

International Atomic Energy Agency

THE
AGENCY'S ACCOUNTS
FOR 1967

GC(XII)/384

Printed by the
International Atomic Energy Agency
in Austria - August 1968

CONTENTS

Part I - Report by the Board of Governors

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

Part III - Report by the Director General on the accounts for 1967

Part 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 1967
- B. Assets and liabilities as at 31 December 1967
- C. Income and obligations incurred for the year ended 31 December 1967
- D. Accounts of surpluses in hand as at 31 December 1967

II. Working Capital Fund: Assets and liabilities as at 31 December 1967

III. General Fund

- A. Operational programme - 1967: Summary statements for General Fund and Operating Funds as at 31 December 1967
 - 1. Status of funds as at 31 December 1967
 - 2. Summary of obligations and expenditures during 1967
 - 3. Summary of assets and liabilities as at 31 December 1967
- B. Operating Fund I: Summary of funds available, obligations and expenditures during 1967, and unobligated balance as at 31 December 1967
- C. Operating Fund II: Summary of obligations and expenditures during 1967 and unliquidated obligations by recipient Member States as at 31 December 1967

- IV. Publications Revolving Fund: Status of funds as at 31 December 1967
- V. Special Account: Saudi Arabian Project Trust Fund: Status of funds as at 31 December 1967
- VI. Special Account: Joint research programme of the Agency and the United States Atomic Energy Commission: Status of funds as at 31 December 1967
- VII. Special Account: Special fellowships offered by the Union of Soviet Socialist Republics: Status of funds as at 31 December 1967
- VIII. Special Account: Venezuelan Project Trust Fund: Status of funds as at 31 December 1967
- IX. United Nations Development Programme: Technical Assistance
 - A. Status of funds as at 31 December 1967
 - B. Obligations incurred: Project costs for the period 1 January to 31 December 1967
- X. United Nations Development Programme: Special Fund
 - A. Status of funds for the year ended 31 December 1967
 - B. Special Fund Executing Agency Overhead Costs: Status of funds as at 31 December 1967

SCHEDULES

- A. Current accounts and deposit accounts at banks as at 31 December 1967
 - 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 1967
 - 2. Voluntary contributions pledged to the General Fund for 1965 and 1966, and outstanding as at 31 December 1967
- C. Member States' contributions to the 1967 Regular Budget and advances to the Working Capital Fund as at 31 December 1967
- D. Voluntary contributions pledged and paid by Member States to the General Fund for 1967 as at 31 December 1967
- E. Shares of Member States in the 1966 cash surplus to be surrendered in 1969

- F. Data in support of the report by the Director General on the Agency's accounts for 1967:
1. Statement of annual appropriations, total obligations, disbursements, unliquidated obligations as at 31 December, and budgetary savings, by years 1958-1967 inclusive
 2. Statement of assessed contributions received during year of assessment compared with total payments and outstanding balances as at 31 December, by years 1958-1967 inclusive
 3. Statement of annual assessments on Member States, showing payments by years and outstanding contributions receivable as at 31 December 1967
 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, 1958-1967 inclusive
 5. Statement of 1966 unliquidated obligations carried forward on 31 December 1966 showing expenditures and savings during 1967 and the balance carried forward to 1968
 6. Statement of unliquidated obligations carried forward at the end of each year, 1959-1967 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 1967 compared with budget estimates
 8. Statement of financial contributions received towards the cost of conferences, symposia and seminars held in 1967
 9. Statement of fixed assets as at 31 December 1967 showing locations and value at cost
 10. Statement of expendable and other supplies on hand as at 31 December 1967
- G. Resources available to the Agency during 1967, including contributions in cash, services and in kind as at 31 December 1967

Part V - Budgetary Performance: 1967 Regular Budget

- A. Comparison of budget estimates with actual obligations by sub-items under each appropriation section, with an explanation of major differences
1. The General Conference
 2. The Board of Governors
 3. Panels and committees
 4. Special missions

5. Seminars, symposia and conferences
6. Distribution of information
7. Scientific and technical services and laboratory charges
8. Salaries and wages
9. Common staff costs
10. Duty travel of staff
11. Representation and hospitality
12. Common services, equipment and supplies

NOTE

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

Part I

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 1967.
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 1967

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 1967 and of the report of the Board of Governors thereon [*].

[*] GC(XII)/384, parts II and I respectively.

[1] INFCIRC/8/Rev. 1.

Part II

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

21 March 1968

I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1967 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 1967.

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 1967

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 1967 [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. I have also examined the reports of the Internal Auditor, whose work and co-operation during the year have materially facilitated my own examination. 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.

The Administrative and Operating Funds and Special Accounts

Budget, accounting and financial reporting

5. I recommended that budgetary, accounting and financial reporting in respect of the Agency's laboratory facilities and the International Centre for Theoretical Physics should be simplified. The Secretariat agreed to the general principles of my proposal and the recommendations resulted in the incorporation of the respective activities in the budget, for the first time in the budget estimates for 1969.

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

[2] INFCIRC/8/Rev. 1.

Transfers

6. During the financial year 1967 transfers of funds between Sections of the budget in the amount of \$125 355 were made. Of this total, transfers in the amount of \$124 129 resulted from the decision of the Board of Governors to meet the increased costs of higher staff emoluments, education grants and Pension Fund contributions by savings that might otherwise have occurred, and the balance of \$1226, consisting of unavoidable expenses exceeding the Monaco Laboratory appropriation, is to be met under the Director General's authority to make transfers between appropriation Sections on condition that no more than \$5000 is transferred to any one of them.

Unliquidated obligations

7. The unliquidated obligations of the Agency for 1967 in the amount of \$1 001 805 were checked against the relevant documents. Of this total, \$794 592 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1967, while the amount of \$207 213 relates to other outstanding legal obligations in respect of which goods or services had been received but payment had not been made by 31 December.

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 \$794 592 of unliquidated obligations as at 31 December 1967 was handed to me. I can state that the justifications given for the carry-over of unliquidated obligations in the amount of \$794 592 are in conformity with the aforementioned interpretation.

The United Nations Development Programme (UNDP) (Technical Assistance Account and Special Fund Account)

9. The examinations of these accounts were 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.

Commissary and Restaurant

10. I have examined the statements of the Commissary and of the Restaurant as at 31 December 1967 as well as the balance sheets and the profit and loss accounts together with the books presented for audit purposes. Necessary information and explanations have been provided by the Secretariat to elucidate the continuity of figures.

Electronic Data Processing

11. The computer has been rented by the Agency primarily to meet scientific needs. In addition, it is utilized for certain administrative purposes such as manning table control and work relating to payroll. Payroll and related expenditures amount to approximately 50% of the Agency's total expenditure.

12. The present procedures and programmes need still further improvement to enable the Secretariat and the External Auditor in the future to rely entirely on the results and records produced by electronic data processing without the supplementary clerical work so far required.

13. The Secretariat, being aware of this need, has continuously tried to remedy these imperfections. As far as can be seen within the limitations of an External Audit, mistakes have been corrected. My spot checks did not reveal any cases of fraud or presumptive fraud.

14. Given the present situation and some uncertainties regarding potential applications and the suitable computer model and configuration, I would like to suggest that past decisions regarding the IBM 360/30 be reviewed. If a 360/40 model should not be considered, at least a postponement of six months in delivery of the 360/30 model might be appropriate. This might enable the Secretariat to avoid unnecessary expenditures and also to provide, by using the amount saved through this postponement, at least adequate peripheral equipment, besides allowing time for sufficient training of staff.

15. During the Interim Audit which was carried out in September 1967 and during the Final Audit of the Accounts, several other questions arose which were satisfactorily settled with the Secretariat of the Agency.

Volkmar Hopf
External Auditor

Vienna, 21 March 1968

Part III

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1967

1. I present herewith the Agency's accounts for the year ended 31 December 1967 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 1967 amounted to \$9 491 500. Of this amount \$9 174 000 was to be received by means of the 1967 assessment on Member States and \$317 500 from other income [1]. Obligations incurred during 1967 amounted to \$9 326 379, leaving \$165 121 as an unobligated balance of appropriations, which represented budgetary savings.

3. In June 1967 the Board of Governors authorized the Director General to transfer to Sections 8 and 9 of the Regular Budget such savings as he might accumulate under other Sections to be used to cover the increased costs of higher staff emoluments, education grants and United Nations Joint Staff Pension Fund contributions. In September 1967 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. Under these two authorizations, transfers between appropriation Sections during 1967 amounted to a total of \$125 355, as shown below.

4. Although it was originally expected that the increased emoluments of staff, including increased education grants and changes in United Nations Joint Staff Pension Fund contributions, would necessitate a transfer of up to \$50 000 to Section 9 (Common staff costs) and up to \$75 000 to Section 8 (Salaries and wages) it was necessary to transfer almost this total amount to Section 9. On the other hand, due to careful control over the utilization of manning table posts, it was possible to save almost enough in Section 8 to cover the overrun in Section 9. In accordance with the Board's authorization the maximum sum of \$125 000 could be transferred to one or both of these Sections since they are interdependent, common staff costs representing a certain percentage of salaries and wages. A total of \$124 129 has been transferred to Section 9. This amount has been obtained from savings of \$120 244 in Section 8 and \$3885 on temporary assistance in Section 1 (The General Conference).

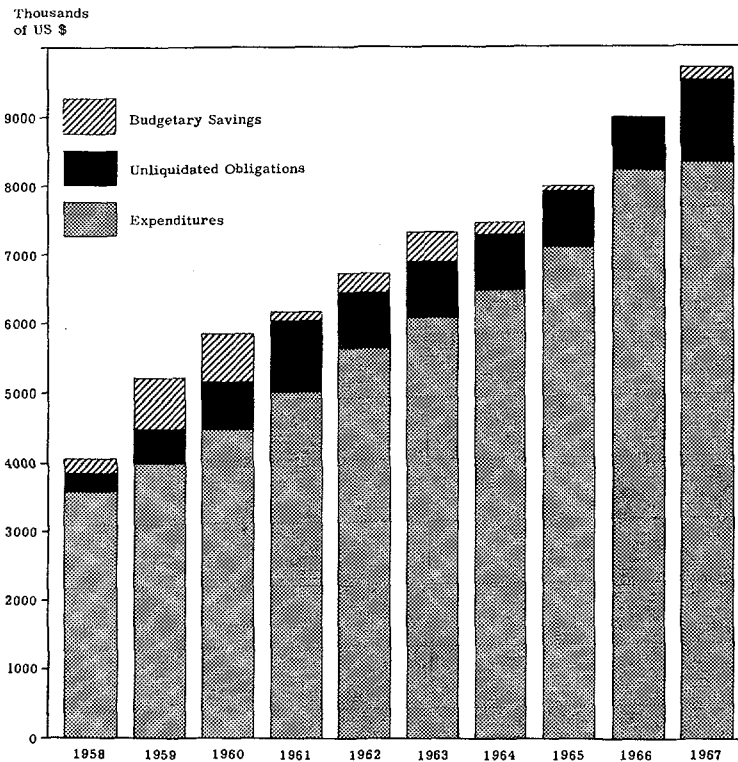
5. The only use made of the authorization to transfer up to \$5000 between Sections during the last quarter of the year was for the Agency's International Laboratory of Marine Radioactivity at Monaco. Certain relatively unforeseeable costs were incurred during 1967 which could not be met from the small appropriation available for this laboratory. First, an additional post adjustment became effective in Monaco on 1 April 1967, which cost \$1416 more than budgeted. Then two Professional staff members became full participants in the United Nations Joint Staff Pension Fund and elected to validate their prior years' service, which entailed increased Agency contributions of almost \$10 500. It was possible to meet all but \$4869 of these unforeseen costs from the funds available for the Monaco Laboratory. In Section 7 (Scientific and technical services and laboratory charges)

[1] General Conference Resolution GC(X)/RES/210, para. 2.

it was possible to save an additional \$3643 to cover part of the balance. The remaining \$1226 was covered by a transfer of that amount from savings in respect of salaries and wages in Section 2 (The Board of Governors).

6. As indicated in Schedule F.1, the level of budgetary savings in 1967 was higher than in any year since 1963. The percentage of budgetary savings, which was 1.74% of the total appropriations for 1967, was however lower than in any year except 1965 and 1966. The ten-year trend of appropriation levels, expenditures, unliquidated obligations and budgetary savings, by years since 1958, is shown in Graph I. Except for 1966, in which there was a general salary increase, the annual growth in expenditures, as seen from this graph, was much more uniform than the increase in total appropriations.

GRAPH I. TOTAL ANNUAL APPROPRIATIONS SHOWING EXPENDITURES,
UNLIQUIDATED OBLIGATIONS, AND BUDGETARY SAVINGS
As at 31 December, 1958 - 1967 inclusive



7. The Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies in its second report has recommended that each organization should report on budgetary performance, giving an explanation of changes as compared with the original budget estimates [2]. In the light of discussion of the Agency's accounts for 1966, the Secretariat agreed that this explanation should be expanded to include a presentation of the sub-items within each appropriation section together with an explanation of major differences between actual obligations incurred and the original budget estimates. The relevant information relating to the Regular Budget for 1967 is presented in Part V of this document.

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

B. Assets and Liabilities (Statement I, B)

1. Cash in hand and at banks

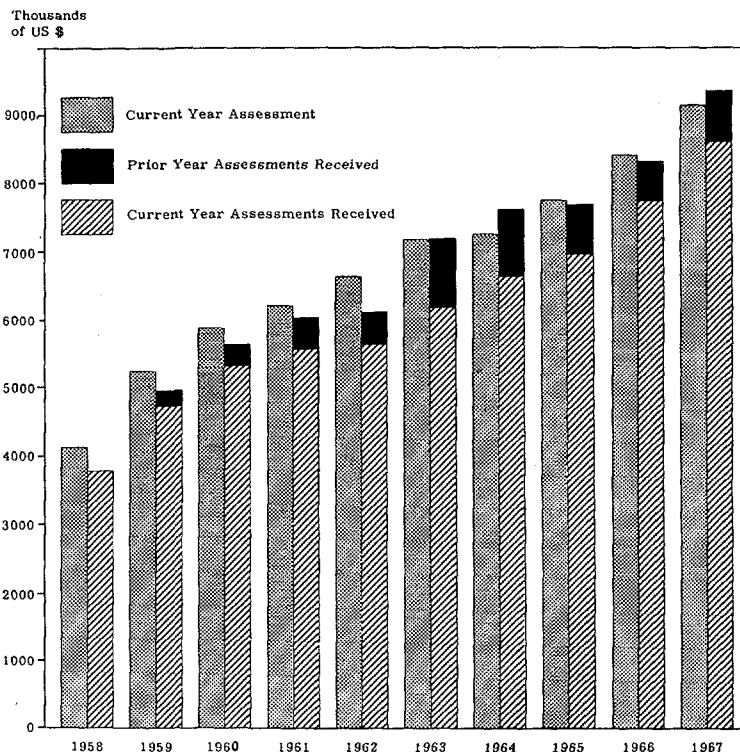
8. On 31 December 1967 cash in hand and at banks totalled \$622 125, of which \$16 815 was held in interest-bearing short-term deposit accounts (Schedule A). This total cash balance represented an increase of \$139 314 over the level as at 31 December 1966 but was \$413 347 less than the level as at 31 December 1965.

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

9. On 31 December 1967 total assessed contributions receivable for the years 1958 to 1967 inclusive amounted to \$1 201 325 which is \$154 855 less than the corresponding amount on 31 December 1966. The amounts remaining unpaid by each Member State for each year of assessment are shown in Schedules B. 1 and C. An amount of \$240 104 in contributions receivable to cover the supplementary budgetary appropriation for 1966 was assessed with the 1968 Regular Budget assessment [3].

