



International Atomic Energy Agency

THE
AGENCY'S ACCOUNTS
FOR 1966

GC(XI)/361

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CONTENTS

- I - Report by the Board of Governors
- II - Text of a letter from the External Auditor to the Chairman of the Board of Governors
- III - Report by the Director General on the accounts for 1966
- IV - Statements and schedules

STATEMENTS

- I. Administrative Fund
 - A. Budget appropriations, transfers, obligations and disbursements by sections of the budget for the year ended 31 December 1966
 - B. Assets and liabilities as at 31 December 1966
 - C. Income and obligations incurred for the year ended 31 December 1966
 - D. Accounts of surpluses in hand as at 31 December 1966
- II. Working Capital Fund: Assets and liabilities as at 31 December 1966
- III. General Fund
 - A. Operational programme - 1966: Summary statements for General Fund and Operating Funds as at 31 December 1966
 - 1. Status of funds as at 31 December 1966
 - 2. Summary of obligations and expenditures during 1966
 - 3. Summary of assets and liabilities as at 31 December 1966
 - B. Operating Fund I: Summary of funds available, obligations and expenditures during 1966, and unobligated balance as at 31 December 1966
 - C. Operating Fund II: Summary of obligations and expenditures during 1966 and unliquidated obligations by recipient Member States as at 31 December 1966
- IV. Publications Revolving Fund: Status of funds as at 31 December 1966
- V. Special Account: Saudi Arabian Project Trust Fund: Status of funds as at 31 December 1966

- VI. Special Account: Joint research programme of the Agency and the United States Atomic Energy Commission; Status of funds as at 31 December 1966
- VII. Special Account: Special fellowships offered by the Union of Soviet Socialist Republics; Status of funds as at 31 December 1966
- VIII. Special Account: United Nations Korean Reconstruction Agency Residual Fund; Status of funds as at 31 December 1966
- IX. United Nations Development Programme: Technical Assistance Component
 - A. Status of funds of the Agency as at 31 December 1966
 - B. Obligations incurred: Project costs for the period 1 January to 31 December 1966
- X. United Nations Development Programme: Special Fund Component
 - A. Status of funds for the year ended 31 December 1966
 - B. Special Fund Executing Agency Overhead Costs: Status of funds as at 31 December 1966

SCHEDULES

- A. Current accounts and deposit accounts at banks as at 31 December 1966
 - 1. Current accounts at banks
 - 2. Deposit accounts at banks
- B. Outstanding contributions due from Member States
 - 1. Outstanding contributions to prior years' Regular Budgets as at 31 December 1966
 - 2. Voluntary contributions pledged to the General Fund for 1965 and outstanding as at 31 December 1966
- C. Member States' contributions to the 1966 Regular Budget and advances to the Working Capital Fund as at 31 December 1966
- D. Voluntary contributions pledged and paid by Member States to the General Fund for 1966 as at 31 December 1966
- E. Shares of Member States in the 1965 cash surplus to be surrendered in 1968
- F. Data in support of the report by the Director General on the Agency's accounts for 1966:
 - 1. Statement of annual appropriations, total obligations, disbursements, and unliquidated obligations as at 31 December 1966 and budgetary savings, by years 1958-1966 inclusive

2. Statement of assessed contributions received during year of assessment compared with total payments and outstanding balances as at 31 December, by years 1958-1966 inclusive
 3. Statement of annual assessments on Member States, showing payments by years and outstanding contributions receivable as at 31 December 1966
 4. Statement of cumulative assessments on Member States, showing cumulative payments and unpaid balances and percentage relationships to total assessments as at 31 December each year, 1958-1966 inclusive
 5. Statement of 1965 unliquidated obligations carried forward on 31 December 1966 showing expenditures and savings during 1966 and the balance carried forward to 1967
 6. Statement of unliquidated obligations carried forward at the end of each year, 1959-1966 inclusive, showing the appropriation sections to which major amounts relate, and the percentage of the total appropriation represented by unliquidated obligations at the end of each year.
 7. Statement of miscellaneous income in 1966 compared with budget estimates
 8. Statement of financial contributions received towards the costs of conferences, symposia and seminars held in 1966
 9. Statement of fixed assets as at 31 December 1966 showing locations and value at cost
 10. Statement of expendable and other supplies on hand as at 31 December 1966
- G. Resources available to the Agency during 1966, including contributions in cash, services and in kind as at 31 December 1966

NOTE

Unless otherwise stated all sums of money are expressed in United States dollars.

Report by the Board of Governors

1. In accordance with Financial Regulation 12.04 [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for the year 1966.
2. The Board has examined the reports by the External Auditor and the Director General on the accounts, as well as the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

THE AGENCY'S ACCOUNTS FOR 1966

The General Conference,

Having regard to Financial Regulation 12.04,

Takes note of the report of the External Auditor on the Agency's accounts for the year 1966 and of the report of the Board of Governors thereon [*].

[*] GC(XI)/361, parts II and I respectively.

[1] INFCIRC/8/Rev.1.

II

Text of a letter from the External Auditor to the Chairman of the Board of Governors

"16 March 1967

"I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1966 which were submitted to me by the Director General in accordance with Financial Regulation 11.04. I have examined and certified these statements.

"In addition to the above, I have the honour to present the report with respect to the accounts of the Agency for the year 1966."

REPORT OF THE EXTERNAL AUDITOR TO THE BOARD OF GOVERNORS ON THE AUDIT OF THE ACCOUNTS FOR THE INTERNATIONAL ATOMIC ENERGY AGENCY FOR THE YEAR ENDED 31 DECEMBER 1966

General

1. The Director General of the International Atomic Energy Agency has submitted to me the financial statements and associated schedules, contained in his report on the accounts for 1966 [1], for audit certification.
2. I have examined the transactions, accounts and inventories in accordance with the "Principles to Govern the Audit Procedures of the International Atomic Energy Agency" (Annex to the Financial Regulations [2]) and to the extent deemed necessary to satisfy myself as to the general state of the accounts and the accuracy of the financial statements. All information required was provided and I now record my appreciation of the co-operation and assistance extended by the Secretariat of the Agency.
3. As a result of my audit I can state that the accounts are accurately presented and comply with the established regulations and rules of the Agency. The above-mentioned statements are certified by me as being in accordance with the books and records.
4. I have, however, to report on several specific questions which I considered during the course of my audit [3].

The Administrative and Operating Funds and Special Accounts

Transfers

5. During the financial year 1966 transfers of funds between sections of the budget in the amount of \$181 311 were made. Of this total, transfers in the amount of \$173 450 resulted from the decision of the Board of Governors to meet the increase in the cost of salaries and other emoluments of staff [4] primarily by savings within the original appropriations and to authorize the necessary transfers, as follows:

[1] See below, part III, para. 1.

[2] INFCIRC/8/Rev. 1.

[3] See the following paragraphs: 5, 8, 11-15, 17 and 18.

[4] See document GC(X)/328, para. 1.

Section 6 - Distribution of information	\$ 11 100
Section 7 - Scientific and technical services and laboratory charges	3 128
Section 8 - Salaries and wages	14 491
Section 9 - Common staff costs	144 731
	<hr/>
	\$ 173 450
	<hr/> <hr/>

The remaining balance of \$7861 represents transfers in respect of other excess expenditure:

Section 6 - Distribution of information	\$ 7 761
Section 11 - Representation and hospitality	100
	<hr/>
	\$ 7 861
	<hr/> <hr/>

which was met under the authorization given to the Director General by the Board of Governors to make transfers between appropriation sections on condition that no more than \$5000 is transferred to any of them. Under Section 6 this authority was exceeded by \$2761. Since this excess expenditure has been covered by excess revenue under miscellaneous income [5], I do not raise any objections. I merely wish to state that in the case of this transfer the authority has been overstepped, without, however, contravening the purpose of the authorization.

6. The \$240 104 supplement to the total amount of \$8 744 000 originally appropriated for the Agency's administrative expenses in 1966 remained within the maximum authorization of \$275 000 approved by the General Conference [6].

Unliquidated obligations

7. The unliquidated obligations of the Agency for 1966 in the amount of \$789 255 were checked against the relevant documents. Of this total, \$616 497 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1966, while the amount of \$172 758 relates to other outstanding legal obligations.

8. In accordance with the recommendations of the Advisory Committee on Administrative and Budgetary Questions of the United Nations relating to the interpretation and application of Financial Regulation 5.03, which deals with obligations that are to be carried forward, a report covering the \$616 497 of unliquidated obligations as at 31 December 1966 was handed to me. I can state that the justifications given for the carry-over of unliquidated obligations in the amount of \$616 497 are in conformity with the aforementioned interpretation.

The United Nations Development Programme (UNDP)

(Technical Assistance Component and Special Fund Component)

9. The examination of these accounts was carried out in conjunction with, and in the same manner as, those of the Regular Programme of the Agency, as described earlier in this report. The figures in Statements IX.A, IX.B, X.A and X.B are in accordance with the relevant books and documents.

[5] See below, part III, para. 5.

[6] By Resolution GC(X)/RES/209, para. 1.

10. With reference to Statement X.A I would like to point out that, according to the Statement, the available resources for the year 1966 were \$1 077 233, and commitments amounted to \$710 071, leaving an unobligated balance of \$367 162. Accordingly, the commitments remained within the limits of total available resources.

11. A breakdown of the above-mentioned amounts by current projects under the Special Fund [7] reveals, however, that the funds available for the Turkish project for 1966 were exceeded by \$253 819. This might lead to the conclusion that the Agency was not authorized to incur commitments in respect of this project, as contained in Statement X.A.

12. However, this is not so, because UNDP document DP/SF/CM 7 dated 17 February 1966 entitled "Discontinuance of Special Fund Allotments as from 1 January 1966" prescribes

"The Plan of Expenditure for each project will henceforth be considered as the Administrator's authorization to the Executing Agency to incur expenditures for each component of that project up to the amounts listed in the columns for the current year and all prior years."

In the Plan of Expenditures for the Turkish project, "Pilot Project for Radiation Disinfestation of Stored Grain" (Appendix I to the Plan of Operation of 4 November 1966), cash disbursements of \$432 700 are foreseen as Special Fund direct costs for 1966. The cash disbursements during 1966 for the Turkish project actually amount to \$244 905, and the unliquidated commitments amount to \$75 890, or a total of \$320 795. Thus, the cash disbursements by the Agency remained within the Plan of Expenditure; also, as was revealed by my audit, they remained within the limits set for each component of the project.

13. The overdrawing of the balance of the Turkish project is due to the fact that UNDP did not issue the necessary allocation to meet the authorized cash disbursement. At the time of audit the Agency had been informed by cable that an additional allocation of \$318 000 was being processed.

14. Further, I have however to point out that the actual recorded commitments of \$320 795 are understated by at least \$30 000 because several changes have been undertaken, for which commitments are not recorded.

15. Finally I wish to draw attention to the fact that the potentialities of the initial investment cannot yet be realized. Although the construction of the irradiation facility has now been completed, the commencement of the experimental programme to determine the economics of the process is in abeyance, pending the authorization of the Turkish Government.

Commissary and Restaurant

16. I have examined the statements of the Commissary and Restaurant as at 31 December 1966 and the figures were found to be correct in accordance with the books presented for audit. Some minor adjustments with regard to equipment and its depreciation are to be brought into effect at 31 December 1967.

Electronic Data Processing and Equipment

17. As a follow-up of my report on the audit of the accounts for 1965 [8] and further suggestions made during the Interim Audit for 1966 with regard to the possible conversion from the present IBM-1401 computer to an IBM-360 model, I have studied the consultant's

[7] See below, part III, para. 39.

[8] GC(X)/331, part II, paras. 24-29.

report which was prepared in December 1966 and of which the Board was advised by the Director General on 24 February 1967. In this regard, I must point out that I consider the findings of this report to be accurate in the general outlines. However, it should be considered only as a preliminary step towards a proper solution and adequate preparation, planning, staffing and training for the effective operation of such sophisticated equipment. Further competent investigations and effort will be necessary if all the elements vital to an effective transition to a third generation computer are to be adequately integrated and effective operation is to be assured.

18. During the Interim Audit which was carried out in September 1966 and during the Final Audit of the Accounts, several other questions arose which were satisfactorily settled with the Secretariat of the Agency.

Vienna, 16 March 1967

Volkmar Hopf
External Auditor

III

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1966

1. I present herewith the Agency's accounts for the year ended 31 December 1966, comprising Statements I to X and Schedules A to G. Summary comments and explanations of significant items reflected in these statements and schedules are given below.

I. ADMINISTRATIVE FUND

A. Budgetary performance (Statement I. A)

2. Total appropriations for 1966 including the amount required to cover increased costs of staff which is to be recovered by a supplemental assessment on Member States amounted to \$8 984 104. Of this amount \$8 426 500 was to be received by means of the 1966 assessment on Member States, \$317 500 from other income [1] and \$240 104 is to be received from a supplementary contribution to be assessed on Member States in conjunction with the assessment for the Regular Budget for 1968 [2]. Since the amount to be considered as a supplementary assessment was limited to the amount actually required to cover obligations during 1966, obligations incurred during the year amounted to \$8 984 104, which is exactly the amount of the revised appropriations available. Therefore no budgetary savings are reflected in Statement I. A.

3. During 1966, because of general increases in the cost of salaries and other emoluments of staff, the Board of Governors recommended, and the General Conference approved, a supplementary budget appropriation for 1966 which authorized the transfer of a sum not exceeding \$275 000 from the Working Capital Fund to meet that part of the increased costs of staff which could not be met by savings within the original appropriation [2]. This amount, based on the final level of obligations for the Administrative Fund under the 1966 Regular Budget was \$240 104. In Statement I. A this total amount has been shown as an increase in the authorized appropriation for Section 8 (Salaries and wages), since all other increases in appropriation sections could be met by transfers of savings from other appropriation sections.

4. In September 1966 the Board of Governors further authorized the Director General to make transfers between appropriation sections on condition that not more than \$5000 was transferred to any one of them. These two basic authorizations cover the transfers shown in the "Increase" column of Statement I. A with one minor exception. The transfers shown under appropriation sections 7, 8 and 9 relate entirely to emoluments of staff. The transfer of \$100 to section 11 results from a short overlap of a department head and the consequential increase in representation allowance.

