as at the end of 1956, set up by the United Nations and the staff of the Organization from the premiums under the UN Medical Service Plan to meet eventual deficits of that plan. In view of the fact that as from the beginning of 1956 the United Nations responsibility for deficits no longer existed, the Secretary-General decided to liquidate this reserve. As it was considered that 64 per cent of the reserve had been contributed by the staff and 36 per cent by the Organization, an amount of about \$23,500 will be credited to miscellaneous income relating to the year 1958.

5. Pension Fund for part-time employees in the European Office of the United Nations. According to information received, the Secretary-General has approved as from 1 January 1957 and on a provisional basis the constitution of a pension fund for part-time employees of the United Nations European Office. The balance of this fund (amounting to \$7,987 at the end of 1957) has been reported under trust funds and special accounts in the Statement of Assets and Liabilities as at 31 December 1957 (statement III). The provisional Regulations for the fund state that the United Nations shall contribute to the fund every year an amount equal to 7 per cent of the participants' pensionable remuneration.

These arrangements imply that the United Nations is committed to the payment of yearly contributions as well as to the responsibility for the custody of the assets of the fund. This prompted the Board to ask why the General Assembly had not been informed of this development. According to information received, this will be done by identifying these costs and their purpose in future budget estimates.

6. Other audit reports. The General Assembly has directed that the Board of Auditors examine, certify and report on the accounts of:

<u>Account</u>	<u>Financial year-end</u>
United Nations Joint Staff Pension Fund.	30 September
United Nations Children's Fund	31 December
UNICEF Greeting Card Fund.	31 January
United Nations Refugee Fund.	31 December
United Nations Korean Reconstruction Agency (UNKRA)	30 June
United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWAPNE)	31 December

The financial statements regarding these various activities, except those regarding UNKRA, have been submitted to the Board and certified. The statements regarding UNRWAPNE cover the period 1 July 1956 to 31 December 1957 as the result of a decision to change its financial period to a calendar year.

The UNKRA accounts for the year ending 30 June 1957 have been audited and duly certified. The Agency's accounts for the year ending 30 June 1958 will be audited when the books of accounts for that period are closed, and financial statements submitted for certification.

7. Memorandum to the Advisory Committee. In accordance with established practice, the Board is drawing the attention of the Advisory Committee on Administrative and Budgetary Questions to certain matters related to the routine of administration which were noted during the audit.

(Signed) L. VAN DER TEMPEL, Netherlands

Lars BREIE, Norway

Alberto RUIZ-NOVOA, Colombia

24 May 1958

Part II

**UNITED NATIONS PARTICIPATION IN THE EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE FOR
ECONOMIC DEVELOPMENT OF UNDER-DEVELOPED COUNTRIES, AND THE TECHNICAL ASSISTANCE
BOARD SECRETARIAT**

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1957

1. There is submitted herein a financial report, together with financial statements, for the year ended 31 December 1957 covering United Nations expenditures in connexion with the Expanded Programme of Technical Assistance for Economic Development of Under-developed Countries. The accounts are grouped into two categories, as reflected in the separate financial statements which accompany this report, each with appropriate supplementary schedules:

- (a) Statement I relates to expenditures of the United Nations as a participating organization in the operations under the Programme;
- (b) Statement II relates to expenditures of the secretariat of the Technical Assistance Board under the administration of the Executive Chairman of the Board.

2. The financial statements of expenditures by the specialized agencies under the Programme are reported directly to their own governing bodies, and are later transmitted to the General Assembly pursuant to resolution 519 A (VI).

Accounts of the United Nations as a participating organization

3. As shown in statement I, the funds allocated during 1957 for operational and related administrative expenditures of the United Nations under the Programme amounted to \$10,163,234, while obligations incurred for these purposes were \$9,326,904.

4. Statement I shows a balance as at 31 December 1957 of \$1,306,264, representing the excess of total income over obligations incurred for the year. This balance reverts in full to the Special Account and consists of the following elements:

	<u>Funds</u> \$	<u>Obligations</u> <u>incurred</u> \$	<u>Balance</u> \$
Regular allocations in specified and non-specified currencies	7,792,434	7,064,109	728,325
Contingency authorizations	279,700	171,695	108,005
United Nations Technical programmes.	2,091,100	2,091,100	-
Savings on liquidation of prior years' obligations and miscellaneous income	469,934	-	469,934
TOTALS	<u>10,633,168</u>	<u>9,326,904</u>	<u>1,306,264</u>

The contingency authorizations were made by the Executive Chairman of the Technical Assistance Board with the provision that their use was restricted to particular purposes, and the unused balances totalling \$108,005 have to be returned to the Special Account. The excess of regular allocations over obligations incurred (designated as year-end carry-over) in the amount of \$728,325, the savings on the liquidation of prior years' obligations realized in 1957 and miscellaneous income, \$469,934, have also to revert to the Special Account, in accordance with rules established in the Technical Assistance Board in 1955. It is to be noted that the appropriation in part IX, under sections 26, 27, 28 and 29, of the 1957 budget of the United Nations have been fully utilized for the purposes for which they were given; an amount of \$24,933 representing savings in 1957 on the liquidation of obligations incurred against the United Nations technical programmes for the year 1956 was transferred to the United Nations General Fund as miscellaneous income (refund of prior years' expenditure).

5. The amount for regular allocations was derived as follows:

	\$
Re-allocation in respect of 1956 carry-over.	749,629
Allocations to the United Nations out of total approved earmarkings for participating organizations of \$31,321,327	7,042,805
	<u>7,792,434</u>

6. Details of the operational and administrative expenditures will be found in three schedules annexed to statement I. These are summarized, together with comparative figures for 1956, as follows:

	<u>1957</u> \$	<u>1956</u> \$
A. Project costs	7,940,092	8,346,133
B. Operational Services costs	917,539	900,024
	8,857,631	9,246,157
C. Administrative costs	442,006	409,347
TOTALS	<u>9,299,637</u>	<u>9,655,504</u>

The difference of \$27,267 between the above total of \$9,299,637 and the total in paragraph 4 above, \$9,326,904, represents net exchange adjustments, as shown in statement I.

In addition, expenditures totalling \$91,686 were incurred in 1957 in respect of technical assistance in particular areas against direct reimbursement either by the Governments receiving the assistance or organizations sponsoring the projects, increasing the total obligations incurred to \$9,418,590. This sum excludes obligations totalling \$32,329 for human rights activities referred to in part IX under section 28a of the United Nations budget which is administered by the Technical Assistance Administration.

7. Against the unused balances of the regular allocations in specified and non-specified currencies, \$728,325, firm contractual commitments for supplies and equipment amounting to \$438,198 had been incurred prior to 30 November 1957, but the recorded obligations were cancelled because of non-delivery by 31 December 1957. These commitments have been reported to the Technical Assistance Board and a request made for re-allocation of funds in 1958 in accordance with the rules established by the Board in 1955. In respect of the balance of contingency authorizations, \$108,005, similar commitments totalled \$59,972, and a re-allocation of the latter amount may be expected in 1958. Had delivery in all cases been effected by 31 December 1957, the financial operations for the year 1957 would have totalled \$9,949,089.

