

LEAGUE OF NATIONS

League of Nations Publications

**X. FINANCIAL ADMINISTRATION
OF THE LEAGUE**

1930

1-4

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X. FINANCIAL ADMINISTRATION OF THE LEAGUE.

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[Distributed to the Council,
the Members of the League and
the Delegates of the Assembly.]

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Geneva, May 15th, 1930.

League of Nations

SECRETARIAT AND SPECIAL ORGANISATIONS

INTERNATIONAL LABOUR ORGANISATION

PERMANENT COURT OF INTERNATIONAL JUSTICE

STAFF PROVIDENT FUND

AUDITED ACCOUNTS

FOR THE

ELEVENTH FINANCIAL PERIOD

(1929)

AND REPORTS THEREON BY M. A. CERESA, AUDITOR.

Series of League of Nations Publications
X. FINANCIAL ADMINISTRATION
OF THE LEAGUE
1930. X. 1. ✓

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Part I.

MAIN ACCOUNTS.

- I. GENERAL STATEMENT BY THE SECRETARY-GENERAL OF ASSETS AND LIABILITIES OF THE LEAGUE OF NATIONS AS AT DECEMBER 31ST, 1929.
 - II. LEAGUE OF NATIONS WORKING CAPITAL STATEMENT AS AT DECEMBER 31ST, 1929.
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I. — GENERAL STATEMENT BY THE

ASSETS AND

LEAGUE OF NATIONS AS

LIABILITIES.

	Permanent Court of International Justice	International Labour Organisation	Secretariat	Total
Gold francs as adopted by the League of Nations				
Working Capital Fund. . .	—	497,393.95	4,730,807.13	5,228,201.08
Depreciation Reserve:				
Property in Geneva . . .	—	337,285.21	—	337,285.21
Property in Rome . . .	—	18,474.77	—	18,474.77
Furniture, Fittings, Typewriters, etc. . . .	175,360.96	893,636.33	1,280,879.18	2,349,876.47
Library (Books)	5,397.05	405,544.15	866,773.99	1,277,715.19
Library (Shelving) . . .	—	—	114,754.28	114,754.28
Suspense Accounts (<i>per contra</i>)	—	139,330.20	2,251,726.98	2,391,057.18
States Members: Arrears of Contributions	1,028,611.44	4,132,753.85	7,932,585.75	13,093,951.04
Balance being Excess of Assets over Liabilities as at December 31st, 1929.	357,680.01	2,710,495.78	26,714,391.33	29,782,567.12
	1,567,049.46	9,134,914.24	43,891,918.64	54,593,882.34

SECRETARY-GENERAL OF THE

LIABILITIES OF THE

AT DECEMBER 31ST, 1929.

ASSETS.

	Permanent Court of International Justice	International Labour Organisation	Secretariat	Total
Gold francs as adopted by the League of Nations				
Property in Geneva	—	3,503,768.02	4,000,000.—	7,503,768.02
Property in Rome	—	34,319.50	—	34,319.50
Secretariat and Assembly Hall:				
Building Fund Account:				
Amount expended to date	—	—	3,937,429.55	3,937,429.55
Library Endowment Fund:				
Amount expended to date	—	—	13,327.15	13,327.15
Furniture, Fittings, Type- writers, etc.	175,360.96	893,636.33	1,280,879.18	2,349,876.47
Library (Books)	5,397.05	405,544.10	866,773.99	1,277,715.14
Library (Shelving)	—	—	114,754.28	114,754.28
States Members: Arrears of Contributions as per De- tails annexed (page 12).	1,028,611.44	4,132,753.85	7,932,585.75	13,093,951.04
Suspense Accounts.	—	139,330.20	2,251,726.98	2,391,057.18
Working Capital Fund:				
Recoverable Advances	—	—	51,697.13	51,697.13
Stock of Stationery and Paper	—	25,562.24	—	25,562.24
Cash in Hand and at Banks:				
Secretariat and Assembly Hall: Building Fund Account	—	—	13,846,666.52	13,846,666.52
Assembly Hall: Furnish- ing Account	—	—	814,776.76	814,776.76
Library Endowment Fund	—	—	2,658,005.09	2,658,005.09
Working Capital Fund	—	—	4,574,101.35	4,574,101.35
Balance Cash Surplus from 1928	—	—	413,659.64	413,659.64
Cash Surplus in respect of Eleventh Financial Period	357,680.01	—	1,135,535.27	1,493,215.28
	1,567,049.46	9,134,914.24	43,891,918.64	54,593,882.34

March 15th, 1930.

(Signed) P. G. WATTERSON,
Chief Accountant.

LEAGUE

II. — WORKING CAPITAL STATEMENT

Gold francs as adopted by the
League of Nations.

Budget Allocation:

In respect of Second Financial Period	10,104,300.—	
<i>Less contributions written off</i>	313,800.—	
	<hr/>	9,790,560.—
In respect of Third Financial Period	21,249,988.32	
<i>Less contributions written off</i>	993,085.77	
	<hr/>	20,256,902.55
In respect of Fifth Financial Period	25,673,507.30	
<i>Less contributions written off</i>	54,845.82	
	<hr/>	25,618,661.48
In respect of Sixth Financial Period		23,233,635.70
In respect of Seventh Financial Period	22,658,138.—	
<i>Less contributions written off</i>	22,478.71	
	<hr/>	22,635,659.29
		<hr/>
		101,535,419.02

Receipts from States Members:

In respect of Second Financial Period	9,760,612.53	
In respect of Third Financial Period	20,048,569.55	
In respect of Fifth Financial Period	23,424,530.06	
In respect of Sixth Financial Period	21,333,349.37	
In respect of Seventh Financial Period	21,012,028.—	
	<hr/>	95,579,089.51

Working Capital authorised by Vote of Assembly:

In respect of Second Financial Period	1,725,000.—	
<i>Less allocation in contributions written off</i>	53,571.45	
	<hr/>	1,671,428.55
In respect of Third Financial Period	1,890,000.—	
<i>Less allocation in contributions written off</i>	84,863.60	
	<hr/>	1,805,136.40
In respect of Fifth Financial Period	500,000.—	
<i>Less allocation in contributions written off</i>	538.48	
	<hr/>	499,461.52
In respect of Sixth Financial Period		442,500.—
In respect of Seventh Financial Period	50,000.—	
<i>Less allocation in contributions written off</i>	49.60	
	<hr/>	49,950.40
		<hr/>
		4,468,476.87

Working Capital received:

In respect of Second Financial Period	1,666,827.26	
In respect of Third Financial Period	1,788,347.70	
In respect of Fifth Financial Period	457,565.85	
In respect of Sixth Financial Period	404,280.04	
In respect of Seventh Financial Period	46,447.37	
	<hr/>	4,363,468.22
Voluntary contributions		106,224.67
Interest earned to date on unemployed Working Capital Fund		819,603.68
Interest earned, from date of Assembly decision, on advances not reimbursed within a period of six months		184.95
		<hr/>
		5,289,481.52
<i>Less: Refund to Brazil and Costa Rica.</i>		166,289.09
		<hr/>
		5,123,192.43

OF NATIONS

AS AT DECEMBER 31ST, 1929.

Gold francs as adopted by the
League of Nations.

Working Capital receivable:

In respect of Second Financial Period:

Amount authorised	1,671,428.55	
Amount received	<u>1,666,827.26</u>	4,601.29

In respect of Third Financial Period:

Amount authorised	1,805,136.40	
Amount received	<u>1,788,347.70</u>	16,788.70

In respect of Fifth Financial Period:

Amount authorised	499,461.52	
Amount received	<u>457,565.85</u>	41,895.67

In respect of Sixth Financial Period:

Amount authorised	442,500.—	
Amount received	<u>404,280.04</u>	38,219.96

In respect of Seventh Financial Period:

Amount authorised	49,950.40	
Amount received	<u>46,447.37</u>	3,503.03
		<u>105,008.65</u>

Statement showing how Amount shown as Working Capital is made up:

Cash at banks.		4,574,101.35
<i>Advances:</i>		
Expenses of the High Commissioner at Danzig	41,697.13	
Question of the Frontier between Turkey and Iraq: Balance of Expenses of the Committee of Enquiry appointed by the Council in 1924 not already reimbursed by the Turkish Government	<u>10,000.—</u>	51,697.13
International Labour Organisation.		<u>497,393.95</u>
		<u>5,123,192.43</u>

March 15th, 1930.

(Signed) P. G. WATTERSON,
Chief Accountant.

III. — MEMORANDUM ON RECOVERABLE ADVANCES MADE FROM THE WORKING CAPITAL FUND.

I. *Expenses of the High Commission at Danzig.*¹

On September 21st, 1928, the Council adopted the following resolution:

“

“ 2. Count Manfredi Gravina is hereby appointed High Commissioner at Danzig for a period of three years as from June 22nd, 1929.

“

“ 4. The funds allocated for the maintenance of this post shall, as in the past, be advanced to the High Commissioner by the Treasury of the League of Nations. The High Commissioner shall submit a monthly report to the Treasury on the use made of these funds, which shall, as far as possible, be employed in accordance with the general rules applied by the League in such cases. The advances thus made to the High Commissioner shall be repaid in equal parts by the Governments of Danzig and Poland in accordance with the Agreement concluded on that question. The accounts of the High Commissioner shall be audited every six months by the Treasury of the League of Nations.”

(52nd Session, Minute 2287.)

2. *Question of the Frontier between Turkey and Iraq: Expenses of the Committee of Enquiry.*

On September 30th, 1924, the Council adopted the following resolution:

“

“ With a view to collecting the facts and data which it requires to fulfil the mission entrusted to it under Article 3, paragraph 2, of the Treaty of Lausanne:

“ Decides to set up a special Committee of three members.

“ the Secretary-General shall furnish it with the necessary staff and shall advance it the funds which it may require, such advances to be refunded to the League in equal proportions by the Governments concerned.”

(30th Session, Minute 1320.)

3. *International Labour Organisation.*

Paragraph 1 of Article 33 of the Regulations for the Financial Administration of the League of Nations reads as follows:

“ 1. In accordance with Article 26, paragraph 2, the Working Capital Fund is primarily applicable to meet temporarily normal requirements of regular organisations of the League which cannot be paid out of income at the time when they are due to be met. Such organisations shall have the first claim to assistance from the Fund. The assistance shall be given in the form of advances from the Fund to the competent officials of the organisations and such advances shall be repaid to the Fund as soon as the necessary income is available.”

¹ The resolution of the Council governing advances to the High Commissioner at Danzig until June 22nd, 1929, is shown in the document on the accounts for 1927 (document A.3.1928.X, p. 24).

IV. — GENERAL BUDGET ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD ENDING DECEMBER 31ST, 1929.

EXPENDITURE. — (In gold francs as adopted by the League of Nations.)				INCOME. — (In gold francs as adopted by the League of Nations.)			
	Budgetary allotment	Expended	Difference between budgetary allotment and actual expenditure		Budgetary allotment	Received	Receivable
Secretariat and Special Organisations of the League . . .	14,713,085.—	12,555,517.11	2,157,567.89	Secretariat and Special Organisations of the League . . .	14,713,085.—	13,157,116.42	1,555,968.58
International Labour Organisation	8,612,640.—	8,412,412.54	200,227.46	International Labour Organisation	8,612,640.—	7,701,818.45	910,821.55
Permanent Court of International Justice	2,255,555.—	1,704,784.05	550,770.95	Permanent Court of International Justice	2,255,555.—	2,017,020.69	238,534.31
Buildings at Geneva	1,445,000.—	1,444,778.—	222.—	Buildings at Geneva	1,445,000.—	1,292,185.37	152,814.63
	27,026,280.—	24,117,491.70	2,908,788.30		27,026,280.—	24,168,140.93	2,858,139.07

V. — GENERAL CASH ACCOUNT IN RESPECT OF THE ELEVENTH FINANCIAL PERIOD ENDING DECEMBER 31ST, 1929.

RECEIPTS. — (In gold francs as adopted by the League of Nations.)					PAYMENT. — (In gold francs as adopted by the League of Nations.)				
	Secretariat	International Labour Organisation	Permanent Court of International Justice	Total		Secretariat	International Labour Organisation	Permanent Court of International Justice	Total
To Contributions from Nations:					By Budgetary Expenses:				
Arrears	384,875.15	198,416.03	45,443.37	628,734.55	Chapters of the Budget	13,260,118.38	8,412,412.54	1,704,784.05	23,377,314.97
Eleventh Financial Period . .	14,449,301.79	7,701,818.45	2,017,020.69	24,168,140.93	By Buildings at Geneva:				
To Appropriation in Aid:					Expenses for Eleventh period .	1,444,778.—	—	—	1,444,778.—
Sundry Receipts	704,601.27	—	—	704,601.27	By Cash Balances:				
To Extraordinary Receipts:					Cash surplus for Eleventh Financial Period	1,135,535.27	—	357,680.01	1,493,215.28
Sundry Receipts	301,653.44	14,784.11	—	316,437.55					
To Working Capital Fund	—	497,393.95	—	497,393.95					
	15,840,431.65	8,412,412.54	2,062,464.06	26,315,308.25		15,840,431.65	8,412,412.54	2,062,464.06	26,315,308.25

ANNEX TO THE GENERAL STATEMENT.

STATEMENT OF UNPAID CONTRIBUTIONS AS AT DECEMBER 31ST, 1929.

	Permanent Court of International Justice	International Labour Organisation	Secretariat	Total	
	Gold Francs as adopted by the League of Nations				
<i>Compounded Arrears Account:</i>					
Honduras	—	14,850.98	40,475.60	55,326.58	
Nicaragua	—	14,850.98	40,475.60	55,326.58	
Paraguay	—	4,125.91	11,244.89	15,370.80	
Salvador	—	4,429.26	13,828.61	18,257.87	144,281.83
<i>Second Financial Period:</i>					
Peru	—	—	26,952.72		26,952.72
<i>Third Financial Period:</i>					
Peru	—	61,852.84	125,646.86	187,499.70	187,499.70
<i>Fourth Financial Period:</i>					
China	—	53,531.38	128,587.62	182,119.00	
Peru	—	53,508.25	128,532.05	182,040.30	364,159.30
<i>Fifth Financial Period:</i>					
Bolivia	6,590.47	28,747.20	54,662.33	90,000.00	
China	129,449.22	564,650.44	1,073,673.62	1,767,773.28	
Honduras	1,991.53	8,686.93	16,518.05	27,196.51	
Nicaragua	1,991.53	8,686.93	16,518.05	27,196.51	
Peru	17,923.74	78,182.37	148,662.50	244,768.61	2,156,934.91
<i>Sixth Financial Period:</i>					
Bolivia	9,229.53	33,802.34	61,252.14	104,284.01	
China	133,316.65	488,256.08	884,751.78	1,506,324.51	
Honduras	2,051.01	7,511.63	13,611.59	23,174.23	
Nicaragua	2,051.01	7,511.63	13,611.59	23,174.23	
Peru	18,459.07	67,604.69	122,504.26	208,568.02	1,865,525.00
<i>Seventh Financial Period:</i>					
Bolivia	9,183.91	35,329.07	64,536.88	109,049.86	
China	102,043.51	392,545.13	717,076.51	1,211,665.15	
Honduras	2,040.88	7,850.90	14,341.52	24,233.30	
Nicaragua	2,040.88	7,850.90	14,341.52	24,233.30	
Peru	18,367.85	70,658.14	129,073.74	218,099.73	1,587,281.34
<i>Eighth Financial Period:</i>					
Bolivia	7,329.46	27,335.94	53,435.23	88,100.63	
China	85,032.28	317,136.37	619,926.16	1,022,094.81	
Honduras	2,035.97	7,593.33	14,843.09	24,472.39	
Nicaragua	2,035.97	7,593.33	14,843.09	24,472.39	
Peru	16,491.27	61,505.86	120,229.26	198,226.39	1,357,366.61
<i>Ninth Financial Period:</i>					
Bolivia	7,603.55	26,358.82	52,977.95	86,940.32	
China	81,292.55	281,812.53	566,408.03	929,513.11	
Honduras	2,112.10	7,321.90	14,716.09	24,150.09	
Nicaragua	2,112.10	7,321.90	14,716.09	24,150.09	
Paraguay	1,538.65	5,333.98	10,720.61	17,593.24	
Peru	17,108.00	59,307.36	119,200.37	195,615.73	1,277,962.58
<i>Tenth Financial Period:</i>					
Bolivia	7,654.74	28,059.37	53,605.90	89,320.01	
China	97,810.23	358,536.20	684,964.81	1,141,311.24	
Honduras	1,063.16	3,897.16	7,445.30	12,405.62	
Nicaragua	2,126.31	7,794.27	14,890.53	24,811.11	1,267,847.98
	790,077.13	3,221,932.30	6,223,802.54		10,235,811.97
<i>Eleventh Financial Period:</i>					
Albania	1,245.01	4,753.96	8,918.86	14,917.83	
Argentine	61,471.60	234,723.76	440,362.78	736,558.14	
Bolivia	8,781.09	33,529.79	62,904.89	105,215.77	
Canada (paid January 4th, 1930)	74,170.73	283,214.22	531,335.22	888,720.17	
China	54,357.64	207,559.60	389,400.79	651,318.03	
Colombia	516.19	1,971.02	3,697.79	6,185.00	
Cuba	1,610.81	6,150.73	11,539.34	19,300.88	
Dominican Republic	134.44	513.31	963.02	1,610.77	
Guatemala	2,146.51	8,196.27	15,376.95	25,719.73	
Honduras	2,195.27	8,382.45	15,726.22	26,303.94	
Liberia	59.10	225.64	423.32	708.06	
Nicaragua	2,195.27	8,382.45	15,726.22	26,303.94	
Panama	1,048.52	4,003.70	7,511.28	12,563.50	
Paraguay	1,769.58	6,757.01	12,676.78	21,203.37	
Persia	2,214.05	8,454.14	15,860.75	26,528.94	
Peru	18,412.76	70,307.46	131,903.08	220,623.30	
Poland	6,205.74	23,696.04	44,455.92	74,357.70	
	238,534.31	910,821.55	1,708,783.21		2,858,139.07
	1,028,611.44	4,132,753.85	7,932,585.75		13,093,951.04

Part II

SECRETARIAT AND SPECIAL ORGANISATIONS OF THE LEAGUE

- I. BUDGET ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD.
 - II. STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31st, 1929.
 - III. CASH ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD.
 - IV. EXPENSES BORNE ON THE VOTE FOR UNFORESEEN EXPENDITURE INCURRABLE ONLY BY SPECIAL RESOLUTION OF THE COUNCIL.
 - V. UNFORESEEN EXPENDITURE, TRANSFERS AND SUSPENSE ACCOUNTS: MEMORANDUM BY THE SECRETARY-GENERAL.
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**I. — BUDGET ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD
ENDED DECEMBER 31ST, 1929.**

A. GENERAL SUMMARY. — (In gold francs as adopted by the League of Nations)

	Allotted	Expended ¹
A. SECRETARIAT AND SPECIAL ORGANISATIONS.		
Chapter I.		
<i>Assembly and Council</i>	1,078,489.—	594,088.68 ²
<i>Less: Appropriation in aid</i>	<u>146,989.—</u>	<u>146,989.—</u>
	931,500.—	447,099.68
Chapter II.		
<i>General Services of the Secretariat.</i>	8,257,530.—	7,931,972.05
<i>Less: Appropriations in aid (see page 16)</i>	<u>372,000.—</u>	<u>494,472.93</u>
	7,885,530.—	7,437,499.12
Chapter III.		
<i>Special Organisations of the League</i>	6,282,667.27	5,066,586.50 ³
<i>Less: Appropriations in aid:</i>		
International Health Organisation: Item 23, Contribution from the International Health Division of the Rockefeller Foundation	550,665.92	550,665.92
Social Questions: Item 24, Con- tribution from the American Association of Social Hygiene to- wards the expenses of the enquiry into the situation of children ex- posed to moral and social dangers	<u>6,946.35</u>	<u>6,946.35</u>
	5,725,055.—	4,508,974.23
	14,542,085.—	12,393,573.03
Chapter IV.		
<i>Profit on Exchange</i>	100,000.—	23,518.08
<i>Deduct: Loss on exchange</i>	<u>100,000.—</u>	<u>21,157.66</u>
	14,542,085.—	(less) 2,360.42
		12,391,212.61
Chapter V.		
<i>Permanent Equipment, etc.</i>	171,000.—	164,304.50
TOTAL: Secretariat and Special Organisations	<u>14,713,085.—</u>	<u>12,555,517.11</u>
B. BUILDINGS AT GENEVA	<u>1,445,000.—</u>	<u>1,444,778.—</u>
	16,158,085.—	14,000,295.11
Difference between budgetary allot- ment and actual expenditure in respect of Secretariat and Special Organisations		<u>2,157,789.89</u>
		16,158,085.—

¹ In the budget for 1929, the gold franc was taken as the equivalent of the Swiss franc. In so far as the expenditure of the Secretariat and Special Organisations is concerned, the same parity is used in the accounts.

² The amount 594,088.68 gold francs represents the gross expenditure of the Assembly and Council. The net expenditure chargeable to the budget of the League, after deducting the appropriation in aid, amounting to 146,989 gold francs, is 447,099.68 gold francs.

³ The amount 5,066,586.50 gold francs represents the gross expenditure of the Special Organisations of the League. The net expenditure chargeable to the budget of the League, after deducting the various appropriations in aid, amounting to 557,612.27 gold francs, is 4,508,974.23 gold francs.

(Signed) P. G. WATTERSON,
Chief Accountant.

March 15th, 1930.

B. SUMMARY OF ITEMS.

Section I. Ordinary Expenditure.

CHAPTER I. — ASSEMBLY AND COUNCIL.

	Original Appropriation Gold francs	Appropriation as modified by transfers Gold francs	Actual Expenditure Gold francs
1. Session of the Assembly (Schedule A)	356,500.—	356,500.—	339,074.65
2. Sessions of the Council	75,000.—	75,000.—	30,388.10 ¹
3. Unforeseen Expenditure	500,000.—	500,000.—	—
Protection of Minorities			30,183.68
Committee of Jurists and Conference concerning the Statute of the Permanent Court of Inter- national Justice			30,942.50
Expenditure connected with the negotiations between the German and Polish Governments concerning the liquidation by the Polish Government of the property of Polish Nationals belonging to the German Minority			16,510.75
	931,500.—	931,500.—	447,099.68

CHAPTER II. — GENERAL SERVICES OF THE SECRETARIAT.

4. Salaries, wages and allowances:			
(a) Secretariat at Geneva (Schedule B) . .	5,385,616.—	5,230,616.—	5,150,669.46
(b) House Staff at Geneva (Schedule C) . .	394,530.—	394,530.—	385,777.75
5. Contribution to the Staff Provident Fund. .	310,000.—	330,000.—	314,508.25
6. Liaison with Latin-America (Schedule D) .	220,185.—	220,185.—	168,890.13
7. Branch Offices (Schedule E)	127,444.—	127,444.—	116,948.30
8. Travelling expenses of officials of the League:			
(a) Travelling expenses and subsistence allowances in connection with Gene- ral Services	145,000.—	237,000.—	233,935.42
(b) Travelling expenses of members of the Secretariat returning home on leave. .	55,000.—	61,000.—	59,875.83
(c) Removal expenses to and from Geneva .	62,460.—	64,460.—	63,975.—
9. Frais de représentation (Schedule F)	162,500.—	162,500.—	153,265.48
10. Property account: maintenance:			
(a) Headquarters at Geneva (Schedule G)	237,929.—	237,929.—	224,447.46
(b) House allowance of the Secretary- General (£1,000)	25,220.—	25,220.—	25,220.—
11. Publications Department (Schedule H) . . .	455,566.—	475,566.—	453,873.95
12. General office expenses (Schedule I)	472,000.—	487,000.—	460,679.32
13. Special staff charges (Schedule J)	118,980.—	118,980.—	61,065.55
14. Interest charges: Bank accounts	—	—	—
15. Unforeseen and Miscellaneous expenses of the Secretariat	40,000.—	40,000.—	25,266.—
16. Unpaid Liabilities Fund	7,500.—	7,500.—	6,194.90
17. Supervision of Revenue and Expenditure:			
(a) Auditors' travelling and subsistence allowances	15,000.—	15,600.—	15,504.55
(b) Expenses of Supervisory Commission .	15,000.—	14,400.—	11,874.70
(c) Expenses of Salaries Adjustment Com- mittee	100.—	100.—	—
(d) Expenses of Committee on Allocation of Expenses.	7,500.—	7,500.—	—
<i>Carried forward</i>	8,257,530.—	8,257,530.—	7,931,972.05

¹ This figure represents the *net* expenditure of the sessions of the Council chargeable to the budget of the League. The *gross* expenditure, after adding the sum of 146,989 francs contributed by the Spanish Government, amounts to 177,377.10 Gold francs.

	Original Appropriation	Appropriation as modified by transfers	Actual Expenditure
<i>Deduct:</i> APPROPRIATIONS IN AID.			Actual Income
<i>Brought forward</i>	8,257,530.—	8,257,530.—	7,931,972.05
(a) Sale of publications	250,000.—	250,000.—	253,392.69
(b) Interest earned	100,000.—	100,000.—	213,478.50
(c) Miscellaneous cash receipts	20,000.—	20,000.—	22,648.74
(d) Sale of cinematograph films	2,000.—	2,000.—	4,953.—
	<hr/> 7,885,530.—	<hr/> 7,885,530.—	<hr/> 7,437,499.12

CHAPTER III. — SPECIAL ORGANISATIONS OF THE LEAGUE.

18. Administrative Commissions and Minorities Questions (Schedule K)	339,438.—	339,438.—	332,559.30
19(a) Economic and Financial Organisation (Schedule L)	1,375,385.—	1,437,385.—	1,261,526.68
19(b) Consequences of the General Economic Conference	375,000.—	369,000.—	273,671.80
20. Mandates (Schedule M)	252,589.—	266,589.—	260,428.40
21. Transit (Schedule N)	397,863.—	417,863.—	388,295.45
22. International Health Organisation (Schedule O)	1,012,957.—	1,012,957.—	948,402.19 ¹
23. A. Social Questions: Suppression of Traffic in Women and Protection of Children, Supervision of Opium Traffic, etc. (Schedule P)	398,701.—	398,701.—	331,298.30 ²
B. Permanent Central Opium Board	126,600.—	126,600.—	75,777.16
24. Reduction of Armaments (Schedule Q)	1,101,605.—	986,605.—	345,955.85
25. Intellectual Co-operation, International Bureaux, and Miscellaneous Questions (Schedule R)	242,417.—	242,417.—	224,607.70
26. International Convention on Slavery	500.—	500.—	436.10
27. Legal Assistance for the Poor.	—	—	—
28. Progressive Codification of International Law (Schedule S)	37,000.—	62,000.—	57,317.10
29. International Federation for Mutual Assistance in the Relief of Peoples overtaken by Disaster	15,000.—	15,000.—	2,198.70
30. Administrative Expenses for the Settlement of Armenian Refugees in Erivan	50,000.—	50,000.—	6,499.50
	<hr/> 5,725,055.—	<hr/> 5,725,055.—	<hr/> 4,508,974.23

CHAPTER IV. — PROFIT AND LOSS ON EXCHANGE.

31. Profit on Exchange	100,000.—	100,000.—	23,518.08
<i>Deduct:</i> Loss on Exchange	100,000.—	100,000.—	21,157.66
	<hr/> —	<hr/> —	<hr/> 2,360.42

Section II. Capital Expenditure.

CHAPTER V. — PERMANENT EQUIPMENT, ETC.

32. Furniture and equipment	70,000.—	70,000.—	69,409.50
33. Library:			
(a) Books, maps	50,000.—	49,000.—	44,223.83
(b) Binding	25,000.—	23,300.—	23,226.90
(c) Periodicals	17,000.—	17,000.—	15,775.97
(d) Equipment, shelving, etc.	9,000.—	11,700.—	11,668.30
	<hr/> 171,000.—	<hr/> 171,000.—	<hr/> 164,304.50

¹ This figure represents the *net* expenditure of the International Health Organisation chargeable to the budget of the League. The *gross* expenditure, after adding the sum of 550,665.92 francs contributed by the Rockefeller Foundation, amounts to 1,499,068.11 francs.

² This figure represents the *net* expenditure of the Section for Social Questions chargeable to the budget of the League. The *gross* expenditure, after adding the sum of 6,946.35 francs contributed towards the expenses of the enquiry into the situation of children exposed to moral and social dangers, amounts to 338,244.65 francs.

C. SCHEDULES.

SCHEDULE A TO CHAPTER I, ITEM I. — *Session of the Assembly.*

	Original Appropriation	Appropriation as modified by transfers	Actual Expenditure
1. Salaries of additional temporary clerical and house staff	95,000.—	75,400.—	68,981.90
2. Overtime payments of permanent staff.	5,000.—	5,000.—	4,969.75
3. Travelling expenses and subsistence allowances	17,000.—	17,000.—	16,929.25
4. Assembly Hall: Rent, lighting, heating, etc.	28,000.—	36,000.—	35,065.70
5. Special printing.	175,000.—	185,000.—	181,676.35
6. Cables, telegrams and telephones	500.—	1,300.—	1,251.25
7. Supplies and stores	18,000.—	18,000.—	14,168.40
8. Automobile and cyclist service	8,000.—	8,800.—	8,659.35
9. Incidental expenses	10,000.—	10,000.—	7,372.70
	<u>356,500.—</u>	<u>356,500.—</u>	<u>339,074.65</u>

SCHEDULE B TO CHAPTER II, ITEM 4 (a). — *Salaries, Wages and Allowances of the Secretariat.*

I. General Organisation.			
Secretary-General (£4,000)	100,880.—	100,880.—	100,880.—
Secretary-General's Office	90,099.—	90,099.—	88,856.30
Deputy Secretary-General (£3,000)	75,660.—	75,660.—	75,660.—
Deputy Secretary-General's Office.	92,932.—	92,932.—	92,930.20
Under-Secretary-General (£3,000)	75,660.—	75,660.—	75,660.—
Under-Secretary-General's Office	77,715.—	75,215.—	74,949.35
Under-Secretary-General	75,000.—	75,000.—	75,000.—
Under-Secretary-General's Office	37,475.—	38,125.—	38,080.60
Under-Secretary-General	75,000.—	75,000.—	75,000.—
Under-Secretary-General's Office	31,092.—	31,092.—	31,090.70
Political Section	230,453.—	221,803.—	221,198.—
Information Section	982,670.—	949,670.—	935,961.36
Legal Adviser's Branch	361,677.—	363,727.—	361,003.55
Treasurer's Office	93,800.—	93,800.—	93,794.50
(a) Replacements, temporary engagements, overtime, etc., for the General Organisation	15,000.—	15,000.—	13,158.30
(b) Allowances for special languages and family allowances	2,500.—	2,600.—	2,550.—
TOTALS: General Organisation.	<u>2,417,613.—</u>	<u>2,376,263.—</u>	<u>2,355,772.86</u>

II. Internal Administrative Services.

Central Services:

Chief of Internal Services and Establishment Office.	90,949.—	90,949.—	90,336.95
Contracts and Supplies Branch	46,034.—	46,034.—	44,640.45
Stenographers' Branch	533,984.—	497,434.—	481,359.65
Duplicating and Multigraph Branch	176,310.—	173,310.—	168,449.60
Distribution of Documents	195,082.—	176,582.—	172,442.70
Miscellaneous Services	83,865.—	77,865.—	75,609.25
Staff Branch	81,308.—	73,308.—	71,778.05
Precis-writing.	181,319.—	183,219.—	183,167.45
Publication and Printing Department	241,792.—	236,792.—	226,057.80
Drafting Committee	26,992.—	26,992.—	26,988.10
Interpreting and Translating	580,578.—	568,578.—	555,999.55
Library	158,203.—	153,703.—	153,262.75
Registry	217,401.—	202,901.—	202,250.20
Indexing of Publications	79,734.—	72,234.—	70,579.20
Accounting Branch	94,662.—	94,662.—	94,310.40
Internal Control.	79,790.—	79,790.—	79,033.80
(a) Replacements, temporary engagements and overtime for all Internal Administrative Services.	100,000.—	100,000.—	98,630.70
(b) Miscellaneous allowances			
TOTALS: Internal Services.	<u>2,968,003.—</u>	<u>2,854,353.—</u>	<u>2,794,896.60</u>
TOTALS: General Organisation and Internal Services	<u>5,385,616.—</u>	<u>5,230,616.—</u>	<u>5,150,669.46</u>

SCHEDULE C TO CHAPTER II, ITEM 4 (b). — *Wages of House Staff at Geneva.*

	Original Appropriation	Appropriation as modified by transfers	Actual Expenditure
(a) Salaries	369,530.—	369,530.—	362,227.50
(b) Overtime, temporary engagements and replacements	22,000.—	22,000.—	21,617.60
(c) Family allowances	3,000.—	3,000.—	1,932.65
	<u>394,530.—</u>	<u>394,530.—</u>	<u>385,777.75</u>

SCHEDULE D TO CHAPTER II, ITEM 6. — *Liaison with Latin America.*

I. <i>Secretariat</i> : Salaries	40,185.—	40,185.—	35,630.95
II. <i>Other Expenses</i> :			
(a) Correspondents, cables, travelling and removal expenses, etc.	80,000.—	80,000.—	76,200.38
(b) Technical investigations to be under- taken in Latin America.	100,000.—	100,000.—	57,058.80
	<u>220,185.—</u>	<u>220,185.—</u>	<u>168,890.13</u>

SCHEDULE E TO CHAPTER II, ITEM 7. — *Branch Offices.*

I. <i>London Sub-Office.</i>			
A. Staff Salaries		27,616.—	27,616.—
B. Property Account and General Office Expenses:			
(i) Rent and rates	£ 1,103	27,817.75	27,817.75
(ii) Lighting	25	630.50	630.50
(iii) Heating	70	1,765.40	2,265.40
(iv) Cleaning	142	3,581.25	3,681.25
(v) Repairs and renewals	50	1,261.—	661.—
(vi) Telephones.	100	2,522.—	3,022.—
(vii) Stationery	60	1,513.20	1,513.20
(viii) National Health and Unemployment Insu- rance	25	630.50	630.50
(ix) Postage	60	1,513.20	1,313.20
(x) Cables and telegrams	20	504.40	204.40
(xi) Newspapers	40	1,008.80	808.80
(xii) Miscellaneous and un- foreseen expenses	100	2,522.—	2,722.—
		<u>72,886.—</u>	<u>72,886.—</u>
II. <i>Paris Sub-Office.</i>			
A. Staff Salaries		30,000.—	28,800.—
B. Property Account and General Office Expenses:			
(i) Rent	Fr. frs. 55,000	11,550.—	10,950.—
(ii) Lighting	3,000	630.—	930.—
(iii) Heating	12,500	2,625.—	2,625.—
(iv) Cleaning	1,500	315.—	315.—
(v) Repairs and renewals	4,000	840.—	840.—
(vi) Telephones.	20,000	4,200.—	5,700.—
(vii) Cables and telegrams	100	21.—	21.—
(viii) Stationery	3,000	630.—	630.—
(ix) Postage	100	21.—	21.—
(x) Newspapers	600	126.—	126.—
(xi) Miscellaneous expenses.	8,000	1,680.—	1,680.—
(xii) Reserve to meet increase in prices	6,000	1,260.—	1,260.—
		<u>53,898.—</u>	<u>53,898.—</u>
C. Account due to French Telephone Admi- nistration for 1925 (presented in 1928). Credit entered in budget for 1929 in accordance with Article 30 of Financial Regulations		660.—	660.—
Total		<u>127,444.—</u>	<u>127,444.—</u>
			<u>48,344.05</u>

SCHEDULE F TO CHAPTER II, ITEM 9. — *Frais de représentation.*

	Original Appropriation	Appropriation as modified by transfers	Actual Expenditure
(a) Secretary-General (£2,500)	63,050.—	63,050.—	63,050.—
(b) Deputy Secretary-General (£1,000)	25,220.—	25,220.—	25,219.92
(c) Under-Secretary-General in charge of Internal Administration.	12,720.—	12,720.—	12,609.96
(d) Two Under-Secretaries-General	25,000.—	25,000.—	24,999.60
(e) General Fund	36,510.—	36,510.—	27,386.—
	<hr/> 162,500.—	<hr/> 162,500.—	<hr/> 153,265.48

SCHEDULE G TO CHAPTER II, ITEM 10 (a). — *Property Account: Maintenance, Geneva.*

Main Building:

(a) Water rates.	6,950.—	6,950.—	4,351.85
(b) Repairs and Renewals:			
(i) Building	61,000.—	54,800.—	54,188.65
(ii) Furniture and equipment.	15,000.—	21,000.—	20,362.71
(c) Lighting	28,000.—	28,000.—	24,557.80
(d) Heating	28,000.—	32,000.—	30,579.15
(e) Power:			
(i) Water power	1,000.—	1,200.—	1,053.75
(ii) Electric power (lift)	3,500.—	3,500.—	2,477.55
(f) Insurance and protection:			
(i) Building and furniture	2,079.—	2,079.—	1,832.30
(ii) Securitas (police)	1,200.—	1,200.—	1,200.—
(iii) Building on Secheron property	500.—	500.—	259.30
(g) Employers' liability	250.—	250.—	199.10
(h) Telephones, local service	33,500.—	29,500.—	28,193.65
(i) Uniforms	5,500.—	5,500.—	5,308.—
(j) Chimneys, repairs to flues.	1,700.—	1,700.—	899.95
(k) Automobiles and bicycles, replacements, upkeep and insurance	10,000.—	10,000.—	9,839.75
(l) Office laundry.	6,250.—	7,050.—	6,939.05
(m) Sundry supplies	11,000.—	10,200.—	9,704.90
(n) Rent	22,500.—	22,500.—	22,500.—
	<hr/> 237,929.—	<hr/> 237,929.—	<hr/> 224,447.46

SCHEDULE H TO CHAPTER II, ITEM 11. — *Publications Department (exclusive of Salaries).*

(a) General printing (not covered by special appropriations):			
(i) Council documents and <i>Official Journal</i>	110,000.—	129,000.—	122,255.15
(ii) Internal administration and miscellaneous	10,000.—	10,000.—	9,392.60
(iii) Library.	10,000.—	11,000.—	10,743.25
(b) <i>Treaty Series</i>	165,000.—	163,500.—	156,084.50
(c) <i>Monthly Summary</i>	66,000.—	66,000.—	63,618.50
Other publications of the Information Section	28,000.—	35,000.—	32,376.40
(d) Travelling, transport charges, advertising for Sales Department, catalogues, etc.	60,000.—	53,000.—	52,177.20
(e) Publications for free distribution	2,000.—	2,000.—	1,382.60
(f) Cinematograph films and photographs, including unpaid liability in respect of a previous year	4,566.—	6,066.—	5,843.75
	<hr/> 455,566.—	<hr/> 475,566.—	<hr/> 453,873.95

SCHEDULE I TO CHAPTER II, ITEM 12. — *General Office Expenses.*

	Original Appropriation	Appropriation as modified by transfers	Actual Expenditure
(a) Upkeep of office equipment	—	—	—
(b) Stationery and stationery stores:			
(i) Ordinary	55,000.—	55,000.—	54,194.30
(ii) Supplies for Duplicating Department	110,000.—	110,000.—	107,589.40
(c) Cables, telegrams, long-distance telephone calls on general business	25,000.—	40,000.—	37,966.08
(d) Postage	215,000.—	214,300.—	198,397.55
(e) Freight and carriage	3,000.—	3,200.—	2,987.45
(f) Newspapers:			
(i) General			
(ii) Information Section	13,500.—	13,500.—	12,164.04
(iii) Library and Reading-room			
(g) Subscriptions and Press cuttings	36,000.—	36,000.—	34,633.50
(h) Courier service between Geneva and Paris	10,000.—	10,500.—	10,004.90
(i) Advertising, etc., for tenders	1,500.—	1,500.—	746.55
(j) Miscellaneous petty-cash disbursements, including purchase of miscellaneous publi- cations of non-capital value	3,000.—	3,000.—	2,001.55
	<hr/> 472,000.—	<hr/> 487,000.—	<hr/> 460,679.32

SCHEDULE J TO CHAPTER II, ITEM 13. — *Special Staff Charges.*

(a) Indemnities provided in the Staff Regulations	40,000.—	40,000.—	14,704.55
(b) Reserve Fund for Death and Invalidity Fund	15,000.—	15,000.—	—
(c) Contribution to Sickness Insurance Associa- tion	22,000.—	22,000.—	22,000.—
(d) Fidelity guarantees	4,480.—	4,480.—	4,479.75
(e) Welfare	3,000.—	3,000.—	992.90
(f) Gratuities given in accordance with local custom to House Staff and others on New Year's Day	5,500.—	5,500.—	5,415.—
(g) Recruitment of staff: advertising, expenses of examinations, special travelling	20,000.—	20,000.—	13,353.—
(h) Medical examination	2,000.—	2,000.—	120.35
(i) Expenses of the Administrative Tribunal	6,000.—	6,000.—	—
(j) Indemnities granted by the Administrative Tribunal	1,000.—	1,000.—	—
	<hr/> 118,980.—	<hr/> 118,980.—	<hr/> 61,065.55

