



International Atomic Energy Agency

THE
AGENCY'S ACCOUNTS
FOR 1970

GC(XV)/459

Printed by the
International Atomic Energy Agency
in Austria - July 1971

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 1970
- 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 1970
 - B. Assets and liabilities as at 31 December 1970
 - C. Income and obligations incurred for the year ended 31 December 1970
 - D. Accounts of surpluses in hand as at 31 December 1970
- II. Working Capital Fund: Assets and liabilities as at 31 December 1970
- III. General Fund
 - A. Operational programme - 1970: Summary statement for General Fund and Operating Funds as at 31 December 1970
 - 1. Status of funds as at 31 December 1970
 - 2. Summary of obligations and expenditures during 1970
 - 3. Summary of assets and liabilities as at 31 December 1970
 - B. Operating Fund I: Summary of funds available, obligations and expenditures during 1970, and unobligated balance as at 31 December 1970
 - C. Operating Fund II: Summary of obligations and expenditures during 1970 and unliquidated obligations by recipient Member States as at 31 December 1970
- IV. United Nations Development Programme: Technical Assistance: Status of funds as at 31 December 1970
- V. United Nations Development Programme: Special Fund: Status of funds for the year ended 31 December 1970

- VI. United Nations Development Programme: Special Fund Executing Agency Overhead Costs: Status of funds as at 31 December 1970
- VII. Special Account: Swedish International Development Authority (SIDA) Trust Fund:
 - A. Status of funds as at 31 December 1970
 - B. Status of funds as at 31 December 1970 by projects
- VIII. Special Account: Central Funds-in-Trust Technical Assistance Programme for the Democratic Republic of the Congo: Status of funds as at 31 December 1970
- IX. Special Account: Special fellowships offered by the Union of Soviet Socialist Republics: Status of funds as at 31 December 1970
- X. Special Account: Venezuelan Project Trust Fund: Status of funds as at 31 December 1970

SCHEDULES

- A. Current accounts and deposit accounts at banks as at 31 December 1970
 - 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 1970
 - 2. Voluntary contributions pledged to the General Fund for 1965, 1966, 1967, 1968 and 1969 and outstanding as at 31 December 1970
- C. Member States' contributions to the 1970 Regular Budget, and advances to the Working Capital Fund as at 31 December 1970
- D. Voluntary contributions pledged and paid by Member States to the General Fund for 1970 as at 31 December 1970
- E. Shares of Member States in the 1969 cash surplus to be surrendered in 1972
- F. Data in support of the report by the Director General on the Agency's accounts for 1970:
 - 1. Statement of annual appropriations, total obligations, disbursements, unliquidated obligations as at 31 December 1970, and budgetary savings, by years 1958-1970 inclusive
 - 2. Statement of assessed contributions received during year of assessment compared with total payments and outstanding balances as at 31 December 1970, by years 1958 - 1970 inclusive
 - 3. Statement of annual assessments on Member States, showing payments by years and outstanding contributions receivable as at 31 December 1970

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 - 1970 inclusive
 5. Statement of 1969 unliquidated obligations carried forward on 31 December 1969 showing expenditures and savings during 1970 and the balance carried forward to 1971
 6. Statement of miscellaneous income in 1970 compared with budget estimates
 7. Statement of financial contributions received towards the cost of conferences, symposia and seminars held in 1970
 8. Statement of fixed assets as at 31 December 1970 showing locations and value at cost
 9. Statement of expendable and other supplies on hand as at 31 December 1970
- G. Resources available to the Agency during 1970 including contributions in cash, in kind and in the form of services as at 31 December 1970
- H. Combined assets and liabilities as at 31 December 1970; Income, obligations and surplus for the year 1970; IAEA Administrative Fund, Working Capital Fund, General Fund, Trust Funds and Special Accounts

Part V - Budgetary performance

- A. 1970 Regular Budget
- B. 1970 Operational Budget

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 1970.
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 1970

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 1970 and of the report of the Board of Governors thereon [*].

[*] GC(XV)/459, 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

"19 March 1971

"I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1970 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 1970."

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 1970

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 1970, 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) 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 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 wish, however, to report on several specific questions which I considered during the course of my audit.

The Administrative and Operating Funds and Special Accounts

Transfers

5. In September 1970 the Director General was authorized by the Board of Governors to use the savings which would occur under Sections 1-12 of the Regular Budget, together with a sum not exceeding \$100 000 from Section 13, to make transfers to Sections 1, 2, 6, 7 and 11. The savings being \$129 016 only, an amount of \$81 107 had to be used from Section 13 (Contingent extraordinary expenditures). All transfers are in conformity with the decision of the Board, except the amount of \$5 784 transferred to Section 1 which is not covered by any authority. This transfer should be covered by a retroactive approval. [1]

[1] See Part III below, para. 6.

Unliquidated obligations

6. The unliquidated obligations of the Agency for 1970 in the amount of \$1 125 354 were checked against the relevant documents. The increase by \$82 622 as compared with the last year is due to higher activity in the field of safeguards and to the fact that an obligation of \$42 000 is carried forward to cover a post adjustment for professional staff, dependent upon approval by the Board in February. Of the above-mentioned total, \$905 220 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1970, while the amount of \$220 134 relates to other outstanding legal obligations in respect of goods or services that had been received or rendered but for which payment had not been made by 31 December.

7. In accordance with the recommendation 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 \$905 220 of unliquidated obligations as at 31 December 1970 was handed to me. The justification given for the carry-over of these unliquidated obligations is in conformity with the aforementioned interpretation. Of the amount of \$905 220, the sum of \$812 777 represents unliquidated obligations for 230 research contracts, as compared to \$646 979 for 195 research contracts in 1969. During 1970 obligations for 237 research contracts were recorded, 138 of which (58%) in the last quarter of the year.

8. The unliquidated obligations of the Agency for 1969 in the amount of \$292 799 represent obligations which are in conformity with the interpretation and application of Financial Regulation 5.03.

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 IV, V and VI are in accordance with the relevant books and documents.

Commissary and Restaurant

10. I have examined the balance sheets and the profit and loss accounts of the Commissary and Restaurant and have found them to be correct in accordance with the books presented for audit purposes.

* * *

11. During the interim audit which was carried out in September 1970 and during the final audit of the accounts, several questions arose which were satisfactorily settled with the Secretariat of the Agency.

(signed) Julius Hájek
External Auditor

Vienna, 19 March 1971

PART III

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1970

1. I present herewith the Agency's accounts for the year ended 31 December 1970, comprising Statements I to X and Schedules A to H. No significant innovations are included in the statements for 1970 compared to those for 1969, except that some of the detailed schedules omitted in 1969 have again been included upon the suggestion of the External Auditor. Summary comments and explanations of the most significant items reflected in the various statements and schedules are given below.

I. ADMINISTRATIVE FUND

A. Budgetary performance (Statement I.A)

2. Total appropriations for the 1970 Regular Budget [1] amounted to \$12 250 000. Of this amount, \$11 853 000 was to be received by means of the 1970 assessment on Member States and \$397 000 from other income, including \$172 000 from the Special Account of the United Nations Development Programme [2]. Obligations incurred during 1970 amounted to \$12 231 107, leaving an unobligated balance of \$18 893, which represented budgetary savings.

3. After preparation of the Budget for 1970, the Board of Governors in June 1969 approved the addition of a post adjustment to the salaries of staff in the Professional and higher categories, with effect from 1 April 1969. In addition, in February 1970 the Board of Governors approved an interim adjustment of the salaries payable to staff in the General Service and Maintenance and Operatives Service categories, with effect from 1 January 1970. By September 1970 the Agency also was faced with increased costs for utilities and unforeseen expenditures in respect of extended meetings of the Safeguards Committee (1970) of the Board of Governors, as a result of the entry into force of the Treaty on the Non-Proliferation of Nuclear Weapons. The total estimated cost of these four items, which were not included in the original budget for 1970, amounted to almost \$350 000.

4. In order to cover these costs without a supplemental appropriation, the Board in September 1970 authorized the Director General to transfer any savings accruing under Sections 1-12 of the Regular Budget for 1970, together with a sum not exceeding \$100 000 from Section 13, to five other specifically designated Sections which bore the major impact of these increases. The total authorized transfers amounted to \$208 800 as follows: \$45 000 to Section 1; \$5000 to Section 2; \$84 400 to Section 6; \$57 000 to Section 7, and \$17 400 to Section 11. In addition to these specific transfers, the Board also authorized the Director General to make further transfers not exceeding \$5000 to any Section if the need arose.

5. As may be seen from Statement I.A, total obligations incurred during 1970 exceeded by \$210 123 the authorized appropriations in five Sections, whereas savings of \$129 016 accrued under the other seven Sections. As a result it was necessary to utilize only \$81 107 from Section 13 (Contingent extraordinary expenditures), rather than the maximum \$100 000 authorized by the Board. Of the total transfers made, \$187 432 pertained to the specific transfers authorized, \$16 907 represented four cases in which the general transfer authority was required, and \$5784 represented an excess beyond either authorization, as explained below.

[1] GC(XIII)/405.

[2] See General Conference Resolution GC(XIII)/RES/253.

6. Total transfers of \$55 784 were required under Section 1 (Policy-making organs), of which only \$45 000 was specifically authorized to cover salary increases and the extra costs foreseen for the meetings of the Safeguards Committee. Actual costs incurred for these meetings were much higher than anticipated in September when transfer authority was requested of the Board. Therefore, even after full utilization of the \$5000 covered by the general transfer authority, a balance of \$5784 remained which was not covered by either transfer authority. In view of the fact that the meetings of the Safeguards Committee extended into December 1970, no alternative was available but to report actual obligations incurred and assume that the Board would grant retroactive approval. [3] Even the costs as reported under Policy-making organs are somewhat understated because some of the supporting costs for the Safeguards Committee appear under other appropriation Sections [4].

7. The other transfers are largely in accordance with the anticipated need. The general transfer authority was required in the amount of \$3430 under Section 4 (Distribution of information); \$87 877 was required under Section 6 (Salaries and wages), of which \$84 400 represents the amount covered by the specific authority and \$3477 that covered by the general authority; \$40 632 was required under Section 7 (Common staff costs), which is less than the anticipated level of \$57 000 authorized; and \$22 400 was required under Section 11 (Operational facilities), which represents the full amount of \$17 400 covered by the specific authority and the full amount of \$5000 covered by the general authority to finance increased emoluments of staff at the Laboratory, the International Laboratory of Marine Radioactivity at Monaco and the International Centre for Theoretical Physics at Trieste.

B. Assets and liabilities (Statement I.B)

8. Few comments are required with respect to Statement I.B because the 1969 column can be used for comparison purposes. Some of the significant changes do, however, deserve special comment.

1. Cash in hand and at banks

9. The net increase in the level of cash in hand is attributable to an improved payment of assessed contributions by Member States, both in respect of the current year and past years and with respect to advance payments of 1971 Regular Budget assessments, and to delayed payment of almost \$165 000 in respect of pension fund and health insurance contributions.

2. Contributions receivable from Member States

10. At the end of 1970 the total amount of outstanding contributions receivable was \$1 751 371, which was \$253 811 less than at the end of 1969. The amounts remaining unpaid by each Member State for each year of assessment are shown in Schedules B.1 and C.

3. Sundry credit balances

11. The amount of accounts payable relating to staff members as at 31 December 1970 amounted to \$207 569 compared to only \$41 788 at the end of 1969. The major increase is due to the fact that the December payroll payments to the United Nations Joint Staff Pension Fund and for health insurance were not made until early January 1971, whereas in 1969 they were made late in December. The need for the reserve for fluctuation of bonds was explained in the report on the Agency's Accounts for 1969 [5]. Because of a continuation of the same conditions throughout 1970, and because of the probable need to utilize a portion of the Working Capital Fund in 1971 to cover increased emoluments of staff, it has been deemed prudent to increase this reserve to \$150 000. No further increase beyond this level

[3] The Board did so on 8 June 1971.

[4] See Part V below, para. 4.

[5] GC(XIV)/435, Part III, para. 11.

in the future appears necessary. As the bond market improves and the need for the reserve declines, or as bonds are sold or called for redemption, the reserve will be reduced.

C. Income (Statement I. C)

12. Total assessed contributions for the year 1970 amounted to \$11 870 780 of which \$17 780 represented assessments on a new Member State. Of the total amount, \$10 818 133 was paid by 31 December 1970. All other income amounted to \$436 694 during 1970, which was \$39 694 more than was anticipated in the 1970 Regular Budget. The sources of this income are shown in Schedule F.2.

D. Cash surpluses (Statement I. B)

13. Total cash surpluses in hand as at 31 December 1970 amounted to \$538 814, which was \$51 107 less than was available on 31 December 1969. A balance of \$4542 remains undistributed from final cash surpluses under the budgets for 1958-1967 inclusive. This amount represents the shares of Member States which are at present ineligible [6] for the distribution of cash surpluses. The final cash surplus for 1968 amounted to \$398 014, which has been surrendered in the form of credits to Member States' contributions assessed for 1971 or prior years.

II. WORKING CAPITAL FUND (Statement II)

14. In September 1969 the General Conference decided to maintain the Working Capital Fund at the \$2 million level in 1970 [7]. In accordance with the provisions of the Financial Regulations, a new Member State was assessed for an advance to the Fund in the amount of \$3000 in 1970. As at 31 December 1970 a total of \$1600 (Schedule C) remained as advances receivable. The balance of the Fund was made up of \$172 909 in deposit accounts at banks (Schedule A), \$5387 in accounts receivable, and \$1 823 104 in investments in government bonds. As at 31 December 1970 the market value of the bonds was only slightly improved as compared with the situation reported at the end of 1969 [8], but the current drop in interest rates for short-term investments should result in a gradual improvement in the bond market. During 1970 a total of \$19 357 in bonds purchased at 98% of nominal value was called for redemption. The resulting gain on investment in the amount of \$387 has been credited to Administrative Fund income.

15. The General Conference in September 1969 again authorized the Director General to make certain advances from the Working Capital Fund during 1970 if needed [9]. Under this authority, the Director General advanced a sum of \$6545 to the Agency's Housing Project at Hofzeile to allow the procurement of minimum furnishings for a trial number of apartments to be rented to staff members holding fixed-term contracts of relatively short duration. Such rented apartments will enable the Agency to make substantial savings compared with the alternative of paying relatively high costs for transport of personal household effects from the place of recruitment to Vienna and back to the place of recruitment for a period of only two or three years' service by the staff member. During 1970 a total of \$1158 of the advance to this self-liquidating project was repaid to the Working Capital Fund. The balance will be repaid on the basis of rental income received each year, which should result in total repayment within approximately five years.

[6] In accordance with Financial Regulation 7.02.

[7] Resolution GC(XIII)/RES/255, para.1.

[8] GC(XIV)/435, Part III, para.16.

[9] Resolution GC(XIII)/RES/255, para.2.

III. OPERATIONAL PROGRAMME - 1970

A. General Fund (Statement III.A)

16. The General Fund serves as a fund for the receipt of revenues and their distribution to Operating Funds I and II. During 1970 a net total of \$2 089 504 was collected in this Fund from various sources and then distributed to Operating Fund I (\$412 640) and Operating Fund II (\$1 676 864). The total income included \$1 672 133 in pledges of voluntary cash contributions for 1970, \$289 640 in special voluntary contributions, consisting of \$250 000 from the Italian Government in support of the Trieste Centre and \$39 640 from the Government of Monaco in support of the Monaco Laboratory, and \$141 530 from income on investments. The total was partially offset by the loss of matching contributions from the United States of America in the amount of \$5393, and loss on exchange amounting to \$8406.

17. Of the \$1 672 133 pledged in voluntary contributions to the General Fund for 1970, a total of \$959 917 was received by 31 December 1970 (Schedule D), leaving an unpaid balance of \$712 216.

18. Voluntary contributions pledged for 1969 by three Member States, amounting to \$11 200, remained unpaid as of 31 December 1970, which resulted in the loss of the United States' matching contribution of \$5393. This reduces the total pledges for 1969 to \$1 487 426 or 74.37% of the \$2 million target. A total of \$17 400 in pledges for 1965-68 also remained unpaid at the end of 1970 (Schedule B.2).