8. The following table presents a comparison of administrative costs for the year 1957 with those for the year 1956:

	1957 \$	1956 \$
Personal services	395,012	373,567
Administrative supplies and materials.	3,070	2,303
Travel and transportation	38,245	27,840
Contractual and other services.	5,679	5,637
	<u>442,006</u>	<u>409,347</u>

Administrative costs for the year 1957 represent about 4.7 per cent of the total obligations incurred under the Programme, as against 4.2 per cent for 1956, and thus reflect an increase. This increase results principally from statutory salary increments and not from any organizational change while, on the other hand, the operations under the Programme were somewhat curtailed in comparison with 1956 because of a reduction of available funds. It is also to be noted in this connexion that the administrative costs include, for 1957, \$26,000 and, for 1956, \$22,000 in respect of charges for tax reimbursement.

9. Three *ex gratia* payments totalling \$1,116 were made in 1957: a payment of \$160 was made to an expert for loss of personal effects; \$707 was paid as further reimbursement of hospital and medical expenses incurred by an expert (a sum of \$2,746 was paid in 1955 and 1956); and \$249 was paid as reimbursement of transportation costs incurred by a short-term expert for his wife when he fell seriously ill at his duty station.

Expenditures of the Technical Assistance Board secretariat

10. As shown in statement II, the total obligations incurred for the year 1957 amounted to \$1,781,209 as against allocations by the Board of \$1,825,100. The balance of \$43,891 and other income of \$26,900 were offset against exchange adjustments on funds with Resident Representatives and liaison officers, \$4,400, resulting in a net surplus of \$66,391 which reverts to the Special Account.

11. Further details of the obligations incurred for the year 1957 are reported in schedules A and B attached to statement II. These are summarized below, together with comparative figures for the year 1956:

	1957 \$	1956 \$
A. Resident Representatives and liaison officers' costs	1,326,751	1,116,620
B. Central administrative costs of the secretariat.	454,458	446,935
	<u>1,781,209</u>	<u>1,563,555</u>

12. A summary of the total obligations incurred by object of expenditure under the two categories, as compared with totals for the preceding year, is given in the following table:

totals for the preceding year, is given in the following table.		1957		1956
	<u>Resident Represent- atives and liaison officers' costs</u>	<u>Central administrative costs</u>	<u>Total</u>	<u>Total</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Personal services	1,025,890	370,570	1,396,460	1,208,792
Administrative supplies, materials, equipment, etc.	58,810	1,216	60,026	47,034
Travel and transportation	167,140	36,302	203,442	219,641
Contractual and other Services.	74,911	46,370	121,281	88,088
	<u>1,326,751</u>	<u>454,458</u>	<u>1,781,209</u>	<u>1,563,555</u>

(Signed) Dag HAMMARSKJÖLD
Secretary-General

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1957

STATEMENT I

United Nations - status of funds as at 31 December 1957

	\$	\$
Balance as at 31 December 1956		1,254,741
Less:		
Excess of 1956 local cost apportionments over expenditures chargeable thereto . .	10,645	
Excess of 1956 allocations and other income over obligations incurred surrendered to the Special Account	494,467	505,112
Balance, re-allocated in 1957		749,629
Allocations in 1957 from contributions and other available funds.	7,322,505	
United Nations Technical Programmes.	2,091,100	9,413,605
Total funds available.		10,163,234
Obligations incurred during 1957 (excluding charges against funds provided by Governments for local subsistence costs):		
Project costs (schedule A)	7,940,092	
Operational Services costs (schedule B)	917,539	
Administrative costs (schedule C)	442,006	
	9,299,637	
Exchange adjustments (net)	27,267	9,326,904
Excess of allocations and other available funds over obligations incurred.		836,330
Other income:		
Savings on liquidation of prior years' obligations.	416,613	
Miscellaneous.	53,321	469,934
Excess of local subsistence cost apportionments over expenditures chargeable:		
Balance as at 31 December 1956.	10,645	
Adjustments in apportionments.	75,112	
Total.	85,757	
Less: expenditures chargeable thereto.	85,757	-
Balance as of 31 December 1957, to revert to the Special Account.		1,306,264
Represented by:		
Cash at banks, on hand or in transit	1,020,147	
Undrawn allocations	2,485,278	
Accounts receivable, advances, etc.	157,418	3,662,843
Less:		
Unliquidated obligations 1956.	284,252	
Unliquidated obligations 1957.	1,780,786	
Accounts payable.	90,344	
Other credit balances.	201,197	2,356,579
		1,306,264

Certified correct
(Signed) B.R. TURNER
Controller

Approved
(Signed) Dag HAMMARSKJOLD
Secretary-General

AUDIT CERTIFICATE

The above statement showing the status of funds of the United Nations Technical Assistance Administration in connexion with the Expanded Programme of Technical Assistance for Economic Development of Under-developed Countries, for the year ended 31 December 1957, 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 above statement is correct.

(Signed) L. VAN DER TEMPEL, Netherlands

Lars BREIE, Norway

Alberto RUIZ-NOVOA, Colombia

Schedules to statement I

SCHEDULE A

Obligations incurred: Project costs for the period from 1 January to 31 December 1957

<u>Designation</u>	<u>Cash disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
EUROPE, MIDDLE EAST AND AFRICA			
Europe — regional projects	67,468	31,776	99,244
Austria	3,897	3,451	7,348
Denmark	3,320	5,165	8,485
Finland	1,968	7,606	9,574
France	-	2,500	2,500
Germany (Federal Republic)	740	1,789	2,529
Greece	60,548	18,491	79,039
Iceland	5,601	3,461	9,062
Ireland	-	2,900	2,900
Italy	9,980	5,015	14,995
Netherlands	3,099	838	3,937
Norway	-	1,100	1,100
Poland	4,744	7,055	11,799
Portugal	-	5,620	5,620
Spain	952	10,048	11,000
Sweden	1,526	3,862	5,388
Switzerland	1,846	985	2,831
Turkey	199,215	44,815	244,030
Yugoslavia	130,570	108,862	239,432
Middle East and Near East - regional projects	22,678	4,550	27,228
Afghanistan	114,121	18,231	132,352
Egypt	163,248	81,805	245,053
Iran	340,282	68,896	409,178
Iraq	91,912	13,181	105,093
Israel	121,772	25,221	146,993
Jordan	151,397	27,943	179,340
Lebanon	56,265	24,522	80,787
Libya	137,268	13,606	150,874
Malta	1,171	721	1,892
Morocco	12,715	4,622	17,337
Saudi Arabia	6,017	968	6,985
Sudan	31,683	8,330	40,013
Syria	41,768	19,316	61,084
Tunisia	15,987	5,970	21,957
Africa - regional projects	11,064	5,027	16,091
Ethiopia	69,016	27,412	96,428
Ghana	20,291	6,284	26,575
Liberia	9,774	6,580	16,354
United Kingdom Territories in Africa - Uganda	71,400	3,405	74,805
	<u>1,985,303</u>	<u>631,929</u>	<u>2,617,232</u>
INTER-REGIONAL			
Inter-regional	<u>229,041</u>	<u>29,191</u>	<u>258,232</u>
	<u>229,041</u>	<u>29,191</u>	<u>258,232</u>
ASIA AND FAR EAST			
Regional projects	195,853	45,281	241,134
Australia	3,192	408	3,600
Burma	274,341	96,021	370,362
Cambodia	35,083	6,690	41,773
Ceylon	73,047	14,924	87,971
China	68,516	29,428	97,944
India	513,717	240,959	754,676
Indonesia	245,258	43,264	288,522
Japan	44,278	18,470	62,748