5. The transfer of \$18 861 to Section 6 (Distribution of information) represents \$11 100, an approximate figure for emoluments of staff and an additional \$7761 which represents items of the type meant to be covered by the Director General's authorization to transfer up to \$5000 to any appropriation section. This authority has been exceeded by \$2761 in

[1] General Conference Resolution GC(IX)/RES/192, para. 2.

[2] Resolution GC(X)/RES/209.

connection with the Agency's Publications Programme under Section 6. On the other hand, the portion of the Publications Programme which was financed from the Publications Revolving Fund during 1966 resulted in more income than was anticipated and in a transfer of \$12 770 more than anticipated to the Administrative Fund as miscellaneous income. At the time the obligations were incurred it was anticipated that the distribution of expenditures would be such that more of the cost would fall under the Publications Revolving Fund. However, final allocations of cost in accordance with the Rules of the Publications Revolving Fund [3] resulted in an overrun of the appropriation for Section 6. This illustrates the wisdom of the proposal which has been approved by the Board of Governors and the General Conference for elimination of the Publications Revolving Fund as of 1 January 1967 [4]. If the Publications Programme in 1966 had been operating on the basis which has been approved for 1967, the net budget for the entire programme would have shown a net saving of \$5009, made up of the \$12 770 excess revenue under the Publications Revolving Fund offset by the \$7761 overrun of the appropriation for Section 6.

6. The Ad hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies in its second report [5] recommends that the head of each organization should report on budget performance including explanations of the main changes from the original budget estimates which are covered by transfers and supplementary expenditures. The above paragraphs are meant to fulfil this requirement. In summary, it might be pointed out that whereas the original estimated cost of increased emoluments of staff, effective in 1966, amounted to \$497 000, the Secretariat undertook to cover as large a portion of this amount as possible by means of savings within the original appropriations. As indicated in Statement I. A it was possible to effect savings of \$181 311 in various appropriation sections which could be transferred to other appropriation sections where needed as explained above, primarily to cover increased costs for emoluments of staff. Due to these economies it was possible to reduce the supplementary appropriation to only \$240 104.

7. The Ad hoc Committee also recommends [6] that the head of each organization should retain full discretion to make transfers within each appropriation section provided that he report such transfers at the earliest opportunity to the competent organs vested with financial responsibility. In carrying out the programme for 1966 the Director General has utilized this discretion as required, but has maintained in general the distribution of funds anticipated in the Agency's Budget for 1966. The detailed breakdown of actual obligations for each sub-item within each appropriation section will be reported in the "1966 actual" column of the Agency's Budget for 1968.

B. Assets and liabilities (Statement I. B)

1. Cash in hand and at banks

8. On 31 December 1966, cash in hand and at banks totalled \$482 811 of which \$367 036 was held in interest-bearing short-term deposit accounts (Schedule A). This total cash balance represented a reduction of \$552 661 from the level as at 31 December 1965, and was \$883 558 less than the level as at 31 December 1964. This reduction is largely due to the reduction in cash surpluses from prior years being held for distribution in accordance with Financial Regulation 7.02.

[3] Resolution GC(III)/RES/53, Annex.

[4] Resolution GC(X)/RES/213.

[5] United Nations document A/6343, para. 34.

[6] Ibid., para. 35.

2. Contributions receivable from Member States (Schedules B. 1 and C)

9. On 31 December 1966 total contributions receivable for the years 1958 to 1966 inclusive amounted to \$1 356 180 which is \$90 445 more than the corresponding amount on 31 December 1965. The amounts remaining unpaid by each Member State for each year of assessment are shown in Schedules B. 1 and C.

10. Total assessed contributions received each year, both from the current year's and prior years' assessments, are shown by years, in Schedule F. 2 for the period 1958-1966 inclusive. This schedule shows that during 1966 payments of the current year's assessments amounted to \$7 683 571 or 91.1% of the total 1966 assessment; in addition prior years' assessments were received in the amount of over \$663 000 so that total assessed contributions received amounted to about \$8 347 000 or 98.9% of the 1966 assessment. This reflects a slightly less favourable position than that at the end of each of the preceding three years.

11. This same information is shown in more detail in Schedule F. 3, and is summarized on a cumulative basis in Schedule F. 4. These schedules show that the total amount of outstanding contributions receivable, amounting to \$1 356 180 as at 31 December 1966, although \$90 445 more than at the end of 1965, was substantially lower than at the end of 1963 and 1964. The remaining unpaid balance as at 31 December 1966 represented only 2.32% of the cumulative assessments on Member States since the establishment of the Agency. This is the lowest percentage of cumulative unpaid balances which has existed at the end of any year and reflects a relatively sound financial position.

3. Accounts receivable

12. Accounts receivable as at 31 December 1966 amounted to \$317 284, representing salary advances of \$49 709, travel advances of \$49 123, education grant advances of \$64 845 and other miscellaneous accounts receivable of \$153 607 due from international organizations and sundry other debtors, all of which are considered to be recoverable.

4. Unliquidated obligations

13. Unliquidated obligations of \$964 258 were carried forward on 31 December 1965, of which \$141 260 represented obligations against 1964 funds and \$822 998 represented obligations against 1965 funds. During 1966 liquidations of prior years' obligations resulted in savings of \$28 285, of which \$12 284 pertained to 1964 and \$16 001 to 1965. The liquidation of obligations under the various appropriation sections in respect of 1965 is summarized in Schedule F. 5, which also shows that obligations amounting to \$194 311 were carried forward as at 31 December 1966. This entire amount represents unliquidated obligations for research contracts, which if necessary may be carried forward until 31 December 1967. [7]

14. Obligations incurred in 1966 totalled \$8 984 104 of which \$8 194 849 were liquidated during the year, leaving a balance of \$789 255 or 8.8% of the 1966 appropriation, the liquidation of which may continue until 31 December 1967, or until 31 December 1968 in the case of unliquidated obligations for research contracts [7]. The obligations which remained unliquidated at the end of each of the past eight years are compared in Schedule F. which also shows in percentages the relationship of each amount to the total appropriation for the relevant year. From this schedule it will be seen that the level of unliquidated obligations at the end of each of the past five years has been almost identical, ranging from a minimum of about \$789 000 in 1966 to a maximum of \$823 000 in 1965. Over the same period, however, total appropriations have increased from \$6 731 600 in 1962

[7] In accordance with Financial Regulation 5.03.

to \$8 984 104 in 1966, so that the amount of the total appropriation which remained as unliquidated obligations at the end of each year represents a declining percentage. The 8.8% of the appropriation which remained as unliquidated obligations as at 31 December 1966 therefore represented the smallest percentage for any year since the Agency was established.

C. Income (Statement I. C)

15. Total assessed contributions for the year 1966 amounted to \$8 437 455 of which \$10 955 represents assessments on three States that became Members of the Agency after 1 September 1965; of this amount, a total of \$7 683 571 was paid by 31 December 1966. All other income amounted to \$377 519, which was \$60 019 more than anticipated in the 1966 Regular Budget. The sources of this income are shown in Schedule F.7. The major sources of income in excess of the budget estimates are:

- (a) Interest on investments and deposit accounts (\$31 697);
- (b) Revenue from sales of publications (\$12 770);
- (c) Travel services (\$12 000);
- (d) Other miscellaneous receipts (\$3552), primarily due to refund of prior years' expenditures (\$7510), offset by an underrun of the estimated amount of turnover tax refund.

D. Cash surpluses (Statement I. D)

16. Total cash surpluses in hand as at 31 December 1966 amounted to \$414 136 which was \$471 716 less than was available on 31 December 1965. A balance of \$4137 remains undistributed from final cash surpluses under the budgets for 1958-1963 inclusive. This amount represents the shares of Member States which are at present ineligible, under Financial Regulation 7.02, for the distribution of cash surpluses.

17. The final cash surplus for 1964 amounts to \$346 309 which has been surrendered, in accordance with Financial Regulation 7.02, in the form of credits to Member States' contributions assessed for 1967. [8] The final cash surplus for 1965 (Schedule E) which will be available for surrender in 1968 is \$63 690, or \$282 619 less than that for 1964.

II. WORKING CAPITAL FUND (Statement II)

18. In September 1965 the General Conference decided to maintain the Working Capital Fund at the \$2 million level in 1966 [9]. In accordance with the provisions of the Financial Regulations, new Member States were assessed for advances to the Fund totalling \$2600 in 1966. As at 31 December 1966 a total of \$1600 (Schedule C) remained as advances receivable. As at that date the market value of the bonds listed in Statement II was somewhat lower than the purchase price. However, market values are improving and, in addition, most of the bonds involved are redeemable at par over an extended period and no real loss is therefore expected. In case a capital loss is incurred on the sale of bonds, it will be charged against income from investment and the original purchase price will be fully reimbursed to the Working Capital Fund.

19. Although the General Conference again authorized the Director General to make advances from the Fund during 1966, not exceeding \$25 000 at any time, to provide temporary financing of projects and activities of a self-liquidating character [10], no further advance was required. During 1966, the remaining balance of an advance made under this authority in the past was reimbursed to the Fund by the Agency's Restaurant.

[8] For details, see document GC(X)/331, Schedule E. 2.

[9] Resolution GC(IX)/RES/194, para. 1(a).

[10] Ibid., para. 2(a).

20. As indicated in paragraph 3 above, it was necessary during 1966 to transfer \$240 104 from the Working Capital Fund to the Administrative Fund to cover the supplementary budget appropriation [2] approved by the General Conference to cover general increases in the costs of salaries and other emoluments of staff. In accordance with the Conference's resolution, the Director General, when assessing members for the contributions for the Regular Budget for 1968, will also assess them, in accordance with the scale of contributions for 1966, for the amount of \$240 104 needed to be repaid to the Working Capital Fund in order to restore it to the normal level of \$2 million. The amount of this assessment on each Member State is shown in Schedule G.

III. OPERATIONAL PROGRAMME - 1966 (Statement III. A)

A. General Fund

21. The General Fund serves as a fund for the receipt of revenues and its distribution to Operating Funds I and II. The balance in the General Fund of \$75 000 on 1 January 1966 was utilized during 1966 in accordance with the Agency's Budget for that year.

22. A total of \$1 276 655 was pledged in voluntary contributions to the General Fund for 1966 of which \$689 393 was received by 31 December 1966 (Schedule D), leaving an unpaid balance of \$587 262. In addition, during 1966 additional voluntary contributions towards the 1965 programme were pledged in the amount of \$76 364. All prior years' voluntary contributions pledged to the General Fund were paid as at 31 December 1966 except for three pledges amounting to \$3 293 for 1965 (Schedule B. 2). Since these payments were not received within twelve months following the end of the year for which they were pledged, the United States matching contribution of \$2694 has now been forfeited. This reduces the total pledges for 1965 to \$1 330 590 or 66.53% of the \$2 million target.

B. Operating Fund I (Statement III. B)

23. During 1966 a total of \$503 898 was transferred from the General Fund to Operating Fund I to finance the operation of the Agency's Laboratory at Seibersdorf, the Agency's International Laboratory of Marine Radioactivity at Monaco, and the International Centre for Theoretical Physics at Trieste. The unliquidated obligations and unobligated balances under Operating Fund I amounted on 31 December 1966 to \$74 984 and \$123 339 respectively. These amounts and other significant data relating to income, obligations and expenditures for the three activities financed from this Fund are summarized in Statement III. B.

Seibersdorf Laboratory

24. A total of \$237 135 was obligated during 1966 under Operating Fund I for the Laboratory, of which \$212 965 was expended and \$24 170 remained as unliquidated obligations as at 31 December 1966. The total 1966 budget for the Laboratory anticipated total resources of \$724 000, of which \$181 000 would be from the Operational Budget. The budget estimates, compared with the resources actually available, were as follows:

Description	Budget estimates	Resources available	Difference
Savings on prior years' operation	-	63 402	63 402
Transfers from the General Fund	146 000	146 000	-
Income from reimbursable services	35 000	47 974	12 974
Miscellaneous (including reimbursement of turnover tax)	-	7 756	7 756
Reimbursable research work for the United States Atomic Energy Commission	-	11 705	11 705
Sub-total, Operating Fund I	181 000	276 837	95 837
Charges to the Regular Budget	543 000	579 854	36 854
Total	724 000	856 691	132 691

25. Excluding savings from prior years, a total of \$213 435 was available from Operating Fund I for the 1966 programme, of which \$201 114 was utilized as follows:

Item	1966 programme	Prior Years' programmes	Total
Expenditure during 1966	176 944	36 021	212 965
Unliquidated obligations as at 31 December 1966	24 170	-	24 170
Total	201 114	36 021	237 135

26. The difference between the total sum of \$213 435 available for 1966 and the utilized amount of \$201 114, namely an amount of \$12 321, plus savings of \$903 on liquidations of prior years' obligations, totalling \$13 224, represents the increase in the unobligated balance from \$63 402 as at 31 December 1965 to \$76 626 as at 31 December 1966.

27. Laboratory charges to the Regular Budget in 1966 amounted to \$579 854, compared with a budget estimate of \$543 000. The difference of \$36 854 represents the part of a sum of approximately \$53 800, which was required to cover the implementation of adjusted wage and salary schedules which became effective on 1 January 1966, and which could not be absorbed within the original budgetary estimates.

International Laboratory of Marine Radioactivity

28. The Agency's laboratory at Monaco had \$49 032 available from Operating Fund I for use in 1966, of which \$4134 was carried forward from prior years and \$44 898 represented the contribution of the Principality of Monaco for the year 1966. Of the total amount of \$49 032 available, \$46 658 was expended and \$2374 remained as unliquidated obligations as at 31 December 1966. The salary and wage increase which became effective in 1966 required complete utilization of total resources, so that no unobligated balance remained as at 31 December 1966.