SCHEDULE K TO CHAPTER III, ITEM 18. — *Administrative Commissions and Minorities Questions.*

1. Salaries	300,938.—	300,838.—	297,111.95
2. Travelling (including removal) expenses	30,000.—	27,800.—	26,283.20
3. Printing and documentation	7,000.—	9,200.—	7,694.30
4. Cables, telegrams and long-distance telephones	1,000.—	1,100.—	1,086.70
5. Miscellaneous expenses	500.—	500.—	383.15
	<hr/> 339,438.—	<hr/> 339,438.—	<hr/> 332,559.30

SCHEDULE L TO CHAPTER III, ITEM 19. — *Economic and Financial Organisation.*

1. A. Conferences and preparatory work	90,000.—	209,500.—	193,203.55
2. Sessions of the Economic and Financial Committees and of Sub-Committees of Experts:			
(a) Subsistence, travelling and other expenses	210,000.—	201,000.—	160,511.79
(b) Printing and publications for the Committees	46,000.—	46,000.—	20,054.25
3. Administrative expenses:			
(a) Salaries of Secretariat	772,385.—	758,385.—	731,377.45
(b) Travelling and removal expenses of the Secretariat	65,000.—	65,000.—	56,298.60
(c) Printing and publishing	140,000.—	140,000.—	85,425.05
(d) Cables, telegrams and long-distance telephones	12,000.—	12,000.—	10,363.84
4. Miscellaneous and unforeseen expenses	40,000.—	5,500.—	4,292.15
	<hr/> 1,375,385.—	<hr/> 1,437,385.—	<hr/> 1,261,526.68

	Original Appropriation	Appropriation as modified by transfers	Actual Expenditure
B. Consequences of the Economic Conference:			
(i) Sessions of and preparatory work for the Consultative Committee	80,000.—	62,000.—	56,510.30
(ii) Temporary staff	60,000.—	60,000.—	45,827.20
(iii) Special Committees, meetings of experts, enquiries resulting from decisions of the General Economic Conference	210,000.—	210,000.—	150,610.90
(iv) Printing and publications for the Consultative Committee and Sub-Committees	25,000.—	37,000.—	20,723.40
	<u>375,000.—</u>	<u>369,000.—</u>	<u>273,671.80</u>

SCHEDULE M TO CHAPTER III, ITEM 20. — *Mandates.*

1. Sessions of Permanent Mandates Commission	77,500.—	74,500.—	74,257.30
2. Salaries of Secretariat	133,189.—	131,489.—	130,481.75
3. Travelling and removal expenses	11,000.—	10,400.—	8,257.90
4. Printing and documentation	29,900.—	48,900.—	46,427.80
5. Cables, telegrams, long-distance telephones, unforeseen contingencies and miscellaneous petty expenses	1,000.—	1,300.—	1,003.65
	<u>252,589.—</u>	<u>266,589.—</u>	<u>260,428.40</u>

SCHEDULE N TO CHAPTER III, ITEM 21. — *Communications and Transit Organisation.*

1. General Conference	—	—	—
2. Regional Conferences	16,000.—	11,250.—	7,759.—
3. Sessions of the Advisory and Technical Committee	70,000.—	46,000.—	44,730.30
4. Temporary Committees and technical work of experts	50,000.—	80,950.—	76,121.30
5. Printing and documentation:			
(a) For the meetings of the Committee and temporary Committees	18,000.—	21,250.—	18,513.10
(b) For the collection and exchange of information on communications and transit (including miscellaneous expenses).	14,000.—	10,750.—	10,677.15
6. Conciliation of disputes submitted to the Committee: fees to technical advisers and experts and other expenditure arising out of the enquiries	20,000.—	43,000.—	38,246.50
7. Salaries:			
(a) Permanent staff	140,913.—	133,913.—	130,918.45
(b) Additional permanent staff for the collection and exchange of information on communications and transit	32,450.—	27,750.—	27,405.10
(c) Additional staff for work in connection with communications of importance to the League in times of crisis	9,000.—	6,000.—	—
8. Travelling and removal expenses of the Secretariat	24,000.—	30,800.—	28,948.15
9. Cablegrams, telephones and long-distance telephone communications	3,000.—	5,500.—	4,365.85
10. Miscellaneous petty expenses and unforeseen contingencies	500.—	700.—	610.55
	<u>397,863.—</u>	<u>417,863.—</u>	<u>388,295.45</u>

SCHEDULE 10 TO CHAPTER III, ITEM 22. — *International Health Organisation.*

	Original Appropriation			Appropriation as modified by transfer			Actual Expenditure		
	League vote	Grants	Total	League vote	Grants	Total	League vote	Grants	Total
I. Health Committee, Secretariat and General Work of the Organisation:									
1. Sessions of the Health Committee	60,000.—	—	60,000.—	28,000.—	—	28,000.—	26,940.—	—	26,940.—
2. Salaries of the Health Section	362,403.—	—	362,403.—	329,403.—	—	329,403.—	319,502.80	—	319,502.80
3. Travelling and removal expenses of the Secretariat	58,000.—	—	58,000.—	53,000.—	—	53,000.—	48,200.05	—	48,200.05
4. General printing and documentation	16,000.—	—	16,000.—	16,100.—	—	16,100.—	14,729.10	—	14,729.10
5. Cables, telegrams and telephones	13,000.—	—	13,000.—	27,500.—	—	27,500.—	27,220.35	—	27,220.35
6. Miscellaneous petty expenses and unforeseen contingencies	2,000.—	—	2,000.—	2,000.—	—	2,000.—	1,972.25	—	1,972.25
7. Unpaid liabilities in respect of previous years	6,554.—	—	6,554.—	6,919.—	—	6,919.—	6,910.95	—	6,910.95
	517,957.—	—	517,957.—	462,922.—	—	462,922.—	445,475.50	—	445,475.50
II. Intelligence, Technical and Research Work of the Organisation:									
1. Technical Committees and Sub-Committees, conferences, missions, work of experts, and collective and individual studies	250,000.—	—	250,000.—	377,000.—	—	377,000.—	355,921.74	—	355,921.74
Rockefeller Grant II	—	120,396.98}		—	112,104.82}				
Additional Grant — unexpended balances	—	25,103.32}	145,500.30	—	25,103.32}	137,208.14	—	125,641.77	125,641.77
2. Salaries of the temporary staff:	—	—	—	—	—	—	—	—	—
Rockefeller Grant I	—	119,580.98}		—	94,963.63}				
Rockefeller Grant II	—	117,819.68}	237,400.66	—	117,819.98}	212,783.61	—	211,396.70	211,396.70
3. Publications, printing and documentation	70,000.—	—	70,000.—	93,000.—	—	93,000.—	91,316.72	—	91,316.72
Rockefeller Grant II	—	45,763.04}	45,763.04	—	54,055.20}	54,055.20	—	46,314.73	46,314.73
4. Cables and telegrams	5,000.—	—	5,000.—	5,000.—	—	5,000.—	4,459.75	—	4,459.75
5. Miscellaneous and unforeseen	5,000.—	—	5,000.—	4,900.—	—	4,900.—	2,837.71	—	2,837.71
6. Contribution to Singapore Bureau	15,000.—	—	15,000.—	15,000.—	—	15,000.—	15,000.—	—	15,000.—
	345,000.—	428,664.30	773,664.30	494,900.—	404,046.95	898,946.95	469,535.92	383,353.20	852,889.12
III. Interchange of Public Health Personnel:									
Expenses in connection with a system of liaison between the various national health services	150,000.—	—	150,000.—	55,135.—	—	55,135.—	33,390.77	—	33,390.77
Rockefeller Grant I	—	139,549.02}		—	164,166.37}				
Additional Grant — unexpended balances	—	3,576.82}	143,125.84	—	3,576.82}	167,743.19	—	167,312.72	167,312.72
	150,000.—	143,125.84	293,125.84	55,135.—	167,743.19	222,878.19	33,390.77	167,312.72	200,703.49
Summary:									
I. Health Committee, Secretariat and General Work of the Organisation	517,957.—	—	517,957.—	462,922.—	—	462,922.—	445,475.50	—	445,475.50
II. Intelligence, Technical and Research Work of the Organisation	345,000.—	428,664.30	773,664.30	494,900.—	404,046.95	898,946.95	469,535.92	383,353.20	852,889.12
III. Interchange of Public Health Personnel	150,000.—	143,125.84	293,125.84	55,135.—	167,743.19	222,878.19	33,390.77	167,312.72	200,703.49
	1,012,957.—	571,790.14	1,584,747.14	1,012,957.—	571,790.14	1,584,747.14	948,402.19	550,665.92	1,499,068.11

SCHEDULE P TO CHAPTER III, ITEM 23. — A. *Social Questions (including Suppression of Traffic in Women and Protection of Children, and Supervision of Opium Traffic, etc.).*

	Original Appropriation	Appropriation as modified by transfers	Actual Expenditure
1. Salaries of the Secretariat	193,126.—	178,176.—	174,433.55
2. Travelling and removal expenses	8,000.—	9,500.—	9,079.30
3. Control of Traffic in Opium and other Dangerous Drugs:			
(i) Sessions of the Advisory Committee	10,000.—	10,000.—	6,719.40
(ii) Printing and documentation of the Committee	22,000.—	32,000.—	17,927.40
(iii) Cables, telegrams, etc.	1,000.—	1,250.—	1,127.50
(iv) Miscellaneous petty expenses and unforeseen contingencies	500.—	3,500.—	1,333.85
(v) Conference to be summoned in accordance with Article 12 of the Agreement drawn up by the First Opium Conference signed on February 11th, 1925	13,500.—	13,500.—	—
(vi) Commission of Enquiry to the Far East into the control of opium smoking	100,000.—	100,000.—	88,614.65
4. Protection and Welfare of Children and Young People:			
(i) Sessions of the Committees	2,000.—	200.—	100.75
(ii) Suppression of Traffic in Women and Children:			
(a) Printing and documentation.	15,000.—	15,000.—	9,707.35
(b) Cables, telegrams, etc.	500.—	500.—	58.25
(c) Miscellaneous petty expenses and unforeseen contingencies.	500.—	500.—	13.35
(d) Enquiry into Traffic in Women and Children:	—	—	—
(iii) Protection of Children:			
(a) Sessions of Sub-Committees	8,000.—	10,000.—	6,882.35
(b) Work of Experts.	10,000.—	10,000.—	3,898.50
(c) Printing and documentation.	13,000.—	13,000.—	10,814.85
(d) Cables, telegrams, etc.	500.—	500.—	57.65
(e) Miscellaneous petty expenses and unforeseen contingencies.	500.—	500.—	—
5. Other Social Questions entrusted to the Section, and unforeseen contingencies, including unpaid liability in respect of a previous year	575.—	575.—	529.60
6. Enquiry into the situation of children exposed to moral and social dangers: <i>Appropriation in aid: American Association of Social Hygiene</i>	6,946.35	6,946.35	6,946.35
Gross Expenditure.	405,647.35	405,647.35	338,244.65
<i>Deduct: Appropriation in aid: Contribution from the American Association of Social Hygiene:</i>			
Towards the expenses of the enquiry into the situation of children exposed to moral and social dangers	6,946.35	6,946.35	6,946.35
Net Expenditure	398,701.—	398,701.—	331,298.30

SCHEDULE P (I) TO CHAPTER III, ITEM 23. — B. *Expenses of the Permanent Central Board to be set up in accordance with Article 7 of the Final Act of the Convention drawn up by the Second Opium Conference of February 19th, 1925.*

1. Sessions of the Board	66,600.—	66,600.—	43,939.46
2. Secretariat of the Board	60,000.—	60,000.—	31,837.70
	126,600.—	126,600.—	75,777.16

SCHEDULE Q TO CHAPTER III, ITEM 24. — *Reduction of Armaments.*

	Original Appropriation	Appropriation as modified by transfers	Actual Expenditure
I. <i>Secretariat:</i>			
1. Salaries	275,105.—	275,105.—	255,906.65
2. Travelling and removal expenses of the Secretariat	12,000.—	12,000.—	3,138.—
II. <i>Permanent Advisory Commission:</i>			
1. Meetings of the Permanent Advisory Commission	1,000.—	1,000.—	—
2. Printing and documentation	500.—	500.—	151.10
3. Cables, telegrams and unforeseen expenses	500.—	500.—	252.30
III. <i>Investigations</i>	200,000.—	200,000.—	—
IV. <i>Organ of the Council for Disarmament Work:</i>			
1. Commissions, collaboration of ex- perts, and technical work	80,000.—	70,000.—	21,603.60
2. General Services:			
(a) Printing and documentation	45,000.—	35,000.—	12,328.15
(b) Cables, telegrams and other unforeseen expenses	2,500.—	2,500.—	1,299.20
V. <i>Statistical Year-Books:</i>			
1. <i>Armaments Year-Book</i>	45,000.—	42,700.—	36,017.40
2. <i>Statistical Information on the Trade in Arms, Ammunition and Implements of War</i>	12,000.—	14,300.—	14,259.95
VI. <i>International Conference for the Control of the Private Manufacture of Arms, Munitions and Implements of War</i>	130,000.—	105,000.—	999.50
VII. <i>International Disarmament Conference</i>	298,000.—	228,000.—	—
	<u>1,101,605.—</u>	<u>986,605.—</u>	<u>345,955.85</u>

SCHEDULE R TO CHAPTER III, ITEM 25. — *Intellectual Co-operation, etc.*

A. <i>Intellectual Co-operation:</i>			
1. Salaries of Secretariat (including the officials who deal with questions relat- ing to International Bureaux)	98,917.—	98,917.—	98,695.30
2. Plenary sessions (including travelling expenses and subsistence allowances) and Sub-Committee meetings	67,000.—	61,000.—	60,768.25
3. Conference of Experts on the Question of Scientific Property	10,000.—	7,000.—	3,491.60
4. Committees of Experts	6,000.—	5,600.—	1,232.25
5. Travelling expenses (Secretariat)	15,000.—	19,000.—	17,965.70
6. Printing	11,500.—	14,400.—	11,870.20
7. Meeting of Representatives of National Committees on Intellectual Co-opera- tion	20,000.—	16,630.—	11,208.60
8. Miscellaneous petty and unforeseen expenses	2,000.—	2,000.—	1,620.40
B. <i>International Bureaux and Miscellaneous Questions</i>			
1. General expenses	6,000.—	6,100.—	6,010.90
2. New Edition of Handbook on Inter- national Organisations	6,000.—	11,770.—	11,744.50
	<u>242,417.—</u>	<u>242,417.—</u>	<u>224,607.70</u>

SCHEDULE S TO CHAPTER III, ITEM 28. — *Progressive Codification of International Law.*

A. Committee of Three Jurists provided for in the Assembly Resolution of September 24th, 1928	9,000.—	7,000.—	3,323.70
B. First Codification Conference:			
1. Preparatory Committee	28,000.—	20,300.—	20,154.35
2. Session of the Conference	—	34,700.—	33,839.05
	<u>37,000.—</u>	<u>62,000.—</u>	<u>57,317.10</u>

II. STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1929.

II. — STATEMENT OF ASSETS AND

LIABILITIES.

(In gold francs as adopted by the League of Nations.)

Working Capital Account :

Balance as per last account		5,146,506.51	
Add Interest earned during year		257,945.06	
		<u>5,404,451.57</u>	
Less Refund to Brazil and Costa Rica	166,289.09		
Interest on advance written off	9,961.40	176,250.49	
		<u>5,228,201.08</u>	
Less Advance to International Labour Orga- nisation		497,393.95	
			4,730,807.13

Depreciation Reserve :

<i>Furniture, fittings, typewriters, etc. :</i>			
Balance as per last account	1,209,072.32		
Add Depreciation for year	71,806.86		
		<u>1,280,879.18</u>	
<i>Library (books) :</i>			
Balance as per last account	766,029.64		
Add Depreciation for year	100,744.35		
		<u>866,773.99</u>	
<i>Library (shelving) :</i>			
Balance as per last account	103,085.98		
Add Depreciation for year	11,668.30	114,754.28	
			2,262,407.45

Suspense Accounts: ¹

Building Annuity		1,375,000.—	
International Health Division of the Rocke- feller Foundation Grants account :			
\$4,384.20		22,721.—	
Contribution from the American Bureau of Social Hygiene towards the expenses of the Commission of Enquiry into Traffic in Women and Children: \$127.50		660.77	
Contribution from the American Association of Social Hygiene for the enquiry as to the situation of children exposed to moral and social dangers		15,969.50	
Contribution from private individuals in the U.S.A. for a publication on Legal-Aid to the Poor		22,774.50	
Scholarship Fund for the Study of Malaria in the Kingdom of the Serbs, Croats and Slovenes		2,666.75	
Account of the Eastern Bureau of the Health Organisation		52,294.93	
Gift to the Child Welfare Committee: \$1,187.96.		6,153.63	
Balance of the Epidemic Commission Fund: £144 1s. 8d		3,623.68	
Balance of grant-in-aid of Italian Red Cross towards the constitution of the Interna- tional Relief Union		4,101.40	
"La Pelouse" purchase account		582,056.—	
Moynier property rent account		21,500.—	
Revolving fund for special publications.		25,168.30	
Contribution from the Dominican Republic towards the expenses of the enquiry into leprosy		1,036.52	
Contributions from the Governments of Great Britain, Indo-China and the Netherlands towards the expenses of the Commission of Enquiry into Opium Smoking in the Far East		116,000.—	
		<u>2,251,726.98</u>	
Balance being excess of Assets over Liabilities as at December 31st, 1929			34,646,977.08
			<u>43,891,918.64</u>

¹ See explanatory memorandum, page 35.

LIABILITIES OF THE SECRETARIAT AS AT DECEMBER 31ST, 1929.

ASSETS.

Property at Geneva : (In gold francs as adopted by the League of Nations.)

Hotel National, Armleder Property and Capital Installation	4,000,000.—	
Secretariat and Assembly Hall: Building Fund Account: amount expended to date	3,937,429.55	
	<hr/>	7,937,429.55
Library Endowment Fund: Amount expended to date		13,327.15

Capital Account.

Furniture, fittings, typewriters, etc.:

Balance as per last account	1,209,072.32	
Additions during year	69,409.50	
Add Adjustment	2,397.36	
	<hr/>	1,280,879.18

Library (books):

Balance as per last account	783,547.29	
Additions during year	83,226.70	
	<hr/>	866,773.99

Library (shelving):

Balance as per last account	103,085.98	
Additions during year	11,668.30	
	<hr/>	114,754.28

Sundry Debtors — States Members :	<hr/>	2,262,407.45
		7,932,585.75

Suspense Accounts as <i>per contra</i>	2,251,726.98
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Working Capital Fund:

Recoverable advances	51,697.13
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Cash at Bank and in hand (including cash advances):

Building Fund: Secretariat and Assembly Hall	13,846,666.52	
Assembly Hall furnishing account	814,776.76	
Library Endowment Fund	2,658,005.09	
Working Capital Fund.	4,574,101.35	
Balance Cash Surplus from 1928	413,659.64	
Secretariat Cash Surplus in respect of Eleventh Financial Period	1,135,535.27	
	<hr/>	23,442,744.63
		<hr/> <hr/>
		43,891,918.64

March 15th, 1930.

(Signed) P. G. WATTERSON,
Chief Accountant.

III. — CASH ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD ENDED
DECEMBER 31ST, 1929.

(In gold francs as adopted by the League of Nations.)

RECEIPTS.		PAYMENTS.	
To Contributions from Nations:		By Chapter I	594,088.68
Arrears	384,875.15	Chapter II	7,437,499.12
Eleventh		Chapter III	5,066,586.50
Financial		Chapter V	164,304.50
Period	14,449,301.79		<hr/>
	14,834,176.94		13,262,478.80
To Appropriations in aid:		Chapter IV	
Sundry receipts	704,601.27	to be	
		deducted	2,360.42
			<hr/>
			13,260,118.38
To Extraordinary Receipts:		By Buildings at Geneva . . .	1,444,778.—
Contribution from Spanish		By Cash Surplus for Eleventh	
Government in respect of		Financial Period	1,135,535.27
balance of Tenth Financial			<hr/>
Period	301,653.44		15,840,431.65
	<hr/>		
	15,840,431.65		

IV. — EXPENSES BORNE ON THE VOTE FOR UNFORESEEN EXPENDITURE
INCURRABLE ONLY BY SPECIAL RESOLUTION OF THE COUNCIL.

(See Budget Account, page 15, and Section V, A, below.)

V. — UNFORESEEN EXPENDITURE, TRANSFERS AND SUSPENSE ACCOUNTS.

Memorandum by the Secretary-General.

Paragraph 3 of Article 36 of the Regulations for the Financial Administration of the League of Nations reads as follows:

“ There shall be attached to the account as annexes a memorandum showing for the past financial year the resolutions of the Council with reference to: (a) any recoverable advances made from the Working Capital Fund; and (b) any advances originally thought to be recoverable and ultimately considered by the Council to be irrecoverable; and of the competent authority with reference to: (c) any expenses borne on a vote for unforeseen expenses incurable only by special resolution of a competent authority; and (d) any transfers made in the budget. ”

The present memorandum also includes for the sake of completeness a list of internal transfers approved by the Secretary-General.

A. EXPENSES BORNE ON THE VOTE FOR UNFORESEEN EXPENDITURE INCURRABLE ONLY
BY SPECIAL RESOLUTION OF THE COUNCIL.

Extracts from Resolutions taken by the Council during the Year 1929.

1. *Protection of Minorities* (March 7th, 1929).

1. The Council instructs its Rapporteur to submit at the June session a report on the proposals of the representatives of Canada and Germany, taking into account the different points raised by various members of the Council during the discussion to which these proposals gave rise.

The Council decides that any expenditure which may be involved by the execution of this resolution may be met from Item 3 of the budget for 1929 (“ Unforeseen Expenditure, subject to a Special Decision of the Council ”).

(54th Session, Minute 2382.)

2. (a) *Committee of Jurists on the Statute of the Permanent Court of International Justice.*

The Council further decides that, up to an amount of 30,000 francs, the expenses occasioned by the work of the Committee shall be charged to Item 3, Chapter 1, of the Budget (“ Unforeseen Expenditure, subject to a Special Decision of the Council ”).

(53rd Session, Minute 2354.)

(b) *Conference of States Parties to the Statute of the Permanent Court of International Justice.*

As no provision has been made for the expenditure of the Conference, the Council may agree that whatever disbursements may have to be made should be charged to the balance of the vote of 30,000 francs appropriated for the expenses of its Preparatory Committee.

If the Conference should last somewhat longer than the similar Conference held in 1926, this balance might, however, prove insufficient; in such an eventuality, the Council would perhaps authorise the Secretary-General to draw on Item 3 of the budget ("Unforeseen Expenses of the Council"), up to an additional amount of 20,000 francs, bringing to 50,000 francs the total sum appropriated for the Committee and the Conference for the Revision of the Court Statute.

(56th Session, Minute 2469.)

3. *Expenditure connected with the Negotiations between the German and Polish Governments concerning the Liquidation by the Polish Government of the Property of a Number of Polish Nationals belonging to the German Minority (August 31st, 1929).*

The Council decides to charge, up to a limit of 20,000 Swiss francs, to Item 3 of the budget for 1929 ("Unforeseen Expenses, subject to Special Vote of the Council"), the expenses involved in the negotiations between the German and Polish Governments concerning the liquidation by the Polish Government of the property of a number of Polish nationals belonging to the German minority.

(56th Session, Minute 2481.)

B. TRANSFERS IN THE BUDGET FOR 1929 APPROVED BY THE COUNCIL.

Extracts from Resolutions adopted by the Council during the Year 1929.

1. *March 7th:*

25,000 francs from Chapter III, Item 24, VI ("International Conference for the Control of the Manufacture of Arms, Munitions and Implements of War"), to Item 28 of the same Chapter ("Progressive Codification of International Law").

(54th Session, Minute 2378.)

2. *June 10th:*

80,000 francs¹ from Item 4 ("Salaries, etc.") to Item 8 ("Travelling expenses").

(55th Session, Minute 2411.)

3. *August 30th:*

I. 15,000 francs² from Item 4 (a) ("Salaries, wages and allowances of the Secretariat") to Item 12 (c) ("Cables, telegrams and long-distance telephone calls").

II. 20,000 francs³ from sub-head 4 ("Organ of the Council for Disarmament Work") of Item 25 ("Reduction of Armaments") to sub-head 6 ("Conciliation of disputes submitted to the Committee") of Item 21 ("Communications and Transit Organisation").

(56th Session, Minute 2463.)

¹ Details of the composition and distribution of this sum:

Transfers from the following sub-items of Item 4 (a):

	Francs	
4 (a), I, II. Political Section	5,000	} to Item 8 (a): General Travelling.
4 (a), I, 12 (i) (a). Information Section: Geneva Office	15,000	
4 (a), II, I (iii). Pool.	25,000	
4 (a), II, I (v). Distribution	10,000	
4 (a), II, I (vi). Miscellaneous Services	2,500	
4 (a), II (a). Staff Branch	2,500	
4 (a), II, 4. Printing and Publications	5,000	
4 (a), II, 6. Translating.	5,000	
4 (a), II, 8 (i). Registry	10,000	

² This sum was taken from the following sub-heads of Item 4 (a):

	Francs
4 (a), II, I (iii). Pool.	8,000
4 (a), II, 6. Translating.	7,000
	15,000

³ This sum was taken from the following sub-heads of Item 24:

		Francs
24, IV, 1. Commissions, collaboration of experts and technical work		10,000
24, IV, 2. General services: (a) Printing and documentation		10,000
		20,000

4. *September 19th:*

60,000 ¹ from Item 4 (a) ("Salaries, wages and allowances of the Secretariat at Geneva"), to be added as follows:

- 20,000 francs to Item 5 ("Contribution to the Staff Provident Fund");
- 20,000 francs to Item 8 ("Travelling expenses of officials of the League");
- 20,000 francs to Item II (a) ("Publications Department—general printing not covered by special appropriations"); and
- 14,000 francs ² from Item 19 ("Economic and Financial Organisation") to Item 20 (4) ("Mandates, printing and documentation").

(57th Session, Minute 2501.)

5. *September 25th:*

70,000 francs from Item 24 ("Reduction of Armaments") VII ("International Disarmament Conference") to Item 19 A ("Economic and Financial Organisation"), I ("Conferences").

(57th Session, Minute 2538.)

C. INTERNAL TRANSFERS APPROVED BY THE SECRETARY-GENERAL.

(External transfers not accounted for.)

The following internal transfers within the various items of the budget for 1929 were approved by the Secretary-General:

Sub-head No.	Sub-head	Original figure	Add	Subtract	New figure
Item I. SESSION OF THE ASSEMBLY:					
1.	Salaries of additional temporary clerical and house staff	95,000	—	19,600	75,400
4.	Assembly hall, rent, lighting, heating, etc.	28,000	8,000	—	36,000
5.	Special printing	175,000	10,000	—	185,000
6.	Cables, telegrams and telephones	500	800	—	1,300
8.	Automobile and cyclist service	8,000	800	—	8,800
		306,500	19,600	19,600	306,500
Item 4 (a). SALARIES, WAGES AND ALLOWANCES: SECRETARIAT AT GENEVA:					
I. General Organisation of the Secretariat:					
8.	Under Secretary-General's Office (Intellectual Co-operation)	37,475	650	—	38,125
11.	Political Section	230,453	1,500	2,650	229,303
12.	Information Section:				
	(i) (a) Geneva Office	771,007	—	3,000	768,007
	(b) Temporary Collaborators	25,000	1,000	—	26,000
	(ii) London Office	38,663	—	2,000	36,663
	(iii) Paris Office	25,000	—	6,350	18,650
	(iv) Rome Office	40,000	7,000	—	47,000
	(v) Tokio Office	30,000	3,350	—	33,350
13.	Legal Adviser's Branch	361,677	3,550	1,500	363,727
15 (b)	Miscellaneous allowances	2,500	100	—	2,600
II. Internal Services of the Secretariat:					
1. Central Services:					
	(i) Stenographers Branch	533,984	—	3,550	530,434
3.	Precis-Writing Department	181,319	1,900	—	183,219
		2,277,078	19,050	19,050	2,277,078

¹ Details of the composition and distribution of this sum: Transfers from the following sub-items of Item 4 (a):

4 (a), I, 6.	Office of the Under-Secretary-General in charge of Internal Administration	Franks	To Items:	Franks
4 (a), I, 11.	Political Section	2,500		
4 (a), I, 12 (i) (a).	Information Section: Geneva Office	2,500		
4 (a), I, 12 (iv).	Information Section: Rome Office	11,000		
4 (a), II, 1 (iv).	Duplicating	7,000	5. Staff Provident Fund	20,000
4 (a), II, 1 (v).	Distribution	3,000	8 (a). General Travelling	10,000
4 (a), II, 1 (vi).	Miscellaneous Services	8,500	8 (b). Leave Travelling	10,000
4 (a), II, 2.	Staff Branch	3,500	11 (a) (i). Council documents and Official Journal	20,000
4 (a), II, 7.	Library	5,500		
4 (a), II, 8 (i).	Registry	4,500		
4 (a), II, 8 (ii).	Indexing	4,500		
		7,500		60,000
		60,000		

² This sum was taken from the sub-head 3 (a) ("Salaries") of Item 19 (a) ("Economic and Financial Organisation").

Sub-head No.	Sub-head	Original figure	Add	Subtract	New figure
Item 7. BRANCH OFFICES:					
I. <i>London Office:</i>					
B. Property account and general office expenses:					
	(iii) Heating	1,765.40	500	—	2,265.40
	(iv) Cleaning	3,581.25	100	—	3,681.25
	(v) Repairs and renewals . .	1,261.—	—	600	661.—
	(vi) Telephones	2,522.—	500	—	3,022.—
	(ix) Postage	1,513.20	—	200	1,313.20
	(x) Cables and telegrams . .	504.40	—	300	204.40
	(xi) Newspapers	1,008.80	—	200	808.80
	(xii) Miscellaneous	2,522.—	200	—	2,722.—
II. <i>Paris Office:</i>					
	A. Staff	30,000.—	—	1,200	28,800.—
	B. Property account and general office expenses:				
	(i) Rent	11,550.—	—	600	10,950.—
	(ii) Lighting	630.—	300	—	930.—
	(vi) Telephones	4,200.—	1,500	—	5,700.—
		61,058.05	3,100	3,100	61,058.05
Item 8. TRAVELLING EXPENSES OF OFFICIALS OF THE LEAGUE:					
(a)	Travelling expenses and subsistence allowances in connection with General Services	145,000	10,000	8,000	147,000
(b)	Travelling expenses of members of the Secretariat returning home on leave	55,000	6,000	10,000	51,000
(c)	Removal expenses to and from Geneva	62,460	2,500	500	64,460
		262,460	18,500	18,500	262,460
Item 10 (a). PROPERTY ACCOUNT, MAINTENANCE:					
(b)	Repairs and renewals:				
	(i) Building	61,000	—	6,200	54,800
	(ii) Furniture and equipment . .	15,000	6,000	—	21,000
(d)	Heating	28,000	4,000	—	32,000
(e)	Power:				
	(i) Water power	1,000	200	—	1,200
(h)	Telephones, local service	33,500	—	4,000	29,500
(l)	Office laundry	6,250	800	—	7,050
(m)	Sundries	11,000	—	800	10,200
		155,750	11,000	11,000	155,750
Item 11. PUBLICATIONS DEPARTMENT:					
(a)	(i) Council documents and <i>Official Journal</i>	110,000	—	1,000	109,000
	(iii) Library	10,000	1,000	—	11,000
(b)	<i>Treaty Series</i>	165,000	—	1,500	163,500
(c)	(ii) Other publications of the Information Section	28,000	7,000	—	35,000
(d)	Travelling, transport charges, advertising for Sales Department, catalogues, etc.	60,000	—	7,000	53,000
(f)	Cinematograph films and photographs	4,566	1,500	—	6,066
		377,566	9,500	9,500	377,566

Sub-head No.	Sub-head	Original figure	Add	Subtract	New figure
Item 12. GENERAL OFFICE EXPENSES:					
(d)	Postage	215,000	—	700	214,300
(e)	Freight and carriage	3,000	200	—	3,200
(h)	Courier service between Geneva and Paris	10,000	500	—	10,500
		<u>228,000</u>	<u>700</u>	<u>700</u>	<u>228,000</u>
Item 17. SUPERVISION OF REVENUE AND EXPENDITURE:					
(a)	Auditors' travelling and subsistence allowance	15,000	600	—	15,600
(b)	Expenses of Supervisory Commission	15,000	—	600	14,400
		<u>30,000</u>	<u>600</u>	<u>600</u>	<u>30,000</u>
Item 18. ADMINISTRATIVE COMMISSIONS AND MINORITIES QUESTIONS:					
1.	Salaries	300,938	—	100	300,838
2.	Travelling (including removal) expenses	30,000	—	2,200	27,800
3.	Printing and documentation	7,000	2,200	—	9,200
4.	Cables, telegrams and long-distance telephones	1,000	100	—	1,100
		<u>338,938</u>	<u>2,300</u>	<u>2,300</u>	<u>338,938</u>
Item 19 A. ECONOMIC AND FINANCIAL ORGANISATION:					
1.	Conferences and preparatory work	90,000	49,500	—	139,500
2.	Sessions of the Economic and Financial Committees and of Sub-Committees of Experts:				
	(a) Subsistence, travelling and other expenses	210,000	—	9,000	201,000
4.	Miscellaneous and unforeseen expenses	40,000	—	34,500	5,500
Item 19 B. CONSEQUENCES OF THE ECONOMIC CONFERENCE:					
1.	Sessions of and preparatory work for the Consultative Committee	80,000	—	18,000	62,000
4.	Printing and publications for the Consultative Committee and Sub-Committees	25,000	12,000	—	37,000
		<u>445,000</u>	<u>61,500</u>	<u>61,500</u>	<u>445,000</u>
Item 20. MANDATES:					
1.	Sessions of the Permanent Mandates Commission	77,500	—	3,000	74,500
2.	Salaries	133,189	—	1,700	131,489
3.	Travelling and removal expenses	11,000	—	600	10,400
4.	Printing and documentation	29,900	5,000	—	34,900
5.	Cables, telegrams, long-distance telephones, unforeseen contingencies and miscellaneous petty expenses	1,000	800	500	1,300
		<u>252,589</u>	<u>5,800</u>	<u>5,800</u>	<u>252,589</u>

Sub-head No.	Sub-head	Original figure	Add	Subtract	New figure
Item 21. COMMUNICATIONS AND TRANSIT ORGANISATION:					
2.	Regional conferences	16,000	—	4,750	11,250
3.	Sessions of the Advisory and Technical Committee.	70,000	1,000	25,000	46,000
4.	Temporary Committees and technical work of experts.	50,000	30,950	—	80,950
5.	Printing and documentation:				
	(a) For the meetings of the Committee and temporary Committees.	18,000	5,000	1,750	21,250
	(b) For the collection and exchange of information on communications and transit.	14,000	1,750	5,000	10,750
6.	Conciliation of disputes submitted to the Committee	20,000	3,000	—	23,000
7.	Salaries:				
	(a) Permanent staff	140,913	—	7,000	133,913
	(b) Additional permanent staff (information)	32,450	—	4,700	27,750
	(c) Additional staff (crisis)	9,000	—	3,000	6,000
8.	Travelling	24,000	7,000	200	30,800
9.	Cablegrams, telegrams and long-distance telephone communications.	3,000	2,500	—	5,500
10.	Miscellaneous petty expenses and unforeseen contingencies	500	200	—	700
		<hr/>	<hr/>	<hr/>	<hr/>
		397,863	51,400	51,400	397,863
Item 22. INTERNATIONAL HEALTH ORGANISATION:					
I. Health Committee, Secretariat and general work of the Organisation:					
1.	Sessions of the Health Committee	60,000	—	32,000	28,000
2.	Salaries of the Health Section .	362,403	—	33,000	329,403
3.	Travelling and removal expenses of the Secretariat.	58,000	—	5,000	53,000
4.	General printing and documentation.	16,000	100	—	16,100
5.	Cables, telegrams and telephones	13,000	14,500	—	27,500
7.	Unpaid liabilities in respect of previous years.	6,554	365	—	6,919
II. Intelligence, Technical and Research Work of the Organisation:					
1.	Technical Committees and Sub-Committees, conferences, missions, work of experts and collective and individual studies (Swiss Franc Account) . .	250,000	127,000	—	377,000
	Ditto (Rockefeller II).	\$23,231.—	—	\$1,600	\$21,631.—
2.	Salaries of the temporary staff (Rockefeller I)	\$23,073.55	—	\$4,750	\$18,323.55
3.	Publications, printing and documentation (Swiss Franc Account)	70,000	23,000	—	93,000
	Ditto (Rockefeller II)	\$8,830.24	\$1,600	—	\$10,430.24
5.	Miscellaneous and unforeseen .	5,000	—	100	4,900
III. Interchange of Public Health Personnel:					
	Expenses in connection with a system of liaison between the various national health services (Swiss Franc Account) .	150,000	—	94,865	55,135
	Ditto (Rockefeller I)	\$26,926.45	\$4,750	—	\$31,676.45
		<hr/>	<hr/>	<hr/>	<hr/>
	Sw. Frs.	990,957	164,965	164,965	990,957
		\$82,061.24	\$6,350	\$6,350	\$82,061.24

Sub-head No.	Sub-head	Original figure	Add	Subtract	New figure
Item 23. A. SOCIAL QUESTIONS:					
1.	Salaries	193,126	—	14,950	178,176
2.	Travelling and removal expenses	8,000	1,500	—	9,500
3.	Control of Traffic in Opium, etc.:				
	(ii) Printing and documentation of the Committee.	22,000	10,000	—	32,000
	(iii) Cables, telegrams, etc.	1,000	250	—	1,250
	(iv) Miscellaneous petty expenses and unforeseen contingencies.	500	3,000	—	3,500
4.	Protection and Welfare of Children and Young People:				
	(i) Sessions of the Committees	2,000	—	1,800	200
	(iii) Protection of Children:				
	(a) Sessions of Sub-Committees	8,000	2,000	—	10,000
		<hr/>	<hr/>	<hr/>	<hr/>
		234,626	16,750	16,750	234,626
Item 24. REDUCTION OF ARMAMENTS:					
V. Statistical Year-books:					
1.	Armaments Year-book	45,000	—	2,300	42,700
2.	Statistical Information on the Trade in Arms, Ammunition and Implements of War	12,000	2,300	—	14,300
		<hr/>	<hr/>	<hr/>	<hr/>
		57,000	2,300	2,300	57,000
Item 25. INTELLECTUAL CO-OPERATION, etc.:					
A. Intellectual Co-operation:					
2.	Plenary sessions and Sub-Committee meetings	67,000	3,000	9,000	61,000
3.	Conference of Experts on the Question of Scientific Property	10,000	—	3,000	7,000
4.	Committees of Experts	6,000	—	400	5,600
5.	Travelling expenses (Secretariat)	15,000	4,000	—	19,000
6.	Printing	11,500	5,000	2,100	14,400
7.	Meeting of Representatives of National Committees on Intellectual Co-operation	20,000	—	3,370	16,630
B. International Bureaux and Miscellaneous Questions:					
1.	General expenses.	6,000	100	—	6,100
2.	New edition of <i>Handbook on International Organisations</i>	6,000	5,770	—	11,770
		<hr/>	<hr/>	<hr/>	<hr/>
		141,500	17,870	17,870	141,500
Item 28. PROGRESSIVE CODIFICATION OF INTERNATIONAL LAW:					
A. Committee of Three Jurists provided for in the Assembly Resolution of September 24th, 1928					
		9,000	—	2,000	7,000
B. First Codification Conference:					
1.	Preparatory Committee.	28,000	—	7,700	20,300
2.	Session of the Conference	—	9,700	—	9,700
		<hr/>	<hr/>	<hr/>	<hr/>
		37,000	9,700	9,700	37,000
Item 33. LIBRARY:					
(a)	Books, maps	50,000	—	1,000	49,000
(b)	Binding	25,000	—	1,700	23,300
(d)	Equipment, shelving, etc.	9,000	2,700	—	11,700
		<hr/>	<hr/>	<hr/>	<hr/>
		84,000	2,700	2,700	84,000

F. SUSPENSE ACCOUNTS SHOWN ON THE STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31ST, 1929.

1. *Building Annuity.*

The sum of 1,375,000 francs represents the total amount entered in Part IV of the Budget for 1929 under the heading of "Terminable Annuity payable on account of Building Operations of the League". It was pointed out in that budget that, "as this sum is, from year to year, entered in the budget, reimbursements to the States which advanced the sums necessary for the formation of the Building Fund must be made. The reimbursement to be made in 1930 amounts to 700,000 francs". This sum was actually reimbursed to the States concerned on January 1st, 1930, by a corresponding reduction of their contributions.