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 1958-1967 inclusive. This schedule shows that during 1967 payments of the current year's assessments amounted to \$8 516 908 or 92.7% of the total 1967 assessment; in addition, prior years' assessments were received in the amount of \$822 957 so that total assessed contributions received amounted to \$9 339 865 or 101.7% of the 1967 assessment. This reflects a more favourable position than at the end of any preceding year except 1964. The relative changes in annual assessments on Member States and the actual receipts each year from assessed contributions, broken down between the current year's and prior years' assessments, are shown in Graph II.

GRAPH II. TOTAL ANNUAL ASSESSMENTS COMPARED WITH
ASSESSMENTS RECEIVED,
As at 31 December, 1958 - 1967 inclusive



[3] In accordance with General Conference Resolution GC(X)/RES/209.

11. This information is given 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 \$1 201 325 as at 31 December 1967, which was \$154 855 less than at the end of 1966, was also substantially lower than at the end of 1962, 1963 and 1965 and only about \$2000 more than at the close of 1964. The remaining unpaid balance as at 31 December 1967 represented only 1.78% 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 1967 amounted to \$387 901, representing salary advances of \$39 551, travel advances of \$10 116, education grant advances of \$76 970 and other miscellaneous accounts receivable of \$261 264 due from international organizations and sundry other debtors, all of which are considered to be recoverable.

4. Unliquidated obligations

13. Unliquidated obligations of \$983 566 were carried forward on 31 December 1966, of which \$194 311 represented obligations against 1965 funds and \$789 255 represented obligations against 1966 funds. During 1967 liquidations of prior years' obligations resulted in savings of \$39 282, of which \$17 591 pertained to 1965 and \$21 691 to 1966. The liquidation of obligations under the various appropriation Sections in respect of 1966 is summarized in Schedule F. 5, which also shows that obligations amounting to \$273 475 were carried forward as at 31 December 1967. This entire amount represents unliquidated obligations for research contracts, which if necessary may be carried forward until 31 December 1968 [4].

14. Obligations incurred in 1967 totalled \$9 326 379, of which \$8 324 574 was liquidated during the year, leaving a balance of \$1 001 805 or 10.6% of the 1967 appropriation, the liquidation of which may continue until 31 December 1968 or until 31 December 1969 in the case of unliquidated obligations for research contracts [4]. The obligations which remained unliquidated at the end of each of the past nine years are compared in Schedule F. 6, which also shows in percentages the relationship of each amount to the total appropriation for the relevant year. The 10.6% of the appropriation which remained as unliquidated obligations as at 31 December 1967 was somewhat higher than at the end of 1966 but approximately the same percentage as in the three preceding years.

C. Income (Statement I.C)

15. Total assessed contributions for the year 1967 amounted to \$9 185 010, of which \$11 010 represents assessments on three States that became Members of the Agency after 1 September 1966. Of this amount, a total of \$8 516 908 was paid by 31 December 1967. All other income amounted to \$321 068, which was \$3568 more than anticipated in the 1967 Regular Budget. The sources of this income are shown in Schedule F. 7.

D. Cash surpluses (Statement I.D)

16. Total cash surpluses in hand as at 31 December 1967 amounted to \$246 791 which was \$167 345 less than was available on 31 December 1966. A balance of \$3773 remains undistributed from final cash surpluses under the budgets for 1958-1964 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.

[4] In accordance with Financial Regulation 5.03.

17. The final cash surplus for 1965 amounts to \$63 690 which has been surrendered, in accordance with Financial Regulation 7.02 in the form of credits to Member States' contributions assessed for 1968 [5]. The final cash surplus for 1966 (Schedule E) which will be available for surrender in 1969 is \$179 328, or \$115 638 more than that for 1965.

II. WORKING CAPITAL FUND (Statement II)

18. In September 1966 the General Conference decided to maintain the Working Capital Fund at the \$2 million level in 1967 [6]. In accordance with the provisions of the Financial Regulations, new Member States were assessed for advances to the Fund totalling \$2400 in 1967. As at 31 December 1967 a total of \$2400 (Schedule C) remained as advances receivable. The balance of the Fund was made up of \$114 910 in deposit accounts and \$1 884 290 in investments in bonds. As at that date the market value of the bonds listed in Statement II was somewhat lower than the purchase price. However, market values fluctuate and, since most of the bonds are redeemable at par over an extended period, no real loss is 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 certain advances from the Fund during 1967 if needed [7], no such advance was required.

20. During 1966 an amount of \$240 104 was transferred from the Working Capital Fund to the Administrative Fund to cover the supplementary budget appropriation [3] 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 to the Regular Budget for 1968, has also assessed them, in accordance with the scale of contributions for 1966, for the amount of \$240 104.

III. OPERATIONAL PROGRAMME - 1967 (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. During 1967 a net total of \$1 808 726 was collected in this fund from various sources and then distributed to Operating Fund I (\$531 898) and Operating Fund II (\$1 276 828). The total income was \$1 453 996 in voluntary cash contributions for 1966 and 1967, \$322 898 in special voluntary contributions, including \$278 000 from the Italian Government in support of the Trieste Centre and \$44 898 from the Government of Monaco in support of the Monaco Laboratory, and \$57 005 from income on investments. The total was partially offset by the loss of the United States matching contribution of \$12 214 and an additional loss on exchange amounting to \$12 959.

22. A total of \$1 441 021 was pledged in voluntary contributions to the General Fund for 1967, of which \$1 219 654 was received by 31 December 1967 (Schedule D), leaving an unpaid balance of \$221 367. In addition, during 1967 additional voluntary contributions towards the 1966 programme were pledged in the amount of \$12 975. All 1966 voluntary contributions pledged to the General Fund were paid as at 31 December 1967 except for three pledges amounting to \$18 320 [8] (Schedule B. 2). Since these payments were not received within 12 months following the end of the year for which they were pledged, the United States matching

[5] For details, see document GC(XI)/361, Schedule E.

[6] Resolution GC(X)/RES/212, para. 1(a).

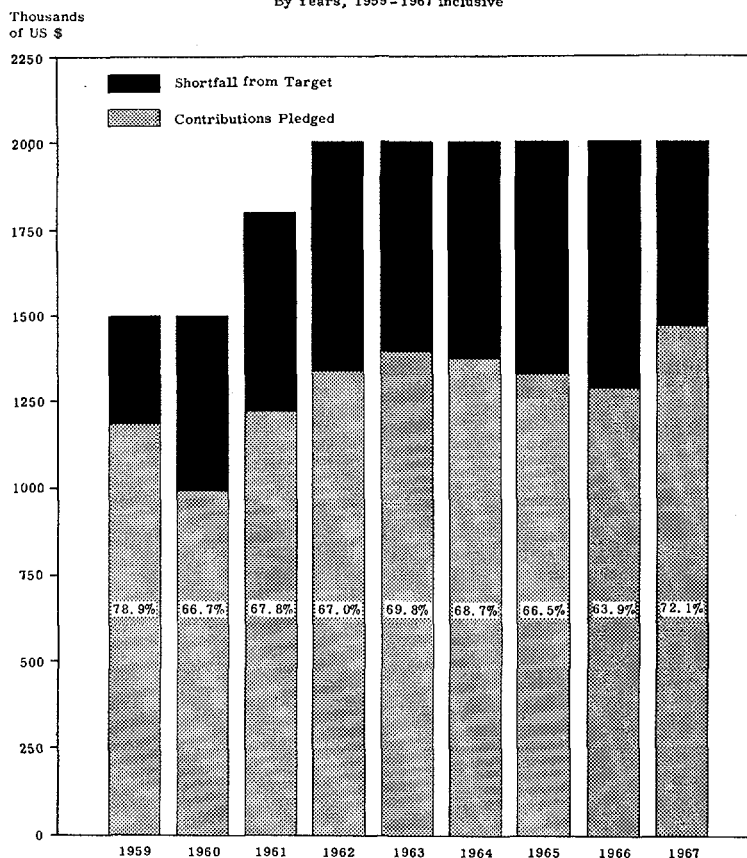
[7] Ibid., para. 2(a).

[8] Plus \$21 199, being the United States matching contribution in respect of pledges paid by other Member States during December.

contribution of \$12 214 has now been forfeited. This reduces the total pledges for 1966 to \$1 277 416, or 63.87% of the \$2 million target. An amount of \$1800 in pledges for 1965 also remains unpaid (Schedule B. 2).

23. The total of voluntary contributions pledged for 1967, amounting to \$1 441 021, is the highest since the Agency was established. It is also the highest percentage of the target yet attained, except for 1959 when the target was only \$1.5 million as compared with the present \$2 million. Although voluntary contributions gradually declined from 1963 to 1966, in 1967 some Member States, which had not previously pledged a voluntary cash contribution, announced a pledge for the first time. The target for voluntary contributions to the General Fund, compared with pledges received, which are expressed as an amount and percentage of the target for each year from 1959 to 1967 is shown in Graph III below.

GRAPH III. TARGET FOR VOLUNTARY CONTRIBUTIONS TO GENERAL FUND
 COMPARED WITH CONTRIBUTIONS PLEDGED
 By Years, 1959 - 1967 inclusive



24. As shown in Schedule D, the voluntary contributions for 1967 represent pledges from 62 Member States. Of these Members, 45 have pledged an amount equal to or in excess of their Regular Budget assessment ratio applied to the target, as recommended by the General Conference in 1961 [9], while the remaining 17 have pledged amounts less than their assessment ratio. The 36 Member States which have made no pledge have a combined assessment ratio of only about 4%, so that even if they all pledged an amount equal to their individual Regular Budget assessment ratios, only \$80 000 would be added to the resources of the General Fund. The major shortfall from the target is therefore not due to those Member States which have not pledged, but rather to those Member States which make voluntary contributions in amounts substantially below the level required to meet their Regular Budget assessment ratio applied to the \$2 million target.

[9] Resolution GC(V)/RES/100, para. 2.

B. Operating Fund I (Statement III, B)

25. During 1967 a total of \$531 898 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. On 31 December 1967 unliquidated obligations and unobligated balances under Operating Fund I amounted to \$94 345 and \$63 340 respectively. These amounts and other significant income and obligation figures for the three activities financed from Operating Fund I are given in Statement III, B.

Seibersdorf Laboratory

26. As shown in Statement III, B, the Seibersdorf Laboratory started the year with an unobligated balance of \$76 626 and unliquidated obligations of \$24 170. During the year liquidation of the obligations brought forward from 1966 resulted in savings of \$1900, so that total funds available from prior years' operations were increased to \$78 526. This balance represents a delay of one year in utilization of revenues and savings, in order to have a reasonable reserve from which to finance unforeseen salary increases, price increases, post adjustments, etc., or to temporarily finance approved levels of the programme and staffing in case estimated revenues do not materialize.

27. The 1967 budget for the Laboratory anticipated total resources of \$836 000, of which \$209 000 would be from the Operational Budget and \$627 000 would be from the Regular Budget. The appropriation resolution approved by the General Conference also authorized additional expenditures and staffing if such costs were reimbursable by the recipient of service. [10] The budget estimates, compared with the resources actually available during 1967, were as follows:

Description	Budget estimates \$	Resources available \$	Difference \$
Unobligated balance, 1 January	-	76 626	76 626
Savings on unliquidated obligations brought forward from 1966	-	1 900	1 900
Sub-total, reserve from prior years' operations	-	78 526	78 526
Transfers from the general fund	174 000	174 000	-
Income from reimbursable services	35 000	48 784	13 784
Miscellaneous income (including refund of turn- over tax)	-	6 080	6 080
Reimbursable research work for the United States Atomic Energy Commission	-	5 410	5 410
Sub-total, Operating Fund I	209 000	312 800	103 800
Charges to the Regular Budget	627 000	627 645	645
Total	836 000	940 445	104 445

[10] Resolution GC(X)/RES/211, para. 4.

28. The total resources available to the Laboratory during 1967, after allowing for the savings of \$1900 on unliquidated obligations brought forward from 1966, the related expenditures during 1967 and the unliquidated obligations as at 31 December 1967, showing the breakdown by Regular Budget and the 1966 and 1967 Operating Fund I programmes, may be summarized as follows:

Description	Regular Budget	Operating Fund		Total
		1966 Programme	1967 Programme	
	\$	\$	\$	\$
Total funds available	627 645	22 270	312 800	962 715
Less: Expenditures during 1967	627 645	22 020	192 365	842 030
Unliquidated obligations as at 31 December 1967	-	250	52 353	52 603
Sub-total	627 645	22 270	244 718	894 633
Unobligated balance	-	-	68 082	68 082

29. It will be seen that the \$78 526 reserve from prior years' operations has been reduced by \$10 444 to a balance of \$68 082 as at 31 December 1967. This reduction was due to the increases in emoluments of staff, education grants, and Pension Fund contributions which were not foreseen in the original budget estimates and could not be fully met from funds available in 1967.

International Laboratory of Marine Radioactivity

30. The Agency's Laboratory at Monaco had \$47 272 available from Operating Fund I for expenditure in 1967, of which \$2374 was carried forward as unliquidated obligations from prior years and \$44 898 represented the contribution of the Principality of Monaco for the year 1967. Of the total amount of \$47 272 available, \$47 155 was expended and \$117 remained as unliquidated obligations as at 31 December 1967. In addition, the Monaco Laboratory expended \$101 869 against funds transferred from the Regular Budget. This compares with a budget estimate of \$97 000 so that an overrun of the estimate in the amount of \$4869 resulted, as explained in paragraph 5 above.

The International Centre for Theoretical Physics

31. As at 1 January 1967 the International Centre for Theoretical Physics had a balance of \$95 153 available for expenditure from prior years (Statement III, B), of which \$46 713 represented an unobligated balance and \$48 440 represented unliquidated obligations. During 1967 a total of \$46 238 was expended against prior years' obligations and only \$44 remained as a valid unliquidated obligation against prior year programmes. Therefore, savings of \$2158 on liquidation of prior year obligations increased the available unobligated balance from prior years to \$48 871. New income during 1967 amounted to \$482 133, most of which was contributed by the Italian Government, the Agency and the Ford Foundation. The utilization of these funds for 1967 and prior years' programmes may be summarized as follows:

Description	1967 programme \$	Prior years' programmes \$	Total \$
Operating Fund I:			
Unobligated balance, 1 January 1967	46 713	-	46 713
Unliquidated obligations, 1 January 1967	-	48 440	48 440
Savings on prior years' obligations	2 158	(2 158)	-
Sub-total, available from prior years	48 871	46 282	95 153
Income during 1967:			
Italian Government contribution	278 000	-	278 000
IAEA Regular Budget	115 000	-	115 000
IAEA fellowships	35 000	-	35 000
Other income	54 133	-	54 133
Sub-total, 1967 income	482 133	-	482 133
Total funds available in 1967	531 004	46 282	577 286
Less:			
Expenditures during 1967	494 165	46 238	540 403
Unliquidated obligations as at 31 December 1967	41 581	44	41 625
Sub-total	535 746	46 282	582 028
Net balance as at 31 December 1967	(4 742)	-	(4 742)
Special pledge received in January 1968	6 400	-	6 400
Net unobligated balance for the 1967 programme	1 658	-	1 658

32. As indicated in Statement III, B the Trieste Centre showed obligations exceeding available funds by \$4742 as at 31 December 1967, whereas the programme planned under the first four-year agreement for the Centre had been based on exactly full utilization of resources as at 31 December 1967. The overrun was caused by the delayed receipt of special contribution of \$6400 in support of the Course on the Theory of Condensed Matter which was held in October-December 1967 at the Centre. Obligations were incurred on the basis of an oral pledge of this special support, but written confirmation and actual payment was not received until mid-January 1968 after the 1967 accounts had been closed. As shown above, the adjusted year-end balance for 1967 shows an unobligated balance of \$1658 for the 1967 programme.