B. Operating Fund I (Statement III.B)

19. As at 1 January 1970, Operating Fund I had \$146 367 available for expenditure, made up of unliquidated obligations of \$56 962 and an unobligated balance of \$89 405 brought forward from 1969. During 1970 additional income of \$755 378 was received to finance the operation of the Agency's Laboratory at Seibersdorf, the Monaco Laboratory and the Trieste Centre. The 1970 income to finance these three facilities was made up of \$412 640 in transfers from the General Fund, \$76 015 from Laboratory income, \$243 156 in special contributions to the Trieste Centre, and a net amount of \$23 567 from other miscellaneous sources. As at 31 December 1970 the unliquidated obligations and unobligated balances under Operating Fund I amounted to \$67 925 and \$171 855 respectively. These amounts and other significant data for the three facilities financed from Operating Fund I are given in Statement III.B, and additional information is provided in paragraphs 20-23 below.

The Agency's Laboratory at Seibersdorf

20. As shown in Statement III.B the Seibersdorf Laboratory activities under Operating Fund I started the year with an unobligated balance of \$66 320 and unliquidated obligations of \$26 932. The 1970 budget for the Laboratory under Operating Fund I anticipated total resources of \$195 000, of which \$123 000 would be transferred from the General Fund and \$72 000 would be received for reimbursable services [10]. The General Conference also authorized additional expenditures and staffing if such costs were reimbursable by the recipient of the service [11]. Actual miscellaneous income amounted to \$84 550 or \$12 550 more than anticipated. However, part of the increased salary costs at the Laboratory during 1970 had to be borne by Operating Fund I. As a result, the unobligated balance of \$66 320 carried forward from 1969 was reduced by \$3 723, leaving a balance on 31 December 1970 of \$62 597.

[10] See also Part V, Table 12 and paras 35 and 36 below for total Laboratory activities in 1970, including Regular Budget support.

[11] General Conference Resolution GC(XIII)/RES/254, para.4.

The International Laboratory of Marine Radioactivity

21. The portion of Monaco Laboratory activities financed from Operating Fund I [12] started the year with \$2 590 in unliquidated obligations carried forward from 1969. During 1970 the Laboratory received \$7 081 from miscellaneous income, consisting of a refund of prior years' turnover taxes (\$4 766), a refund from the United Nations Joint Staff Pension Fund (\$1 025), and reimbursement for services performed for the Food and Agriculture Organization of the United Nations (FAO) (\$890) and the United Nations Educational, Scientific and Cultural Organization (UNESCO) (\$400), and \$39 640 was received from the Principality of Monaco. A total of \$47 517 was expended during the year and, as at 31 December 1970, unliquidated obligations amounted to \$769 leaving an unobligated balance of \$1 025, which represents the refund from the United Nations Joint Staff Pension Fund received late in December.

The International Centre for Theoretical Physics

22. As indicated in Statement III.B, the Trieste Centre started the year with an unobligated balance of \$23 085, based on the handling of the contribution from the Italian Government to the Centre, as explained in the report by the Director General on the accounts for 1968 [13]. In addition, unliquidated obligations of \$27 440 were carried forward from 1969. This amount of \$50 525, which was available on 1 January 1970 in the form of net unliquidated obligations and unobligated balances, was increased by \$501 107 in total Operating Fund I income during 1970 made up of the Italian Government's contribution of \$250 000; an amount of \$150 000 from UNESCO; \$60 266 from the Swedish International Development Agency (SIDA) [14]; \$10 000 from the Ford Foundation; \$10 000 from the Government of Denmark; \$2 000 from the Government of Ceylon; \$9 690 from the Nathhorsts Foundation from which to finance visits by Swedish scientists; \$1 200 from the "Ruder Boskovic" Institute, Zagreb, Yugoslavia, for similar purposes; and \$7 951 in other miscellaneous income, primarily from interest on current bank account balances and refunds of prior years' expenditures.

23. During 1970 total expenditures in respect of the Trieste Centre under Operating Fund I [15] amounted to \$423 204, and unliquidated obligations as at 31 December 1970 amounted to \$20 195, which leaves an unobligated balance of \$108 233. Therefore, during 1970 substantial progress was made toward development of the \$125 000 unobligated balance which will be required by 31 December 1973 to enable the Centre to operate at normal levels during the first six months of 1974 [13].

C. Operating Fund II (Statement III.C)

24. During 1970 a total of \$1 676 864 was transferred from the General Fund to Operating Fund II in order to finance technical assistance programmes in the form of exchange and training, experts, and equipment, which is \$181 616 more than was available from the General Fund in 1969. In addition, miscellaneous income amounted to \$72 036 made up of \$63 765 in the form of local project costs reimbursed by recipient States for technical assistance experts provided during 1969 and prior years, and \$8 271 in other income, mainly involving refunds of Austrian turnover taxes and prior year expenditures, so that net income for 1970 amounted to \$1 778 900 (Statement III.A). Total obligations incurred during 1970 amounted to \$2 066 015, which represented an increase of \$565 597 over the level in 1969.

[12] See also Part V, para.37 below for total activities in 1970, including Regular Budget support.

[13] GC(XIII)/406, Part III, paras 29 and 30.

[14] See Statement VII for details by project.

[15] See Part V, para.39 for explanation of budgetary performance including resources and expenditures under the Agency's Regular Budget.

25. Total obligations and expenditures incurred in 1970 and unliquidated obligations as at 31 December 1970 are given in detail in Statement III.C, which shows the technical assistance provided to the 65 recipient States during 1970, as well as the regional and inter-regional training courses that were held. The unobligated balance of \$1 218 661 (Statement III.A) includes approximately \$785 000 earmarked for approved projects to be implemented in the near future. Negotiations are at present being conducted for obligating these earmarkings. Of this unobligated balance, \$1 197 589 represented pledges of voluntary contributions which had not been paid as of 31 December 1970, so that the unobligated balance of actual cash on hand represented only \$21 072.

26. In addition to the cash contributions available for technical assistance under Operating Fund II, some resources were available to the Agency through contributions of free services or gifts in kind. In order to indicate the approximate value of all resources available to the Agency during 1970, Schedule G has again been included to show contributions by Member States in the form of Type II fellowships, equipment, special nuclear materials, research contracts, free experts, etc. This schedule is included for information only, and should be used with the same reservations as have been expressed in the past [16].

IV. UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE) (Statement IV)

27. Statement IV is presented in the form required by the United Nations Development Programme (UNDP). Total funds available for obligation in 1970 amounted to \$3 008 716, made up of new allocations for country projects (\$1 129 975), regional and inter-regional projects (\$278 726), and overhead expenses (\$177 083), plus the net balance brought forward from 1969 (\$1 422 932). Obligations incurred during 1970 amounted to \$1 328 430, of which \$1 151 347 was for project costs and \$177 083 for administrative and operational services costs. As at 31 December 1970 a total of \$1 680 286 remained as unencumbered balances of allocations for projects still in operation at that date. This amount was augmented by savings on the liquidation of prior year obligations and other miscellaneous income in the amount of \$94 179, so that total unencumbered balances amounted to \$1 774 465 as at 31 December 1970. This amount includes allocations for projects scheduled to be implemented during 1971-72, and reflects the status of projects approved as at 31 December 1970. These allocations may be changed at any time in accordance with programme modifications asked for by the requesting Governments.

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

28. During 1970 the Agency continued to serve as Executing Agency for two Special Fund projects carried forward from 1969: one pertaining to nuclear research in agriculture in India, and the other to eradication of the Mediterranean fruit fly in Central America. The pilot project for radiation disinfection of stored grain in Turkey was closed during 1970 by withdrawal of the small unencumbered balance of \$486 carried forward from 1969. In addition, two new projects were started during 1970: one in Greece provides for exploration for uranium in Central and Eastern Macedonia and Thrace; the other provides for detailed exploration for uranium and other radioactive occurrences in West Pakistan. Preliminary assistance was also given to the Government of India preparatory to the formulation of a project for a radiation processing demonstration facility.

[16] See documents GC(XIV)/435, Part III, para.30 and GC(XIII)/406, Part III, para.36.

29. The unencumbered balance of allocations carried forward from 1969 in the amount of \$1 196 536 was increased by prior year and current year income of \$858 and \$4 015 respectively during 1970, plus new allocations of \$202 400, partially offset by the withdrawal of \$486 in respect of the closure of the Turkish project. Of the allocations available, a total of \$556 514 was committed during 1970, so that an unencumbered balance of \$845 093 remained as at 31 December 1970.

VI. UNITED NATIONS DEVELOPMENT PROGRAMME
(SPECIAL FUND EXECUTING AGENCY OVERHEAD COSTS)
(Statement VI)

30. This Statement has been included in the accounts for 1970 in accordance with the practice adopted in 1965 and explained at that time [17]. During 1970 the Agency received additional allocations amounting to \$30 200 to meet Executing Agency overhead costs to be funded from this global account, which, together with the unobligated balance of \$75 519 as at 1 January 1970 and the unliquidated obligations of \$2 052 brought forward from 1969, amounted to a total of \$107 771 available for expenditure in 1970. During 1970 expenditures amounted to a total of \$50 544 and an additional amount of \$942 was obligated, leaving an unobligated balance of \$56 285 to be carried forward to 1971.

VII. SPECIAL ACCOUNTS (Statement VII to X)

31. Since these statements include the comparative column for 1969, few comments are required on these special accounts. However, because of the magnitude and diversity of projects supported by the SIDA Trust Fund a detailed statement [18] has been included to show by project the 1970 activities financed from the SIDA grant.

VIII. OTHER FINANCIAL DATA

32. In order to show historical trends with respect to annual obligations, disbursements, unliquidated obligations, budgetary savings, and payments of assessed contributions by Member States, several special schedules have been again included in the Accounts for 1970 [19]. From these schedules it may be seen that budgetary savings in 1970 represented only 0.15% of the total Regular Budget appropriations, which is one of the smallest figures in the history of the Agency [Schedule F.1]. Because of the reduction in arrearages of assessments due for prior years, the total assessments received from Member States in 1970 exceeded the 1970 assessments [Schedule F.2]. Although the balance of assessments outstanding as at 31 December 1970 was lower than at the end of 1969, it still represents the second highest level in the history of the Agency. However, since total arrearages amount to only 1.73% of total assessments on Member States to date, no appreciable problem is foreseen. [Schedules F.3 and F.4].

33. Of the \$1 042 732 carried forward as of 31 December 1969 in the form of unliquidated obligations under the Regular Budget (Administrative Fund), a total of \$729 929 was expended during 1970 and \$292 799 remained as valid unliquidated obligations for research contracts which may be carried forward to 31 December 1971 [20]. Therefore, savings of \$20 004 resulted during 1970 from liquidation of obligations carried forward from 1969.

[17] GC(X)/331, Part III, para.39.

[18] Statement VII.B.

[19] Schedules F.1 - F.9.

[20] In accordance with Financial Regulation 5.03.

Similar savings in respect of the research contract obligations carried forward from 1968 amounted to \$18 738; therefore, total savings from this source during 1970 amounted to \$38 742. The details of these savings are shown by appropriation Section in Schedule F.5.

34. During 1970 financial contributions amounting to \$72 898 were pledged by Member States and organizations towards the cost of Agency symposia, seminars and study groups. As at 31 December 1970 payments totalled \$61 398, leaving an outstanding unpaid balance of \$11 500 [Schedule F.7].

35. Fixed assets comprising the Agency's equipment, fittings and furniture, valued at cost and summarized by location, are shown in Schedule F.8, which shows the balances on 31 December 1970 compared with those of the previous year. In the case of gifts of equipment, where the actual cost could not be ascertained, a conservative estimate has been made.

36. The value at purchase price of printing paper, office supplies, books, etc., held in stock on 31 December 1970 amounted to \$446 119. The breakdown of this inventory balance, showing a comparison with similar balances at the end of 1969, is given in Schedule F.9.

37. An information schedule has again been included in respect of the Agency's Accounts for 1970 to show on a consolidated basis the assets, liabilities, income, expenses and unobligated balances as at 31 December 1970 for all funds of the Agency as shown in Statements I to X respectively. This schedule [Schedule H] includes an adjustment column which eliminates the double counting which might otherwise be overlooked if individual fund statements were merely combined. After adjustment of this amount, total Agency expenditures during 1970, plus unliquidated obligations as at 31 December 1970, amounted to \$19 585 230. This amount, less the \$2 871 624 in unliquidated obligations brought forward from 1969, results in a net total of 1970 obligations in the amount of \$16 713 606. An explanatory statement has been included following Schedule H, in order to explain more clearly the actual cash liquidity of the Agency throughout the year.

(signed) Sigvard Eklund
Director General

ADMINISTRATIVE FUND
BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND DISBURSEMENTS BY SECTIONS OF THE BUDGET
FOR THE YEAR ENDED 31 DECEMBER 1970
(Expressed in United States dollars)

Appropriation title	Original appropriations	Transfers ^{a/}		Revised appropriations	Obligations	Disbursements	Unliquidated obligations	Unobligated balance of appropriations
		Increase	Decrease					
PART I - GENERAL CONFERENCE AND BOARD OF GOVERNORS								
Section 1. Policy-making organs	560 000	55 784	-	615 784	615 784	614 113	1 671	-
TOTAL (PART I)	560 000	55 784	-	615 784	615 784	614 113	1 671	-
PART II - FUNCTIONAL PROGRAMME ACTIVITIES								
Section 2. Panels and committees	197 000	-	3 470	193 530	193 530	186 846	6 684	-
3. Seminars, symposia and conferences	140 000	-	15 543	124 457	124 457	118 946	5 511	-
4. Distribution of information	243 000	3 430	-	246 430	246 430	219 611	26 819	-
5. Scientific and technical services	894 000	-	38 880	855 520	855 520	111 907	743 613	-
TOTAL (PART II)	1 474 400	3 430	57 893	1 419 937	1 419 937	637 310	782 627	-
PART III - THE SECRETARIAT								
Section 6. Salaries and wages	4 847 700	87 877	-	4 935 577	4 935 577	4 899 396	36 181	-
7. Common staff costs	1 798 500	40 632	-	1 839 132	1 839 132	1 766 001	73 131	-
8. Duty travel and missions	179 600	-	11 392	168 208	168 208	160 665	7 543	-
9. Representation and hospitality	35 500	-	1 206	34 294	34 294	34 249	45	-
TOTAL (PART III)	6 861 300	128 509	12 598	6 977 211	6 977 211	6 860 311	116 900	-
PART IV - COMMON SERVICES, SUPPLIES AND EQUIPMENT								
Section 10. Common services, equipment and non-technical supplies	852 500	-	18 574	833 926	833 926	764 987	68 939	-
TOTAL (PART IV)	852 500	-	18 574	833 926	833 926	764 987	68 939	-
PART V - OPERATIONAL FACILITIES								
Section 11. Operational facilities	1 129 800	22 400	-	1 152 200	1 152 200	1 152 200	-	-
TOTAL (PART V)	1 129 800	22 400	-	1 152 200	1 152 200	1 152 200	-	-
PART VI - SAFEGUARDS								
Section 12. Safeguards	1 272 000	-	39 951	1 232 049	1 232 049	1 076 832	155 217	-
TOTAL (PART VI)	1 272 000	-	39 951	1 232 049	1 232 049	1 076 832	155 217	-
PART VII - CONTINGENT EXTRAORDINARY EXPENDITURES								
Section 13. Contingent extraordinary expenditures	100 000	-	81 107	18 893	-	-	-	18 893
TOTAL (PART VII)	100 000	-	81 107	18 893	-	-	-	18 893
GRAND TOTAL	12 250 000	210 123	210 123	12 250 000	12 231 107	11 105 753	1 125 354	18 893

a/ See Part III, paras 3-7.