2. *International Health Division of the Rockefeller Foundation Grants Account.*

The sum of 22,721 Swiss francs represents the unspent balance of the grants of the Rockefeller Foundation towards the budget of the Health Organisation of the League, which, in accordance with the agreement, will be returned to the Foundation.

3. *Contribution from the American Bureau of Social Hygiene towards the Expenses of the Commission of Enquiry into the Traffic in Women and Children.*

The sum of 660.77 Swiss francs represents the balance of the contributions given in 1923 and 1927 by the American Bureau of Social Hygiene towards the expenses of the Commission of Enquiry into the Traffic in Women and Children, appointed by the Council in April and July 1923.

4. *Contribution from the American Association of Social Hygiene for the Enquiry as to the Situation of Children exposed to Moral and Social Dangers.*

On June 9th, 1925, the Council accepted a gift of \$5,000 "to be used in connection with the child welfare work of the League".

On June 4th, 1928, the Council adopted the proposal of the Child Welfare Committee "that the money can be most usefully employed in studying the problem of the child whose environment is bad, or who is exposed to moral and social dangers".

The sum of 15,969.50 francs is the unspent balance.

5. *Contributions from Private Individuals in the United States of America for a Publication on Legal Aid to the Poor.*

The Assembly, at its fifth ordinary session, invited the Secretariat to prepare and to keep up to date a list of the measures taken or institutions created in each country for the purpose of giving to poor persons legal assistance in connection with litigation in the courts or free legal advice and consultation. The Assembly also requested the Secretariat to collect and to publish the various laws and provisions regulating the legal assistance to poor persons in different countries.

As the Assembly had understood that, in undertaking this new work, the League would not incur new expenditure, private individuals in the United States of America contributed for the purpose in 1924 and 1925 the total sum of 50,909.35 Swiss francs, the unspent balance of which amounts to 22,774.50 Swiss francs.

6. *Scholarship Fund for the Study of Malaria in the Kingdom of the Serbs, Croats and Slovenes.*

The sum of 2,666.75 Swiss francs represents the balance, including interest, of the credit of 60,000 dinars (4,419.35 Swiss francs) given in 1924 by the Minister of Public Health of the Kingdom of the Serbs, Croats and Slovenes in order to enable two foreign medical officials to study malaria in the Kingdom.

7. *Accounts of the Eastern Bureau of the Health Organisation (52,294.93 Swiss francs).*

Under paragraph 7 of the Articles of Agreement between the League of Nations and the Rockefeller Foundation for the establishment and maintenance of an Epidemiological Intelligence Bureau in the Far East, "the Financial Director of the League of Nations will administer the subventions paid by the Board . . . and will make disbursements on the direction of the Secretary-General of the League of Nations after a budget has been approved by the Health Organisation of the League of Nations". Some of the contributions received from the contributing Governments are also paid to the Treasury of the League at Geneva, and are either remitted to Singapore or retained at headquarters as the needs of the banking arrangements demand.

8. *Gift to the Child Welfare Committee.*

At the session held in March 1925, the Council accepted a gift of \$1,500 presented to the League by the friends of the League in the United States, on the understanding that this sum, together with a further gift of \$161.80 and interest, would be available for the Child Welfare Committee of the League. In accordance with a decision of the Child Welfare Committee,

expenditure to the extent of \$577.65 was incurred in 1928 and 1929 for the purchase of books dealing with child welfare.

9. *Balance of Epidemic Commission Funds.*

The sum of 3,623.68 Swiss francs represents the balance of the contributions, amounting to approximately £300,000, made by various Governments in 1920 for the purpose of combating the typhus epidemic on the Russian border. This amount is retained to meet auditors' fees.

10. *Balance of Grant-in-aid of Italian Red Cross towards Constitution of the International Relief Union.*

The sum of 4,101.40 Swiss francs represents the balance of the grant of 10,000 Swiss francs contributed in November 1924 by the Central Committee of the Italian Red Cross as a grant-in-aid towards the expenses of the Preparatory Committee for the Study of an International Federation for Mutual Assistance and Relief of Peoples overtaken by Disaster; the sums spent were shown in the League accounts against the relevant appropriation.

11. *La Pelouse Purchase Account.*

The Assembly, in adopting the conclusions of the report of the Fourth Committee, agreed to allocate, from the cash surplus in respect of the tenth financial period, an amount of 575,000 francs for the purchase of the land and premises adjacent to the part of the Ariana Park where the new League buildings are to be erected.

Owing to unforeseen circumstances, payment has not as yet been effected and the amount of 575,000 francs has, by reason of interest earned, increased to 582,056 francs.

12. *Moynier Property Rent Account.*

This sum of 21,500 francs represents payments made by M. Bloch during 1929 under the terms of his lease of the property, as follows:

Period: May 1st to October 31st, 1929	9,000
Period: November 1st, 1929, to April 30th, 1930	12,500

According to the terms of the agreement between the League and the Swiss authorities governing the exchange of properties, the Genevese authorities were to receive the rent paid by M. Bloch as from January 1st, 1930. The Genevese authorities will therefore take over the possession and administration of the property and assume responsibility for all liabilities in connection therewith from that date. They will also receive from the League the due proportion of the rent paid in advance in 1929 covering the period to April 30th, 1930.

13. *Revolving Fund for Special Publications.*

On September 19th, 1929, the Council accepted a gift of 25,000 francs for the creation of a revolving fund to facilitate the printing and publication of pamphlets, books and descriptive material on the League. No expenditure has been met from this item in respect of 1929.

14. *Contribution from the Dominican Republic towards the Expenses of the Enquiry into Leprosy.*

The Council, at its fifteenth session, adopted the following resolution of the Health Committee:

" Recommends that the Council be requested to ask the public health services of the interested countries what they might be ready to contribute to the studies on leprosy in the way of facilities for investigation and financial support on the basis that the League is prepared to participate in the expenses occasioned by the nomination, travelling expenses and work of the experts designated by the Health Committee. "

The amount of 1,036.52 Swiss francs represents the contribution received from the Dominican Republic.

15. *Contributions towards the Expenses of the Commission of Enquiry into Opium Smoking in the Far East.*

The amount of 116,000 francs represents contributions in aid from the Governments of Great Britain, French Indo-China and the Netherlands towards the expenses of the Commission of Enquiry into Opium Smoking in the Far East.

Part III.

INTERNATIONAL LABOUR ORGANISATION.

- I. BUDGET ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD.
- II. STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1929.
- III. CASH ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD.
- IV. TRANSFERS FROM SUB-HEAD TO SUB-HEAD.
- V. TRANSFERS FROM ITEM TO ITEM.

Part III.

INTERNATIONAL LABOUR ORGANISATION

I. BUDGET ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD.

(January 1st to December 31st, 1929.)

A. SUMMARY OF CHAPTERS

	Original Appropriation Swiss Francs	Appropriation as amended by Transfers Swiss Francs	Actual Expenditure Swiss Francs
<i>Section I. — Ordinary Expenditure:</i>			
Chapter I. — Sessions of the Conference and of the Governing Body	535,000	618,200	600,137.87
Chapter II. — General Services of the International Labour Office	7,879,640	7,792,500	7,634,455.93
Chapter II (a). — Extraordinary and temporary expenditure: Work on behalf of Russian refugees	298,000	298,000	298,000.00
Chapter III. — Profit and loss on exchange (<i>ad memoriam</i>)	—	—	Profit 970.93
<i>Section II. — Capital Expenditure:</i>			
Chapter IV (a). — Ordinary Expenditure: Buildings, permanent equipment, etc.	70,000	73,940	72,156.46
Total	8,782,640	8,782,640	8,603,779.33
<i>Deduct:</i> Estimated receipts from sale of publications	170,000	170,000	196,846.97
Net Total	8,612,640	8,612,640	8,406,932.36

Geneva, February 24th, 1930.

(Signed) F. M. COLLINS,
Chief Accountant.

B. SUMMARY OF ITEMS.

SECTION I. — ORDINARY EXPENDITURE.

CHAPTER I. — SESSIONS OF THE CONFERENCE AND OF THE GOVERNING BODY.

	Original Appropriation Swiss Francs	Appropriation as amended by Transfers Swiss Francs	Actual Expenditure Swiss Francs
1. Sessions of the Conference (see Schedule A)	432,000	541,800	526,778.47
2. Sessions of the Governing Body (see Schedule B)	95,000	75,000	73,359.40
2 (a). Unforeseen Expenses relating to the Conference and the Governing Body	8,000	1,400	—
Total of Chapter I.	535,000	618,200	600,137.87

CHAPTER II. — GENERAL SERVICES OF THE INTERNATIONAL LABOUR OFFICE.

	Original Appropriation Swiss Francs	Appropriation as amended by Transfers Swiss Francs	Actual Expenditure Swiss Francs
3. Salaries, wages and allowances:			
(a) Salaries (see Schedule C)	5,419,015	5,376,815	5,375,196.00
(b) Contribution towards Provident Fund. . .	257,500	252,200	252,181.86
4. Travelling expenses of officials:			
(a) Removal expenses to and from Geneva . .	30,000	27,500	26,226.84
(b) Travelling expenses and allowances of officials (and their families) proceeding to Geneva to take up their posts	26,500	33,000	32,998.45
(c) Travelling expenses and subsistence allow- ances occasioned in connection with General Services	120,000	121,600	117,858.85
(d) Travelling expenses of officials on leave .	67,000	63,000	53,349.75
5. Entertainment allowances (see Schedule D) . .	85,000	85,000	84,986.50
6. Property Account: maintenance of Geneva Office (see Schedule E)	134,300	155,900	154,236.05
7. Printing (see Schedule F)	485,000	486,000	469,150.30
8. General office expenses (see Schedule G) . . .	255,000	255,400	251,927.97
9. Special staff charges (see Schedule H)	71,300	92,900	72,789.00
10. Unpaid Liabilities Fund	—	—	—
11. Supervision of revenue and expenditure:			
(a) Auditors' travelling and subsistence allowance	4,500	5,000	4,703.85
(b) Expenses of Financial Supervisory Com- mission	6,800	6,800	5,448.40
(c) Expenses of Salaries Adjustment Com- mittee	500	—	—
12. Enquiries and investigations	136,000	136,000	133,953.50
13. Commissions (see Schedule I)	100,000	80,000	46,201.40
14. Correspondents and collection of information (see Schedule J)	581,225	581,225	553,247.21
15. Unforeseen expenditure	100,000	34,160	—
Total of Chapter II	<u>7,879,640</u>	<u>7,792,500</u>	<u>7,634,455.93</u>

CHAPTER II (a). — EXTRAORDINARY AND TEMPORARY EXPENDITURE.

Work on behalf of Refugees.	298,000	298,000	298,000.00
Total of Chapter II (a)	<u>298,000</u>	<u>298,000</u>	<u>298,000.00</u>

CHAPTER III.

16. Profit on exchange	10,000	10,000	1,351.96
Deduct: Loss on exchange.	10,000	10,000	381.03
Total of Chapter III	—	—	<u>970.93</u>

SECTION II. — CAPITAL EXPENDITURE.

CHAPTER IV. — ORDINARY EXPENDITURE (BUILDINGS, PERMANENT EQUIPMENT, ETC.).

	Original Appropriation Swiss Francs	Appropriation as amended by Transfers Swiss Francs	Actual Expenditure Swiss Francs
17. Furniture, fittings and additional equipment .	15,000	18,940	18,844.15
18. Typewriters, calculating machines, duplicators and dictaphones	10,000	10,000	9,900.00
19. Library: books, periodicals, cards, etc.	45,000	45,000	43,412.31
Total of Chapter IV	<u>70,000</u>	<u>73,940</u>	<u>72,156.46</u>

C. SCHEDULES.

SCHEDULE A

to Chapter I, Item 1.

SESSIONS OF THE CONFERENCE.

	Original Appropriation Swiss Francs	Appropriation as amended by Transfers Swiss Francs	Actual Expenditure Swiss Francs
(a) Salaries of additional temporary staff, etc.	100,000	124,200	122,770.45
(b) Travelling expenses and subsistence allowances of temporary staff brought to Geneva	16,000	16,600	16,546.45
(c) Conference hall, rent, heat, light, equipment, etc.	57,000	67,600	65,826.20
(d) Special printing (reports for the Conference, Director's report, final and provisional re- cords and miscellaneous)	237,000	306,700	296,289.17
(e) Hire of office equipment and furniture	8,000	9,250	8,668.00
(f) Automobile and cyclist services	12,000	12,800	12,144.90
(g) Cables, telegrams, telephonic communications.	2,000	4,650	4,533.30
Total	432,000	541,800	526,778.47

SCHEDULE B

to Chapter I, Item 2.

SESSIONS OF THE GOVERNING BODY.

(a) Travelling expenses and allowances of mem- bers of the Governing Body	75,000	55,000	54,345.95
(b) Printing of documents for the Governing Body	20,000	20,000	19,013.45
Total	95,000	75,000	73,359.40

SCHEDULE C

to Chapter II, Item 3.

SALARIES.

Directorate	377,000	376,600	376,532.75
Administrative Division	1,779,675	1,646,230	1,646,122.20
Diplomatic Division	1,017,835	837,705	837,580.45
Research Division	1,351,095	1,339,160	1,339,157.55
Intelligence Division	857,210	808,430	808,428.65
Total	5,382,815	5,008,125	5,007,821.60
Family allowances and exceptional allowances at end of probationary period	4,200	2,300	2,231.55
Overtime	14,000	26,700	26,192.75
Temporary Staff	13,000	334,690	334,150.10
Special sum for establishment of a catalogue of films on social subjects	5,000	5,000	4,800.00
Total	5,419,015	5,376,815	5,375,196.00

SCHEDULE D

to Chapter II, Item 5.

ENTERTAINMENT ALLOWANCES.

(a) Director	30,000	30,000	30,000.00
(b) Deputy-Director	12,500	12,500	12,500.00
(c) Chairman of the Governing Body	12,500	12,500	12,500.00
(d) Entertainment Fund	30,000	30,000	29,986.50
Total	85,000	85,000	84,986.50

SCHEDULE E

to Chapter II, Item 6.

PROPERTY ACCOUNT, MAINTENANCE OF GENEVA OFFICE.

	Original Appropriation	Appropriation as amended by Transfers	Actual Expenditure
	Swiss Francs	Swiss Francs	Swiss Francs
(a) Water rate	2,000	2,000	1,849.90
(b) Heating	26,000	26,000	25,773.55
(c) Electricity { Lighting	8,600	9,570	9,563.65
{ Electric motors	3,700	3,400	3,269.40
(d) Repairs and renovations to buildings	7,000	20,500	20,475.50
(e) Insurance	7,100	7,100	6,803.70
(f) Upkeep of office furniture and equipment (including automobiles)	10,000	12,900	12,835.35
(g) Laundry and cleaning of premises	66,000	69,430	68,795.50
(h) Uniforms of messengers	2,000	2,000	1,969.10
(i) Sundry supplies	1,900	3,000	2,900.40
Total	134,300	155,900	154,236.05

SCHEDULE F

to Chapter II, Item 7.

PRINTING.

(a) <i>Industrial and Labour Information</i>	65,000	63,000	61,100.56
(a) (a) <i>Monthly Record of Migration, Native Labour</i>	15,000	2,800	2,421.25
(b) <i>Official Bulletin</i>	12,000	6,500	6,198.00
(c) <i>International Labour Review</i> (French, English, German, Spanish and Italian editions)	96,000	108,000	107,585.86
(c) (a) <i>Industrial Safety Survey</i>	14,000	17,000	16,559.95
(c) (b) <i>Bibliography and Industrial Hygiene</i>	4,000	4,000	3,142.60
(d) <i>Legislative Series</i>	85,000	85,000	84,092.35
(e) <i>Studies and Reports</i>	90,000	94,200	92,723.47
(f) Special publications	35,000	35,000	33,547.63
(g) General printing:			
Monthly Summary	5,000		
Propaganda pamphlets and pamphlets in other languages than English, French or German	15,000	27,800	27,050.46
(h) Travelling and advertising for Sales Branch	35,000	35,000	30,319.14
(h) (a) Binding for sale	5,000	5,000	1,893.00
(i) Printing for various Commissions	9,000	2,700	2,516.00
Total	485,000	486,000	469,150.30

SCHEDULE G

to Chapter II, Item 8.

GENERAL OFFICE EXPENSES.

(a) Stationery: office supplies	67,000	78,000	77,914.18
(b) (i) Postage	125,500	110,000	109,459.84
(ii) Courier Geneva - Paris	4,500	4,500	3,552.50
(c) Cables and telegrams	12,000	12,000	11,530.45
(d) Telephones (subscriptions and surcharges)	26,000	26,000	25,100.10
(e) Papers and Press cuttings of non-permanent value	13,000	13,000	12,777.80
(f) Additional and miscellaneous expenses:			
(i) Freight and carriage	5,500	9,500	9,413.25
(ii) Photographs	1,000	1,000	912.50
(iii) Other expenses	500	1,400	1,267.35
Total	255,000	255,400	251,927.97

SCHEDULE H

to Chapter II, Item 9.

SPECIAL STAFF CHARGES.

	Original Appropriation Swiss Francs	Appropriation as amended by Transfers Swiss Francs	Actual Expenditure Swiss Francs
(a) Indemnities provided for in the Staff Regulations	3,000	17,579	16,960.15
(b) Reserve Fund for Death and Invalidity Fund	15,000	15,000	—
(c) Contribution to Sickness Insurance Fund	19,000	22,621	22,621.00
(d) Upkeep of sick-room	500	500	487.65
(e) Nurse	7,600	7,600	7,600.00
(f) Medical Adviser's fees	5,000	5,000	5,000.00
Cost of second medical examination	500	500	211.40
(g) Welfare	1,500	4,600	4,516.30
(h) Recruitment of staff (advertising, expenses of examinations, special travelling, etc.)	3,700	5,700	4,897.65
(i) Cantonal and communal subscriptions	1,500	1,800	1,670.30
(j) Pension for the child of the late Dr. Pardo	7,000	7,000	6,887.10
(k) (a) Expenses of Administrative Tribunal	6,000	4,000	1,937.45
(b) Indemnities ordered by Administrative Tribunal	1,000	1,000	—
Total	71,300	92,900	72,789.00

SCHEDULE I

to Chapter II, Item 13.

COMMISSIONS.

1. Joint Maritime Commission	12,000	13,800	13,732.15
2. Agricultural Commission	5,000	5,000	6.50
3. Social Insurance Commission	11,500	11,500	2,598.30
4. Meeting of Experts on Industrial Hygiene	13,000	13,000	8,093.60
5. Emigration Commission	8,000	2,000	—
6. Joint Commission on Economic Crises	1,900	1,900	—
7. Committee of Experts on Native Labour	20,000	6,000	—
8. Commission on Article 408	7,000	7,000	6,212.60
9. Commission on Intellectual Work	10,000	10,000	7,071.50
10. Other Commissions	11,600	9,800	8,486.75
Total	100,000	80,000	46,201.40

SCHEDULE J

to Chapter II, Item 14.

CORRESPONDENTS' OFFICES.

(a) Paris Office	50,610	55,135	55,079.75
(b) London Office	100,550	100,550	99,756.45
(c) Washington Office	89,659	89,659	89,259.50
(d) Rome Office	46,855	46,855	46,548.00
(e) Berlin Office	115,416	115,416	113,831.31
(f) Tokio Office	110,235	105,710	96,796.10
(g) Delhi Office	67,400	67,400	51,976.10
(h) Provision to meet fluctuations in exchange	500	500	—
Total	581,225	581,225	553,247.21

II. STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31st, 1929.

II. STATEMENT OF ASSETS AND LIABILITIES

LIABILITIES.

	Swiss francs	Swiss francs	Gold francs
<i>Depreciation Reserves:</i>			
New Building at Geneva	334,512.80		337,285.21
Rome Office Premises	18,322.95		18,474.77
Furniture and fittings	593,258.05		598,174.91
Machines	293,032.82		295,461.42
Library	402,210.65		405,544.15
	<hr/>	1,641,337.27	<hr/>
			1,654,940.46
Working Capital Fund \$ = 5.14 Sw. frs.		493,305.42	497,393.95
<i>Cash Suspense Accounts as per contra:</i>			
Brazilian contribution for 1928 carried forward in reduction of 1930 budget (with accrued interest)	133,005.05		134,107.34
New Building Account	829.85		836.73
Refugee Suspense Account	1,112.36		1,121.56
Mrs. Mather's Legacy	151.50		152.73
Grant from British Legion towards cost of album on prosthesis	3,086.25		3,111.84
	<hr/>	138,185.01	<hr/>
			139,330.20
Balance being excess of assets over liabilities		6,786,999.84	6,843,249.63
		<hr/>	<hr/>
		9,059,827.54	9,134,914.24
		<hr/>	<hr/>

AS AT DECEMBER 31ST, 1929.

ASSETS.

	Swiss francs	Swiss francs	Gold francs
<i>Buildings:</i>			
New Buildings at Geneva	3,474,968.22		3,503,768.02
Rome Office Premises	34,037.50		34,319.50
	<hr/>	3,509,005.72	<hr/>
			3,538,087.52
<i>Furniture, Machines and Library:</i>			
Furniture and fittings at Head Office and Branches	593,258.05		598,174.91
Typewriters, duplicating and other machines at Head Office and Branches	293,032.82		295,461.42
Library at Head Office and Branches	402,210.65		405,544.10
	<hr/>	1,288,501.52	<hr/>
			1,299,180.43
<i>Contributions due from Nations.</i> \$ = 5.14 Sw. frs. ¹		4,098,783.16	4,132,753.85
<i>Stocks:</i>			
Printing Paper	3,883.13		3,915.30
Stationery	21,469.00		21,646.94
	<hr/>	25,352.13	<hr/>
			25,562.24
<i>Cash in hand, at banks and with Correspondents:</i>			
<i>Cash Suspense Accounts as per contra:</i>			
Brazilian contribution for 1928 carried for- ward in reduction of 1930 budget (with accrued interest)	133,005.05		134,107.34
New Building Account	829.85		836.73
Refugee Suspense Account	1,112.36		1,121.56
Mrs. Mather's Legacy	151.50		152.73
Grant from British Legion towards cost of album on prosthesis	3,086.25		3,111.84
	<hr/>	138,185.01	<hr/>
			139,330.20
		<hr/>	<hr/>
		9,059,827.54	9,134,914.24

Geneva, February 24th, 1930.

(Signed) F. M. COLLINS,

Chief Accountant.

¹ For the list of contributions to the International Labour Organisation receivable on December 31st, 1929, see page 12.

III. CASH ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD.

RECEIPTS.			PAYMENTS.		
	Swiss francs	Gold francs		Swiss francs	Gold francs
<i>To Contributions from Nations:</i>			<i>By Expenditure under</i>		
Arrears.	198,834.95	198,416.03	Chapter I	600,137.87	600,529.00
Eleventh Financial Period	7,701,234.10	7,701,818.45	Chapter II	7,634,455.93	7,639,432.64
<i>Appropriations-in-Aid:</i>			Chapter II a.	298,000.00	298,194.20
Sale of publications.	196,846.97	196,975.23	Chapter III	—	—
<i>Extraordinary Receipts:</i>			Chapter IV	72,156.46	72,203.46
Bank Interest.	9,338.51	9,344.60	Bank Charges	552.69	553.03
Miscellaneous Receipts	4,021.80	4,024.40			
Printing paper withdrawn from stock.	1,966.85	1,968.14			
Gain on exchange	970.93	971.53			
<i>Working Capital Fund</i>	492,088.84	497,393.95			
	<u>8,605,302.95</u>	<u>8,610,912.33</u>		<u>8,605,302.95</u>	<u>8,610,912.33</u>

Geneva, February 24th, 1930.

(Signed) F. M. COLLINS,
Chief Accountant.

IV. TRANSFERS FROM ITEM TO ITEM.

TRANSFERS FROM ITEM TO ITEM IN THE BUDGET OF THE ELEVENTH FINANCIAL PERIOD
EFFECTED BY THE GOVERNING BODY OF THE INTERNATIONAL LABOUR OFFICE.

Forty-second Session, Warsaw, October 1928.

	Swiss francs		Swiss francs
<i>From Chapter II, Item 15:</i>		<i>To Chapter II, Item 3 (h):</i>	
Unforeseen expenditure . . .	4,500.—	Salaries of temporary staff . . .	2,500.—
		<i>To Chapter II, Item 4 (c):</i>	
		Travelling expenses and subsistence allowances occasioned in connection with General Services . . .	1,600.—
		<i>To Chapter II, Item 8 (f iii):</i>	
		Additional miscellaneous expenses	400.—
	<hr/> 4,500.—		<hr/> 4,500.—

Forty-fourth Session, Geneva, March 1929.

<i>From Chapter I, Item 2 A:</i>		<i>To Chapter I, Item 1 (a):</i>	
Unforeseen expenses relating to the Governing Body and the Conference	6,600.—	Salaries of additional tem- porary staff	6,000.—
		<i>To Chapter I, Item 1 (c):</i>	
		Conference Hall, rent, heat, light, equipment, etc. . . .	600.—
	<hr/> 6,600.—		<hr/> 6,600.—

Forty-fifth Session, Geneva, May 1929.

<i>From Chapter II, Item 15:</i>		<i>To Chapter II, Item 6 (i):</i>	
Unforeseen expenditure . . .	19,900.—	Sundry supplies	1,100.—
		<i>To Chapter II, Item 7 (g):</i>	
		General printing	1,000.—
		<i>To Chapter II, Item 9 (a):</i>	
		Indemnities provided for in the Staff Regulations . . .	15,000.—
		<i>To Chapter II, Item 9 (g):</i>	
		Welfare	2,800.—
	<hr/> 19,900.—		<hr/> 19,900.—

Forty-sixth Session, Geneva, October 1929.

<i>From Chapter I, Item 2 (a):</i>		<i>To Chapter II, Item 15:</i>	
Travelling expenses and allow- ances of the Governing Body . . .	20,000.—	Unforeseen expenditure . . .	90,000.—
<i>From Chapter II, Item 3—Salaries:</i>			
(b) Administrative Division . . .	2,000.—		
(c) Diplomatic Division	4,000.—		
(d) Research Division	38,000.—		
(f) Contributions towards Staff Provident Fund	6,000.—		
<i>From Chapter II, Item 13 (5):</i>			
Emigration Commission	6,000.—		
<i>From Chapter II, Item 13 (7):</i>			
Committee of Experts on Native Labour	14,000.—		
	<hr/> 90,000.—		<hr/> 90,000.—

From Chapter II, Item 15:
 Unforeseen expenditure . . . 103,200.—

103,200.—

From Chapter II, Item 15:
 Unforeseen expenditure . . . 28,240.—

28,240.—

To Chapter I—Sessions of the Conference:
 Swiss francs
 (a) Salaries of temporary staff 14,500.—
 (b) Travelling expenses of temporary staff . . . 300.—
 (c) Conference Hall, rent, heat, light, equipment, etc. . 10,000.—
 (d) Special printing 73,700.—
 (e) Hire of office equipment and furniture 2,000.—
 (f) Automobile and cyclist service 1,200.—
 (g) Cables, telegrams and telephones 1,500.—
 103,200.—

To Chapter II, Item 6—Property Account:
 (d) Repairs 13,500.—
 (f) Upkeep of office furniture and equipment 2,500.—
 (g) Laundry and cleaning of premises 4,500.—

To Chapter II, Item 9 (c):
 Contribution to Sickness Insurance Fund 3,500.—

To Chapter II, Item 9 (i):
 Cantonal and Communal subscriptions 300.—

To Chapter IV, Item 17—Capital Expenditure:
 Furniture and equipment . . . 3,940.—
 28,240.—

Geneva, February 24th, 1930.

(Signed) F. M. COLLINS,
 Chief Accountant.

V. TRANSFERS FROM SUB-HEAD TO SUB-HEAD.

TRANSFERS FROM SUB-HEAD TO SUB-HEAD WITHIN THE SAME BUDGET ITEM EFFECTED BY THE DIRECTOR IN THE BUDGET FOR THE ELEVENTH FINANCIAL PERIOD.

Chapter I, Item 1. — Sessions of the Conference.

		Swiss francs			Swiss francs
From § (d)	Special printing . . .	4,000.—	To § (a)	Salaries of temporary staff	3,700.—
§ (e)	Hire of furniture and equipment	750.—	§ (b)	Travelling expenses of temporary staff . . .	300.—
§ (f)	Automobile and cyclist service	400.—	§ (g)	Cables, telegrams and telephones	1,150.—
		<hr/>			<hr/>
		5,150.—			5,150.—

Chapter II, Item 3. — Salaries.

From § (a)	Directorate	400.—	To § (d)	Research Division . . .	26,065.—
§ (b)	Administrative Division	131,445.—	§ (g)	Overtime	12,700.—
§ (c)	Diplomatic Division	176,130.—	§ (h)	Temporary staff	319,190.—
§ (e)	Intelligence Division	48,780.—	§ (j)	Contribution to Staff Provident Fund . . .	700.—
§ (f)	Family allowances	1,900.—			<hr/>
		<hr/>			<hr/>
		358,655.—			358,655.—

Chapter II, Item 4. — Travelling Expenses.

From § (a)	Removal expenses	2,500.—	To § (b)	Travelling expenses and allowances of officials taking up their posts . . .	6,500.—
§ (d)	Travelling expenses of officials on leave	4,000.—			<hr/>
		<hr/>			<hr/>
		6,500.—			6,500.—

Chapter II, Item 6. — Property Account: Maintenance of Geneva Office.

From § (c) m	Electric motors	300.—	To § (c) e	Electric light	970.—
§ (g)	Cleaning of premises	1,070.—	§ (f)	Upkeep of equipment	400.—
		<hr/>			<hr/>
		1,370.—			1,370.—

Chapter II, Item 7. — Printing.

From § (a)	<i>Industrial and Labour Information</i>	2,000.—	To § (c)	<i>International Labour Review</i>	12,000.—
§ (a bis)	<i>Native Labour</i>	12,200.—	§ (c bis)	<i>Industrial Safety Survey</i>	3,000.—
§ (b)	<i>Official Bulletin</i>	5,500.—	§ (e)	<i>Studies and Reports</i>	4,200.—
§ (i)	Printing for various Commissions	6,300.—	§ (g)	General printing	6,800.—
		<hr/>			<hr/>
		26,000.—			26,000.—

Chapter II, Item 8. — General Office Expenses.

From § (b)	Postage	15,500.—	To § (a)	Stationery and Office supplies	11,000.—
		<hr/>	§ (f) (i)	Freight and carriage	4,000.—
		<hr/>	§ (f) (iii)	Other miscellaneous expenses	500.—
		15,500.—			<hr/>
					15,500.—

Chapter II, Item 9. — Special Staff Charges.

From § (a)	Indemnities provided for in the Staff Regulations	421.—	To § (c)	Sickness Insurance Fund	121.—
§ (h)	Expenses of Administrative Tribunal	2,000.—	§ (g)	Welfare	300.—
		<hr/>	§ (h)	Recruitment of staff	2,000.—
		2,421.—			<hr/>
					2,421.—

Chapter II, Item 11. — Supervision of Revenue and Expenditure.

	Swiss francs		Swiss francs
From § (c) Expenses of Salaries Adjustment Committee	500.—	To § (a) Auditors' travelling and subsistence allowances	500.—

Chapter II, Item 13. — Commissions.

From § (10) Other Commissions	1,800.—	To § (1) Joint Maritime Commission	1,800.—
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Chapter II, Item 14. — Correspondents' Offices.

From § (f) Tokio Office	4,525.—	To § (a) Paris Office.	4,525.—
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Geneva, February 24th, 1930.

(Signed) F. M. COLLINS,
Chief Accountant.

Part IV.

PERMANENT COURT OF INTERNATIONAL JUSTICE.

- I. BUDGET ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD.
 - II. STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1929.
 - III. CASH ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD.
 - IV. TRANSFERS IN THE BUDGET.
-

Part IV.

PERMANENT COURT OF INTERNATIONAL JUSTICE

I. BUDGET ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD (1929).

I. ACCOUNTS.

A. SUMMARY OF CHAPTERS.

	Original Credits	Credits after Transfers Dutch Florins	Expenditure
SECTION I. — ORDINARY EXPENDITURE.			
<i>Chapter I.</i>			
Sessions of the Court	579,600.—	579,600.—	339,956.97
<i>Chapter II.</i>			
General Services of the Court	490,164.37	490,164.37	463,914.57
<i>Chapter III.</i>			
Cost of administration of the Court's Funds	75.—	75.—	1,405.82 ¹
<i>Chapter IV.</i>			
Contribution towards the constitution of a Fund to defray the expenses resulting from the Pensions Regulations for the personnel of the Court	10,000.—	10,000.—	10,000.—
SECTION 2.			
<i>Chapter V.</i>			
Capital Account	10,000.—	10,000.—	9,595.14
	<u>1,089,839.37</u>	<u>1,089,839.37</u>	<u>824,872.50</u>
<i>Receipts to be deducted:</i>			
Bank interest	7,000.—	7,000.—	5,415.36
	<u>1,082,839.37</u>	<u>1,082,839.37</u>	<u>819,457.14</u>
Gold francs.	2,255,555.—	2,255,555.—	1,704,784.05

NOTE TO THE SUMMARY OF CHAPTERS.

During the financial year 1929, the Court effected the following economies upon the credits voted:

Upon Chapter	I:	Fl. 240,000.—
"	II:	" 26,000.—
"	III:	" (—1,350.—)
"	IV:	" —
"	V:	" 400.—

Fl. 265,000.— (approx.)

The economies effected in respect of Chapter I result from the fact that during 1929 the Court was only called upon to sit from May 13th until September 10th, that is to say, for 121 days (days spent in travelling *not* included) as compared with 240 days, the number taken as a basis for the calculation of the budget (days spent in travelling included), and that it held two sessions with no interval between them instead of the four separate sessions provided for.

The economies realised in respect of Chapter II result from the fact, amongst others, that provision had to be made for the payment of annual salary to ten ordinary judges, whereas, owing to the death of two judges, only eight judges received their salary throughout the whole year, a ninth receiving it only for one quarter. These economies are also partly accounted for by changes in the permanent staff.

¹ For details, see Summary of Articles (Arts. 8 and 9, page 53).

B. SUMMARY OF ARTICLES.

	Original Credits	Credits after Transfers Dutch Florins	Expenditure
SECTION I. — ORDINARY EXPENDITURE.			
<i>Chapter I.</i>			
I. Sessions of the Court (see Table A)	579,600.—	579,600.—	339,956.97
<i>Chapter II.</i>			
General Services of the Court:			
2. (a) Annual salaries (see Table B)	376,204.16	367,454.16	351,435.98
(b) Contribution to the Pension Fund	6,960.21	6,960.21	6,255.51
(c) Indemnities provided for in the Staff Regulations	100.—	250.—	172.47
(d) Contribution towards sickness insurance.	200.—	200.—	95.41
(e) Compensation payable as a result of administrative proceedings	100.—	200.—	156.43
3. Travelling expenses of the Registrar and officials of the Registry:			
(a) Travelling expenses and subsistence allowance of Registrar and officials of the Registry (on duty)	4,000.—	8,700.—	7,959.70
(b) Travelling expenses of Registrar and officials of the Registry on leave to native country	1,000.—	1,700.—	1,631.27
(c) Removal expenses (in taking up appoint- ment and on departure)	1,000.—	3,100.—	3,045.40
3 bis. Removal expenses of members of the Court.	1,000.—	1,000.—	—
4. Contribution to the Carnegie Foundation:			
(a) Repayment of the expenditure contemplated in Article I of the contract	21,000.—	21,000.—	21,000.—
(b) Supplementary credit contemplated in Article VI of the contract	19,000.—	19,000.—	19,000.—
(c) Towards amortisation of cost of installa- tion of new premises for the Court.	10,000.—	10,000.—	10,000.—
5. Administrative expenses (see Table C)	16,100.—	17,100.—	15,451.76
6. Printing	30,500.—	30,500.—	27,710.64
7. Unpaid Liabilities Fund	3,000.—	3,000.—	—
	490,164.37	490,164.37	463,914.57
<i>Chapter III.</i>			
Cost of administration of the Court's Funds.			
8. Loss on exchange	5,000.—	5,000.—	1,794.53
9. Bank charges	75.—	75.—	52.65
	5,075.—	5,075.—	1,847.18
<i>To be deducted:</i>			
Profit on exchange	5,000.—	5,000.—	441.36
	75.—	75.—	1,405.82
<i>Chapter IV.</i>			
10. Contribution towards the constitution of a Fund to defray the expenses resulting from the Pensions Regulations for the personnel of the Court	10,000.—	10,000.—	10,000.— ¹
SECTION 2. — CAPITAL ACCOUNT.			
<i>Chapter V.</i>			
Permanent installations, etc.			
11. Furniture and installation of additional fittings.	9,500.—	9,500.—	9,489.37
12. Library	500.—	500.—	105.77
	10,000.—	10,000.—	9,595.14

(Signed) D. J. BRUINSMA,
Accountant-Establishment Officer.

(Signed) Å. HAMMARSKJÖLD,
Registrar of the Court.

¹ At the end of the financial year 1929, the account of this fund was closed with a credit balance of 56,183.72 florins. This amount is made up as follows:

Payments provided for by Budgets for the years 1925, 1926, 1927, 1928 and 1929 (10,000 florins each year)	Florins 50,000.—
Accrued interest (at 3¼% during 1925-27 and 4% for 1928 and 1929) to December 31st, 1929	6,187.72
	56,187.72
Less Bank charges (to December 31st, 1929).	4.—
	56,183.72

G. SCHEDULES

TABLE A, CHAPTER I, ARTICLE I.

Sessions of the Court.

	Original Credits	Credits after Transfers Dutch Florins	Expenditure
1. Duty and subsistence allowance of Judges (see annexed Table No. 1)	506,000.—	499,500.—	268 700.—
2. Salaries of temporary staff and overtime pay (permanent and temporary staff) (see annexed Table No. 2)	36,700.—	43,200.—	41,990.15
3. Travelling expenses of Judges and temporary staff (see annexed Table No. 3)	52,000.—	52,000.—	29,091.17
4. Taxis to convey female staff to their homes after nightwork	200.—	200.—	91.75
5. Welfare of staff.	100.—	100.—	83.90
	<hr/>	<hr/>	<hr/>
	595,000.—	595,000.—	339,956.97
Sums recoverable:			
Contributions of non-members	7,600.—	7,600.—	—
Assessors	7,800.—	7,800.—	—
	<hr/>	<hr/>	<hr/>
	579,600.—	579,600.—	339,956.97

ANNEXED TABLE NO. 1 TO TABLE A.

Duty and Subsistence Allowance of Judges.

Duty allowance of Vice-President, Judges and Deputy-Judges	294,000.—	294,000.—	169,100.—
Subsistence allowance of Vice-President, Judges and Deputy-Judges	120,000.—	120,000.—	59,200.—
National Judges (duty allowance)	50,000.—	50,000.—	30,750.—
National Judges (subsistence allowance)	16,000.—	16,000.—	9,650.—
Assessors (subsistence allowance)	20,000.—	13,500.—	—
Witnesses and Experts (Article 52 of Rules of Court).	6,000.—	6,000.—	—
	<hr/>	<hr/>	<hr/>
	506,000.—	499,500.—	268,700.—

ANNEXED TABLE NO. 2 TO TABLE A.

Salaries of Temporary Staff and Overtime Pay (Permanent and Temporary Staff).

Salaries of temporary staff	35,000.—	41,500.—	41,197.15
Overtime pay, permanent staff	1,500.—	1,500.—	643.—
Overtime pay, temporary staff	200.—	200.—	150.—
	<hr/>	<hr/>	<hr/>
	36,700.—	43,200.—	41,990.15

ANNEXED TABLE NO. 3 TO TABLE A.

Travelling Expenses of Judges and Temporary Staff.

Judges and Deputy-Judges	32,000.—	32,000.—	26,193.96
National Judges	6,000.—	6,000.—	861.85
Assessors	10,000.—	10,000.—	—
Temporary staff	3,000.—	3,000.—	2,035.36
Witnesses and Experts (Article 52 of Rules of Court)	1,000.—	1,000.—	—
	<hr/>	<hr/>	<hr/>
	52,000.—	52,000.—	29,091.17

TABLE B.

Annual Salaries.

	Original Credits	Credits after Transfers Dutch Florins	Expenditure
President of the Court	60,000.—	60,000.—	60,000.—
Judges	150,000.—	145,650.—	131,250.—
Registrar	27,000.—	27,000.—	27,000.—
Permanent staff of Registry	139,204.16	134,804.16	133,185.98
	376,204.16	367,454.16	351,435.98

TABLE C.

Administrative Expenses.