The International Centre for Theoretical Physics

29. During 1966 the International Centre for Theoretical Physics at Trieste had total funds available for expenditure amounting to \$512 576, of which \$417 423 was expended and an additional \$48 440 was represented by unliquidated obligations on 31 December 1966. Of the total funds available and expended during 1966, a total of \$113 500 represented resources from outside Operating Fund I. From within that Fund a total of only \$358 761 was available, made up of the contribution by the Italian Government of \$278 000 for 1966 and the unobligated balance of \$80 761 from the similar contribution carried forward from 1965. Of this amount, \$263 608 was expended during 1966 and an additional \$48 440 remained as unliquidated obligations on 31 December. As a result, the unobligated balance at the end of 1966 was only \$46 713, or \$34 048 less than was carried forward from 1965.

C. Operating Fund II (Statement III, C)

30. During 1966 a total of \$1 316 585 was transferred from the General Fund to Operating Fund II in order to finance fellowships and training, technical assistance projects and research contracts. Local project costs reimbursed by recipient Member States amounted to \$34 724 and a gain on exchange of \$103 resulted in total 1966 income for this purpose under Operating Fund II of \$1 351 412. Total obligations and expenditures incurred in 1966 and unliquidated obligations as at 31 December 1966 are given in Statement III, C, which shows by recipient State the major category of technical assistance involved. An unobligated balance of \$1 094 674 remained available as at 31 December 1966 of which \$359 047 was earmarked for fellowships and training and \$735 627 for technical assistance projects.

31. In addition to the cash contributions available for technical assistance under Operating Fund II, some resources were available to the Agency through contributions of services or in kind. In order to show the approximate value of all resources available to the Agency during 1966, Schedule G again has been included to show contributions by Member States in the form of Type II fellowships, equipment donations, research contracts, etc. This schedule is included for information only since most of the contributions of services or in kind are not officially recorded in the accounts because the funds involved are neither received nor disbursed by the Agency directly; the total figures for each State therefore represent only a fairly reasonable estimate.

IV. PUBLICATIONS REVOLVING FUND (Statement IV)

32. During 1966 the Publications Revolving Fund had a total income of \$120 938 of which \$118 893 represented receipts from sales of publications and \$2 045 represented other miscellaneous income. Total obligations and expenditures amounted to \$83 168 of which \$632 remained as unliquidated obligations as of 31 December 1966. In accordance with the Rules of the Publications Revolving Fund, [3] \$37 770 was transferred as of 31 December 1966 to the Administrative Fund as miscellaneous income, leaving a balance of \$50 000 in the Publications Revolving Fund. This balance will be transferred to the Administrative Fund as at 1 January 1967 and the Publications Revolving Fund will be discontinued. [11]

V. SPECIAL ACCOUNT: SAUDI ARABIAN TRUST FUND (Statement V)

33. During 1966 the Agency received an additional \$14 000 from the Government of Saudi Arabia as an advance payment for continued assistance with an atomic energy

[11] Resolution GC(X)/RES/213.

development project which places special emphasis on the prospecting for and the mining and processing of nuclear raw material [12]. Cash disbursements from this special account amounted to \$21 257 during 1966 and unliquidated obligations as at 31 December 1966 amounted to \$3342, leaving an unobligated balance of \$13 524 in this special account.

VI. SPECIAL ACCOUNT: JOINT RESEARCH PROGRAMME OF THE AGENCY
AND THE UNITED STATES ATOMIC ENERGY COMMISSION
(Statement VI)

34. During 1966 supplementary agreements were concluded with, and letters of intent were received from, the Government of the United States, providing a total of \$87 839 for a joint research programme of the Agency and the United States Atomic Energy Commission. This sum included \$140 in unobligated balances as of 1 January 1966 which were applied as savings so that new allocations of funds amounted to only \$87 699 during 1966. Sub-contracts were awarded to various institutions and laboratories during the year in the amount of \$76 036. In addition one research contract, in the amount of \$11 803, is being carried out at the Seibersdorf Laboratory, of which \$6393 was obligated during 1966. On 31 December 1966 there remained unliquidated obligations of \$51 765 and an unobligated balance of \$5410 in this account.

VII. SPECIAL ACCOUNT: SPECIAL FELLOWSHIPS AWARDED BY THE
GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICS
(Statement VII)

35. This account was established in 1962 following the Board's decision to accept an offer by the Union of Soviet Socialist Republics to provide special financial support for the Agency's fellowship programme. During 1966 cash disbursements amounted to \$5317, and as at 31 December 1966 there remained \$10 690 in unliquidated obligations and \$1542 in unobligated funds in this account.

VIII. SPECIAL ACCOUNT: UNITED NATIONS KOREAN RECONSTRUCTION
AGENCY RESIDUAL FUND
(Statement VIII)

36. This special account, which was established for an Agency project in the Republic of Korea to apply radioisotopes in agriculture, was closed during 1966 and the unobligated balance of funds amounting to \$3320 was returned to the United Nations.

IX. UNITED NATIONS DEVELOPMENT PROGRAMME:
TECHNICAL ASSISTANCE COMPONENT
(Statements IX. A and IX. B)

37. Statements IX. A and IX. B are presented in the form required by the United Nations Development Programme (UNDP). Total funds available for obligation in 1966 amounted to \$1 379 530, made up of earmarkings carried forward from 1965 amounting to \$353 087, and 1966 earmarkings from contributions and other available funds amounting to \$1 026 443. Obligations incurred during 1966 amounted to \$1 333 913, of which \$1 200 394 was for project costs and \$133 519 for administrative and operational services costs. A balance of \$45 617 in unobligated earmarkings, together with \$94 170 from other income, primarily from savings on liquidations of prior years' obligations, resulted in a balance as at 31 December 1966 of \$139 787, which will revert to the UNDP Technical Assistance Account in accordance with UNDP's financial regulations. Statement IX. B shows by individual country the breakdown of obligations incurred for technical assistance projects under the

[12] For details, see document GC(VIII)/277, Part III, para. 27.

account for the Technical Assistance Component during 1966. Total project obligations represented projects in 39 individual Member States, amounting to \$946 496, plus regional projects amounting to \$142 025, and inter-regional projects amounting to \$111 873.

X. UNITED NATIONS DEVELOPMENT PROGRAMME:
SPECIAL FUND COMPONENT
(Statement X)

38. During 1966 the Agency served as Executing Agency for four projects financed from the UNDP Special Fund Component. These projects which were all carried forward from 1965 included:

- (a) A pre-investment study on power, including nuclear power, in the Philippines;
- (b) A project for nuclear research and training in agriculture in Yugoslavia;
- (c) A project for eradication of the Mediterranean fruit fly in Central America; and
- (d) A pilot project for radiation disinfection of stored grain in Turkey.

39. The financial data pertaining to these projects are shown in total in Statement X.A and may be summarized by project as follows:

Description	Philippines	Yugoslavia	Central America	Turkey	Total
Unobligated balance, 1 January 1966	159 181	55 243	759 069	12 740	986 233
1966 allocations	-	36 000	-	55 000	91 000
Unliquidated obligations, prior years	55 430	88 066	54 698	(764)	197 430
Total available for expenditure, 1966	214 611	179 309	813 767	66 976	1 274 663
Less:					
Disbursements in 1966	97 059	132 406	198 444	244 905	672 814
Unliquidated obligations, 31 December 1966	39 722	36 636	82 439	75 890	234 687
Sub-total	136 781	169 042	280 883	320 795	907 501
Unobligated balance, 31 December 1966	77 830	10 267	532 884	(253 819)	367 162

40. During 1966 only \$91 000 in additional Special Fund allocations were received. However, the unobligated balance of \$986 233 brought forward from 1965, together with unliquidated obligations for prior years of \$197 430 resulted in a total of \$1 274 663 being available for expenditure in 1966. Of this amount \$672 814 was expended and an additional \$234 687 was obligated, leaving an unobligated balance as of 31 December 1966 of only \$367 162, or a reduction of \$619 071 from the level as at 31 December 1965.

41. As indicated in the above table the Special Fund project in Turkey has experienced some implementation difficulties. Although only \$66 976 were made available for expenditure specifically for this project, total obligations amounting to \$320 795 were incurred during the year which resulted in an over-obligation of \$253 819. Work under this project, including construction of the pilot plant, has proceeded with the approval of

UNDP officials in New York in spite of the fact that the final Plan of Operation was not yet signed due to technicalities; and therefore full scale allotments could not be made. The Agency proceeded with the project with the approval from United Nations Headquarters by using funds allotted to other Special Fund projects, primarily the Central American project. This fund allocation problem should be resolved early in 1967.

42. Statement X. B has been added to the accounts for 1966 in accordance with the practice reported in the Accounts for 1965 [13]. During 1966 the Agency received allocations amounting to \$103 099 to meet Executing Agency Overhead Costs to be funded from the global account. During 1966 commitments against this account amounted to \$79 138, leaving a balance of \$23 961 to be carried forward to 1967.

XI. OTHER FINANCIAL DATA

A. Financial contributions received towards the cost of conferences, symposia, seminars and study groups (Schedule F. 8)

43. During 1966 financial contributions amounting to \$16 984 were pledged by Member States and other organizations towards the cost of Agency conferences, symposia, seminars and study groups. As of 31 December 1966, payments totalled \$11 966, leaving an outstanding unpaid balance of \$5018 at the end of the year. Details of these pledges are given in Schedule F. 8.

B. Fixed assets (Schedule F. 9)

44. Fixed assets comprising the Agency's equipment, fittings and furniture valued at cost and summarized by location are shown in Schedule F. 9. In the case of gifts of equipment, where the actual cost was not known, a conservative estimate has been made. During 1966 the value of fixed assets increased by \$155 309, representing an increase of \$151 930 at Headquarters, including the Agency's Laboratory at Seibersdorf; an increase of \$2940 at the Agency's laboratory at Monaco; and an increase of \$609 at the Bangkok Regional Office, partially offset by a reduction of \$170 at the New York Office.

C. Expendable and other supplies (Schedule F. 10)

45. The value at cost price of printing paper, office supplies, books, etc. held in stock on 31 December 1966 amounted to \$330 610. The total increase of \$27 549 during 1966 is made up of an increase of \$21 599 for library books and \$5950 for all other supplies. The breakdown of the inventory balances as of 31 December 1966 is included in Schedule F. 10

D. Ex Gratia payments

46. During 1966 two ex gratia payments totalling \$1573 were granted by the Director General in accordance with Financial Regulation 10.04. One represented a repatriation grant of \$1269 to a Professional staff member whose tour of duty was partially covered by a fixed-term contract and partially by a consultant's Special Service Agreement. Because

[13] See document GC(X)/331, part III, para. 39.

of some doubt about the applicability of repatriation grant rules in a case covering continuous employment under two types of contracts, the repatriation grant was given as an ex gratia payment, in full settlement of any claim which might otherwise have been made against the Agency. The second payment amounted to \$303 and was granted by the Director General to a staff member who filed a petition with the "Oesterreichische Verfassungsgerichtshof" to reach a legal decision as to whether or not the Headquarters Agreement governing the Social Security of Austrian staff members is contrary to the Austrian Social Security law. The incurred lawyer's fee was refunded by this ex gratia payment.

(Signed) SIGVARD EKLUND
Director General

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND DISBURSEMENTS BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1966
(Expressed in US dollars)

Appropriation title	Original appropriations	Transfers ^{a/}		Supplemental appropriation ^{a/}	Revised appropriations	Obligations	Disbursements	Unliquidated obligations	Unobligated balance of appropriations
		Increase	Decrease						
PART I - GENERAL CONFERENCE AND BOARD OF GOVERNORS									
Section 1. The General Conference	248 000	-	17 872	-	230 128	230 128	201 904	28 224	-
2. The Board of Governors	337 000	-	26 388	-	310 612	310 612	310 612	-	-
TOTAL (PART I)	585 000	-	44 260	-	540 740	540 740	512 516	28 224	-
PART II - FUNCTIONAL PROGRAMME ACTIVITIES									
Section 3. Panels and committees	200 000	-	6 219	-	193 781	193 781	180 541	13 240	-
4. Special missions	50 000	-	10 582	-	39 418	39 418	37 893	1 525	-
5. Seminars, symposia and conferences	180 000	-	57 745	-	122 255	122 255	111 591	10 664	-
6. Distribution of information	234 000	18 861	-	-	252 861	252 861	248 497	4 364	-
7. Scientific and technical services and laboratory charges	1 496 000	3 128	-	-	1 499 128	1 499 128	903 360	595 768	-
TOTAL (PART II)	2 160 000	21 989	74 546	-	2 107 443	2 107 443	1 481 882	625 561	-
PART III - THE SECRETARIAT									
Section 8. Salaries and wages	3 749 000	14 491	-	240 104	4 003 595	4 003 595	4 001 808	1 787	-
9. Common staff costs	1 360 000	144 731	-	-	1 504 731	1 504 731	1 435 772	68 959	-
10. Duty travel of staff	225 000	-	61 074	-	163 926	163 926	157 733	6 193	-
11. Representation and hospitality	35 000	100	-	-	35 100	35 100	35 030	70	-
TOTAL (PART III)	5 369 000	159 322	61 074	240 104	5 707 352	5 707 352	5 630 343	77 009	-
PART IV - COMMON SERVICES, SUPPLIES AND EQUIPMENT									
Section 12. Common services, equipment and non-technical supplies	630 000	-	1 431	-	628 569	628 569	570 108	58 461	-
TOTAL (PART IV)	630 000	-	1 431	-	628 569	628 569	570 108	58 461	-
GRAND TOTAL	8 744 000	181 311^{a/}	181 311^{a/}	240 104^{a/}	8 984 104	8 984 104	8 194 849	789 255	-

^{a/} Resolution GC(X)/RES/209.

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required and I certify, as a result of the audit, that in my opinion the statement is correct.

(Signed) VOLKMAR HOPF
External Auditor

Statements and Schedules

IV.