SCHEDULE A (continued)

<u>Designation</u>	<u>Cash disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
ASIA AND FAR EAST (continued)			
Korea	4,669	13,409	18,078
Laos	38,354	1,944	40,298
Nepal	115,072	7,049	122,121
New Zealand	-	3,300	3,300
Pakistan	328,185	65,251	393,436
Philippines	122,739	26,685	149,424
Thailand	91,081	31,671	122,752
Viet-Nam	69,857	20,892	90,749
Non-Self-Governing and Trust Territories administered by the United Kingdom of Great Britain and Northern Ireland	24,535	9,703	34,238
Non-Self-Governing and Trust Territories administered by the United States of America	2,866	1,609	4,475
	<u>2,250,643</u>	<u>676,958</u>	<u>2,927,601</u>
LATIN AMERICA, CENTRAL AMERICA AND CARIBBEAN			
Regional projects	459,372	55,758	515,130
Argentina	111,450	26,773	138,223
Bolivia	181,300	29,457	210,757
Brazil	109,162	25,920	135,082
Chile	83,053	48,472	131,525
Colombia	79,455	9,789	89,244
Costa Rica	39,913	6,629	46,542
Cuba	301	1,834	2,135
Dominican Republic	5,649	237	5,886
Ecuador	70,301	28,029	98,330
El Salvador	25,234	524	25,758
Guatemala	30,380	4,438	34,818
Haiti	60,902	5,589	66,491
Honduras	6,639	3,000	9,639
Mexico	44,502	25,112	69,614
Nicaragua	27,584	3,080	30,664
Panama	27,484	5,946	33,430
Paraguay	96,374	22,402	118,776
Peru	73,630	17,967	91,597
Uruguay	57,099	10,565	67,664
Venezuela	128,390	9,708	138,098
Puerto Rico and Virgin Islands	238	3,472	3,710
United Kingdom dependent territories in Latin America	63,691	4,232	67,923
Netherlands dependent territories in Latin America	1,680	4,311	5,991
	<u>1,783,783</u>	<u>353,244</u>	<u>2,137,027</u>
TOTAL	<u>6,248,770</u>	<u>1,691,322</u>	<u>7,940,092</u>

SCHEDULE B

Obligations incurred: Operational services costs for the period from 1 January to 31 December 1957

	<u>Cash</u> <u>disbursements</u>	<u>Unliquidated</u> <u>obligations</u>	<u>Total</u> <u>obligations</u>
	\$	\$	\$
Personal services	779,776	51,000	830,776
Property and equipment.	3,066	932	3,998
Travel and transportation:			
Official business	10,159	164	10,323
Recruitment, leave and termination.	43,276	2,761	46,037
	<u>836,277</u>	<u>54,857</u>	<u>891,134</u>
Contractual and other services:			
Communication	19,273	113	19,386
Hospitality	208	-	208
Other.	5,089	1,722	6,811
	<u>860,847</u>	<u>56,692</u>	<u>917,539</u>

SCHEDULE C

Obligations incurred: Administrative costs for the period from 1 January to 31 December 1957

	<u>Cash</u> <u>disbursements</u>	<u>Unliquidated</u> <u>obligations</u>	<u>Total</u> <u>obligations</u>
	\$	\$	\$
Personal services	366,756	28,256	395,012
Supplies and materials	3,070	-	3,070
Travel and transportation:			
Official business	24,114	2,156	26,270
Recruitment, leave and termination.	9,661	2,314	11,975
	<u>403,601</u>	<u>32,726</u>	<u>436,327</u>
Contractual and other services:			
Communications	5,058	-	5,058
Hospitality	613	-	613
Other.	8	-	8
	<u>409,280</u>	<u>32,726</u>	<u>442,006</u>

Technical Assistance Board secretariat - status of funds as at 31 December 1957

	\$	\$
Excess of allocations over obligations incurred as at 31 December 1956	61,534	
<u>Less: surrendered to the Special Account.</u>	<u>61,534</u>	-
Allocations for 1957		1,825,100
Obligations incurred during 1957:		
Resident representatives' and liaison officers' costs (schedule A)	1,326,751	
Central administrative costs (schedule B)	<u>454,458</u>	<u>1,781,209</u>
Excess of allocations over obligations incurred		43,891
Other income:		
Savings on liquidation of prior year's obligations.	16,993	
Miscellaneous	<u>9,907</u>	
	<u>26,900</u>	
<u>Less:</u>		
Exchange adjustments (net) on funds with resident representatives and liaison officers	<u>4,400</u>	<u>22,500</u>
Balance as at 31 December 1957		<u>66,391</u>
Represented by:		
Cash at banks and on hand	83,750	
Undrawn allocations	66,257	
Accounts receivable, advances, deposits, etc.	<u>22,889</u>	<u>172,896</u>
<u>Less:</u>		
Unliquidated obligations	92,833	
Sundry credit balances	<u>13,672</u>	<u>106,505</u>
		<u>66,391</u>

Certified correct
 (Signed) B.R. TURNER
Controller

Approved
 (Signed) Dag HAMMARSKJOLD
Secretary-General

AUDIT CERTIFICATE

The above statement showing the status of funds of the Technical Assistance Board secretariat in connexion with the Expanded Programme of Technical Assistance for Economic Development of Under-developed Countries, for the year ended 31 December 1957, 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 above statement is correct.