Cost of distribution of documents	1,500.—	1,500.—	1,312.36
Supplies	7,000.—	8,000.—	7,999.92
Post, telephone, telegraph	5,000.—	5,000.—	3,698.63
Insurances	100.—	100.—	75.55
Gratuities at the New Year	500.—	500.—	500.—
Financial control and salaries adjustment	2,000.—	2,000.—	1,865.30
	16,100.—	17,100.—	15,451.76

**II. STATEMENT OF ASSETS AND
LIABILITIES.**

	Dutch Florins	Dutch Florins	Dutch Florins	Gold Francs	Gold Francs	Gold Francs
<i>Depreciation account:</i>						
(a) Furniture, type-writers, etc., to December 31st, 1928	63,969.16			132,534.08		
plus depreciation to December 31st, 1929	20,611.10			42,826.88		
	<u>84,580.26</u>			<u>175,360.96</u>		
(b) Library:						
to December 31st, 1928	2,150.45½			4,455.65		
plus depreciation to December 31st, 1929	453.68			941.40		
	<u>2,604.13½</u>			<u>5,397.05</u>		
			87,184.39½			180,758.01
Surplus of assets over liabilities			666,716.35			1,386,291.43
			<u>753,900.74½</u>			<u>1,567,049.44</u>

LIABILITIES AS AT DECEMBER 31ST, 1929.

ASSETS.

	Dutch Florins	Dutch Florins	Gold Francs	Gold Francs
<i>Furniture, typewriters, etc.:</i>				
Balance from the financial year 1928	75,090.89		155,619.44	
Purchases during financial year 1929	9,489.37		19,741.52	
	<u>84,580.26</u>	84,580.26	<u>175,360.96</u>	175,360.96
 <i>Library:</i>				
Balance from the financial year 1928	2,498.36½		5,177.01	
Purchases during financial year 1929	105.77		220.04	
	<u>2,604.13½</u>	2,604.13½	<u>5,397.05</u>	5,397.05
 CONTRIBUTIONS TO BE RECEIVED		495,963.05		1,028,611.42
 <i>Cash in hand and at Bank</i>		170,753.30		357,680.01
		<u>753,900.74½</u>		<u>1,567,049.44</u>

The Hague, March 15th, 1930.

(Signed) D. J. BRUINSMA,
Accountant—Establishment Officer.

(Signed) A. HAMMARSKJÖLD,
Registrar of the Court.

III. CASH ACCOUNT FOR THE ELEVENTH FINANCIAL PERIOD.

1929		<i>Dutch Florins</i>	<i>Gold Francs</i>	1929		<i>Dutch Florins</i>	<i>Gold Francs</i>
Dec. 31st				Dec. 31st	By Chapter		
	To contributions from Nations:				I	339,956.97	
	Arrears	21,885.58	45,443.37 ¹		II	463,914.57	1,704,784.05
					III	1,405.82	
	Eleventh financial period . .	968,324.86	2,017,020.69		IV	10,000.—	
					V	9,595.14	
	To extraordinary receipts:				Balance being cash surplus for		
	Bank interest	5,415.36	deducted contra		eleventh financial period.	170,753.30	357,680.01
		<u>995,625.80</u>	<u>2,062,464.06</u>			<u>995,625.80</u>	<u>2,062,464.06</u>

¹ An adjustment of Fl. 0.02 has been made in the compounded arrears account.

IV. TRANSFERS IN THE BUDGET.

A. *Transfers in the Budget approved by the Court or, by delegation of powers, by the President.*

I. — Extract from the Minutes of Meeting No. 24 of the Seventeenth (ordinary) Session of the Court (August 16th, 1929):

“ 33. — *Transfers in the Budget (Annex 1 to Dist. 1561).*

“ At the request of the President, the REGISTRAR stated the reasons for the transfers indicated in the above-mentioned note and asked the Court, with whom it lay to approve the transfers in question, to authorise them.

“ It was decided accordingly. ”

Annex No. 1 to document Dist. 1561 to which reference is made above is as follows:

“ *Annex 1 to Distr. 1561.*

“ The Registrar has the honour to inform the Court that it is necessary to increase certain credits in the Court's Budget for the current year.

“ These credits are the following:

“ 1. — No. 3 a: ‘ Travelling expenses and subsistence allowance of Registrar and officials of the Registry (on duty) ’, which should be increased by Fl. 500.—;

“ 2. — No. 3 b: ‘ Travelling expenses of Registrar and officials of the Registry on leave to native country ’ also requires to be increased by Fl. 500.—;

“ 3. — No. 5: ‘ Administrative expenses ’; it is the credit provided for ‘ supplies ’, shown in explanatory Table C, which requires to be increased by Fl. 1,000.—.

“ It is proposed to effect by means of transfers the increase of the credits entered against the items in question.

“ The funds necessary for these transfers could be taken from credit No. 2 a, ‘ Annual salaries ’, in particular from the credit allocated to the salaries of the permanent staff of the Registry (explanatory Table B). ”

2. — Decision by the President of the Court dated February 15th, 1929, authorising the transfers mentioned below to be made in the Court's Budget for 1929:

fl. 2,200.— from the item “ Salaries of Judges ”, Article 2 a, Table B, to be allocated as follows:

fl. 2,100.— to Article 3 c: “ Removal expenses (in taking up appointment and on departure) ”;

fl. 100.— to Article 2 e: “ Compensation payable as a result of administrative proceedings ”.

3. — Decision by the President of the Court dated May 2nd, 1929, authorising the transfers mentioned below to be made in the Court's Budget for 1929:

fl. 2,150.— from the item “ Salaries of Judges ”, Article 2 a, Table B, to be allocated as follows:

fl. 150.— to Article 2 c: “ Indemnities provided for in the Staff Regulations ”;

fl. 2,000.— to Article 3 a: “ Travelling expenses and subsistence allowance of Registrar and officials of the Registry (on duty) ”.

4. — Decision by the President of the Court dated November 20th, 1929, authorising the transfers mentioned below to be made in the Court's Budget for 1929:

fl. 2,400.— from the item “ Salaries of Permanent Staff of the Registry ”, Article 2 a, Table B, to Article 3 a, “ Travelling expenses and subsistence allowance of Registrar and officials of the Registry (on duty) ”.

B. *Transfers within one and the same article of the Budget, approved by the Registrar of the Court.*

I. — On May 25th, 1929:

(a) ANNEXED TABLE NO. I TO TABLE A.

Duty and Subsistence Allowance of Judges.

	Original figure	Added	Deducted	New figure
	Dutch Florins			
Duty allowance of Vice-President, Judges and Deputy-Judges	294,000.—			294,000.—
Subsistence allowance of Vice-President, Judges and Deputy-Judges	120,000.—			120,000.—
National Judges (duty allowance).	50,000.—			50,000.—
National Judges (subsistence allowance).	16,000.—			16,000.—
Assessors (subsistence allowance)	20,000.—		4,000.—	16,000.—
Witnesses and Experts (Article 52 of Rules of Court)	6,000.—			6,000.—
	506,000.—		4,000.—	502,000.—

(b) ANNEXED TABLE NO. 2 TO TABLE A.

Salaries of Temporary Staff and Overtime Pay (Permanent and Temporary Staff).

	Original figure after transfers, if any	Added	Deducted	New figure
	Dutch Florins			
Salaries of temporary staff	35,000.—	4,000.—		39,000.—
Overtime pay, permanent staff	1,500.—			1,500.—
Overtime pay, temporary staff	200.—			200.—
	<hr/> 36,700.—	<hr/> 4,000.—	<hr/>	<hr/> 40,700.—

2. — On November 13th, 1929:

(a) ANNEXED TABLE NO. 1 TO TABLE A.

Duty and Subsistence Allowance of Judges.

	Original figure after transfers, if any	Added	Deducted	New figure
	Dutch Florins			
Duty allowance of Vice-President, Judges and Deputy-Judges	294,000.—			294,000.—
Subsistence allowance of Vice-President, Judges and Deputy-Judges	120,000.—			120,000.—
National Judges (duty allowance)	50,000.—			50,000.—
National Judges (subsistence allowance)	16,000.—			16,000.—
Assessors (subsistence allowance)	16,000.—		2,500.—	13,500.—
Witnesses and Experts (Article 52 of Rules of Court)	6,000.—			6,000.—
	<hr/> 502,000.—	<hr/>	<hr/> 2,500.—	<hr/> 499,500.—

(b) ANNEXED TABLE NO. 2 TO TABLE A.

Salaries of Temporary Staff and Overtime Pay (Permanent and Temporary Staff).

	Original figure after transfers, if any	Added	Deducted	New figure
	Dutch Florins			
Salaries of temporary staff	39,000.—	2,500.—		41,500.—
Overtime pay, permanent staff	1,500.—			1,500.—
Overtime pay, temporary staff	200.—			200.—
	<hr/> 40,700.—	<hr/> 2,500.—	<hr/>	<hr/> 43,200.—

3. — On December 7th, 1929, the Registrar authorised the following transfers to be effected in Chapter II (General Services of the Court), Article 3 (" Travelling expenses of the Registrar and officials of the Registry "):

- fl. 200.— from item 3 a: " Travelling expenses and subsistence allowance of Registrar and officials of the Registry (on duty) " to item 3 b: " Travelling expenses of Registrar and officials of the Registry on leave to native country ".

Part. V.

**SECRETARIAT AND ASSEMBLY HALL: BUILDING
FUND ACCOUNT.**

- I. CASH ACCOUNT AS AT DECEMBER 31ST, 1929.
 - II. STATEMENT OF EXPENDITURE TO DECEMBER 31ST, 1929.
 - III. CAPITAL ACCOUNT AS AT DECEMBER 31ST, 1929.
-

I. — CASH ACCOUNT AS AT DECEMBER 31ST, 1929.
(In gold francs as adopted by the League of Nations.)

Year	RECEIPTS.						PAYMENTS.				Balance at end of year
	Original fund	Argentine contributions	Allocation from cash surplus	Allocation from Building Annuity	Interest earned	Total	Expended on Construction Account	International Labour Organisation Building	Building Annuity refund	Total	
1925	10,535,301.80	2,799,692.14	—	—	102,807.20	13,437,801.14	—	3,250,000.—	—	3,250,000.—	10,187,801.14
1926	—	—	3,367,847.28	—	464,398.42	3,832,245.70	2,338,644.60	60,000.—	—	2,398,644.60	11,621,403.24
1927	—	—	—	—	508,674.24	508,674.24	1,192,117.40	—	25,000.—	1,217,117.40	10,912,959.08
1928	—	—	—	—	538,556.45	538,556.45	196,694.10	—	25,000.—	221,694.10	11,229,821.43
1929	—	—	1,479,161.12	675,000.—	672,657.42	2,826,818.54	209,973.45	—	—	209,973.45	13,846,666.52
	10,535,301.80	2,799,692.14	4,847,008.40	675,000.—	2,287,093.73	21,144,096.07	3,937,429.55	3,310,000.—	50,000.—	7,297,429.55	

II. — STATEMENT OF EXPENDITURE TO DECEMBER 31st, 1929.

(In gold francs as adopted by the League of Nations.)

A. *International Labour Organisation.*

International Labour Office. 3,310,000.—

B. *Assembly Hall and Secretariat.*

1. Cost of land	2,678,500.—	
2. Cost of annex	270,000.—	
3. Annex installations:		
(a) Internal installations	85,649.55	
(b) External installation.	36,752.05	
	<hr/>	122,401.60
4. Legal expenses	28,812.40	
5. Construction of new building	282,495.—	
6. Examination expenses:		
(a) Prizes, etc.	164,763.65	
(b) Travelling expenses of jury.	116,721.50	
(c) Installation and renting of hall	50,594.20	
(d) Programmes, reports of jury and incidental expenses	19,088.90	
(e) Telegrams and local telephone calls	—	
(f) Sundry expenses	39,105.40	
(g) Temporary staff.	11,330.90	
	<hr/>	401,604.55
7. Indemnities and travelling expenses of Building Committee	36,830.40	
8. Printing	—	
9. Salaries of staff	77,383.80	
10. Sundry and unforeseen expenses	39,401.80	
	<hr/>	3,937,429.55
		<hr/>
		7,247,429.55

III. — CAPITAL ACCOUNT AS AT DECEMBER 31st, 1929.

SHOWING AMOUNT STILL DUE TO CONTRIBUTORY STATES.

(In gold francs as adopted by the League of Nations.)

<i>Income.</i>		<i>Expenditure.</i>
Amount contributed by States Members	16,702,841.22	Refunded to States Members:
Amount receivable in respect of sale of Hotel National	4,000,000.—	Financial period ended
	<hr/>	December 31st, 1926
	20,702,841.22	December 31st, 1927
		December 31st, 1928
		December 31st, 1929
		<hr/>
		4,900,000.—
		Balance still payable
		15,802,841.22
	<hr/>	<hr/>
	20,702,841.22	20,702,841.22

Part VI.

LIBRARY ENDOWMENT FUND.

POSITION AS AT DECEMBER 31st, 1929.

Receipts.

	Dollars	Gold francs as adopted by the League of Nations
Proportion of Grant of \$2,000,000.— from Mr. John D. Rockefeller, Jr.	500,000.—	2,591,300.—
Bank interest to December 31st, 1929	15,442.49	80,032.24
	<hr/>	<hr/>
	515,442.49	2,671,332.24

Payments.

Meetings of Committee	1,235.79	6,404.60
Travelling Expenses:		
Members of Secretariat	1,335.73	6,922.55
	<hr/>	<hr/>
	2,571.52	13,327.15
Balance in hand	512,870.97	2,658,005.09

Part VII.

**REPORT BY M. A. CERESA (AUDITOR) ON THE AUDIT OF THE
LEAGUE OF NATIONS ACCOUNTS FOR THE
ELEVENTH FINANCIAL PERIOD (1929).**

PART VII.

**REPORT BY M. A. CERESA (Auditor) ON THE AUDIT OF THE
LEAGUE OF NATIONS ACCOUNTS FOR THE
ELEVENTH FINANCIAL PERIOD (1929).**

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LETTER ADDRESSED, ON APRIL 15TH, 1930, BY THE AUDITOR
TO THE SECRETARY-GENERAL.

In conformity with Article 44 of the Regulations for the Financial Administration of the League of Nations, I have the honour to transmit to you herewith my report on the audit of the accounts of the League for the financial year 1929.

(Signed) A. CERESA.

INTRODUCTION.

In my report for 1928, I made a recommendation with the object of emphasising the necessity for a close connection between the General Statement of Assets and Liabilities of the League in gold francs at the end of each financial year and the similar statements for the Secretariat and autonomous organisations, owing to the fact that the gold franc, the Swiss franc and the Dutch florin, respectively, are taken as the monetary unit in their accounts.

My recommendation was favourably received by the Supervisory Commission at its session in April 1929, and gave rise to an extensive discussion on the form in which the annual accounts of the League are presented.

In consequence, the Supervisory Commission requested its Rapporteur, the Auditor and the Treasurer to consider and suggest, before the preparation of the annual accounts for the current year, what improvements could be made in the form and contents of the accounts, and particularly of the General Statements of Assets and Liabilities of the League of Nations, and the similar statements prepared in respect of each of the autonomous organisations.

The report which was submitted to the Commission at its September session aimed at remedying certain defects which had from time to time come to notice, special attention being paid to the following points:

- (1) The need for converting the currencies shown in the balance-sheets of the autonomous organisations into their gold-franc equivalents in order that the combined balance-sheet may present an exact summary of the three balance-sheets which it comprises;
- (2) The suggestion that the details of contributions in arrears should be given in the combined balance-sheet;
- (3) The desirability of separating the accounts of the Secretariat as a spending body from those relating to its operations as a banker for the autonomous organisations;
- (4) The request that a Building Fund Account indicating the debt still due to States Members should be published;
- (5) The advisability of presenting a summarised budget account comprising the budget accounts of the autonomous organisations; and
- (6) The importance of introducing a combined summarised cash account in order to indicate clearly the cash position of the organisations.

It agreed that the gold-franc equivalent of the currencies used by organisations other than the Secretariat should be fixed by the Treasury of the League.

In order that the combined balance-sheet should exactly represent the sum of the statements of assets and liabilities of the Secretariat, the International Labour Organisation and the Permanent Court of Justice, it became necessary to discard the present system, whereby the total amount of the contributions in arrear is shown on the Secretariat balance-sheet; in future, following the procedure adopted since the beginning for the other autonomous organisations, only the proportion of contributions due to the Secretariat proper will be shown on the balance-sheet of the Secretariat.

The Supervisory Commission, in adopting the report presented by its Sub-Committee, agreed that nothing should be done to obscure the position of the Secretary-General as chief financial agent for the League as a whole. To that end, it recommended that it should be expressly stated in the heading of the General Statement of the Assets and Liabilities—an annex to which would give the complete schedule of contributions in arrears—that this statement was presented by the Secretary-General of the League of Nations.

The Supervisory Commission also accepted other minor proposals made by its Sub-Committee.

The accounts for the financial period 1929 were prepared in accordance with the resolutions adopted as above.

I. GENERAL BUDGET OF THE LEAGUE FOR THE FINANCIAL YEAR 1929.

The credits voted by the Assembly at its meeting of September 26th, 1928, for the expenses of the 1929 financial year amounted in all to 27,026,280 gold francs, an increase of 1,692,463 gold francs over those voted for the previous financial year. The increase is made up as follows:

	1928	1929	Difference for 1929	Percentage of increase
	Gold francs	Gold francs	Gold francs	
Secretariat	13,829,243	14,713,085	+883,842	6.39
International Labour Organi- sation	7,958,470	8,612,640	+654,170	8.22
Permanent Court of Inter- national Justice	2,171,104	2,255,555	+ 84,451	3.89
Buildings at Geneva	1,375,000	{ 1,375,000 70,000 ¹ }	+ 70,000	5.09
Total	25,333,817	27,026,280	+1,692,463	6.68

The increase in 1929, as compared with 1928, was about 6.68 per cent, as above shown, against 3.35 per cent for 1928 in comparison with 1927.

¹ On the proposal of the Supervisory Commission, the Assembly decided to include, in the 1929 Budget, the amount necessary to reimburse to the Building Fund the sum withdrawn from it in 1928 for the purpose of enlarging the Council Hall.

INCOME.

Contributions of States in respect of 1929.

In the 1929 Budget, approved by the Assembly on September 26th, 1928, the contributions to be received from the States Members of the League were fixed at the sum of 27,026,280 gold francs, made up as follows:

	Gold francs
Ordinary contributions.	25,319,450
Extraordinary contributions:	
(a) Under the heading "Buildings at Geneva"	1,445,000
(b) Under the heading "Permanent equipment", etc.	261,830
	1,706,830
	27,026,280

It will be remembered that the Assembly decided, on the proposal of the Supervisory Commission, that the 1927 surplus of 1,090,593.52 gold francs should be refunded to the States Members of the League in the form of a reduction of the payments to be effected for their contributions in respect of 1929.

Also on the proposal of the Supervisory Commission, the Assembly decided to deduct a sum of 700,000 gold francs from the "Building Fund" and to refund this amount, in the form of a further reduction of 1929 contributions to be granted to the States whose prompt payment of their share in the League's expenses, up to and including 1925, had contributed to the formation of the Fund¹.

The contributions due by the States in accordance with the 1929 Budget, the sums received by the League during the same period and the amounts outstanding on December 31st, 1929, are as follows:

	Gold francs
Contributions due	27,026,280.—
Received	24,168,140.93
	2,858,139.07

The amount received is made up as follows:

Sums paid by States Members	22,404,033.87
Cash surplus of the financial year 1927 returned to the States by treating it as an actual payment, on account of the 1929 contributions	1,090,593.52
Sum withdrawn from the Building Fund for the reimbursement, in the same way as above, to the States which have contributed to the formation of the said Fund	700,000.—
	24,194,627.39

Less:

Reimbursement of contributions to the following States which have ceased to be Members of the League:	
Brazil	25,690.35
Costa Rica	796.11
	26,486.46
	24,168,140.93

As compared with the amount due, the contributions paid in respect of 1929 represent 89 per cent, against 93 per cent in 1928, but the percentage is still higher than in the previous three years 1927, 1926 and 1925.

The figures relating to the allotment of the contributions due, received and receivable in respect of 1929 by the Secretariat and the autonomous organisations (International Labour Organisation and the Permanent Court of International Justice) will be found on page 11 of the present document (Statement IV).

Contributions in Arrears.

The total figure for contributions in arrears which, on December 31st, 1928, was 10,870,793.50 gold francs, amounted on December 31st, 1929, to 13,093,951.04 gold francs,

¹ In conformity with the Assembly's decision at its seventh ordinary session, the sum of 700,000 gold francs was allocated, as in former years, in proportion to the amount which each State had contributed to the formation of the "Building Fund".

making an increase of 2,223,157.54 gold francs, the reason being that fresh arrears, in excess of the sums received in respect of arrears for previous years, have been added to those already existing. This increase works out as follows:

	Gold francs
Balance not yet received on December 31st, 1929, on contributions due for the current year	2,858,139.07
Sums received during the same year in respect of contributions for the previous financial periods which were still in arrears on December 31st, 1928	—634,981.53 ¹
Net increase	2,223,157.54

The amount of 634,981.53 received in 1929 is lower by 1,094,578.82 gold francs than that received in the previous year.

It was apportioned as follows:

	Gold francs
Secretariat	384,875.15
International Labour Organisation	198,416.03
Permanent Court of International Justice	45,443.37
Total	628,734.55

The contributions in arrears may be divided into three categories:

1. The first category comprises contributions which have been subject to a readjustment in the past (compounded arrears). The figures for this category are as follows:

	December 31st, 1928	December 31st, 1929	Differences as at December 31st, 1929
	Gold francs	Gold francs	Gold francs
Honduras	55,326.58	55,326.58	Nil
Liberia	63,163.97	—	— 63,163.97
Nicaragua	55,326.58	55,326.58	Nil
Paraguay	15,370.80	15,370.80	Nil
Salvador	24,340.—	18,257.87	— 6,082.13
Total	213,527.93	144,281.83	— 69,246.10

As in previous years, no payment was made in 1929 by Honduras, Nicaragua or Paraguay in discharge of their indebtedness for compounded arrears.

2. Another category of contributions in arrears refers to the financial years from 1920 to 1928 inclusive. The figures are given in the following table:

Financial Year	December 31st, 1928	December 31st, 1929	Differences at December 31st, 1929
	Gold francs	Gold francs	Gold francs
1920	29,947.47	26,952.72	— 2,994.75
1921	208,333.—	187,499.70	— 20,833.30
1922	384,386.—	364,159.30	— 20,226.70
1923	2,194,131.42	2,156,934.91	— 37,196.51
1924	1,900,286.33	1,865,525.—	— 34,761.33
1925	1,623,631.29	1,587,281.34	— 36,349.95
1926	1,389,180.72	1,357,366.61	— 31,814.11
1927	1,309,357.70	1,277,962.58	— 31,395.12
1928	1,618,011.64	1,267,847.98	— 350,163.66
Total	10,657,265.57	10,091,530.14	— 565,735.43

These figures show that in 1929 there was a slight improvement as compared with the situation at the end of the previous year. The recovery of the large sum of arrears owed to the League continues, however, to be a matter of serious concern.

3. Lastly, we have the contributions in arrears for the last financial year, which on December 31st, 1929, amounted to 2,858,139.07 gold francs and, according to the latest figures available, have now been reduced to 1,957,013.36 gold francs.

¹ This sum includes 6,246.98 gold francs for the Working Capital Fund.

Summarising, the outstanding contributions at December 31st, 1929, may be classified as follows, in accordance with what has been said:

	Gold francs
Compounded arrears	144,281.83
Contributions for the periods from 1920 to 1928 inclusive	10,091,530.14
Contributions for 1929	2,858,139.07
Total	13,093,951.04

A very large proportion of the sum of 13,093,951.04 gold francs was owed by the following States:

	Gold francs
China	8,412,119.13
Peru	1,682,394.50
Bolivia	672,910.60
Total	10,767,424.23

If these figures are compared with those for the close of the previous financial year,¹ it will be seen that China's debt for contributions in arrears has increased by 651,318.03 gold francs. There has also been an increase of 42,138.57 gold francs in Bolivia's debt, while Peru's debt has decreased by 165,095.75 gold francs.

China, during the past year, paid 558,663.30 gold francs on account of her contribution for that financial year, in respect of which she still owed at December 31st last 651,318.03 gold francs, which went to increase her debt, as she made no payment in 1929 on account of previous financial years.

Bolivia paid one-tenth of the total contributions due in respect of financial years up to 1928 inclusive, but remained indebted for the entire contribution of 105,215.77 gold francs for 1929, so that her indebtedness for arrears showed a net increase of 42,138.57 gold francs, as above stated.

Peru paid last year one-tenth of the total contributions due for financial years up to 1927 inclusive, plus the whole amount of the contribution for 1928, and 16,112.18 francs on account of the contribution for 1929, on which she was still indebted to the extent of 220,623.30 gold francs at December 31st last. In consequence of the payments made—against which must be set off the arrears on the 1929 contribution (which was only partially paid)—Peru's indebtedness showed the above-mentioned decrease of 165,095.75 gold francs.

Appropriations in Aid.

The appropriations in aid consist of the receipts which serve to supplement the funds available for the expenses of particular services.

For the Secretariat they may be divided into two categories:

In the first place, there are those derived from the sale of publications, from the interest earned on funds deposited with the bank, and from other minor sources, these being deducted from the sums spent on the General Services of the Secretariat, which are then entered in the Budget (Chapter II) at their net amount, *i.e.*, after deduction of the above-mentioned receipts. The figures are as follows:

	Gold francs
Sale of publications	253,392.69
Interest earned	213,478.50
Miscellaneous cash receipts	22,648.74
Sale of cinematograph films	4,953.—
Total	494,472.93

The sum of 494,472.93 gold francs is considerably higher than the estimate of 372,000 gold francs. On the other hand, it is lower than the 541,351.17 gold francs obtained during the previous financial year. The decrease, however, is on receipts of a purely incidental character, while a further increase is to be noted in the interest earned on the funds of the Secretariat, owing to the high rate of interest prevailing during the year.

Secondly, there are the appropriations in aid chiefly consisting of the contributions of the Rockefeller Foundation to the expenses of the International Health Organisation of the Secretariat, which are shown in the Budget (Chapter III) for the amount spent out of the credits voted by the League, *i.e.*, after deduction of the said contributions.

¹ The figures at December 31st, 1928, were as follows:

	Gold francs
China	7,760,801.10
Peru	1,847,490.25
Bolivia	630,772.03
Total	10,239,063.38

Cf. my report for 1928 (document A.3.1929.X, page 58).

The appropriations in aid of the second category are those which present the greatest importance owing to their nature and size. The figures are as follows:

	Receipts	Expenditure ¹	Balance at December 31st, 1929
	Gold francs	Gold francs	Gold francs
International Health Organisation:			
Contribution from the International Health Division of the Rockefeller Foundation.	571,790.14	550,665.92	21,124.22
Social Questions:			
Contribution from the American Association of Social Hygiene towards the expenses of the Enquiry into the Position of Chil- dren exposed to Moral and Social Danger.	6,946.35	6,946.35	—
Total	<u>578,736.49</u>	<u>557,612.27</u>	<u>21,124.22</u>

These figures are appreciably lower than those for the previous financial year (see the statement on page 59 of my report for 1928).

To the same category of appropriations in aid also belongs the contribution of 146,989 gold francs made by the Spanish Government to the extraordinary expenses incurred by the League in connection with the Council meeting at Madrid in June 1929.

Adding to this sum that of 557,612.27 gold francs, given in the foregoing statement, we reach a total, for appropriations in aid, of 704,601.27 gold francs, corresponding to that given on page 11 (Statement V) of the present document.

One observation is to be made on a procedure which might be regarded as a consequence of the structure of the Budget (Chapter II). Whereas in the Budget Account and in Statement IV, page 11 of the present document, *all* the expenses of the Secretariat are given net of appropriations in aid, in the Cash Account (Statement V, page 11), the total of these expenses is made up partly of gross and partly of net figures. Thus the expenditure under Chapter I—"Assembly and Council", and Chapter III—"Special Organisations of the League", is calculated gross, while that under Chapter II—"General Services of the Secretariat", is calculated net. Consequently, on the other side of the Cash Account, only appropriations in aid under Chapters I and III figure in the receipts, those under Chapter II being excluded.

It is to be remarked, also, that the total amount of receipts—*i.e.* 1,199,074.20 gold francs—for appropriations in aid is not shown anywhere in the accounts.²

Reference will be made to the appropriations in aid of the International Labour Organisation and of the Permanent Court of International Justice when the Budget of those Organisations is examined.

Interest on Current and Deposit Accounts with Banks.

The amount of interest earned during the past year works out as follows:

	Gold francs
1. Interest on funds of the Secretariat included, as already stated, in the appropriations in aid.	213,478.50
2. Interest on sums at the disposal of the Working Capital Fund and credited to the Fund	257,945.06
3. Interest on the Building Fund, credited to the Fund	672,657.42
4. Interest on the fund created for furnishing the new building at Geneva, credited to the fund.	33,924.79
Total	<u>1,178,005.77</u>

This sum is higher by 223,426.62 gold francs than that earned in 1928.

Expenditure.

The general Budget expenditure for 1929 may be summarised as follows:

	Allotted ³ Gold francs	Expended ³ Gold francs	Saving Gold francs
I. Secretariat and Special Organisations	14,713,085	12,555,517.11	2,157,567.89
II. International Labour Organisation	8,612,640	8,412,412.54	200,227.46
III. Permanent Court of International Justice	2,255,555	1,704,784.05	550,770.95
IV. Building at Geneva (Building annuity)	1,445,000	1,444,778.—	222.—
Total	<u>27,026,280</u>	<u>24,117,491.70</u>	<u>2,908,788.30</u>

¹ This column shows the actual appropriations in aid: namely, the receipts which were applied to meet Budget expenditure.

² 1,199,074.20 gold francs = 704,601.27 + 494,472.93 gold francs.

³ Net amounts, *i.e.*, amounts less appropriations in aid.

Taking separately the Secretariat Budget and the Budgets of the two autonomous organisations (the International Labour Organisation and the Permanent Court of International Justice), we obtain the following figures:

1. Secretariat.

	Gross expenditure Gold francs	Less appropriations in aid Gold francs	Net expenditure Gold francs
Budget appropriations	15,789,686.27	1,076,601.27	14,713,085.—
Expenditure ¹	13,756,951.73	1,201,434.62 ²	12,555,517.11
Saving	2,032,734.54	124,833.35 (Excess of appropriations in aid, compared with estimates)	2,157,567.89

As will be seen from the foregoing table, if we consider the *gross expenditure*, leaving the appropriations in aid out of account for the moment, the expenditure in 1929 amounted to 13,756,951.73 gold francs, compared with an estimate of 15,789,686.27 gold francs, showing a saving of 2,032,734.54 gold francs.

If, on the other hand, we set against the sums spent the receipts derived from appropriations in aid, in order to arrive at the *net expenditure*, the saving is increased to 2,157,567.89 gold francs, as the receipts in-question were 124,833.15 gold francs higher than the amount estimated.

The saving of 2,157,567.89 is made up as follows:

<i>Chapter I. — Assembly and Council</i>	Gold francs 484,400.32
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The saving is mainly due to the fact that only 77,636.93 francs were spent out of the credit of 500,000 francs for unforeseen expenditure subject to a special vote of the Council.³

<i>Chapter II. — General Services of the Secretariat</i>	448,030.88
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The most important saving is that of 88,699 francs on salaries, wages, and allowances. This is the more noteworthy, inasmuch as it is achieved on a credit reduced by 155,000 francs as a result of transfers; thus, compared with the original estimate, the saving would work out at 243,699 francs. The next largest savings are that of 57,914 francs on the item "Special staff charges", and that of 51,295 francs on the item "Liaison with Latin America". Generally speaking, it may be said that nearly all the items of this chapter show a saving of greater or smaller extent.

The chief factor, however, in making up the total savings on the chapter was the fact that the appropriations in aid derived from sales of publications, interest, etc., worked out at 122,472.93 francs in excess of the budget estimates, as already stated above.

<i>Carried forward:</i>	932,431.20
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¹ The detail of the expenditure in respect of the Secretariat and the Special Organisations for 1929 is as follows:

	Gross expenditure Gold francs	Less appropriations in aid Gold francs	Net expenditure Gold francs
Assembly and Council	594,088.68	146,989.—	447,099.68
General Services of the Secretariat	7,931,972.05	494,472.93	7,437,499.12
Special Organisations of the League	5,066,586.50	557,612.27	4,508,974.23
Profit and Loss on exchange	13,592,647.23 —	1,199,074.20 (profit) 2,360.42 *	12,393,573.03 2,360.42
Permanent equipment, etc.	13,592,647.23 164,304.50	1,201,434.62 —	12,391,212.61 164,304.50
Total	13,756,951.73	1,201,434.62	12,555,517.11

* This sum is reached as follows:

	Gold francs
Profit on exchange	23,518.08
Loss on exchange	21,157.66
Total	2,360.42

² Including the surplus of profit over loss on exchange, amounting to 2,360.42 gold francs, which is used in the Budget to diminish the expenses as an extra appropriation in aid.

³ The sum of 77,636.93 gold francs shown above is made up as follows:

Protection of Minorities	Gold francs 30,183.68
Committee of Jurists and Conference concerning the Statute of the Permanent Court of International Justice	30,942.50
Expenditure connected with the negotiations between the German and Polish Governments concerning the liquidation of the property of Polish nationals belonging to the German minority	16,510.75
Total	77,636.93

A statement is attached to the accounts containing the extracts from the resolutions taken by the Council during 1929 in respect of the expenditure above mentioned. (Cf. pages 28-29 of the present document.)

	Gold francs
<i>Brought forward</i>	932,431.20
<i>Chapter III. — Special Organisations of the League</i>	1,216,080.77

A saving of 640,649 francs is shown by the item "Reduction of armaments", the credit of 228,000 francs for the International Disarmament Conference, and that of 200,000 francs for "investigations", having remained intact, and only 999 francs having been spent out of the credit of 105,000 francs provided for the International Conference for the Control of the Private Manufacture of Arms, Ammunition and Implements of War.

Other notable economies were effected on the expenses of the Economic and Financial Organisation and those on social questions. These savings amounted to 271,187 francs and 118,226 francs respectively.

<i>Chapter V. — Expenditure on Equipment, etc.</i>	6,695.50
	<u>2,155,207.47</u>
To the total savings effected must be added the profit on exchange, which also helped to reduce expenditure	2,360.42
Total savings effected	<u>2,157,567.89</u>

The economies shown above have been calculated by offsetting the amount of the expenditure incurred against the estimates as modified by transfers authorised in accordance with the Financial Regulations.

2. International Labour Organisation.¹

	Gross expenditure	Less appropriations in aid	Net expenditure
	Gold francs	Gold francs	Gold francs
Credits voted in the League budget	8,782,640.—	170,000.—	8,612,640.—
Actual expenditure	<u>8,603,779.33</u>	<u>196,846.97</u>	<u>8,406,932.36</u>
Saving	178,860.67	26,846.97	205,707.64

(excess of appropriations in aid)

Comparing the expenditure with the corresponding Budget appropriations, we obtain the following figures:

	Sum voted as modified by transfers	Expenditure
	Swiss francs	
1. Sessions of the Conference and the Governing Body	618,200.—	600,137.87
2. General Services	7,792,500.—	7,634,455.93
3. Work on behalf of Russian Refugees	298,000.—	298,000.— ²
4. Profit and loss on exchange	—	970.93 (net profit)
5. Capital expenditure	<u>73,940.—</u>	<u>72,156.46</u>
Gross expenditure	8,782,640.—	8,603,779.33
Less: Appropriations in aid (sale of publications)	<u>170,000.—</u>	<u>196,846.97</u>
Net expenditure	8,612,640.—	8,406,932.36

¹ The accounts of the International Labour Organisation are kept in Swiss francs. It should be noted that, in the Budget figures of the League, the Swiss francs in which expenditure is calculated are reckoned at par (1 Swiss franc = 1 gold franc).

On the other hand, the shares of contributions due to the Labour Organisation, which are paid to it in gold francs by the Secretariat, are reckoned on the basis of 1 dollar = 5.1826 gold francs.

At the end of the year, Swiss francs are converted into gold francs in respect of the adjustment of the accounts between the Secretariat and the Labour Organisation.

Dutch florins are dealt with in the same way in the case of the Permanent Court of International Justice.

² The actual expenditure was 340,443.39 Swiss francs. The deficit of 42,443.39 francs was met by the following grants from Governments:

	Swiss francs
German Government	18,466.95
Austrian Government	7,200.—
Bulgarian Government	15,090.—
Polish Government	<u>2,798.80</u>
Total	43,555.75

This left a balance of 1,112.36 Swiss francs, carried to 1929 Suspense Account.

	Swiss francs
It will be seen from this and the preceding table that the actual 1929 expenditure was	8,603,779.33
To this must be added, for bank charges	552.69
Total	<u>8,604,332.02</u>

The receipts for 1929 were as follows:

Contributions for the financial year 1929 (7,701,818.45 gold francs) received on account of the credit of 8,612,640 gold francs	7,701,234.10
Contributions in arrears (198,416.03 gold francs)	198,834.95
Net proceeds of the sale of publications	196,846.97
Bank interest	9,338.51
Miscellaneous receipts	4,021.80
Value of printing paper taken from stock in hand	1,966.85
Total	<u>8,112,243.18</u>

The ultimate result was that receipts fell short of expenditure by 492,088.84 Swiss francs. This deficit was met by the withdrawal of the equivalent gold franc amount (497,393.95 gold francs) from the Working Capital Fund.

3. Permanent Court of International Justice.¹

	Net expenditure Gold francs
Credits voted in the League budget	2,255,555.—
Actual expenditure	<u>1,704,784.05</u>
Saving	550,770.95

The expenditure of the Court in 1929 is made up as follows:

	Credits voted Dutch florins	Expenditure
Sessions of the Court	579,600.—	339,956.97
General Services	490,164.37	463,914.57
Administration of Funds	75.—	1,405.82 (net loss on exchange)
Contribution towards the constitution of a fund to defray the expenses resulting from the Pensions Regulations for the Personnel of the Court	10,000.—	10,000.—
Capital expenditure	10,000.—	9,595.14
Gross expenditure	<u>1,089,839.37</u>	<u>824,872.50</u>
Less: Appropriations in aid (bank interest)	7,000.—	5,415.36
Net expenditure	<u>1,082,839.37</u>	<u>819,457.14</u>

II. GENERAL STATEMENT OF ASSETS AND LIABILITIES OF THE LEAGUE AS AT DECEMBER 31ST, 1929.

1. Property in Geneva.

The property of the League in Geneva, according to the General Statement mentioned above, was, on December 31st, 1929:

	Gold francs
1. Hotel National with the adjoining property (formerly Armleder estate)	4,000,000.— ²
2. Cost of land and expenses incurred up to date in connection with the erection of a new Assembly Hall and new Secretariat Building	3,937,429.55
3. International Labour Office Building (sum spent up to December 31st, 1929)	3,503,768.02
Total	<u>11,441,197.57</u>

The sum of 3,937,429.55 gold francs under No. 2 shows an increase of 209,973.45 gold francs as compared with the corresponding figure at December 31st, 1928. The increase represents additional expenditure incurred in 1929.

¹ See footnote (1) on preceding page.

² Price guaranteed by the Swiss Government for the sale of the Palais when the Secretariat is finally transferred to the new buildings.

As regards item No. 3, of the above table, it will be remembered that 3,310,000 gold francs out of the Building Fund were placed at the disposal of the Labour Organisation for the erection of the International Labour Organisation Building. This sum was converted by the Labour Office into 3,301,388.25 Swiss francs (the equivalent).¹

To this sum of	Swiss francs
must be added:	3,301,388.25
(a) Gifts from Governments	104,617.70
(b) Private gifts	11,256.90
(c) Miscellaneous receipts	35,139.29
(d) Bank interest on the funds available	23,395.93
Total	<u>3,475,798.07²</u>

Of this sum, there had been spent up to December 31st, 1929, 3,474,968.22 Swiss francs, leaving available on this date 829.85 francs.

The International Labour Organisation also possesses premises at Rome, shown in the General Statement at 34,319.50 gold francs, equivalent to 34,037.50 Swiss francs (purchase price).

2. Building Fund.

The available balance of the Fund as at December 31st, 1928, was	Gold francs
In 1929, the following changes took place in the Fund:	11,229,821.43

Increases.

Portion of the cash surplus (excess of actual receipts over expenditure) of the 1928 Financial Period, handed over to the Fund on the proposal of the Supervisory Commission, and by decision of the Assembly on September 26th, 1929	Gold francs	
1929 annuity to be added to the Fund	1,479,161.12	
Interest	1,375,000.—	
	672,657.42	
		<u>3,526,818.54</u>
		14,756,639.97

Decreases.

Sum reimbursed to the States which contributed to the formation of the Fund	700,000.—	
Expenses	209,973.45	
		<u>909,973.45</u>
Available balance as at December 31st, 1929		<u><u>13,846,666.52</u></u>

This constituted an increase of 2,616,845.09 gold francs as compared with the balance at December 31st of the previous year.