(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) JULIUS HÁJEK
External Auditor

(Signed) SIGVARD EKLUND
Director General

ADMINISTRATIVE FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

ASSETS	1970	1969	LIABILITIES	1970	1969
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash (in hand and travellers' cheques)	32 372	39 570	Current year	1 125 354	1 042 732
Current accounts at banks (Schedule A. 1)	84 415	957 179	Prior year	292 799	282 937
Deposit accounts at banks (Schedule A. 2)	1 957 456	337 847		<u>1 418 153</u>	<u>1 325 669</u>
	<u>2 074 243</u>	<u>1 334 596</u>	CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	438 923	91 154
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES			SUNDRY CREDIT BALANCES		
1958 Budget (Schedule B. 1)	1 636	1 636	Staff accounts	207 569	41 788
1959 Budget (Schedule B. 1)	4 111	4 111	Reserve for fluctuation of bonds	150 000	90 000
1960 Budget (Schedule B. 1)	4 674	4 674	Other accounts	262 502	266 190
1961 Budget (Schedule B. 1)	4 934	4 934		<u>620 071</u>	<u>397 978</u>
1962 Budget (Schedule B. 1)	8 319	8 319	CASH SURPLUSES (Statement I. D)		
1963 Budget (Schedule B. 1)	9 259	9 259	1958 - 1966	3 922	4 066
1964 Budget (Schedule B. 1)	14 749	14 749	1967	620	187 841
1965 Budget (Schedule B. 1)	16 969	16 969	1968	398 014	398 014
1966 Budget (Schedule B. 1)	19 950	35 570	1969	136 258	-
1967 Budget (Schedule B. 1)	27 061	62 184		<u>538 814</u>	<u>589 921</u>
1968 Budget (Schedule B. 1)	68 981	568 975	UNDISTRIBUTED BUDGETARY SURPLUSES		
1969 Budget (Schedule B. 1)	518 081	1 273 802	From 1958 - 1969 budgets (arrears of contributions receivable from Member States, Schedule B.1)	698 056	720 899
1970 Budget (Schedule C)	1 052 647	-	Provisional budgetary surplus, 1970 (Statement I. C)	76 367	74 673
	<u>1 751 371</u>	<u>2 005 182</u>		<u>774 423</u>	<u>795 572</u>
ACCOUNTS RECEIVABLE			DUE TO OTHER FUNDS		
Salary advances	47 784	64 620	UNDP Technical Assistance Component	564 575	601 341
Travel advances	13 152	6 358		<u>4 354 959</u>	<u>3 801 635</u>
Education grant advances	123 695	102 903	TOTAL LIABILITIES		
Other accounts	344 714	287 976			
	<u>529 345</u>	<u>461 857</u>			
TOTAL ASSETS	<u>4 354 959</u>	<u>3 801 635</u>			

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

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

(Signed) JULIUS HÁJEK
External Auditor

(Signed) SIGVARD EKLUND
Director General

STATEMENT I.C

ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1970
(Expressed in United States dollars)

MEMBER STATES' ASSESSED CONTRIBUTIONS (Schedule C)	1970	1969
Contributions assessed on Member States	11 853 000	10 887 500
Deduct: Contributions outstanding	<u>1 052 647</u>	<u>1 269 447</u>
Contributions paid	10 800 353	9 618 053
Add:		
Contributions assessed on new Member States during the year	17 780	23 953
Deduct: Contributions outstanding	-	<u>4 355</u>
Contributions paid (Schedule C)	<u>17 780</u>	<u>19 598</u>
Miscellaneous income (Schedule F, 6)	<u>436 694</u>	<u>397 981</u>
TOTAL INCOME	11 254 827	10 035 632
Deduct:		
OBLIGATIONS INCURRED (Statement I. A)		
Disbursements	11 105 753	10 192 029
Unliquidated obligations	<u>1 125 354</u>	<u>1 042 732</u>
	<u>12 231 107</u>	<u>11 234 761</u>
PROVISIONAL CASH DEFICIT	(976 280)	(1 199 129)
Add:		
Contributions receivable from Member States, current year	<u>1 052 647</u>	<u>1 273 802</u>
PROVISIONAL BUDGETARY SURPLUS	<u>76 367</u>	<u>74 673</u>
Provisional budgetary surplus is due to:		
Budgetary savings (Statement I. A)	18 893	16 239
Contributions assessed on new Member States (Schedule C)	17 780	23 953
Excess of miscellaneous income over budget:		
Actual miscellaneous income (Schedule F, 6)	436 694	397 981
Less: Budget	<u>397 000</u>	<u>363 500</u>
	<u>39 694</u>	<u>34 481</u>
PROVISIONAL BUDGETARY SURPLUS	<u>76 367</u>	<u>74 673</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) JULIUS HAJEK
External Auditor

ADMINISTRATIVE FUND

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

		1970	1969
Shares retained of Member States which have not paid their assessed contributions towards the			
1958 Budget		69	69
1959 Budget		518	518
1960 Budget		662	662
1961 Budget		162	162
1962 Budget		468	468
1963 Budget		695	695
1964 Budget		760	760
1965 Budget		139	139
1966 Budget		<u>449</u>	<u>593</u>
		3 922	4 066
1967 Final cash surplus			
Brought forward from 1969 for surrender in 1970	187 841		
Deduct: Shares surrendered as at 31 December 1970	<u>187 221</u>		
Shares retained of Member States which have not paid their assessed contributions towards the 1967 Budget		620	187 841
1968 Final cash surplus			
Brought forward from 1969 for surrender in 1971		398 014	398 014
1969 Final cash surplus			
Provisional cash deficit brought forward from 1969	(1 199 129)		
Add: Arrears of prior years' contributions received during the year 1970	1 296 645		
Savings on obligations brought forward from 1968 and 1969 (Schedule F.5)	<u>38 742</u>		
Final cash surplus available for surrender in 1972 (Schedule E)		<u>136 258</u>	
TOTAL SURPLUSES IN HAND		<u><u>538 814</u></u>	<u><u>589 921</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) JULIUS HÁJEK
External Auditor

STATEMENT II

WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

<u>ASSETS</u>			
Deposit accounts at banks (Schedule A.2)			172 909
Investments at cost:	<u>Nominal</u>	<u>Purchase Price</u>	
	<u>value</u>	<u>Rate</u>	<u>Amount</u>
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	98 963
5 $\frac{3}{4}$ % Oesterreichisch-Alpine Montangesellschaft	150 000	96.75	145 125
6% Export Anleihe 1964 Oesterreichische Kontrollbank AG (AS 920 000)	35 617	99.50	35 439
6 $\frac{1}{4}$ % Bundesanleihe 1959 (AS 1 979 000)	76 616	99.81	76 470
6% Wiener Stadtanleihe 1965 (AS 3 000 000)	116 144	98.00	113 821
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	93 338
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
			1 823 104
Advances receivable from Member States (Schedule C)			1 600
Advances to finance temporary projects or activities of a strictly self-liquidating character (Hofzeile Housing Project)			5 387
			<u>2 003 000</u>

LIABILITIES

Principle of the Fund as fixed by the General Conference at its thirteenth regular session	2 000 000
Advances assessed on new Member States (Schedule C)	3 000
	<u>2 003 000</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) JULIUS HÁJEK
External Auditor

OPERATIONAL PROGRAMME - 1970
SUMMARY STATEMENT FOR GENERAL FUND AND
OPERATING FUNDS AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

Item	General Fund	Operating Fund I	Operating Fund II	TOTAL
I. STATUS OF FUNDS AS AT 31 DECEMBER 1970				
<u>Balance as at 1 January 1970</u>				
General Fund balance	-	-	-	-
Unobligated earmarkings	-	89 405	1 535 776	1 625 181
Unliquidated obligations	-	56 962	850 879	907 841
Sub-total balance as at 1 January 1970	-	146 367	2 386 655	2 533 022
<u>Income during 1970</u>				
Voluntary contributions pledged for 1970	1 672 133	-	-	1 672 133
Matching contributions of the United States of America forfeited in respect of voluntary contributions pledged for 1969 but unpaid as of 31 December 1970	(5 393)	-	-	(5 393)
Special voluntary contributions pledged	289 640	-	-	289 640
Income from investments	141 530	-	-	141 530
Transfers from General Fund	(2 089 504)	412 640	1 676 864	-
Laboratory income	-	76 015	-	76 015
Contributions towards the International Centre for Theoretical Physics	-	243 156	-	243 156
Miscellaneous income	-	-	63 765	63 765
Local project costs	-	23 790	7 923	31 713
Other income	-	-	348	(8 281)
Gain (or loss) on exchange	(8 406)	(223)	-	-
Net income during 1970	-	755 378	1 748 900	2 504 278
<u>Total funds available</u>				
	-	901 745	4 135 555	5 037 300
Less: Expenditure - 1970	-	661 965	1 620 667	2 282 632
Unliquidated obligations as at 31 December 1970	-	67 925	1 296 227	1 364 152
Sub-total	-	729 890	2 916 894	3 646 784
<u>Unobligated balances as at 31 December 1970</u>				
	-	171 855	1 218 661	1 390 516
2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1970				
<u>Obligations</u>				
Brought forward from prior years	-	56 962	850 879	907 841
Incurred in 1970:				
For prior year programmes	-	(13 017)	524 643	511 626
For 1970 programme	-	685 945	1 541 372	2 227 317
Sub-total 1970 obligations	-	672 928	2 066 015	2 738 943
Total obligations	-	729 890	2 916 894	3 646 784
<u>Expenditures</u>				
Against prior year programmes	-	41 545	985 083	1 026 628
Against 1970 programme	-	620 420	635 584	1 256 004
Total expenditures	-	661 965	1 620 667	2 282 632
<u>Unliquidated obligations as at 31 December 1970</u>				
	-	67 925	1 296 227	1 364 152
3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1970				
Current accounts at banks (Schedule A.1)	154 088	-	-	154 088
Deposit accounts at banks (Schedule A.2)	1 238 280	-	-	1 238 280
Petty cash on hand	-	26 468	-	26 468
Voluntary contributions receivable (Schedule B.2 and D)	1 197 589	-	-	1 197 589
Special voluntary contributions receivable	94 266	-	-	94 266
Due to Operating Funds	(2 663 723)	164 081	2 499 642	-
Accounts receivable and sundry debit balances	-	50 989	107 635	158 624
Sundry credit balances	(20 500)	(1 758)	(92 389)	(114 647)
Unliquidated obligations as at 31 December 1970	-	(67 925)	(1 296 227)	(1 364 152)
Unobligated balances as at 31 December 1970	-	171 855	1 218 661	1 390 516

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

(signed) SIGVARDEKLUND
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) JULIUS HAJEK
External Auditor

STATEMENT III.B

OPERATING FUND I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES DURING 1970
AND UNOBLIGATED BALANCE AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

Description	Seibersdorf Laboratory	Monaco Project	Theoretical Physics Centre Trieste	TOTAL Operating Fund I
<u>Balance as at 1 January 1970</u>				
Unobligated balance	66 320	-	23 085	89 405
Unliquidated obligations	26 932	2 590	27 440	56 962
Subtotal	93 252	2 590	50 525	146 367
<u>Income during 1970</u>				
Transfers from the General Fund				
Monaco contribution	-	39 640	-	39 640
Italian contribution	-	-	250 000	250 000
Implementation of the Operational Programme	123 000	-	-	123 000
Subtotal transfers from the General Fund	123 000	39 640	243 156	412 640
Contributions towards the International Centre for Theoretical Physics				
Laboratory income	76 015	-	-	76 015
Miscellaneous income	8 535	7 081	7 951	23 567
Net income during 1970	207 550	46 721	501 107	755 378
<u>Total funds available</u>	300 802	49 311	551 632	901 745
Less: Expenditures in 1970				
Unliquidated obligations as at 31 December 1970	46 961	769	20 195	67 925
Subtotal	238 205	48 286	443 399	729 890
Unobligated balances as at 31 December 1970	62 597	1 025	108 233	171 855

(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) JULIUS HÁJEK
External Auditor

OPERATING FUND II
SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1970 AND UNLIQUIDATED OBLIGATIONS BY
RECIPIENT MEMBER STATES AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

Recipient States	Unliquidated obligations brought forward from 1969			Net new obligations in 1970			Expenditures in 1970			Unliquidated obligations as at 31 December 1970		
	Fellowships and training	Technical assistance	Total	Fellowships and training	Technical assistance	Total	Fellowships and training	Technical assistance	Total	Fellowships and training	Technical assistance	Total
Afghanistan	-	-	-	-	(130)	(130)	-	(130)	(130)	-	-	-
Albania	-	-	-	-	12 922	12 922	-	9 313	9 313	-	3 609	3 609
Algeria	2 651	-	2 651	12 437	-	12 437	10 147	-	10 147	4 941	-	4 941
Argentina	15 158	5 692	20 850	10 278	29 970	40 248	16 073	12 172	28 245	9 363	23 490	32 853
Austria	37	-	37	1 363	-	1 363	1 060	-	1 060	340	-	340
Bolivia	7 917	4 799	12 716	11 365	24 367	35 732	11 491	10 558	22 049	7 791	18 608	26 399
Brazil	14 133	4 101	18 234	36 664	25 133	61 797	24 426	25 248	49 674	26 371	3 986	30 357
Bulgaria	22 912	14 333	37 245	17 731	6 770	24 501	15 706	19 576	35 282	24 937	1 527	26 464
Burma	218	13 260	13 478	6 419	47 912	54 331	4 270	22 653	26 923	2 367	38 519	40 886
Cameroon	-	-	-	-	12 580	12 580	-	11 339	11 339	-	1 241	1 241
Ceylon	3 284	25 919	29 203	10 200	18 513	28 713	6 272	26 553	32 825	7 212	17 879	25 091
Chile	20 776	11 667	32 443	35 883	33 827	69 710	31 064	26 989	58 053	25 595	18 505	44 100
China	8 803	1 919	10 722	24 969	10 274	35 243	9 651	11 378	21 029	24 121	815	24 936
Colombia	100	-	100	10 352	14 900	25 252	5 438	13 938	19 376	5 014	962	5 976
Congo, Democratic Republic of the	3 650	5 302	8 952	2 356	63 941	66 297	3 838	39 323	43 161	2 168	29 920	32 088
Cuba	1 669	4 842	6 511	11 107	37 777	48 884	776	8 549	9 325	12 000	34 070	46 070
Cyprus	821	-	821	6 240	3 514	9 754	4 698	3 514	8 212	2 363	-	2 363
Czechoslovak Socialist Republic	10 551	-	10 551	27 323	-	27 323	17 262	-	17 262	20 612	-	20 612
Ecuador	611	3 283	3 894	3 289	(1 123)	2 166	-	2 160	2 160	3 900	-	3 900
El Salvador	70	-	70	-	9 590	9 590	-	9 362	9 362	70	228	298
Ethiopia	5 672	-	5 672	9 027	-	9 027	12 021	-	12 021	2 678	-	2 678
Ghana	8 755	25 009	33 764	6 073	30 130	36 203	11 378	39 708	51 086	3 450	15 431	18 881
Greece	15 555	11 546	27 101	28 514	17 606	46 120	15 541	21 778	37 319	28 528	7 374	35 902
Guatemala	-	-	-	6 650	13 057	19 707	-	5 327	5 327	6 650	7 730	14 380
Hungary	12 242	1 751	13 993	30 949	27 512	58 461	23 788	18 529	42 317	19 403	10 734	30 137
Iceland	4 997	333	5 330	5 791	12 788	18 579	5 592	8 961	14 553	5 196	4 160	9 356
India	14 470	672	15 142	29 537	33 330	62 867	20 142	8 869	29 011	23 865	25 133	48 998
Indonesia	6 288	36 497	42 785	3 272	41 836	45 108	6 481	66 822	73 303	3 079	11 511	14 590
Iran	2 300	328	2 628	12 416	9 400	21 816	7 549	8 981	16 530	7 167	747	7 914
Iraq	19 700	16 760	36 460	11 020	6 711	17 731	17 130	23 253	40 383	13 590	218	13 808
Israel	228	10 868	11 096	10 076	14 819	24 895	2 801	16 799	19 600	7 503	8 888	16 391
Jamaica	6 611	-	6 611	1 319	-	1 319	4 574	-	4 574	3 356	-	3 356
Khmer Republic	-	812	812	-	141	141	-	953	953	-	-	-
Korea, Republic of	11 238	4 492	15 730	8 458	44 042	52 500	8 300	27 075	35 375	11 396	21 459	32 855
Kuwait	-	-	-	4 300	4 900	9 200	1 036	-	1 036	3 264	4 900	8 164
Lebanon	292	8 862	9 154	17 320	20 745	38 065	5 843	19 180	25 023	11 769	10 427	22 196
Libyan Arab Republic	-	-	-	-	480	480	-	202	202	-	278	278
Madagascar	-	15 245	15 245	-	17 040	17 040	-	20 795	20 795	-	11 490	11 490
Malaysia	-	-	-	16 410	-	16 410	2 854	-	2 854	13 556	-	13 556
Mexico	3 000	432	3 432	1 377	34 552	35 929	77	955	1 032	4 300	34 029	38 329
Morocco	2 446	2 490	4 936	16 879	64 021	80 900	5 538	51 829	57 367	13 787	14 682	28 469
Nicaragua	-	3 792	3 792	-	(2 123)	(2 123)	-	1 606	1 606	-	63	63
Nigeria	-	15 359	15 359	(333)	65 292	64 959	(333)	38 406	38 073	-	42 245	42 245
Pakistan	10 503	30 762	41 265	20 870	53 055	73 925	11 972	44 926	56 898	19 401	38 891	58 292
Panama	3 400	-	3 400	(3 400)	-	(3 400)	-	-	-	-	-	-