STATEMENT I.A

ADMINISTRATIVE FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1966
(Expressed in US dollars)

ASSETS			LIABILITIES		
CASH IN HAND AND AT BANKS (see Schedule A)			UNLIQUIDATED OBLIGATIONS		
Cash (in hand and travellers' cheques)	13 112		1965	194 311	
Current accounts at banks (Schedule A.1)	102 663		1966	789 255	983 566
Deposit accounts at banks (Schedule A.2)	<u>367 036</u>	482 811			
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES		
1958 Budget (Schedule B.1)	1 636				12 096
1959 Budget (Schedule B.1)	4 767		SUNDRY CREDIT BALANCES		
1960 Budget (Schedule B.1)	7 011		Staff accounts	119 902	
1961 Budget (Schedule B.1)	7 401		Other accounts	<u>31 694</u>	151 596
1962 Budget (Schedule B.1)	10 971		CASH SURPLUSES (Statement I.D)		
1963 Budget (Schedule B.1)	19 030		1958	69	
1964 Budget (Schedule B.1)	38 311		1959	777	
1965 Budget (Schedule B.1)	513 169		1960	993	
1966 Budget (Schedule C)	<u>753 884</u>	1 356 180	1961	243	
ACCOUNTS RECEIVABLE			1962	612	
Salary advances	49 709		1963	1 443	
Travel advances	49 123		1964	346 309	
Education grant advances	64 845		1965	<u>63 690</u>	414 136
Other accounts	<u>153 607</u>	317 284	UNDISTRIBUTED BUDGETARY SURPLUSES		
DUE FROM OTHER FUNDS			From 1958-1965 Budgets (arrears of contributions receivable from Member States, Schedule B.1)		
United Nations Special Fund	48 390			602 296	
Joint Research programme of the Agency and the United States Atomic Energy Commission	29 999	78 389	Provisional budgetary surplus, 1966 (Statement I.C)		
	<u>29 999</u>			<u>70 974</u>	673 270
TOTAL ASSETS			TOTAL LIABILITIES		
		<u>2 234 664</u>			<u>2 234 664</u>

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required and I certify, as a result of the audit, that in my opinion the statement is correct.

(Signed) VOLKMAR HOPF
External Auditor(Signed) SIGVARD EKLUND
Director General

ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1966
(Expressed in US dollars)

MEMBER STATES' ASSESSED CONTRIBUTIONS (SCHEDULE C)

Contributions assessed on Member States for 1966	8 426 500	
Deduct: Contributions outstanding	<u>753 884</u>	
Contributions paid		7 672 616
Add:		
Contributions assessed on new Member States in 1966	10 955	
Deduct: Contributions outstanding	<u>-</u>	
Contributions paid (Schedule C)		10 955
Miscellaneous income for the year 1966		377 519
Withdrawal from the Working Capital Fund to finance the supplemental appropriation to meet part of the increased costs of staff ^{a/}		<u>240 104</u>
TOTAL INCOME		8 301 194
Deduct:		
OBLIGATIONS INCURRED (Statement I. A)		
Disbursements	8 194 849	
Unliquidated obligations	<u>789 255</u>	8 984 104
PROVISIONAL CASH DEFICIT		(682 910)
Add:		
1966 contributions receivable from Member States		<u>753 884</u>
PROVISIONAL BUDGETARY SURPLUS AS AT 31 DECEMBER 1966		<u><u>70 974</u></u>
Provisional budgetary surplus is due to:		
Contributions assessed on new Member States (Schedule C)		10 955
Excess of miscellaneous income over budget:		
Actual miscellaneous income (Schedule F. 7)	377 519	
Less: Budget	<u>317 500</u>	<u>60 019</u>
PROVISIONAL BUDGETARY SURPLUS AS AT 31 DECEMBER 1966		<u><u>70 974</u></u>

^{a/} See Resolution GC(X)/RES/209.

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required and I certify, as a result of the audit, that in my opinion the statement is correct.

(Signed) VOLKMAR HOPF
External Auditor

STATEMENT I. D

ADMINISTRATIVE FUND

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1966
(Expressed in US dollars)

Shares retained of Member States which have not paid their assessed contributions towards the		
1958 Budget		69
1959 Budget		777
1960 Budget		993
1961 Budget		243
1962 Budget		612
1963 Final cash surplus		
Brought forward from 1965 for surrender in 1966	535 485	
Deduct: Shares surrendered as at 31 December 1966	534 042	
		<hr/>
Shares retained of Member States which have not paid their assessed contributions towards the 1963 Budget		1 443
1964 Final cash surplus		
Brought forward from 1965 for surrender in 1967		346 309
1965 Final cash surplus		
Provisional cash deficit brought forward from 1965	(628 034)	
Add: Arrears of prior years' contributions received during the year 1966	663 439	
Savings on obligations brought forward from 1964 and 1965	28 285	
		<hr/>
Final cash surplus available for surrender in 1968 (Schedule E)		63 690
TOTAL SURPLUSES IN HAND AS AT 31 DECEMBER 1966		<hr/> <hr/> 414 136

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required and I certify, as a result of the audit, that in my opinion the statement is correct.

(Signed) VOLKMAR HOPF
External Auditor

WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1966
(Expressed in US dollars)ASSETS

Deposit accounts at banks (see Schedule A)				16 158
Investment at cost:	Nominal	Purchase Price		
	<u>Value</u>	<u>Rate</u>	<u>Amount</u>	
6% Republic of Austria Dollar Bonds 1979-1984	200 000	99.00	198 000	
5 $\frac{3}{4}$ % Oesterreichisch-Alpine Montangesellschaft 1965	150 000	96.75	145 125	
6% Export Anleihe 1964 Oesterr. Kontrollbank AG (AS 1 000 000)	38 715	99.50	38 521	
6 $\frac{1}{4}$ % Bundesanleihe 1959 (AS 2 990 000)	115 757	99.87	115 606	
6% Wiener Stadtanleihe 1965 (AS 3 720 000)	144 019	98.00	141 139	
5 $\frac{1}{2}$ % Kingdom of Denmark 20-Year External Loan of 1964	200 000	101.50	203 000	
6% Japan Development Bank 1977	236 000	101.125	238 655	
5 $\frac{3}{4}$ % Japan Development Bank 1979	25 000	98.00	24 500	
6 $\frac{1}{4}$ % Mexico External Sinking Fund 1979	60 000	98.25	58 950	
5 $\frac{3}{4}$ % Government of New Zealand 1985	100 000	99.375	99 375	
5 $\frac{1}{2}$ % Kingdom of Norway 20-Year External Loan of 1964	95 000	98.25	93 337	
5 $\frac{1}{2}$ % Sinking Fund External Loan City of Oslo 1984	50 000	98.81	49 405	
6% City of Tokyo 1980	100 000	94.125	94 125	
6 $\frac{1}{2}$ % European Investment Bank 1966	250 000	98.00	245 000	1 744 738
Advances receivable from Member States (Schedule C)				1 600
Contributions receivable from Member States (to repay to the Working Capital Fund the sum required to finance the supplemental appropriation to meet part of the increased costs of staff) ^{a/}				240 104
TOTAL ASSETS				2 002 600

LIABILITIES

Principal of the Fund as fixed by the General Conference at its ninth regular session				2 000 000
Advances assessed on new Member States (Schedule C)				2 600
TOTAL LIABILITIES				2 002 600

^{a/} See Resolution GC(X)/RES/209.

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

The above statement has been examined in accordance with my directions.
I have obtained all the information and explanations that I have required and
I certify, as a result of the audit, that in my opinion the statement is correct.

(Signed) VOLKMAR HOPF
External Auditor

STATEMENT III. A

OPERATIONAL PROGRAMME - 1966

SUMMARY STATEMENTS FOR GENERAL FUND AND OPERATING FUNDS AS AT 31 DECEMBER 1966
(Expressed in US dollars)

Item	General Fund	Operating Fund I	Operating Fund II	Total
1. STATUS OF FUNDS AS AT 31 DECEMBER 1966				
<u>Balance as at 1 January 1966</u>				
General Fund balance	75 000	-	-	75 000
Unobligated earmarkings	-	146 039	724 800	870 839
Unliquidated obligations	-	79 497	750 936	830 433
Sub-total balance as at 1 January 1966	75 000	225 536	1 475 736	1 776 272
<u>Income during 1966</u>				
Voluntary contributions pledged for 1966	1 276 655	-	-	1 276 655
Voluntary contributions pledged in 1966 towards 1965 programme	76 364	-	-	76 364
Matching contribution of the United States of America forfeited in respect of voluntary contributions pledged for 1965 but unpaid as of 31 December 1966	(2 694)	-	-	(2 694)
Special voluntary contributions pledged	322 898	-	-	322 898
Income from investments	84 259	-	-	84 259
Miscellaneous Laboratory income	-	55 725	-	55 725
Technical assistance - Local project costs	-	-	34 724	34 724
Contributions from the Agency's regular budget	-	748 096	-	748 096
Transfers from General Fund	(1 820 483)	503 898	1 316 585	-
Income from IAEA/USAEC Research Programme	-	11 705	-	11 705
Contributions towards Theoretical Physics Centre - Trieste	-	3 500	-	3 500
Gain (or loss) on exchange	(11 999)	5	103	(11 891)
Net income during 1966	(75 000)	1 322 929	1 351 412	2 599 341
Total funds available for obligation in 1966	-	1 548 465	2 827 148	4 375 613
Less: Expenditure - 1966	-	1 350 142	1 085 079	2 435 221
Unliquidated obligations as at 31 December 1966	-	74 984	647 395	722 379
Sub-total	-	1 425 126	1 732 474	3 157 600
Unobligated balances as at 31 December 1966	-	123 339	1 094 674	1 218 013
2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1966				
<u>Obligations</u>				
Brought forward from prior years	-	79 497	750 936	830 433
Incurred in 1966:				
For prior year programmes	-	(2 945)	122 422	119 477
For 1966 programme	-	1 348 574	859 116	2 207 690
Sub-total 1966 obligations	-	1 345 629	981 538	2 327 167
Total obligations	-	1 425 126	1 732 474	3 157 600
<u>Expenditures</u>				
Against prior year programmes	-	76 540	664 471	741 011
Against 1966 programme	-	1 273 602	420 608	1 694 210
Total expenditures	-	1 350 142	1 085 079	2 435 221
Unliquidated obligations as at 31 December 1966	-	74 984	647 395	722 379
3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1966				
Current accounts at banks (Schedule A)	227 770	-	-	227 770
Deposit accounts at banks (due from Administrative Fund)	908 351	-	-	908 351
Petty cash on hand	-	13 329	-	13 329
Voluntary contributions receivable (Schedules B. 2 and D)	651 352	-	-	651 352
Special voluntary contributions receivable	85 931	-	-	85 931
Due from General Fund	(1 872 204)	136 556	1 735 648	-
Accounts receivable and sundry debit balances	-	51 690	91 954	143 644
Sundry credit balances	(1 200)	(3 252)	(85 533)	(89 985)
Unliquidated obligations as at 31 December 1966	-	(74 984)	(647 395)	(722 379)
Unobligated balances as at 31 December 1966	-	123 339	1 094 674	1 218 013

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required and I certify, as a result of the audit, that in my opinion the statement is correct.

(Signed) VOLKMAR HOPF
External Auditor

O P E R A T I N G F U N D I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES DURING 1966,
AND UNOBLIGATED BALANCE AS AT 31 DECEMBER 1966
(Expressed in US dollars)

Description	Seibersdorf Laboratory	Monaco Project	Theoretical Physics Centre Trieste	T O T A L Operating Fund I
<u>Balance as at 1 January 1966</u>				
Unobligated balance	63 402	1 876	80 761	146 039
Unliquidated obligations	36 924	2 258	40 315	79 497
Sub-total	100 326	4 134	121 076	225 536
<u>Income during 1966</u>				
Miscellaneous laboratory income	55 730	-	-	55 730
Transfers from the General Fund:				
Monaco contribution	-	44 898	-	44 898
Italian contribution	-	-	278 000	278 000
Implementation of the Operational Programme	146 000	-	35 000	181 000
Sub-total transfers from the General Fund	146 000	44 898	313 000	503 898
Contributions from the Regular Budget	579 854	93 242	75 000	748 096
Income from the United States				
Atomic Energy Commission	11 705	-	-	11 705
Contributions towards the Theoretical Physics Centre	-	-	3 500	3 500
Net income during 1966	793 289	138 140	391 500	1 322 929
<u>Total funds available for expenditure</u>	893 615	142 274	512 576	1 548 465
Less: Expenditures in 1966	792 819	139 900	417 423	1 350 142
Unliquidated obligations as at 31 December 1966	24 170	2 374	48 440	74 984
Sub-total	816 989	142 274	465 863	1 425 126
Unobligated balances as at 31 December 1966	76 626	NIL	46 713	123 339

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

The above statement has been examined in accordance with my directions.
I have obtained all the information and explanations that I have required and
I certify, as a result of the audit, that in my opinion the statement is correct.