33. In addition to the above transactions relating to the Trieste Centre, approximately \$27 500 was provided by UNESCO in support of the Centre's programme for 1967. However, since part of these funds are disbursed directly by UNESCO and the balance is handled by the Agency on a funds-in-trust basis, these amounts are not reflected in the Centre's accounts for 1967.

C. Operating Fund II (Statement III, C)

34. During 1967 a total of \$1 276 828 was transferred from the General Fund to Operating Fund II in order to finance exchange and training and technical assistance programmes. In addition, miscellaneous income amounted to \$68 268 during 1967, made up of \$66 568 in the form of local project costs reimbursed by recipient States for technical assistance experts provided during 1966 and prior years, and \$1700 in refunds of turnover taxes and prior year expenditures. These revenues were partially offset by a \$494 loss on exchange so that net income for 1967 amounted to \$1 344 602 (Statement III, A)

35. Total obligations and expenditures incurred in 1967 and unliquidated obligations as at 31 December 1967 are shown in Statement III, C, which shows, by 60 recipient States, the technical assistance provided and the regional and inter-regional training courses held during 1967.

36. 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 1967, Schedule G has again 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 Agency's 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)

37. The balance of \$50 000 left in the Publications Revolving Fund was transferred to the Administrative Fund as at 1 January 1967 and the Publications Revolving Fund was discontinued, as requested by the General Conference [11].

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

38. During 1967 the Agency received an additional \$10 000 from the Government of Saudi Arabia as an advance payment for continued assistance with an atomic energy 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 \$20 825 during 1967 and unliquidated obligations as at 31 December 1967 amounted to \$3728, leaving an unobligated balance of \$2319.

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

39. During 1967 supplementary agreements were concluded with, and letters of intent were received from, the Government of the United States of America, providing a total of \$23 315 for the joint research programme of the Agency and the United States Atomic Energy Commission. This sum, together with \$5410 in unobligated balances as at 1 January 1967, made \$28 725 available for obligation during the year. Sub-contracts awarded during the year amounted to \$23 410 leaving a balance of \$5315 available for obligation in 1968. On 31 December 1967 there remained unliquidated obligations of \$22 620 in this account.

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

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

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

40. 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 the latter part of 1967 an additional contribution, equivalent to \$89 333, was received to cover 20 additional fellowships. Cash disbursements amounted to \$4669 during 1967 and as at 31 December 1967 there remained \$6666 in unliquidated obligations and \$90 230 in unobligated funds in this account.

VIII. SPECIAL ACCOUNT: VENEZUELAN PROJECT TRUST FUND
(Statement VIII)

41. This special account was established, in accordance with ECOSOC Resolution 658 (XXIV) of the Economic and Social Council of the United Nations for a technical assistance project (general nuclear engineering and technology development with special emphasis on isotopes production) provided by the Agency to the Government of Venezuela on a payment basis, with the funds held in trust by the Agency. In 1967 the Agency received \$11 000 in trust from the Government, against which an amount of \$9675 was obligated during the year. Expenditures amounted to \$816 during 1967 and a balance of \$8859 remained as unliquidated obligations at the end of the year. The unobligated balance of funds as at 31 December 1967 amounted to \$1325.

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

42. 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 1967 amounted to \$1 232 586, made up of earmarkings from contributions and other available funds. Obligations incurred during 1967 amounted to \$783 175, of which \$626 351 was for project costs and \$156 824 for administrative and operational services costs. A total of \$40 963, primarily from savings on liquidation of prior years' obligations, may during 1968 revert to the UNDP Technical Assistance Account in accordance with UNDP's financial regulations; this increases the unobligated balance in this account to \$490 374 as at 31 December 1967. Statement IX, B shows by individual country the breakdown of obligations incurred for UNDP technical assistance projects during 1967. Total project obligations represented projects in 34 individual Member States, amounting to \$477 172, plus regional projects amounting to \$100 263, and inter-regional projects amounting to \$48 916.

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

43. During 1967 the Agency served as Executing Agency for four projects financed from the UNDP Special Fund Component. These projects, which were all carried forward from 1966, 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.

44. 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 1967	77 830	10 267	532 884	(253 819)	367 162
1967 allocations	(79 100)	-	-	360 000	280 900
Unliquidated obligations, prior years	<u>39 722</u>	<u>36 636</u>	<u>82 439</u>	<u>75 890</u>	<u>234 687</u>
Total available for expenditure, 1967	38 452	46 903	615 323	182 071	882 749
<u>Less:</u>					
Expenditures during 1967	22 751	30 030	212 017	140 175	404 973
Unliquidated obliga- tions, 31 December 1967	<u>8 461</u>	<u>6 652</u>	<u>77 969</u>	<u>41 710</u>	<u>134 792</u>
Sub-total	<u>31 212</u>	<u>36 682</u>	<u>289 986</u>	<u>181 885</u>	<u>539 765</u>
Unobligated balance, 31 December 1967	7 240	10 221	325 337	186	342 984

45. During 1967 additional Special Fund allocations amounting to \$280 900 were received which, together with the unobligated balance of \$367 162 brought forward from 1966, and the unliquidated obligations for prior years of \$234 687, resulted in a total of \$882 749 being available for expenditure in 1967. Of this amount \$404 973 was expended and an additional \$134 794 was obligated, leaving an unobligated balance as of 31 December 1967 of \$342 984, or a reduction of \$24 178 from the level as at 31 December 1966.

46. Statement X, B has again been included in the accounts for 1967 in accordance with the practice reported in the Accounts for 1965 [13]. During 1967 the Agency received additional allocations amounting to \$67 800 to meet Executing Agency Overhead Costs to be funded from this global account, which, together with the unobligated balance of \$23 961 as at 1 January 1967 and the unliquidated obligations of \$18 307 brought forward from 1966, amounted to a total of \$110 068 available for expenditure in 1967. During 1967 expenditures from this account amounted to \$69 032, and an additional amount of \$16 681 was obligated, leaving an unobligated balance of \$24 355 to be carried forward to 1968.

XI. OTHER FINANCIAL DATA

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

47. During 1967 financial contributions amounting to \$56 457 were pledged by Member States and other organizations towards the cost of Agency conferences, symposia, seminars and study groups. As of 31 December 1967, payments totalled \$32 126, leaving an outstanding unpaid balance of \$24 331 at the end of the year. Details of these pledges are given in Schedule F, 8.

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

B. Fixed assets (Schedule F.9)

48. 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 1967 the value of fixed assets increased by \$241 572, representing an increase of \$230 165 at Headquarters, including the Agency's Laboratory at Seibersdorf; an increase of \$12 857 at the Agency's laboratory at Monaco; and an increase of \$487 at the New York Office, partially offset by a reduction of \$1937 at the International Centre for Theoretical Physics in Trieste, due to the disposal of a car.

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

49. The value at purchase price of printing paper, office supplies, books, etc. held in stock on 31 December 1967 amounted to \$360 085. The total increase of \$29 475 during 1967 is made up of an increase of \$15 444 for library books and \$14 031 for all other supplies. The breakdown of the inventory balances as of 31 December 1967 is included in Schedule F.10.

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND DISBURSEMENTS BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1967
(Expressed in US dollars)

Appropriation title	Original appropriations	Transfers		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	233 000	-	3 885 ^{a/}	229 115	213 685	185 660	28 025	15 430
Section 2. The Board of Governors	362 000	-	1 226 ^{b/}	360 774	342 636	342 587	49	18 138
TOTAL (PART I)	595 000	-	5 111	589 889	556 321	528 247	28 074	33 568
PART II - FUNCTIONAL PROGRAMME ACTIVITIES								
Section 3. Panels and committees	183 000	-	-	183 000	180 350	170 637	9 713	2 650
Section 4. Special missions	50 000	-	-	50 000	32 059	29 705	2 354	17 941
Section 5. Seminars, symposia and conferences	175 000	-	-	175 000	122 269	113 696	8 573	52 731
Section 6. Distribution of information	160 000	-	-	160 000	157 437	135 747	21 690	2 563
Section 7. Scientific and technical services and laboratory charges	1 711 000	1 226 ^{b/}	-	1 712 226	1 712 226	965 461	746 765	-
TOTAL (PART II)	2 279 000	1 226	-	2 280 226	2 204 341	1 415 246	789 095	75 885
PART III - THE SECRETARIAT								
Section 8. Salaries and wages	4 247 000	-	120 244 ^{a/}	4 126 756	4 126 756	4 123 705	3 051	-
Section 9. Common staff costs	1 419 000	124 129 ^{a/}	-	1 543 129	1 543 129	1 493 776	49 353	-
Section 10. Duty travel of staff	235 000	-	-	235 000	182 813	164 618	18 195	52 187
Section 11. Representation and hospitality	35 000	-	-	35 000	34 576	33 366	1 210	424
TOTAL (PART III)	5 936 000	124 129	120 244	5 939 885	5 887 274	5 815 465	71 809	52 611
PART IV - COMMON SERVICES, SUPPLIES AND EQUIPMENT								
Section 12. Common services, equipment and non-technical supplies	681 500	-	-	681 500	678 443	565 616	112 827	3 057
TOTAL (PART IV)	681 500	-	-	681 500	678 443	565 616	112 827	3 057
GRAND TOTAL	9 491 500	125 355	125 355	9 491 500	9 326 379	8 324 574	1 001 805	165 121

a/ According to a decision taken by the Board on 16 June 1967.

b/ According to a decision taken by the Board on 22 September 1967.

(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) SIGVARD EKLUND
Director General

(Signed) VOLKMAR HOPF
External Auditor

Part IV
STATEMENTS AND SCHEDULES

STATEMENT I.A

ADMINISTRATIVE FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1967
(Expressed in US dollars)

ASSETS			LIABILITIES		
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash (in hand and travellers' cheques)	11 513		1966	273 475	
Current accounts at banks (Schedule A, 1)	593 797		1967	1 001 805	1 275 280
Deposit accounts at banks (Schedule A, 2)	<u>16 815</u>	622 125			
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES		
1958 Budget (Schedule B, 1)	1 636				11 077
1959 Budget (Schedule B, 1)	4 111		SUNDRY CREDIT BALANCES		
1960 Budget (Schedule B, 1)	4 674		Staff accounts	98 224	
1961 Budget (Schedule B, 1)	6 004		Other accounts	<u>145 610</u>	243 834
1962 Budget (Schedule B, 1)	10 971		CASH SURPLUSES (Statement I, D)		
1963 Budget (Schedule B, 1)	12 107		1958	69	
1964 Budget (Schedule B, 1)	15 617		1959	518	
1965 Budget (Schedule B, 1)	31 967		1960	662	
1966 Budget (Schedule B, 1)	446 136		1961	243	
1967 Budget (Schedule C)	<u>668 102</u>		1962	612	
	1 201 325		1963	909	
1966 supplemental budget ^{a/}	<u>240 104</u>	1 441 429	1964	760	
			1965	63 690	
ACCOUNTS RECEIVABLE			1966	<u>179 328</u>	246 791
Salary advances	39 551		UNDISTRIBUTED BUDGETARY SURPLUSES		
Travel advances	10 116		From 1958-1966 Budgets (arrears of contributions receivable from Member States, Schedule B, 1)	533 224	
Education grant advances	76 970		Provisional budgetary surplus, 1967 (Statement I, C)	179 699	712 923
Other accounts	<u>261 264</u>	387 901	TOTAL LIABILITIES		
DUE FROM OTHER FUNDS					<u>2 489 905</u>
UNDP Technical Assistance Component		<u>38 450</u>			
TOTAL ASSETS		<u>2 489 905</u>			

a/ Resolution GC(X)/RES/209; for detail by Member States see Schedule G of GC(X)/361.

(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) SIGVARD EKLUND
Director General

(Signed) VOLKMAR HOPF
External Auditor

A D M I N I S T R A T I V E F U N D

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1967
(Expressed in US dollars)

MEMBER STATES' ASSESSED CONTRIBUTIONS (SCHEDULE C)

Contributions assessed on Member States for 1967	9 174 000	
Deduct: Contributions outstanding	<u>660 762</u>	
Contributions paid		8 513 238
Add:		
Contributions assessed on new Member States in 1967	11 010	
Deduct: Contributions outstanding	<u>7 340</u>	
Contributions paid (Schedule C)		3 670
Miscellaneous income for the year 1967		<u>321 068</u>
TOTAL INCOME		8 837 976
Deduct:		
OBLIGATIONS INCURRED (Statement I. A)		
Disbursements	8 324 574	
Unliquidated obligations	<u>1 001 805</u>	9 326 379
PROVISIONAL CASH DEFICIT		(488 403)
Add:		
1967 contributions receivable from Member States		<u>668 102</u>
PROVISIONAL BUDGETARY SURPLUS AS AT 31 DECEMBER 1967		<u>179 699</u>
Provisional budgetary surplus is due to:		
Budgetary savings 1967 (Statement I. A)		165 121
Contributions assessed on new Member States (Schedule C)		11 010
Excess of miscellaneous income over budget:		
Actual miscellaneous income (Schedule F. 7)	321 068	
Less: Budget	<u>317 500</u>	<u>3 568</u>
PROVISIONAL BUDGETARY SURPLUS AS AT 31 DECEMBER 1967		<u>179 699</u>

(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

ADMINISTRATIVE FUND

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1967
(Expressed in US dollars)

Shares retained of Member States which have not paid their assessed contributions towards the		
1958 Budget		69
1959 Budget		518
1960 Budget		662
1961 Budget		243
1962 Budget		612
1963 Budget		909
1964 Final cash surplus		
Brought forward from 1966 for surrender in 1967	346 309	
Deduct: Shares surrendered as at 31 December 1967	345 549	
		<u>760</u>
Shares retained of Member States which have not paid their assessed contributions towards the 1964 Budget		760
1965 Final cash surplus		
Brought forward from 1966 for surrender in 1968		63 690
1966 Final cash surplus		
Provisional cash deficit brought forward from 1966	(682 910)	
Add: Arrears of prior years' contributions received during the year 1967	822 956	
Savings on obligations brought forward from 1965 and 1966	39 282	
		<u>179 328</u>
Final cash surplus available for surrender in 1969 (Schedule E)		<u>179 328</u>
TOTAL SURPLUSES IN HAND AS AT 31 DECEMBER 1967		<u><u>246 791</u></u>

(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 1967
(Expressed in US dollars)

<u>ASSETS</u>				
	<u>Nominal value</u>	<u>Purchase price</u>		
		<u>Rate</u>	<u>Amount</u>	
Deposit accounts at banks (see Schedule A)				114 910
Investments at cost:				
6% Republic of Austria Dollar Bonds 1979-1984	200 000	99.00	198 000	
6 $\frac{3}{4}$ % Republic of Austria Dollar Bonds 1967-1982	100 000	98.9625	98 962	
5 $\frac{3}{4}$ % Oesterreichisch-Alpine Montangesellschaft	150 000	96.75	145 125	
6% Export Anleihe 1964 Oesterreichische 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 3 500 000)	135 501	98.00	132 791	
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 $\frac{1}{2}$ % 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	
7 $\frac{1}{2}$ % Nacional Financiera S.A.	150 000	98.875	148 313	1 884 290
Advances receivable from Member States (Schedule C)				2 400
TOTAL ASSETS				<u>2 001 600</u>