Recipient States	Unliquidated obligations brought forward from 1969			Net new obligations in 1970			Expenditures in 1970			Unliquidated obligations as at 31 December 1970		
	Fellowships and training	Technical assistance	Total	Fellowships and training	Technical assistance	Total	Fellowships and training	Technical assistance	Total	Fellowships and training	Technical assistance	Total
Peru	-	15 052	15 052	-	40 656	40 656	-	50 334	50 334	-	5 374	5 374
Philippines	9 983	4 153	14 136	38 099	46 082	84 181	17 301	28 924	46 225	30 781	21 311	52 092
Poland	11 863	2 665	14 528	23 841	17 084	40 925	14 780	19 749	34 529	20 924	-	20 924
Romania	17 220	1 095	18 315	21 900	16 382	38 282	16 201	3 452	19 653	22 919	14 025	36 944
Senegal	-	7 951	7 951	-	1 351	1 351	-	7 791	7 791	-	1 511	1 511
Sierra Leone	3 023	-	3 023	(1 103)	4 015	2 912	970	4 015	4 985	950	-	950
Singapore	-	2 370	2 370	3 301	40 545	43 846	1 500	29 867	31 367	1 801	13 048	14 849
Spain	-	-	-	3 600	-	3 600	-	-	-	3 600	-	3 600
Sudan	7 396	-	7 396	3 857	34 456	38 313	5 891	4 501	10 392	5 362	29 955	35 317
Syrian Arab Republic	2 040	-	2 040	3 650	12 833	16 483	-	-	-	5 690	12 833	18 523
Thailand	16 745	13 952	30 697	25 695	3 011	28 706	20 904	10 270	31 174	21 536	6 693	28 229
Tunisia	18 955	6 710	25 665	(5 329)	(4 036)	(9 365)	12 873	2 674	15 547	753	-	753
Turkey	9 435	24 413	33 848	8 431	7 412	15 843	8 104	29 315	37 419	9 762	2 510	12 272
Uganda	1 900	89	1 989	3 177	27 993	31 170	4 258	15 817	20 075	819	12 265	13 084
United Arab Republic	10 989	44 706	55 695	21 295	60 567	81 862	15 753	55 120	70 873	16 531	50 153	66 684
Uruguay	760	15 953	16 713	8 790	13 038	21 828	2 864	563	3 427	6 686	28 428	35 114
Venezuela	13 065	-	13 065	8 787	-	8 787	13 050	-	13 050	8 802	-	8 802
Viet-Nam	1 106	-	1 106	4 173	7 818	11 991	1 372	6 302	7 674	3 907	1 516	5 423
Yugoslavia	9 465	1 208	10 673	19 743	9 324	29 067	15 349	8 012	23 361	13 859	2 520	16 379
Zambia	27 422	-	27 422	2 383	19 162	21 545	20 774	18 985	39 759	9 031	177	9 208
Sub-total	402 425	421 444	823 869	658 791	1 217 764	1 876 555	496 400	973 140	1 469 540	564 816	666 068	1 230 884
Regional programme: Asia and Far East	-	-	-	-	23 602	23 602	-	-	-	-	23 602	23 602
Inter-regional training courses	14 928	-	14 928	141 732	-	141 732	141 744	-	141 744	14 916	-	14 916
Sub-total	14 928	-	14 928	141 732	23 602	165 334	141 744	-	141 744	14 916	23 602	38 518
Equipment not yet allocated to specific projects	-	12 082	12 082	-	16 131	16 131	-	1 388	1 388	-	26 825	26 825
Sub-total	-	12 082	12 082	-	16 131	16 131	-	1 388	1 388	-	26 825	26 825
Administrative expenses	-	-	-	3 166	4 829	7 995	3 166	4 829	7 995	-	-	-
Sub-total	-	-	-	3 166	4 829	7 995	3 166	4 829	7 995	-	-	-
GRAND TOTAL	417 353	433 526	850 879	803 689	1 262 326	2 066 015	641 310	979 357	1 620 667	579 732	716 495	1 296 227

(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) JULIUS HÁJEK
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME
(TECHNICAL ASSISTANCE)

STATUS OF FUNDS AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

Balance as at 31 December 1969		1 483 759
Less: Surrender of prior year's miscellaneous income		60 827
		1 422 932
Add: Funds allocated during 1970 for:		
Country projects	1 129 975	
Regional and inter-regional projects	278 726	
Special Industrial Services (advisory) projects	nil	
Contingency projects	nil	
Overhead expenses	177 083	
	1 585 784	
		3 008 716
Deduct: Commitments incurred during 1970 for:		
Country projects	897 437	
Regional and inter-regional projects	253 910	
Special Industrial Services (advisory) projects	nil	
Contingency projects	nil	
Overhead expenses	177 083	
	1 328 430	
Unencumbered balance of allocations in respect of projects in operation		1 680 286
Add: Miscellaneous income:		
Savings on liquidation of prior years' obligations	92 155	
Other income	6 777	
Exchange adjustments (net)	(4 753)	
	94 179	
Balance as at 31 December 1970		1 774 465
Represented by:		
Cash at banks, on hand and in transit	374 606	
Undrawn allocations	1 192 758	
Due from IAEA Administrative Fund	564 575	
Accounts receivable and sundry debit balances	23 394	
	2 155 333	
Less: Unliquidated obligations, 1969	34 235	
Unliquidated obligations, 1970	321 882	
Accounts payable and sundry credit balances	24 751	
		380 868
		1 774 465

(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) JULIUS HÁJEK
External Auditor

STATEMENT V

UNITED NATIONS DEVELOPMENT PROGRAMME
(SPECIAL FUND)

STATUS OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 1970
(Expressed in United States dollars)

Balance of allocations and other available funds at 31 December 1969		1 196 536
Deduct: Prior year's "other income" surrendered to the Fund		<u>858</u>
Add: Funds allocated during 1970:		1 195 678
For projects completed in 1970	(486)	
For projects in operation at 31 December 1970	<u>202 400</u>	<u>201 914</u>
Total funds available for commitments		1 397 592
Deduct: Funds committed during 1970:		
For projects completed in 1970	Nil	
For projects in operation at 31 December 1970	<u>556 514</u>	<u>556 514</u>
Unencumbered balance of allocations for projects in operation at 31 December 1970		841 078
Add: Other income:		
Miscellaneous income and exchange adjustments		<u>4 015</u>
Unencumbered balance of allocations and other income at 31 December 1970		<u><u>845 093</u></u>
Represented by:		
Cash at banks, on hand and in transit	Nil	
Undrawn allocations	1 145 857	
Accounts receivable and sundry debit balances	<u>17 583</u>	1 163 440
Less: Unliquidated commitments	301 762	
Accounts payable and sundry credit balances	488	
Due to UNDP (Special Fund Executing Agency overhead costs)	<u>16 097</u>	<u>318 347</u>
		<u><u>845 093</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) JULIUS HÁJEK
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME
SPECIAL FUND EXECUTING AGENCY OVERHEAD COSTS

Status of funds as at 31 December 1970
(Expressed in United States dollars)

	<u>1970</u>	<u>1969</u>
Balance of allocations as at 1 January	75 519	3 485
Unliquidated obligations brought forward	2 052	7 585
Funds allocated to the global account	30 200	99 900
Available for expenditure during the year	<u>107 771</u>	<u>110 970</u>
Deduct:		
Cash disbursements during the year	50 544	33 399
Unliquidated obligations at year end	942	2 052
	<u>51 486</u>	<u>35 451</u>
Balance of allocations to be carried forward	<u>56 285</u>	<u>75 519</u>
Represented by:		
Cash at banks (Schedule A.1)	41 130	54 549
Due from UNDP(SF)	16 097	23 022
	57 227	77 571
Deduct:		
Reserve for unliquidated obligations at year end	942	2 052
Total	<u>56 285</u>	<u>75 519</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) JULIUS HÁJEK
External Auditor

STATEMENT VII.A

SPECIAL ACCOUNT
 SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) TRUST FUND

Status of Funds as at 31 December 1970
 (Expressed in United States dollars)

	1970	1969
Unobligated balance as at 1 January	43 564	nil
Unliquidated obligations brought forward	8 751	nil
Income from the Swedish International Development Authority	85 668	68 120
Available for expenditure during the year	<u>137 983</u>	<u>68 120</u>
Deduct:		
Cash disbursements during the year	99 190	15 805
Unliquidated obligations at year end	<u>22 348</u>	<u>8 751</u>
	121 538	24 556
Unobligated balance at year end	<u><u>16 445</u></u>	<u><u>43 564</u></u>
Represented by:		
Cash at banks (Schedule A.1)	13 793	52 315
Accounts receivable	<u>25 000</u>	<u>nil</u>
	38 793	52 315
Deduct:		
Reserve for unliquidated obligations at year end	<u>22 348</u>	<u>8 751</u>
Total	<u><u>16 445</u></u>	<u><u>43 564</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) JULIUS HÁJEK
 External Auditor

SPECIAL ACCOUNT
SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) TRUST FUND

Status of Funds as of 31 December 1970 by projects
(Expressed in United States dollars)

Item	International Centre for Theoretical Physics		Technical assistance projects		Fellowships and training			Total
	Winter college	Associate members	Reactor expert - Pakistan	Animal nutrition expert - Africa	Normal fellowships	Zemun training course		
Unobligated balance as at 1 January	30 000	12 531	1 033	-	-	-	-	43 564
Unliquidated obligations brought forward	-	-	8 751	-	-	-	-	8 751
Income from SIDA during 1970	-	25 000	-	2 750	29 070	28 848	-	85 668
Available for expenditure during the year	30 000	37 531	9 784	2 750	29 070	28 848	-	137 983
Deduct:								
Cash disbursements during the year	29 987	30 279	8 391	2 242	6 461	21 830	-	99 190
Unliquidated obligations at year end	-	-	-	474	21 746	128	-	22 348
Sub-total	29 987	30 279	8 391	2 716	28 207	21 958	-	121 538
Unobligated balance as at 31 December 1970	13	7 252	1 393	34	863	6 890	-	16 445

(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) JULIUS HÁJEK
External Auditor

STATEMENT VIII

SPECIAL ACCOUNT

CENTRAL FUNDS-IN-TRUST TECHNICAL ASSISTANCE PROGRAMME
FOR THE DEMOCRATIC REPUBLIC OF THE CONGOStatus of funds as at 31 December 1970

(Expressed in United States dollars)

	<u>1970</u>	<u>1969</u>
Unobligated balance as at 1 January	5	900
Unliquidated obligations brought forward	1 930	1 205
Income from the Government of the Democratic Republic of the Congo	158	17 833
Miscellaneous income	<u>1 234</u>	<u>Nil</u>
Available for expenditure during the year	<u>3 327</u>	<u>19 938</u>
Deduct:		
Cash disbursements during the year	2 083	18 003
Unliquidated obligations at year end	<u>Nil</u>	<u>1 930</u>
	<u>2 083</u>	<u>19 933</u>
Unobligated balance at year end	<u><u>1 244</u></u>	<u><u>5</u></u>
Represented by:		
Cash at banks (Schedule A.1)	1 244	1 935
Deduct:		
Reserve for unliquidated obligations at year end	<u>Nil</u>	<u>1 930</u>
Total	<u><u>1 244</u></u>	<u><u>5</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) JULIUS HÁJEK
External Auditor

SPECIAL ACCOUNT

SPECIAL FELLOWSHIPS OFFERED BY THE GOVERNMENT
OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1970

(Expressed in United States dollars)

	<u>1970</u>	<u>1969</u>
Unobligated balance as at 1 January	13 123	39 313
Unliquidated obligations brought forward	60 409	44 812
	<hr/>	<hr/>
Available for expenditure during the year	73 532	84 125
	<hr/>	<hr/>
Deduct:		
Cash disbursements during the year	36 592	10 593
Unliquidated obligations at year end	26 346	60 409
	<hr/>	<hr/>
	62 938	71 002
	<hr/>	<hr/>
Unobligated balance at year end	10 594	13 123
	<hr/>	<hr/>
Represented by:		
Cash at banks (Schedule A. 1)	36 940	73 532
	<hr/>	<hr/>
Deduct:		
Reserve for unliquidated obligations at year end	26 346	60 409
	<hr/>	<hr/>
Total	10 594	13 123
	<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) JULIUS HÁJEK
External Auditor

STATEMENT X

SPECIAL ACCOUNT

VENEZUELAN PROJECT TRUST FUND

Status of funds as at 31 December 1970

(Expressed in United States dollars)

	<u>1970</u>	<u>1969</u>
Unobligated balance as at 1 January	1 532	1 304
Unliquidated obligations brought forward	Nil	639
	<hr/>	<hr/>
Available for expenditure during the year	1 532	1 943
	<hr/>	<hr/>
Deduct:		
Cash disbursements during the year	Nil	411
Balance	<hr/> 1 532	<hr/> 1 532
	<hr/>	<hr/>
Deduct:		
Funds surrendered to the Government of Venezuela	1 532	Nil
Unobligated balance at year end	<hr/> <hr/> Nil	<hr/> <hr/> 1 532

(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) JULIUS HÁJEK
External Auditor

CURRENT ACCOUNTS AND DEPOSIT ACCOUNTS AT BANKS AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

			TOTAL ^{a/}	Adminis- trative Fund	Working Capital Fund	General Fund	UNDP Technical Assistance Component	UNDP Special Fund Executing Agency overhead costs	Special Soviet Union Fellowship Account	Other Funds or Accounts ^{b/}
PART I - CURRENT ACCOUNTS AT BANKS										
	Argentine New Pesos	19 142 at 4.00	4 786				4 786			
	Australian Dollars	1 497 at .8928	1 677				1 677			
	Austrian Schillings	3 567 528 at 25.83	138 116	51 627						86 489
	Belgian Francs	119 515 at 50.00	2 390				2 390			
	Brazilian Cruzeiros	14 931 at 4.83	3 091				3 091			
	Bulgarian Leva	17 563 at 2.00	8 782			3 958	4 824			
	Burmese Kyats	17 054 at 4.762	3 561				3 581			
	Canadian Dollars	6 984 at 1.02	6 847	5 971			876			
	Ceylonese Rupees	21 818 at 5.95	3 667			3 667				
	Chilean Escudos	111 385 at 14.33	7 773				7 773			
	Cuban Pesos	5 855 at 1.00	5 855			623	5 232			
	Czechoslovak Korunas	197 069 at 14.36	13 723			3 997	9 726			
	Danish Kroners	140 794 at 7.50	18 773				18 773			
	Egyptian Pounds	1 443 at .4348	3 318				3 318			
	Finnish Markka	16 827 at 4.20	4 006				4 006			
	French Francs	89 030 at 5.55	16 041	16 041						
	German Marks	27 932 at 3.66	7 632				7 632			
	Greek Drachmae	80 800 at 30.00	2 693				2 693			
	Hungarian Forints	150 862 at 30.00	5 029				5 029			
	Icelandic Kroners	262 433 at 88.00	2 982			864	2 118			
	Indian Rupees	156 238 at 7.50	20 832				20 832			
	Iranian Rials	243 267 at 76.25	3 190				3 190			
	Israeli Pounds	21 675 at 3.50	6 193				6 193			
	Italian Lire	13 128 844 at 627.00	20 939	947		18 088	1 904			
	Japanese Yen	3 409 872 at 360.00	9 472				9 472			
	Mexican Pesos	100 142 at 12.50	8 011				8 011			
	Netherland Guilders	83 666 at 3.60	23 240				23 240			
	New Zealand Dollars	2 522 at .8928	2 825				2 825			
	Norwegian Kroner	56 773 at 7.143	7 948				7 948			
	Pakistan Rupees	43 194 at 4.762	9 071			4 093	4 978			
	Philippine Pesos	15 079 at 6.30	2 394				2 394			
	Polish Zlotys	417 049 at 24.00	17 377			17 377				
	Portuguese Escudos	92 602 at 28.75	3 221				3 221			
	Romanian Lei	181 914 at 18.00	10 106			8 449	1 657			
	Spanish Pesetas	219 089 at 70.00	3 130				3 130			
	Swedish Kroners	172 907 at 5.16	33 509				33 509			
	Swiss Francs	31 014 at 4.32	7 179	4 318			2 861			
	Thailand Baht	7 164 at 20.83	344				344			
	Tunisian Dinars	1 552 at .525	2 956				2 956			
	Turkish Liras	39 614 at 15.00	2 641			1 900	741			
	USSR Roubles	114 991 at .90	127 767			88 220	2 607		36 940	
	United Kingdom Pounds	2 567 at .4167	6 160				6 160			
	United States Dollars	181 678 at -	181 678	5 511			120 000	41 130		15 037
	Viet-Nameese Piastres	336 586 at 118.00	2 852			2 852				
	Yugoslav New Dinar	236 346 at 12.50	18 908				18 908			
	Total current accounts at banks		792 705	84 415		154 088	374 606	41 130	36 940	101 526