The movements of the Building Fund from its inception until December 31st, 1929, may be summarised as follows:³

Sum constituted by cash surpluses of the three financial periods 1923 to 1925 and of the 1929 financial period	Gold francs	
Special payment made in 1925 by the Argentine as contribution for 1922, 1923 and 1924	15,382,310.20	
Bank interest earned (from 1925 to 1929 inclusive)	2,799,692.14	
Portion of budgetary annuity of 1,375,000 gold francs for 1929 remaining after reimbursement of 700,000 gold francs to the contributing States	2,287,093.73	
	675,000.—	
Total		<u>21,144,096.07</u>

Expenditure.

For the new building of the International Labour Organisation	Gold francs	
Purchase of land and of the building subsequently joined to the present Palais des Nations	3,310,000.—	
Withdrawals from the Fund in 1927 and 1928 to make up the sum of 1,400,000 gold francs to be reimbursed annually to contributing States	2,948,500.—	
Sundry expenditure	50,000.—	
	988,929.55	
		<u>7,297,429.55</u>
Amount as above		<u><u>13,846,666.52</u></u>

¹ Cf. my report for 1928 (document A.3.1929.X, pages 64 and 65).

² In the General Statement the equivalent amount of 3,503,768.02 gold francs is shown, as already indicated.

³ Cf. my report for 1928 (document A.3.1929.X, pages 65 to 67).

3. Assembly Hall Furnishing Account.

In accordance with the resolution adopted by the Eighth Assembly, following the suggestion of the Supervisory Commission, an account has been opened for furnishing the new premises to be erected at Geneva ¹:

	Gold francs
The first sum paid into this account was	500,000.—
Subsequently it was increased:	
By earned interest (from 1927 to 1929)	64,776.76
By the allocation of a part of the 1929 cash surplus	250,000.—
	<hr/>
Amount at December 31st, 1929.	814,776.76

3 (a). LIBRARY ENDOWMENT FUND.

A new item appears in the General Statement, namely, the Fund consisting of part of Mr. John D. Rockefeller Jr.'s grant of 2,000,000 dollars to the League. ² The sum received by the Secretariat in 1929 under this head was 500,000 dollars, which were converted into 2,591,300 francs.

The expenditure out of this sum during the same year was 13,327.15 francs, ³ leaving a balance of 2,577,972.85 francs, to which must be added 80,032.24 francs representing the interest on the available assets of the Fund on deposit in the bank. This brings the total amount up to 2,658,005.09 francs, as shown in the said Statement.

4. Furniture, Equipment, etc.

The situation as regards these assets will be seen from the following figures, which are compared with last year's:

	December 31st, 1928	December 31st, 1929	Differences on December 31st, 1929
	Gold francs	Gold francs	Gold francs
<i>Secretariat:</i>			
Furniture and miscellaneous equip- ment, typewriters, etc.	1,209,072.32	1,280,879.18	— 71,806.86
Library (books)	783,547.29	866,773.99	— 83,226.70
Library (shelving)	103,085.98	114,754.28	— 11,668.30
	<hr/>	<hr/>	<hr/>
	2,095,705.59	2,262,407.45	— 166,701.86

¹ Cf. document A.5.1927.X.

² It will be remembered that the Assembly, at its tenth session, approved the following resolution, according to the proposal made by the Supervisory Commission, in respect of the fund above mentioned:

" 1. There is created a fund, to be known as the 'Library Endowment Fund', the capital of which shall be constituted by the amount already received from Mr. Rockefeller and any further part of his gift which may be allocated for this purpose. The capital and income of the Fund shall be maintained separate from the other assets of the League of Nations.

" 2. The capital of the Fund shall be invested by the Secretary-General in such manner as may be approved by a Committee of three members, appointed by the Council of the League of Nations, two on the proposal of the Financial Committee and the third on the proposal of Mr. Rockefeller or, if he does not desire to propose a candidate, on the proposal of the Financial Committee.

" Any gain from appreciation of investments shall be added to the capital of the Fund and any loss from depreciation shall be borne by the said capital.

" 3. The income of the Fund shall be applicable only for the purposes of the Library. It shall be received by the Secretary-General, who may invest any part not required for use in the manner authorised by Article 34 of the Regulations for the Financial Administration of the League of Nations, or in other investments with the approval of the Committee provided for in paragraph 2 above. It shall be expended only as authorised by the Assembly and in accordance with the following rules:

" (a) The budget estimates annually submitted to the Assembly shall show in sufficient detail all expenditure which it is proposed to meet from the income of the Fund in the year in question, and a proposed appropriation in aid from the said income equal to the total amount of such proposed expenditure.

" (b) The expenditure which it authorises to be met from the income of the Fund shall be voted by the Assembly in the Budget and the appropriation in aid authorised to be taken from the said income shall be equal to the sum of such authorised expenditure.

" (c) No sums shall be drawn from the income of the Fund except to meet an expenditure actually incurred. Notwithstanding anything contained in the Financial Regulations as at present in force or subsequently amended, if the whole of the authorised appropriation in aid from the income of the Fund is not utilised for the authorised purposes, the balance shall be retained in the Fund as unexpended income. The annual accounts shall show the expenditure actually met out of the income of the Fund balanced by an appropriation in aid of equal amount.

" (d) The whole accumulated income of the Fund, *i.e.*, the income accruing in the year and unexpended income remaining over from previous years, shall be available in each year for expenditure in connection with the Library authorised by the budget voted by the Assembly.

" 4. A statement as to the investment of the capital of the Fund and a statement showing the employment of the income of the Fund shall be presented annually to the League auditor and be annexed with the Auditor's comments, if any, to the annual accounts."

³ This represents expenditure for the previous year which was originally met out of the Working Capital Fund. The sum was repaid to the Fund in 1929.

	December 31st, 1928	December 31st, 1929	Differences on December 31st, 1929
	Gold francs	Gold francs	Gold francs
<i>International Labour Organisation:</i>			
Furniture and miscellaneous equip- ment, typewriters, etc.	828,640.41	893,636.33	— 64,995.92
Library (books)	354,272.25	405,544.10	— 51,271.85
	<u>1,182,912.66</u>	<u>1,299,180.43</u>	<u>— 116,267.77</u>
<i>Permanent Court of International Justice:</i>			
Furniture and miscellaneous equip- ment, typewriters, etc.	155,619.44	175,360.96	— 19,741.52
Library (books)	5,177.01	5,397.05	— 220.04
	<u>160,796.45</u>	<u>180,758.01</u>	<u>— 19,961.56</u>
Grand Total	<u>3,439,414.70</u>	<u>3,742,345.89</u>	<u>— 302,931.19</u>

5. Depreciation Reserve.

As already pointed out, in my previous reports, the " Depreciation Reserve " is an account set up for balance-sheet purposes, with a view to the gradual writing-off of capital assets of the League which are liable to depreciation.

(a) SECRETARIAT.

The " Depreciation Reserve ", which at December 31st, 1928, stood at 2,085,705.59 gold francs had risen on December 31st last to 2,262,407.45 gold francs, making an increase of 176,701.86 gold francs. This fully covered the sums shown in Section 4 above as representing the Secretariat's capital assets.

(b) INTERNATIONAL LABOUR ORGANISATION.

The reserve which is being built up against the sum entered in the balance-sheet as the cost of the new Labour Organisation Building stood, on December 31st, 1929, at 337,285.21 gold francs, showing an increase of 89,731.39 gold francs, compared with the same date in the previous year. This covered 9.63 per cent of the cost.

An increase of 1,859.36 gold francs has been made in the reserve set against the value of the Labour Organisation's premises in Rome; this reserve has thus risen to 18,474.77 gold francs, or over 52 per cent of the said value.

As already stated in my report for 1928, it is not necessary to continue to increase this reserve.

In the case of the Labour Organisation also, the sums entered in the balance-sheet at December 31st, 1929, for furniture, fittings, library, etc., are fully covered by the corresponding items of the depreciation reserve.

(c) PERMANENT COURT OF INTERNATIONAL JUSTICE.

The depreciation reserve has risen to 180,758.01 gold francs, showing an increase of 43,768.28 gold francs, maintaining the proportion of 100 per cent of the corresponding assets.

6. Contributions in Arrears.

On this subject, I would refer to the statement made in Chapter I of the present report.

7. Working Capital Fund.

The Working Capital Fund—which represents a debt of the League towards the contributor States—is shown on the liabilities side of the General Statement at 5,228,201.08 gold francs.

Against this figure we have, on the assets side of the same statement:

	Gold francs
Cash balance of the Fund.	4,574,101.35
Recoverable advance.	51,697.13
Total	<u>4,625,798.48</u>

The difference between this last figure and that shown above is 602,402.60 francs, representing:

	Gold francs
(1) Arrears of contributions to the Fund, which are incorporated in the total of contributions in arrears (shown at 13,093,951.04 gold francs in the statement above mentioned)	105,008.65
(2) Balance of advances made out of the Working Capital Fund to the International Labour Organisation during 1929	497,393.95

Further details regarding the Fund are given in Chapter III of the present report.

8. Suspense Accounts.

The total amount of these accounts is shown at the same figure of 2,391,057.18 gold francs on both sides of the General Statement.

The details are given in an explanatory note appended to the Secretariat Accounts and in the balance-sheet of the International Labour Organisation.

9. Cash in Hand and at Bank.

This item is made up as follows:

	Gold francs
1. Working Capital Fund cash balance	4,574,101.35
2. Building Fund	13,846,666.52
3. Balance of the " Assembly Hall Furnishing Account "	814,776.76
4. Library Endowment Fund	2,658,005.09
5. Balance of the 1928 cash surplus	413,659.64
6. 1929 cash surplus	1,493,215.28
	23,800,424.64

With regard to the 1928 cash surplus, it will be remembered that, on December 31st of the same year, it amounted to:

	Gold francs
From this sum, on the proposal of the Supervisory Commission, approved by the Assembly at its tenth session, the following amounts were allotted:	2,717,820.76

	Gold francs
To the Building Fund	1,479,161.12
To the Furnishing Fund	250,000.—
	1,729,161.12
The balance of	988,659.64

should be returned in 1930 to the States Members of the League, in accordance with the rule laid down in Article 38 (a) of the Financial Regulations.

Out of the sum of 988,659.64 gold francs, an amount of 575,000 gold francs, however, was set aside for the purchase of the " La Pelouse " estate, leaving a balance of 413,659.64 gold francs, as above shown.¹

Reference is made to the 1929 cash surplus in Chapter IV of the present report.

10. Final Figures.

The results of the General Statement of the League of Nations as at December 31st, 1929, may be summarised as follows:

	Gold francs
Assets	54,593,882.34
Liabilities	24,811,315.22 ²
Excess of assets over liabilities	29,782,567.12 ²

The corresponding statement as at December 31st, 1928, showed a greater surplus of 37,362,327.91

The resulting decrease amounted, therefore, at the end of 1929, to 7,579,760.79

This decrease, however, is only apparent, being solely due to a different arrangement of the figures in the statement for 1929; in reality, the surplus of assets over liabilities at the end of that year was actually greater than at the end of the previous year, as we propose to show.

¹ The sum of 575,000 gold francs, with the addition of 7,056 francs for interest, is included in the " Suspense Accounts " of the Secretariat.

² A sum of 105,008.65 gold francs is to be deducted from the 24,811,315.22 gold francs shown above. It represents the amount of arrears in respect of the *Working Capital Fund*, which have already been taken into account in making up the sum of 5,288,201.08 gold francs shown under that head (first item of the General Statement).

Consequently, the excess of assets over liabilities—i.e., 29,782,567.12 gold francs—is to be increased by the amount of 105,008.65 gold francs.

It should be remembered that, in the statement for 1928, the surplus shown at 37,362,327.91 francs under the heading "Capital Account" also included the amount of contributions in arrears, while in 1929 the contributions in arrears are shown separately.

To render the figures comparable and thus to obtain a clear idea of the improvement which took place in the League's capital account in 1929, we should add to the surplus shown in the statement at December 31st, 1929.	Gold francs 29,782,567.12
the amount of the credit for contributions in arrears at the same date, viz.,	13,093,951.04
Total	<u>42,876,518.16</u>

Comparing this sum with the excess of	37,362,327.91
shown in the statement at December 31st of the previous year, one finds that for 1929 there was an increase of	5,514,190.25

If, as noted elsewhere, the sum of 2,223,157.54 gold francs (being the amount due to the increase in the arrears), is eliminated, the improvement is reduced to 3,291,032.71 gold francs.

This sum is made up as follows:

Excess of Assets over Liabilities.

	1928 Gold francs	1929 Gold francs	Differences for 1929 Gold francs
Secretariat	22,822,339.35	26,714,391.33	+ 3,892,051.98
International Labour Organisation. .	3,464,836.41	2,710,495.78	— 754,340.63
Permanent Court of International Justice.	204,358.65	357,680.01	+ 153,321.36
	<u>26,491,534.41</u>	<u>29,782,567.12</u>	<u>+ 3,291,032.71</u>

The increase of 3,892,051.98 gold francs for the Secretariat, as shown by the foregoing statement, is due chiefly to the addition to the Secretariat assets of the Library Endowment Fund, which accounts for 2,671,332.24 francs, and to the higher amount of interest earned on deposits in the bank (excluding, of course, the interest in respect of the Working Capital Fund).

The reduction of 754,340.63 francs for the International Labour Organisation is the result of the cash situation of that body during the past year, which necessitated recourse to advances from the Working Capital Fund (part of this had still to be repaid at the end of the year).

The increase of 153,321.36 francs, on the other hand, for the Permanent Court of International Justice is attributable to an improvement in the cash situation of that organisation, as evidenced by the higher cash surplus at December 31st, 1929, compared with the figures for the previous financial year (same date).

III. WORKING CAPITAL FUND.

In accordance with the Financial Regulations, the Working Capital Fund is set up, primarily to meet temporarily normal requirements of the Organisations of the League, which cannot be paid out of income at the time when they are due to be met.

This Fund amounted on December 31st, 1928, to 5,146,506.51 gold francs. In 1929 it was increased by:

Interest on bank deposits.	Gold francs 257,945.06
------------------------------------	---------------------------

On the other hand, it was subjected to the following diminutions:

1. In conformity with a resolution adopted in September 1929 by the Tenth Assembly, on the suggestion of the Supervisory Commission, the credits in the Working Capital Fund of Brazil and Costa Rica—which have ceased to be Members of the League—were returned to those States,¹ as follows:

	Gold francs
Brazil	165,093.48
Costa Rica	1,195.61
	<u>166,289.09</u>

2. Interest written off on the debt of the Turkish Government in respect of the Iraq question.	9,961.40
--	----------

	<u>176,250.49</u>
Net increase	<u>81,694.57</u>

¹ Cf. Article 31 of the Financial Regulations, which reads as follows: "Subject to a decision of the Assembly, the States which for any reason cease to be Members of the League shall be entitled to the reimbursement of the total amount of their contributions to the Working Capital Fund".

As at December 31st, 1929, the Fund had therefore risen to. Gold francs 5,228,201.08¹

This sum was represented by:

(a) Cash balances in gold francs, on deposit in banks	4,574,101.35
(b) Outstanding credits for advances made, as shown in the following statement	549,091.08
(c) Amount still to be recovered from the States	105,008.65

ADVANCES.

	Balance as at December 31st, 1928	Additional advances	Refunded	Balance as at December 31st, 1929 (cols. 1+2-3)
	Gold francs	Gold francs	Gold francs	Gold francs
1. Expenses of the High Commissioner at Danzig	1.12	166,800.—	125,103.99	41,697.13
2. Sum to be repaid by Turkey in respect of the advance made by the Secretary-General to meet the expenses of the Commission appointed by the Council in 1924 to collect information concerning the frontier between Turkey and Iraq	19,961.40	—	9,961.40	10,000.—
3. Expenditure in respect of the two Swedish officers placed at the disposal of the Bulgarian and Greek Governments following the frontier incident between Bulgaria and Greece	7,760.20	—	7,760.20	—
4. Advances to the Financial Committee's representative in Austria	13,326.85	118.85	13,445.70	—
5. Advances made to the International Labour Organisation	—	1,073,710.56	576,316.61	497,393.95
6. Advance made in 1929 to the Permanent Court of International Justice.	—	155,836.43	155,836.43	—
7. Temporary advance made out of the Working Capital Fund in respect of Mr. John D. Rockefeller's gift for the establishment of a special League Library	10,534.65	2,792.50	13,327.15	—
	<u>51,584.22</u>	<u>1,399,258.34</u>	<u>901,751.48</u>	<u>549,091.08</u>

As already mentioned, the balance of recoverable advances at December 31st, 1929—representing an asset to the Secretariat—figures in the General Statement, not at the full amount of 549,091.08 francs, as shown in the preceding table, but only at 51,697.13 francs. The difference (497,393.95 francs) represents the debt of the International Labour Organisation, and figures as such among the liabilities of that Organisation.

¹ The credits voted by the Assembly for the Working Capital Fund amounted, for the financial years up to and including 1925, to 4,607,500 gold francs. Since 1925, no further contributions to the Working Capital Fund have been called for.

From these 4,607,500 gold francs, 139,023.13 gold francs were, however, deducted to cover the cancellation of certain debts in the form of contributions owed by various States.

The contributions required for the Working Capital Fund were therefore reduced to 4,468,476.87 gold francs. Up to December 31st, 1929, inclusive, 4,363,468.22 francs had been paid by the States.

To this sum must be added 106,224.67 francs (voluntary contributions) and 819,788.63 francs interest up to that date—in all 926,013.30 francs. We arrive in this way at a total sum of 5,289,481.52 gold francs, from which were deducted 166,289.09 francs returned to Brazil and Costa Rica, leaving a balance of 5,123,192.43 gold francs.

With the addition of 105,008.65 still to be received*, the Fund amounted therefore to 5,228,201.08 gold francs, as stated above.

* The following are the financial years to which this sum refers compared with the figures as at December 31st, 1927:

	December 31st, 1929 Gold francs	December 31st, 1928 Gold francs	Difference on December 31st, 1929 Gold francs
1920	5,112.55	4,601.29	— 511.26
1921	20,693.73	16,788.70	— 3,905.03
1923	42,933.99	41,895.67	— 1,038.32
1924	38,932.14	38,219.96	— 712.18
1925	3,583.24	3,503.03	— 80.21
	<u>111,255.65</u>	<u>105,008.65</u>	<u>— 6,247.—</u>

The sum of 6,247 gold francs is the result of payments made by Peru, Liberia and Bolivia.

IV. CASH SURPLUS FOR 1929.

(EXCESS OF ACTUAL INCOME OVER EXPENDITURE.)

In accordance with Article 38 (a) of the Financial Regulations, the difference between the actual income and expenditure for the financial year 1929 has to be established:

	Gold francs
Actual income ¹	15,840,431.65
Expenditure ²	14,704,896.38
	<hr/>
Surplus of income over expenditure.	1,135,535.27

This sum of 1,135,535.27 gold francs is lower by 1,201,819.06 gold francs than the surplus of the previous year, owing principally to considerably smaller receipts in respect of contributions in arrears.

The 1929 cash surplus is made up as follows:

Budgetary income and expenditure for the financial period 1929:

	Gold francs
Income.	14,449,301.79
Net expenditure	14,000,295.11
	<hr/>
Excess of income over expenditure	449,006.68

Receipt for arrears of contributions:

	Gold francs
From Spain	301,653.44
From other States	384,875.15
	<hr/>
	686,528.59
	<hr/>
	1,135,535.27

It will be seen that that portion of the cash surplus which results from income and expenditure strictly belonging to the financial year 1929 is only 449,006.68 gold francs, the balance representing recoveries on contributions for previous financial years.

The Accounts of the *International Labour Organisation*, which, at the end of 1928, showed a surplus of income over expenditure of 199,982.97 Swiss francs under this heading, show for last year a deficit of 492,088.84 Swiss francs that was met by a withdrawal from the Working Capital Fund, as already stated.

For the *Court*, the figures are as follows:

	Dutch florins	Gold francs
Actual income	995,625.80	2,062,464.06
Expenditure	824,872.50	1,704,784.05
	<hr/>	<hr/>
Surplus of income over expenditure.	170,753.30	357,680.01

¹ The items are as follows:

	Gold francs
Contributions for the financial year 1929	14,449,301.79
Contributions in arrears	384,875.15
Appropriations in aid (Chapters I and III of the Budget)	704,601.27
Payment from the Spanish Government of the balance due for 1928 contributions	301,653.44
	<hr/>
	15,840,431.65

² The items of expenditure are as follows:

Budget expenditure	13,260,118.38 *
Building at Geneva (1929 Annuity)	1,444,778.—
	<hr/>
	14,704,896.38

* The sum is made up as follows:

	Gold francs
Gross expenditure.	13,756,951.73
Less:	Gold francs
(a) Appropriations in aid directly deducted from the expenditure.	494,472.93
(b) Profit on exchange	2,360.42
	<hr/>
	496,833.35
	<hr/>
	13,260,118.38

The difference (704,601.27 gold francs), between this sum of 13,260,118.38 gold francs and that of 12,555,517.11 gold francs (net expenditure) shown in the statement on page 9 of this report represents the amount of the appropriations in aid of the International Health Organisation and Social Section, and the contribution by the Spanish Government to the expenditure incurred for the Council meeting at Madrid (Chapters I and III of the Budget).

When the above figures are taken together, one arrives at a total amount of 1,493,215.28 gold francs representing the cash surplus of the League as a whole.

The Assembly will decide to what purpose the 1929 cash surplus is to be put.

In this connection, it should be borne in mind:

(1) that the sum of 497,393.95 gold francs advanced to the International Labour Organisation must be repaid to the Working Capital Fund, and that if, as is anticipated, the International Labour Organisation is not in a position to repay it, this sum will have to be withdrawn from the cash surplus, as has been done in similar cases in the past, on the proposal of the Supervisory Commission; in that case, the available cash surplus would be reduced to 995,821.33 gold francs;

(2) that the Building Fund is already clearly insufficient to meet the expenditure which, as can be foreseen, will be required for the great buildings to be erected at Geneva according to the plans approved, and it would therefore be advisable to consider the desirability of increasing the fund by the amount immediately available (small as it might be), under reserve to ask the States for a contribution larger than the present figure (1,375,000 gold francs) if and when this were thought necessary.

For further information, a table is appended showing the figures for the cash surplus at the end of each of the last three years:

	1927	1928 Gold francs	1929
Secretariat	1,189,096.43	2,337,354.33	1,135,535.27
International Labour Organisation	—	199,914.50	—
Permanent Court of International Justice	230,197.25	180,551.93	357,680.01
Total	1,419,293.68	2,717,820.76	1,493,215.28

From these figures it will be seen:

(1) That the Secretariat's cash surplus, after a considerable increase in 1928, returned in 1929 to much the same figure as in 1927;

(2) That it was only in 1928 that the International Labour Organisation had a cash surplus, this being explicable by its financial position in the other two previous years;

(3) That the cash surplus of the Permanent Court of International Justice for 1929 was very large in comparison with the figures for the two previous years.

V. CONCLUSION.

The conclusions to be derived from an examination of the accounts for the financial period 1929 may be summed up briefly as follows:

The increased credits voted for League expenditure were not accompanied by a proportionate increase in the contributions of States.

The contributions in arrears due by certain States, which date back in some cases to the first years of the League, instead of diminishing, have increased by a considerable amount, despite the steps taken by the Secretary-General to settle this important question, which has for some time been under careful consideration by him and by the special Sub-Committee appointed by the Assembly.¹ Chiefly for these reasons, the cash surplus (Article 38 (a) of the Financial Regulations) was lower at December 31st, 1929, than in the previous year.

The League's financial position, however, is strong, since the General Statement of Assets and Liabilities as at December 31st, 1929, shows a further marked increase of the balance of the former over the latter, notwithstanding the strict basis on which this surplus was established (*i.e.*, the exclusion of the credit for contributions in arrears and of practically the total value of furniture and material liable to depreciation).

(Signed) A. CERESA,
Auditor.

¹ Cf. Records of the Tenth Ordinary Session (Special Supplement No. 79 of the *Official Journal* of the League).

Huitième Partie

COMPTES

DE LA CAISSE DE PRÉVOYANCE DU PERSONNEL POUR 1929

et Rapport y relatif de M. A. Ceresa (Commissaire aux Comptes)

Part VIII.

ACCOUNTS OF THE STAFF PROVIDENT FUND FOR 1929

and Report thereon by M. A. Ceresa (Auditor).

COMPTES DE LA CAISSE DE PRÉVOYANCE DU PERSONNEL POUR 1929.

BILAN AU 31 DÉCEMBRE 1929.

Passif. — Liabilities.

	Francs suisses Swiss Francs	Francs suisses Swiss Francs	Francs suisses Swiss Francs
COMPTE CAPITAL — CAPITAL ACCOUNT.			
<i>Secrétariat — Secretariat.</i>			
Contributions versées par les membres, y compris le compte d'attente — Contributions by members, including suspense account . . .	1,405,316.28		
Contributions versées par la Société, y compris le compte d'attente — Contributions by League, including suspense account . . .	1,363,924.07		
		2,769,240.35	
<i>Bureau international du Travail — International Labour Office.</i>			
Contributions versées par les membres — Contributions by members	1,196,231.45		
Contributions versées par la Société — Contributions by League	1,226,786.84		
		2,423,018.29	
<i>Cour permanente de Justice internationale — Permanent Court of International Justice.</i>			
Contributions versées par les membres — Contributions by members	56,405.28		
Contributions versées par la Société — Contributions by League	54,342.87		
		110,748.15	
<i>Caisse de décès et d'invalidité — Death and Invalidity Fund</i>			
		248,440.79	
			5,551,447.58
FONDS DE RÉSERVE CRÉÉ POUR PARER ÉVENTUELLEMENT A UNE DÉPRÉCIATION DES VALEURS — INVESTMENTS RESERVE FUND.			
Solde au 31 déc. 1928 — Balance as at Dec. 31st, 1928		42,473.40	
Plus primes afférentes au remboursement de valeurs — Add premiums on redemption of securities:			
7% Emprunt allemand 1924/49 — German Loan 1924/49		1,288.75	
Plus somme virée du compte d'intérêts — Add amount transferred from Revenue Account		26,000.—	
			69,762.15
COMPTE D'INTÉRÊTS — REVENUE ACCOUNT.			
Solde au 31 déc. 1928 — Balance as at Dec. 31st, 1928		828.18	
Plus intérêts nets pour l'année se terminant le 31 décembre 1929 — Add net revenue in respect of year ended December 31st, 1929		265,527.66	
		266,355.84	
Moins somme portée au fonds de réserve — Less amount transferred to Investments Reserve Fund.	26,000.—		
Moins somme portée au compte capital et représentant la répartition d'intérêts pour 1929 à raison de 5% par an — Less amount transferred to Capital Account, being distribution of interest for 1929 at 5% per annum.	239,470.61		
		265,470.61	
			885.23
<i>A reporter — Carried forward</i>			5,622,094.96

ACCOUNTS OF THE STAFF PROVIDENT FUND FOR 1929.

BALANCE-SHEET AS AT DECEMBER 31ST, 1929.

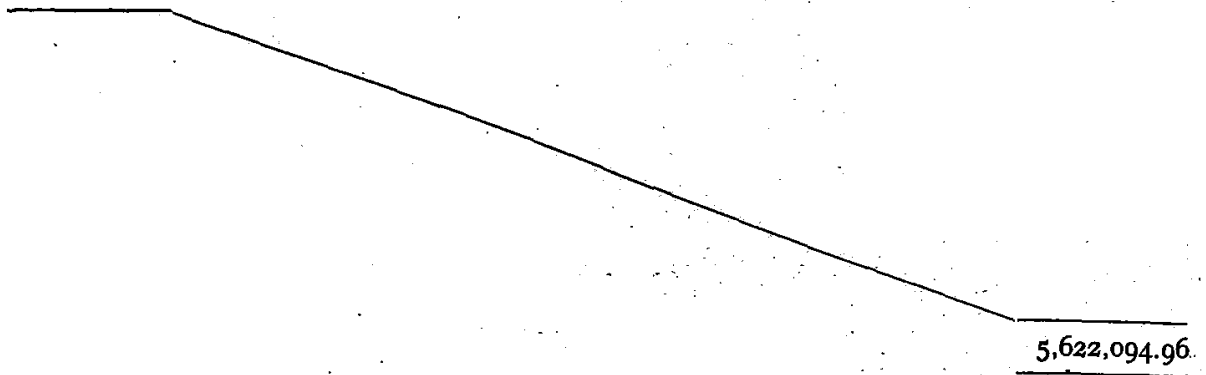
Actif. — Assets.

		Valeur nominale Nominal value	Francs suisses Swiss Francs
COMPTE PLACEMENTS — INVESTMENTS ACCOUNT.			
7½ %	Emprunt bulgare 1928/68 — Bulgarian Loan	\$ 23,000	99,461.59
7½ %	Emp. hongrois 1924/44 — Hungarian Loan Fr. s. — Sw. fr.	72,000	72,000.—
7½ %	Emprunt hongrois 1924/44 — Hungarian Loan	\$ 37,000	190,406.96
7 %	Ch. Fer Etat Français 1927/52 — French State Railways Fr. s. — Sw. fr.	50,000	50,000.—
7 %	Emprunt allemand 1924/49 — German Loan	\$ 29,500	152,886.70
7 %	Emprunt autrichien 1923/43 — Austrian Loan	\$ 35,000	181,391.—
7 %	Emprunt belge 1926 — Belgian Loan . . . Fr. s. — Sw. fr.	99,000	99,000.—
7 %	Emprunt bulgare 1926/67 — Bulgarian Loan	£ 100	2,313.55
7 %	Emprunt italien 1951 — Italian Loan	\$ 18,000	90,586.52
6½ %	Emprunt brésilien 1957 — Brazilian Loan	\$ 17,500	87,717.50
6½ %	Emprunt japonais 1924/54 — Japanese Loan	\$ 30,000	153,075.51
6½ %	Etat libre de Prusse 1926/51 — Free State of Prussia	\$ 20,000	101,146.80
6½ %	Ville de Milan 1952 — City of Milan	\$ 7,500	37,009.55
6½ %	Ville de Rome 1952 — City of Rome	\$ 13,500	66,777.64
6 %	Ch. Fer argentin 1960 — Argentine Railways	\$ 10,000	51,669.75
6 %	Ch. Fer Paris-Orléans 1922 — Paris-Orleans Railways Fr. s. — Sw. fr.	150,000	150,000.—
6 %	Ch. Fer P.L.M. 1958 — P.L.M. Railway Co.	\$ 32,000	165,578.85
6 %	Emprunt argentin 1959 — Argentine Loan	\$ 40,000	206,470.29
6 %	Emprunt autrichien 1923/43 — Austrian Loan Fr. s. — Sw. fr.	96,000	91,440.—
6 %	Emprunt belge 1955 — Belgian Loan	\$ 32,000	165,325.65
6 %	Emprunt uruguayen 1960 — Uruguayan Loan	\$ 10,000	50,411.98
6 %	Ville de Bordeaux 1934 — City of Bordeaux	\$ 10,000	51,387.71
6 %	Ville de Buenos-Ayres 1960 — City of Buenos Ayres	\$ 15,000	77,739.—
6 %	Ville de Marseille 1934 — City of Marseilles	\$ 50,000	257,183.78
5½ %	Emprunt danois 1955 — Danish Loan	\$ 38,000	196,545.25
5½ %	Empr. munic. danois 1955 — Danish Munic. Loan	\$ 19,000	97,020.65
5½ %	Emprunt norvégien 1965 — Norwegian Loan	\$ 20,000	103,175.16
5 %	Ch. Fer Fédéraux 1924 (IV) — Swiss Fed. Railways Fr. s. — Sw. fr.	100,000	98,222.50
5 %	Emprunt australien 1955 — Australian Loan	\$ 30,000	150,448.86
5 %	Emp. brit. de guerre 1927/47 — British War Loan	£ 8,000	201,800.—
5 %	Emp. Féd. suisse 1923 — Swiss Fed. Loan . . Fr. s. — Sw. fr.	100,000	99,498.—
5 %	Emp. Féd. suisse 1924 — Swiss Fed. Loan . . Fr. s. — Sw. fr.	100,000	98,913.—
5 %	Emp. Féd. suisse 1925 — Swiss Fed. Loan . . Fr. s. — Sw. fr.	150,000	147,000.—
5 %	Emprunt français 1928 — French Loan . . Fr. fr. — Fr. fr.	400,000	75,330.10
5 %	Emprunt norvégien 1963 — Norwegian Loan	\$ 10,000	50,669.53
5 %	Etat libre d'Irlande 1960 — Irish Free State	\$ 20,000	100,517.13
5 %	Ville d'Anvers 1958 — City of Antwerp	\$ 35,000	166,003.20
4½ %	Ch. Fer Fédéraux 1922 (II) — Swiss Fed. Rys. Fr. s. — Sw. fr.	100,000	94,205.—
4½ %	Emprunt danois 1962 — Danish Loan 1962	\$ 10,000	45,553.55
4½ %	Emp. Féd. suisse 1915 (III) — Swiss Fed. Loan Fr. s. — Sw. fr.	99,000	93,915.—
4½ %	Emp. Féd. suisse 1917 (VI) — Swiss Fed. Loan Fr. s. — Sw. fr.	100,000	95,830.—
4½ %	Emp. Féd. suisse 1917 (VII) — Swiss Fed. Loan Fr. s. — Sw. fr.	100,000	97,900.—
4½ %	Emp. Féd. suisse 1927 — Swiss Fed. Loan Fr. s. — Sw. fr.	50,000	48,500.—
4½ %	Emp. Inde britan. 1958/68 — British India Loan	£ 6,000	135,571.15
4 %	Ch. Fer Fédéraux 1900 — Swiss Fed. Rys. Fr. s. — Sw. fr.	99,750	84,528.40
4 %	Ch. Fer Féd. 1923 (III) — Swiss Fed. Rys. Fr. s. — Sw. fr.	100,000	87,727.50
4 %	Ville de Copenhague 1910/11 — City of Copenhagen	£ 4,880	99,544.—
3½ %	Ch. Fer Fédéraux 1899/1902 — Swiss Fed. Rys. Fr. s. — Sw. fr.	100,000	79,560.50
3½ %	Ch. Fer Jura-Simplon 1894 — Jura-Simplon Ry. Fr. s. — Sw. fr.	100,000	75,986.—
3 %	Ch. Fer Féd. 1903 — Swiss Fed. Rys. . . . Fr. s. — Sw. fr.	92,500	66,651.50
3 %	Emprunt du Transvaal 1923/53 — Transvaal Loan	£ 2,400	49,609.75
			<hr/> 5,391,206.06
Plus intérêts échus au 31 décembre 1929 — Plus accrued interest to December 31st, 1929			77,095.—
A reporter — Carried forward			<hr/> 5,468,301.06

Passif (suite). — Liabilities (continued).

Francs suisses
Swiss Francs

Report — Brought forward 5,622,094.96



14 avril 1930 — April 14th, 1930.

Actif (suite). — Assets (continued).

	Francs suisses Swiss Francs
<i>Report — Brought forward</i>	5,468,301.06

EN BANQUE — CASH AT BANK	153,793.90
	5,622,094.96

(signed) P. G. WATTERSON,
Chef Comptable. — Chief Accountant.

NOTES.

	Francs suisses Swiss Francs
1. La valeur en bourse des titres détenus par la Caisse au 31 décembre 1929 représentait, non compris les intérêts — The market value of the investments held by the Fund as at December 31st, 1929, was, exclusive of interest	5,433,148.—
2. Les avances ci-dessous ont été accordées à divers membres pour le règlement de primes afférentes à des polices déposées à la Caisse — The following advances have been made to members to satisfy premiums on policies deposited with the Fund:	
Secrétariat — Secretariat	99,116.25
Bureau international du Travail — International Labour Office	161,140.40
Cour permanente de Justice internationale — Permanent Court of International Justice	4,126.90
	264,383.55

COMPTE D'INTÉRÊTS — REVENUE ACCOUNT

pour les douze mois se terminant le 31 décembre 1929.
for the twelve months ended December 31st, 1929.

DÉPENSES — EXPENDITURE.

Dépenses diverses relatives à l'achat de valeurs, y compris leur garde, frais de banque, commissions et télégrammes — To Sundry Expenses relative to purchase of securities, including safe keeping of same, bank charges, commissions and telegrams.		Francs suisses Swiss Francs	
			8,874.58
Amortissement opéré sur certains titres pour en ramener la valeur au pair, y compris la différence entre achat et vente — Amount written off certain securities equivalent to reduction to par value, including difference between purchase and sale.			10,517.77
Solde, soit revenu net de l'année, porté au bilan — Balance, being net revenue for year, transferred to balance-sheet			265,527.66
			<u>284,920.01</u>

COMPTE DE CAISSE — CASH ACCOUNT

pour les douze mois se terminant le 31 décembre 1929.
for the twelve months ended December 31st, 1929.

RECETTES — RECEIPTS.

	Francs suisses Swiss Francs	Francs suisses Swiss Francs	Francs suisses Swiss Francs
DISPONIBILITÉS EN BANQUE — TO CASH AT BANK 1 ^{er} janvier 1929 — January 1st, 1929			107,057.45
CONTRIBUTIONS — CONTRIBUTIONS.			
<i>Secrétariat — Secretariat.</i>			
Contributions des membres — Contributions by members	322,356.35		
Contributions de la Société — Contributions by League	290,120.66		
	<u>612,477.01</u>		
<i>Bureau international du Travail — International Labour Office.</i>			
Contributions des membres — Contributions by members	247,304.26		
Contributions de la Société — Contributions by League	222,574.09		
	<u>469,878.35</u>		
<i>Cour permanente de Justice internationale — Permanent Court of International Justice.</i>			
Contributions des membres — Contributions by members	13,023.—		
Contributions de la Société — Contributions by League	11,720.65		
	<u>24,743.65</u>		
<i>Caisse de décès et d'invalidité — Death and Invalidity Fund.</i>		<u>73,014.10</u>	
			1,180,113.11
REVENU PRODUIT PAR LES PLACEMENTS, Y COMPRIS LES INTÉRÊTS DE BANQUE — INCOME FROM INVESTMENTS, INCLUDING BANK INTEREST			268,635.01
VALEUR DES PLACEMENTS REMBOURSÉS (y compris la prime) — VALUE OF INVESTMENTS REDEEMED (including premium):			
7½% Emp. hongrois — Hungarian Loan 1924	—	5,000.—	
7½% Emp. hongrois — Hungarian Loan 1924	\$1,000.—	5,181.25	
7% Emp. autrichien — Austrian Loan 1923	\$2,000.—	10,267.50	
7% Emp. allemand — German Loan 1924-49	\$5,000.—	27,063.75	
7% Emp. italien — Italian Loan 1951	\$1,000.—	5,133.75	
6% Emp. autrichien — Austrian Loan 1923	—	3,000.—	
6% Emp. belge — Belgian Loan 1955	\$2,000.—	10,347.50	
4½% Emp. Fédéral suisse — Swiss Federal Loan 1915 (III)	—	1,000.—	
		<u>66,993.75</u>	
VALEUR DES PLACEMENTS RÉALISÉS — VALUE OF INVESTMENTS REALISED			76,882.50
7½% Emp. bulgare de stabilisation 1928-68 — Bulgarian Stabilisation Loan 1928-68	£3,600 —		
			<u>1,699,681.82</u>

COMPTE D'INTÉRÊTS — REVENUE ACCOUNT

pour les douze mois se terminant le 31 décembre 1929.

for the twelve months ended December 31st, 1929.

RECETTES — INCOME.

	Francs suisses Swiss Francs	Francs suisses Swiss Francs
Revenu des placements: montant perçu et à percevoir, y compris les intérêts de banque — By Revenue received and receivable from investments, including bank interests		284,920.01
		284,920.01

COMPTE DE CAISSE — CASH ACCOUNT

pour les douze mois se terminant le 31 décembre 1929.

for the twelve months ended December 31st, 1929.

DÉPENSES — EXPENDITURES.

	Francs suisses Swiss Francs	Francs suisses Swiss Francs	Francs suisses Swiss Francs
MONTANTS VERSÉS A DES MEMBRES DÉMISSIONNAIRES, ETC. — REFUNDS CONSEQUENT ON RESIGNATION, ETC.			
<i>Secrétariat. — Secretariat.</i>			
Compte des membres — Members' account	47,647.45		
Compte de la Société — League account	44,012.83		
		91,660.28	
<i>Bureau international du Travail — International Labour Office.</i>			
Compte des membres — Members' account	23,594.47		
Compte de la Société — League account	26,500.31		
		50,094.78	
<i>Cour permanente de Justice internationale — Permanent Court of International Justice.</i>			
Compte des membres — Members' account	507.20		
Compte de la Société — League account	456.51		
		963.71	
			142,718.77
AVANCES AFFÉRENTES AUX PRIMES D'ASSURANCE — ADVANCES IN RESPECT OF INSURANCE PREMIUMS.			
Secrétariat — Secretariat		25,988.65	
Bureau international du Travail — International Labour Office		36,843.20	
Cour permanente de Justice internationale — Permanent Court of International Justice		1,007.05	
			63,838.90
ALLOCATIONS PRÉLEVÉES SUR LA CAISSE DE DÉCÈS ET D'INVALIDITÉ — GRANTS FROM DEATH AND INVALIDITY FUND.			44,452.45
DÉPENSES DIVERSES AFFÉRENTES AUX ACHATS DE VALEURS, ETC. — SUNDRY EXPENSES RELATIVE TO PURCHASE OF SECURITIES, ETC.			8,874.58
COMPTE PLACEMENTS — INVESTMENTS ACCOUNT			1,286,003.22
DISPONIBILITÉS EN BANQUE — CASH AT BANK			153,793.90
			1,699,681.82

ACCOUNTS OF THE STAFF PROVIDENT FUND FOR 1929.
REPORT BY M. A. CERESA (AUDITOR).