<u>LIABILITIES</u>				
Principal of the Fund as fixed by the General Conference at its tenth regular session		2 000 000		
Deduct: Refund of advance to a State which ceased to be a Member of the Agency		800	999 200	
Advances assessed on new Member States (Schedule C)			2 400	
TOTAL LIABILITIES			<u>2 001 600</u>	

(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

OPERATIONAL PROGRAMME - 1967

SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING FUNDS AS AT 31 DECEMBER 1967
(Expressed in US dollars)

Item	General Fund	Operating Fund I	Operating Fund II	Total
1. STATUS OF FUNDS AS AT 31 DECEMBER 1967				
<u>Balance as at 1 January 1967</u>				
General Fund balance	-	-	-	-
Unobligated earmarkings	-	123 339	1 094 674	1 218 013
Unliquidated obligations	-	74 984	647 395	722 379
Sub-total balance as at 1 January 1967	-	198 323	1 742 069	1 940 392
<u>Income during 1967</u>				
Voluntary contributions pledged for 1967	1 441 021	-	-	1 441 021
Voluntary contributions pledged in 1967 towards 1966 programme	12 975	-	-	12 975
Matching contribution of the United States of America forfeited in respect of voluntary contributions pledged for 1966 but unpaid as of 31 December 1967	(12 214)	-	-	(12 214)
Special voluntary contributions pledged	322 898	-	-	322 898
Income from investments	57 005	-	-	57 005
Laboratory income	-	48 793	-	48 793
Miscellaneous income	-	-	66 568	66 568
Local project costs	-	-	1 700	1 700
Other income	-	9 513	-	9 513
Contributions from the Agency's Regular Budget	-	844 514	-	844 514
Transfers from General Fund	(1 808 726)	531 898	1 276 828	-
Income from IAEA/USAEC Research Programme	-	5 410	-	5 410
Contributions towards Theoretical Physics Centre - Trieste	-	50 700	-	50 700
Loss on exchange	(12 959)	(9)	(494)	(13 462)
Net income during 1967	-	1 490 819	1 344 602	2 835 421
<u>Total funds available for obligation in 1967</u>				
	-	1 689 142	3 086 671	4 775 813
Less: Expenditure - 1967	-	1 531 457	1 070 078	2 601 535
Unliquidated obligations as at 31 December 1967	-	94 345	613 049	707 394
Sub-total	-	1 625 802	1 683 127	3 308 929
<u>Unobligated balances as at 31 December 1967</u>				
	-	63 340	1 403 544	1 466 884
2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1967				
<u>Obligations</u>				
Brought forward from prior years	-	74 984	647 395	722 379
Incurred in 1967:				
For prior year programmes	-	(4 825)	218 102	213 277
For 1967 programme	-	1 555 643	817 630	2 373 273
Sub-total 1967 obligations	-	1 550 818	1 035 732	2 586 550
Total obligations	-	1 625 802	1 683 127	3 308 929
<u>Expenditures</u>				
Against prior year programmes	-	69 864	661 675	731 539
Against 1967 programme	-	1 461 593	408 403	1 869 996
Total expenditures	-	1 531 457	1 070 078	2 601 535
<u>Unliquidated obligations as at 31 December 1967</u>				
	-	94 345	613 049	707 394
3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1967				
Current accounts at banks (Schedule A, 1)	99 367	-	-	99 367
Deposit accounts at banks (Schedule A, 2)	1 558 976	-	-	1 558 976
Petty cash on hand	-	24 610	-	24 610
Voluntary contributions receivable (Schedules B, 2 and D)	262 686	-	-	262 686
Special voluntary contributions receivable	157 451	-	-	157 451
Due from General Fund	(2 077 480)	96 154	1 981 326	-
Accounts receivable and sundry debit balances	-	54 467	123 860	178 327
Sundry credit balances	(1 000)	(17 546)	(88 593)	(107 139)
Unliquidated obligations as at 31 December 1967	-	(94 345)	(613 049)	(707 394)
Unobligated balances as at 31 December 1967	-	63 340	1 403 544	1 466 884

(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 1967,
AND UNOBLIGATED BALANCE AS AT 31 DECEMBER 1967
(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 1967</u>				
Unobligated balance	76 626	-	46 713	123 339
Unliquidated obligations	24 170	2 374	48 440	74 984
Sub-total	100 796	2 374	95 153	198 323
<u>Income during 1967</u>				
Transfers from the General Fund:				
Monaco contribution	-	44 898	-	44 898
Italian contribution	-	-	278 000	278 000
Implementation of the Operational Programme	174 000	-	35 000	209 000
Sub-total transfers from the General Fund	174 000	44 898	313 000	531 898
Contributions from the Regular Budget	627 645	101 869	115 000	844 514
Income from the United States				
Atomic Energy Commission	5 410	-	-	5 410
Contributions towards the Theoretical Physics Centre	-	-	50 700	50 700
Laboratory income	48 784	-	-	48 784
Miscellaneous income	6 080	-	3 433	9 513
Net income during 1967	861 919	146 767	482 133	1 490 819
<u>Total funds available for expenditure</u>	962 715	149 141	577 286	1 689 142
Less: Expenditures in 1967	842 030	149 024	540 403	1 531 457
Unliquidated obligations as at 31 December 1967	52 603	117	41 625	94 345
Sub-total	894 633	149 141	582 028	1 625 802
Unobligated balances as at 31 December 1967	68 082	-	(4 742)	63 340

(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 I

SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1967 AND UNLIQUIDATED OBLIGATIONS BY
 RECIPIENT MEMBER STATES AS AT 31 DECEMBER 1967
 (Expressed in US dollars)

Recipient States	Unliquidated obligations brought forward from 1966				Net new obligations in 1967				Expenditure in 1967				Unliquidated obligations as at 31 December 1967			
	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	250	1 031	-	1 281	2 089	99	-	2 188	2 089	1 130	-	3 219	250	-	-	250
Algeria	331	-	-	331	(284)	-	-	(284)	47	-	-	47	-	-	-	-
Argentina	12 266	5 832	3 000	21 098	(1 681)	21 228	-	19 547	7 573	19 573	2 907	30 053	3 012	7 487	93	10 592
Austria	3 509	-	-	3 509	6 469	-	-	6 469	3 800	-	-	3 800	6 178	-	-	6 178
Belgium	-	-	6 000	6 000	-	-	-	-	-	-	4 000	4 000	-	-	2 000	2 000
Bolivia	1 458	-	3 481	4 939	10 293	6 090	(1)	16 382	10 107	5 122	3 480	18 709	1 644	968	-	2 612
Brazil	214	-	6 232	6 446	13 877	19 640	-	33 517	10 407	9 440	3 944	23 791	3 684	10 200	2 288	16 172
Bulgaria	5 840	69	-	5 909	19 725	5 153	-	24 878	4 091	5 222	-	9 313	21 474	-	-	21 474
Burma	1 418	1 763	309	3 490	376	(110)	1	267	1 794	1 653	37	3 484	-	-	273	273
Cambodia	-	2 060	(510)	2 060	-	(510)	-	(510)	-	1 550	-	1 550	-	-	-	-
Ceylon	2 406	15 590	2 518	20 514	1 403	1 078	-	2 481	3 309	7 400	2 033	12 742	500	9 268	485	10 253
Chile	15 503	5 909	-	21 412	7 874	2 771	-	10 645	16 993	7 006	-	23 999	6 384	1 674	-	8 058
China	3 280	-	1 122	4 402	28 137	9 965	-	38 102	10 924	9 965	457	21 346	20 493	-	665	21 158
Colombia	368	6 514	205	7 087	(20)	11 280	-	11 260	348	11 623	205	12 176	-	6 171	-	6 171
Congo, Democratic Republic of	-	-	-	-	4 162	8 758	-	12 920	2 211	8 745	-	10 956	1 951	13	-	1 964
Cuba	1 781	1 728	-	3 509	(460)	1 156	-	696	1 245	2 884	-	4 129	76	-	-	76
Czechoslovak Socialist Republic	15 511	-	-	15 511	7 187	-	-	7 187	20 260	-	-	20 260	2 438	-	-	2 438
Ecuador	-	5 665	-	5 665	-	3 241	-	3 241	-	8 906	-	8 906	-	-	-	-
El Salvador	100	5 608	-	5 708	-	(4 827)	-	(4 827)	-	781	-	781	100	-	-	100
Ethiopia	5 249	-	-	5 249	4 405	20	-	4 425	9 654	20	-	9 674	-	-	-	-
Ghana	1 267	457	3 000	4 724	2 339	331	-	2 670	3 555	788	2 769	7 112	51	-	231	282
Greece	7 460	22 380	2 990	32 830	2 381	16 855	-	19 236	6 098	26 162	2 990	35 250	3 743	13 073	-	16 816
Guatemala	700	-	-	700	49	4 100	-	4 149	749	4 100	-	4 849	-	-	-	-
Hong Kong	-	-	-	-	-	29 006	-	29 006	-	27 766	-	27 766	-	1 240	-	1 240
Hungary	6 623	-	-	6 623	23 077	8 198	-	31 275	15 941	8 198	-	24 139	13 759	-	-	13 759
India	728	-	3 126	3 854	11 285	7 766	-	19 051	1 984	5 076	3 126	10 186	10 029	2 690	-	12 719
Indonesia	10 336	-	-	10 336	12 998	35 944	-	48 942	7 813	19 879	-	27 692	15 521	16 065	-	31 586
Iran	7 087	15 850	-	22 937	2 567	6 220	-	8 787	5 956	20 671	-	26 627	3 698	1 399	-	5 097
Iraq	1 052	-	12 100	13 152	6 318	-	-	6 318	970	-	9 550	10 520	6 400	-	2 550	8 950
Israel	6 041	8 351	2 500	16 892	2 143	12 575	-	14 718	6 055	20 926	1 970	28 951	2 129	-	530	2 659
Italy	680	-	-	680	299	-	-	299	979	-	-	979	-	-	-	-
Jamaica	-	-	-	-	-	6 820	-	6 820	-	813	-	813	-	6 007	-	6 007
Japan	7 718	-	-	7 718	(2 951)	-	-	(2 951)	3 315	-	-	3 315	1 452	-	-	1 452
Kenya	-	907	-	907	-	5 395	-	5 395	-	6 302	-	6 302	-	-	-	-
Korea, Republic of	7 391	5 951	6 689	20 031	29 217	15 747	-	44 964	10 087	13 536	3 365	26 988	26 521	8 162	3 324	38 007
Lebanon	12	-	5 000	5 012	9	-	-	9	9	-	5 000	5 009	12	-	-	12
Mexico	12 030	727	1 268	14 025	2 973	39 947	(141)	42 779	13 333	28 838	1 127	43 298	1 670	11 836	-	13 506
Morocco	-	-	-	-	-	10 306	-	10 306	-	8 144	-	8 144	-	2 162	-	2 162
Nicaragua	1 005	-	-	1 005	2 848	-	-	2 848	3 853	-	-	3 853	-	-	-	-
Nigeria	1 400	919	9 575	11 894	4 626	-	-	4 626	3 260	919	5 595	9 774	2 766	-	3 980	6 746

Recipient State	Unliquidated obligations brought forward from 1966				Net new obligations in 1967				Expenditure in 1967				Unliquidated obligations as at 31 December 1967			
	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
Pakistan	5 470	16 145	14 724	36 339	22 893	12 540	-	35 433	15 578	22 831	9 666	48 075	12 785	5 854	5 058	23 697
Paraguay	900	-	-	900	(900)	-	-	(900)	-	-	-	-	-	-	-	-
Peru	674	18 795	487	19 956	(306)	3 157	-	2 851	368	16 196	487	17 053	-	5 754	-	5 754
Philippines	17 719	11 629	2 550	31 898	14 776	10 255	-	25 031	20 213	19 251	510	39 974	12 282	2 633	2 040	16 955
Poland	14 648	-	-	14 648	17 102	-	-	17 102	15 971	-	-	15 971	15 779	-	-	15 779
Portugal	6 898	13 197	-	20 095	2 995	(58)	-	2 937	8 525	10 480	-	19 005	1 368	2 659	-	4 027
Romania	19 552	-	-	19 552	21 470	25 959	-	47 429	25 680	17 266	-	42 946	15 342	8 693	-	24 035
Saudi Arabia	-	24 450	-	24 450	-	2 953	-	2 953	-	20 575	-	20 575	-	6 828	-	6 828
Senegal	-	12 721	-	12 721	-	33 872	-	33 872	-	13 803	-	13 803	-	32 790	-	32 790
Spain	1 735	-	-	1 735	(14)	-	-	(14)	1 721	-	-	1 721	-	-	-	-
Sudan	-	16 675	-	16 675	19 182	8 623	-	27 805	9 724	23 880	-	33 604	9 458	1 418	-	10 876
Thailand	6 092	10 320	415	16 827	13 855	25 623	-	39 478	11 162	13 708	33	24 903	8 785	22 235	382	31 402
Tunisia	7 386	9 789	-	17 175	11 776	21 344	-	33 120	11 927	25 435	-	37 362	7 235	5 698	-	12 933
Turkey	288	1 125	6 425	7 838	18 879	21 002	-	39 881	4 704	18 099	5 830	28 633	14 463	4 028	595	19 086
Uganda	-	-	-	-	-	14 655	-	14 655	-	13 316	-	13 316	-	1 339	-	1 339
United Arab Republic	7 103	-	14 509	21 612	4 667	27 443	1	32 111	4 501	1 295	8 149	13 945	7 269	26 148	6 361	39 778
Uruguay	-	-	7 986	7 986	4 705	13 987	1	18 693	3 943	376	7 338	11 657	762	13 611	649	15 022
Venezuela	3 010	-	-	3 010	(3 010)	9 675	-	6 665	-	7 296	-	7 296	-	2 379	-	2 379
Viet-Nam	3 544	4 730	-	8 274	7 487	19 532	-	27 019	2 495	22 603	-	25 098	8 536	1 659	-	10 195
Yugoslavia	19 166	20 743	-	39 909	20 214	10 351	-	30 565	18 910	20 797	-	39 707	20 470	10 297	-	30 767
Sub-total	255 199	267 630	116 211	639 040	379 501	545 155	(139)	924 517	344 231	560 347	84 568	989 145	290 469	252 438	31 504	574 411
Regional training courses:																
EUROPE	8 355	-	-	8 355	(1 699)	-	-	(1 699)	6 068	-	-	6 068	588	-	-	588
Sub-total	8 355	-	-	8 355	(1 699)	-	-	(1 699)	6 068	-	-	6 068	588	-	-	588
Inter-regional training courses	-	-	-	-	47 496	-	-	47 496	43 451	-	-	43 451	4 045	-	-	4 045
Sub-total	-	-	-	-	47 496	-	-	47 496	43 451	-	-	43 451	4 045	-	-	4 045
Equipment not yet allocated to specific projects	-	-	-	-	59 909	-	-	59 909	25 904	-	-	25 904	34 005	-	-	34 005
Sub-total	-	-	-	-	59 909	-	-	59 909	25 904	-	-	25 904	34 005	-	-	34 005
Administrative expenses	-	-	-	-	5 509	-	-	5 509	5 509	-	-	5 509	-	-	-	-
Sub-total	-	-	-	-	5 509	-	-	5 509	5 509	-	-	5 509	-	-	-	-
GRAND TOTAL	263 554	267 630	116 211	647 395	490 716	545 155	(139)	1 035 732	425 163	560 347	84 568	1 070 078	329 107	252 438	31 504	613 049