OUTSTANDING CONTRIBUTIONS DUE FROM MEMBER STATES

OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS
AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

Member State	1958-61	1962	1963	1964	1965	1966		1967	1968	1969	TOTAL
						Original Assessment	Supplemental Assessment				
Afghanistan	-	-	-	3 343	3 857	4 213	120	4 587	5 082	4 155	25 357
Bolivia	-	-	-	-	-	-	-	1 802	4 040	4 355	10 197
Chile	-	-	-	-	-	-	-	-	-	21 384	21 384
China	-	-	-	-	-	-	-	-	-	385 846	385 846
Costa Rica	-	-	-	-	-	-	-	-	176	4 283	4 459
Cuba	-	-	-	-	-	-	-	-	13 936	18 309	32 245
Dominican Republic	-	3 015	3 561	3 610	3 857	3 371	96	3 670	4 065	4 355	29 600
Ecuador	-	-	-	-	-	-	-	-	4 016	4 155	8 171
El Salvador	-	-	-	-	-	-	21	-	4 040	4 283	8 344
Ethiopia	-	-	-	-	-	-	-	-	-	4 176	4 176
Guatemala	-	-	-	-	-	1 585	96	3 670	4 065	5 444	14 860
Haiti	6 825 ^{a/}	2 652	2 849	2 888	3 085	3 371	96	3 670	4 065	4 355	33 856
Honduras ^{b/}	-	-	-	2 020	3 085	3 371	96	3 670	-	-	12 242
Khmer Republic	-	-	-	-	-	-	-	-	2 852	4 283	7 135
Liberia	-	-	-	-	-	-	21	-	4 040	4 283	8 344
Libyan Arab Republic	-	-	-	-	-	-	-	-	-	4 208	4 208
Mali	-	-	-	-	-	-	-	2 322	4 065	4 355	10 742
Nicaragua ^{c/}	-	-	-	-	-	-	-	-	-	3 808	3 808
Paraguay	8 530 ^{a/}	2 652	2 849	2 888	3 085	3 371	96	3 670	4 065	4 355	35 561
Peru	-	-	-	-	-	-	-	-	5 430	9 799	15 229
Sudan	-	-	-	-	-	-	26	-	5 044	5 355	10 425
Uruguay	-	-	-	-	-	-	-	-	-	8 180	8 180
Zambia	-	-	-	-	-	-	-	-	-	4 355	4 355
TOTAL	15 355	8 319	9 259	14 749	16 969	19 282	668	27 061	68 981	518 081	698 724

a/ Detail of amounts due for 1958-1961:	1958	1959	1960	1961	Total
Haiti	-	2 021	2 337	2 467	6 825
Paraguay ..	1 636	2 090	2 337	2 467	8 530
TOTAL ..	1 636	4 111	4 674	4 934	15 355

b/ Honduras withdrew from Membership on 19 June 1967.

c/ Nicaragua withdrew from Membership on 14 December 1970.

SCHEDULE B. 2

VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND FOR
1965, 1966, 1967, 1968 AND 1969 AND OUTSTANDING
AS AT 31 DECEMBER 1970

(Expressed in United States dollars)

Member State	1965	1966	1967	1968	1969	Total
Bolivia	800	800	800	-	-	2 400
Chile	-	-	-	5 000	-	5 000
Ecuador	-	-	1 000	-	-	1 000
Tunisia	-	-	-	-	1 000 ^{a/}	1 000
Uruguay	-	-	-	-	2 000 ^{a/}	2 000
Venezuela	-	-	-	9 000	8 200 ^{a/}	17 200
United States of America	-	-	-	-	456 773	456 773
TOTAL	800	800	1800	14 000	467 973	485 373

^{a/} Since payment of these contributions was not received by 31 December 1970, the matching contribution of the United States of America of \$ 5 393 was forfeited. The total pledged by Member States towards the General Fund for 1969 was consequently reduced from \$ 1 492 819 to \$ 1 487 426.

MEMBER STATES' CONTRIBUTIONS TO THE 1970 REGULAR BUDGET AND ADVANCES TO
THE WORKING CAPITAL FUND AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

Member State	Working Capital Fund			Contribution to the Regular Budget			
	Assessed	Paid	Outstanding	Assessed	Credits	Paid	Outstanding
Afghanistan	800	800	-	4 741	-	-	4 741
Albania	800	800	-	4 741	55	-	4 686
Algeria	1 800	1 800	-	10 668	150	10 518	-
Argentina	16 800	16 800	-	99 565	1 557	98 008	-
Australia	27 600	27 600	-	163 571	2 664	160 907	-
Austria	10 400	10 400	-	61 635	901	60 734	-
Belgium	20 000	20 000	-	118 530	1 932	116 598	-
Bolivia	800	800	-	4 741	-	-	4 741
Brazil	16 200	16 200	-	96 009	-	1 613	94 396
Bulgaria	3 200	3 200	-	18 964	-	9 238	9 726
Burma	1 000	1 000	-	5 926	94	5 832	-
Byelorussian Soviet Socialist Republic	9 200	9 200	-	54 523	882	53 641	-
Cameroon	800	800	-	4 741	75	4 666	-
Canada	54 800	54 800	-	324 772	5 347	319 425	-
Ceylon	1 000	1 000	-	5 926	131	5 795	-
Chile	4 200	4 200	-	24 891	-	-	24 891
China	72 600	72 600	-	430 264	-	-	430 264
Colombia	3 600	3 600	-	21 335	394	20 941	-
Congo, Democratic Republic of the	1 000	1 000	-	5 926	218	5 708	-
Costa Rica	800	800	-	4 741	-	-	4 741
Cuba	3 400	3 400	-	20 150	-	-	20 150
Cyprus	800	800	-	4 741	75	4 666	-
Czechoslovak Socialist Republic	16 600	16 600	-	98 380	2 076	92 327	3 977
Denmark	11 200	11 200	-	66 376	1 051	65 325	-
Dominican Republic	800	800	-	4 741	-	-	4 741
Ecuador	800	800	-	4 741	-	-	4 741
El Salvador	800	800	-	4 741	-	-	4 741
Ethiopia	800	800	-	4 741	-	-	4 741
Finland	8 800	8 800	-	52 153	932	51 221	-
France	108 800	108 800	-	644 803	10 481	634 322	-
Gabon	800	800	-	4 741	-	75	4 666
Germany, Federal Republic of	127 200	127 200	-	753 850	12 714	741 136	-
Ghana	1 400	1 400	-	8 297	131	8 166	-
Greece	5 200	5 200	-	30 817	432	30 385	-
Guatemala	1 000	1 000	-	5 926	-	-	5 926
Haiti	800	800	-	4 741	-	-	4 741
Holy See	800	800	-	4 741	75	4 666	-
Hungary	9 400	9 400	-	55 709	-	1 390	54 319
Iceland	800	800	-	4 741	75	4 666	-
India	31 600	31 600	-	187 277	3 133	184 144	-
Indonesia	6 200	6 200	-	36 774	657	35 786	331
Iran	4 000	4 000	-	23 706	-	23 706	-
Iraq	1 200	1 200	-	7 111	131	6 980	-
Israel	3 600	3 600	-	21 335	281	21 054	-
Italy	58 800	58 800	-	348 478	4 296	344 182	-
Ivory Coast	800	800	-	4 741	75	4 666	-
Jamaica	1 000	1 000	-	5 926	94	5 832	-
Japan	68 600	68 600	-	406 558	4 672	401 886	-
Jordan	800	800	-	4 741	75	4 666	-
Kenya	800	800	-	4 741	75	4 666	-
Khmer Republic	800	800	-	4 741	-	-	4 741
Korea, Republic of	2 200	2 200	-	13 038	225	12 813	-
Kuwait	1 200	1 200	-	7 111	-	7 111	-
Lebanon	1 000	1 000	-	5 926	94	-	5 832
Liberia	800	800	-	4 741	-	-	4 741
Libyan Arab Republic	800	800	-	4 741	-	-	4 741
Liechtenstein	800	800	-	4 741	-	-	4 741
Luxembourg	1 000	1 000	-	5 926	94	5 500	332
Madagascar	800	800	-	4 741	75	4 666	-
Malaysia	2 000	2 000	-	11 853	492	11 361	-

SCHEDULE C (Contd)

Member State	Working Capital Fund			Contribution to the Regular Budget			
	Assessed	Paid	Outstanding	Assessed	Credits	Paid	Outstanding
Mali	800	800	-	4 741	-	-	4 741
Mexico	15 800	15 800	-	93 638	-	93 638	-
Monaco	800	800	-	4 741	75	4 666	-
Morocco	1 800	1 800	-	10 667	122	10 545	-
Netherlands	21 000	21 000	-	124 456	1 876	122 580	-
New Zealand	6 600	6 600	-	39 115	638	38 477	-
Nicaragua ^{a/}	800	800	-	4 741	-	-	4 741
Niger	800	800	-	4 741	-	4 727	14
Nigeria	2 600	2 600	-	15 409	281	1 999	13 129
Norway	7 800	7 800	-	46 226	750	45 476	-
Pakistan	6 600	6 600	-	39 115	819	38 296	-
Panama	800	800	-	4 741	-	4 575	166
Paraguay	800	-	800	4 741	-	-	4 741
Peru	1 800	1 800	-	10 667	-	-	10 667
Philippines	6 200	6 200	-	36 744	582	-	36 162
Poland	26 600	26 600	-	157 645	2 658	149 777	5 210
Portugal	2 800	2 800	-	16 594	463	16 131	-
Romania	6 600	6 600	-	39 115	582	38 533	-
Saudi Arabia	1 000	1 000	-	5 926	113	5 813	-
Senegal	800	800	-	4 741	-	4 741	-
Sierra Leone	800	800	-	4 741	-	4 741	-
Singapore	1 000	1 000	-	5 926	75	5 851	-
South Africa	9 400	9 400	-	55 709	882	54 827	-
Spain	16 600	16 600	-	98 380	-	98 180	200
Sudan	1 000	1 000	-	5 926	-	-	5 926
Sweden	22 600	22 600	-	133 939	2 320	131 619	-
Switzerland	15 600	15 600	-	92 453	1 482	90 971	-
Syrian Arab Republic	800	800	-	4 741	94	4 647	-
Thailand	2 400	2 400	-	14 223	244	13 979	-
Tunisia	800	800	-	4 741	-	4 571	170
Turkey	6 400	6 400	-	37 929	582	37 347	-
Uganda	800	800	-	4 741	75	-	4 666
Ukrainian Soviet Socialist Republic	35 000	35 000	-	207 427	3 321	204 106	-
Union of Soviet Socialist Republics	265 000	265 000	-	1 570 522	25 797	1 544 725	-
United Arab Republic	3 600	3 600	-	21 335	-	394	20 941
United Kingdom of Great Britain and Northern Ireland	120 000	120 000	-	711 180	12 576	698 604	-
United States of America	630 000	630 000	-	3 733 695	-	3 570 886	162 809
Uruguay	1 600	1 600	-	9 482	-	-	9 482
Venezuela	8 200	8 200	-	48 597	-	844	47 753
Viet-Nam	1 200	1 200	-	7 111	131	6 980	-
Yugoslavia	7 200	7 200	-	42 670	716	41 954	-
Zambia	800	-	800	4 741	-	-	4 741
Sub-total	2 000 000	1 998 400	1 600	11 853 000	114 165	10 686 188	1 052 647
Ireland (New Member: 6 January 1970)	3 000	3 000	-	17 780	-	17 780	-
TOTAL	2 003 000	2 001 400	1 600	11 870 780	114 165	10 703 968	1 052 647

^{a/} Nicaragua withdrew from membership on 14 December 1970.

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID
BY MEMBER STATES TO THE GENERAL FUND
FOR 1970 AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

Member State	Pledged	Paid	Outstanding
Afghanistan	-	-	-
Albania	800	-	800
Algeria	-	-	-
Argentina	16 800	10 248	6 552
Australia	28 400	28 400	-
Austria	10 400	10 400	-
Belgium	12 500	-	12 500
Bolivia	-	-	-
Brazil	18 000	-	18 000
Bulgaria	3 200	3 200	-
Burma	1 000	1 000	-
Byelorussian Soviet Socialist Republic	-	-	-
Cameroon	1 000	1 000	-
Canada	57 000	57 000	-
Ceylon	-	-	-
Chile	-	-	-
China	10 000	10 000	-
Colombia	2 000	2 000	-
Congo, Democratic Republic of the	1 000	-	1 000
Costa Rica	800	-	800
Cuba	-	-	-
Cyprus	900	-	900
Czechoslovak Socialist Republic	20 833	20 833	-
Denmark	11 200	11 200	-
Dominican Republic	-	-	-
Ecuador	-	-	-
El Salvador	-	-	-
Ethiopia	800	-	800
Finland	8 800	8 800	-
France	30 405	30 405	-
Gabon	-	-	-
Germany, Federal Republic of	127 200	127 200	-
Ghana	2 000	200	1 800
Greece	7 763	7 763	-
Guatemala	500	500	-
Haiti	800	-	800
Holy See	2 000	2 000	-
Hungary	9 500	9 500	-
Iceland	800	800	-
India	35 000	35 000	-
Indonesia	6 200	-	6 200
Iran	3 600	-	3 600
Iraq	1 200	1 200	-
Ireland	3 000	3 000	-
Israel	3 600	3 600	-
Italy	45 800	45 800	-
Ivory Coast	800	800	-
Jamaica	-	-	-
Japan	68 600	68 600	-
Jordan	800	800	-
Kenya	-	-	-
Khmer Republic	-	-	-
Korea, Republic of	2 200	2 200	-
Kuwait	-	-	-
Lebanon	1 000	1 000	-
Liberia	-	-	-
Libyan Arab Republic	-	-	-
Liechtenstein	1 000	1 000	-
Luxembourg	-	-	-
Madagascar	800	800	-
Malaysia	-	-	-
Mali	-	-	-
Mexico	14 700	8 336	6 364
Monaco	2 000	2 000	-
Morocco	2 000	2 000	-

SCHEDULE D (Contd)