Geneva, April 30th, 1930.

At the request of the Council of the League of Nations, I have audited the accounts of the Staff Provident Fund for 1929.

I have the honour to submit herewith the result of my audit.

BALANCE-SHEET AS AT DECEMBER 31ST, 1929.

Capital Account.

The following table shows the capital of the Fund at December 31st, 1929, together with the corresponding figure on the same date in the previous year and the differences between the two:

	December 31st, 1929 Swiss francs	December 31st, 1928 Swiss francs	Difference at December 31st, 1929 Swiss francs
Secretariat	2,769,240.35	2,155,363.42	+ 613,876.93
International Labour Office	2,423,018.29	1,935,422.08	+ 487,596.21
Permanent Court of International Justice	110,748.15	83,274.78	+ 27,473.37
Total	5,303,006.79	4,174,060.28	+1,128,946.51
Death and Invalidity Fund	248,440.79	208,813.70	+ 39,627.09
Grand Total	5,551,447.58	4,382,873.98	+1,168,573.60

The increase in the capital of the Provident Fund is made up as follows:

Contributions by members	Swiss francs	582,683.61
Contribution by League		524,415.40
Total		1,107,099.01
Interest 1929		228,405.17
Grand Total		1,335,504.18
<i>Less:</i> Payments to members resigning	Swiss francs	142,718.77
Advances in respect of insurance premiums		63,838.90
		206,557.67
Balance		1,128,946.51

The increase in the capital of the *Death and Invalidity Fund* is made up as follows:

Contributions by the League (one-tenth of the total League contribution)	Swiss francs	58,268.36
Reversion to the Fund of sums forfeited by persons who have left the service of the League before the end of the seven-year period		14,745.74
Interest in respect of 1929		11,065.44
Total		84,079.54
<i>Allowances taken from the Fund in conformity with the resolutions of the Board of Management</i>		44,452.45
Balance		39,627.09

Investments in securities, which amounted to 4,258,308.11 francs at the end of the previous year, had risen to 5,391,206.06 francs at December 31st, 1929, an increase of 1,132,897.95 francs, details of which are given below:

New investments during the year	Swiss francs	1,286,003.22
Less: Reduction of the value of certain securities to bring them to par	Swiss francs	
Accounting value of redeemed securities	10,517.77	
Sale of bonds	65,705.—	
	76,882.50	
		<u>153,105.27</u>
		1,132,897.95

The following is a list of the new investments:

Nominal value.	Amount paid Swiss francs
\$ 25,000 Belgian Loan 1955 (6%)	130,037.65
£ 3,600 Bulgarian Stabilisation Loan (1928-1968) (7½%)	87,138.70
\$ 18,000 Hungarian 1944 (7½%)	93,879.10
\$ 35,000 City of Antwerp 1958 (5%)	166,003.20
£ 3,000 British India Loan 1958 (4½%)	65,850.30
£ 4,880 City of Copenhagen 1910/11 (4%)	99,544.—
\$ 10,000 City of Marseilles 1934 (6%)	52,018.75
\$ 15,000 City of Buenos Aires 1960 (6%)	77,764.87
\$ 18,000 Danish Loan 1955 (5½%)	93,493.53
\$ 10,000 Uruguayan Loan 1960 (6%)	50,411.98
£ 2,400 Transvaal Loan 1923-53 (3%)	49,609.75
\$ 10,000 Danish Loan 1962 (4½%)	45,553.55
\$ 10,000 City of Bordeaux 1934 (6%)	51,387.71
\$ 18,000 Bulgarian Loan 1928-1968 (7½%)	74,271.92
\$ 10,000 Australian Loan 1955 (5%)	48,521.08
\$ 20,000 Irish Free State 1960 (5%)	100,517.13
	<u>1,286,003.22</u>

Certain shares were redeemed, as follows:

Nominal value.	Amount repaid Swiss francs
Sw. francs 5,000 Hungarian Loan 1944 (7½%)	5,000.—
\$ 1,000 Hungarian Loan 1944 (7½%)	5,181.25
\$ 2,000 Belgian Loan 1955 (6%)	10,347.50
Sw. francs 1,000 Swiss Federal Loan (4½%)	1,000.—
\$ 5,000 German Loan 1949 (7%)	27,063.75
\$ 1,000 Italian Loan 1951 (7%)	5,133.75
\$ 2,000 Austrian Loan 1943 (7%)	10,267.50
Sw. francs 3,000 Austrian Loan 1943 (6%)	3,000.—
	<u>66,993.75</u>
Less: Premium in connection with redémption, to bring this figure to the balance-sheet figure	1,288.75 ¹
	<u>65,705.—</u>

There was also the sale of:

£ 3,600 Bulgarian Stabilisation Loan 1928-1968 (7½%)	76,882.50
	<u>142,587.50</u>

The figure for investments at December 31st, 1929 (5,391,206.06 francs, as already stated), represents the purchase price ² of the securities. Their market value on the same date was 5,433,148 francs, or 41,941.94 francs more than the purchase price. ²

The Investments Reserve Fund, created to meet securities' depreciation, which, on December 31st, 1928, amounted to 42,473.40 francs, had increased to 69,762.15 francs on December 31st, 1929.

The increase represents 26,000 francs placed to reserve from the excess of receipts over expenditure for the year and 1,288.75 francs the premium on securities redemption.

The cash balance (at bank) on December 31st, 1929, was 153,793.90 francs, as against 107,057.45 francs on the same date in 1928.

¹ The premium was in respect of \$250 German Loan 1924-1949 (7%).

² As reduced, in certain cases, as shown above.

Receipts and Expenditure Account.

The net yield from investments was 284,920.01 francs in 1929, as against 219,998.56 francs in 1928.

It was made up as follows:

Interest on investments: ¹	Swiss francs
Received during the financial year 1929	205,682.06
Balance outstanding at December 31st, 1929	77,095.—
	<hr/>
Bank interest	282,777.06
	2,142.95
	<hr/>
Total	284,920.01

From this sum of 284,920.01 francs must be deducted, however, 8,874.58 francs for expenses in connection with the purchase of investments, bank charges for their safe custody, etc., and 10,517.77 francs, the loss, as already stated, met in bringing the value of certain securities to par.

The remaining 265,527.66 francs was added to the *Revenue Account*, which, at December 31st, 1928, showed a balance of 828.18 francs, carried forward to 1929. From these 266,355.84 francs were deducted:

- (a) 239,470.61 francs added to the *Capital Account* for interest at 5 per cent credited to members' individual accounts;
- (b) 26,000 francs added, as already stated, to the reserve intended to meet securities depreciation.

The balance of 885.23 francs was carried forward to 1930.

(Signed) A. CERESA,
Auditor.

¹ The figure 268,635.01 francs shown in the Cash Account appended to the balance-sheet of the Provident Fund is made up as follows:

Interest on investments in respect of 1929	Swiss francs
Bank interest for the same year	205,682.06
Interest on investments in respect of the previous year	2,142.95
	60,810.—
	<hr/>
	268,635.01

Geneva, September 4th, 1930.

LEAGUE OF NATIONS

FINANCIAL POSITION ON AUGUST 31st, 1930.

MEMORANDUM BY THE SECRETARY-GENERAL.

The Secretary-General is directed by Article 21, paragraph 4, of the Financial Regulations to present to each Assembly a statement on the general financial position of the League, similar in form and substance to that which he prepares monthly for the information of the Council. He is also requested to include in his statement a résumé of the steps which he has taken to notify Member States as to the amounts due and overdue by way of contributions towards the expenses of the League.

I. CONTRIBUTIONS TO THE BUDGET OF 1930.

The budget for 1930 was communicated by the Secretary-General on November 2nd, 1929, to all the Members of the League, together with a statement showing the amount of the contribution which fell to be borne by each State.

Out of the total amount apportioned between the Members of the League for 1930, namely, 27,823,074.82 gold francs, there has been received, during the first eight months of the current year, the total sum of 17,757,263.48 gold francs or 63.82207 per cent of the authorised budget (for details see Annex A).

The following payments have been made in respect of the current financial period:

	Gold Francs as adopted by the League of Nations
In January	1,132,903.59 ¹
February	2,504,307.49
March	417,160.88
April	3,186,243.54
May	2,054,656.32
June	2,247,954.77
July	2,461,374.19
August	3,752,662.70
	<hr/>
	17,757,263.48 ¹

In the case of Members that have not made payments or advised the Secretary-General of the date when payment would be made, the request of the Secretary-General has been repeated, as directed by Article 21 (2) of the Financial Regulations.

2. OVERDUE CONTRIBUTIONS.

At the close of 1929 there was due to the League, by way of unpaid contributions appertaining to the second, third, fourth, fifth, sixth, seventh, eighth, ninth, tenth and eleventh financial periods, as well as to the adjusted arrears account, a total sum of 13,093,951.04 gold francs.

During the first eight months of the current year payments have been received in respect of arrears to the amount of 1,035,536.78 gold francs, leaving now outstanding the sum of 12,058,414.26 gold francs (see Annex B).

¹ This includes the sum of 700,000 francs which, in accordance with a decision taken by the last Assembly, was drawn from the Building Fund, in order to be refunded to those Members of the League which are entitled to such refund. As this refund is effected by reducing, *pro tanto*, most of the contributions receivable for 1930, the sum of 700,000 francs was considered as having actually been paid by the Members of the League on January 1st, 1930.

	Balances due on December 31st, 1929	Balances due on August 31st, 1930	Percentage of Budget collected up to date
	Gold Francs as adopted by the League of Nations		
Second financial period (July 1st to December 31st, 1920)	26,952.72	26,952.72	99½%
Third financial period (1921)	187,499.70	187,499.70	99 %
Fourth financial period (1922)	364,159.30	364,159.30	98 %
Adjusted arrears account	144,281.83	144,281.83	—
Fifth financial period (1923)	2,156,934.91	2,156,934.91	93 %
Sixth financial period (1924)	1,865,525.—	1,865,525.—	91 %
Seventh financial period (1925)	1,587,281.34	1,587,281.34	93 %
Eighth financial period (1926)	1,357,366.61	1,357,366.61	94 %
Ninth financial period (1927)	1,277,962.58	1,277,962.58	95 %
Tenth financial period (1928)	1,267,847.98	1,267,847.98	95 %
Eleventh financial period (1929)	2,858,139.07	1,822,602.29	93 %
	<u>13,093,951.04</u>	<u>12,058,414.26</u>	

The total cash receipts of the League from contributions have been, for the period January 1st to August 31st, 1930, as follows:

	Gold Francs as adopted by the League of Nations
(a) From arrears of contributions	1,035,536.78
(b) From payments on 1930 budget	<u>17,757,263.48</u>
Total	18,792,800.26

The following amounts are still receivable:

	Gold Francs
(a) From arrears of contributions	12,058,414.26
(b) From balances due in respect of 1930	<u>10,065,811.34</u>
Total	22,124,225.60

3. WORKING CAPITAL FUND.

On December 31st, 1929, the total paid-up Working Capital of the League amounted to 5,123,192.43

Receipts of Working Capital during the period from January 1st, 1930, to August 31st, 1930, increased this sum to 5,223,777.49

The Working Capital Fund is regarded as belonging to the States which contribute towards it, and is reckoned in terms of gold francs. From it, advances may be made, from time to time, to the financially autonomous organisations, in accordance with the provisions of the Financial Regulations. The Secretary-General is the custodian of the Working Capital Fund, and sums advanced to autonomous organisations, when no longer required by them, return to his keeping.

On August 31st, 1930, the Working Capital Fund was employed thus:

(1) With the International Labour Organisation	866,621.16 ¹
(2) With the Secretary-General	<u>4,357,156.33</u>
Total	5,223,777.49

The Working Capital with the Secretary-General was, on August 31st, 1930, thus employed:

(1) Advances to the Iraq Commission (balance not reimbursed)	10,000.—
(2) Advances to the Danzig High Commissariat	63,247.13
(3) Request by the High Commissioner at Danzig for an advisory opinion concerning the Railways at Danzig	9,249.75
(4) On special deposit in bank	<u>4,274,659.45</u>
Total	4,357,156.33

Voluntary Contributions to the Working Capital Fund.

The following sums have been paid in as voluntary contributions towards the Working Capital Fund in response to the Fourth Assembly's recommendation on this subject:

	Gold Francs
Abyssinia	15,613.98
Finland	783.19
Germany	67,996.52
Latvia	<u>21,830.98</u>
Total	106,224.67

¹ Includes 497,393.95 gold francs, balance of advances made to the International Labour Office in 1929. If the Assembly accepts the proposal made by the Supervisory Commission, this sum will be withdrawn from the surplus of 1929 and reimbursed to the Working Capital Fund (see document A.5.1930.X). The balance, amounting to 369,227.21 gold francs, was refunded on September 8th, 1930.

4. BUILDING FUND OF THE LEAGUE.

The Building Fund amounted on August 31st, 1930, to the total sum of 22,162,682.94 francs.

This sum was made up as follows:

	Gold Francs as adopted by the League of Nations
1. Net surplus of the financial year 1923	1,139,580.45
2. Total surplus of the financial year 1924	9,395,721.35
3. Payments by the Argentine for the fourth and fifth financial years	1,927,184.35
4. Payment by the Argentine for the sixth financial year	872,507.79
5. Surplus of the financial year 1925	3,367,847.28
6. Surplus of the financial year 1929	1,479,161.12
7. Allocation from Building Annuity, 1929.	675,000.—
8. Allocation from Building Annuity, 1930.	675,000.—
9. Interest and other receipts	2,630,680.60
	22,162,682.94 ¹

It should be noted that the sum of 22,162,682.94 francs does not include the amount of 4 million francs which corresponds to the guaranteed sale price of the building now occupied by the Secretariat.

On the other hand, the following expenses have actually been paid for:

	Gold Francs as adopted by the League of Nations
1. Payments for the new International Labour Office building	3,310,000.—
2. Payments for the Assembly Hall and the new Secretariat building	4,052,883.85
3. Refund to States Members	50,000.—
	7,412,883.85

The payments under No. 2 may be further subdivided as follows:

	Gold Francs
1. Cost of land	2,678,500.—
2. Cost of Annex	270,000.—
3. Internal and external installation of Annex	122,401.60
4. Legal expenses	28,812.40
5. Construction of new building	368,077.45
6. Expenses of architects' competition	401,768.55
7. Travelling expenses of Building Committee and Staff	45,744.05
8. Administration of property.	—
9. Salaries of staff	97,283.40
10. Sundry and miscellaneous expenses	40,296.40
	4,052,883.85

Including accrued interest, the Special Fund set up by the Assembly at its eighth ordinary session for the furnishing of the new buildings, amounted, on August 31st, 1930, to 834,470.27 francs.

¹ Excluding a gift of 129,565 francs, received from the Woodrow Wilson Foundation.

ANNEX A.

**CONTRIBUTIONS AU BUDGET DE 1930. SOMMES VERSÉES ET SOLDES DUS AU
31 AOUT 1930¹.
CONTRIBUTIONS TO THE BUDGET OF 1930. SUMS PAID AND BALANCES DUE
AS ON AUGUST 31st, 1930¹.**

Etats	Moutant de la contribution Amount of contribution	Sommes versées Paid	Soldes dus Balances due	States
Somme prélevée sur le « Fonds pour les construc- tions » venant en déduction des contributions pour 1930 (voir note page 1).	Francs-or Gold Francs	Francs-or Gold Francs	Francs-or Gold Francs	Sum taken from the Build- ing Fund in deduction of Contributions for 1930 (see note, page 1).
	adoptés par la Société des Nations as adopted by the League of Nations			
Afrique du Sud	700.000,—	700.000,—	—	South Africa
Albanie	403.598,96	403.598,96	—	Albania
Allemagne ³	27.296,57	—	27.296,57	Germany ³
Argentine	2.227.110,01	1.113.555,—	1.113.555,01	Argentina
Australie ³	791.290,53	—	791.290,53	Australia ³
Autriche	733.601,99	489.067,92	244.534,07	Austria
Belgique	224.731,58	168.906,27	55.825,31	Belgium
Bolivie	491.195,72	388.695,—	102.500,72	Bolivia
Bulgarie	112.765,07	—	112.765,07	Bulgaria
Canada	135.472,36	—	135.472,36	Canada
Chili	954.776,51	954.776,51	—	Chile
Chine	384.422,40	—	384.422,40	China
Colombie	1.296.798,23	—	1.296.798,23	Colombia
Cuba	162.763,38	44.321,70	118.441,68	Cuba
Danemark	247.572,43	—	247.572,43	Denmark
Répub. Dominicaine	326.496,02	326.496,02	—	Dominican Republic
Espagne	28.073,32	—	28.073,32	Spain
Estonie	1.096.318,05	1.096.318,05	—	Estonia
Ethiopie	82.455,71	61.844,54	20.611,17	Abyssinia
Finlande ³	55.914,09	55.914,09	—	Finland ³
France	272.881,50	138.133,91	134.747,59	France
Grèce	2.174.383,65	1.637.547,—	536.836,65	Greece
Grande-Bretagne ²	189.854,91	189.854,91	—	Great Britain ²
Guatémala	2.900.767,72	1.450.383,88	1.450.383,84	Guatemala
Haiti	27.607,06	—	27.607,06	Haiti
Honduras	25.547,98	25.547,98	—	Honduras
Hongrie	28.191,27	—	28.191,27	Hungary
Inde	223.828,48	166.606,89	57.221,59	India
Irlande (Etat libre d')	1.532.865,20	777.390,—	755.475,20	Irish Free State
Italie ³	279.570,43	139.785,08	139.785,35	Italy ³
Japon	1.646.976,34	823.488,13	823.488,21	Japan
Lettonie	1.643.978,37	1.521.565,85	122.412,52	Latvia
Libéria ³	82.005,40	82.005,40	—	Liberia ³
Lithuanie	28.191,27	—	28.191,27	Lithuania
Luxembourg	110.163,01	27.545,52	82.617,49	Luxemburg
Nicaragua	26.552,—	26.552,—	—	Nicaragua
Norvège	28.191,27	—	28.191,27	Norway
Nouvelle-Zélande	242.523,56	242.523,56	—	New Zealand
Panama	275.279,74	275.279,74	—	Panama
Paraguay	27.014,75	—	27.014,75	Paraguay
Pays-Bas	27.553,28	—	27.553,28	Netherlands
Pérou	629.732,30	629.732,30	—	Peru
Perse	253.721,39	—	253.721,39	Persia
Pologne	136.628,08	—	136.628,08	Poland
Portugal	875.863,88	668.082,45	207.781,43	Portugal
Roumanie ²	158.785,88	158.785,88	—	Roumania ²
Salvador	596.921,81	298.466,66	298.455,15	Salvador
Siam	28.191,27	—	28.191,27	Siam
Suède	247.088,47	247.088,47	—	Sweden
Suisse	489.743,85	489.743,85	—	Switzerland
Tchécoslovaquie	463.004,48	463.004,48	—	Czechoslovakia
Uruguay	792.543,58	792.543,58	—	Uruguay
Venezuela	192.157,81	—	192.157,81	Venezuela
Yugoslavie	136.743,22	136.743,22	—	Yugoslavia
A déduire rembourse- ment au Brésil	545.368,68	545.368,68	—	Less Brazil refund
A déduire rembourse- ment à la Répu- blique de Costa-Rica	27.823.074,82	17.757.263,48	10.065.811,34	Less Costa Rica refund
	25.690,35			
	796,11			
	27.796.588,36			

¹ Compte tenu de la déduction pour part du « fonds pour les constructions » et du remboursement de l'excédent de 1928. — Taking into account the Building Fund annuity deduction and reimbursement of 1928 surplus.

² A versé le solde de sa contribution au début du mois de septembre. — Has paid the balance of its contribution at the beginning of September.

³ A versé un acompte à valoir sur sa contribution depuis le 1^{er} septembre. — Has paid a sum on account of its contribution since September 1st.

ANNEX B.

UNPAID CONTRIBUTIONS.

The contributions yet unpaid in respect of the first eleven financial periods and of the adjusted arrears account are as follows:

	Gold Francs as adopted by the	Gold Francs League of Nations	
<i>First financial period (1919-20):</i>			
All contributions have been paid or adjusted.			
<i>Second financial period: July 1st to December 31st, 1920:</i>			
Peru (unpaid balance)		26,952.72	
99.5% of the revised total of contributions for 1920 has been paid.			
<i>Third financial period (1921):</i>			
Peru (unpaid balance)		187,499.70	
99% of the revised total of contributions for 1921 has been paid.			
<i>Fourth financial period (1922):</i>			
China (unpaid balance)	182,119.—		
Peru " "	182,040.30		
	<hr/>	364,159.30	
98% of the revised total of contributions for 1922 has been paid.			
<i>Adjusted arrears account of States (Decisions of the Fourth and Fifth Assemblies):</i>			
	Reduced amount	Paid on account Gold Francs adopted by the League of Nations	Balance due payable in instalments
Honduras	55,326.58	—	55,326.58
Nicaragua	55,326.58	—	55,326.58
Paraguay	25,618.—	10,247.20	15,370.80
Salvador	60,850.—	42,592.13	18,257.87
	<hr/>		<hr/>
	197,121.16	52,839.33	144,281.83
<i>Fifth financial period (1923):</i>			
Bolivia (unpaid balance)			90,000.—
China (entire contribution)			1,767,773.28
Honduras " "			27,196.51
Nicaragua " "			27,196.51
Peru (unpaid balance)			244,768.61
			<hr/>
			2,156,934.91
93% of the revised total of contributions for 1923 has been paid.			
<i>Sixth financial period (1924) ¹:</i>			
Bolivia (unpaid balance)			104,281.01
China (entire contribution)			1,506,324.51
Honduras " "			23,174.23
Nicaragua " "			23,174.23
Peru (unpaid balance)			208,568.02
			<hr/>
			1,865,525.—
91% of the revised total of contributions for 1924 has been paid.			
<i>Seventh financial period (1925):</i>			
Bolivia (unpaid balance)			109,049.86
China (entire contribution)			1,211,665.15
Honduras " "			24,233.30
Nicaragua " "			24,233.30
Peru (unpaid balance)			218,099.73
			<hr/>
			1,587,281.34
93 % of the 1925 budget has been paid.			

¹ The figures shown hereunder represented the *revised* contributions, i.e., the contributions less the amount included for the reimbursement of the Temporary Contribution to the Working Capital Fund which was repaid in 1925 to the States which had paid their quota for 1924. (See Reports of the Auditor and of the Supervisory Commission documents A.3.1926.X, page 69, and A.5.1926.X, paragraph 10.)

	Gold Francs as adopted by the	Gold Francs League of Nations
<i>Eighth Financial Period (1926):</i>		
Bolivia (unpaid balance)	88,100.63	
China " "	1,022,094.81	
Honduras (entire contribution)	24,472.39	
Nicaragua " "	24,472.39	
Peru (unpaid balance)	198,226.39	
	<hr/>	1,357,366.61
94% of the 1926 budget has been paid.		
<i>Ninth Financial Period (1927):</i>		
Bolivia (unpaid balance)	86,940.32	
China " "	929,513.11	
Honduras (entire contribution)	24,150.09	
Nicaragua " "	24,150.09	
Paraguay (unpaid balance)	17,593.24	
Peru " "	195,615.73	
	<hr/>	1,277,962.58
95% of the 1927 budget has been paid.		
<i>Tenth Financial Period (1928):</i>		
Bolivia (unpaid balance)	89,320.01	
China (entire contribution)	1,141,311.24	
Honduras (unpaid balance)	12,405.62	
Nicaragua (entire contribution)	24,811.11	
	<hr/>	1,267,847.98
95% of the 1928 budget has been paid.		
<i>Eleventh Financial Period (1929):</i>		
Argentina (entire contribution)	736,558.14	
Bolivia " "	105,215.77	
China (unpaid balance)	651,318.03	
Cuba " "	19,300.88	
Dominican Republic " "	1,610.77	
Guatemala (entire contribution)	25,719.73	
Honduras (unpaid balance)	13,898.40	
Liberia " "	708.06 ¹	
Nicaragua (entire contribution)	26,303.94	
Panama (unpaid balance)	141.90 ¹	
Paraguay " "	21,203.37	
Peru " "	220,623.30	
	<hr/>	1,822,602.29
93% of the 1929 budget has been paid.		

¹ The Governments of Liberia and of Panama paid the balance of their contributions for 1929 in the beginning of September 1930.

**RELEVÉ DES ARRIÉRÉS PERÇUS ET A PERCEVOIR (au 1^{er} janvier et au 31 août 1930).
STATEMENT SHOWING ARREARS COLLECTED AND DUE**

(January 1st and August 31st, 1930).

Etats	Montant dû au 1 ^{er} janvier 1930	Acomptes versés sur les arriérés, au cours des huit premiers mois de 1930	Solde des arriérés encore impayés au 1 ^{er} septembre 1930	TOTAL DES SOLDES DUS AU 1 ^{er} SEPT. 1930	States
	Amount due on January 1st, 1930	Payments on account of arrears made during eight months of 1930	Balance of arrears yet unpaid as on September 1st, 1930	TOTAL OF BALANCE DUE SEPT. 1st, 1930	
Albanie	14.917,83 (1929)	14.917,83	—	—	Albania
Argentine	736.558,14 (1929)	—	736.558,14	736.558,14	Argentina
	90.000,— (1923)	—	90.000,—		
	104.284,01 (1924)	—	104.284,01		
	109.049,86 (1925)	—	109.049,86		
Bolivie	88.100,63 (1926)	—	88.100,63	672.910,60	Bolivia
	86.940,32 (1927)	—	86.940,32		
	89.320,01 (1928)	—	89.320,01		
	105.215,77 (1929)	—	105.215,77		
Canada	888.720,17 (1929)	888.720,17	—	—	Canada
	182.119,— (1922)	—	182.119,—		
	1.767.773,28 (1923)	—	1.767.773,28		
	1.506.324,51 (1924)	—	1.506.324,51		
Chine	1.211.665,15 (1925)	—	1.211.665,15	8.412.119,13	China
	1.022.094,81 (1926)	—	1.022.094,81		
	929.513,11 (1927)	—	929.513,11		
	1.141.311,24 (1928)	—	1.141.311,24		
	651.318,03 (1929)	—	651.318,03		
Colombie	6.185,— (1929)	6.185,—	—	—	Colombia
Cuba	19.300,88 (1929)	—	19.300,88	19.300,88	Cuba
Guatémala	25.719,73 (1929)	—	25.719,73	25.719,73	Guatemala
	55.326,58 (C.A. ¹)	—	55.326,58		
	27.196,51 (1923)	—	27.196,51		
	23.174,23 (1924)	—	23.174,23		
Honduras	24.233,30 (1925)	—	24.233,30	204.857,12	Honduras
	24.472,39 (1926)	—	24.472,39		
	24.150,09 (1927)	—	24.150,09		
	12.405,62 (1928)	—	12.405,62		
	26.303,94 (1929)	12.405,54	13.898,40		
Libéria ²	708,06 (1929)	—	708,06	708,06	Liberia ²
	55.326,58 (C.A. ¹)	—	55.326,58		
	27.196,51 (1923)	—	27.196,51		
	23.174,23 (1924)	—	23.174,23		
Nicaragua	24.233,30 (1925)	—	24.233,30	229.668,15	Nicaragua
	24.472,39 (1926)	—	24.472,39		
	24.150,09 (1927)	—	24.150,09		
	24.811,11 (1928)	—	24.811,11		
	26.303,94 (1929)	—	26.303,94		
Panama ²	12.563,50 (1929)	12.421,60	141,90	141,90	Panama ²
	15.370,80 (C.A. ¹)	—	15.370,80		
Paraguay	17.593,24 (1927)	—	17.593,24	54.167,41	Paraguay
	21.203,37 (1929)	—	21.203,37		
	26.952,72 (1920)	—	26.952,72		
	187.499,70 (1921)	—	187.499,70		
	182.040,30 (1922)	—	182.040,30		
	244.768,61 (1923)	—	244.768,61		
Pérou	208.568,02 (1924)	—	208.568,02	1.682.394,50	Peru
	218.099,73 (1925)	—	218.099,73		
	198.226,39 (1926)	—	198.226,39		
	195.615,73 (1927)	—	195.615,73		
	220.623,30 (1929)	—	220.623,30		
Perse	26.528,94 (1929)	26.528,94	—	—	Persia
Pologne	74.357,70 (1929)	74.357,70	—	—	Poland
République Dominicaine	1.610,77 (1929)	—	1.610,77	1.610,77	Dominican Republic
Salvador	18.257,87 (C.A. ¹)	—	18.257,87	18.257,87	Salvador
Total	13.093.951,04	1.035.536,78	12.058.414,26	12.058.414,26	Total

¹ Compte des contributions arriérées révisées; ces contributions seront versées par acomptes échelonnés sur un certain nombre d'années (Décisions de la quatrième et de la cinquième Assemblées). — Compounded arrears account payable in instalments spread over a number of years (Decisions of the fourth and fifth Assemblies).

² Voir note à la page précédente. — See note on preceding page.

Geneva, September 30th, 1930.

LEAGUE OF NATIONS

**STAFF PENSIONS REGULATIONS
SUBMITTED BY THE FOURTH COMMITTEE TO THE
ASSEMBLY FOR ADOPTION.¹**

I. OFFICIALS ENTITLED TO THE BENEFIT OF THE REGULATIONS.

ARTICLE 1.

1. Persons appointed after January 1st, 1931, as officials of the Secretariat of the League of Nations, the International Labour Office or the Registry of the Permanent Court of International Justice, with salaries borne on the budget of the League of Nations, shall be subject to the present Regulations, provided that the appointment is made without any fixed limit of time, or for a fixed period not less than seven years, and after a medical examination showing the official to be free from any defect or disease likely to interfere with the proper discharge of his duties.

2. The present Regulations shall apply to officials appointed before the date fixed in paragraph 1 subject to the provisions of Article 27.

3. Officials who are classed as Principal Officers shall have the choice between application of the present Regulations and the conclusion of policies of insurance on their lives. As Principal Officers shall be considered:

(a) In the Secretariat—the Secretary-General, the Deputy Secretary-General, Under-Secretaries-General and Directors;

(b) In the International Labour Office—the Director, the Deputy Director and Chiefs of Division;

(c) In the Registry of the Permanent Court—the Deputy-Registrar.

II. ORGANISATION OF THE PENSIONS FUND.

ARTICLE 2.

To provide for the liabilities resulting from the present Regulations, there shall be established on the date fixed by Article 1 a Pensions Fund which shall be the property of the League of Nations, but shall be administered separately from the other assets of the League and be applicable solely for the purposes provided for in the present Regulations.

The Pensions Fund shall be alimented:

(a) By the assets to be transferred from the Staff Provident Fund;

(b) By the contributions of officials;

(c) By the contributions of the League;

(d) By the interest earned by investment of the Fund.

ARTICLE 3.

The execution of the present Regulations and the management of the Pensions Fund shall be effected by an Administrative Board consisting of three members elected by the Assembly, a representative of the Secretary-General of the League of Nations, a representative of the Director of the International Labour Office, and two members elected by secret ballot by the officials who are subject to the present Regulations. Where questions directly affecting the officials of the Registry of the Permanent Court of International Justice are under consideration, a representative of the Registrar shall be added to the Board.

¹ This document is an annex to the report of the Fourth Committee on the Organisation of the Secretariat, the International Labour Office and the Registry of the Permanent Court of International Justice.

The Assembly and the officials concerned shall respectively elect three and two substitute members.

The elected members and their substitutes shall be appointed for three years and be eligible for re-election. The Secretary-General, the Director of the International Labour Organisation and the Registrar of the Permanent Court of International Justice shall, if necessary, be entitled at any time to change their representatives on the Board.

The Administrative Board shall take decisions by a majority; five members shall constitute a quorum.

On all questions regarding investment, the Administrative Board shall take the advice of an Investments Committee of three members nominated by the Financial Committee of the League of Nations, subject to approval by the Council of the League.

Those members of the Administrative Board who are not officials of the League and the members of the Investments Committee shall be entitled to travelling expenses and subsistence allowance on the scale for the time being applicable to members of Commissions of the League. Officials of the League shall, when attending meetings of the Board or the Committee, be treated in the same manner as if they were attending a League Commission in the ordinary course of their duty.

The execution of all measures regarding the management of the Pensions Fund and of other decisions of the Administrative Board shall be effected by officials placed at the disposal of the Administrative Board by the Secretary-General of the League of Nations. The Administrative Board may at any time request that they shall be replaced by other officials.

III. REVENUES OF THE PENSIONS FUND.

ARTICLE 4.

The contributions payable by officials to the Pensions Fund shall be the following:

(a) Contributions in respect of their current period of service, which shall be continued throughout their whole period of service. These contributions shall be payable monthly in arrears by deduction from their salary and shall be:

(i) In the case of Principal Officers and of other officials classed as belonging to the First Division under the Staff Regulations of the office in which they serve: 6½ per cent of the officials' pensionable emoluments for the past month;

(ii) In the case of other officials, 5 per cent of the official's pensionable emoluments for the past month.

(b) Any other payments due from the official to the Pensions Fund under the present Regulations. These payments, subject to the provisions of these Regulations, shall be made at such time and in such manner as may be determined by the Administrative Board or laid down in the Administrative Rules to be made under Article 25.

ARTICLE 5.

1. During any period of sick leave on full or half pay, officials shall continue to contribute to the Pensions Fund by deduction from their salaries on the basis of their full pensionable emoluments.

2. During any period of authorised leave without pay (including sick leave without pay), officials may continue to contribute to the Pensions Fund. Such contributions must be made on the dates on which their salaries would have been payable and on the basis of their full pensionable emoluments.

ARTICLE 6.

(a) The official's pensionable emoluments shall comprise the remuneration which he receives for the performance of his duties, including the value of the occupation of any residence attached to his post or any indemnity paid in substitution for such residence.

They shall not comprise:

1. Any entertainment allowance;
2. Any allowance to meet the cost of living;
3. Travelling, transport and subsistence allowances;
4. Payment for overtime;
5. Fees, honoraria or bonuses of any kind;
6. Any additional remuneration given to the official for performing duties of an exceptional character or for acting temporarily in a post of higher rank than his own.

(b) Local officials of the Second Division may elect to contribute on the basis of their actual emoluments or upon the basis of the emoluments of an international official of corresponding rank. The contributions of the League will be effected on the basis of the choice made by the official.

ARTICLE 7.

1. From and after January 1st, 1931, the League shall contribute to the Pensions Fund:

(a) Monthly, a contribution based on the pensionable emoluments as defined in the preceding article of all the officials who are subject to the present Regulations, which shall be: for the year 1931, 9 per cent of those emoluments, and for following years a proportion to be fixed by the Assembly on the proposal of the Administrative Board;

(b) Yearly, the sum necessary to provide for the amortisation over a period of thirty years of the deficit in the Pensions Fund due to the application of the present Regulations to officials already in the service on January 1st, 1931.

ARTICLE 8.

Where an official classed as a Principal Officer opts for an assurance on his life, the premiums for such insurance shall thenceforward during the official's service be paid out of the budget of the League: provided always that the charge to be borne at any time by the budget of the League shall be limited to the amount which, if the official had elected to become subject to the present Regulations, would have been paid in respect of him by the League to the Pensions Fund in the previous twelve months, or in the period since the last premium was payable, if the latter is the shorter period.

The Administrative Rules provided for by Article 25 shall determine the conditions under which officials classed as Principal Officers may contract life insurance policies; conditions as to assignment of policies, method of payment of premiums, giving of powers to act, and the production of receipts, etc.

IV. BENEFITS ALLOWABLE TO OFFICIALS.

A. *Retiring Pensions.*

ARTICLE 9.

On the termination of his service otherwise than through retirement on the ground of invalidity, the official shall be awarded a retiring annuity or a capital sum in accordance with the following provisions:

1. The maximum annuity allowable shall be one-half of the official's average annual pensionable emoluments calculated in the manner laid down in Article 6 during his last three years of service.

2. If the official has both attained the age of 60 years and completed not less than 25 years' service, he shall be awarded at his option either:

(a) The maximum annuity mentioned in paragraph 1; or

(b) A sum equal to the present value of the annuity which could be awarded to him under sub-paragraph (a) of the present paragraph.

3. If the official has attained the age of 60 years and completed more than ten but less than 25 years' service, he shall be awarded at his option either:

(a) An annuity proportionate to his length of service (disregarding fractions of a month) and calculated for each completed year of service at the rate of one-fiftieth of the official's average annual pensionable emoluments during his last three years of service; or

(b) A sum equal to the present value of the annuity which could be awarded to him under sub-paragraph (a) of the present paragraph.

4. If the official has not attained the age of 60 years but has completed not less than ten years' service, he shall be awarded at his option either:

(a) An annuity proportionate to the length of service calculated as provided in paragraph 3 (a), but reduced by a coefficient depending on his age in accordance with the following tables, the coefficients for the intervening ages being determined by interpolation.

Age	Coefficient of reduction Per cent
60	0
55	17
50	30
45	40
40	50
35	60
33	64

(b) A sum equal to the present value of the annuity which could be awarded to him under sub-paragraph (a) of the present paragraph.

5. Whatever be the age of the official, if he has completed more than three but less than ten years' service, he shall be awarded a capital sum equal to his own contributions to the Pensions Fund and the payments due in respect of him to that Fund from the League, plus simple interest at the rate fixed by Article 21 provided that such sum shall not exceed the value of the annuity which an official would receive after completing ten years' service.

6. The retiring pension shall not in any case exceed 25,000 Swiss francs.

B. *Invalidity Pensions.*

ARTICLE 10.

If, after completing not less than two years' service and before attaining the age of 60 years, an official is discharged on the ground of invalidity, he shall be awarded an invalidity annuity in accordance with the following provisions:

The annuity shall not exceed one-half of the official's pensionable emoluments during his last year of service. Subject to this limitation, it shall be proportionate to the length of service (disregarding fractions of a month) which the official would have completed if he had continued to serve until the age of 60 years (or, if his appointment was for a fixed period, until the end of such period).

The annuity shall be calculated for each year of service imputed to him at the rate of one-fiftieth of the pensionable emoluments received by the official during his last year of actual service.

Account may be taken of the degree of the official's incapacity; in such case the annuity shall be reduced by 25 per cent if the incapacity is not greater than 75 per cent, by 50 per cent if the incapacity is not greater than 50 per cent, and by 75 per cent if the incapacity is not greater than 25 per cent.

The amount of the annuity may be revised during a period not exceeding three years if it is proved by medical evidence that the incapacity of the recipient has diminished or become greater.

C. *Pensions in Case of Death.*

ARTICLE 11.

1. If the official dies while still in the service of the League, after completing not less than two years' service, leaving a widow, there shall be payable to the widow an annuity equal to one-half of the annuity which would have been awarded to the official if on the date of death he had been discharged from the service on the ground of complete and permanent invalidity.

2. If an official in receipt of an annuity dies leaving a widow, there shall be payable to the latter an annuity equal to one-half of the annuity which was payable to the official.

3. The annuity provided for by paragraph 2 shall not be payable if the marriage was contracted after the official had left the service.

4. An annuity payable to the widow of a deceased official shall cease on re-marriage.

5. Upon the decease of a female official the Administrative Board shall decide if an annuity shall be paid to the widower.

ARTICLE 12.

1. An annuity payable under Article 11 to the wife or husband of an official who dies while still in the service of the League, or after retirement while in receipt of an annuity under the present Regulations, shall, if there are children of the official below the age of 18 years, be increased by the following percentages:

(a) For one child only, 25 per cent;

(b) For two children, 45 per cent;

(c) For three children, 60 per cent;

(d) For each additional child, a further 10 per cent up to the maximum of 100 per cent increase.

The annuity shall be reduced in accordance with the above scale as and when each child attains the age of 18 years or in the event of the death of any of the children.

If any of the children are not being maintained by the recipient of the annuity, the Administrative Board shall apply for their benefit such portion of the increase in the annuity as it shall consider just.

On cessation of the annuity owing to the re-marriage of its recipient, the part payable in respect of children of the official shall continue to be paid in such manner as to ensure its application for the benefit of such children. If the recipient dies, twice the part payable in respect of the children shall become payable for their benefit.