(Signed) L. VAN DER TEMPEL, Netherlands

Lars BREIE, Norway

Alberto RUIZ-NOVOA, Colombia

Schedules to statement II

SCHEDULE A

**Obligations incurred for resident representatives' and liaison officers' costs for the period
from 1 January to 31 December 1957**

	<u>Cash</u> <u>disbursements</u>	<u>Unliquidated</u> <u>obligations</u>	<u>Total</u> <u>obligations</u>
	\$	\$	\$
Personal services	1,011,097	14,793	1,025,890
Administrative supplies and materials	12,793	-	12,793
Administrative property and equipment	37,485	8,532	46,017
Travel and transportation	137,104	30,036	167,140
Contractual and other services	71,976	2,935	74,911
	<u>1,270,455</u>	<u>56,296</u>	<u>1,326,751</u>

SCHEDULE B

**Obligations incurred for central administrative costs of the Technical Assistance Board secretariat
for the period from 1 January to 31 December 1957**

	<u>Cash</u> <u>disbursements</u>	<u>Unliquidated</u> <u>obligations</u>	<u>Total</u> <u>obligations</u>
	\$	\$	\$
Personal services	342,370	28,200	370,570
Administrative supplies and materials	876	-	876
Administrative property and equipment	41	299	340
Travel and transportation:			
Official business	18,133	1,477	19,610
Recruitment, leave and termination	14,866	1,826	16,692
	<u>376,286</u>	<u>31,802</u>	<u>408,088</u>
Contractual and other services:			
Printing	-	1,750	1,750
Communication	26,657	1,985	28,642
Hospitality	96	-	96
Other	14,882	1,000	15,882
	<u>417,921</u>	<u>36,537</u>	<u>454,458</u>

Part III

UNITED NATIONS SUEZ CANAL CLEARANCE OPERATION

FINANCIAL REPORT FOR THE FIRST FINANCIAL PERIOD ENDED 31 DECEMBER 1957

1. There is submitted herein a financial report, together with a financial statement, for the first financial period, 26 November 1956 to 31 December 1957, and the report of the Board of Auditors thereon.

2. Resolution 1121 (XI) adopted by the General Assembly on 24 November 1956 authorized the Secretary-General on the basis of his report dated 20 November 1956 regarding arrangements for clearing the Suez Canal ^{1/} to proceed with practical arrangements and negotiation of agreements for the speedy and effective clearance of the Canal.

Loan contributions received

3. By a letter dated 25 December 1956, Member States and non-member States were invited to make available contributions by way of an advance of funds towards the expenses of the clearance operation to be undertaken under the auspices of the United Nations. In response, loan contributions were received totalling \$11,227,453. These advances were deposited with the International Bank for Reconstruction and Development, which acted as fiscal agent for the United Nations for this purpose, and were made available to the United Nations when needed for disbursements in connexion with the clearance operation.

Obligations incurred

4. As at 31 December 1957, the obligations incurred totalled \$8,417,601 (of which \$7,613,769 had been liquidated by disbursements) thus leaving an available balance of \$2,809,852. Of this balance, \$2,800,000 was reimbursed in January 1958 on a proportional basis to the contributing Governments.

5. Services and supplies, valued at \$500,000 on a comparable basis for similar services and supplies provided for the clearance operation under commercial contractual standards, were commissioned by the United Nations subsequent to its assumption of responsibility for the clearance operation from resources made available by the United Kingdom and France and are reported as unliquidated obligations in schedule A. When the partial reimbursement mentioned above in paragraph 4 was made, a similar proportionate payment was made to the United Kingdom and France.

6. Administrative and general expenses incurred by the United Nations totalled \$392,680, or approximately 4.7 per cent of the total cost. The cost of the actual clearance of the Canal was \$6,805,620, of which \$6,305,620 represented expenditures incurred under direct contracts with commercial salvors, inclusive of an amount of \$7,500 as contingency for a claim against one of the salvors, the validity of which might be tested by them in the courts. The costs of survey and rehabilitation of Canal base workshops, the navigational lighting system and the telecommunications system totalled \$969,301, and a sum of \$250,000 was set aside as a contribution to essential dredging services; disbursements in liquidation of these obligations were respectively \$921,730 and \$1,269.

Cash position

7. Cash at banks as at 31 December 1957 in accounts with the United Nations and with the International Bank for Reconstruction and Development totalled \$3,613,684. The payments effected in January 1958 mentioned above in paragraphs 4 and 5 were for a sum of \$2,924,694, leaving available for further disbursements in liquidation of obligations a balance of \$688,990.

(Signed) Dag HAMMARSKJOLD
Secretary-General

^{1/} Official Records of the General Assembly, Eleventh Session, Annexes, agenda item 66, document A/3376.

ACCOUNTS FOR THE FIRST FINANCIAL PERIOD ENDED 31 DECEMBER 1957

STATEMENT

Status of funds as at 31 December 1957

	\$	\$
Advances received from Governments:		
Australia	1,000,000	
Canada	1,044,046	
Ceylon	3,733	
Denmark	500,000	
Germany (Federal Republic)	1,000,000	
Italy	399,526	
Liberia	4,000	
Netherlands	503,947	
Norway	1,000,000	
Sweden	772,201	
United States of America	5,000,000	11,227,453
Less:		
Expenditures as at 31 December 1957 (schedule A)	7,613,769	
Unliquidated obligations 31 December 1957 (schedule A)	803,832	8,417,601
Available as at 31 December 1957		2,809,852
Represented by:		
Cash at banks	217,588	
Less: due to General Fund	127,410	90,178
International Bank for Reconstruction and Development		3,523,506
		3,613,684
Less:		
Reserve for unliquidated obligations		803,832
		2,809,852
Certified correct	Approved	
(Signed) B.R. TURNER	(Signed) Dag HAMMARSKJOLD	
Controller	Secretary-General	

AUDIT CERTIFICATE

The above statement showing the status of funds of the United Nations Suez Canal Clearance Operation for the period ended 31 December 1957 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 above statement is correct.

(Signed) L. VAN DER TEMPEL, Netherlands

Lars BREIE, Norway

Alberto RUIZ-NOVOA, Colombia

SCHEDULE A

Obligations incurred for the first financial period ending 31 December 1957

	Obligations incurred		
	Liquidated by	Unliquidated	Total
	disbursements		
	\$	\$	\$
United Nations administrative and general expenses:			
<u>Administrative</u>			
Salaries	108,525	-	108,525
Common staff costs	7,828	-	7,828
Travel expenses	47,893	30	47,923
Communications	6,128	-	6,128
Rental and maintenance of field offices and equipment	2,037	-	2,037
Local transportation	8,602	-	8,602
Office equipment, supplies and services	10,554	-	10,554
Freight	1,369	-	1,369
	<u>192,936</u>	<u>30</u>	<u>192,966</u>
<u>General</u>			
Rental of aircraft	45,686	-	45,686
Services rendered by United Nations Emergency Force	25,000	-	25,000
Insurance	26,716	-	26,716
Audit services, Howell and Co.	58,959	-	58,959
Civil Watch Unit	33,853	-	33,853
Supplies furnished to Anglo-French vessels	9,500	-	9,500
	<u>199,714</u>	<u>-</u>	<u>199,714</u>
	<u>392,650</u>	<u>30</u>	<u>392,680</u>
Contractual Cost of Clearance:			
Technical management	682,364	-	682,364
<u>Operating costs</u>			
Survey	18,820	-	18,820
Hire of salvage vessels and equipment	4,911,582	7,500	4,919,082
Supplementary compensation of crews	46,219	-	46,219
Fuel and lubricants	166,772	-	166,772
Transportation of salvage equipment and supplies	246,534	-	246,534
Expendable salvage materials	47,785	-	47,785
Insurances	176,059	-	176,059
Other cost and expenses	1,985	-	1,985
	<u>5,615,756</u>	<u>7,500</u>	<u>5,623,256</u>
	<u>6,298,120</u>	<u>7,500</u>	<u>6,305,620</u>
Other costs of clearance:			
Reimbursement for services and supplies provided by the United Kingdom and France at the request of United Nations	-	500,000	500,000
Costs of restoration of damaged Canal installations:			
Survey and rehabilitation of workshops	215,488	47,571	263,059
Survey and restoration of telecommunication system	166,582	-	166,582
Survey and rehabilitation of navigational lighting system	539,660	-	539,660
Dredging services	1,269	248,731	250,000
	<u>922,999</u>	<u>296,302</u>	<u>1,219,301</u>
GRAND TOTAL	<u>7,613,769</u>	<u>803,832</u>	<u>8,417,601</u>

REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE AUDIT OF THE SPECIAL ACCOUNT FOR THE UNITED NATIONS SUEZ CANAL CLEARANCE OPERATION FOR THE FIRST FINANCIAL PERIOD FROM 26 NOVEMBER 1956 TO 31 DECEMBER 1957

1. The Secretary-General submitted to the Board of Auditors for certification the status of funds of the United Nations Suez Canal Clearance Operation (UNSCO) as at 31 December 1957, together with a schedule of obligations incurred for the period from 26 November 1956 to 31 December 1957 (schedule A, sub-paragraph 1).

UNSCO has been financed outside the United Nations budget by voluntary loan contributions made available by Member States and non-member States at the request of the Secretary-General. The final settlement of the costs of UNSCO and the reimbursement of the advances made was, at 31 December 1957, under negotiation between the Secretary-General and the parties involved (see General Assembly resolution 1212 (XII)).

2. The Board noted that the Secretary-General had made arrangements with a firm of certified public accountants for a continuous pre-audit on the spot of all expenditure other than of an administrative and general nature. This arrangement has covered almost \$8,000,000 of the total expenditure, which amounted to \$8,417,601.

The Board has examined the above provisions for pre-audit as well as the audit procedures applied thereunder. It also examined the reports and working papers prepared by the firm concerned and is satisfied that the expenditures certified by that firm were correctly shown under the various accounts kept for UNSCO at United Nations, New York. These examinations have enabled the Board to accept the expenditure audited and certified under the above arrangement.

3. The expenditure of an administrative and general nature has been audited directly by the Board in conformity with the United Nations Financial Regulations and Rules. Books of accounts, vouchers and other records were examined and all information required has been received.

4. A review of the unliquidated obligations, as at 31 December 1957, totalling \$803,832, showed that:

- (a) A reserve of \$7,500 for hire of salvage vessels and equipment has been set up pending a decision by the courts;
- (b) An obligation of \$500,000 for other costs of clearance is valid, and was arrived at after negotiations. This has been approved by the General Assembly in resolution 1212 (XII);
- (c) An obligation of \$47,571 represents the cost of equipment for workshops, which was still to be delivered at 31 December 1957. At the end of March 1958 the unliquidated balance amounted to \$31,707;
- (d) According to information received, it was found in the course of 1958 that the reserve for dredging services, recorded as unliquidated obligations for an amount of \$248,731, was no longer required.

5. As UNSCO was financed from a special extra-budgetary account, the Board considered it essential that the full cost of United Nations staff assigned to the operation should be charged to the Special Account. However, only part of these costs had originally been charged to that Account. At the request of the Board this was rectified by adjustments totalling \$40,398.

6. A figure of \$25,000 for costs of services rendered by the United Nations Emergency Force to UNSCO had been arrived at after negotiations between representatives of UNEF and UNSCO. These negotiations took into account the fact that part of the costs claimed by UNEF would have had to be made on its behalf if the Suez Canal Clearance Operation had not occurred. It was also recognized that upon completion of the clearance operation certain items of equipment were transferred to UNEF without charge.

7. The contributions referred to in paragraph 1 above have been deposited with the International Bank for Reconstruction and Development. The balance as at 31 December 1957 (\$3,523,506) has been confirmed by the Bank directly to the Board. During a large part of 1957, this balance was considerably higher. The Board is of the opinion that it would have been desirable that arrangements should have been made for the earning of interest on the balances on hand.

8. The Board wishes to record its appreciation of the co-operation and assistance extended to it by the United Nations Secretariat.

(Signed) L. VAN DER TEMPEL, Netherlands

Lars BREIE, Norway

Alberto RUIZ-NOVOA, Colombia

23 May 1958

Part IV

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE

FINANCIAL REPORT FOR THE FIRST FINANCIAL PERIOD ENDED 31 DECEMBER 1957

1. I submit herein a financial report, accompanied by the audited accounts for the first financial period, 10 November 1956 to 31 December 1957, and the report of the Board of Auditors thereon.

Budgetary position

2. Appropriations for this first financial period were increased by the General Assembly from \$10,000,000 (resolution 1122 (XI) of 26 November 1956) to \$16,500,000 (resolution 1090 (XI) of 27 February 1957) and finally to \$30,000,000 (resolution 1151 (XII) of 22 November 1957). As shown in the statement and in schedule B, obligations incurred totalled \$30,000,000. This amount includes a reserve of \$1,224,164 the balance of the appropriation of \$30,000,000 which remained available, for the reimbursement of costs incurred by Governments in the replacement of equipment destroyed or worn-out and for such deterioration beyond that provided for under normal depreciation schedules as can be assessed at the conclusion of the total period of service of a Government's forces. The responsibility for such reimbursement is established in resolution 1151 (XII) in the approval of the principles and proposals set forth in paragraph 91 of the report of the Secretary-General on the Force, dated 9 October 1957.^{1/}

The sum liquidated by disbursements for the first financial period totalled \$17,140,690, and \$12,859,310 remained unliquidated as at 31 December 1957, the latter amount including the reserve of \$1,224,164 mentioned above. Miscellaneous income totalled \$1,532, which is available as surplus for credit in a manner to be determined by the General Assembly.

3. In the annex to the report of the Secretary-General of 9 October 1957, details were given regarding estimated costs for the first financial period. Major increases over the estimates are recorded: (a) for the rental of aircraft and related expenses (\$1,369,856) because of larger charges in connexion with the airlift of personnel, supplies and equipment (other than rotation) than were anticipated when the estimates were prepared; (b) for operational supplies, (\$680,388), including a great variety of technical, general and defence supplies which were needed for the reconditioning and maintenance of premises and equipment but which could not be distinguished from other operational supplies, with the result that charges were made to this account although their estimated costs had been included in the estimates for the rental, reconditioning and maintenance of premises and equipment, the latter account thus showing charges in an amount of \$637,725 below the estimated costs; and (c) for freight, cartage, express and airfreight (\$682,740). Obligations incurred were less than the estimated costs mainly in respect of: (a) food supplies (\$549,728) as greater economies were effected than had been anticipated even taking into account the necessary build-up of a reasonable stock of supplies; and (b) motor transport and operational equipment, where, exclusive of the reserve of \$1,224,164 mentioned above in paragraph 2, the obligations incurred remained \$1,076,593 below the estimated costs partially as a result of the fact that the cost of some operational equipment could not be distinguished from and was charged to the account for miscellaneous equipment, the latter account showing obligations incurred of \$410,470 in excess of the estimated costs. It is to be noted that the amount of \$231,839 reported under contingencies and unforeseen expenditures represents the cost as invoiced for the rotation of the Canadian contingent which, in accordance with the cost estimates, is reported under this account.