Member State	Pledged	Paid	Outstanding
Netherlands	21 000	21 000	-
New Zealand	6 600	6 600	-
Nicaragua	-	-	-
Niger	800	-	800
Nigeria	-	-	-
Norway	7 800	7 800	-
Pakistan	6 600	6 600	-
Panama	-	-	-
Peru	1 800	1 800	-
Paraguay	-	-	-
Philippines	6 200	-	6 200
Poland	10 417	10 417	-
Portugal	3 600	3 600	-
Romania	8 250	8 250	-
Saudi Arabia	2 000	2 000	-
Senegal	-	-	-
Sierra Leone	-	-	-
Singapore	1 000	1 000	-
South Africa	9 400	9 400	-
Spain	16 600	16 600	-
Sudan	-	-	-
Sweden	22 600	22 600	-
Switzerland	15 600	15 600	-
Syrian Arab Republic	800	800	-
Thailand	4 000	4 000	-
Tunisia	1 000	-	1 000
Turkey	6 400	6 400	-
Uganda	1 000	-	1 000
Ukrainian Soviet Socialist Republic	-	-	-
Union of Soviet Socialist Republics	166 667	166 667	-
United Arab Republic	11 500	-	11 500
United Kingdom of Great Britain and Northern Ireland	120 998	120 998	-
Uruguay	1 600	-	1 600
Venezuela	-	-	-
Viet-Nam	1 200	1 200	-
Yugoslavia	8 000	8 000	-
Zambia	-	-	-
Sub-total	1 042 133	959 917	82 216
United States of America (matching contribution)	630 000	-	630 000
TOTAL	1 672 133	959 917	712 216

SHARES OF MEMBER STATES IN THE 1969 CASH SURPLUS TO BE SURRENDERED IN 1972 ^{a/}
(Expressed in United States dollars)

Member State	1969 Scale of assessment (percentage)	Share (amount)	Member State	1969 Scale of assessment (percentage)	Share (amount)
Afghanistan	0.04	54	Korea, Republic of	0.11	150
Albania	0.04	54	Kuwait	0.06	82
Algeria	0.09	123	Lebanon	0.05	68
Argentina	0.84	1 142	Liberia	0.04	54
Australia	1.38	1 876			
Austria	0.52	707	Libyan Arab Republic	0.04	54
Belgium	1.00	1 360	Liechtenstein ^{b/}	0.04	54
Bolivia	0.04	54	Luxembourg	0.05	68
Brazil	0.81	1 101	Madagascar	0.04	54
Bulgaria	0.16	218	Malaysia ^{b/}	0.10	136
Burma	0.05	68	Mali	0.04	54
Byelorussian Soviet Socialist Republic	0.46	626	Mexico	0.79	1 074
Cameroon	0.04	54	Monaco	0.04	54
Canada	2.74	3 725	Morocco	0.09	123
Ceylon	0.05	68	Netherlands	1.05	1 428
Chile	0.21	286	New Zealand	0.33	449
China	3.64	4 949	Nicaragua	0.04	54
Colombia	0.18	245	Niger ^{b/}	0.04	54
Congo, Democratic Republic of the	0.05	68	Nigeria	0.13	177
Costa Rica	0.04	54	Norway	0.39	530
Cuba	0.17	231	Pakistan	0.34	462
Cyprus	0.04	54	Panama	0.04	54
Czechoslovak Socialist Republic	0.84	1 142	Paraguay	0.04	54
Denmark	0.56	762	Peru	0.09	123
Dominican Republic	0.04	54	Philippines	0.31	422
Ecuador	0.04	54	Poland	1.34	1 822
El Salvador	0.04	54	Portugal	0.15	204
Ethiopia	0.04	54	Romania	0.33	449
Finland	0.45	612	Saudi Arabia	0.05	68
France	5.45	7 410	Senegal	0.04	54
Gabon	0.04	54	Sierra Leone	0.04	54
Germany, Federal Republic of	6.37	8 661	Singapore	0.05	68
Ghana	0.07	95	South Africa	0.47	639
Greece	0.26	354	Spain	0.84	1 142
Guatemala	0.05	68	Sudan	0.05	68
Haiti	0.04	54	Sweden	1.14	1 550
Holy See	0.04	54	Switzerland	0.78	1 061
Hungary	0.47	639	Syrian Arab Republic	0.04	54
Iceland	0.04	54	Thailand	0.12	163
India	1.58	2 148	Tunisia	0.04	54
Indonesia	0.31	422	Turkey	0.32	435
Iran	0.20	272	Uganda	0.04	54
Iraq	0.06	82	Ukrainian Soviet Socialist Republic	1.75	2 379
Israel	0.18	245	Union of Soviet Socialist Republics	13.28	18 056
Italy	2.94	3 997	United Arab Republic	0.18	245
Ivory Coast	0.04	54	United Kingdom of Great Britain and Northern Ireland	6.02	8 185
Jamaica	0.05	68	United States of America	31.57	42 923
Japan	3.43	4 664	Uruguay	0.08	109
Jordan	0.04	54	Venezuela	0.41	558
Kenya	0.04	54	Viet-Nam	0.06	82
Khmer Republic	0.04	54	Yugoslavia	0.36	490
			Zambia ^{b/}	0.04	54
			TOTAL	100.22	\$136 258

^{a/} Subsequent to the preparation of these accounts, however, the Board of Governors decided to recommend to the General Conference that this cash surplus should be disposed of differently - see document GC(XV)/457, para. 3.

^{b/} Liechtenstein, Malaysia, Niger and Zambia became Members of the Agency after the General Conference had decided, by Resolution GC(XII)/RES/246, the scale of Members' contributions for 1969.

SCHEDULE F.1

DATA IN SUPPORT OF THE REPORT OF THE DIRECTOR GENERAL
ON THE AGENCY'S ACCOUNTS FOR 1970

STATEMENT OF ANNUAL APPROPRIATIONS, TOTAL OBLIGATIONS, DISBURSEMENTS,
UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1970,
AND BUDGETARY SAVINGS, BY YEARS 1958 - 1970 INCLUSIVE

(Expressed in United States dollars)

Year	Total appropriation	Total obligations	Disbursements	Unliquidated obligations	<u>Budgetary savings</u> Amount and percentage 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
1968	10 477 000	10 083 330	9 037 138	1 046 192	393 670	3.76
1969	11 251 000	11 234 761	10 192 029	1 042 732	16 239	0.14
1970	12 250 000	12 231 107	11 105 753	1 125 354	18 893	0.15
TOTAL	103 230 204	99 912 895	89 162 470	10 750 425	3 317 309	3.21

STATEMENT OF ASSESSED CONTRIBUTIONS RECEIVED DURING YEAR OF ASSESSMENT COMPARED
WITH TOTAL PAYMENTS AND OUTSTANDING BALANCES AS AT
31 DECEMBER, BY YEARS 1958-1970 INCLUSIVE

(Expressed in United States dollars)

Year	Total assessments ^{a/}	Assessments received					Difference (Col. 2 : Col. 6)
		Current year		Prior years	Total		
		Amount	% (3:2)		Amount	% (6:2)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1958	4 114 760	3 771 396	91.7	-	3 771 396	91.7	343 364
1959	5 225 000	4 722 638	90.4	228 388	4 951 026	94.8	273 974
1960	5 880 980	5 312 034	90.3	319 167	5 631 201	95.8	249 779
1961	6 200 690	5 554 021	89.6	484 557	6 038 578	97.4	162 112
1962	6 640 079	5 638 304	84.9	493 177	6 131 481	92.3	508 598
1963	7 155 263	6 159 522	86.1	997 111	7 156 633	100.0	(1 370)
1964	7 230 274	6 605 083	91.4	962 280	7 567 363	104.7	(337 089)
1965	7 732 282	6 943 041	89.8	722 874	7 665 915	99.1	66 367
1966	8 437 455	7 683 571	91.1	663 439	8 347 010	98.9	90 445
1966 ^{b/}	240 104	223 628	93.1	-	223 628	93.1	16 476
1967	9 185 010	8 516 908	92.7	822 956	9 339 864	101.7	(154 854)
1968	10 171 630	9 415 395	92.6	604 575	10 019 970	98.5	151 660
1969	10 911 453	9 637 651	88.3	638 082	10 275 733	94.1	635 720
1970	11 870 780	10 818 133	91.1	1 306 458	12 124 591	102.1	(253 811)
Total	100 995 760	91 001 325	90.1	8 243 064	99 244 389	98.3	1 751 371

^{a/} Includes assessment on new Member States.

^{b/} A 1966 supplemental assessment was assessed on Member States in conjunction 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 1970
(Expressed in United States dollars)

Year	Total assessments ^{a/}	Amount paid in year													Contributions still receivable
		1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	
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	1 070	-	4 934	
1962	6 640 079	-	-	-	-	5 638 304	553 592	377 905	43 996	15 311	-	2 011	641	8 319	
1963	7 155 263	-	-	-	-	-	6 159 522	528 555	425 249	22 907	6 922	-	2 849	9 259	
1964	7 230 274	-	-	-	-	-	-	6 605 083	251 594	335 286	22 694	-	868	14 749	
1965	7 732 282	-	-	-	-	-	-	-	6 943 041	276 072	481 202	12 952	2 046	16 969	
1966 ^{b/}	8 677 559	-	-	-	-	-	-	-	-	7 683 571	307 748	619 287	31 383	19 950	
1967	9 185 010	-	-	-	-	-	-	-	-	-	8 516 908	192 883	413 035	27 061	
1968	10 171 630	-	-	-	-	-	-	-	-	-	-	9 415 395	187 260	68 981	
1969	10 911 453	-	-	-	-	-	-	-	-	-	-	-	9 637 651	518 081	
1970	11 870 780	-	-	-	-	-	-	-	-	-	-	-	-	1 052 647	
TOTAL	100 995 760	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	9 339 864	10 243 598	10 275 733	12 124 591	1 751 371

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

^{b/} Includes 1966 supplemental assessment made in 1968.

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, 1958-1970 INCLUSIVE
(Expressed in United States dollars)

Description	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
Amounts:													
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	78 213 527	89 124 980	100 995 760
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	66 600 467	76 844 065	87 119 798	99 244 389
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	1 201 326	1 369 462	2 005 182	1 751 371
Percentage:													
Total cumulative assessments	100.00%	100.00%	100.00%	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%	98.25%	97.73%	98.27%
Net cumulative	8.34%	6.61%	5.70%	4.81%	5.49%	4.37%	2.83%	2.52%	2.32%	1.78%	1.75%	2.27%	1.73%

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

SCHEDULE F.5

STATEMENT OF 1969 UNLIQUIDATED OBLIGATIONS CARRIED FORWARD
ON 31 DECEMBER 1969 SHOWING EXPENDITURES AND SAVINGS
DURING 1970 AND THE BALANCE CARRIED FORWARD TO 1971

(Expressed in United States dollars)

Appropriation Section	Obligations carried over on 31 December 1969	Obligations liquidated during 1970	Savings in 1970	Balance carried forward to 1971
1. Policy-making organs	3 598	3 583	15	-
2. Panels and committees	8 543	7 425	1 118	-
3. Seminars, symposia and conferences	1 591	849	742	-
4. Distribution of information	33 196	32 067	1 129	-
5. Scientific and technical services	818 172	523 752	1 621	292 799
6. Salaries and wages	4 304	3 454	850	-
7. Common staff costs	82 218	71 859	10 359	-
8. Duty travel and missions	8 110	7 804	306	-
9. Representation and hospitality	70	70	-	-
10. Common services, equipment and non-technical supplies	82 930	79 066	3 864	-
TOTAL	1 042 732	729 929	20 004^{a)}	292 799

^{a/} In addition savings of \$18 738 occurred on obligations brought forward from 1968 as unliquidated obligations, so that total savings were \$38 742 as follows:

Savings on 1968 unliquidated obligations	18 738
Savings on 1969 unliquidated obligations	20 004
Total (Statement I. D)	38 742

SCHEDULE F.6

STATEMENT OF MISCELLANEOUS INCOME IN 1970 COMPARED WITH
BUDGET ESTIMATES

(Expressed in United States dollars)

Source	Budget estimate	Actual income	Difference
Allocation from the United Nations Special Account (for administrative and operational services costs of technical assistance)	172 000	177 083	5 083
Miscellaneous income:			
Interest on bank accounts and investments	125 000	158 781	33 781
Refund of prior years' expenditure	-	6 373	6 373
Refund of Austrian turnover tax	30 000	39 664	9 664
Travel services	19 000	19 000	-
Refund of United Nations Joint Staff Pension Fund contributions	50 000	29 918	(20 082)
Microfiche Coupons Service	-	1 710	1 710
Other miscellaneous receipts	1 000	4 165	3 165
Sub-total miscellaneous income	225 000	259 611	34 611
Total income other than assessed contributions	397 000	436 694	39 694

STATEMENT OF FINANCIAL CONTRIBUTIONS RECEIVED TOWARDS
THE COSTS OF CONFERENCES, SYMPOSIA AND SEMINARS HELD IN 1970

(Expressed in United States dollars)

Place	Meeting Title	Member State or organization	Amount pledged	Status as at 31 December 1970	
				Paid	Outstanding
Aix-en-Provence	ENEA/IAEA symposium on developments in the management of low- and intermediate-level radioactive wastes	France European Nuclear Energy Agency of OECD	6 500 1 333	- 1 333	6 500 -
Athens	Symposium on the sterility principles for insect control or eradication	Greece FAO	3 000 4 275	3 000 4 275	- -
Bombay	Regional seminar for Asia and the Far East for input preparation for INIS	India	1 000	-	1 000
Helsinki	Second international conference on nuclear data for reactors	Finland	6 500	6 500	-
Karlsruhe	Symposium on progress in safeguards techniques	Federal Republic of Germany	6 500	6 500	-
Monaco	Symposium on progress in sodium-cooled fast reactor engineering	Monaco	4 000	4 000	-
New York	Symposium on environmental aspects of nuclear power stations	United States of America	19 000	19 000	-
Oslo	Symposium on small and medium power reactors	Norway	6 500	6 500	-
Rotterdam	Symposium on dynamic studies with radio-isotopes in clinical medicine and research	Netherlands	6 500	6 500	-
São Paulo	Symposium on recovery of uranium from its ores and other sources	Brazil	4 000	-	4 000
Vienna	Symposium on plant protein resources: Their improvement through the application of nuclear techniques	FAO	3 790	3 790	-
TOTAL			72 898	61 398	11 500

STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 1970
 SHOWING LOCATIONS AND VALUE AT COST a/
 (Expressed in United States dollars)

Location of assets	Value of equipment, fittings and furniture	
	1970	1969
Headquarters: Vienna and Seibersdorf	2 603 996	2 792 904
Bangkok Office	913	913
International Centre for Theoretical Physics at Trieste	10 566	10 960
International Laboratory of Marine Radioactivity in Monaco	136 656	132 172
New York Office	3 327	2 667
	2 755 458 <u>b/</u>	2 939 616

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

b/ The decline in total value in 1970 is due to the adoption of CCAQ recommended standard whereby only equipment having a capital value of \$100 or above per unit is included in the property accounts, all other items are considered expendable. In 1969 items of \$25 or more in value were capitalized.