2. If an official who is still in the service of the League and has completed at least two years' service, or a retired official who is in receipt of an annuity under the present Regulations, dies without leaving a wife or husband but leaving children under the age of 18, there shall be paid for the benefit of such children an annuity equal to twice the amount by which such wife's or husband's annuity would have been increased in respect of the children and subject to reduction in accordance with the scale set out in paragraph 1 as and when each child attains the age of 18 years or in the event of a child's death.

3. Where the Administrative Board decides not to grant an annuity to the husband of a female official, it shall have power to make payable at any time for the benefit of the children of the official an annuity not exceeding the maximum annuity allowable to children under this article.

4. The Administrative Board shall decide in each particular case whether the benefits of the present article shall extend to children not born in wedlock.

D. *Guarantee of the League of Nations.*

ARTICLE 13.

The League of Nations guarantees the payment of all annuities or capital sums falling due under the present Regulations.

V. GENERAL PROVISIONS.

A. *Computation of Service: Evidence of Title.*

ARTICLE 14.

The following provisions shall apply to the computation of the length of an official's service for the purpose of the present Regulations :

1. Service means service on terms rendering the official subject to the provisions of the present Regulations, except in the case of officials already serving on the fixed date who, subject to the provisions of Article 27, shall be entitled to count their service prior to their becoming subject to the present Regulations. Account shall be taken only of service continued without interruption down to the date at which the official's length of service is to be computed. If there has been an interruption in the official's service, service prior to such interruption shall be disregarded.

2. Transfer of officials between the Secretariat, the International Labour Office and the Registry of the Permanent Court of International Justice shall not be deemed to interrupt the continuity of their service.

3. The continuity of the official's service shall not be interrupted by authorised absence from duty, but account shall not be taken of the period of such absence unless the official shall have continued during such period to contribute regularly to the Pensions Fund on the basis of his full pensionable emoluments.

4. The Administrative Board, on the proposal of the appointing authority, may condone a break of service for a period not exceeding six months.

5. If an official reaches the age of 60 years without having accomplished twenty-five years of service, and if he is authorised to remain in the service beyond 60 years of age, the period of service falling between this age and the age at which he retires will be taken into account in calculating the annuity, subject to the maximum period of service of twenty-five years not being exceeded.

ARTICLE 15.

Every official admitted to the benefits and obligations of the present Regulations shall furnish all necessary documentary evidence regarding himself and his wife and children. The Administrative Rules provided for by Article 25 shall determine in what cases and in what form such evidence, or any other documentary evidence found to be necessary, shall be supplied.

B. *Forfeiture, Suspension or Reduction of Benefits.*

ARTICLE 16.

The official may be deprived of his right to the benefits provided by the present Regulations by a decision taken by the competent authority in case of the dismissal of the official for misconduct in accordance with the procedure and subject to the conditions laid down in the applicable Staff Regulations.

Provided always that, if the official has completed not less than three years' service, he shall be repaid with simple interest his contributions to the Pensions Fund (including the payments, if any, mentioned in paragraph (b) of Article 4, as well as those mentioned in paragraph (a) of that article).

ARTICLE 17.

No right arising from the present Regulations may be in any manner whatsoever alienated from the person who is, either already or in expectation, entitled thereto under the present Regulations.

In the event that, whether through his own act or through operation of law, the person entitled to an annuity or other benefit would on receipt thereof be legally compellable to apply it, in whole or part, otherwise than for the maintenance of himself and his family, the right to the annuity or benefit shall automatically be forfeited.

Provided always that:

(a) Such person may be reinstated in his right to the annuity or benefit on the Administrative Board's being notified that he has become able to dispose freely thereof;

(b) An equal or smaller annuity or benefit may, pending or in lieu of such reinstatement, be paid to the wife or husband of such person or to his children or to a trustee for such wife, husband or children.

ARTICLE 18.

If a person who has become entitled to an annuity or capital sum, or is actually in receipt of an annuity, is found by the competent authority, after due enquiry:

(a) To have been guilty of misappropriation of League money or property which, if it had been discovered earlier, would have rendered him liable to discharge; or

(b) To have made a false statement for the purpose of obtaining such annuity or capital sum, knowing the statement to be false; ¶

his rights or the payment of his annuity shall be in whole or in part suspended, provided always that he shall at least receive a capital sum equal to his own contributions, with simple interest.

ARTICLE 19.

In the exceptional case that the recipient of an annuity is offered and accepts employment as an official in a post the salary of which is borne on the budget of the League, he shall be paid the normal salary of such post, but the terms of the new appointment may provide that, during such re-employment, the annuity shall be suspended or reduced.

ARTICLE 20.

Contributions or other payments due from the official to the Pensions Fund and unpaid at the date of his retirement or death shall be a first charge upon and be deducted from any annuity or other payment due under the present Regulations.

C. Management and Accounts of the Pensions Fund.

ARTICLE 21.

The rate of interest mentioned in Article 9, paragraph 5, and in Article 28 shall be 4 per cent or such other rate as may be fixed by the Administrative Board with the approval of the Assembly. Subject to the provisions of Article 28, such interest shall be calculated annually upon the sum total of the official's contributions to the Pensions Fund down to the date of calculation and of the payments due in respect of him to that Fund from the League down to the same date.

ARTICLE 22.

1. All accounts kept for the purposes of the present Regulations shall be kept in Swiss francs.
2. The books and accounts of the Pensions Fund shall be balanced to December 31st in each year and a balance-sheet shall be prepared. This balance-sheet shall be communicated to the Supervisory Commission, the Council and the Assembly and to all the Members of the League.
3. The accounts and annual balance-sheet shall be audited annually by the Auditor of the League of Nations and his report thereon shall be communicated to the Supervisory Commission, the Council and the Assembly and to all the Members of the League.

ARTICLE 23.

The Pensions Fund shall be valued as at December 31st, 1931, and as at the end of each subsequent triennial period, by an actuary appointed by the Administrative Board. The actuary shall make a report showing the method and results of his investigation and valuation and giving as regards any surplus or deficiency, his opinion as to the causes and as to the action which should be taken.

ARTICLE 24.

All expenses resulting from the operation of the Pensions Fund (including the cost of the employment of actuaries and medical boards and the obtaining of legal assistance) shall form a separate chapter of the budget of the League of Nations.

VI. ADMINISTRATIVE RULES.

ARTICLE 25.

The Administrative Board shall make administrative rules for the purpose of carrying out the provisions of the present Regulations. It shall in such rules deal, *inter alia*, with:

- (a) The circumstances in which medical examinations shall be required for the purpose of admission to the benefits and obligations of the present Regulations or for the purpose of any particular provision of those Regulations or the administrative rules and the form of any medical certificate;
- (b) The date and method of making any contribution or payment to the Pensions Fund;
- (c) The calculation of any interest or capital sum;
- (d) The form and manner in which accounts shall be kept;
- (e) The method by which annuities or capital sums shall be paid and, in particular, the evidence of the recipient's title which shall be required;
- (f) Any other matter which under these Regulations may be dealt with by administrative rules and, generally, all matters relevant to the carrying out of the objects and purposes of the present Regulations.

The administrative rules and all amendments thereof shall be communicated to the Supervisory Commission, the Council and the Assembly and to all the Members of the League. Copies shall be supplied to the appointing authorities and through their intermediary to the officials subject to the present Regulations.

VII. DISPUTES.

ARTICLE 26.

Any complaint of non-observance of the present Regulations in regard to an official or the wife, husband or children of an official, or in regard to any class of officials to which the Regulations apply, shall be deemed to be a complaint of non-observance of the terms of appointment of the official or class of officials within the meaning of the Statute of the League of Nations Administrative Tribunal and may accordingly be submitted to that Tribunal, whose decision shall be final.

For the purpose of the present article, the Tribunal shall be open to officials of the Registry of the Permanent Court of International Justice and their wives or husbands and their children.

VIII. TRANSITIONAL PROVISIONS.

ARTICLE 27.

Persons who, on the date fixed by Article 1, are serving as officials of the Secretariat, the International Labour Office or the Registry of the Permanent Court of International Justice and whose salaries are borne on the budget of the League shall be admitted to the benefits and obligations of the present Regulations in accordance with the following provisions:

I. *Officials classed as Principal Officers.*

(i) An official who is classed as a Principal Officer shall, before January 31st, 1932, state whether he desires to have the benefit of the present Regulations.

If the official decides to do so, he shall make the payments prescribed by Article 4 as from January 1st, 1931.

The official's service prior to January 1st, 1931, shall be taken into account in calculating the amount of any benefit due to him under the present Regulations, subject to the following conditions:

Service prior to January 1st, 1924, shall be counted without the official's being required to make any payment for the period in question.

As regards service between January 1st, 1924, and January 1st, 1931, the official shall make the following payments:

(a) As regards any period during which he held an appointment not involving membership of the Staff Provident Fund, he shall pay to the Pensions Fund 5 per cent of the pensionable emoluments which he received during that period.

(b) As regards any period during which he held an appointment involving membership of the Staff Provident Fund, he shall pay to the Pensions Fund all amounts paid to him out of the Provident Fund when he ceased to be a member thereof, or withdrawn from his account to pay life insurance premiums, together with the interest which such amounts would have earned if they had remained in the Provident Fund down to the fixed date.

(ii) If the official decides not to become subject to the present Regulations, he may contract a policy of insurance on his life the premiums for which shall be payable under the provisions of Article 8; the provisions of that article may also be applied to an insurance already contracted by the official.

2. *Officials holding Appointments involving Membership of the Staff Provident Fund.*

(i) These officials shall, before January 1st, 1932, elect whether they will continue to be members of the Provident Fund or cease to be members of that Fund and become subject to the present Regulations. If the official decides to become subject to the present Regulations, he shall contribute to the Pensions Fund as from January 1st, 1931, in accordance with Article 4 (provided always that his contribution in respect of any month for which he has contributed to the Provident Fund shall be limited to the excess, if any, of the contribution due to the Pensions Fund over that paid to the Provident Fund) and the balance of his account in the Provident Fund shall be transferred to the Pensions Fund in accordance with Article 29.

(ii) If any premiums of life insurance have been made chargeable to the official's account in the Provident Fund under Article 8 of the Provident Fund Regulations, the following provisions shall apply:

(a) In order to obtain the full benefits provided in the present Regulations, the official must pay to the Pensions Fund the amounts which have been withdrawn from his Provident Fund account, plus the interest which they would have earned if they had remained in his account down to January 1st, 1931, and assume himself the liability for further payment of the premiums in question.

(b) The official may decide not to make such payment to the Pensions Fund. The premiums which were chargeable to his Provident Fund account may also, if he so requests, be paid out of the Pensions Fund.

(c) The benefits obtainable by the official under the present Regulations shall be reduced by the amount corresponding to the loss suffered by the Pensions Fund, owing to non-payment by the official of any amounts withdrawn from his Provident Fund account and the interest thereon and to any payment of life insurance premiums out of the Pensions Fund.

3. *Officials holding Appointments not involving Membership of the Staff Provident Fund.*

These officials shall, on completing seven years' service, subject to the production of satisfactory evidence of health, be given the option of becoming subject to the present Regulations. If they decide to do so, they shall, as regards their previous period of service, contribute to the Pensions Fund at the rate of 5 per cent of their pensionable emoluments in respect of the period prior to January 1st, 1931, and at the rate prescribed in Article 4 in respect of the period subsequent to that date.

Before completing seven years' service, these officials may, with the consent of the appointing authority, contribute to the Pensions Fund in the same manner as if they were subject to the present Regulations, on the condition that if, on completing seven years' service, they do not become subject to the present Regulations, the contributions so made shall be refunded to them.

Should the appointment held by an official to whom the present paragraph applies be converted into an appointment satisfying the conditions laid down in Article 1, paragraph 1, he shall thereupon become subject to the present Regulations. His service prior to the date at which he becomes subject to the present Regulations shall be taken into account for the purpose of determining the amount of any benefit obtainable by him thereunder on condition that he shall contribute to the Pensions Fund at the rate of 5 per cent of his pensionable emoluments in respect of the period prior to the fixed date and at the rate prescribed in Article 4 in respect of the period subsequent to that date.

Provided always that the official shall in no case be liable to pay to the Pensions Fund contributions in respect of a period of service prior to January 1st, 1924.

ARTICLE 28.

Where a capital sum becomes payable under Article 9, paragraph 5, to an official who is entitled to count service prior to the date at which he became subject to the present Regulations, the official shall be treated as though there had been paid into the Pensions Fund during such period of service the contributions which he would have made to the Fund and the payments

which would have been due in respect of him to the Fund from the League if the present Regulations had been in operation during the said period, but no interest shall be allowed in respect of any period prior to January 1st, 1931.

ARTICLE 29.

There shall be transferred to the Pensions Fund from the Staff Provident Fund:

(a) During or at the close of the year 1932, the balances of the accounts of all members of the Provident Fund who become subject to the present Regulations.

(b) At the end of the year 1932, a part of the account, known as the Death and Invalidity Fund, and a part of the Reserve, bearing the same proportion respectively to the total amount of the Death and Invalidity Fund and the total amount of the Reserve as the total amount transferred under (a) bears to the total assets of the Provident Fund at the end of the year.

(c) On the final liquidation of the Provident Fund, the remaining assets of that Fund.

ARTICLE 30.

As from January 1st, 1931, no new members shall be admitted to the Staff Provident Fund. The Staff Provident Fund shall, as soon as possible, be liquidated and its assets be transferred to the Pensions Fund.

IX. FINAL PROVISIONS.

ARTICLE 31.

The provisions of the present Regulations shall apply notwithstanding any contrary provision in the Staff Regulations of the organisation to which the official belongs.

The present Regulations shall enter into force as from the date of their adoption by the Assembly. They may be amended by the Assembly.

Geneva, October 2nd, 1930.

LEAGUE OF NATIONS

**ORGANISATION OF THE SECRETARIAT,
THE INTERNATIONAL LABOUR OFFICE AND THE
REGISTRY OF THE PERMANENT COURT
OF INTERNATIONAL JUSTICE**

REPORT BY THE FOURTH COMMITTEE TO THE ASSEMBLY.

Rapporteur: His Excellency M. Augusto DE VASCONCELLOS (Portugal).

1. The Fourth Committee has had before it the report of the Committee of Thirteen set up by the Tenth Assembly at its meeting on September 19th, 1929, "to examine what steps—in particular, amendments of the Staff Regulations—could be taken to ensure, in the future as in the past, the best possible administrative results". According to the draft resolution submitted by the British delegation, the Assembly was not to instruct this special Committee (which was composed first of five, then of nine, and then of thirteen members, and actually sat with twelve) to examine what steps could be taken, but was to give it definite indications as to the course to be pursued; for the draft resolution continued:

" [The Assembly]:

" Adopts the following principles and decides that they shall form the basis of the recommendations of the Special Commission:

" (1) The members of the staff of the League should, as far as possible, have permanent employment and contracts of long duration.

" (2) Throughout the whole of the Secretariat and of the International Labour Office every post should be open to be filled by promotion from among the whole body of officials.

" (3) The system of selection and recruitment, while taking full account of an equitable distribution of posts among the different nationalities, should be particularly stringent in order to ensure that the officials who become members of this permanent international civil service should have the character, the abilities and the training which are required.

" (4) All questions relating to the personnel should be the special concern of an administrative official who would assist the Secretary-General or the Director of the International Labour Office in dealing with such matters.

" (5) A system of adequate pensions should be introduced."

The Italian Government also presented a further draft resolution on the same subject, as follows:

" The Assembly:

" Referring to the resolution adopted on September 26th, 1928, asking that an enquiry should be made into the most suitable steps to ensure, in the future as in the past, the best possible administrative results;

" Decides that a Committee of five members, including two members of the Supervisory Commission, shall be appointed to conduct this enquiry. The Committee will consider the results of the application of the principles adopted by the Second Assembly on the basis of the Noblemaire Committee's report. It will consider all matters connected with the organisation and duties of the Secretariat and the selection and terms of engagement of the staff, and any other material that may help the Assembly to gain a full knowledge of the question before taking a decision. The Committee will be entirely free to obtain such information as it may think useful and to propose such steps as it may consider most appropriate.

" The Assembly requests the Council to select and appoint the members of this Committee, which should be instructed to have its report ready in time for consideration by the next Assembly."

The Assembly, taking note of these two draft resolutions, decided:

" That a Committee of Enquiry shall be constituted, consisting of nine members, two of whom shall be members of the Supervisory Commission, to be appointed by the Assembly to examine what steps could be taken to ensure, in the future as in the past, the best possible administrative results for the Secretariat, the International Labour Office and the Registry of the Permanent Court of International Justice, and to prepare a report thereon in adequate time so that it may be submitted to the Governments for consideration before the next session of the Assembly.

" For that purpose, the various draft resolutions proposed on the subject to the Fourth Committee and the Minutes of the said Committee shall be transmitted to the Committee of Enquiry."

It was the result of the investigations of this Committee, as set out in document A.16.1930, that the Fourth Committee had to consider and to submit, with its observations, to the Assembly.

The Committee of Thirteen was not unanimous in its conclusions; the Fourth Committee received both a majority and a minority report on two of the principal questions at issue, that of permanency and of the principal Officers of the Secretariat.

The Fourth Committee decided to follow the method of taking the majority report paragraph by paragraph, and discussing the minority report in connection with the paragraphs to which it relates. An account of the proceedings is given in the present report.

2. A noteworthy general discussion preceded the separate discussions on each paragraph of the report. The various speakers upheld their points of view with regard to the general solutions to be adopted. Fortunately, there was no clash of principles, which would have made the Committee's task a much more difficult one; on the fundamental principles there was unanimity. All the members of the Committee were agreed as to the necessity of "ensuring that the organisation at Geneva should retain its strictly international character, and of its being provided with a staff capable of doing its work with proper efficiency". The differences of opinion that emerged concerned the best methods of ensuring that these principles are carried fully into effect.

3. The members of the Committee of Thirteen were unanimous, not only on the principles, but also on the circumstances which led certain Governments, the principal officials of the Secretariat, and the Assemblies of 1928 and 1929, to realise that a re-organisation of the administrative bodies at Geneva was urgently necessary—namely, international dissatisfaction and administrative dissatisfaction, both apparent almost from the earliest days of those institutions.

The international dissatisfaction is chiefly due to the organisation of the higher staff of the Secretariat, in which several States Members assert that the nationals of the States permanently represented on the Council are too numerous. The administrative dissatisfaction is due to a feeling of insecurity and instability among the officials, who feel that there is no certainty either in their careers or in their future. For these two recognised causes of unrest, the majority and the minority put forward different solutions, which the Committee has discussed in detail, arriving at a conclusion which will be explained later.

4. I shall not give you a summary of the general discussion; no abridged account could give any idea of the high standard and the ability displayed throughout the debate. If I summarised it, you might refrain from reading the speeches—which are most interesting. Moreover, you will have occasion to consider, in connection with each chapter of the report, the main arguments advanced by both parties—the majority and the minority. We will accordingly examine the discussion on the various articles.

CHAPTER I. — GENERAL OBLIGATIONS OF THE STAFF.

5. At the head of the chapter on the general obligations of the staff, reference should be made to the passage in Lord Balfour's report, to which the report of the Committee of Thirteen alludes: "Absolute impartiality, tempered by the spirit of research, by objective study, by the practice of true internationalism—that is to say, in no way excluding in any of those who take part in the great work of the League the love of their own country".

The Committee adopted the proposal of the Committee of Thirteen that the following paragraph should be embodied in the amended Staff Regulations:

"The officials of the Secretariat of the League of Nations are exclusively international officials, and their duties are not national, but international. By accepting appointment, they pledge themselves to discharge their functions and to regulate their conduct with the interests of the League alone in view. They are subject to the authority of the Secretary-

General, and are responsible to him in the exercise of their functions, as provided in these Regulations. They may not seek or receive instructions from any Government or other authority external, to the Secretariat of the League of Nations."

This text gave rise to a discussion on the construction placed by one member upon the sentence concerning the responsibility of officials to the Secretary-General; it was adopted without opposition (but with one abstention), with a comment by the Chairman to the effect that, as a result of the discussion, it had been placed on record that the Secretary-General was himself responsible to the Council and Assembly.

6. The Netherlands and Norwegian delegations submitted a proposal to the effect that League officials should be required to take an oath that they will observe impartiality and discretion. After a brief debate, chiefly on the question whether the oath was to be taken orally or in writing and on the advantages or disadvantages of requiring "discretion" from officials, the following text was adopted by the Committee:¹

"Before entering upon his duties, each official of the Secretariat shall sign the following declaration:

"I solemnly undertake to exercise, in conformity with Article 1 of the Regulations, in all loyalty, discretion and conscience, the functions which have been entrusted to me as an official of the Secretariat of the League of Nations."

As regards the Secretary-General, the Committee adopted the following text:

"The Secretary-General of the League of Nations shall, on entering on his duties, make the following declaration before the Council:

"I solemnly undertake to exercise, in all loyalty, discretion and conscience, the functions which have been entrusted to me as Secretary-General of the League of Nations."

For Article 2, paragraph 2, of the Staff Regulations, the Committee of Thirteen proposes a new wording as follows:

"No member of the Secretariat may, while he holds that position, be a candidate for office of a political character in his own country."

This wording, as was urged by certain members of the Committee and by the Director of the International Labour Office, is much more drastic than the rule hitherto in force. Instead of permitting, it forbids; it was adopted by the majority of the Committee. The Committee noted, in this connection, that the holding of a political office was, under the present Regulations, incompatible with service on the Secretariat.

CHAPTER 2. — DURATION OF APPOINTMENTS.

8. This is one of the essential questions to be solved, since it is at the root of the unrest as has been shown by the staff.

The staff asked for permanency and a pensions scheme, for stability in its career and security for the future.

9. The Committee of Thirteen, in agreement with the Secretary-General and the Staff Committee, was unanimous in excepting the Principal Officers of the Secretariat from the system of permanency. Similarly, there was unanimity in favour of permanency for the members of the Second and Third Divisions and for interpreters, translators and précis-writers. As regards other officials of the First Division, on the other hand, the majority of the Committee of Thirteen recommends permanency combined with temporary appointments, while the minority only admits of appointments of limited duration, with the possibility of renewal. Such are the two contentions. Both majority and minority recognise that there is unrest, which it is essential to cure by adequate measures. As we have just seen, the majority proposes a system of permanency qualified by temporary appointments and a pensions system; but the minority considers that it is sufficient to have appropriate salaries, a good system of leave, pensions and retirement, and welfare measures of all kinds.

10. The point of view of the majority is based, among other reasons, on those which its Rapporteur states in the following terms:

"Permanency is the foundation of any satisfactory administration; the advantages of experience can be thus secured, and sound and valuable traditions can be established.

"For an international organisation, permanency is a safeguard. If temporary engagements were the general rule, continual calls would have to be made on the staffs of national civil services, and these officials would tend to look upon themselves, during their brief term

¹ Having doubts as to the constitutionality of certain amendments that have been proposed, and on the question whether they do not indirectly tend to modify the Covenant, the Venezuelan delegation abstained from voting on this as well as on all the points raised in the report of the Committee of Thirteen.

in the Secretariat, as representatives of their Governments, since they would have been accustomed to take orders from those Governments and would be dependent upon them for their future prospects.

"The principle of permanency thus seems essential; but, on the other hand—as was pointed out in the Noblemaire Report—any complete and unrestricted application of that principle would lead to unfortunate consequences. It would make it impossible to engage frequently persons of proved experience, whereas the Committee is convinced of the necessity of such engagements; it would deprive the staff of the necessary means of contact with public opinion in the various countries belonging to the League; and it would interfere with the successive changes of personnel which enables all systems of civilisation to be represented in the Secretariat."

To remedy these drawbacks, the Secretary-General is to have power to make temporary appointments provided that the Assembly sanctions the expenditure involved. In what proportion? The Secretary-General, without being able to fix a definite percentage between permanent and temporary appointments, calculates that temporaries should represent about a third of the staff of the rank of the Chiefs of and Members of Section. He declared that a number of temporary appointments would be particularly suitable in the Political and Information Sections. The Committee did not consider it desirable to make an exhaustive list of the cases in which temporary appointments would be proper, nor to specify the classes of duties to which that system ought to apply, and set out by way of example certain important instances in which temporary appointments might be made—namely, the cases of (1) technical experts; (2) persons with special political or other qualifications; (3) persons engaged for urgent or exceptional work; (4) persons who for reasons of health could not be offered permanent appointments or for reasons of personal convenience could not accept them.

According to some speakers, permanency would confer on officials an independence which would leave them free from interference on the part of their Governments, and for that reason would constitute a fundamental condition for the creation of the international spirit.

11. The minority sets against these arguments the view put forward in the statement of Count Bernstorff, M. Gallavresi, M. Parra Perez and M. Urrutia, in the following terms:

"The system of permanent contracts has, it is true, certain advantages, in that it gives officials a very strong feeling of security, and this is, generally speaking, undoubtedly in the interests of efficient administration. On the other hand, this system involves the risk of bureaucratising and clogging the administrative machinery. Officials who, after entering the service, are faced with the prospect of spending their whole life in the ranks of the same body of officials may easily develop a spirit of routine which is unfavourable to the furtherance of the new ideas that are constantly germinating in a young institution like the League of Nations. There is reason to fear that officials engaged for life may lose that spirit of incentive and initiative which is essential in order that the Secretariat may successfully discharge the difficult duties entrusted to it.

"These general considerations apply with special force to officials who do the brain work on connection with the executive and preparatory duties of the Secretariat; they are less important for another class of officials whose work is not to the same degree concerned with the substance of the questions dealt with in the Secretariat—for example, interpreters, précis-writers and the internal services.

"The officials in the first category mentioned above, which includes, in particular, Members of Section, and is the mainspring of the Secretariat, must possess very special qualities. It is not enough that their work should be first-class from the purely administrative point of view. They must, in addition, be acquainted with public opinion in their own countries, so that they may, as far as possible, contribute to the common stock the conceptions prevalent in the various parts of the world. Until the 'international man' has been created, the international character of the Secretariat's work, which is of such importance to the League of Nations, can only be assured by the co-operation of the nationals of different countries, which should make the Secretariat a kind of clearing-house for the various currents of thought and ideas prevailing throughout the world.

"For these reasons it would seem desirable to apply to Members of Section the same rules as have been adopted for similar reasons in respect of the higher staff. They would be given seven-year contracts, renewable for further periods of the same duration. This system would facilitate the introduction of fresh blood into the staff; it would also allow of a system of rotation between the different nationalities, and would thus make it possible to bring into the Secretariat in course of time nationals of countries not yet adequately represented. It is the same system that has been applied in the past, and experience shows that it has given excellent results. There are no sound reasons for changing this method and thereby to some extent modifying the general complexion of the Secretariat.

"The power to renew appointments on expiry would enable the Secretariat to retain in its service officials whose work had been specially satisfactory. In this way, the most valuable among the Members of Section would have all the necessary guarantees of security of tenure, since they would be sure of being able to remain in the service of the Secretariat—provided they continued to fulfil these conditions and had shown marked ability. There would be nothing to prevent such officials from being promoted to the posts of Chief of Section or Director. On the other hand, the less highly qualified officials might be dispensed with without any special procedure, through the mere non-renewal of their contracts."

12. This system of rotation—as one of the most eloquent champions belonging to the minority remarked—would prevent the “crystallisation” of officials in their duties, while at the same time maintaining the indispensable contact between their countries and the Geneva Institution without prejudice to their international character. In the opinion of the speaker, permanence could only be a myth.

On the other hand, it was maintained that crystallisation, or staleness through routine, could be easily avoided if officials were given different posts in succession instead of remaining indefinitely tied to the same duties. The Secretary-General will be required to present an annual list to the Fourth Committee, and to the Assembly showing the temporary or permanent appointments he has made, so that it will be possible to compare the proportion of the permanent and temporary offices of the Secretariat.

13. After a full discussion, in which all the arguments of the majority and the minority were scrupulously examined in all these aspects, the Committee rejected the previous question on a show of hands, and a vote was taken by roll-call on the first point, which was put as follows:

“(1) With regard to Chiefs of Section and Members of Section, should provision be made in future for indeterminate contracts?”

The proposal was carried by thirty votes to eight, with four abstentions.

Point 2: “Should the Secretary-General be given the power of engaging temporary officials?” was carried on a show of hands, after the Secretary-General had explained the precise construction to be placed on the expression “temporary contracts”.

Point 3, which was divided into two sections, was also adopted in the following terms:

“Indeterminate contracts may be terminated:

“(a) When the official reaches the age of 60, with the possibility of extending the appointment till the age of 65, and of engaging or retaining, for special work, officials even beyond that age;

“(b) By termination of appointment:

“(1) In the case of misconduct, of wilful failure or negligence, or of inefficiency in the discharge of the official's duties;

“(2) As a result of the re-organisation of the service, it being understood that account would be taken of the official's legitimate interests as guaranteed by the Staff Regulations;

“(3) On the occasion of the septennial revision, where the official's capacity and efficiency are obviously inadequate, it being understood that account would be taken of the official's legitimate interests as guaranteed by the Staff Regulations.”

Voluntary Resignation.

14. The Committee adopted it as a general rule that an official might resign at any moment on six months' notice, which the Secretary-General could reduce if he thought fit.

The proposals as a whole were adopted by thirty votes to six, and four abstentions.

CHAPTER 3. — PRINCIPAL OFFICERS OF THE SECRETARIAT.

15. The Committee then undertook the discussion of the two views put forward with regard to the organisation of the higher direction of the Secretariat—namely, the majority solution which proposed to recommend to the Assembly the creation of five new posts of Under-Secretaries-General (including that of the Legal Adviser), appointed like the other officials of the Secretariat on the proposal of the Secretary-General, and the minority solution set out by Count Bernstorff and M. Gallavresi in document A.16.1930 (Appendix II), which advocated the creation of only one new post of Under-Secretary-General (the Legal Adviser), and proposed that the Secretary-General, while being solely responsible, should be assisted in the exercise of his duties by a Committee of the Under-Secretaries-General. This Committee “would be required to keep itself informed of all political questions and of questions involving a principle, and to give the Secretary-General its opinion on all such matters”.

In the course of a prolonged debate, the Fourth Committee examined the two views, which, indeed, had been amply explained in the report of the Committee of Thirteen and its Appendix II. On the proposal of one of its members, the Committee first dealt with the question of the Advisory Committee proposed by the minority on the basis of a memorandum by Senator Scialoja.

16. According to this proposal, the Committee of Under-Secretaries-General, consisting of five members (the post of Deputy Secretary-General would be replaced by a post of Under-Secretary-General or occupied in turn by one of the Under-Secretaries-General), would be an Advisory Committee. The terms of reference and the duties of the Advisory Committee are defined by the minority as follows:

“The Secretary-General, who would be solely responsible, would be assisted in his duties by a Committee consisting of the Under-Secretaries-General, which would be required to keep itself informed of all political questions and all questions involving a principle, and to give the Secretary-General its opinion on all such matters. An Advisory Committee of

this kind should be fairly small, so as to be able to remain in close and constant contact with the Secretary-General and deal with urgent or confidential questions as well. In a general way, it should have the right to give its opinion, if it so desired, before any measures involving important political issues or principles were taken by the Secretary-General. This would not preclude the Secretary-General from taking action in cases of extreme urgency, even before consulting the Committee. In this way the members of the Committee would be at all times acquainted with the general lines on which the work of the Secretariat was proceeding, and they would then be able to replace the Secretary-General in the general control of affairs if for any reason he were absent from duty."

17. To meet the objection that the Powers permanently represented on the Council would be over-represented on this Board, the minority report gave the following explanation:

"States not permanently represented on the Council should realise that the holding of the post of Under-Secretary-General by a national of a country with a permanent seat on the Council is not a constitutional rule or a privilege, but has proved useful in practice for the reason that the nationals of countries with general interests are, by their capacity to serve as liaison agents, specially qualified to discharge the duties of Under-Secretary-General. Any dissatisfaction felt by the States in question might be more effectively dispelled if it was pointed out to them that the Legal Adviser—henceforth raised to the rank of Under-Secretary-General and a member of the Advisory Committee—is at present a national of a Power not permanently represented on the Council; and that, in the same way, one of the five posts would probably be always occupied by a national of a Power in the same category. Moreover, a Director interested in a particular question would always be asked to sit on the Advisory Committee for that particular matter. Furthermore, it might be provided that all posts of officials in charge of the different Sections should, after a certain transitional period, be reserved for nationals of countries not permanently represented on the Council.

"In this way, the countries in question would be much more effectively represented on the Secretariat than by merely increasing the number of Under-Secretaries-General without investing them with specific duties. Such countries would be represented in the Secretariat by about fifteen high officials, whereas at present only five Directors or Chiefs of Section belong to these countries. Two nationals of the Powers in question would always be present in the Advisory Committee—one of them permanently and with the rank of Under-Secretary-General, the other as the Director of the Section dealing with the matter at issue. In this way, they would really participate in the general direction of the Secretariat, while the mere promotion of a limited number of Directors to the rank of Under-Secretaries-General would not increase their real influence or share in the actual management of affairs."

The members of this Board would not sit in a *national* capacity. In view of the extent of their information and their natural tendency towards wide views and a broad outlook, they would make a most valuable contribution to these deliberations. They might play a considerable part in the work of maintaining the indispensable concordance in the relations between the Council and the Assembly.

18. The speakers who opposed the creation of this body urged, in the first place, that, so far from remedying the international dissatisfaction which was so much discussed in that Committee in 1928 and 1929, this system would considerably aggravate it. It was even questioned whether the establishment of such a body was constitutional, in view of the article in the Covenant dealing with the Secretary-General. Apart from the political disadvantages, which would take the form of a virtual recognition of the hegemony of the Powers permanently represented on the Council, its working would have very undesirable administrative effects. It would prevent the highest offices from being filled by officials belonging to countries other than those permanently represented on the Council.

In the view of other speakers, the minority system—whereby the Secretary-General, the only official responsible to the Council and Assembly, would be unable to take any political or administrative decision without previous consultation with other officials of equal rank would lead to a division of responsibilities of which the consequences are hard to foresee. Immediate contact between the Secretary-General and the Directors, which has been one of the features of the system in force, would be made difficult by the interposition of intermediate officials. Furthermore, the system would not give the Under-Secretaries-General a more complete knowledge of the League's affairs, because, under the present regime, all important questions are brought to their notice, they have access to the principal documents, and the Secretary-General states that he is always ready to discuss any matter with his assistants.

After all these conflicting views had been developed in the fullest detail from every angle, the Committee rejected the proposal to set up an Advisory Board of Under-Secretaries-General by thirty votes to five.

19. In approaching the question of the Under-Secretaries-General, the Committee had before it two proposals—one by the majority, to the effect that the number of Under-Secretaries-General should be raised to eight, and the other by the minority, fixing the number at five—when a third proposal was made for the abolition of all these posts. One member of the Committee then proposed that the question of the Under-Secretaries-General should be held over and investigated by a special Committee. The question of the abolition of these posts will, therefore, have to be

examined by this special Committee, as well as various suggestions which emerged from a long discussion which is reported in the Minutes of the meetings. This Committee will be required to report not later than May 1st, 1931, in order that its conclusions may be considered in due time by the States Members of the League and submitted to the next Assembly.

* * *

20. After discussion, the Committee decided that the Secretariat should be divided into fourteen Sections as proposed by the Committee of Thirteen, on condition that the Secretary-General should have the faculty of appointing, as head of certain of these Sections, officers with the rank of Chief of Section.

The Committee decided to refer to the future special Committee the determination of the rules applicable to each of the principal officers.

CHAPTER 4. — STAFF: FIRST DIVISION.

A. *Recruiting.*

21. After discussion, this part of the report of the Committee of Thirteen was adopted by the Committee without any amendment.

B. *Salaries and Promotions.*

Several delegations stated that they were prepared to vote for the administrative changes recommended by the Committee of Thirteen, which would not involve any increase in the budget, but declined to vote in favour of certain proposals involving increased expenditure unless these are absolutely necessary for the efficient working of the League.

Several other delegations stated that they would only vote for the proposals contained in this section of the report which would put an end to existing irregularities or remove a certain unfairness in the treatment of some categories of the staff.

The representative of India objected to the clause appearing on page 17 of the report: "It is only fair and also necessary to add an expatriation bonus", and the Committee decided to replace this by the following words: "It is only fair and also necessary . . . to include an expatriation bonus".

(a) *Chiefs of Section.*

22. Moreover, the Committee also decided to refer to the special Committee the question of the salaries of Chiefs of Section in charge of a Section and of the Chef de Cabinet of the Secretary-General, particularly with regard to the increase of salary proposed by the Committee of Thirteen.

(b) *Members of Section.*

23. The Committee adopted the proposals of the Committee of Thirteen relating to Members of Section.

However, in view of the financial consequences of the proposal to create eight special posts of counsellors of the Secretariat of the League of Nations, the Committee, after discussion and on the suggestion of the Secretary-General, decided to maintain the proposal to grant the title of "Counsellor", but to postpone until next year the question of the special bonuses to be granted in accordance with the report of the Committee of Thirteen. Certain delegates pointed out that, however justifiable the general desire to avoid any new expenditure might be, it was hardly possible to refuse this well-merited moral satisfaction.

(c) *Interpreters, Translators, Precis-writers and Officials assimilated to Members of Section.*

24. A large number of delegations desired to establish a connection between their vote on the improvement of the position of interpreters, translators, precis-writers, etc., and their vote on the special leave after seven years' service which the Committee of Thirteen proposed should be granted to officials of the First Division. They desired the adjournment till next year of the question of the grant of such leave, owing to its cost to the League; but they felt that the position of interpreters, translators and precis-writers should immediately be improved in the manner advocated by the Committee of Thirteen.

C. *Leave.*

25. The Committee approved the proposals of the Committee of Thirteen which expressed the desire that members of the Secretariat belonging to distant countries should have sufficient opportunities of regaining touch with their own countries, and suggested that the League should, so far as was reasonable, pay the travelling expenses of the officials and of their families. Considering, however, that it would be undesirable to discriminate between officials domiciled in and out of Europe, it felt travelling expenses for the families of European officials should be granted under the same terms and at the same intervals.

On the other hand, for the reasons mentioned above, it postponed until next year the question of granting officials of the First Division three months' special leave after seven years' service.

CHAPTER 5. — STAFF: SECOND DIVISION.

26. The Committee approved the proposal to divide the staff of the Second Division into four categories.

One delegation considered that, in the proposed table, verbatim reporters were not, perhaps, given the place corresponding to their work and responsibility. The Secretary-General stated that he proposed in any event to do away with Class C of Category I, which consisted exclusively of verbatim reporters, and to assimilate them to Secretaries of Section.

The Swiss delegate urged the Committee to pay especial attention to the position of local staff, and to the widest possible application of the principle of equal treatment for all officials of the same category. At the suggestion of the Secretary-General, the Committee decided that the new local salary scales should be very carefully examined by the Supervisory Commission, particularly as it is not possible to establish them on a uniform percentage basis.

CHAPTER 6. — STAFF: THIRD DIVISION.

27. The Committee unanimously agreed to the proposal to fix the minimum salary of the staff of the Third Division at 3,000 francs, instead of the present figure of 2,400 francs.

The Committee also accepted the suggestions of the Committee of Thirteen relating to the office accommodation of the Secretariat, which in some cases is unsatisfactory.

CHAPTER 7. — STAFF: SAFEGUARDS AND METHODS OF APPLICATION OF THE STAFF REGULATIONS.

28. The Committee unanimously adopted this chapter, and confined itself to voting an amendment emphasising the advisory character of the "Judicial Committee", which is to replace the Advisory Committee, which at present deals with disciplinary and similar questions.

CHAPTER 8. — TRANSITIONAL MEASURES AND FUTURE AMENDMENTS OF THE STAFF REGULATIONS.

29. The Committee adopted this chapter; however, on the suggestion of the Swiss delegate it decided to specify that the following phrase: ". . . the Secretary-General may amend the Regulations, but should be bound to report such amendments to the Assembly" should be interpreted to mean that the principles are laid down *ne varietur* by the Assembly, and can only be amended by it, their interpretation being left entirely to the Secretary-General.

The Committee also requested the Secretary-General to submit the revised Staff Regulations to the next Assembly.

CHAPTER 9. — ADAPTATION OF THE PROPOSED MEASURES TO THE ORGANISATION OF THE INTERNATIONAL LABOUR OFFICE.

30. Certain passages of this chapter deal with the principal officers of the International Labour Office, and it might have been thought logical to refer those passages by analogy to the special Committee. However, the Committee decided against this course, as the Director of the International Labour Office made a formal statement to the effect that the decisions of the Fourth Committee in regard to the Secretariat would be strictly followed for the purpose of drawing up the rules applicable to the International Labour Office.

In all other respects the Committee adopted the proposals of the Committee of Thirteen tending to assimilate the conditions of service of the staff of the International Labour Office with those of the Secretariat. It was emphasised that these modifications would be made subject to the decisions which were within the competence of the Governing Body.

CHAPTER 10. — ADAPTATION OF THE PROPOSED MEASURES TO THE ORGANISATION OF THE REGISTRY OF THE PERMANENT COURT OF INTERNATIONAL JUSTICE.