(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

PUBLICATIONS REVOLVING FUND

STATUS OF FUNDS AS AT 31 DECEMBER 1967
(Expressed in US dollars)

Balance of fund as at 1 January 1967	50 000
Deduct:	
Balance of fund transferred to the Administrative Fund on 1 January 1967 in accordance with Resolution GC(X)/RES/213	50 000
Balance of fund as at 31 December 1967	<u>Nil</u>

(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

S P E C I A L A C C O U N T

SAUDI ARABIAN PROJECT TRUST FUND

Status of funds as at 31 December 1967
(Expressed in US dollars)

Unobligated balance as at 1 January 1967	13 524	
Unliquidated obligations brought forward from 1966	3 342	
Income from the Government of Saudi Arabia	10 000	
Miscellaneous income	6	
Available for expenditure in 1967		26 872
Deduct:		
Cash disbursements during 1967	20 825	
Unliquidated obligations as at 31 December 1967	3 728	24 553
Unobligated balance as at 31 December 1967		2 319
Represented by:		
Cash at banks (Schedule A. 1)		6 471
Deduct:		
Sundry credit balances	424	
Reserve for unliquidated obligations as at 31 December 1967	3 728	4 152
Total		2 319

(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

S P E C I A L A C C O U N T

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

Status of funds as at 31 December 1967
(Expressed in US dollars)

Unobligated balance as at 1 January 1967	5 410	
Unliquidated obligations brought forward from 1966	51 765	
Income from the United States Atomic Energy Commission	<u>23 315</u>	
Available for expenditure in 1967		80 490
Deduct:		
Cash disbursements during 1967	52 555	
Unliquidated obligations as at 31 December 1967	<u>22 620</u>	<u>75 175</u>
Unobligated balance as at 31 December 1967		<u><u>5 315</u></u>
Represented by:		
Cash at banks (Schedule A.1)	7 857	
Contributions receivable	<u>20 078</u>	27 935
Deduct:		
Reserve for unliquidated obligations as at 31 December 1967		<u>22 620</u>
Total		<u><u>5 315</u></u>

(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

SPECIAL ACCOUNT

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

Status of funds as at 31 December 1967
(Expressed in US dollars)

Unobligated balance as at 1 January 1967	1 542	
Unliquidated obligations brought forward from 1966	10 690	
Income from the Government of the Union of Soviet Socialist Republics	89 333	
	<hr/>	
Available for expenditure in 1967		101 565
Deduct:		
Cash disbursements during 1967	4 669	
Unliquidated obligations as at 31 December 1967	6 666	11 335
	<hr/>	<hr/>
Unobligated balance as at 31 December 1967		90 230
		<hr/> <hr/>
Represented by:		
Cash at banks (Schedule A. 1)		96 896
Deduct:		
Reserve for unliquidated obligations as at 31 December 1967		6 666
		<hr/>
Total		90 230
		<hr/> <hr/>

(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

S P E C I A L A C C O U N T

VENEZUELAN PROJECT TRUST FUND

Status of funds as at 31 December 1967
(Expressed in US dollars)

Income from the Government of Venezuela		11 000
Deduct:		
Cash disbursements during 1967	816	
Unliquidated obligations as at 31 December 1967	8 859	9 675
Unobligated balance as at 31 December 1967		1 325
Represented by:		
Cash at banks (Schedule A. 1)		10 184
Deduct:		
Reserve for unliquidated obligations as at 31 December 1967		8 859
Total		1 325

(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

UNITED NATIONS DEVELOPMENT PROGRAMME
(TECHNICAL ASSISTANCE)

STATUS OF FUNDS AS AT 31 DECEMBER 1967
(Expressed in US dollars)

Balance as at 31 December 1966		139 787
Less: Excess of 1966 allocations and other income over obligations incurred surrendered to the UNDP (TA) account		139 787
Balance, reallocated in 1967		Nil
Allocations from contributions and other available funds in 1967		1 232 586
		1 232 586
Obligations incurred during 1967:		
Project costs (Statement IX. B)	626 351	
Overhead costs	156 824	783 175
Excess of allocations and other available funds over obligations incurred		449 411
Less: Unobligated balance of allocations from the UNDP Revolving Fund		Nil
Balance of allocations to be carried forward to 1968		449 411
Add: Other income:		
Savings on liquidation of prior year's obligations	42 730	
Miscellaneous	3 590	
Less: Exchange adjustments (net)	5 357	
	40 963	
Surrender of unobligated balance of allocations from the UNDP Revolving Fund		Nil
Total of credits to revert to the UNDP (TA) account		40 963
Balance as at 31 December 1967		490 374
Represented by:		
Cash at banks, on hand or in transit	230 922	
Undrawn allocations	646 062	
Accounts receivable, advances, deposits, etc.	21 040	898 024
Less: Unliquidated obligations, 1965	12 451	
Unliquidated obligations, 1966	141 142	
Unliquidated obligations, 1967	204 174	
Accounts payable and other credit balances	49 883	407 650
		490 374

(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

UNITED NATIONS DEVELOPMENT PROGRAMME
(TECHNICAL ASSISTANCE)

OBLIGATIONS INCURRED - PROJECT COSTS FOR THE PERIOD
FROM 1 JANUARY TO 31 DECEMBER 1967
(Expressed in US dollars)

Country	Cash disbursements	Unliquidated obligations	Total obligations
Argentina	4 260	18 698	22 958
Bolivia	16 629	-	16 629
Brazil	552	10 205	10 757
Bulgaria	-	2 000	2 000
Burma	28 052	2 711	30 763
Cameroon	1 661	-	1 661
Ceylon	1 503	2 815	4 318
Chile	2 197	-	2 197
Colombia	18 454	3 298	21 752
Ecuador	-	3 542	3 542
Ghana	15 602	4 300	19 902
Greece	13 931	3 941	17 872
Hungary	7 226	18 250	25 476
India	1 820	4 603	6 423
Indonesia	-	9 536	9 536
Iran	36 663	9 673	46 336
Iraq	3 053	1 584	4 637
Israel	12 140	523	12 663
Jordan	3 371	700	4 071
Kenya	1 436	-	1 436
Korea, Republic of	1 010	2 353	3 363
Mexico	22 307	1 916	24 223
Nigeria	1 243	-	1 243
Pakistan	22 299	3 097	25 396
Peru	7 476	3 908	11 384
Philippines	15 080	14 400	29 480
Poland	-	14 570	14 570
Romania	-	2 150	2 150
Thailand	16 189	4 981	21 170
Tunisia	751	22	773
Turkey	15 724	8 709	24 433
United Arab Republic	10 475	3 292	13 767
Viet-Nam (contingency authorizations)	4 007	8 292	12 299
Yugoslavia	21 631	6 361	27 992
Total	306 742	170 430	477 172
<u>Regional projects</u>			
Africa	155	-	155
The Americas	39 208	17 734	56 942
Asia and the Far East	32 134	11 032	43 166
Total	71 497	28 766	100 263
<u>Inter-regional projects</u>	43 938	4 978	48 916
Total	43 938	4 978	48 916
GRAND TOTAL	422 177	204 174	626 351

(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

UNITED NATIONS DEVELOPMENT PROGRAMME
(SPECIAL FUND)

STATUS OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 1967
(Expressed in US dollars)

Balance of allocations and other available funds at 31 December 1966		367 300
Deduct: Prior year's "other income" surrendered to the Fund		138
		367 162
Add: Funds allocated during 1967: For projects completed in 1967	Nil	
For projects in operation at 31 December 1967	280 900	280 900
		280 900
Total funds available for commitments		648 062
Deduct: Funds committed during 1967: For projects completed in 1967	Nil	
For projects in operation at 31 December 1967	305 078	305 078
		305 078
Unencumbered balance of allocations for projects in operation at 31 December 1967		342 984
Add: Other income: Miscellaneous income and exchange adjustments		346
		346
Unencumbered balance of allocations and other income at 31 December 1967		343 330
<u>Represented by:</u>		
Cash at banks, on hand and in transit	151 141	
Undrawn allocations	362 998	
Accounts receivable and sundry debit balances	11 643	525 782
		525 782
Less: Unliquidated commitments	134 792	
Accounts payable and sundry credit balances	47 660	182 452
		182 452
		343 330
(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 X.B

U N I T E D N A T I O N S D E V E L O P M E N T P R O G R A M M E
SPECIAL FUND EXECUTING AGENCY OVERHEAD COSTS

STATUS OF FUNDS AS AT 31 DECEMBER 1967
(Expressed in US dollars)

Balance of allocations as at 1 January 1967	23 961	
Unliquidated obligations brought forward from 1966	18 307	
Funds allocated to the global account during 1967	<u>67 800</u>	110 068
Deduct:		
Cash disbursements during 1967	69 032	
Unliquidated obligations as at 31 December 1967	<u>16 681</u>	<u>85 713</u>
Balance of allocations to be carried forward to 1968		<u><u>24 355</u></u>
Represented by:		
Accounts receivable	1 119	
Due from UNDP Special Fund Component	<u>39 917</u>	41 036
Deduct:		
Reserve for unliquidated obligations as at 31 December 1967		<u>16 681</u>
Total		<u><u>24 355</u></u>

(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

CURRENT ACCOUNTS AND DEPOSIT ACCOUNTS AT BANKS AS AT 31 DECEMBER 1967
(Expressed in US dollars)

Distribution by Funds

	TOTAL	Adminis- trative Fund	Working Capital Fund	General Fund	Saudi Arabian Project Trust Fund	Venezuelan Project Trust Fund	IAEA/USAEC Joint Research Programme	Special Soviet Union Fellowship Account	UNDP Technical Assistance Component	UNDP Special Fund Component	Staff Welfare Fund	
PART I - CURRENT ACCOUNTS AT BANKS												
Argentine Pesos	593 309 at 350.00 ^{a/}			1 695					1 695			
Australian Dollars	2 281 at .8928			2 555								
Austrian Schillings	1 504 071 at 25.83			58 230							8 054	
Belgian Francs	580 399 at 50.00			11 608								
Brazilian Cruzeiros	15 059 at 2.70			5 577						4 828	749	
Bulgarian Leva	175 at 2.00			87							87	
Burmese Kyats	20 634 at 4.762			4 333					4 333			
Canadian Dollars	7 936 at 1.08			7 348						7 348		
Ceylonese Rupees	27 537 at 5.95			4 628						757	3 871	
Chilean Escudos	30 708 at 6.57			4 674						315	4 359	
Czechoslovak Korunas	16 427 at 14.36			1 144							1 144	
Czechoslovak Korunas (convertible)	412 at 7.18			57						16	41	
Danish Kroners	92 554 at 7.50			12 340						10 073	2 267	
Egyptian Pounds	6 845 at .4348			15 743							15 743	
Finnish Markka	6 647 at 4.20			1 583							91	
French Francs	26 050 at 4.90			5 316						3 060	2 256	
German Marks	58 639 at 4.00			14 660						14 660		
Greek Drachmae	108 379 at 30.00			3 613							3 613	
Hungarian Forints	22 458 at 23.48			956							956	
Iceland Kronurs	90 046 at 57.00			1 580							1 580	
Indian Rupees	8 210 at 7.50			1 095							1 095	
Iranian Rials	42 283 at 75.00			564							564	
Israeli Pounds	22 530 at 3.50			6 437							6 437	
Italian Lire	4 327 586 at 625.00			6 924						6 924		
Japanese Yen	969 684 at 360.00			2 694							2 694	
Mexican Pesos	23 385 at 12.50			1 871							1 871	
Netherlands Guilders	44 289 at 3.60			12 302						12 302		
New Zealand Dollars	3 038 at .8928			3 403							428	
Norwegian Kroners	92 828 at 7.143			12 996							12 996	
Pakistan Rupees	13 352 at 4.762			2 804							2 804	
Philippine Pesos	6 858 at 3.86			1 777							1 777	
Polish Zlotys	107 092 at 24.00			4 462							4 462	
Portuguese Escudos	104 396 at 28.75			3 631							3 631	
Romanian Lei	1 394 at 12.00			116							116	
Spanish Pesetas	100 386 at 70.00			1 434							1 434	
Swedish Kronors	121 764 at 5.16			23 598						23 598		
Swiss Francs	60 193 at 4.32			13 934						13 934		
Thailand Bahts	42 793 at 20.65			2 072							2 072	
Tunisian Dinars	105 at .525			200							200	
Turkish Liras	16 932 at 9.00			1 881							1 881	
USSR Roubles	162 323 at .90			180 359							180 359	
United Kingdom Pounds	5 490 at .4167			13 174							13 174	
United States Dollars	586 614 at -			586 614						410 961	6 471	
Viet-Namee Piastres	53 780 at 118.00			456							456	
Yugoslav Dinars	45 796 at 12.50			3 664							3 664	
Total current accounts at banks		1 046 189	593 797	-	99 367	6 471	10 184	7 857	96 896	72 422	151 141	8 054

137

SCHEDULE A.1

SCHEDULE B.1

OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS
AS AT 31 DECEMBER 1967
(Expressed in US dollars)

Member State	Amounts outstanding									
	1958	1959	1960	1961	1962	1963	1964	1965	1966	Total
Afghanistan	-	-	-	-	-	-	3 343	3 857	4 213	11 413
Argentina	-	-	-	-	-	-	-	-	9 568	9 568
Bolivia	-	-	-	-	-	-	-	-	3 019	3 019
China	-	-	-	-	-	-	-	-	322 735	322 735
Cuba	-	-	-	-	-	-	-	-	14 641	14 641
Dominican Republic	-	-	-	-	3 015	3 561	3 610	3 857	3 371	17 414
Ecuador	-	-	-	-	-	-	-	-	4 181	4 181
Ethiopia	-	-	-	-	-	-	-	3 684	3 371	7 055
Ghana	-	-	-	-	-	-	-	-	4 995	4 995
Guatemala	-	-	-	-	-	-	-	3 046	3 371	6 417
Haiti	-	2 021	2 337	2 467	2 652	2 849	2 888	3 085	3 371	21 670
Honduras	-	-	-	1 070	2 652	2 849	2 888	3 085	3 371	15 915
Hungary	-	-	-	-	-	-	-	-	40 402	40 402
Libya	-	-	-	-	-	-	-	-	3 019	3 019
Mali	-	-	-	-	-	-	-	2 589	3 371	5 960
Nicaragua	-	-	-	-	-	-	-	-	2 794	2 794
Paraguay	1 636	2 090	2 337	2 467	2 652	2 849	2 888	3 085	3 371	23 375
Peru	-	-	-	-	-	-	-	-	5 388	5 388
Uruguay	-	-	-	-	-	-	-	5 679	7 584	13 263
TOTAL	1 636	4 111	4 674	6 004	10 971	12 108	15 617	31 967	446 136	533 224

SCHEDULE B.2

VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND FOR 1965 AND 1966
AND OUTSTANDING AS AT 31 DECEMBER 1967
(Expressed in US dollars)

Member State	Amounts outstanding	
	1965	1966
Argentina	-	16 600 ^{a/}
Bolivia	800	800 ^{a/}
Ethiopia	1 000	-
Mexico	-	920 ^{a/}
United States of America	-	21 199 ^{b/}
TOTAL	1 800	39 519

^{a/} Since payment of these contributions was not received by 31 December 1967, the matching contribution of the United States of \$12 214 was forfeited. The total pledged by Member States towards the General Fund for 1966 was consequently reduced from \$1 289 630 to \$1 277 416.