SCHEDULE F.9

STATEMENT OF EXPENDABLE AND OTHER SUPPLIES ON HAND
AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

	Amount	
	1970	1969
Stationery and office supplies	23 939	24 413
Reproduction supplies, including envelopes and other distribution supplies	35 398	29 349
Paper for the publications programme and the Secretariat	68 649	43 460
Maintenance supplies	1 047	1 591
Sub-total	129 033	98 813
Library books	317 086	289 408
Total	446 119	388 221

RESOURCES AVAILABLE TO THE AGENCY DURING 1970 INCLUDING CONTRIBUTIONS IN CASH,
IN KIND AND IN THE FORM OF SERVICES AS AT 31 DECEMBER 1970
(Expressed in United States dollars)

Member State	Total	1970 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Special nuclear materials	Library, films, publications, etc. ^{a/}	Cost-free experts provided	
										Number	Man-days ^{b/}
Afghanistan	4 741	4 741									
Albania	5 541	4 741	800								
Algeria	10 668	10 668									
Argentina	119 765	99 565	16 800		3 400					2	8
Australia	192 097	163 571	28 400					126		3	47
Austria	78 059	61 635	10 400		6 000			24		2	12
Belgium	147 242	118 530	12 500		16 200			12		5	26
Bolivia	4 741	4 741									
Brazil	117 059	96 009	18 000		3 000			50			
Bulgaria	22 164	18 964	3 200								
Burma	6 926	5 926	1 000					254			
Byelorussian Soviet Socialist Republic	54 523	54 523									
Cameroon	5 741	4 741	1 000								
Canada	382 026	324 772	57 000							11	76
Ceylon	7 926	5 926		2 000							
Chile	24 891	24 891									
China	440 264	430 264	10 000								
Colombia	23 335	21 335	2 000								
Congo, Democratic Republic of the	6 926	5 926	1 000								
Costa Rica	5 541	4 741	800								
Cuba	20 150	20 150									
Cyprus	5 641	4 741	900								
Czechoslovak Socialist Republic	121 457	98 380	20 833		2 200			44		2	44
Denmark	104 408	66 376	11 200	10 000	16 800			32		5	23
Dominican Republic	4 741	4 741									
Ecuador	4 741	4 741									
El Salvador	4 741	4 741									
Ethiopia	5 541	4 741	800								
Finland	60 979	52 153	8 800					26		1	5
France	719 381	644 803	30 405		26 100		17 961	112		37	363
Gabon	4 741	4 741									
Germany, Federal Republic of	992 532	753 850	127 200		69 000		42 468	14		24	251
Ghana	10 297	8 297	2 000								
Greece	38 582	30 817	7 763					2			
Guatemala	6 426	5 926	500								
Haiti	5 541	4 741	800								
Holy See	6 741	4 741	2 000								
Hungary	65 209	55 709	9 500							4	25
Iceland	5 541	4 741	800								
India	231 713	187 277	35 000		9 400			36		3	21

Member State	Total	1970 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Special nuclear materials	Library, films, publications, etc. ^{a/}	Cost-free experts provided	
										Number	Man-days ^{b/}
Indonesia	42 974	36 774	6 200								
Iran	27 306	23 706	3 600								
Iraq	8 311	7 111	1 200								
Israel	24 937	21 335	3 600					2			
Italy	672 244	348 478	45 800	250 000	27 900		e/	66	25	132	
Ivory Coast	5 541	4 741	800								
Jamaica	5 926	5 926									
Japan	502 874	406 558	68 600		27 700			16	8	55	
Jordan	5 541	4 741	800								
Kenya	4 741	4 741									
Khmer Republic	4 741	4 741									
Korea, Republic of	15 238	13 038	2 200								
Kuwait	7 111	7 111									
Lebanon	6 926	5 926	1 000								
Liberia	4 741	4 741									
Libyan Arab Republic	4 741	4 741									
Liechtenstein	5 741	4 741	1 000								
Luxembourg	5 938	5 926						12			
Madagascar	5 541	4 741	800								
Malaysia	11 853	11 853									
Mali	4 741	4 741									
Mexico	108 372	93 638	14 700					34	1	26	
Monaco	46 381	4 741	2 000	39 640							
Morocco	12 691	10 667	2 000					24			
Netherlands	165 294	124 456	21 000		19 800			38	5	23	
									2	20	
New Zealand	45 715	39 115	6 600								
Nicaragua	4 741	4 741									
Niger	5 541	4 741	800								
Nigeria	15 409	15 409									
Norway	54 026	46 226	7 800						5	27	
Pakistan	45 727	39 115	6 600					12			
Panama	4 741	4 741									
Paraguay	4 741	4 741									
Peru	12 467	10 667	1 800								
Philippines	42 946	36 744	6 200					2	1	5	
Poland	180 062	157 645	10 417		12 000					9	37
Portugal	20 194	16 594	3 600								
Romania	48 877	39 115	8 250		1 500			12	3	11	
Saudi-Arabia	7 926	5 926	2 000								
Senegal	4 741	4 741									
Sierra Leone	4 741	4 741									
Singapore	6 926	5 926	1 000								
South Africa	70 127	55 709	9 400				5 000	18			
Spain	127 542	98 380	16 600		12 500			62	1	7	
Sudan	5 926	5 926									

Sweden	271 023	133 939	22 600	85 668 ^{c/}	28 800				16	22	88
Switzerland	108 055	92 453	15 600						2	1	5
Syrian Arab Republic	5 661	4 741	800						120		
Thailand	18 223	14 223	4 000								
Tunisia	5 741	4 741	1 000								
Turkey	44 363	37 929	6 400						34		
Uganda	5 741	4 741	1 000								
Ukrainian Soviet Socialist Republic	207 427	207 427									
Union of Soviet Socialist Republics	1 764 565	1 570 522	166 667		26 900				476	17	178
United Arab Republic	32 839	21 335	11 500						4	1	5
United Kingdom of Great Britain and Northern Ireland	832 685	711 180	120 998						507	29	341
United States of America	4 983 134	3 733 695	624 607 ^{d/}		304 800	231 180	37 490 ^{e/}	50 000	1 362	72	640
Uruguay	11 084	9 482	1 600						2		
Venezuela	48 597	48 597								1	26
Viet-Nam	8 311	7 111	1 200								
Yugoslavia	54 600	42 670	8 000		3 800				130	3	6
Zambia	4 741	4 741									
Sub-total	14 909 630	11 853 000	1 663 740 ^{d/}	387 308	617 800	231 180	102 919	50 000	3 683	305	2 533
<u>New Member</u>											
Ireland	20 780	17 780	3 000								
TOTAL	14 930 410	11 870 780	1 666 740 ^{d/}	387 308	617 800	231 180	102 919	50 000	3 683	305	2 533

a/ It is impossible to set any monetary value on several technical documents, pamphlets, translations, reports and other publications which were supplied free of charge to the Agency by Member States during 1970.

b/ It is impossible to set a monetary value on the services of many experts, consultants, panel members and others provided totally or partially cost free to the Agency by Member States; however, during 1970 cost-free consultants and experts were provided as indicated in these columns.

c/ Represents SIDA Grant; see Statement VII.

d/ Includes adjustment for loss of matching contributions of the United States of America (\$5 393) forfeited in respect of voluntary contributions unpaid as of 31 December 1970.

e/ In addition, the Agency received as loan in 1970, free of charge, the following equipment:
from Italy one oscilloscope, approximate value \$3 800
from USA one neutron coincidence detector, approximate value \$8 000

COMBINED ASSETS AND LIABILITIES AS AT 31 DECEMBER 1970; INCOME, OBLIGATIONS AND SURPLUS FOR THE YEAR 1970
IAEA Administrative Fund, Working Capital Fund, General Fund, Trust Funds and Special Accounts
(Expressed in United States dollars)

	Administrative Fund (Statement I. B)	Working Capital Fund (Statement II)	General Fund (including Operating Funds) (Statement III)	UNDP(TA) (Statement IV)	UNDP(SF) (Statement V)	UNDP(SF) Executing Agency Overhead Costs (Statement VI)	Swedish International Development Authority SIDA Trust Fund (Statement VII)	Technical Assistance Programme for the Democratic Republic of the Congo (Statement VIII)	Special fellowships offered by the Soviet Union (Statement IX)	Venezuelan Project Trust Fund (Statement X)	Adjustments for transfers between funds ^{b/}	Total ^{b/}
Statement of assets, liabilities and surplus												
Assets as at 31 December 1970												
Cash at banks, on hand and in transit	116 787	-	180 556	374 606	-	41 130	13 793	1 244	36 940	-	-	765 056
Interest-bearing bank deposits	1 957 456	172 909	1 238 280	-	-	-	-	-	-	-	-	3 368 645
Investments	-	1 823 104	-	-	-	-	-	-	-	-	-	1 823 104
Contributions and advances due from Member States	1 751 371	1 600	1 291 855	1 192 758 ^{e/}	1 145 857 ^{e/}	-	25 000	-	-	-	-	5 408 441
Accounts receivable and sundry debit balances	529 345	5 387	158 824	23 394	17 583	-	-	-	-	-	-	734 333
Due from other funds	-	-	-	564 575	-	16 097	-	-	-	-	-	580 672
Totals	4 354 959	2 003 000	2 869 315	2 155 333	1 163 440	57 227	38 793	1 244	36 940	-	-	12 680 251
Liabilities as at 31 December 1970												
Reserve for unliquidated obligations	1 418 153	-	1 364 152	356 117	301 762	942	22 348	-	26 346	-	-	3 489 820
Accounts payable and sundry credit balances	1 058 994	-	114 647	24 751	488	-	-	-	-	-	-	1 198 880
Principal of Working Capital Fund	-	2 000 000	-	-	-	-	-	-	-	-	-	2 000 000
Due to other funds	564 575	-	-	-	16 097	-	-	-	-	-	-	580 672
Totals	3 041 722	2 000 000	1 478 799	380 868	318 347	942	22 348	-	26 346	-	-	7 269 372
Surplus as at 31 December 1970	1 313 237	3 000	1 390 516	1 774 465	845 093	56 285	16 445	1 244	10 594	-	-	5 410 879
Statement of income, obligations and surplus												
Balances as at 31 December 1970												
Surplus brought forward from 1969	1 385 493	4 400	1 625 181	1 483 759	1 196 536	75 519	43 564	5	13 123	1 532	-	5 829 112
Unliquidated obligations	1 325 669	-	907 841	402 548	162 424	2 052	8 751	1 930	60 409	-	-	2 871 624
Totals	2 711 162	4 400	2 533 022	1 886 307	1 358 960	77 571	52 315	1 935	73 532	1 532	-	8 700 736
Income in 1970												
Regular or special contributions and allocations	11 870 780	(1 400)	2 199 536	1 524 957 ^{d/}	201 056 ^{d/}	30 200	85 668	158	-	(1 532)	-	15 909 423
Miscellaneous income, savings on liquidation of obligations and exchange adjustments	249 329	-	304 742	94 179	4 015	-	-	1 234	-	-	(267 549)	385 950
Totals	12 120 109	(1 400)	2 504 278	1 619 136	205 071	30 200	85 668	1 392	-	(1 532)	(267 549)	16 295 373
Total funds available in 1970	14 831 271	3 000	5 037 300	3 505 443	1 564 031	107 771	137 983	3 327	73 532	-	(267 549)	24 996 108
Obligations in 1970												
Expenditures ^{a/}	12 089 881	-	2 282 632	1 374 861	417 176	50 544	99 190	2 083	36 582	-	(267 549)	16 095 410
Unliquidated obligations as at 31 December 1970	1 418 153	-	1 364 152	356 117	301 762	942	22 348	-	26 346	-	-	3 489 820
Totals	13 518 034	-	3 646 784	1 730 978	718 938	51 486	121 538	2 083	62 928	-	(267 549)	19 585 230
Surplus as at 31 December 1970	1 313 237	3 000	1 390 516	1 774 465	845 093	56 285	16 445	1 244	10 594	-	-	5 410 879

^{a/} Contains adjustments required to eliminate duplications resulting from amounts being recorded as income of a recipient fund and as expenditure of the paying fund. Adjustments include elimination of allocations for overhead costs to the Administrative Fund from UNDP(TA) (\$177 083); allocations to Operating Fund I (International Centre for Theoretical Physics, Trieste) from SIDA Trust Fund (\$60 266); and allocations to the UNDP(SF) Executing Agency overhead costs from UNDP(SF) (\$30 200).

^{b/} Does not include Staff Welfare Fund, Staff Assistance Fund, Commissary and Restaurant accounts.
^{c/} Undrawn allocations.
^{d/} Net UNDP allocations after surrender or prior year's surplus.
^{e/} Includes expenditures against prior years' unliquidated obligations.

NOTES ON SCHEDULE H

Explanation of IAEA Cash Liquidity as of 31 December 1970

With a view to avoiding possible misinterpretation of the total asset, liability and surplus accounts as of 31 December 1970 in Schedule H the following explanation and an indication of the cash flow are given.

The term "surplus" is used in the sense of the normal accounting equation whereby total assets, minus total liabilities, equals surplus. This does not represent a cash surplus. As of 31 December 1970 the total surplus in all funds amounted to \$5 410 879; but this amount was more than offset by \$6 142 774 in contributions receivable from Member States (\$3 069 826), undrawn allocations of UNDP funds (\$2 338 615), and other accounts receivable and sundry debit balances (\$734 333). Therefore, total contributions receivable and other accounts receivable exceeded by \$731 895 the total surplus and none of the "surplus" represented actual cash on hand or in banks.

The distribution of the \$5 956 805 in actual cash on hand, in banks, or in transit between banks, plus interest-bearing bank deposits and investments as of 31 December 1970, is summarized below to show the types of cash on hand, the volume of unliquidated obligations outstanding and the total accounts receivable and payable (exclusive of Member States' contributions) for each major IAEA fund.

Category of cash	Adminis- trative Fund \$	Working Capital Fund \$	General Fund \$	Other Funds \$	Total \$
Cash at banks, on hand or in transit	116 787	-	180 556	467 713	765 056
Interest-bearing bank deposits	1 957 456	172 909	1 238 280	-	3 368 645
Investments	-	1 823 104	-	-	1 823 104
Due to or from other funds	(564 575)	-	-	564 575	-
Total cash	1 509 668	1 996 013	1 418 836	1 032 288	5 956 805
Less: Reserve for unliquidated obligations	1 418 153	-	1 364 152	707 515	3 489 820
Sub-total	91 515	1 996 013	54 684	324 773	2 466 985
Accounts receivable and sundry debit balances	529 345	5 387	158 624	40 977	734 333
Less: Accounts payable and sundry credit balances	1 058 994	-	114 647	25 239	1 198 880
	(529 649)	5 387	43 977	15 738	(464 547)
Total, 31 December 1970	(438 134)	2 001 400	98 661	340 511	2 002 438

From this table it will be seen that the Administrative Fund had only \$91 515 more cash on hand as of 31 December 1970 than was required to pay its unliquidated obligations. Furthermore, if all accounts payable and accounts receivable, except contributions due from Member States, were liquidated, the Administrative Fund would have a deficit of \$438 134. The deficit from this point of view would have been increased to \$2 784 500 if Member States had not made payments of assessed contributions in the amount of \$2 346 366 during December, of which \$2 109 016 was paid during the last six working days of the month. If these payments had been delayed by seven working days the Administrative Fund would have suffered an actual cash deficit of \$599 438 as of 31 December and would have been \$2 017 591 short of having enough cash to cover outstanding unliquidated obligations. In other words all available cash of the Administrative Fund and the Working Capital Fund would have been obligated and a deficit of \$17 591 would have remained. This is approximately the situation which actually existed as of 21 December 1970.

The accounts as of 31 December each year tend to reflect a much more favourable cash position than is actually found at the end of any other month with the exception of the month of July. This is due to the normal schedule of payments by Member States with respect to assessed contributions. Over a period of years a quite definite trend in payments has developed which tends to reach an extremely high peak in June or July and a secondary peak in December. The July peak is primarily due to the fiscal year of the largest contributor, and also to the fact that many other Members tend to pay half of the annual Regular Budget assessment in June or July and the balance in December, just before it would be considered to be one year in arrears.

The table above also indicates that trust funds and UNDP funds accounted for \$1 032 288 of the cash balance at the end of December 1970. These funds are available for special purposes and cannot be used for execution of general Agency programmes.

PART V
BUDGETARY PERFORMANCE

A. 1970 REGULAR BUDGET

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

1. The following report on budgetary performance during 1970 is submitted in order to comply with a recommendation by the United Nations General Assembly's Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies [1]. This report compares, in summary form, the sub-items of the budget for 1970 [2] and the actual obligations incurred during the year, with brief explanations of the reasons for major changes and the use made of budgetary savings.

2. Tables 1 to 17 below are presented in the same order as the Sections in the Regular Budget appropriations for 1970 [3]. In summary, budgetary savings of \$129 016 in seven appropriation Sections were sufficient partially to cover unforeseen increases in emoluments of staff and prices of supplies, services and equipment. Because of these cost increases it was also necessary to transfer \$81 107 from the appropriation Section for contingent extraordinary expenditures, as authorized by the Board in September 1970. This resulted in net budgetary savings of only \$18 893, or 0.15%, within the total of \$12 250 000 appropriated for the Regular Budget for 1970. The specific savings and transfers are shown in detail in Statement I.A in Part IV above for 1970, as explained in Part III, paragraphs 3-7.

Section 1. Policy-making organs

Table 1

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Salaries and wages	336 000	342 213	(6 213)
Common staff costs	127 500	120 784	6 716
Temporary assistance	39 000	85 505	(46 505)
Official travel	500	2 873	(2 373)
Rental of space and equipment	5 000	5 218	(218)
Common services	28 000	26 830	1 170
Printing and office supplies	18 000	25 969	(7 969)
External audit	6 000	6 392	(392)
TOTAL	560 000	615 784	(55 784)

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

[2] GC(XIII)/405.

[3] Ibid., The Budget, Part II, Regular Budget Estimates.