(Signed) VOLKMAR HOPF
External Auditor

OPERATING FUND II

Summary of obligations and expenditures during 1966 and unliquidated obligations by recipient Member States as at 31 December 1966
(Expressed in US dollars)

Recipient State	Unliquidated obligations brought forward from 1965				Net new obligations in 1966				Expenditure in 1966				Unliquidated obligations as at 31 December 1966			
	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total
Afghanistan	-	1 180	-	1 180	250	3 731	-	3 981	-	3 880	-	3 880	250	1 031	-	1 281
Algeria	950	-	-	950	125	-	-	125	744	-	-	744	331	-	-	331
Argentina	34 343	17 963	-	52 306	12 146	540	3 000	15 686	34 223	12 671	-	46 894	12 266	5 832	3 000	21 098
Austria	51	-	-	51	8 949	-	-	8 949	5 491	-	-	5 491	3 509	-	-	3 509
Belgium	-	-	4 000	4 000	-	-	4 000	4 000	-	-	2 000	2 000	-	-	6 000	6 000
Bolivia	4 840	-	3 463	8 303	639	-	40	679	4 021	-	22	4 043	1 458	-	3 481	4 939
Brazil	14 243	13 090	865	28 198	(1 314)	815	6 500	6 001	12 715	13 905	1 133	27 753	214	-	6 232	6 446
Bulgaria	9 616	-	-	9 616	1 720	13 488	-	15 208	5 496	13 419	-	18 915	5 840	69	-	5 909
Burma	2 144	489	1 051	3 684	7 320	8 004	2 150	17 474	8 046	6 730	2 892	17 668	1 418	1 763	309	3 490
Cambodia	-	3 967	-	3 967	-	12 831	-	12 831	-	14 738	-	14 738	-	2 060	-	2 060
Ceylon	-	20 099	6 014	26 113	6 366	19 281	1 698	27 345	3 960	23 790	5 194	32 944	2 406	15 590	2 518	20 514
Chile	3 938	872	6 847	11 657	28 508	10 602	(613)	38 497	16 943	5 565	6 234	28 742	15 503	5 909	-	21 412
China	13 135	-	2 080	15 215	(2 028)	6 514	4 527	9 013	7 827	6 514	5 485	19 826	3 280	-	1 122	4 402
Colombia	813	-	3 470	4 283	(1 076)	12 500	-	11 424	(631)	5 986	3 265	8 620	368	6 514	205	7 087
Congo, Democratic Republic of	1 677	-	-	1 677	513	-	-	513	2 190	-	-	2 190	-	-	-	-
Cuba	906	-	-	906	2 873	12 877	-	15 750	1 998	11 149	-	13 147	1 781	1 728	-	3 509
Czechoslovak Socialist Republic	23 380	-	-	23 380	13 031	-	-	13 031	20 900	-	-	20 900	15 511	-	-	15 511
Ecuador	23	-	-	23	(1)	13 645	-	13 644	22	7 980	-	8 002	-	5 665	-	5 665
El Salvador	-	-	-	-	100	15 903	-	16 003	-	10 295	-	10 295	100	5 608	-	5 708
Ethiopia	-	-	-	-	5 250	8 622	-	13 872	1	8 622	-	8 623	5 249	-	-	5 249
Ghana	3 584	922	-	4 506	13 930	265	3 000	17 195	16 247	730	-	16 977	1 267	457	3 000	4 724
Greece	13 516	9 975	2 000	25 491	11 761	46 585	5 980	64 326	17 817	34 180	4 990	56 987	7 460	22 380	2 990	32 830
Guatemala	-	-	-	-	700	-	-	700	-	-	-	-	700	-	-	700
Hong Kong	-	2 354	-	2 354	-	(625)	-	(625)	-	1 729	-	1 729	-	-	-	-
Hungary	16 734	-	-	16 734	3 660	12 693	-	16 353	13 771	12 693	-	26 464	6 623	-	-	6 623
Iceland	-	-	-	-	-	14	-	14	-	14	-	14	-	-	-	-
India	3 734	681	5 979	10 394	138	(73)	1 700	1 765	3 144	608	4 553	8 305	728	-	3 126	3 854
Indonesia	16 290	-	-	16 290	4 325	-	-	4 325	10 279	-	-	10 279	10 336	-	-	10 336
Iran	15 200	-	-	15 200	3 740	15 850	-	19 590	11 853	-	-	11 853	7 087	15 850	-	22 937
Iraq	11 839	-	3 700	15 539	847	-	12 100	12 947	11 634	-	3 700	15 334	1 052	-	12 100	13 152
Israel	1 150	13 194	-	14 344	9 052	22 044	2 500	33 596	4 161	26 887	-	31 048	6 041	8 351	2 500	16 892
Italy	4 840	-	-	4 840	726	-	-	726	4 886	-	-	4 886	680	-	-	680
Ivory Coast	24	-	-	24	(24)	-	-	(24)	-	-	-	-	-	-	-	-
Japan	10 127	-	-	10 127	269	-	-	269	2 678	-	-	2 678	7 718	-	-	7 718
Kenya	-	-	-	-	-	20 613	-	20 613	-	19 706	-	19 706	-	907	-	907
Korea, Republic of	15 644	1 642	3 932	21 218	(1 144)	9 923	11 151	19 990	7 109	5 614	8 394	21 117	7 391	5 951	6 689	20 031
Lebanon	13 684	-	6 000	19 684	(2 077)	-	5 000	2 923	11 595	-	6 000	17 595	12	-	5 000	5 012
Madagascar	-	-	-	-	1 856	-	-	1 856	1 856	-	-	1 856	-	-	-	-
Mexico	5 314	4 564	-	9 878	9 354	14 395	3 000	26 749	2 638	18 232	1 732	22 602	12 090	727	1 268	14 025
Morocco	831	-	-	831	667	4 520	-	5 187	1 498	4 520	-	6 018	-	-	-	-

Recipient State	Unliquidated obligations brought forward from 1965				Net new obligations in 1966				Expenditure in 1966				Unliquidated obligations as at 31 December 1966			
	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total
New Zealand	69	-	-	69	407	-	-	407	476	-	-	476	-	-	-	-
Nicaragua	3 530	-	-	3 530	2 136	-	-	2 136	4 661	-	-	4 661	1 005	-	-	1 005
Nigeria	-	-	3 385	3 385	1 400	6 971	7 805	16 176	-	6 052	1 615	7 667	1 400	919	9 575	11 894
Pakistan	5 389	2 791	4 880	13 060	5 454	28 765	16 000	50 219	5 373	15 411	6 156	26 940	5 470	16 145	14 724	36 339
Paraguay	52	-	-	52	848	-	-	848	-	-	-	-	900	-	-	900
Peru	8 915	1 504	4 350	14 769	(4 286)	30 276	-	25 990	3 955	12 985	3 863	20 803	674	18 795	487	19 956
Philippines	19 294	4 442	448	24 184	19 236	31 704	4 550	55 490	20 811	24 517	2 448	47 776	17 719	11 629	2 550	31 898
Poland	24 210	-	-	24 210	14 004	-	-	14 004	23 566	-	-	23 566	14 648	-	-	14 648
Portugal	4 577	-	-	4 577	8 663	22 800	-	31 463	6 342	9 603	-	15 945	6 898	13 197	-	20 095
Rhodesia	743	-	8 271	9 014	(743)	-	-	(743)	-	-	8 271	8 271	-	-	-	-
Romania	18 612	-	-	18 612	12 720	8 640	-	21 360	11 780	8 640	-	20 420	19 552	-	-	19 552
Saudi Arabia	626	-	-	626	(575)	24 450	-	23 875	51	-	-	51	-	24 450	-	24 450
Senegal	-	9 039	-	9 039	-	31 209	-	31 209	-	27 527	-	27 527	-	12 721	-	12 721
South Africa	1 765	-	-	1 765	(70)	-	-	(70)	1 695	-	-	1 695	-	-	-	-
Spain	1 421	-	1 240	2 661	3 533	-	-	3 533	3 219	-	1 240	4 459	1 735	-	-	1 735
Sudan	3 006	10 207	-	13 213	(645)	18 614	-	17 969	2 361	12 146	-	14 507	-	16 675	-	16 675
Syrian Arab Republic	2 850	-	-	2 850	(2 850)	-	-	(2 850)	-	-	-	-	-	-	-	-
Thailand	11 999	36 456	4 569	53 024	7 705	1 580	2 149	11 434	13 612	27 716	6 303	47 631	6 092	10 320	415	16 827
Tunisia	12 443	3 840	4 652	20 935	11 748	12 655	132	24 535	16 805	6 706	4 784	28 295	7 386	9 789	-	17 175
Turkey	9 213	19 389	5 150	33 752	4 313	1 736	7 150	13 199	13 238	20 000	5 875	39 113	288	1 125	6 425	7 838
United Arab Republic	7 714	8 225	1 393	17 332	8 717	5 958	23 233	37 908	9 328	14 183	10 117	33 628	7 103	-	14 509	21 612
Uruguay	3 427	4 462	18 200	26 089	(17)	(180)	7 000	6 803	3 410	4 282	17 214	24 906	-	-	7 986	7 986
Venezuela	5 111	-	-	5 111	104	-	-	104	2 205	-	-	2 205	3 010	-	-	3 010
Viet-Nam	3 851	-	-	3 851	2 005	4 730	-	6 735	2 312	-	-	2 312	3 544	4 730	-	8 274
Yugoslavia	21 886	9 481	-	31 367	12 330	26 600	-	38 930	15 050	15 338	-	30 388	19 166	20 743	-	39 909
Sub-total	413 273	200 828	105 939	720 040	247 288	542 065	133 752	923 105	405 362	475 263	123 480	1 004 105	255 199	267 630	116 211	639 040
Regional training courses:																
THE AMERICAS	18 501	-	-	18 501	(2 291)	-	-	(2 291)	16 210	-	-	16 210	-	-	-	-
EUROPE	12 110	-	-	12 110	57 677	-	-	57 677	61 432	-	-	61 432	8 355	-	-	8 355
Sub-total	30 611	-	-	30 611	55 386	-	-	55 386	77 642	-	-	77 642	8 355	-	-	8 355
Administrative expenses and storage charges for mobile radioisotope laboratories	285	-	-	285	3 047	-	-	3 047	3 332	-	-	3 332	-	-	-	-
Sub-total	285	-	-	285	3 047	-	-	3 047	3 332	-	-	3 332	-	-	-	-
GRAND TOTAL	444 169	200 828	105 939	750 936	305 721	542 065	133 752	981 538	486 336	475 263	123 480	1 085 079	263 554	267 630	116 211	647 395

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required and I certify, as a result of the audit, that in my opinion the statement is correct.

(Signed) VOLKMAR HOPF
External Auditor

STATEMENT III. C (Continued)

STATEMENT IV

PUBLICATIONS REVOLVING FUND

STATUS OF FUNDS AS AT 31 DECEMBER 1966
(Expressed in US dollars)

Balance of fund as at 1 January 1966		50 000
Income from sale of publications		118 893
Miscellaneous income:		
Royalties on publications	68	
Miscellaneous receipts	1 023	
Savings on prior years' obligations	<u>954</u>	<u>2 045</u>
Total funds available in 1966		170 938
Expenditures:		
Salaries and wages	22 919	
Freight and postage	14 779	
Reproduction supplies and paper	18 904	
Printing	14 245	
Purchase of publications for distribution	1 177	
Sales promotion expenses	<u>10 512</u>	
	82 536	
Unliquidated obligations as at 31 December 1966	<u>632</u>	<u>83 168</u>
		87 770
Transfer to miscellaneous income in accordance with Resolution GC(III)/RES/53		<u>37 770</u>
Balance of fund as at 31 December 1966		<u><u>50 000</u></u>
Represented by:		
Cash at banks (Schedule A)	52 822	
Accounts receivable	<u>83 847</u>	136 669
Deduct:		
Deferred income - unpaid publications invoices	83 823	
Sundry credit balances	2 214	
Reserve for unliquidated obligations as at 31 December 1966	<u>632</u>	<u>86 669</u>
Total		<u><u>50 000</u></u>

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Director, Division of Budget and Finance

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Director General

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(Signed) VOLKMAR HOPF
External Auditor

SPECIAL ACCOUNT

SAUDI ARABIAN PROJECT TRUST FUND

Status of funds as at 31 December 1966
(Expressed in US dollars)

Unobligated balance as at 1 January 1966	2 160	
Unliquidated obligations brought forward from 1965	21 963	
Income from the Government of Saudi Arabia	14 000	
	<u> </u>	
Available for expenditure in 1966		38 123
Deduct:		
Cash disbursements during 1966	21 257	
Unliquidated obligations as at 31 December 1966	3 342	24 599
	<u> </u>	<u> </u>
Unobligated balance as at 31 December 1966		<u>13 524</u>
		<u> </u>
Represented by:		
Cash at banks (Schedule A)		16 866
Deduct:		
Reserve for unliquidated obligations as at 31 December 1966		3 342
		<u> </u>
Total		<u>13 524</u>
		<u> </u>

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

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(Signed) VOLKMAR HOPF
External Auditor

STATEMENT VI

SPECIAL ACCOUNT

JOINT RESEARCH PROGRAMME OF THE AGENCY AND THE
UNITED STATES ATOMIC ENERGY COMMISSION

Status of funds as at 31 December 1966
(Expressed in US dollars)

Unobligated balance as at 1 January 1966	140	
Unliquidated obligations brought forward from 1965	63 006	
Income from the United States Atomic Energy Commission	<u>87 699</u>	
Available for expenditure in 1966		150 845
Deduct:		
Cash disbursements during 1966	93 670	
Unliquidated obligations as at 31 December 1966	<u>51 765</u>	<u>145 435</u>
Unobligated balance as at 31 December 1966		<u><u>5 410</u></u>
Represented by:		
Contributions receivable		87 174
Deduct:		
Reserve for unliquidated obligations as at 31 December 1966	51 765	
Due to Administrative Fund	<u>29 999</u>	<u>81 764</u>
Total		<u><u>5 410</u></u>

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Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

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(Signed) VOLKMAR HOPF
External Auditor

SPECIAL ACCOUNT

SPECIAL FELLOWSHIPS OFFERED BY THE GOVERNMENT
OF THE UNION OF SOVIET SOCIALIST REPUBLICS

Status of funds as at 31 December 1966
(Expressed in US dollars)

Unobligated balance as at 1 January 1966	1 542	
Unliquidated obligations brought forward from 1965	16 007	
	<hr style="width: 50%; margin: 0;"/>	
Available for expenditure in 1966		17 549
Deduct:		
Cash disbursements during 1966	5 317	
Unliquidated obligations as at 31 December 1966	10 690	16 007
	<hr style="width: 50%; margin: 0;"/>	<hr style="width: 50%; margin: 0;"/>
Savings on liquidations available for obligation in 1967		1 542
		<hr style="width: 50%; margin: 0;"/>
Represented by:		
Cash at banks (Schedule A)		12 232
Deduct:		
Reserve for unliquidated obligations as at 31 December 1966		10 690
		<hr style="width: 50%; margin: 0;"/>
Total		1 542
		<hr style="width: 50%; margin: 0;"/>

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Director General

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(Signed) VOLKMAR HOPF
External Auditor

STATEMENT VIII

SPECIAL ACCOUNT

UNITED NATIONS KOREAN RECONSTRUCTION AGENCY RESIDUAL FUND

Status of Funds as at 31 December 1966
(Expressed in US dollars)

Unobligated balance as at 1 January 1966		3 408
Unliquidated obligations brought forward from 1965		28
		3 436
Deduct:		
Cash disbursements during 1966	116	
Unliquidated obligations as at 31 December 1966	Nil	116
		3 320
Balance		3 320
Deduct:		
Funds surrendered to the United Nations		3 320
		3 320
Unobligated balance as at 31 December 1966		Nil

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

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(Signed) VOLKMAR HOPF
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME
TECHNICAL ASSISTANCE COMPONENT