^{b/} Balance of matching contribution in respect of pledges which were paid by 31 December 1967.

SCHEDULE C

MEMBER STATES' CONTRIBUTIONS TO THE 1967 REGULAR BUDGET AND
ADVANCES TO THE WORKING CAPITAL FUND AS AT 31 DECEMBER 1967
(Expressed in US dollars)

Member State	Contributions to the 1967 Regular Budget			Working Capital Fund Advances		
	Assessed	Paid	Outstanding	Assessed	Paid	Outstanding
Afghanistan	4 587	-	4 587	1 000	1 000	-
Albania	3 670	3 670	-	800	800	-
Algeria	8 256	8 256	-	1 800	1 800	-
Argentina	76 144	-	76 144	16 600	16 600	-
Australia	130 270	130 270	-	28 400	28 400	-
Austria	44 035	44 035	-	9 600	9 600	-
Belgium	94 492	94 492	-	20 600	20 600	-
Bolivia	3 670	-	3 670	800	800	-
Brazil	78 896	78 896	-	17 200	17 200	-
Bulgaria	13 761	13 761	-	3 000	3 000	-
Burma	4 587	4 587	-	1 000	1 000	-
Byelorussian Soviet Socialist Republic	43 118	43 118	-	9 400	9 400	-
Cambodia	3 670	138	3 532	800	800	-
Cameroon	3 670	3 670	-	800	800	-
Canada	261 459	261 459	-	57 000	57 000	-
Ceylon	6 422	6 422	-	1 400	1 400	-
Chile	22 017	6 623	15 394	4 800	4 800	-
China	350 447	-	350 447	76 400	76 400	-
Colombia	19 265	19 265	-	4 200	4 200	-
Congo, Democratic Republic of	4 587	4 587	-	1 000	1 000	-
Costa Rica	3 670	-	3 670	800	800	-
Cuba	16 513	-	16 513	3 600	3 600	-
Cyprus	3 670	3 670	-	800	800	-
Czechoslovak Socialist Republic	91 740	91 740	-	20 000	20 000	-
Denmark	51 374	51 374	-	11 200	11 200	-
Dominican Republic	3 670	-	3 670	800	800	-
Ecuador	4 587	-	4 587	1 000	1 000	-
El Salvador	3 670	138	3 532	800	800	-
Ethiopia	3 670	-	3 670	800	800	-
Finland	35 778	35 778	-	7 800	7 800	-
France	502 735	502 735	-	109 600	109 600	-
Gabon	3 670	138	3 532	800	800	-
Germany, Federal Republic of	611 906	611 906	-	133 400	133 400	-
Ghana	6 422	-	6 422	1 400	1 400	-
Greece	21 100	16 447	4 653	4 600	4 600	-
Guatemala	3 670	-	3 670	800	800	-
Haiti	3 670	-	3 670	800	800	-
Holy See ^{a/}	3 670	3 670	-	800	800	-
Honduras ^{a/}	3 670	-	3 670	-	-	-
Hungary	45 870	-	45 870	10 000	10 000	-
Iceland	3 670	3 670	-	800	800	-
India	153 206	153 206	-	33 400	33 400	-
Indonesia	32 109	32 109	-	7 000	7 000	-
Iran	16 513	-	16 513	3 600	3 600	-
Iraq	6 422	6 422	-	1 400	1 400	-
Israel	13 761	13 761	-	3 000	3 000	-
Italy	210 084	210 084	-	45 800	45 800	-
Ivory Coast	3 670	3 670	-	800	800	-
Jamaica	4 587	4 587	-	1 000	1 000	-
Japan	228 432	228 432	-	49 800	49 800	-
Jordan	3 670	-	3 670	800	800	-
Kenya	3 670	3 670	-	800	800	-
Korea, Republic of	11 009	11 009	-	2 400	2 400	-
Kuwait	4 587	4 587	-	1 000	1 000	-
Lebanon	4 587	4 587	-	1 000	1 000	-
Liberia	3 670	3 670	-	800	800	-
Libya	3 670	-	3 670	800	800	-
Luxembourg	4 587	4 587	-	1 000	1 000	-
Madagascar	3 670	3 670	-	800	800	-
Mali	3 670	-	3 670	800	800	-
Mexico	66 970	66 970	-	14 600	14 600	-
Monaco	3 670	3 670	-	800	800	-
Morocco	9 174	9 174	-	2 000	2 000	-
Netherlands	91 740	91 740	-	20 000	20 000	-
New Zealand	31 191	31 191	-	6 800	6 800	-

(Continued)

Member State	Contributions to the 1967 Regular Budget			Working Capital Fund Advances		
	Assessed	Paid	Outstanding	Assessed	Paid	Outstanding
Nicaragua	3 670	-	3 670	800	800	-
Nigeria	13 761	13 761	-	3 000	3 000	-
Norway	36 696	36 696	-	8 000	8 000	-
Pakistan	30 274	30 274	-	6 600	6 600	-
Panama	3 670	-	3 670	800	800	-
Paraguay	3 670	-	3 670	800	-	800
Peru	7 339	-	7 339	1 600	1 600	-
Philippines	28 439	28 439	-	6 200	6 200	-
Poland	120 179	120 179	-	26 200	26 200	-
Portugal	12 843	12 843	-	2 800	2 800	-
Romania	28 439	28 439	-	6 200	6 200	-
Saudi Arabia	5 504	5 504	-	1 200	1 200	-
Senegal	3 670	3 670	-	800	800	-
South Africa	43 118	43 118	-	9 400	9 400	-
Spain	60 548	60 548	-	13 200	13 200	-
Sudan	4 587	4 587	-	1 000	1 000	-
Sweden	103 666	103 666	-	22 600	22 600	-
Switzerland	72 474	72 474	-	15 800	15 800	-
Syrian Arab Republic	4 587	4 587	-	1 000	1 000	-
Thailand	11 926	11 926	-	2 600	2 600	-
Tunisia	4 587	4 386	201	1 000	1 000	-
Turkey	28 439	28 439	-	6 200	6 200	-
Ukrainian Soviet Socialist Republic	162 380	162 380	-	35 400	35 400	-
Union of Soviet Socialist Republics	1 232 068	1 232 068	-	268 600	268 600	-
United Arab Republic	19 265	19 265	-	4 200	4 200	-
United Kingdom of Great Britain and Northern Ireland	595 392	595 392	-	129 800	129 800	-
United States of America	2 923 754	2 923 754	-	637 400	637 400	-
Uruguay	8 256	-	8 256	1 800	1 800	-
Venezuela	41 283	1 657	39 626	9 000	9 000	-
Viet-Nam	6 422	518	5 904	1 400	1 400	-
Yugoslavia	29 357	29 357	-	6 400	6 400	-
Sub-total	9 174 000	8 513 238	660 762	1 999 200	1 998 400	800
NEW MEMBER STATES						
Sierra Leone	3 670	-	3 670	800	-	800
Singapore	3 670	3 670	-	800	800	-
Uganda	3 670	-	3 670	800	-	800
Sub-total	11 010	3 670	7 340	2 400	800	1 600
TOTAL	9 185 010	8 516 908	668 102	2 001 600	1 999 200	2 400

a/ Not a Member since 19 June 1967.

SCHEDULE D

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID BY MEMBER STATES TO THE GENERAL FUND
FOR 1967 AS AT 31 DECEMBER 1967
(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
Bulgaria	2 500	-	2 500
Burma	1 000	1 000	-
Cambodia	800	-	800
Canada	57 000	57 000	-
Ceylon	2 100	2 100	-
Chile	5 000	5 000	-
China	5 000	5 000	-
Colombia	1 500	-	1 500
Congo, Democratic Republic of	1 000	1 000	-
Czechoslovak Socialist Republic	13 889	13 889	-
Denmark	11 200	11 200	-
Ecuador	1 000	-	1 000
Finland	7 800	7 800	-
France	30 612	30 612	-
Germany, Federal Republic of	133 400	133 400	-
Ghana	1 400	1 400	-
Greece	4 600	-	4 600
Guatemala	1 000	500	500
Holy See	2 000	2 000	-
Hungary	4 259	4 259	-
Iceland	800	800	-
India	35 000	35 000	-
Indonesia	2 000	-	2 000
Iraq	1 400	1 400	-
Israel	3 000	3 000	-
Italy	45 800	-	45 800
Japan	49 800	49 800	-
Korea, Republic of	2 400	2 400	-
Lebanon	1 000	1 000	-
Madagascar	800	800	-
Mexico	14 600	-	14 600
Monaco	2 000	2 000	-
Morocco	2 000	2 000	-
Netherlands	20 000	20 000	-
New Zealand	5 000	5 000	-
Norway	8 000	8 000	-
Pakistan	6 000	6 000	-
Philippines	6 200	6 200	-
Poland	4 167	-	4 167
Portugal	3 600	3 600	-
Romania	6 200	6 200	-
Saudi Arabia	1 200	1 200	-
South Africa	9 400	9 400	-
Spain	10 000	-	10 000
Sweden	22 600	22 600	-
Switzerland	15 800	15 800	-
Thailand	3 000	3 000	-
Turkey	6 200	-	6 200
Union of Soviet Socialist Republics	111 111	111 111	-
United Arab Republic	11 500	11 500	-
United Kingdom of Great Britain and Northern Ireland	110 000	110 000	-
Uruguay	2 000	2 000	-
Venezuela	9 000	-	9 000
Viet-Nam	1 400	1 400	-
Yugoslavia	6 400	6 400	-
United States of America	900 638	763 371	137 267
(including matching contribution)	540 383	456 283	84 100
TOTAL	1 441 021	1 219 654	221 367

SHARES OF MEMBER STATES IN THE 1966 CASH SURPLUS TO BE SURRENDERED IN 1969
(Expressed in US dollars)

Member State	1966 scale of assessment (percentage)	Allocation (amount)	Member State	1966 scale of assessment (percentage)	Allocation (amount)
Afghanistan	0.05	89	Jordan	0.04 ^{a/}	72
Albania	0.04	72	Kenya	0.04	72
Algeria	0.09	161	Korea, Republic of	0.12	215
Argentina	0.83	1 487	Kuwait	0.05	89
Australia	1.42	2 543	Lebanon	0.05	89
Austria	0.48	860	Liberia	0.04	72
Belgium	1.04	1 863	Libya	0.04	72
Bolivia	0.04	72	Luxembourg	0.05	89
Brazil	0.86	1 540	Madagascar	0.04	72
Bulgaria	0.15	269	Mali	0.04	72
Burma	0.05	89	Mexico	0.73	1 307
Byelorussian Soviet Socialist Republic	0.47	842	Monaco	0.04	72
Cambodia	0.04	72	Morocco	0.10	179
Cameroon	0.04	72	Netherlands	1.00	1 791
Canada	2.86	5 122	New Zealand	0.34	609
Ceylon	0.07	125	Nicaragua	0.04	72
Chile	0.24	430	Nigeria	0.15	269
China	3.83	6 859	Norway	0.40	716
Colombia	0.21	376	Pakistan	0.33	591
Congo, Democratic Republic of	0.05	89	Panama	0.04 ^{a/}	72
Costa Rica	0.04	72	Paraguay	0.04	72
Cuba	0.18	322	Peru	0.08	143
Cyprus	0.04	72	Philippines	0.31	555
Czechoslovak Socialist Republic	1.00	1 791	Poland	1.31	2 346
Denmark	0.56	1 003	Portugal	0.14	251
Dominican Republic	0.04	72	Romania	0.31	555
Ecuador	0.05	89	Saudi Arabia	0.06	107
El Salvador	0.04	72	Senegal	0.04	72
Ethiopia	0.04	72	South Africa	0.47	842
Finland	0.39	698	Spain	0.66	1 182
France	5.49	9 832	Sudan	0.05	89
Gabon	0.04	72	Sweden	1.14	2 042
Germany, Federal Republic of	6.68	11 964	Switzerland	0.79	1 415
Ghana	0.07	125	Syrian Arab Republic	0.05	89
Greece	0.23	412	Thailand	0.13	233
Guatemala	0.04	72	Tunisia	0.05	89
Haiti	0.04	72	Turkey	0.31	555
Holy See	0.04	72	Ukrainian Soviet Socialist Republic	1.77	3 170
Honduras	0.04	72	Union of Soviet Socialist Republics	13.44	24 070
Hungary	0.50	895	United Arab Republic	0.21	376
Iceland	0.04	72	United Kingdom of Great Britain and Northern Ireland	6.50	11 641
India	1.67	2 991	United States of America	31.91	57 149
Indonesia	0.35	627	Uruguay	0.09	161
Iran	0.18	322	Venezuela	0.45	806
Iraq	0.07	125	Viet-Nam	0.07	125
Israel	0.15	269	Yugoslavia	0.32	573
Italy	2.29	4 101			
Ivory Coast	0.04	72			
Jamaica	0.05 ^{a/}	89	TOTAL	100.13	179 328
Japan	2.50	4 477			

a/ Jamaica, Jordan and Panama became Members of the Agency after adoption by the General Conference at its ninth regular session of the scale of Members' contributions for 1966.

DATA IN SUPPORT OF THE REPORT OF THE DIRECTOR GENERAL
ON THE AGENCY'S ACCOUNTS FOR 1967

SCHEDULE F. 1

STATEMENT OF ANNUAL APPROPRIATIONS, TOTAL OBLIGATIONS, DISBURSEMENTS,
UNLIQUIDATED OBLIGATIONS, AS AT 31 DECEMBER, AND
BUDGETARY SAVINGS BY YEARS, 1958-1967 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	-	-
1967	9 491 500	9 326 379	8 324 574	1 001 805	165 121	1.74
Total	69 252 204	66 363 697	58 827 550	7 536 147	2 888 507	4.17

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 1958-1967 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 ^{c/}	7 683 571	91.1	663 439 ^{b/}	8 347 010	98.9	90 445
1967	9 185 010	8 516 908	92.7	822 957 ^{b/}	9 339 865	101.7	(154 855)
Total	67 801 793	60 906 518	89.8%	5 693 950	66 600 468	98.2%	1 201 325

a/ Including assessments on new Member States.

b/ Differs from Statement I. D by \$1 because of round-off.

c/ Exclusive of supplemental assessment of \$240 104 assessed with the 1968 Regular Budget assessment.

SCHEDULE F. 3

STATEMENT OF ANNUAL ASSESSMENTS ON MEMBER STATES SHOWING PAYMENTS BY YEARS
AND OUTSTANDING CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1967
(Expressed in US dollars)

Year	Total assessments ^{a/}	Amount paid in year										Contributions still receivable
		1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	
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	656	4 111
1960	5 880 980	-	-	5 312 034	202 051	285 827	74 057	-	-	-	2 337	4 674
1961	6 200 690	-	-	-	5 554 021	205 329	365 290	55 820	2 035	10 794	1 397	6 004
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	6 923	12 107
1964	7 230 274	-	-	-	-	-	-	6 605 083	251 594	335 286	22 694	15 617
1965	7 732 282	-	-	-	-	-	-	-	6 943 041	276 072	481 202	31 967
1966	8 437 455	-	-	-	-	-	-	-	-	7 683 571	307 748	446 136
1967	9 185 010	-	-	-	-	-	-	-	-	-	8 516 908	668 102
Total	67 801 793	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	9 339 865	1 201 325

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, 1958-1967 INCLUSIVE
(Expressed in US dollars)

Description	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
<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	67 801 793
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	66 600 468
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	1 201 325
<u>Percentage:</u>										
Total cumulative assessments	100.00%	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%	98.22%
Net cumulative	8.34%	6.61%	5.70%	4.81%	5.49%	4.37%	2.83%	2.52%	2.32%	1.78%

a/ Including assessments on new Member States.