Ex gratia payments

4. Fourteen *ex gratia* payments totalling \$3,391 were made during the first financial period: \$1,915 to four civilians for injuries caused by accidental shooting; \$150 to two locally recruited staff members for injury sustained in the course of their employment with the Force; \$131 to an international staff member for loss of personal effects; \$113 to the father of a child injured by a vehicle of the Force; and \$1,082 for damages resulting from six accidents involving vehicles of the Force.

Losses of equipment, supplies and other assets written off

5. Losses of UNEF-owned equipment, supplies and other assets, incurred during the first financial period and written off totalled an estimated cost value of \$19,131 and can be summarized as follows:

	\$
Cannibalization of four trucks unfit for further service	12,080
Discrepancies in stores	1,718
Food supplies declared unfit for consumption	2,217
Loss and theft of supplies and equipment	3,116
	<u>19,131</u>

^{1/} Official Records of the General Assembly, Twelfth Session, Annexes, agenda item 65, document A/3694.

An amount of \$2,010 in cash which was stolen was not written off as a final report on the investigation indicating any amounts recovered had not been received when the accounts for the first financial period were closed.

Members' contributions and advances by the United Nations Working Capital Fund

6. Of the initial amount of \$10,000,000 apportioned in terms of resolution 1089 (XI) among the Member States in accordance with the scale of assessments for contributions to the annual budget of the United Nations for 1957 and the additional assessment of \$5,028,988 apportioned on the same basis pursuant to resolution 1151 (XII), contributions totalling \$6,184,000 had been received as at 31 December 1957, thus leaving unpaid balances totalling \$8,844,988. Pursuant to resolution 1090 (XI) seven Member States pledged voluntary contributions totalling \$1,841,700; on 31 December 1957 six Member States had paid their pledges in full for a total of \$1,835,200. In addition, nine Member States pledged special assistance for a total of \$13,129,312 of which \$12,010,000 had been collected by 31 December 1957, representing the payment in full by two Member States.

7. In view of the delays in the receipt of contributions, it was necessary from the commencement of the Force's operations for the Secretary-General under the authority granted in resolution 1122 (XI) and confirmed in resolution 1090 (XI) to advance continuously sums from the United Nations Working Capital Fund varying at month-end from \$682,512 (31 December 1956) to \$5,283,203 (30 November 1957) on 31 December 1957, as a result of the collections made during December totalling \$12,507,650, the Secretary-General was able to reimburse the United Nations Working Capital Fund in full and to deposit with that Fund an amount of \$2,111,347.

As at 31 December 1957, a total of \$20,029,200, or 66.8 per cent, had been collected out of the \$30,000,000 which had been assessed or pledged.

Assets and liabilities

8. The total of cash at banks, on hand and in transit (\$4,914,616), funds with the United Nations Working Capital Fund but belonging to the Special Account of the Force (\$2,111,347), and accounts receivable, etc. (\$578,585) amounted at 31 December 1957 to \$7,604,548 and represented 42.0 per cent of the total liabilities (\$18,098,694) at that date.

9. The operational advances (net) to the Service Institute, messes, bars and canteens, \$524,878, were made up as follows:

	\$	\$
Service Institute		
Merchandise on hand at cost	739,792	
Merchandise paid but in transit	138,516	878,308
Less:		
Due for merchandise delivered	358,113	
Accumulated net profit	18,508	376,621
		501,687
Messes, Bars and Canteens		
Operational advances	44,262	
Less:		
Unredeemed coupons	21,071	23,191
		524,878

10. Of the amount of \$5,239,385 for accounts payable and sundry credit balances and of unliquidated obligations, \$12,859,309, \$5,175,141 and \$10,242,727, respectively, represent supplies and equipment delivered and services rendered by Member States to the Force.

Supplies and equipment on hand as at 31 December 1957

11. Food supplies on hand at Raffah base and in cold storage at Port Said as at 31 December 1957 were valued at \$1,159,000 as follows:

	\$
Meats and fish (fresh, frozen and canned)	430,000
Field-ration packs ("5 in 1", "10 in 1", "12 in 1" and "C")	287,000
Other food items	442,000
	<u>1,159,000</u>

The obligations incurred for food supplies totalled \$3,860,272 and as a consequence the total food consumption for the first financial period can be put at \$2,701,000. The total number of man-days for which UNEF provided food during the period was approximately 2,017,000 so that the average cost per man-day was no more than \$1.34. The food supplies on hand as at 31 December 1957 represented approximately four months, consumption if the reserve of field-ration packs is not taken into account as this, in the main, is a reserve to be used in case of emergency.

The main items of other expendable supplies were gasoline (63,014 gallons), kerosene (26,252 gallons) and engine oil (43,113 gallons).

UNEF-owned equipment on hand as at 31 December 1957 consisted mainly of trucks and trailers of all kinds (641), motor-cars (21), motor cycles (11); cots, beds and bedsteads (10,794), mattresses (2,532), blankets (18,375); field-ranges and stoves (317); furniture, like cabinets (446), chairs (4,985), desks (279) and tables (2,468); and typewriters (112).

(Signed) Dag HAMMARSKJOLD
Secretary-General

ACCOUNTS FOR THE FIRST FINANCIAL PERIOD ENDED 31 DECEMBER 1957

STATEMENT

United Nations Emergency Force - status of funds as at 31 December 1957

	\$	\$
Contributions assessed (schedule A)	15,028,988	
Voluntary contributions (schedule A)	1,841,700	
Special assistance (schedule A).	13,129,312	
	<u>30,000,000</u>	
Obligations incurred (schedule B)	30,000,000	
Excess of appropriations over obligations incurred		-
Miscellaneous income		<u>1,532</u>
Balance as at 31 December 1957.		<u>1,532</u>
Represented by:		
Cash at banks, on hand and in transit.	4,914,616	
Contributions receivable from Members (schedule A).	9,970,800	
Accounts receivable, advances, deposits, etc.	578,585	
Operational advances (net) to Service Institute, messes, bars and canteens	524,878	
Due from United Nations Working Capital Fund.	2,111,347	18,100,226
Less:		
Unliquidated obligations	12,859,309	
Accounts payable and sundry credit balances	<u>5,239,385</u>	<u>18,098,694</u>
		<u>1,532</u>

Certified correct
(Signed) B.R. TURNER
Controller

Approved
(Signed) Dag HAMMARSKJOLD
Secretary-General

AUDIT CERTIFICATE

The above statement showing the status of the funds of the Special Account of the United Nations Emergency Force for the period ended 31 December 1957 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, subject to the observations in our report, in our opinion, the above statement is correct.