STATUS OF FUNDS OF THE AGENCY AS AT 31 DECEMBER 1966
(Expressed in US dollars)

Balance as at 31 December 1965		423 623
Less: Unobligated balances of 1965 authorizations from the Working Capital and Reserve Fund and other income surrendered to the Special Account		70 536
		353 087
Balance of unobligated earmarkings of the preceding year carried forward on 1 January 1966		353 087
Add: Savings realized during the year in liquidating 1965 obligations (other than those incurred against contingency authorizations)		14 102
Earmarkings from contributions and other available funds in 1966		1 026 443
		1 393 632
Obligations incurred during 1966:		
Project costs (see Part B)	1 200 394	
Administrative and operational services costs	133 519	1 333 913
Excess of earmarkings and other available funds over obligations incurred		59 719
Add: Other income:		
Savings on liquidation of obligations incurred in the 1963-1964 biennium	80 018	
Miscellaneous	1 212	
	81 230	
Less: Exchange adjustments (net)	1 162	80 068
Balance as of 31 December 1966, to revert to the Special Account		139 787
Represented by:		
Cash at banks, on hand and in transit	343 898	
Undrawn earmarkings	373 210	
Accounts receivable, advances, deposits, etc.	28 406	745 514
Less: Unliquidated obligations, 1965	31 730	
Unliquidated obligations, 1966	544 011	
Accounts payable and other credit balances	29 986	605 727
		139 787

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

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Director General

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(Signed) VOLKMAR HOPF
External Auditor

STATEMENT IX. B

UNITED NATIONS DEVELOPMENT PROGRAMME
TECHNICAL ASSISTANCE COMPONENT

OBLIGATIONS INCURRED - PROJECT COSTS FOR THE PERIOD
1 JANUARY TO 31 DECEMBER 1966
(Expressed in US dollars)

Country	Cash disbursements	Unliquidated obligations	Total obligations
Afghanistan	2 648	3 583	6 231
Argentina	58 855	32 088	90 943
Brazil	40 654	57 479	98 133
Burma	52 299	12 840	65 139
Ceylon	6 362	1 398	7 760
Chile	4 006	1 276	5 282
China	20 900	22 967	43 867
Colombia	12 850	601	13 451
Congo, Democratic Republic of	4 381	7 678	12 059
Ecuador	3 036	1 350	4 386
Ghana (contingency authorizations)	19 629	4 585	24 214
Greece	15 756	29 056	44 812
Guatemala	11 459	163	11 622
Hungary (contingency authorizations)	-	14 985	14 985
India	1 798	16 617	18 415
Iran	19 024	49 958	68 982
Iraq	1 690	6 680	8 370
Israel	420	-	420
Ivory Coast	3 251	-	3 251
Jordan (contingency authorizations)	17 750	15 594	33 344
Mexico	19 793	6 782	26 575
Morocco	406	17 699	18 105
Nigeria	-	3 920	3 920
Pakistan	5 945	26 991	32 936
Panama	4 145	-	4 145
Peru	12 545	4 284	16 829
Philippines	35 549	20 638	56 187
Poland	2 008	38 437	40 445
Poland (contingency authorizations)	-	14 200	14 200
Romania	911	10 717	11 628
Sudan	5 914	456	6 370
Thailand	35 140	7 466	42 606
Tunisia	13 225	-	13 225
Turkey	4 807	6 132	10 939
Uganda	6 864	198	7 062
United Arab Republic	29 806	8 485	38 291
Uruguay	5 344	-	5 344
Viet-Nam	7 061	3 146	10 207
Yugoslavia	383	11 433	11 816
Total	486 614	459 882	946 496
<u>Regional projects</u>			
The Americas	55 909	18 290	74 199
Africa	4 774	3 637	8 411
Asia and the Far East	41 487	17 399	58 886
Middle East	229	300	529
Total	102 399	39 626	142 025
<u>Inter-regional projects</u>	67 370	44 503	111 873
Total	67 370	44 503	111 873
GRAND TOTAL	656 383	544 011	1 200 394

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

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I have obtained all the information and explanations that I have required and
I certify, as a result of the audit, that in my opinion the statement is correct.

(Signed) VOLKMAR HOPF
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME
SPECIAL FUND COMPONENT

STATUS OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 1966
(Expressed in US dollars)

Balance of allocations and other available funds at 31 December 1965		986 233
Deduct: Prior year's "other income" surrendered to the Fund		Nil
		986 233
Add: Funds allocated during 1966:		
For projects completed in 1966	Nil	
For projects in operation at 31 December 1966	91 000	91 000
Total funds available for commitments		1 077 233
Deduct: Funds committed during 1966:		
For projects completed in 1966	Nil	
For projects in operation at 31 December 1966	710 071	710 071
Unencumbered balance of allocations for projects in operation at 31 December 1966		367 162
Add: Other income:		
Miscellaneous income and exchange adjustments		138
Unencumbered balance of allocations and other income at 31 December 1966		367 300
<u>Represented by:</u>		
Cash at banks, on hand and in transit	15 810	
Undrawn allocations	676 299	
Accounts receivable and sundry debit balances	7 309	699 418
Less:		
Unliquidated commitments	234 687	
Accounts payable and sundry credit balances	97 431	332 118
		367 300

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

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Director General

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(Signed) VOLKMAR HOPF
External Auditor

STATEMENT X. B

UNITED NATIONS DEVELOPMENT PROGRAMME
SPECIAL FUND EXECUTING AGENCY OVERHEAD COSTSSTATUS OF FUNDS AS AT 31 DECEMBER 1966
(Expressed in US dollars)

Fund allocated to the global account during 1966	103 099
Deduct: Funds committed during 1966	<u>79 138</u>
Balance of allocations to be carried forward to 1967	<u><u>23 961</u></u>
 <u>Represented by:</u>	
Accounts Receivable	42 268
Deduct:	
Reserve for unliquidated obligations as at 31 December 1966	<u>18 307</u>
Total	<u><u>23 961</u></u>

(Signed) HOWARD R. ENNOR
Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

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(Signed) VOLKMAR HOPF
External Auditor

CURRENT ACCOUNTS AND DEPOSIT ACCOUNTS AT BANKS AS AT 31 DECEMBER 1966
(Expressed in US dollars)

			Distribution by Funds									
			TOTAL	Adminis- trative Fund	Working Capital Fund	General Fund	Publications Revolving Fund	Saudi Arabian Trust Fund	Special Soviet Union Fellowship Account	UNDP Technical Assistance Component	UNDP Special Fund Component	Staff Welfare Fund
PART I - CURRENT ACCOUNTS AT BANKS												
Argentine Pesos	381 483 at	250.00 ^{a/}	1 526							1 526		
Australian Dollars	14 360 at	.8928	16 084			4 146				11 938		
Austrian Schillings	1 410 959 at	25.83	54 625	24 411						20 863		9 351
Belgian Francs	375 015 at	50.00	7 500	5 744						1 756		
Brazilian Cruzeiros	81 879 616 at	2 176.00	37 628			36 699				929		
Bulgarian Leva	1 925 at	2.00	962							962		
Burmese Kyats	23 502 at	4.762	4 935			27				4 908		
Canadian Dollars	21 952 at	1.08	20 326	16 916						3 410		
Ceylonese Rupees	25 389 at	4.762	5 331			495				4 836		
Chilean Escudos	368 at	4.80	77							77		
Czechoslovak Korunas	3 806 at	14.36	265							265		
Danish Kroners	67 471 at	6.907	9 768	4 008						5 760		
Egyptian Pounds	7 325 at	.4348	16 847			15 235				1 612		
Finnish Markka	7 426 at	3.20	2 321			94				2 227		
French Francs	201 688 at	4.90	41 161	2 084						39 077		
German Marks	226 221 at	4.00	56 555	14 056						42 499		
Greek Drachmae	224 383 at	30.00	7 479							7 479		
Hungarian Forints	40 987 at	23.48	1 746							1 746		
Iceland Kronurs	71 757 at	43.00	1 669			1 669						
Indian Rupees	75 805 at	7.50	10 107			6 299				3 808		
Iranian Rials	99 958 at	75.00	1 333			1 333						
Israeli Pounds	3 689 at	3.00	1 230							1 230		
Italian Lire	74 904 411 at	625.00	119 847			118 409				1 438		
Japanese Yen	2 349 260 at	360.00	6 526			6 526						
Mexican Pesos	123 085 at	12.50	9 847			7 866				1 981		
Netherlands Guilders	17 406 at	3.60	4 835	2 776						2 059		
New Zealand Pounds	1 482 at	.3596	4 121			531				3 590		
Norwegian Kroners	41 091 at	7.143	5 753	1 667						4 086		
Pakistan Rupees	19 272 at	4.762	4 047							4 047		
Philippine Pesos	2 535 at	3.86	657			152				505		
Polish Zlotys	127 030 at	24.00	5 293							5 293		
Portuguese Escudos	152 622 at	28.75	5 308							5 308		
Romanian Lei	5 387 at	12.00	449			199				250		
Spanish Pesetas	512 624 at	60.00	8 544			1 655				6 889		
Swedish Kronors	16 949 at	5.16	3 285	3 285								
Swiss Francs	16 228 at	4.32	3 756	3 300						456		
Thailand Bahts	67 952 at	20.80	3 267							3 267		
Tunisian Dinars	149 at	.525	284			12				272		
Turkish Liras	24 104 at	9.00	2 678			833				1 845		
USSR Roubles	30 804 at	.90	34 227			20 424		12 232		1 571		
United Kingdom Pounds	7 881 at	.3571	22 069	8 409		2 873				10 787		
United States Dollars	96 780		96 780	16 007			16 866			48 097	15 810	
Viet-Namense Piastres	112 000 at	80.00	1 400			1 400						
Yugoslav Dinars	55 279 at	12.50	4 422			893				3 529		
Total current accounts at banks			646 870	102 663		227 770		16 866	12 232	262 178	15 810	9 351

		<i>Distribution by Funds</i>									
		TOTAL	Adminis- trative Fund	Working Capital Fund	General Fund	Publications Revolving Fund	Saudi Arabian Trust Fund	Special Soviet Union Fellowship Account	UNDP Technical Assistance Component	UNDP Special Fund Component	Staff Welfare Fund
PART II - DEPOSIT ACCOUNTS AT BANKS											
	<u>Maturity date</u>										
Irving Trust Company, New York, 4% p. a.	At sight	86 954			5 234				81 720		
Oesterreichisches Credit-Institut, Vienna, 5% p. a. (AS 6 161 601)	At sight	238 545	238 545								
Société Générale, Paris, 4 1/8% p. a. (F 100 000)	5 January 1967	20 408	20 408								
The Mitsui Bank Ltd., London, 7 1/8% p. a.	23 January 1967	300 000			300 000						
The Chartered Bank, New Delhi, 6% p. a. (Rs 50 000)	26 January 1967	6 667			6 667						
Creditanstalt-Bankverein, Vienna, 5% p. a. (AS 3 750 000)	27 January 1967	145 180	108 083		37 097						
Banco di Roma, Rome, 6 9/16% p. a.	29 January 1967	275 000			275 000						
Bankers Trust Company, New York, 6 9/16% p. a.	29 January 1967	250 000			250 000						
The Mitsui Bank Ltd., London, 7 1/8% p. a.	30 January 1967	100 000		16 158	31 020	52 822					
The Chartered Bank, New Delhi, 6% p. a. (Rs 25 000)	26 April 1967	3 333			3 333						
Total deposit accounts at banks		1 426 087	367 036	16 158	908 351	52 822			81 720		
TOTAL AGENCY ACCOUNTS		2 072 957	469 699	16 158	1 136 121	52 822	16 866	12 232	343 898	15 810	9 351

a/ The conversion into United States dollars of all other currencies has been done at the operational exchange rates of the United Nations Development Programme, in effect on 31 December 1966.

SCHEDULE B.1

OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS
AS AT 31 DECEMBER 1966
(Expressed in US dollars)

Member State	Amounts outstanding								Total
	1958	1959	1960	1961	1962	1963	1964	1965	
Afghanistan	-	-	-	-	-	-	3 343	3 857	7 200
Argentina	-	-	-	-	-	-	-	61 083	61 083
Chile	-	-	-	-	-	-	-	14 430	14 430
China	-	-	-	-	-	-	-	323 946	323 946
Costa Rica	-	-	-	-	-	-	-	3 085	3 085
Cuba	-	-	-	-	-	-	12 250	15 426	27 676
Dominican Republic	-	-	-	-	3 015	3 561	3 610	3 857	14 043
Ecuador	-	-	-	-	-	-	-	3 072	3 072
Ethiopia	-	-	-	-	-	-	2 862	3 857	6 719
Guatemala	-	-	-	-	-	-	362	3 857	4 219
Haiti	-	2 021	2 337	2 467	2 652	2 849	2 888	3 085	18 299
Honduras	-	656	2 337	2 467	2 652	2 849	2 888	3 085	16 934
Hungary	-	-	-	-	-	-	-	36 251	36 251
Iran	-	-	-	-	-	-	-	12 183	12 183
Ivory Coast	-	-	-	-	-	-	-	2 871	2 871
Mali	-	-	-	-	-	-	-	2 727	2 727
Paraguay	1 636	2 090	2 337	2 467	2 652	2 849	2 888	3 085	20 004
Peru	-	-	-	-	-	-	-	5 699	5 699
Uruguay	-	-	-	-	-	6 922	7 220	7 713	21 855
TOTAL	1 636	4 767	7 011	7 401	10 971	19 030	38 311	513 169	602 296

SCHEDULE B.2

VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND FOR 1965
AND OUTSTANDING AS AT 31 DECEMBER 1966
(Expressed in US dollars)

Member State	Amounts outstanding
Bolivia	800 ^{a/}
Ethiopia	1 000 ^{a/}
Uruguay	1 493 ^{a/}
United States of America	60 797 ^{b/}
TOTAL	64 090

^{a/} Since payment of these contributions was not received by 31 December 1966, the matching contribution of the United States of \$2 694 was forfeited. The total pledged by Member States towards the General Fund for 1965 was consequently reduced from \$1 333 284 to \$1 330 590.