SCHEDULE F.5

STATEMENT OF 1966 UNLIQUIDATED OBLIGATIONS CARRIED FORWARD
ON 31 DECEMBER 1966 SHOWING EXPENDITURES AND SAVINGS
DURING 1967 AND THE BALANCE CARRIED FORWARD TO 1968
(Expressed in US dollars)

Appropriation Section	Obligations carried over on 31.12.1966	Obligations liquidated during 1967	Savings in 1967	Balance carried forward to 1968
1. General Conference	28 224	26 236	1 988	-
2. Board of Governors	-	-	-	-
3. Panels and committees	13 240	11 695	1 545	-
4. Special missions	1 525	1 484	41	-
5. Seminars, symposia and conferences	10 664	9 459	1 205	-
6. Distribution of information	4 364	3 709	655	-
7. Scientific and technical services and laboratory charges	595 768	320 159	2 134	273 475
8. Salaries and wages	1 787	1 032	755	-
9. Common staff costs	68 959	54 406	14 553	-
10. Duty travel of staff	6 193	6 276	(83)	-
11. Representation and hospitality	70	70	-	-
12. Common services, equipment and technical supplies	58 461	59 563	(1 102)	-
TOTAL	789 255	494 089	21 691^{a/}	273 475

a/ In addition savings of \$17 591 occurred on obligations brought forward from 1965.

SCHEDULE F.6

STATEMENT OF UNLIQUIDATED OBLIGATIONS CARRIED FORWARD AT THE
END OF EACH YEAR, 1959-1967 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	0.5	-	-	169	2.6	808	12.5
1963	558	7.6	31	0.4	-	-	233	3.1	812	11.1
1964	538	7.2	10	0.1	-	-	265	3.6	813	10.9
1965	584	7.4	24	0.3	-	-	215	2.7	823	10.4
1966	592	6.6	4	0.1	-	-	192	2.1	789	8.8
1967	707	7.5	22	0.2	-	-	273	2.9	1 002	10.6

STATEMENT OF MISCELLANEOUS INCOME IN 1967 COMPARED WITH
BUDGET ESTIMATES
(Expressed in US dollars)

Source	Budget estimate	Actual income	Difference
Allocation from the United Nations Special Account (for administrative and operational services costs of technical assistance)	150 000	156 824	6 824
Miscellaneous Income:			
Interest on bank accounts and investments	125 000	117 932	(7 068)
Refund of prior years' expenditures	-	3 985	3 985
Refund of Austrian turnover tax	30 000	26 330	(3 670)
Travel services	12 000	12 000	-
Other miscellaneous receipts	500	3 997	3 497
Sub-total miscellaneous income	<u>167 500</u>	<u>164 244</u>	<u>(3 256)</u>
Total income, other than assessed contributions	<u>317 500</u>	<u>321 068</u>	<u>3 568</u>

STATEMENT OF FINANCIAL CONTRIBUTIONS RECEIVED TOWARDS
THE COST OF CONFERENCES, SYMPOSIA AND SEMINARS

1967

(Expressed in US dollars)

Place	M e e t i n g		Member State or organization	Amount pledged	Status as at 31 December 1967	
	Place	Title			Paid	Outstanding
Amsterdam		Symposium on nuclear activation techniques in the life sciences	Netherlands	3 500	3 500	-
Ann Arbor, Michigan		Symposium on neutron thermalization and reactor spectra	United States of America	10 000	-	10 000
Bogotá		Study group on research reactor utilization	Inter-American Nuclear Energy Commission	2 500	2 500	-
Brussels		Symposium on the use of plutonium as a reactor fuel	Belgium	3 500	3 500	-
Budapest		Symposium on radiosterilization of medical products	Hungary	2 000	2 000	-
Istanbul		Symposium on the use of isotopes and radiation in soil physics and irrigation studies	FAO Turkey	3 312 3 000	- 3 000	3 312 -
Karlsruhe		Symposium on physics and related safety problems of fast reactors	Germany, Federal Republic of	3 500	3 500	-
London		Symposium on international extrapolation and comparison of nuclear power costs	United Kingdom of Great Britain and Northern Ireland	4 000	-	4 000
Monaco		Symposium on radioactive dating and methods of low-level counting	Joint Committee on Applied Radio- activity, Inter- national Council of Scientific Unions	3 500	3 500	-
Trieste		International Course on the Theory of Condensed Matter	Italy	10 000	10 000	-
Vienna		Symposium on the disposal of radioactive wastes into the ground	European Nuclear Energy Agency of OECD	626	626	-
Vienna		Symposium on the use of isotopes in studies of nitrogen metabolism in the soil-plant-animal system	FAO	1 576	-	1 576
Vienna		Symposium on the use of isotopes and radiation in entomology	FAO	5 443	-	5 443
		TOTAL		56 457	32 126	24 331

SCHEDULE F. 9

STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 1967
 SHOWING LOCATIONS AND VALUE AT COST^{a/}
 (Expressed in US dollars)

Location of assets	Value of equipment, fittings and furniture
Headquarters: Vienna and Seibersdorf	2 339 192
Bangkok Office	609
International Centre for Theoretical Physics at Trieste	5 523
Monaco Laboratory	72 645
New York Office	2 048
Total	<u>2 420 017</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 1967
 (Expressed in US dollars)

Item	Amount
Stationery and office supplies	34 773
Reproduction supplies, including envelopes	43 021
Paper for the publications programme and the Secretariat	27 367
Sub-total	<u>105 161</u>
Library books	254 924
Total	<u>360 085</u>

RESOURCES AVAILABLE TO THE AGENCY DURING 1967 INCLUDING CONTRIBUTIONS IN CASH, SERVICES AND IN KIND AS AT 31 DECEMBER 1967
(Expressed in US dollars)

Member State	Total	1967 assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Research contracts	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Library etc.	Special nuclear materials	Cost-free ^{a/} experts provided	
											Number	Man-days
Afghanistan	4 587	4 587										
Albania	3 670	3 670										
Algeria	8 262	8 266							6			
Argentina	98 950	76 144	16 600			6 200			6			
Australia	150 350	130 270	20 000						80		2	8
Austria	60 255	44 035	9 600			6 600			20			
Belgium	114 822	94 492	10 000			10 300			30		3	15
Bolivia	4 470	3 670	800									
Brazil	98 761	78 896	17 200			2 600			65			
Bulgaria	16 261	13 761	2 500									
Burma	5 587	4 587	1 000									
Byelorussian Soviet Socialist Republic	43 118	43 118										
Cambodia	4 470	3 670	800									
Cameroon	3 670	3 670										
Canada	318 469	261 459	57 000						10		1	5
Ceylon	8 562	6 422	2 100						40			
Chile	27 017	22 017	5 000									
China	355 447	350 447	5 000									
Colombia	20 765	19 265	1 500									
Congo, Democratic Republic of	5 587	4 587	1 000									
Costa Rica	3 670	3 670										
Cuba	16 513	16 513										
Cyprus	3 670	3 670										
Czechoslovak Socialist Republic	110 521	91 740	13 889			4 800			92		2	10
Denmark	73 408	51 374	11 200			10 800			34		2	10
Dominican Republic	3 670	3 670										
Ecuador	5 587	4 587	1 000									
El Salvador	3 670	3 670										
Ethiopia	3 670	3 670										
Finland	43 578	35 778	7 800									
France	571 075	502 735	30 612					35 000	503	2 225	13	62
Gabon	3 670	3 670										
Germany, Federal Republic of	753 541	611 906	133 400			8 000			235		3	14
Ghana	7 822	6 422	1 400									
Greece	25 700	21 100	4 600								1	5
Guatemala	4 670	3 670	1 000									
Haiti	3 670	3 670										
Holy See	5 670	3 670	2 000									
Honduras ^{b/}	3 670	3 670										
Hungary	50 169	45 870	4 259						40			
Iceland	4 470	3 670	800									
India	209 848	153 206	35 000			21 600			42			
Indonesia	34 109	32 109	2 000									
Iran	16 513	16 513										
Iraq	7 822	6 422	1 400									
Israel	20 791	13 761	3 000			4 000			30		2	10
Italy	568 204	210 084	45 800	278 000		34 200			120		4	20
Ivory Coast	3 670	3 670										
Jamaica	4 587	4 587										
Japan	296 487	228 432	49 800			18 200			55		4	20
Jordan	3 670	3 670										
Kenya	3 670	3 670										
Korea, Republic of	13 409	11 009	2 400									
Kuwait	4 587	4 587										
Lebanon	5 587	4 587	1 000									

Liberia	3 670	3 670										
Libya	3 670	3 670										
Luxembourg	4 587	4 587										
Madagascar	4 470	3 670	800									
Mali	3 670	3 670										
Mexico	81 570	66 970	14 600									
Monaco	50 568	3 670	2 000	44 898								
Morocco	11 174	9 174	2 000									
Netherlands	132 244	91 740	20 000			20 500		4		1		5
New Zealand	36 193	31 191	5 000									
Nicaragua	3 670	3 670										
Nigeria	13 761	13 761										
Norway	44 696	36 696	8 000									
Pakistan	36 304	30 274	6 000					30				
Panama	3 670	3 670										
Paraguay	3 670	3 670										
Peru	7 339	7 339										
Philippines	34 639	28 439	6 200									
Poland	124 346	120 179	4 167							3		17
Portugal	16 455	12 843	3 600					12				
Romania	43 659	28 439	6 200			3 000	6 000	20				
Saudi Arabia	6 704	5 504	1 200									
Senegal	3 670	3 670										
South Africa	52 528	43 118	9 400					10				
Spain	76 268	60 548	10 000			5 700		20		1		5
Sudan	4 587	4 587										
Sweden	134 276	103 666	22 600			8 000		10		3		15
Switzerland	88 324	72 474	15 800					50		1		5
Syrian Arab Republic	4 587	4 587										
Thailand	14 926	11 926	3 000									
Tunisia	4 587	4 587										
Turkey	34 639	28 439	6 200									
Ukrainian Soviet Socialist Republic	162 380	162 380										
Union of Soviet Socialist Republics	1 468 692	1 232 068	111 111			125 333		180		4		20
United Arab Republic	30 765	19 265	11 500									
United Kingdom of Great Britain and Northern Ireland	705 924	595 392	110 000					262	270	9		42
United States of America	3 954 343	2 923 754	540 383	18 500	23 315	336 400	60 000	1 991	50 000	35		261
Uruguay	10 256	8 256	2 000									
Venezuela	50 293	41 283	9 000					10				
Viet-Nam	7 822	6 422	1 400									
Yugoslavia	38 670	29 357	6 400			2 900		13		1		5
Sub-total	11 766 382	9 174 000	1 441 021	341 398	23 315	629 133	60 000	41 000	4 020	52 495	95	554
NEW MEMBER STATES												
Sierra Leone	3 670	3 670										
Singapore	3 670	3 670										
Uganda	3 670	3 670										
Sub-total	11 010	11 010										
TOTAL	11 777 392	9 185 010	1 441 021	341 398	23 315	629 133	60 000	41 000	4 020	52 495	95	554

a/ 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 1967 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 1967.

b/ Not a Member since 19 June 1967.

Part V

BUDGETARY PERFORMANCE: 1967 REGULAR BUDGET

Comparison of budget estimates with actual obligations
by sub-items under each appropriation Section,
with an explanation of major differences

1. The Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies in its second report [1] stressed the need for more consistent and timely reporting on budgetary performance within the United Nations family of organizations. The specific recommendation made by the Committee was as follows:

"The heads of all organizations should prepare a report on their budget performance, emphasizing the salient features of the performance and drawing attention to the main changes as compared with the original estimates including transfers and supplementary expenditures which have taken place during the financial period under consideration and measures taken to meet the cost increases for present establishment (particularly by way of savings, reassessment of priorities and redeployment of resources). These reports should be forwarded to Member States as soon as possible after the close of the financial year." [2]

2. The Director General originally suggested that his existing report on the accounts each year, plus the reflection of actual costs in the preceding year in the detailed sub-item breakdown of each appropriation Section in the annual Regular Budget, constituted such a report on budgetary performance. However, during discussion of the Ad Hoc Committee's recommendations by the Administrative and Budgetary Committee in April 1967, as well as during consideration of the Agency's accounts for 1966, it was agreed that a more detailed report would be included in the Agency's accounts for 1967 in order to meet more precisely the recommendations of the Ad Hoc Committee.

3. This new Part V of the annual document on the Agency's accounts is therefore submitted for the first time. The intent is to provide in summary form a comparison of the sub-items of the approved budget with the actual obligations incurred during the year, with brief explanations of the reasons for major changes, if any, and the use made of the savings to cover unforeseen expenditures, whether within an appropriation Section where the Director General has full authority to make necessary transfers, or by transfers between appropriation Sections based on specific authorization by the Board of Governors. The tables below, followed by explanatory statements, are presented in the same order as the appropriation Sections in the approved budget for 1967 [3]. In summary, the programme approved for 1967 was carried out with only minor changes and with net budgetary savings of \$165 121 after authorized transfers amounting to \$125 355 had been made between appropriation Sections, as shown in Statement I.A of the Agency's accounts for 1967.

[1] United Nations document A/6343.

[2] Ibid., para. 34.

[3] GC(X)/333.

Section 1. The General Conference

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Salaries and wages	94 000	95 054	(1 054)
Common staff costs	33 000	33 000	-
Temporary assistance	46 000	23 176	22 824
Rental of space and equipment	25 000	26 259	(1 259)
Common services	17 000	17 999	(999)
Printing and office supplies	13 000	11 251	1 749
External audit	5 000	6 946	(1 946)
Total	233 000	213 685	19 315

4. The only major underrun of the anticipated expenditures in support of the General Conference in 1967 was in respect of "Temporary assistance". The savings under this sub-item began in 1966 when staffing for the General Conference was somewhat reduced and, in addition, the employment of temporary assistance staff was minimized by the assignment of a large number of regular Secretariat staff to assist in servicing the conference. Since the servicing in 1966 proved to be adequate, it was again decided to use a minimum staff in 1967 in order to save as much as possible so as to help meet the increased emoluments of staff, contributions to the United Nations Joint Staff Pension Fund, etc. The savings of \$22 824 under "Temporary assistance" were utilized to offset the \$3509 net overrun of all other sub-items under this Section, and in addition it was possible to transfer \$3885 to Section 9 as explained in paragraph 4 of the Report by the Director General on the accounts for 1967.

Section 2. The Board of Governors

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Salaries and wages	228 000	228 316	(316)
Common staff costs	78 500	78 492	8
Temporary assistance	29 000	14 047	14 953
Official travel	500	137	363
Common services	17 000	13 687	3 313
Printing and office supplies	9 000	7 957	1 043
Total	362 000	342 636	19 364

5. The meetings of the Board of Governors during 1967 were somewhat shorter and the cost of the supporting documentation and other services chargeable to this Section were therefore slightly reduced. The main savings, however, were made possible by exercising careful control over the number of staff members, including interpreters, employed under "Temporary assistance" to service these meetings. The resultant total savings of \$19 364 represented approximately 5% of the appropriation. Of this amount, \$1226 was transferred to Section 7 to cover that portion of the excess common staff costs of the Monaco Laboratory which could not be met with the funds available in that Section, as explained in paragraph 5 of the Report by the Director General on the accounts for 1967.