(Signed) L. VAN DER TEMPEL, Netherlands

Lars BREIE, Norway

Alberto RUIZ-NOVOA, Colombia

SCHEDULE A

1. Contributions receivable from Members as at 31 December 1957

	<u>Amount assessed</u>	<u>Additional assessment</u>	<u>Amount collected</u>	<u>Balance due</u>
	\$	\$	\$	\$
Afghanistan	6,000	2,814	6,000	2,814
Albania	4,000	1,876	-	5,876
Argentina	117,000	54,869	-	171,869
Australia	165,000	77,379	165,000	77,379
Austria	36,000	16,883	-	52,883
Belgium	127,000	59,559	-	186,559
Bolivia	5,000	2,345	-	7,345
Brazil	109,000	51,117	109,000	51,117
Bulgaria	14,000	6,565	-	20,565
Burma	10,000	4,690	10,000	4,690
Byelorussian Soviet Socialist Republic	48,000	22,510	-	70,510
Cambodia	4,000	1,876	-	5,876
Canada	315,000	147,724	315,000	147,724
Ceylon	11,000	5,159	11,000	5,159
Chile	30,000	14,069	-	44,069
China	514,000	241,048	50,000	705,048
Colombia	37,000	17,352	-	54,352
Costa Rica	4,000	1,876	-	5,876
Cuba	27,000	12,662	27,000	12,662
Czechoslovakia	84,000	39,393	-	123,393
Denmark	66,000	30,952	66,000	30,952
Dominican Republic	5,000	2,345	5,000	2,345
Ecuador	5,000	2,345	-	7,345
Egypt	36,000	16,883	-	52,883
El Salvador	6,000	2,814	-	8,814
Ethiopia	11,000	5,159	-	16,159
Finland	37,000	17,352	-	54,352
France	570,000	267,310	570,000	267,310
Greece	20,000	9,379	-	29,379
Guatemala	7,000	3,283	-	10,283
Haiti	4,000	1,876	4,000	1,876
Honduras	4,000	1,876	4,000	1,876
Hungary	46,000	21,572	-	67,572
Iceland	4,000	1,876	4,000	1,876
India	297,000	139,283	-	436,283
Indonesia	51,000	23,917	51,000	23,917
Iran	27,000	12,662	-	39,662
Iraq	12,000	5,627	12,000	5,627
Ireland	19,000	8,910	19,000	8,910
Israel	16,000	7,503	-	23,503
Italy	208,000	97,545	-	305,545
Jordan	4,000	1,876	-	5,876
Laos	4,000	1,876	4,000	1,876
Lebanon	5,000	2,345	-	7,345
Liberia	4,000	1,876	-	5,876
Libya	4,000	1,876	-	5,876
Luxembourg	6,000	2,814	6,000	2,814
Mexico	70,000	32,828	70,000	32,828
Nepal	4,000	1,876	4,000	1,876
Netherlands	115,000	53,931	115,000	53,931
New Zealand	43,000	20,165	43,000	20,165
Nicaragua	4,000	1,876	-	5,876
Norway	49,000	22,979	-	71,979
Pakistan	55,000	25,793	55,000	25,793
Panama	5,000	2,345	-	7,345
Paraguay	4,000	1,876	-	5,876
Peru	15,000	7,034	-	22,034
Philippines	41,000	19,227	-	60,227
Poland	156,000	73,159	-	229,159
Portugal	25,000	11,724	25,000	11,724

SCHEDULE A (continued)

	<u>Amount assessed</u>	<u>Additional assessment</u>	<u>Amount collected</u>	<u>Balance due</u>
	\$	\$	\$	\$
Romania	50,000	23,448	-	73,448
Saudi Arabia	7,000	3,283	-	10,283
Spain	114,000	53,462	-	167,462
Sweden	146,000	68,469	146,000	68,469
Syria	8,000	3,752	-	11,752
Thailand	16,000	7,503	16,000	7,503
Turkey	63,000	29,545	63,000	29,545
Ukrainian Soviet Socialist Republic	185,000	86,759	-	271,759
Union of South Africa	71,000	33,297	-	104,297
Union of Soviet Socialist Republics	1,396,000	654,676	-	2,050,676
United Kingdom of Great Britain and Northern Ireland	781,000	366,262	781,000	366,262
United States of America	3,333,000	1,563,063	3,333,000	1,563,063
Uruguay	16,000	7,503	16,000	7,503
Venezuela	43,000	20,165	43,000	20,165
Yemen	4,000	1,876	-	5,876
Yugoslavia	36,000	16,883	36,000	16,883
Japan	-	289,386	-	289,386
Morocco	-	17,627	-	17,627
Sudan	-	16,159	-	16,159
Tunisia	-	7,345	-	7,345
Ghana	-	3,423	-	3,423
Federation of Malaya	-	5,391	-	5,391
	<u>10,000,000</u>	<u>5,028,988</u>	<u>6,184,000</u>	<u>8,844,988</u>

2. Voluntary contributions receivable from Members as at 31 December 1957

	<u>Pledged</u>	<u>Paid</u>	<u>Balance due</u>
	\$	\$	\$
Dominican Republic	3,250	3,250	-
France	370,500	370,500	-
Greece	6,500	-	6,500
New Zealand	27,950	27,950	-
Pakistan	5,000	5,000	-
United Kingdom of Great Britain and Northern Ireland	507,650	507,650	-
United States of America	920,850	920,850	-
	<u>1,841,700</u>	<u>1,835,200</u>	<u>6,500</u>

3. Special assistance pledged and receivable from Members as at 31 December 1957

	<u>Pledged</u>	<u>Paid</u>	<u>Balance due</u>
	\$	\$	\$
Austria	1,000	-	1,000
Australia	50,000	-	50,000
Burma	3,250	-	3,250
Ceylon	5,000	-	5,000
Liberia	4,000	-	4,000
Mexico	10,000	10,000	-
Netherlands	56,062	-	56,062
United Kingdom of Great Britain and Northern Ireland	1,000,000	-	1,000,000
United States of America	12,000,000	12,000,000	-
	<u>13,129,312</u>	<u>12,010,000</u>	<u>1,119,312</u>

SCHEDULE B

Estimated costs and obligations incurred for the first financial period ended 31 December 1957