31. When this chapter was read, the Committee noted a statement by the Registrar of the Court to the effect that certain questions to which the latter had attached considerable importance had been inadvertently omitted from the final report of the Committee of Thirteen, although they were included in the provisional report. These questions included, in particular, the prerogatives of the Court upon which it was its duty to insist, as they were mentioned in a provision of its Statute.

The Chairman of the Committee of Thirteen had confirmed, at the Registrar's request, that, notwithstanding the changes made in the final text of its report, the Committee maintained its previous attitude in regard to these questions.

After hearing this statement, the Committee adopted the chapter relating to the Registry of the Permanent Court on the understanding that paragraph 62, concerning the salary of the Registrar and Deputy Registrar, would be referred to the special Committee in the same way as similar questions relating to the principal officers of the Secretariat.

CHAPTER II. — PENSIONS SYSTEM.

I. *General Observations.*

32. The majority of the Committee considered that the introduction of a pensions system was a matter of capital importance, in order to secure the best candidates for the Secretariat and to maintain the high standard of the staff. It shared the unanimous opinion of the Committee of Thirteen that the establishment of an adequate system of retiring pensions was one of its primary duties and one of the most important features in the new organisation of the League institutions, for which it had been made responsible. It felt that this reform, which was, moreover, based on repeated recommendations of the Assembly, was in justice due to a staff with which the League had always had cause to be satisfied. Bearing this in mind, the Committee has striven, in spite of the difficulties of the task, to lay the foundations of a pensions system, affording the staff of the three international organisations protection against risks affecting their careers or their lives.

Before proceeding to examine the main lines of the proposed system, it may not be superfluous to observe that, at its first session, the Committee of Thirteen laid down a number of general principles, and requested three actuaries of different nationalities to submit three separate reports to enable it to determine the possible lines and approximate cost of a pensions scheme applicable to the staff of the League of Nations.

On the basis of these reports, the Committee of Thirteen adopted the main lines of this system at its June session and asked the Secretary-General to draw up detailed regulations. The report of the Committee was forwarded to one of the actuaries, who estimated the cost of the scheme in a letter which was communicated to the Governments before the opening of the Assembly. The draft Regulations, having been sent to all the actuaries, were considered by the Committee of Thirteen at the beginning of the Assembly and referred to a Sub-Committee. The Sub-Committee made further amendments, which were again forwarded to one of the actuaries for his observations.

The draft Regulations, as adopted by the Committee of Thirteen on September 15th, were then submitted to the Fourth Committee, which, having discussed the principles underlying the scheme, set up a Sub-Committee to reconsider certain points to which attention had been drawn by the Committee. On receipt of the Sub-Committee's report, the Fourth Committee discussed the draft Regulations article by article, and finally adopted them on September 30th. The Committee of Thirteen and the Fourth Committee and their Sub-Committees were assisted in their work by the experts of the Secretariat and the International Labour Office.

Such are the stages through which the draft now before the Assembly has passed.

The draft Staff Pensions Regulations are appended to the present report (document A.25.1930), but it may not be out of place here to give a very brief summary of the main principles followed.

II. *Application of the System.*

33. (a) The pensions system will apply to all international and local officials of the Secretariat of the League of Nations, the International Labour Office and the Permanent Court of International Justice:

- (1) Appointed for life;
- (2) Appointed for at least seven years;
- (3) Now serving, and having performed seven years' uninterrupted service in one of the organisations of the League, though appointed for a period of less than seven years.

(b) After discussion, the majority of the Committee decided to recommend that all the present principal officers of the Secretariat, the International Labour Office and the Permanent Court of International Justice¹ should be allowed to benefit by the pensions system. They will be free to choose between becoming members of the Pensions Fund and taking out an insurance

¹ In the Registry of the Court, as now organised, only the Deputy Registrar comes under this provision. The Registrar has become entitled to a retiring pension under the Regulations concerning the "Grant of Pensions to Judges and the Registrar of the Permanent Court of International Justice, dated September 30th, 1924".

policy with a private company. In the latter case, the League will pay a premium not exceeding the contribution it would have paid to the Pensions Fund on behalf of the official in question.

As these officials were excluded from the Provident Fund, the Regulations make special provision for retrospective payments on their part.

(c) Officials now members of the Provident Fund may elect to continue to participate in the Fund, under the present conditions, in place of adhering to the proposed system. They will be asked to choose between the two systems within one year from the coming into force of the new pensions scheme.

III. *General Principles of the Proposed System.*

34. The pensions scheme will be applicable both to the present and to the future staff.

A. *Old-Age Pensions.*

(a) The superannuation age is fixed at 60 years. The maximum pension is obtainable by officials fulfilling the following conditions:

Having attained the age of 60;
Having served for twenty-five years.

This maximum pension will be equivalent to 50 per cent of the official's average salary during the last three years of his service, provided always that the maximum pension may in no case exceed 25,000 francs—a figure which can be reached only in quite exceptional cases.

(b) If the official retires before he reaches the age of 60 years, but after twenty-five years of service, he will be given the option of taking an immediate pension or a sum equal to the present value of such pension. The pension (or capital sum) will be reduced by a coefficient depending on his age, the coefficients being given in Article 9 of the Regulations.

(c) If the official reaches the age of 60 and has not served for twenty-five years, or if he gives up his appointment before having served for twenty-five years and before reaching the age of 60, he will receive from the Pensions Fund a lump sum or a pension on the scale set forth in the following table:

If he has served for less than three years.	Nil.
If he has served for a period between three and ten years.	A capital sum equal to the aggregate of his own payments to the Fund and the amount due to the Fund for him from the League with simple interest, provided that such sum shall not exceed the present value of the annuity which an official would receive after completing ten years of service.
If he has served for upwards of ten years.	A choice between a proportionate pension, and a sum equal to the present value of the proportionate pension.

No distinction will be made between voluntary resignations and terminations of appointment by the competent authority. The disciplinary measures provided for under the Staff Regulations of the several organisations will, however, include the withdrawal of the right to a pension.

B. *Invalidity Pensions.*

35. An official incapacitated by sickness will become entitled to the same pension which he would have received had he continued to serve in the League until the age of 60, taking as a basis the salary he was drawing at the date of invalidity. All cases of invalidity must be certified by a medical board, set up in terms of the Staff Regulations, and, in awarding the pension, account may be taken of the degree of the official's incapacity.

No invalidity pension will, however, be awarded in the case of an official who has not served at least two years, except in cases where, the sickness being due to service, the allowances and indemnities due to the official are fixed by the Staff Regulations.

No distinction will be made on the ground of the cause of invalidity; the pension will be accorded whether the sickness was due to service or to other causes.

It is understood that the officials of the Registry of the Permanent Court of International Justice, whose terms of engagement (seven-year contracts, automatically renewable, unless denounced up to the age-limit of 60 years) are merely a form of those which will apply to officials

of the Secretariat, will be entitled to invalidity pensions calculated as if they had continued to perform their duties up to the age of 60.

C. *Pensions for the Surviving Consort and Children.*

36. In the case of an official's death, pensions will be provided for the widow and for dependent children. The amount of the pension for the widow is fixed at 50 per cent of the lump sum or pension to which the official would have been entitled had he retired on account of invalidity, or, if he had already retired, at 50 per cent of the pension which he was actually receiving. If the official leaves children under 18 years of age, the widow's pension will be increased by percentages laid down in the Regulations.

Upon the decease of a female official, the Administrative Board will decide whether an annuity shall be paid to the widower. Even if no annuity is paid to the widower, the Administrative Board will have power to award pensions to the children of the deceased official.

IV. *Contributions.*

37. The funds necessary for the pensions scheme will be provided by contributions from the officials and from the League. These twofold contributions will continue to be paid during the official's entire period of service. The contribution paid by officials in the First Division is fixed at 6½ per cent of their salary, and that by officials in the Second and Third Divisions at 5 per cent of their salary. The League contribution is fixed at 9 per cent for 1931. In addition, the League will make an annual contribution to provide for the amortisation over a period of thirty years of the deficit in the Pensions Fund due to the application of the system to officials already in the service on January 1st, 1931.

The salary on which the above percentages are calculated is the remuneration received by the official for the duties he performs. It does not include entertainment allowances, travelling and subsistence allowances, overtime, etc.

Local officials of the Second Division may elect to contribute on the basis of their actual emoluments or upon the basis of the emoluments of an international official of corresponding rank. The contribution of the League will be effected on the basis of the choice made by the official.

The Committee rejected a proposal that the League contribution to the Pensions Fund should be furnished by the States account being taken of the number of their nationals respectively employed by the League.

It was represented to the Committee that this proposal not only raised constitutional questions, but was inconsistent with the decisions it had already reached as to the international character of the Secretariat staff.

The Committee also felt that it was not within its province to go into the question of the obligations to the Pensions Fund of a State withdrawing from the League of Nations.

Organisation of the Pensions Fund.

38. After a protracted discussion, the Committee decided that the system should come into force at the beginning of next year. Some members expressed the opinion that the draft Regulations had been laid before the Assembly too late for the latter to examine it thoroughly before coming to a decision, and that the Governments would find some difficulty in understanding how it came about that a scheme of such importance had been passed in apparent haste. They accordingly moved "that the proposed system of pensions shall, if adopted, come into force on January 1st, 1932, but with effect retrospectively as from January 1st, 1931". The majority of the Committee, however, felt that, as the question had been investigated in such detail by all the authorities to which it had been referred, any further postponement was undesirable. The introduction of a pensions scheme had been contemplated since the League was first formed, and its necessity had been clearly demonstrated. Any further delay would entail increased expenditure. The last word, however, rested with the Assembly, as it was provided in Article 31 that the Regulations could at any time be amended by the Assembly.

It was accordingly decided that the Pensions Fund should be established on January 1st, 1931; it will be the property of the League of Nations, but will be administered separately from the other assets of the League.

The execution of the Regulations and the management of the Fund will be effected by an Administrative Board consisting of three members elected by the Assembly, a representative of the Secretary-General of the League of Nations, a representative of the Director of the International Labour Office, and two members elected by secret ballot by the officials who are subject to the Regulations.

On all questions regarding investment, the Administrative Board will take the advice of an Investments Committee of three members nominated by the Financial Committee of the League of Nations, subject to the approval of the Council of the League.

CONCLUSION.

39. An institution such as the League of Nations, set up to give concrete expression to the high ideal of ensuring the maintenance and organisation of peace throughout the world, could not take shape immediately and stand solid and inviolate in the purity of its principles, perfect in its harmony and the balance of its structure, faultless in the development and the co-ordination of its organs. The work of human hands, even when touched by genius, cannot rise out of nothing and stand forever unchanged. It must be built up by stages, ever nearer perfection, ever loftier and more harmonious.

The first stage of the organisation of the League of Nations represents a creation of which you may well be proud, and which does credit to the distinguished men who achieved it. We are now tracing the main outlines of a second stage intended to establish the career and future of our staff on firmer, more stable and secure foundations. We owe to these faithful workers of the early hours this just tribute to their ability and their devotion. We are advancing with firm and unfaltering steps towards the organisation of an institution under which the rights, interests and security of the peoples will be ruled by a lofty internationalism which associates them in a common endeavour to establish solidarity and co-operation for peace, while leaving their traditions, their independence and their national character and genius unimpaired. We are seeking to shape the instrument which is indispensable for the accomplishment of this mighty task.

Before concluding, I wish to make it clear—I hope you will forgive your rapporteur for stressing the point—that we do not claim to have devised the perfect and final organisation of our institutions; this is only a stage in the work of consolidation, a step forward which we believe to be indispensable.

I have the honour to submit the following draft resolution:

Draft Resolution.

“ The Assembly,

“ Having had before it the report submitted by the Committee of Enquiry appointed by the last Assembly to consider what steps could be taken to ensure, in the future as in the past, the best possible results in the administration of the Secretariat, the International Labour Office and the Registry of the Permanent Court of International Justice;

“ Having examined the separate reports submitted by some members of that Committee and attached to the Committee’s report;

“ Having considered the report submitted by the Secretary-General to the Committee of Thirteen, together with notes from the Secretary-General, the Director of the International Labour Office and the Registrar of the Permanent Court of International Justice on the financial consequences of the proposals contained in the Committee’s report;

“ (1) Approves the general obligations of the staff as defined in Chapter 1 of Part II of the Report of the Committee of Thirteen with the amendments proposed by the Fourth Committee;

“ (2) Approves the rules upon the duration of engagements of the staff contained in Chapter 2 of Part II of the report of the Committee of Thirteen with the amendments proposed by the Fourth Committee;

“ (3) Requests the Secretary-General to incorporate in the Staff Regulations the amendments proposed in the present report and approved by the Fourth Committee;

“ (4) Instructs the Secretary-General to amend the Staff Regulations in accordance with the proposals of the Fourth Committee and requests him to submit the new Regulations to the next Assembly;

“ (5) Notes the statements made by the Director of the International Labour Office and the Registrar of the Permanent Court to the effect that they will, within the same period, adapt to their respective organisations the principles laid down by the Fourth Committee;

“ (6) Approves the Staff Pensions Regulations and instructs the Secretary-General to take all necessary measures to ensure their application as from January 1st, 1931;

“ (7) Requests the General Committee of the Assembly to appoint a Committee of members to consider the retention or elimination, the increase or reduction of the posts of Under-Secretary-General, as well as the consequences resulting therefrom. All cognate questions which the Committee thought it necessary to adjourn in the course of its work shall be referred to that Committee. The latter will be requested to submit a report not later than May 1st, 1931, so as to make it possible for its conclusions to be examined in due time by the States Members of the League of Nations and submitted to the next Assembly; and

“ (8) Approves this report and adopts its conclusions.”

Genève, le 3 octobre 1930.

SOCIÉTÉ DES NATIONS

ERRATA AU DOCUMENT A. 86. 1930. X.

**Organisation du Secrétariat, du Bureau
international du Travail et du Greffe de la Cour
permanente de Justice internationale**

Rapport de la quatrième Commission à l'Assemblée

Note du Rapporteur :

Après avoir consulté les procès-verbaux, le Rapporteur a constaté que, pour tenir compte des décisions prises par la Commission, il importait d'apporter au rapport les modifications suivantes :

Page 7, alinéa 20 : Remplacer le deuxième paragraphe par le texte suivant :

« La Commission a décidé de renvoyer à la nouvelle Commission l'ensemble de l'alinéa 27 du rapport de la Commission des treize. »

Page 7, alinéa 25 : Ajouter, à la fin du premier paragraphe, la phrase suivante :

« Les fonctionnaires ressortissants de pays extraeuropéens devraient avoir le droit d'emmener en congé avec eux leur femme et leurs enfants de moins de 21 ans une fois tous les trois ans, aux frais de la Société, sans préjudice de leurs droits actuels en matière de congé. »

LEAGUE OF NATIONS

ERRATA TO DOCUMENT A.86.1930.X.

**Organisation of the Secretariat, the International
Labour Office and the Registry of the Permanent
Court of International Justice.**

Report of the Fourth Committee to the Assembly.

Note by the Rapporteur :

The Rapporteur, having examined the Minutes, has come to the conclusion that, to take account of decisions taken by the Committee, the following changes should be made in the report :

Page 7, Section 20. — Replace the second paragraph by the following text :

“ The Committee decided to refer to the new Committee the whole of Section 27 of the report of the Committee of Thirteen.”

Page 7, Section 25, last paragraph on the page. — Add the following clause after the first sentence :

“ Accordingly, the Committee recommends that officials from non-European countries should be entitled to take their wives, and their children up to the age of 21, on leave once every three years at the League's expense, without prejudice to their existing leave privileges.”

Genève, le 23 septembre 1930.

SOCIÉTÉ DES NATIONS

**ORGANISATION DE LA COUR PERMANENTE
DE JUSTICE INTERNATIONALE**

RAPPORT DE LA QUATRIÈME COMMISSION A L'ASSEMBLÉE

Rapporteur : M. Philippe Roy (Canada).

Dans sa séance du 23 septembre 1930, la quatrième Commission a approuvé le projet de budget de la Cour permanente de Justice internationale pour 1931 (document A.58.1930.X.) et, partant, a accepté les conséquences financières qu'entraînerait l'adoption, par l'Assemblée, du rapport de la première Commission (document A.57.1930.V.) sur l'organisation de la Cour permanente de Justice internationale.

LEAGUE OF NATIONS

**ORGANISATION OF THE PERMANENT COURT
OF INTERNATIONAL JUSTICE.**

REPORT OF THE FOURTH COMMITTEE TO THE ASSEMBLY.

Rapporteur : The Hon. Philippe Roy (Canada).

At its meeting on September 23rd, 1930, the Fourth Committee approved the draft budget of the Permanent Court of International Justice for 1931 (document A.58.1930.X). It therefore accepted the financial consequences involved by the adoption, by the Assembly, of the report of the First Committee (document A.57.1930.V) on the Organisation of the Permanent Court of International Justice.

Geneva, September 23rd, 1930.

LEAGUE OF NATIONS

**Amendment to Paragraph 3 of Article 1 of the Financial
Regulations and Rotation in Membership of the
Supervisory Commission.**

REPORT OF THE FOURTH COMMITTEE TO THE ASSEMBLY.

Rapporteur : His Excellency Dr. Max HOFFINGER (Austria).

I. In a memorandum which was circulated to the Assembly before its present session, the Government of the Swiss Confederation endorsing a suggestion made by its delegate at the Fourth Committee of the last Assembly, proposed to replace the following clause of Article 1, paragraph 3, of the Financial Regulations :

“ Retiring members shall be eligible for reappointment ”,
by the following text :

“ Retiring members shall be eligible for reappointment three years after the expiry of their term of office. ”

In support of this proposal, the Swiss Government argued that the present system was not entirely compatible with the principles of equity which should, wherever possible, be observed by the Assembly. It thought that it would be more logical, equitable and more in keeping with a rational conception of administrative principles if all the countries Members of the League, as represented by nationals, were called upon in turn to exercise functions so important for the finances of the League.

Several delegates endorsed the Swiss Government's proposals. They argued that it was desirable that there should be, at regular intervals, an infusion of new blood into the Commission, and that it should not become merely a matter of politeness always to re-elect the members who had previously served. They also thought that it was very important that qualified persons of as many countries as possible should have an opportunity for acquiring a knowledge of the financial and administrative working of the League, which membership in the Supervisory Commission alone could give.

Other delegates, on the other hand, attached much greater importance to the element of continuity. The problems dealt with by the Supervisory Commission made it necessary to secure experts, not only with financial, but also with legal and administrative qualifications, and it took new members a considerable time before they were acquainted with the various traditions which had been built up. Efficiency, based on experience, was, in their view, the primary consideration. Certain delegates further argued that the Assembly should not, in advance, bind itself not to reappoint persons who had, by common consent, rendered, in the capacity of members of the Supervisory Commission, especially useful service to the League.

After a full discussion, during which the Swiss delegate declared that he would accept with pleasure the proposal made by the Austrian delegate, the Commission agreed to recommend a solution to the Assembly which, while securing the principle of rotation which many thought desirable for the most important financial organ of the League, made it possible for the members to acquire the necessary experience by providing that they might be re-elected for a second term.

The Commission therefore decided to recommend the Assembly to substitute the following text for the clause "retiring members shall be eligible for reappointment" in paragraph 3 of Article 1 of the Regulations :

" On retiring from the Commission on the expiration of their term of office, members shall only be eligible for re-election for a single period of three years. This rule shall not prevent subsequent election of the same persons after the expiration of at least three years from the end of their last term of office. "

The Committee considered that this amendment should not be held to debar a member elected for a further term (after a period during which he had not served) from being re-elected, without an interval, for the following period. It also decided that the amendment, which could, of course, not have retrospective application, should only come into force as from January 1st, 1931.

II. The Commission approved the report which had been submitted to it on the rotation in membership of the Supervisory Commission.

Being of opinion that its composition and its work made it the best qualified body to advise on the choice of persons with the necessary qualification for membership of the Supervisory Commission, the Fourth Committee has thought it its duty to suggest that the Assembly should allow it to submit to that body, for the election of the members of the Supervisory Commission, a list including a number of names equal to the number of seats to be filled.

III. The Commission therefore proposes that the assembly should adopt the following resolution :

" The Assembly :

" 1. Adopts the report of the Fourth Committee on the amendment to paragraph 3 of Article 1 of the Financial Regulations.

" 2. The Assembly, adopting the report of the Supervisory Commission on the rotation in membership of the Commission, requests the Fourth Committee, voting by secret ballot, to submit to the Assembly two names of persons to serve as regular members of the Commission until December 31st, 1933, and two names of persons to serve as substitute members of the Commission until December 31st, 1932. "

Genève, le 1^{er} octobre 1930.

SOCIÉTÉ DES NATIONS

CONTRIBUTIONS ARRIÉRÉES

RAPPORT DE LA QUATRIÈME COMMISSION A L'ASSEMBLÉE

Rapporteur : S. E. M. le comte Carl MOLTKE (Danemark)

La quatrième Commission a chargé une Sous-Commission d'examiner la question des contributions impayées pour tous les exercices financiers de la Société antérieurs au 31 décembre 1929.

La Sous-Commission était composée des membres suivants :

Le comte Carl MOLTKE (Danemark),
M. R. RAPHAEL (Grèce),
M. Sean LESTER (Etat libre d'Irlande),
S. E. M. Savel RADULESCO (Roumanie),
S. E. M. Pedro COSIO (Uruguay).

Le comte Carl Moltke a été élu président et rapporteur.

La Sous-Commission a présenté un rapport confidentiel à la Commission.

Après avoir examiné ce rapport, la quatrième Commission s'est mise d'accord, à l'unanimité, pour proposer à l'Assemblée d'adopter le projet de résolution suivant :

« L'Assemblée,
« Prend acte des mesures prises par le Secrétaire général en vue de recouvrer les arriérés ;
« Autorise le Secrétaire général à accepter le règlement des arriérés de la Chine par annuités égales réparties sur une période de vingt années ;
« Invite le Secrétaire général à soumettre au Conseil, avant la prochaine Assemblée, un rapport détaillé sur la situation en ce qui concerne les contributions arriérées. »

CONTRIBUTIONS IN ARREARS.

**REPORT SUBMITTED BY THE FOURTH COMMITTEE TO THE
ASSEMBLY.**

Rapporteur : Count Carl MOLTKE (Denmark).

The Fourth Committee instructed a Sub-Committee to consider the question of unpaid contributions for the financial years of the League previous to December 31st, 1929.

The Sub-Committee was composed of the following members :

Count Carl MOLTKE (Denmark) ;
M. R. RAPHAEL (Greece) ;
Mr. Sean LESTER (Irish Free State) ;
His Excellency M. Savel RADULESCO (Roumania) ;
His Excellency M. Pedro COSIO (Uruguay).

Count MOLTKE was elected Chairman and Rapporteur.

The Sub-Committee presented a confidential report to the Committee.

After having examined this report, the Fourth Committee unanimously agreed to propose to the Assembly the adoption of the following draft resolution :

“ The Assembly :
“ Notes the steps taken by the Secretary-General with a view to the recovery of arrears ;
“ Authorises the Secretary-General to accept the payment of the arrears of China by equal instalments over a period of twenty years ;
“ Requests the Secretary-General to submit to the Council before the next Assembly a detailed report on the position with regard to contributions in arrears. ”

Geneva, October 2nd, 1930.

LEAGUE OF NATIONS

FINANCIAL QUESTIONS

REPORT OF THE FOURTH COMMITTEE TO THE ASSEMBLY

Rapporteur: The Honourable Philippe Roy (Canada).

In accordance with the system followed last year, the Fourth Committee has distributed its work among a number of Rapporteurs. The present report deals mainly with the budget and accounts. In order to have a complete picture of the work done by the Committee, reference must be made to the following special reports which have been submitted to the Assembly separately :

1. Organisation of the Secretariat, the International Labour Office and the Registry of the Permanent Court of International Justice.
2. Amendment of Article 1, paragraph 3, of the Financial Regulations and partial renewal of the Supervisory Commission.
3. Contributions in arrears.

I. AUDITED ACCOUNTS FOR 1929.

The Vice-Chairman of the Supervisory Commission explained that one of the Commission's main duties in examining the closed accounts was to ascertain whether the credits have been utilised for the purposes for which the Assembly intended them. A detailed examination of transfers was one of the most effectual methods of supervision, and M. Réveillaud showed by a few illustrations the way in which the Commission interpreted its duties in this matter.

The Fourth Committee endorsed the various recommendations made by the auditor, in so far as they had been accepted by the Supervisory Commission, and decided unanimously to recommend the Assembly to approve the accounts of the Secretariat and of the autonomous organisations of the League in the form in which they had been submitted.

II. BUDGET FOR 1931.

(a) *General Discussion.*

The examination of the various budget items was preceded by a discussion, in the course of which various speakers explained their points of view. They observed that, if regard was had to the supplementary credits submitted to the Assembly before the opening of the session, the 1931 budget showed an increase of more than 6 per cent as compared with that for the current financial period ; if there was added as well the expenditure which would have been incurred as a result of the adoption of the proposals made by the Committee of Enquiry into the Organisation of the Secretariat, the International Labour Office and the Registry of the Permanent Court of International Justice, the increase would have amounted to more than 13 per cent. The speakers in question expressed the opinion that, in view of the general economic crisis and of the disappointments experienced since the last Assembly, they could only vote for increased credits for really indispensable objects. Certain speakers, dealing with the functions of the Supervisory Commission, wondered whether the Commission had not shown too great leniency to the heads of the various League Organisations. They pointed out that the Fourth Committee did not wish to evade its responsibilities, but that it could not examine the budget submitted to it item by item. It had not the time, nor was it its duty, to ascertain whether the new posts proposed in the budget were required for really useful work. If the Supervisory Commission adopted a very firm attitude, it would strengthen the Secretary-General's position and facilitate the work of the Assembly. While nobody asked that the Supervisory Commission should control the Assembly's decisions, it was that body's duty to see that the credits proposed for inclusion in the budget did not exceed the minimum necessary for the execution of those decisions.

In reply to these various observations, the Vice-Chairman of the Supervisory Commission stated that the latter had never failed in its duty, which was to satisfy itself that the League's services were managed with the strictest economy. The Commission's work was prepared in advance by a Rapporteur who came to Geneva before the sessions in order to study the questions on the agenda on the spot. He did not confine himself to obtaining the views of the Secretary-General, the Director of the International Labour Office and the Registrar of the Court, but made a detailed analysis of the credits in conjunction with the officials directly responsible, and sometimes instructed them to prepare reports in writing for the Commission.

In carrying out its task of supervision, the Commission was often confronted with situations that were, directly or indirectly, due to the discussions in the successive Assemblies of the League. The Commission could not arrogate to itself any right of criticism or veto in regard to expenses resulting from an explicit or implicit decision by the Assembly, but it drew attention to the financial consequences. The most it could do was to endeavour to enlighten the Assembly by pointing out and seeking to convince the Assembly that certain methods of work were not the most effective for achieving the aim desired by all. The Commission endeavoured to supervise the carrying out of the decisions on which action had to be taken, with a view to seeing that the expenditure did not exceed the bare minimum.

As to expenses not connected with the principal aims of the League, the Commission had endeavoured to ensure their limitation by recommending that certain budgets should be stabilised. The experience acquired in the last few years seemed to show that this system had not given the full results that might have been expected, because certain proposals for increases which were perfectly reasonable and justifiable in themselves had been recommended by the competent Committees of the Assembly.

To sum up, the Supervisory Commission could only work in close co-operation with the Fourth Committee; it could enlighten the Committee, but it was the latter's duty to take the final decisions.

(b) *Budget of the Secretariat and Special Organisations.*

The ordinary budget of the Secretariat and Special Organisations, as submitted to the Assembly, amounted to 16,505,473 francs, an increase of 540,217 francs compared with the budget for the current period.

The main increases were due to regular annual increments in salaries, the creation of new posts, mostly in the lower categories, the contribution, entered now for the first time in the budget, to a fund for the upkeep and running expenses of the wireless station, expenses due to the necessity of leasing new premises, partly to improve the unhealthy conditions in which the staff in certain services were working at present, and, lastly, the extension of the International Health Organisation's work to certain countries outside Europe. Certain expenses, however, for which provision was made in the budget for the current period, such as expenses connected with the International Codification Conference, would not recur this year.

The detailed discussion of the items of the budget bore upon the following principal points:

(1) *Conferences convened by the League of Nations.* — Several delegates emphasised the importance they attached to all conferences convened by the League of Nations being held at Geneva. Other speakers, however, pointed out the advantages of all the League's work not being concentrated at Geneva.

The Secretary-General having recalled that, in accordance with the desire expressed by the Assembly, it was understood that the additional expenditure resulting from the holding of conferences away from Geneva on a Government's invitation would be borne by the said Government, the Committee decided to mention the matter in its report.

(2) *Sessions of the Council.* — The Committee decided to recommend that, in future, Item 2, "Sessions of the Council", should be divided under two heads; under the first would be entered the sum of 40,000 francs for the expenses of the ordinary sessions of the Council, while to the second, for which a sum of 23,000 francs was provided, could only be charged the expenses of the extraordinary sessions of the Council.

(3) *Salaries, wages and allowances.* — Several speakers drew attention to the considerable increase in the staff provided for in the 1931 budget. In reply to a delegate, the Secretary-General explained that he had delayed the creation of posts for which several Chiefs of Service had applied; but that, owing to the increase in the work devolving upon the Secretariat, which could now in all probability be regarded as permanent, he had been obliged this year to propose the creation of a comparatively large number of subordinate posts, particularly in the multigraph, distribution and printing services. As it was suggested that perhaps the number of the staff of the Political Section was somewhat excessive, the Secretary-General said that this Section constituted his sole reserve for the new tasks which, while not appertaining to a special section, were from time to time entrusted to the Secretariat, as the services of the members of the Political Section were utilised for general purposes. Any reduction in the strength of this Section would therefore be detrimental to the Secretariat's efficiency.

The Rapporteur of the Supervisory Commission informed the Committee that he had made an enquiry into the engagement of temporary assistants by the Information Section and into

the results produced by this system. A considerable number of educationists, professors of international law, publicists, economists and students had been able to spend three weeks at Geneva to familiarise themselves with the work of the League. The increase in the credit proposed this year has in view the invitation of a larger number of assistants belonging to non-European countries. The Rapporteur had an opportunity of satisfying himself that the work of the assistants was extremely well organised, and that these assistants had derived perhaps the best and most effective method of making the work of the League of Nations known throughout the world.

(4) *Economic and Financial Organisation.* — In reply to certain observations on the convocation of conferences to deal with questions which did not present an urgent character, the Director of the Economic and Financial Section pointed out that only one of the subjects indicated on page 26 of the budget would be dealt with by a conference in 1931. Before convening any conference, the Economic and Financial Organisation will consult the Economic Committee and the most competent experts on the subject ; it will thus satisfy itself that the question is ripe for useful discussion and that the Governments really desired such a conference.

(5) *Communications and Transit Organisation* — After the explanations supplied by the Chief of the Communications and Transit Section, the Committee decided not to increase the credit provided for the settlement of disputes. The present credit of 20,000 francs corresponds to the average expenditure during the last few years, and there is no special reason to think that the expenses charged to this item will continue to be as high as during the last two financial periods.

The Committee also noted the statement made by the Chief of the Section that it was not proposed to print all the national reports on the reform of the calendar, but either to publish extracts from these replies or to make a general report summarising the different national reports.

(6) *International Disarmament Conference.* — Several delegates having expressed the view that the credits entered in the budget would not be sufficient to cover the expenses of the International Disarmament Conference, the Secretary-General explained that the credit in the budget was only given as an indication, and would only be sufficient if the Conference was convened for the end of the year. Judging by what happened in the case of the London Conference, it is probable that, if the Disarmament Conference is convened for the autumn, it will continue into the 1932 financial period.

Moreover, the Supervisory Commission's report shows that, if the Conference meets earlier and the credit proves insufficient, transfers can be made within Item 22, "Reduction of Armaments", and by special decision of the Council ; part of the credits voted for unforeseen expenses of the Council might also be assigned to the Conference. If the funds thus placed at the Conference's disposal still prove to be insufficient, the Assembly might, by adopting the present report, authorise the Secretary-General, as an altogether exceptional matter, to make drafts on the working capital fund, which would be repaid in 1932 by means of credits entered in the budget for that financial period. As regards the supplementary staff which will probably have to be engaged for the preparation of the Conference, the necessary sums will be charged to the budget of the Conference in accordance with the usual practice.

(7) *Publications of the League.* — Several delegates asked the Secretary-General to accelerate the publication of the documents of the League of Nations, and particularly the proceeding of the Conferences. A speedier distribution of these latter documents would allow Governments to ratify more quickly the conventions adopted under the auspices of the League of Nations.

(8) *International Federation for Mutual Assistance in the Relief of Peoples overtaken by Disaster.* — It being understood that this decision would not create a precedent, and that the principle that, in the future as in the past, all requests for new credits must first be submitted to the Supervisory Commission would be maintained, the Fourth Committee restored the credit of 5,000 francs entered in the budget of the previous financial periods.

(9) *Wireless Station of the League of Nations.* — The Committee approved the proposals submitted to it by the Supervisory Commission. A sum of 795,822 francs, corresponding to the portion of the surplus for the current financial period which will be returned to the Members of the League in 1931, has accordingly been entered in the budget for the 1931 financial period in respect of the expenditure for the construction and installation of the new station. The balance of the expenditure to be incurred in 1931 will be temporarily taken for the working capital fund. A credit of 200,000 francs was also voted for the creation of a separate fund to cover running expenses and the costs of upkeep of the station.

The Committee noted the explanations furnished to it by the Vice-Chairman of the Supervisory Commission with regard to the increased expenditure provided for the installation of the station as compared with the provisional estimates communicated to the Supervisory Commission at its May session. It also received a detailed report showing the various causes of the increase in the figure originally established. It noted that the higher expenditure would not involve any change in the method proposed in order to cover the costs of the operation. The sum to be taken from the working capital fund should, however, be increased from 800,000 to 1,500,000 francs.

(c) *Budget of the International Labour Organisation.*

The budget of the International Labour Organisation was adopted as submitted to the Committee.

The Director also informed the Committee, for its information and not for decision, that it would probably be necessary to enlarge the premises at present at the Labour Office's disposal. It may be anticipated that proposals will be made next year to the Assembly by the Governing Body of the International Labour Office.

(d) *Budget of the Permanent Court of International Justice.*

The Committee noted that the draft budget laid before it had been prepared by the Registrar of the Court in consideration of the proposals submitted by the Council to the Assembly concerning the composition of the Court and the organisation of its work, these proposals having been duly adopted by the First Committee.

The Committee heard the explanations supplied by the Vice-Chairman of the Supervisory Commission, on the one hand concerning the increase—amounting to 186,108.49 Dutch florins—represented by the new draft budget as compared with the budget of the current year; and, on the other hand, concerning the reduction—amounting to 29,500 florins—represented by this budget in comparison with the budget estimates prepared by the Registrar and approved by the Supervisory Commission in the eventuality of the entry into force of the Protocol of September 14th, 1929, relative to the revision of the Statute of the Court.

Noting these explanations, the Fourth Committee adopted unanimously and without discussion the draft budget laid before it. This budget amounts to 1,274,913.50 Dutch florins, or 2,655,645 Swiss francs.

(e) *Supplementary Credits.*

Except in regard to the matter referred to in Chapter III (see below), the Fourth Committee approved the various proposals for supplementary credits as submitted to it by the Supervisory Commission, the total sum for the three organisations being 467,512 francs.

It appears from the report on the organisation of the Secretariat, the International Labour Office and the Registry of the Permanent Court of International Justice that the Committee has decided to adjourn the consideration of most of those recommendations made by the Committee of Enquiry which would involve fresh expenditure. The new budgetary charges for which provisions must be made under this heading, including the cost of the new pensions system, amount to 1,265,002 francs.

* * *

The budget for 1931 is as follows :

	Swiss francs
1. Secretariat and Special Organisations of the League	17,091,586
2. International Labour Organisation	8,661,652
3. Permanent Court of International Justice	2,712,668
4. Buildings at Geneva.	2,170,822
5. Pensions.	<u>1,000,773</u>
Total	31,637,501

III. REPORTS BY THE SUPERVISORY COMMISSION.

With the exception of a recommendation by the Supervisory Commission providing for the reduction from 100,000 to 50,000 francs of the credits proposed by the Second Committee for an enquiry into the causes of the present economic depression, the Fourth Committee approved the conclusions of the various reports submitted to it by the Supervisory Commission.

The Fourth Committee considered that the real value of the enquiry would depend on the rapidity with which it was conducted and completed and, under these circumstances, it did not feel that it could support the proposal of the Supervisory Commission to the effect that the credit should be reduced to 50,000 francs, while providing that the enquiry might not be completed within as short a period as that contemplated by the Second Committee. The Fourth Committee considered that the total amount of 100,000 francs would have to be expended in any case and that the adoption of the proposal put forward by the Supervisory Commission would not, therefore, effect in the last resort any economy.

In adopting the report of the Supervisory Commission concerning the future organisation of refugee work, the Fourth Committee wished to insist on the need for bringing this work to an end within ten years. In order to emphasise this opinion, it adopted the following resolution :

“ The Assembly, recalling resolutions 3 and 4 of the Tenth Assembly, invites the International Organisation for Refugees to draw up and submit in 1931 to the Twelfth Assembly a systematic plan for the winding-up of the Refugee Organisation at a date which shall not be later than December 31st, 1939.”

IV. NEW BUILDINGS.

The report of the special Committee of five members with regard to the construction of the new buildings was laid before the Fourth Committee.

In this report, the special Committee submitted to the Assembly its conclusions on the three points which were held over last year. The question on which the Fourth Committee had to be consulted was the approval of the detailed estimates presented by the architects. The special Committee, having noted that the architects' detailed estimates were within the limits already approved by last year's Assembly, decided, after examining the considerations on which the estimates were based, to recommend that the Assembly should adopt these estimates and approve the necessary credits.

The Secretary-General informed the Committee that the work had already begun, that the first main tenders (excavating, foundations, masonry, reinforced concrete and freestone work) would probably be allotted during November, and that the work would then be continued without interruption until completed.

The representative of Great Britain proposed that the plans for the Assembly Hall (including the committee rooms) should be submitted for examination by the special Committee appointed by the 1929 Assembly to enquire into the material arrangements for the Assembly sessions. This Committee, which had already concerned itself with the arrangement of the Bâtiment Electoral, might perhaps make valuable suggestions to the Building Committee. This proposal was approved, subject to the reservation made by certain delegates that this consultation should not entail any delay in beginning the work.

The Fourth Committee expressed its cordial thanks to the special Committee for its report, which marks the completion of the difficult task entrusted to it by the Assembly. It also thanked the Secretary-General, his collaborators and the architects for the work they have done in giving the plans and estimates their final form, which has made it possible to begin building.

The special Committee having now terminated its work, the Fourth Committee requested the Supervisory Commission to deal with all future financial questions which may arise in connection with the new buildings.

V. PARTIAL RENEWAL OF THE SUPERVISORY COMMISSION.

In accordance with the Assembly's decision, the Fourth Committee, after having held a secret ballot, proposes that the Assembly should elect the following persons to the Supervisory Commission :

Members for the period ending December 31st, 1933 :

His Excellency M. Stefan OSUSKY,
M. Jean RÉVEILAUD.

Substitute members for the period ending December 31st, 1932 :

M. Jean DE MODZELEWSKI,
M. Georges DE OTTLIK.

VI. DRAFT RESOLUTIONS.

In conclusion, the Fourth Committee has the honour to propose to the Assembly the adoption of the following draft resolutions :

" 1. The Assembly, in virtue of Article 38 of the Regulations for the Financial Administration of the League of Nations, finally passes the audited accounts of the League of Nations for the eleventh financial period ending on December 31st, 1929.

" 2. The Assembly :

" In virtue of Article 17 of the Regulations for the Financial Administration of the League of Nations :

" Passes, for the financial period 1931, the general budget of the League of Nations—of the Secretariat and Special Organisations of the League, of the International Labour Organisation and of the Permanent Court of International Justice—amounting, including supplementary credits, to the total sum of 31,637,501 gold francs ;

" And decides that the aforesaid budgets shall be published in the *Official Journal*.

" 3. The Assembly adopts the conclusions of the various reports of the Supervisory Commission submitted for its consideration, except in regard to the proposed credits submitted by the Second Committee for the enquiry into the causes of the present economic depression.

“ 4. The Assembly,

“ Approving the report of the special Committee of five members on the construction of the new buildings, fixes at 23,633,150 francs the credit for the construction of the Assembly hall and building of the Secretariat,

“ Requests the Supervisory Commission to deal with all future financial questions which may arise in connection with the new buildings.

“ 5. The Assembly appoints as members of the Supervisory Commission for the period ending on December 31st, 1933, M. Stefan OSUSKY and M. Jean RÉVEILAUD ; and as substitute members for the period ending on December 31st, 1932, M. Jean DE MODZELEWSKI and M. Georges DE OTTLIK.

“ 6. The Assembly adopts the conclusions of the report of the Fourth Committee.”