^{b/} Balance of matching contribution in respect of pledges which were paid by 31 December 1966.

SCHEDULE C

MEMBER STATES' CONTRIBUTIONS TO THE 1966 REGULAR BUDGET AND
ADVANCES TO THE WORKING CAPITAL FUND AS AT 31 DECEMBER 1966
(Expressed in US dollars)

Member State	Contributions to the 1966 Regular Budget			Working Capital Fund Advances		
	Assessed	Paid	Outstanding	Assessed	Paid	Outstanding
Afghanistan	4 213	-	4 213	1 000	1 000	-
Albania	3 371	3 371	-	800	800	-
Algeria	7 584	7 584	-	1 800	1 800	-
Argentina	69 940	-	69 940	16 600	16 600	-
Australia	119 656	119 656	-	28 400	28 400	-
Austria	40 447	40 447	-	9 600	9 600	-
Belgium	87 636	87 636	-	20 800	20 800	-
Bolivia	3 371	214	3 157	800	800	-
Brazil	72 468	6 872	65 596	17 200	17 200	-
Bulgaria	12 640	7 257	5 383	3 000	3 000	-
Burma	4 213	4 213	-	1 000	1 000	-
Byelorussian Soviet Socialist Republic	39 604	39 604	-	9 400	9 400	-
Cambodia	3 371	3 371	-	800	800	-
Cameroon	3 371	3 371	-	800	800	-
Canada	240 998	240 998	-	57 200	57 200	-
Ceylon	5 898	5 898	-	1 400	1 400	-
Chile	20 224	-	20 224	4 800	4 800	-
China	322 735	-	322 735	76 600	76 600	-
Colombia	17 695	-	17 695	4 200	4 200	-
Congo, Democratic Republic of	4 213	4 158	55	1 000	1 000	-
Costa Rica	3 371	-	3 371	800	-	800
Cuba	15 168	-	15 168	3 600	3 600	-
Cyprus	3 371	3 371	-	800	800	-
Czechoslovak Socialist Republic	84 265	44 326	39 939	20 000	20 000	-
Denmark	47 188	47 188	-	11 200	11 200	-
Dominican Republic	3 371	-	3 371	800	800	-
Ecuador	4 213	-	4 213	1 000	1 000	-
El Salvador	3 371	3 371	-	800	800	-
Ethiopia	3 371	-	3 371	800	800	-
Finland	32 863	32 863	-	7 800	7 800	-
France	462 615	462 615	-	109 800	109 800	-
Gabon	3 371	3 371	-	800	800	-
Germany, Federal Republic of	562 890	562 890	-	133 600	133 600	-
Ghana	5 898	627	5 271	1 400	1 400	-
Greece	19 381	19 381	-	4 600	4 600	-
Guatemala	3 371	-	3 371	800	800	-
Haiti	3 371	-	3 371	800	800	-
Holy See	3 371	3 371	-	800	800	-
Honduras	3 371	-	3 371	800	800	-
Hungary	42 132	-	42 132	10 000	10 000	-
Iceland	3 371	3 371	-	800	800	-
India	140 722	140 722	-	33 400	33 400	-
Indonesia	29 493	29 493	-	7 000	7 000	-
Iran	15 168	-	15 168	3 600	3 600	-
Iraq	5 898	5 898	-	1 400	1 400	-
Israel	12 640	12 640	-	3 000	3 000	-
Italy	192 967	192 967	-	45 800	45 800	-
Ivory Coast	3 371	-	3 371	800	800	-
Japan	210 662	210 662	-	50 000	50 000	-
Kenya	3 371	-	3 371	800	800	-
Korea, Republic of	10 112	1 961	8 151	2 400	2 400	-
Kuwait	4 213	4 213	-	1 000	1 000	-
Lebanon	4 213	4 213	-	1 000	1 000	-
Liberia	3 371	161	3 210	800	800	-
Libya	3 371	214	3 157	800	800	-
Luxembourg	4 213	4 213	-	1 000	1 000	-
Madagascar	3 371	3 371	-	800	800	-
Mali	3 371	-	3 371	800	800	-
Mexico	61 513	61 513	-	14 600	14 600	-
Monaco	3 371	3 371	-	800	800	-
Morocco	8 426	8 426	-	2 000	2 000	-
Netherlands	84 265	84 265	-	20 000	20 000	-
New Zealand	28 650	28 650	-	6 800	6 800	-
Nicaragua	3 371	439	2 932	800	800	-
Nigeria	12 640	12 640	-	3 000	3 000	-

(Continued)

SCHEDULE C (Continued)

Member State	Contributions to the 1966 Regular Budget			Working Capital Fund Advances		
	Assessed	Paid	Outstanding	Assessed	Paid	Outstanding
Norway	33 706	33 706	-	8 000	8 000	-
Pakistan	27 807	27 807	-	6 600	6 600	-
Paraguay	3 371	-	3 371	800	-	800
Peru	6 741	-	6 741	1 600	1 600	-
Philippines	26 122	26 122	-	6 200	6 200	-
Poland	110 387	103 700	6 687	26 200	26 200	-
Portugal	11 797	11 797	-	2 800	2 800	-
Romania	26 122	26 122	-	6 200	6 200	-
Saudi Arabia	5 056	5 056	-	1 200	1 200	-
Senegal	3 371	3 371	-	800	800	-
South Africa	39 604	39 604	-	9 400	9 400	-
Spain	55 615	55 615	-	13 200	13 200	-
Sudan	4 213	4 213	-	1 000	1 000	-
Sweden	96 062	96 062	-	22 800	22 800	-
Switzerland	66 569	66 569	-	15 800	15 800	-
Syrian Arab Republic	4 213	4 213	-	1 000	1 000	-
Thailand	10 954	10 954	-	2 600	2 600	-
Tunisia	4 213	4 213	-	1 000	1 000	-
Turkey	26 122	26 122	-	6 200	6 200	-
Ukrainian Soviet Socialist Republic	149 149	149 149	-	35 400	35 400	-
Union of Soviet Socialist Republics	1 132 522	1 132 522	-	268 800	268 800	-
United Arab Republic	17 695	1 628	16 067	4 200	4 200	-
United Kingdom of Great Britain and Northern Ireland	547 722	547 722	-	130 000	130 000	-
United States of America	2 688 896	2 688 896	-	638 200	638 200	-
Uruguay	7 584	-	7 584	1 800	1 800	-
Venezuela	37 919	3 163	34 756	9 000	9 000	-
Viet-Nam	5 898	5 898	-	1 400	1 400	-
Yugoslavia	26 965	26 965	-	6 400	6 400	-
Sub-total	8 426 500	7 672 616	753 884	2 000 000	1 998 400	1 600
NEW MEMBER STATES						
Jamaica	4 213	4 213	-	1 000	1 000	-
Jordan	3 371	3 371	-	800	800	-
Panama	3 371	3 371	-	800	800	-
Sub-total	10 955	10 955	-	2 600	2 600	-
TOTAL	8 437 455	7 683 571	753 884	2 002 600	2 001 000	1 600

SCHEDULE D

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID BY MEMBER STATES TO THE GENERAL FUND

FOR 1966 AS AT 31 DECEMBER 1966
(Expressed in US dollars)

Member State	Pledged	Paid	Balance
Argentina	16 600	-	16 600
Australia	20 000	20 000	-
Austria	9 600	9 600	-
Belgium	10 000	10 000	-
Bolivia	800	-	800
Brazil	17 200	-	17 200
Burma	1 000	1 000	-
Canada	57 200	57 200	-
Ceylon	2 100	2 100	-
China	5 000	5 000	-
Colombia	1 000	-	1 000
Congo, Democratic Republic of	1 000	-	1 000
Cyprus	280	280	-
Denmark	11 200	11 200	-
El Salvador	800	800	-
Finland	7 800	7 800	-
France	30 612	30 612	-
Germany, Federal Republic of	120 000	120 000	-
Ghana	1 400	-	1 400
Greece	4 600	-	4 600
Guatemala	1 000	1 000	-
Holy See	2 000	2 000	-
Iceland	800	800	-
India	35 000	35 000	-
Indonesia	2 000	2 000	-
Iran	2 000	2 000	-
Iraq	1 400	1 400	-
Israel	3 000	3 000	-
Italy	45 800	45 800	-
Japan	50 000	50 000	-
Korea, Republic of	2 400	-	2 400
Kuwait	1 000	1 000	-
Lebanon	1 000	1 000	-
Liberia	6 301	6 301	-
Madagascar	800	800	-
Mexico	14 600	-	14 600
Monaco	2 000	2 000	-
Morocco	2 000	2 000	-
Netherlands	18 600	18 600	-
New Zealand	5 000	5 000	-
Norway	8 000	-	8 000
Pakistan	6 000	6 000	-
Philippines	6 200	6 200	-
Portugal	3 600	3 600	-
Saudi Arabia	1 200	1 200	-
South Africa	9 400	9 400	-
Spain	10 000	10 000	-
Sweden	23 000	23 000	-
Switzerland	15 800	15 800	-
Thailand	3 000	3 000	-
Turkey	6 400	6 400	-
United Arab Republic	11 500	11 500	-
United Kingdom of Great Britain and Northern Ireland	130 200	130 200	-
Venezuela	9 000	-	9 000
Viet-Nam	1 400	1 400	-
Yugoslavia	6 400	6 400	-
	765 993	689 393	76 600
United States of America (including matching contribution)	510 662	-	510 662
TOTAL	1 276 655	689 393	587 262

SHARES OF MEMBER STATES IN THE 1965 CASH SURPLUS TO BE SURRENDERED IN 1968
(Expressed in US dollars)

Member State	1965 scale of assessment (percentage)	Allocation (amount)	Member State	1965 scale of assessment (percentage)	Allocation (amount)
Afghanistan	0.05	32	Kenya	0.04 ^{a/}	25
Albania	0.04	25	Korea, Republic of	0.17 ^{a/}	108
Algeria	0.09	57	Kuwait	0.04 ^{a/}	25
Argentina	0.93	591	Lebanon	0.05	32
Australia	1.53	972	Liberia	0.04	25
Austria	0.41	261	Libya	0.04	25
Belgium	1.10	699	Luxembourg	0.05 ^{a/}	32
Bolivia	0.04	25	Madagascar	0.04 ^{a/}	25
Brazil	0.95	604	Mali	0.04	25
Bulgaria	0.18	115	Mexico	0.68	432
Burma	0.06	38	Monaco	0.04	25
Byelorussian Soviet Socialist Republic	0.48	305	Morocco	0.13	83
Cambodia	0.04	25	Netherlands	0.93	591
Cameroon	0.04	25	New Zealand	0.38	242
Canada	2.87	1 823	Nicaragua	0.04	25
Ceylon	0.08	51	Nigeria	0.19	121
Chile	0.24	153	Norway	0.41	261
China	4.20	2 668	Pakistan	0.39	248
Colombia	0.24	153	Paraguay	0.04	25
Congo, Democratic Republic of	0.06	38	Peru	0.09	57
Costa Rica	0.04 ^{a/}	25	Philippines	0.37	235
Cuba	0.20	127	Poland	1.18	750
Cyprus	0.04 ^{a/}	25	Portugal	0.15	95
Czechoslovak Socialist Republic	0.96	610	Romania	0.29	184
Denmark	0.53	337	Saudi Arabia	0.06	38
Dominican Republic	0.05	32	Senegal	0.05	32
Ecuador	0.06	38	South Africa	0.49	311
El Salvador	0.04	25	Spain	0.79	502
Ethiopia	0.05	32	Sudan	0.06	38
Finland	0.34	216	Sweden	1.20	763
France	5.47	3 475	Switzerland	0.87	553
Gabon	0.04	25	Syrian Arab Republic	0.05	32
Germany, Federal Republic of	5.24	3 329	Thailand	0.15	95
Ghana	0.08	51	Tunisia	0.05	32
Greece	0.21	134	Turkey	0.37	235
Guatemala	0.05	32	Ukrainian Soviet Socialist Republic	1.82	1 156
Haiti	0.04	25	Union of Soviet Socialist Republics	13.77	8 748
Holy See	0.04	25	United Arab Republic	0.23	146
Honduras	0.04	25	United Kingdom of Great Britain and Northern Ireland	6.97	4 428
Hungary	0.47	299	United States of America	31.84	20 228
Iceland	0.04	25	Uruguay	0.10	64
India	1.87	1 188	Venezuela	0.48	305
Indonesia	0.41	261	Viet-Nam	0.15	95
Iran	0.18	115	Yugoslavia	0.35	223
Iraq	0.08	51			
Israel	0.14	89			
Italy	2.06	1 309			
Ivory Coast	0.04	25			
Jamaica	0.05 ^{a/}	32			
Japan	2.09	1 328			
			TOTAL	100.25	63 690

^{a/} Costa Rica, Cyprus, Jamaica, Kenya, Kuwait and Madagascar became Members of the Agency after adoption by the General Conference at its eighth regular session of the scale of Members' contributions for 1965.