	Obligations incurred			
	Estimated costs	Liquidated by disbursements	Unliquidated	Total
	\$	\$	\$	\$
I. Salaries and wages	1,621,200	1,635,308	30,960	1,666,268
II. Welfare and recreation	683,000	501,117	42,940	544,057
III. Transportation of military personnel	2,073,000	1,174,828	813,191	1,988,019
IV. Overseas allowance to military personnel . . .	1,924,000	1,842,707	20,875	1,863,582
V. Travel and subsistence of non-military personnel	480,300	391,300	35,994	427,294
VI. Rental, reconditioning and maintenance of premises and equipment	1,374,000	712,758	23,517	736,275
VII. Motor transport and operational equipment . .	2,314,000	995,824	1,465,747	2,461,571
VIII. Operation and maintenance of motor transport and operational equipment, including petroleum, oil and lubricants	2,840,000	899,518	680,559	1,580,077
IX. Rental of aircraft and related expenses, including petroleum, oil and lubricants	946,000	2,313,353	2,503	2,315,856
X. Miscellaneous equipment	202,000	401,113	211,357	612,470
XI. Stationery and office supplies	80,000	96,380	20,952	117,332
XII. Operational supplies	2,012,000	1,478,438	1,213,950	2,692,388
XIII. Food supplies for military personnel	4,410,000	1,953,700	1,906,572	3,860,272
XIV. Communication services	150,000	145,240	9,075	154,315
XV. Freight, cartage, express and air freight . . .	1,023,000	1,034,945	670,795	1,705,740
XVI. Miscellaneous supplies and services	609,000	592,072	354,514	946,586
XVII. Insurance	175,000	147,698	100	147,798
XVIII. External audit costs	4,000	1,466	962	2,428
XIX. Special pay and allowances reimbursable to Governments	6,079,500	591,086	5,354,747	5,945,833
XX. Contingencies and unforeseen expenditures . .	1,000,000	231,839	-	231,839
	<u>30,000,000</u>	<u>17,140,690</u>	<u>12,859,310</u>	<u>30,000,000</u>

REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE AUDIT OF THE SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE FOR THE FIRST FINANCIAL PERIOD FROM 10 NOVEMBER 1956 TO 31 DECEMBER 1957

1. The United Nations Emergency Force (UNEF) was established under General Assembly resolution 1000 (ES—I) which decided that the Force would be financed outside the regular budget of the United Nations. Following General Assembly resolution 1122 (XI), paragraph 1, a Special Account for this purpose has been established. At the request of the General Assembly (paragraph 4 of resolution 1122 (XI)), the Secretary-General issued Provisional Financial Rules for this Account, which can be found in a revised form in document ST/SGB/UNEF/2. According to these Rules (article 111.1), the provisions of the United Nations Financial Regulations as to external audit and of the United Nations Financial Rules as to internal inspection apply to UNEF.

2. The Secretary-General submitted to the Board of Auditors for audit certification a status of funds as at 31 December 1957 with attached statements of contributions receivable from Member States as at that date (schedule A) and of obligations incurred for the period ended 31 December 1957 (schedule B.)

3. Representatives of the Board visited the headquarters in Egypt three times in connexion with the audit of the first financial period. The first visit took place in February 1957. While the accounting system appeared to be satisfactory at that time, it was observed during the second visit in July 1957 that it had subsequently, because of special circumstances, not been executed in a satisfactory manner: the accounts for the first half year of 1957 did not lend themselves to audit at that time. The Secretary-General made special arrangements for a reconstruction in the field of the accounts for the period from inception to 30 June 1957 and the records for that period were later sent to New York and audited there. The accounts for the second half of the year were sent to New York after the close of each month. The audit for that latter period was performed by the Board in close collaboration with the Internal Audit Service.

4. The results of the audit have been discussed with the responsible authorities, both in New York and in the field. Certain recommendations regarding routine matters of administration have been brought to the attention of the Advisory Committee on Administrative and Budgetary Questions in a special memorandum.

The Board's examinations did not disclose any fraud or improper use of funds. The audit gave rise to the following observations:

5. Contributions

As at 31 December 1957, UNEF had liquid funds on hand totalling \$7,025,963 (inclusive of \$2,111,347 owing from the Working Capital Fund) whilst at the same date the unliquidated obligations pertaining to the first financial period of UNEF amounted to \$12,859,310. It follows that unless contributions outstanding from the first financial period are paid by Member States, UNEF will not be in a position to meet the obligations it has incurred.

6. Unliquidated travel advances

Reserves totalling \$46,000 are included in items III — Transportation of military personnel, and V — Travel and subsistence of non-military personnel, of schedule B. These reserves correspond to the amount of outstanding per diem and travel advances as at 31 December 1957. Of that total, advances totalling approximately \$31,000 have been outstanding since 30 June 1957. The delay in the settlement of these receivables (which in most cases will result in a charge liquidating a corresponding 1957 obligation) is an outcome of the accounting situation mentioned above. UNEF headquarters is actively engaged in settling these advances.

7. Equipment costs reimbursable to Governments

According to information received, an amount of \$1,224,164 included in item VII of schedule B represents a reserve to cover the equipment costs reimbursable to Member States, as indicated in paragraph 91 of the Secretary-General's report on UNEF dated 9 October 1957.^{1/} The amount due to Governments participating in UNEF cannot, at this point, be estimated with any degree of exactness, and the reserve established merely constitutes the amount still available out of the total of appropriations after the recording of all other obligations incurred.

8. Cost of feeding the troops

As indicated in the Secretary-General's financial report on UNEF above paragraph 11, the food supplies on hand as at 31 December 1957 are included in the amount shown under item XIII. These are reported to represent approximately four months' consumption, in addition to a reserve of field ration packs. The individual

^{1/} Official Records of the General Assembly, Twelfth Session, Annexes, agenda item 65, document A/3694.

prices used in establishing the total value of stock on hand are the prices at which the various types of supplies were available in Europe during the month of July 1957, according to information provided by the United States Army.

The figures for food supplies included in the accounts, which are also used to determine the average cost per man-day for the feeding of the troops, are to a great extent based on estimates since actual figures were not available at the time of the closing of the accounts, due to the lack of necessary analysis of invoices. Some variation is therefore, in the Board's opinion, to be expected when actual figures become available. It is expected that these figures will become more and more exact as the control of supplies is gradually strengthened, and the invoicing and stocktaking become more and more up-to-date.

9. The Board noted that a survey carried out by nutrition specialists in the latter part of 1957 in respect of the national dietary habits of the various contingents is resulting in improvements in the food situation, especially with regard to the relationship between the levels of the stocks maintained and the supplies consumed.

10. Distribution of costs over the accounts

According to information received, an amount of \$3,635,701 due to a national Government for goods supplied and services rendered had not yet been fully analysed on the basis of detailed invoices. As a consequence, the distribution of that amount over the various cost accounts has been made on an estimated basis.

11. Special pay and allowances reimbursable to Member States

Item XIX of schedule B includes \$2,862,134 for which final claims had not been received by 31 December 1957. The amount has therefore been included in the accounts on an estimated basis. The Board has been informed that invoices certified by the Auditors-General of the Member States concerned have been requested.

12. Advances to the Service Institute, messes, bars and canteens

The amount of operational advances to the Service Institute (Post Exchange), messes, bars and canteens (\$524,878) shown in the status of funds as at 31 December 1957, indicates that the stocks of merchandise on hand at that date were too large. The Board was informed that steps had been taken to reduce these to more adequate levels.

13. Conclusion

As a result of the audit, the Board certifies that, subject to the observations made in this Report, the status of funds submitted by the Secretary-General is correct.

14. The Board wishes to record its appreciation of the co-operation and assistance extended to it during the audit by the United Nations Secretariat and the staff of UNEF in the field.

(Signed) L. VAN DER TEMPEL, Netherlands

Lars BREIE, Norway

Alberto RUIZ-NOVOA, Colombia

26 May 1958