Section 3. Panels and committees

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Panels and committees	183 000	180 350	2 650

6. It was assumed in the 1967 Regular Budget that about 27 panel meetings and one meeting of the Scientific Advisory Committee (SAC) would be convened, with an estimated cost per panel of about \$6500. The programme actually carried out included 29 panels in addition to the SAC meeting, but because of some support by other agencies and the provision of cost-free experts by some Member States it was still possible to carry out the entire programme with a net saving of \$2650.

Section 4. Special missions

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Special missions	50 000	32 059	17 941

7. Although a total of 21 special missions were charged to this appropriation Section, savings of \$17 941 were made during the year because it was possible to combine several missions with regular duty travel of staff, some cost-free experts were provided, and the size of missions was kept to a minimum in the interest of economy. Because during the past few years costs have consistently remained below the budget estimate and because of the relatively small size of this Section, it is proposed to consolidate it with Section 10 (Duty travel of staff) in future years, with special missions retained as a sub-item. With the resultant greater flexibility in the use of travel funds it will be possible to minimize the increase in the amount requested for the combined purposes of regular duty travel and special missions.

Section 5. Seminars, symposia and conferences

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Seminars, symposia and conferences	175 000	122 269	52 731

8. It was assumed in the 1967 budget that 15 symposia and several study group meetings would be held. The estimate also included a contribution of \$30 000 towards a seminar or conference on theoretical physics to be convened at the Trieste Centre and a contribution of \$15 000 towards non-Agency scientific meetings in which the Agency had a special interest. All of the symposia listed in the 1967 budget [4] were held except the symposium on radioisotope applications in plant pathology. In addition, one small symposium on the disposal of radioactive wastes into the ground was jointly held with the European Nuclear Energy Agency. Contributions to non-Agency meetings amounted to only \$9421, but the anticipated \$30 000 was contributed towards the Trieste meeting. Seven study groups were also held, including one on the International Nuclear Information System (INIS) which was not listed in the 1967 budget.

9. Because several meetings were co-sponsored by other organizations, which also shared the costs, and some cost-free experts were furnished as discussion leaders and lecturers, it was possible to carry out the approved programme under this Section with a net saving of \$52 731.

[4] Ibid., para. 24.

Section 6. Distribution of information

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Publications			
Printing, block-making and art work	18 000	20 566	(2 566)
Paper	32 000	44 896	(12 896)
Supplies and materials	15 000	24 217	(9 217)
Authors' fees	20 000	18 277	1 723
Scientific editing	3 000	-	3 000
Staff costs	105 000	127 448	(22 448)
External translation	-	386	(386)
Distribution costs	25 000	40 984	(15 984)
Equipment	10 000	4 303	5 697
Sales promotion	10 000	4 764	5 236
Purchase of publications for distribution	-	2 484	(2 484)
Sub-total	238 000	288 325	(50 325)
<u>Less:</u> Revenue from sales	100 000	154 438	54 438
Transfer from the Publications Revolving Fund	50 000	50 000	-
Sub-total	88 000	83 887	4 113
Library and film services	56 500	55 852	648
Visual media	15 500	17 698	(2 198)
Total	160 000	157 437	2 563

10. Although the net underrun of the total appropriation under this Section of the Regular Budget amounted to only \$2563, or about 1.6%, there were some substantial variations between the sub-items which merit explanation. The costs of staff, paper, supplies and materials, etc., exceeded the original estimates by sizable amounts. However, these extra expenditures were in accordance with the provisions of the 1967 budget, which was prepared on the basis that expenditure in support of the publications programme could be increased to the extent that such expenditure was entirely financed from the proceeds of the sale of publications [5].

11. Because of the uncertainty regarding the revenue from sales until very late in the year, some extraordinary savings were effected under fees, sales promotion and equipment replacement in order to carry out the desired publications programme. Since revenue from sales was fairly high in December, the net result was a balance of \$4113 in unobligated

[5] GC(X)/RES/210, para. 3.

funds for publications as at 31 December 1967. This was partially offset by a \$2198 overrun of the budget estimate for visual media caused by preparation of more film footage for release than had been originally anticipated.

Section 7. Scientific and technical services and laboratory charges

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Research contracts	753 000	742 997	10 003
Safeguards development	95 000	107 884	(12 884)
Technical contracts	49 000	40 820	8 180
Health and safety services	5 000	4 071	929
Monaco project	97 000	101 869	(4 869)
International Centre for Theoretical Physics	85 000	85 000	-
Laboratory charges	627 000	627 645	(645)
INIS	-	1 940	(1 940)
Total	1 711 000	1 712 226	(1 226)

12. The net overrun of \$1226 under this Section, out of a total appropriation of \$1 711 000, amounts to only 0.07%. Although the obligations of \$742 997 for research contracts was \$10 003 less than provided for in the budget, this was planned in order to make funds available to cover the \$12 884 overrun of the budgetary provision for safeguards development, since these two sub-items are administered and controlled on a combined basis.

13. The Division of Scientific and Technical Information reviewed its various technical contracts for bibliographical services, etc., and curtailed some expenditures during 1967 in order to be able to utilize some of the savings for initial efforts in support of the INIS programme. As a result, \$8180 was saved under the sub-item for technical contracts, but there was an unanticipated expenditure of \$1940 for INIS.

14. A minor overrun of the laboratory charges in respect of the Seibersdorf Laboratory, which are financed from the Regular Budget, was more than offset by savings under health and safety services, each item amounting to less than \$1000. The anticipated contribution of \$85 000 towards the Trieste Centre was made in 1967 from this appropriation Section, in addition to \$30 000 from Section 5 and \$35 000 for fellowships from the Operational Budget. The overrun of \$4869 in respect of the Monaco project has been explained in paragraph 5 of the Report by the Director General on the accounts for 1967. Thus, in summary, the entire programme approved for 1967 was implemented in substantially the form originally planned, with a difference in cost of less than one tenth of 1% from the original estimate.

Section 8. Salaries and wages

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Established posts	4 061 000	3 990 533	70 467
Overtime and night differential	40 000	8 887	31 113
Temporary assistance	56 000	59 660	(3 660)
Consultants	90 000	67 676	22 324
Total	4 247 000	4 126 756	120 244

15. During 1967 every effort was made to curtail expenditures under this appropriation Section in order to effect savings sufficient to offset the increased emoluments of staff, including those unforeseen charges in respect of common staff costs which resulted in the greatest overrun of any appropriation Section during 1967. Thus, the savings of \$70 467 in the expenditure on established posts are not attributable to the normal lapse and lag factor but to planned delays in recruitment of staff when turnover occurred. This practice did, however, necessitate some additional expenditure for temporary assistance, so that the appropriation for this sub-item was overrun by \$3660.

16. Continued enforcement of strict control over overtime and the granting of compensatory time off for most of such overtime rather than payment in cash resulted in substantial savings under overtime and night differential. This policy was reflected in a reduced appropriation for this sub-item in the 1968 budget. Strict control over the employment of consultants also resulted in savings of \$22 324 in respect of this sub-item. The entire savings of \$120 244, or about 2.8% of the total estimate in this Section, were transferred to Section 9 to cover the unforeseen common staff costs, as explained in paragraph 4 of the Report by the Director General on the accounts for 1967.

Section 9. Common staff costs

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Pension Fund contributions	473 000	536 449	(63 449)
Medical benefits and social security contributions	82 000	101 415	(19 415)
Dependency allowances	244 000	250 009	(6 009)
Education grants	95 000	123 427	(28 427)
Non-residents' allowances	80 000	70 479	9 521
Travel on recruitment and termination	78 000	68 696	9 304
Assignment allowances	180 000	176 521	3 479
Installation expenses	54 000	63 519	(9 519)
Removal of household effects and excess baggage	28 000	57 525	(29 525)
Travel on home leave	117 000	85 071	31 929
Repatriation grants	80 000	100 305	(20 305)
Other costs	39 500	47 309	(7 809)
Sub-total	1 550 500	1 680 725	(130 225)
<u>Less:</u> General Conference	33 000	33 000	-
Board of Governors	78 500	78 492	8
Publications programme	20 000	26 104	(6 104)
Total	1 419 000	1 543 129	(124 129)

17. The only major overrun of an approved appropriation under the 1967 Regular Budget occurred in the case of common staff costs, under which actual obligations exceeded the approved appropriation by \$124 129. Most of this overrun was caused by changes which were approved for adoption by the Agency after the 1967 budget had been prepared. The largest difference between the budget and the actual obligations was in Pension Fund contributions and was caused by the discontinuation of the scheme for associate participation. The overrun of the budget in respect of this sub-item alone amounted to \$63 449. The increase in education grants, which was also approved in 1966 after preparation of the 1967 budget, resulted in an additional budgetary overrun of \$28 427. The increased emoluments of staff in the General Service and Maintenance and Operatives Service categories also affected social security contributions and caused an overrun of the estimate by \$19 415.

18. The sums to be expended in respect of most of the other sub-items in this Section are relatively unforeseeable because of the changing composition of staff, their eligibility for dependency allowances, assignment allowances, installation expenses, removal of household effects and excess baggage, travel on home leave and repatriation grants, and the expenditure falling under other costs, which include language allowances, medical services, staff

training, payment of the Agency's contribution to the Consultative Committee on Administrative Questions and related costs arising out of the common system applied by United Nations organizations. For instance, the 1967 budget provided \$28 000 for removal of household effects and excess baggage, based on actual obligations of \$25 532 in 1965, and \$117 000 was provided for travel on home leave, based on actual obligations of \$106 646 for this purpose during 1965. Because of the different composition of the staff and the introduction of economy class air fares for home leave, actual obligations for 1967 amounted to \$57 525 and \$85 071 respectively for these two sub-items, so that the savings of \$31 929 in the expenditure on travel on home leave were almost totally required to cover the overrun of \$29 525 in the cost of removal of household effects and excess baggage; this was partially due to some change in entitlement during the year in accordance with decisions relating to the application of the common system mentioned above.

19. The position is the same, in general, with regard to non-residents' allowances and travel on recruitment and termination, for which the 1967 costs were substantially below the actual 1965 obligations, on which the 1967 budget was based. On the other hand, the overrun of dependency allowances and installation expenses reflects the larger staff and the actual size of families, which in turn has an additional effect on education grants. With a personnel policy based on a high percentage of fixed-term contracts and a heavy turnover of staff, such allowances cannot be accurately forecast two years ahead in the budget.

20. One remaining sub-item, repatriation grants, showed an overrun of \$20 305 during 1967. As the Agency continues to operate, this sub-item is apt to have an increasingly uncontrollable impact on annual costs. For instance, the departure of one or two senior officials with substantial periods of service in the United Nations family can seriously affect costs. This is due to the fact that repatriation grants are handled on a cash basis, that is, they are paid when due, and no accrued liability is charged against current appropriations to cover future payments on termination of the service of employees. This problem will be studied further and methods of coping more effectively with it may be submitted for consideration in connection with future budgets. The magnitude of the problem may be seen from the fact that the cost of repatriation grants has increased from \$58 365 in 1965 to \$86 988 in 1966 and to \$100 305 in 1967.

Section 10. Duty travel of staff

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Duty travel of staff	125 000	123 830	1 170
Advisory services to Member States	18 000	6 351	11 649
Inspection travel	92 000	52 632	39 368
Total	235 000	182 813	52 187

21. During 1967 savings under this Section amounted to \$52 187, or over 22% of the approved budget. This underrun was largely under the sub-item for inspection travel, where only about 57% of the approved budget was required. This was primarily due to the careful planning of safeguards inspection trips; while the budget estimate was sufficient to cover the cost of separate journeys, it was possible to arrange for several inspections to be made on one journey.

22. Actual obligations for duty travel of staff were carefully controlled in order to keep them within the available appropriation, so that they were only \$123 830, or \$1170 less than anticipated. This is also \$1754 less than the amount actually used in 1966 for this purpose. The underrun of \$11 649 in the cost of travel to provide advisory services to Member States does not represent a reduction in the planned provision of such services but was due to careful planning and scheduling of travel so that advisory service missions were usually combined with other trips financed from the appropriation for duty travel of staff, so that only minor ticket costs and additional per diem allowances were financed under the sub-item for advisory services.

Section 11. Representation and hospitality

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Representation and hospitality	35 000	34 576	424

23. The main reason for the minor unobligated balance of \$424 in this Section was the lapse of the representation allowance for the Deputy Director General for Administration when this post was temporarily unfilled during the spring of 1967. In fact, the cost of hospitality provided at scientific meetings and by senior officers below the rank of Department heads has risen to such an extent that this appropriation would have been exceeded by about \$1000 in 1967 if it had not been possible to charge the cost of some of the hospitality provided at Agency meetings to host Governments' contributions when meetings were held away from Headquarters. In order to avoid this inconsistent practice in future and to show the actual total cost of representation and hospitality in this Section, a request for a minor increase in the appropriation will be made in the budget for 1969 and 1970.

Section 12. Common services, equipment and supplies

Sub-item of appropriation Section	Approved 1967 budget \$	Actual 1967 obligations \$	Overrun () or underrun of budget \$
Communications and transport	78 000	102 930	(24 930)
Utilities	97 000	94 182	2 818
Rental, alteration and maintenance of premises and equipment	56 000	56 239	(239)
Computer services and related costs	218 000	151 965	66 035
Contractual and other administrative services	30 000	28 421	1 579
Insurance and bank charges	32 000	25 115	6 885
Stationery and office supplies	23 000	36 782	(13 782)
Reproduction supplies and paper	19 000	23 609	(4 609)
Miscellaneous services and supplies	37 500	43 366	(5 866)
Furniture and fixtures	20 000	20 938	(938)
Office machines and other equipment	71 000	94 896	(23 896)
Total	681 500	678 443	3 057

24. Although total obligations in this Section were only \$3057 below the approved budget level of \$681 500, it is appropriate to give some explanation of major shifts between sub-items. Rising costs and increased requirements because of larger staff has had a heavier impact on this Section than was anticipated in the budget. As a result, the actual obligations in respect of seven of the sub-items exceeded the sums budgeted for, whereas savings were effected only in respect of four sub-items.

25. The cost of communications and transport increased from \$77 797 in 1965 to \$89 799 in 1966 and \$102 930 in 1967, which amounts to approximately 15% per year and far exceeded the expected increases. This increase is largely due to increased charges for postage and telephones. Similar but smaller overruns of the sums budgeted for stationery and office supplies, miscellaneous services and supplies, reproduction supplies and paper, and furniture and fixtures were partially offset by minor savings in respect of utilities, contractual and other administrative services, and insurance and bank charges. The latter saving was largely due to a consolidation of insurance policies, with competitive bidding, which was undertaken during 1966 and 1967 and resulted in a reduction in expenditure which could not be made earlier because of long-term insurance policy commitments.

26. The only major saving in this Section was in respect of computer services and related costs; this saving amounted to \$66 035, largely because outside computer services for nuclear data processing were utilized to a lesser extent than was anticipated in the 1967 budget [6]. Part of this saving was used to cover the excess cost of communications and transport and the other minor overruns of the budget. A substantial portion of the balance

[6] GC(X)/333, para. 56.

was utilized to procure additional labour-saving equipment and office machines which could not be accommodated within the original 1967 appropriation or within the potentially stringent budget for equipment in 1968. Some of this equipment will be utilized to mechanize the handling of the large volume of mail dealt with by the Documents Services, which includes the folding of documents and filling of envelopes for mailing. This equipment will be amortized in less than five years and will allow a reduction of two in the number of staff members that would otherwise have been additionally requested in the 1969 and 1970 budgets. It will also help to make it possible to dispense with, or reduce the amount of, overtime and temporary assistance which was formerly required during peak periods for the distribution of Agency publications and documents.