SCHEDULES F. 1 and F. 2

DATA IN SUPPORT OF THE REPORT OF THE DIRECTOR GENERAL
ON THE AGENCY'S ACCOUNTS FOR 1966

SCHEDULE F. 1

STATEMENT OF ANNUAL APPROPRIATIONS, TOTAL OBLIGATIONS, DISBURSEMENTS,
UNLIQUIDATED OBLIGATIONS, AS AT 31 DECEMBER, AND
BUDGETARY SAVINGS BY YEARS, 1958-1966 INCLUSIVE
(Expressed in US dollars)

Year	Total appropriation	Total obligations	Disbursements	Unliquidated obligations	Budgetary savings	
					Amount	% of appropriation
1958	4 089 000	3 867 786	3 586 389	281 397	221 214	5.41
1959	5 225 000	4 494 610	3 988 150	506 460	730 390	13.98
1960	5 843 000	5 158 146	4 487 151	670 995	684 854	11.72
1961	6 168 000	6 030 557	5 001 195	1 029 362	137 443	2.23
1962	6 731 600	6 446 139	5 637 846	808 293	285 461	4.24
1963	7 337 500	6 893 613	6 081 279	812 334	443 887	6.05
1964	7 444 500	7 287 179	6 473 931	813 248	157 321	2.11
1965	7 938 000	7 875 184	7 052 186	822 998	62 816	0.79
1966	8 984 104	8 984 104	8 194 849	789 255	-	-
Total	59 760 704	57 037 318	50 502 976	6 534 342	2 723 386	4.56%

SCHEDULE F. 2

STATEMENT OF ASSESSED CONTRIBUTIONS RECEIVED DURING YEAR OF ASSESSMENT
COMPARED WITH TOTAL PAYMENTS AND OUTSTANDING BALANCES AS AT
31 DECEMBER, BY YEARS 1958-1966 INCLUSIVE
(Expressed in US dollars)

Year	Total Assessments ^{a/}	Assessments received					Difference (Col.2:Col.6)
		Current year		Prior years	Total		
		Amount	%(3:2)		Amount	%(6:2)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1958	4 114 760	3 771 396	91.7	-	3 771 396	91.7	343 364
1959	5 225 000	4 722 638	90.4	228 388	4 951 026	94.8	273 974
1960	5 880 980	5 312 034	90.3	319 167	5 631 201	95.8	249 779
1961	6 200 690	5 554 021	89.6	484 557	6 038 578	97.4	162 112
1962	6 640 079	5 638 304	84.9	493 177	6 131 481	92.3	508 598
1963	7 155 263	6 159 522	86.1	997 111	7 156 633	100.0	(1 370)
1964	7 230 274	6 605 083	91.4	962 280	7 567 363	104.7	(337 089)
1965	7 732 282	6 943 041	89.8	722 874	7 665 915	99.1	66 367)
1966	8 437 455	7 683 571	91.1	663 439	8 347 010	98.9	90 445
Total	58 616 783	52 389 610	89.4%	4 870 993	57 260 603	97.7%	1 356 180

^{a/} Including assessments on new Member States.

SCHEDULE F. 3

STATEMENT OF ANNUAL ASSESSMENTS ON MEMBER STATES SHOWING PAYMENTS BY YEARS
AND OUTSTANDING CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1966
(Expressed in US dollars)

Year	Total Assessments ^{a/}	Amount paid in year									Contributions still receivable
		1958	1959	1960	1961	1962	1963	1964	1965	1966	
1958	4 114 760	3 771 396	228 388	101 483	10 222	-	-	-	-	1 635	1 636
1959	5 225 000	-	4 722 638	217 684	272 284	2 021	4 172	-	-	1 434	4 767
1960	5 880 980	-	-	5 312 034	202 051	285 827	74 057	-	-	-	7 011
1961	6 200 690	-	-	-	5 554 021	205 329	365 290	55 820	2 035	10 794	7 401
1962	6 640 079	-	-	-	-	5 638 304	553 592	377 905	43 996	15 311	10 971
1963	7 155 263	-	-	-	-	-	6 159 522	528 555	425 249	22 907	19 030
1964	7 230 274	-	-	-	-	-	-	6 605 083	251 594	335 286	38 311
1965	7 732 282	-	-	-	-	-	-	-	6 943 041	276 072	513 169
1966	8 437 455	-	-	-	-	-	-	-	-	7 683 571	753 884
Total	58 616 783	3 771 396	4 951 026	5 631 201	6 038 578	6 131 481	7 156 633	7 567 363	7 665 915	8 347 010	1 356 180

a/ Including assessments on new Member States.

SCHEDULE F. 4

STATEMENT OF CUMULATIVE ASSESSMENTS ON MEMBER STATES SHOWING CUMULATIVE
PAYMENTS AND UNPAID BALANCES AND PERCENTAGE RELATIONSHIPS TO TOTAL
ASSESSMENTS AS AT 31 DECEMBER EACH YEAR, 1958-1966 INCLUSIVE
(Expressed in US dollars)

Description	1958	1959	1960	1961	1962	1963	1964	1965	1966
<u>Amounts:</u>									
Cumulative assessments ^{a/}	4 114 760	9 339 760	15 220 740	21 421 430	28 061 509	35 216 772	42 447 046	50 179 328	58 616 783
Cumulative payments	3 771 396	8 722 422	14 353 623	20 392 201	26 523 682	33 680 315	41 247 678	48 913 593	57 260 603
Cumulative unpaid balance	343 364	617 338	867 117	1 029 229	1 537 827	1 536 457	1 199 368	1 265 735	1 356 180
<u>Percentage:</u>									
Total cumulative assessments	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Less: Cumulative payments	91.66	93.39	94.30	95.19	94.51	95.63	97.17	97.48	97.68
Net cumulative	8.34%	6.61%	5.70%	4.81%	5.49%	4.37%	2.83%	2.52%	2.32%

a/ Including assessments on new Member States.

SCHEDULES F. 5 and F. 6

SCHEDULE F. 5

STATEMENT OF 1965 UNLIQUIDATED OBLIGATIONS CARRIED FORWARD
ON 31 DECEMBER 1965 SHOWING EXPENDITURES AND SAVINGS
DURING 1966 AND THE BALANCE CARRIED FORWARD TO 1967
(Expressed in US dollars)

Appropriation Section	Obligations carried over on 31. 12. 1965	Obligations liquidated during 1966	Savings in 1966	Balance carried forward to 1967
1. General Conference	17 924	17 924	-	-
2. Board of Governors	-	-	-	-
3. Panels and committees	9 411	3 967	5 444	-
4. Special missions	4 379	3 252	1 127	-
5. Seminars, symposia and conferences	13 838	13 768	70	-
6. Distribution of information	23 977	24 234	(257)	-
7. Scientific and technical services and laboratory charges	631 607	434 618	2 678	194 311
8. Salaries and wages	12 416	12 231	185	-
9. Common staff costs	43 932	43 308	624	-
10. Duty travel of staff	7 447	5 685	1 762	-
11. Representation and hospitality	152	152	-	-
12. Common services, equipment and non-technical supplies	57 915	53 547	4 368	-
TOTAL	822 998	612 686	16 001^{a/}	194 311

^{a/} In addition savings of \$12 284 occurred on obligations brought forward from 1964.

SCHEDULE F. 6

STATEMENT OF UNLIQUIDATED OBLIGATIONS CARRIED FORWARD AT THE
END OF EACH YEAR, 1959-1966 INCLUSIVE, SHOWING THE APPROPRIATION
SECTIONS TO WHICH MAJOR AMOUNTS RELATE AND THE PERCENTAGE OF
THE TOTAL APPROPRIATION REPRESENTED BY UNLIQUIDATED
OBLIGATIONS AT THE END OF EACH YEAR
(Amounts expressed in thousands of US dollars)

Year	Research contracts		Distribution of information		Renovation of Boardroom		All other activities		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1959	241	4.6	66	1.3	-	-	199	3.8	506	9.5
1960	365	6.3	67	1.1	-	-	239	4.1	671	11.5
1961	484	7.8	153	2.5	172	2.8	220	3.6	1 029	16.7
1962	604	9.4	35	.5	-	-	169	2.6	808	12.5
1963	558	7.6	31	.4	-	-	233	3.1	812	11.1
1964	538	7.2	10	.1	-	-	265	3.6	813	10.9
1965	584	7.4	24	.3	-	-	215	2.7	823	10.4
1966	592	6.6	4	.1	-	-	192	2.1	789	8.8

STATEMENT OF MISCELLANEOUS INCOME IN 1966 COMPARED WITH
BUDGET ESTIMATES
(Expressed in US dollars)

Source	Budget estimate	Actual income	Difference
Allocation from the United Nations Special Account (for administra- tive and operational services costs of technical assistance)	152 500	152 500	-
Revenue from the sale of publications (excess from Publications Revolving Fund)	25 000	37 770	12 770
Miscellaneous Income:			
Interest on bank accounts and investments	110 000	141 697	31 697
Refund of prior years' expenditures	-	7 510	7 510
Refund of Austrian Turn-over tax	30 000	25 209	(4 791)
Travel Services	-	12 000	12 000
Other miscellaneous receipts	-	833	833
Sub-total miscellaneous income	<u>140 000</u>	<u>187 249</u>	<u>47 249</u>
Total income, other than assessed contributions	<u>317 500</u>	<u>377 519</u>	<u>60 019</u>

STATEMENT OF FINANCIAL CONTRIBUTIONS RECEIVED TOWARDS
THE COST OF CONFERENCES, SYMPOSIA AND SEMINARS
1966
(Expressed in US dollars)

Place	Meeting Title	Member State or organization	Amount pledged	Status as at 31 December 1966	
				Paid	Outstanding
Buenos Aires	Study group on health physics	Inter-American Nuclear Energy Commission	1 784	-	1 784
Karlsruhe	International symposium on food irradiation	Germany, Federal Republic of FAO	3 500 519	3 500 -	- 519
Paris	Conference on nuclear data, microscopic cross-sections and other data basic for reactors	France	5 000	5 000	-
Prague	Symposium on the application of radio- isotope tracers in industry and geophysics	Czechoslovak Socialist Republic	2 716	2 716	-
Vienna	Seminar on the use of radioisotopes and radiation in dairy science and technology	FAO	1 802	-	1 802
Vienna	Symposium on the use of isotopes in plant nutrition and physiology	FAO	913	-	913
Vienna	Symposium on the use of isotopes in hydrology	International Union of geodesy and geophysics	750	750	-
TOTAL			16 984	11 966	5 018

SCHEDULE F. 9

STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 1966
 SHOWING LOCATIONS AND VALUE AT COST^{a/}
 (Expressed in US dollars)

Location of assets	Value of equipment, fittings and furniture
Headquarters: Vienna and Seibersdorf	2 109 027
Bangkok Office	609
International Centre for Theoretical Physics at Trieste	7 460
Monaco Laboratory	59 788
New York Office	1 561
Total	<u>2 178 445</u>

a/ Gifts of equipment have been included on the basis of a conservative estimate of costs if actual cost is not known.

SCHEDULE F. 10

STATEMENT OF EXPENDABLE AND OTHER SUPPLIES ON HAND
 AS AT 31 DECEMBER 1966
 (Expressed in US dollars)

Item	Amount
Stationery and office supplies	23 783
Reproduction supplies, including envelopes	46 959
Paper for the publications programme and the Secretariat	20 388
Sub-total	<u>91 130</u>
Library books	239 480
Total	<u>330 610</u>

Luxembourg	4 333	4 213	120											
Madagascar	4 267	3 371	96	800										
Mali	3 467	3 371	96											
Mexico	79 373	61 513	1 750	14 600		1 500				10				
Monaco	50 365	3 371	96	2 000	44 898									
Morocco	10 666	8 426	240	2 000										
Netherlands	123 688	84 265	2 398	18 600		18 400				25		2		10
New Zealand	34 465	28 650	815	5 000										
Nicaragua	3 467	3 371	96											
Nigeria	13 000	12 640	360											
Norway	42 665	33 706	959	8 000								2		8
Pakistan	34 609	27 807	791	6 000						11				
Paraguay	3 467	3 371	96											
Peru	6 733	6 741	192	(200) ^{e/}										
Philippines	33 065	26 122	743	6 200										
Poland	116 528	110 387	3 141			3 000								
Portugal	15 734	11 797	336	3 600						1				
Romania	29 881	26 122	743			3 000				16				
Saudi Arabia	6 400	5 056	144	1 200										
Senegal	3 467	3 371	96											
South Africa	50 431	39 604	1 127	9 400						300				
Spain	72 078	55 615	1 583	10 000		4 800				80				
Sudan	8 333	4 213	120			4 000								
Sweden	151 798	96 062	2 734	23 000			30 000			2		4		29
Switzerland	86 663	66 569	1 894	15 800			2 400							
Syrian Arab Republic	4 333	4 213	120											
Thailand	14 266	10 954	312	3 000										
Tunisia	4 333	4 213	120											
Turkey	33 265	26 122	743	6 400								1		5
Ukrainian Soviet Socialist Republic	153 393	149 149	4 244											
Union of Soviet Socialist Republics	1 182 452	1 132 522	32 228			17 500				202		3		15
United Arab Republic	29 698	17 695	503	11 500										
United Kingdom of Great Britain and Northern Ireland	693 720	547 722	15 586	130 200						212		15		118
United States of America	3 887 648	2 688 896	76 518	542 332 ^{f/}	87 699	352 500	85 763	2 500	1 801	49 639	40			386
Uruguay	7 800	7 584	216											
Venezuela	47 999	37 919	1 079	9 000						1				
Viet-Nam	7 466	5 898	168	1 400										
Yugoslavia	37 242	26 965	767	6 400		3 000				110				
Sub-total	11 213 080	8 426 500	239 792	1 350 325 ^{g/}	322 898	87 699	531 000	85 763	115 950	3 514	49 639	133		1 006
NEW MEMBER STATES														
Jamaica	4 333	4 213	120											
Jordan	3 467	3 371	96											
Panama	3 467	3 371	96											
Sub-total	11 267	10 955	312											
TOTAL	11 224 347	8 437 455	240 104	1 350 325 ^{g/}	322 898	87 699	531 000	85 763	115 950	3 514	49 639	133		1 006

a/ According to GC(X)/RES/209 this special supplemental contribution will be assessed on Member States at the same time as the assessment for the Regular Budget for 1968.

b/ It is not possible to set a monetary value on the services of many experts, consultants, panel members and others provided totally or partly, cost-free to the Agency by Member States; however, during the year 1966 cost-free consultants and experts were provided as indicated in these columns. It is similarly impossible to set any monetary value on several technical documents, pamphlets, translations, reports and other publications which were supplied in 1966 free of charge to the Agency by Member States.

c/ Includes \$1000 voluntary contribution pledged in 1966 towards 1965 programme.

d/ Includes \$41 200 voluntary contribution pledged in 1966 towards 1965 programme.

e/ Adjustment to 1965 voluntary contribution.

f/ Includes \$31 670 additional matching contribution in respect of 1965 programme.

g/ Total voluntary cash contributions to the General Fund during 1966 included pledges for 1965 and 1966 as follows:

For 1965:	New pledges	\$ 76 364
	US matching lost on pledge unpaid as at 31/12/66	(2 694)
	Total increase 1965 pledges	\$ 73 670
For 1966:		\$ 1 276 655
	Total	\$ 1 350 325