3. In the budget estimates for 1970, based on the experience of previous years, it was assumed that the number of Board meetings would be about the same as in 1969 [4]. However, the Treaty on the Non-Proliferation of Nuclear Weapons (NPT) came into force on 5 March 1970, and as a result the Safeguards Committee (1970) of the Board was established, which held 64 meetings in 1970. This large number of additional meetings increased the volume of documentation and supporting services required and caused a substantial overrun, especially in temporary assistance and printing costs.

4. In September the Board authorized a transfer to Section 1 of an amount not to exceed \$ 45 000 from other appropriation Sections, including Section 13 (Contingent extraordinary expenditures) to cover the expected deficit. This authorization, however, did not cover the final overrun of \$ 55 784, which resulted from the large number of meetings of the Safeguards Committee (1970) (31 meetings) during the last quarter of the year. Even this level of costs does not fully reflect the actual costs of meetings of the Board and its committees during 1970, because the standard charges for regular staff members of the Languages Division and some other servicing groups continued to be made on the basis of workload statistics compiled for the preceding year, whereas if strict detailed cost accounting techniques had been applied, a heavier charge to policy-making organs would have been required [5].

Section 2. Panels and committees

Table 2

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Scientific Advisory Committee (SAC)	-	17 977	-
Panels	-	166 102	-
Committees	-	9 451	-
TOTAL	197 000	193 530	3 470

5. Approximately 28 panel meetings, one meeting of SAC, one meeting of the International Nuclear Data Committee, and several meetings concerned with the periodic review of co-ordinated research work and other activities were foreseen in the budget for 1970 [6].

6. During the year 1970, 26 panel meetings were held in addition to meetings of 13 smaller working groups and research co-ordination meetings. Furthermore SAC met twice, because its meeting originally scheduled for January 1971 was held in December 1970 so that it could provide advice in good time with regard to the Fourth International Conference on the Peaceful Uses of Atomic Energy to be held in Geneva in September 1971. On the other hand, three planned meetings were cancelled and a fourth was postponed to 1971. The net budgetary savings of \$ 3 470 were available for transfer to other Sections in which salary and price increases could not be absorbed.

[4] GC(XIII)/405, para. 36.

[5] See also Part III, para. 6 above.

[6] GC(XIII)/405, paras 41-43.

Section 3. Seminars, symposia and conferences

Table 3

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Seminars, symposia and conferences and study groups	125 000	112 334	12 666
Grants-in-aid	15 000	12 123	2 877
TOTAL	140 000	124 457	15 543

7. It was foreseen that between 12 and 15 scientific meetings would be convened and that an amount of \$15 000 would be used to cover contributions towards scientific meetings organized by non-governmental scientific bodies [7].

8. A total of 13 symposia, three seminars, one conference and two study group meetings was held during 1970. The contribution from host Governments or co-sponsoring organizations amounted to \$72 898 [8], which was about \$5 200 more than anticipated. Additional budgetary savings of \$2 877 within the amount available for support of non-Agency meetings and savings of about \$7 100 for other approved meeting costs, resulted in total savings of \$15 543. This amount was transferred to other Sections to meet excess costs resulting from salary and price increases.

[7] GC(XIII)/405, paras 44-46.

[8] For details see Schedule F.7.

Section 4. Distribution of information

Table 4

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
<u>Publications</u>			
Printing, block-making and art work	20 000	13 789	6 211
Paper	41 000	63 125	(22 125)
Supplies and materials	27 000	33 338	(6 338)
Salaries and wages	124 500	151 556	(27 056)
Common staff costs	32 500	34 469	(1 969)
External translation	2 000	2 839	(839)
Distribution costs	39 000	39 302	(302)
Equipment	8 000	6 069	1 931
Sales promotion	6 000	1 673	4 327
Purchase of publications for distribution	5 000	1 268	3 732
Authors' fees: Publications	5 000 ^{a/}	6 994	(1 994)
Sub-total	310 000	354 422	(44 422)
Less: Revenues from sales and other sources	185 000	221 312	36 312
Sub-total, publications	125 000	133 110	(8 110)
<u>Authors' fees: Scientific and technical information</u>	15 000 ^{a/}	13 430	1 570
<u>International Nuclear Information System (INIS) publications</u>	40 000	13 751	26 249
Less: Revenues from subscriptions	25 000	4 852	(20 148)
Sub-total, INIS	15 000	8 899	6 101
Library and film services	65 000	66 046	(1 046)
Visual media	23 000	24 945	(1 945)
TOTAL	243 000	246 430	(3 430)

^{a/} In the 1970 budget the authors' fees are shown in one amount (\$ 20 000) under Publications.

9. The programme under this Section was carried out essentially as planned. Between the sub-items of the appropriation, however, several shifts became necessary. The increased support provided to meet UNIDO's printing requirements under common service agreements resulted in increased revenues, offset by increased costs for paper, supplies,

materials and staff. More of the Agency's printing was also done within the Secretariat's own facilities, thereby causing a shift of savings from outside printing to costs of paper and staff. The overrun under salaries and wages and common staff costs, however, is mainly due to the increased emoluments of staff, which are explained more fully under Sections 6 and 7.

10. INIS did not begin operations until April 1970 and its activity did not develop as rapidly as expected. As a result there were net budgetary savings of \$6 101, both expenditures and revenue being substantially below the anticipated level.

11. The rapidly increasing cost of books and periodicals for the Library necessitated a transfer of savings from within the appropriation Section to allow expenditures of \$1 046 in excess of the original budget. The overrun under Visual media is attributable to unavoidable additional costs for archives material needed for a film dealing with safeguards.

12. The net budgetary overrun of this Section amounted to \$3 430, which has been covered by a transfer from other Sections in which savings were possible.

Section 5. Scientific and technical services

Table 5

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Research contracts	803 000	795 857	7 143
Technical contracts	87 000	56 747	30 253
Health and safety services	4 400	2 916	1 484
TOTAL	894 400	855 520	38 880

13. The programme of research contracts was implemented substantially as planned, with savings of less than 1%. Under technical contracts the 1970 budget provided \$60 000 in support of INIS, whereas the actual obligations are \$10 967. Part of the resulting savings have been used to cover additional expenses in support of the International Committee for Radiation Units and contracts relating to environmental contamination.

14. The net budgetary savings of \$38 880 have been transferred to other Sections to cover increased emoluments of staff and other price increases.

Section 6. Salaries and wages

Table 6

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Established posts	4 713 200	4 805 823	(92 623)
Overtime and night differential	9 700	18 873	(9 173)
Temporary assistance	28 800	34 936	(6 136)
Consultants	96 000	75 945	20 055
TOTAL	4 847 700	4 935 577	(87 877)

15. The above table excludes salaries and wages chargeable to the policy-making organs, the Agency's Laboratory, the Monaco Laboratory, the Trieste Centre, Safeguards, and those incurred in connection with typesetting and printing of Agency publications.

16. During 1970 several increases in emoluments of staff were approved, which had a substantial impact on this appropriation as well as on others to which staff costs are charged. An interim adjustment of the salaries payable to staff in the General Service (GS) and Maintenance and Operatives Service (M & O) categories became effective on 1 January, with an estimated increase in annual costs of \$71 400. One post adjustment, totalling \$194 000 for all appropriations concerned, for staff in the Professional and higher categories had also not been included in the 1970 budget, but had to be paid throughout the year. A second post adjustment became effective as of 1 October 1970 and the extra cost of \$42 000 has been obligated.

17. In order to avoid a supplemental appropriation, every effort was made to effect savings to cover these unforeseen cost increases. Whenever possible recruitment or replacement of staff was delayed, even if in some cases this resulted in minor increases in costs for overtime and temporary assistance during peak work-load periods. By applying strict economies substantial savings were also made in respect of consultants. In spite of these efforts it was apparent by August that additional funds would be required to meet the costs associated with the higher scales of pay and the additional post adjustment.

18. In September the Board approved the transfer to Section 6 of an amount not to exceed \$84 400 from other appropriation Sections to cover any balance which could not be met by economies within the Section. This authorization was fully utilized and an additional overrun of \$3 477 was incurred, which had to be covered by the authorization to make additional transfers not exceeding \$5 000 to any Section.

Section 7. Common staff costs

Table 7

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Pension Fund contributions	878 000	909 349	(31 349)
Medical benefits and social security contributions	115 000	81 494	33 506
Dependency allowance	275 000	296 080	(21 080)
Education grants	152 000	171 319	(19 319)
Non-residents' allowances	66 000	65 098	902
Travel on recruitment and termination	102 500	60 837	41 663
Assignment allowances	190 000	172 855	17 145
Installation expenses	89 000	68 128	20 872
Removal of household effects and excess baggage	60 000	78 202	(18 202)
Travel on home leave	110 000	117 153	(7 153)
Repatriation grants	116 000	117 983	(1 983)
Other costs	62 000	81 310	(19 310)
Sub-total	2 215 500	2 219 808	(4 308)
Less: Policy-making organs	127 500	120 720	(6 780)
Publications programme	32 500	-	(32 500)
Safeguards	257 000	259 956	2 956
TOTAL	1 798 500	1 839 132	(40 632)

19. The actual obligations do not include the common staff costs incurred in connection with the Publications programme, because they were charged directly to appropriation Section 4. The portion of Common staff costs related to Safeguards which pertained to such non-recurring items as travel on home leave, recruitment, repatriation, removal costs, etc., was charged directly to appropriation Section 12, whereas other recurring items were charged to Section 7 initially and then transferred to appropriation Section 12 at the end of 1970. To show all common staff costs incurred for Safeguards in the same way, they have all been included in the above table and the total has then been deducted.

20. The appropriation for common staff costs is based on a percentage of the budget estimate for established posts under the salaries and wages appropriation. For 1970 common staff costs were estimated at 38.2% of the estimated costs for established posts, whereas actual costs amounted to 38.3%. The large overrun under Pension Fund contribution is due to a change in accounting practice, whereby the contributions of staff members insured with the Austrian Pension Fund are now charged to "Pension Fund contributions" rather than to "Austrian Social Security contributions". Consequently the overrun under the Pension Fund contributions is offset by the "savings" under the Medical benefits and social security contributions.

21. Many of the sub-items chargeable to this appropriation Section are difficult to estimate on an accurate basis. They represent various allowances payable to staff members, such as dependency allowances, education grants, installation grants, home leave travel allowances, repatriation grants, etc., which are determined by the composition of the staff at any given time, their family size, country of origin, and similar factors which are unpredictable two years in advance.

22. During 1970 there were substantial savings in respect of travel on recruitment and termination and installation expenses. The savings under Assignment allowances almost compensated for the overrun under Removal of household effects and excess baggage. Since October 1969 the assignment allowance has been granted only in exceptional cases, whereas before that date the staff member had the choice of receiving either an assignment allowance or reimbursement for the removal cost of household effects. The overruns, which were not offset by underruns under other sub-items, are mainly in respect of dependency allowances, education grants, travel on home leave and other costs.

23. The sub-item Other costs includes language allowances in the amount of \$22 578, medical services and supplies, staff training and welfare, income tax reimbursements and the costs of inter-Agency co-operative or joint programmes. The total cost of this last item amounted to \$19 500, which covered the cost of periodic cost-of-living surveys by the International Labour Organization for determination of the Vienna post adjustment level (\$5 500), the Agency's portion of the costs of the Secretariat of the Consultative Committee on Administrative Questions (\$4 000), and the Agency's portion of the cost of the Joint Inspection Unit (\$10 000).

24. As a budgetary overrun could be foreseen in August 1970, the Board in September authorized a transfer of an amount not exceeding \$57 000 to this Section. This authorization was not, however, fully utilized, because the net overrun of the appropriation was only \$40 632.

Section 8. Duty travel and missions

Table 8

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Duty travel of staff	119 600	120 846	(1 246)
Advisory services to Member States	15 000	14 454	546
Special missions	45 000	32 908	12 092
TOTAL	179 600	168 208	11 392

25. By applying strict economies with respect to travel it was possible to effect some savings within the overall budget estimates. A slight overrun under regular duty travel was more than offset by an underrun under special missions. The accrued savings under special missions were attributable to the fact that there were fewer requests by Member States than expected for travel in connection with potential Agency projects, and some such trips were combined with other duty travel in order to effect savings. As a result, total 1970 obligations for duty travel (other than Safeguards under Section 12) were about \$14 000 less than in 1969.

26. The net budgetary savings of \$11 392 have been transferred to other Sections where required to meet increased salary and other costs.

Section 9. Representation and hospitality

Table 9

Appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Representation and hospitality	35 500	34 294	1 206

27. This appropriation Section in 1970 provided \$13 000 for hospitality and \$22 500 for representation allowances for the Director General and the Department Heads.

28. Strict economy has been exercised under this appropriation and the general hospitality funds, in particular, have been kept as low as possible. The net budgetary savings of \$1 206 under this Section have been transferred to other Sections where required.

Section 10. Common services, equipment and supplies

Table 10

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Communication and transport	112 500	133 082	(20 582)
Utilities	106 000	139 945	(33 945)
Rental and maintenance of premises and equipment	59 000	69 072	(10 072)
Services related to new office space	40 000	5 001	34 999
Computer services	235 000	201 986	33 014
Contractual and other administrative services	30 600	24 738	5 862
Insurance and bank charges	28 000	29 754	(1 754)
Stationary and office supplies	28 000	25 749	2 251
Reproduction supplies and paper	24 000	29 727	(5 727)
Miscellaneous services and supplies	54 500	41 973	12 527
Furniture and fixtures	20 000	14 066	5 934
Office machines and other equipment	93 500	96 510	(3 010)
Public information	21 400	22 323	(923)
TOTAL	852 500	833 926	18 574

29. Actual obligations amounted to 97.8% of the approved appropriation under this Section. However, there were several substantial differences in regard to the estimated requirements for various sub-items. To make the above table clearer, the 1970 budget column has been adjusted to show separately obligations for public information, as has been done with computer services in the budget. The public information services and supplies were originally budgeted for under Communication and transport, Contractual and other administrative services and Miscellaneous services and supplies with a total amount of \$21 400. The minor net overrun of \$923 for public information was due to purchase of some equipment not originally provided for in the 1970 budget.

30. The overrun for communication and transport in the amount of \$20 582 is due to the substantially increased number of telexes, mainly for the Division of Technical Assistance and for Safeguards. The Agency also made more use of the United Nations telex services. The estimates for utilities were overrun by \$33 945 because of the increased cost for gas and electricity, which had not been foreseen at the time of the budget preparation. Because the need for extra funds for this purpose was known at the start of the year, every effort was made to economize on expenditures in respect of other sub-items.

31. The budgetary provision for rental and maintenance of premises and equipment was exceeded by about \$10 000, mainly because the annual rental charge for Xerox copying equipment was approximately \$7 000 higher than in 1969. In addition the rental for the New York office has increased and some adaptations of the Headquarters premises for INIS had to be carried out. Some services relating to new office space were postponed to 1971, which resulted in savings of about \$35 000. The underrun in the net estimates for computer services was due to extended use made by UNIDO of the Agency's computer facilities on a reimbursable basis (total revenue: \$34 200).

32. The savings under Miscellaneous services and supplies were largely the result of a lower demand for microfiche raw stock material for INIS than expected in the budget estimates.

33. The net budgetary savings of \$18 574 in this Section were transferred to other Sections where required.

Section 11. Operational facilities

Table 11

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
1. The Seibersdorf Laboratory (including Headquarters) Laboratory charges	819 000	836 400	(17 400)
2. The Monaco Laboratory	160 800	160 827	(27)
3. The Trieste Centre	150 000	154 973	(4 973)
TOTAL	1 129 800	1 152 200	(22 400)

34. Table 11 above represents a summary statement of the Regular Budget portions in respect of the Agency's three operational facilities. In the tables and narrative below the total budget of each facility is compared with actual obligations, and the total is then shown by source of funds, i.e. the Regular and Operational Budgets of the Agency. Because of the heavy percentage of costs of these facilities, which is attributable to salaries and wages, it was necessary to utilize the full authority for transfer of funds from Section 13.

1. The Laboratory

Table 12

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Salaries and wages	579 000	618 218	(39 218)
Common staff costs	189 000	198 295	(9 295)
Duty travel	4 000	547	3 453
Scientific and technical supplies and services	70 000	64 336	5 664
Common services and non-technical supplies	95 000	91 277	3 723
Scientific equipment and minor capital additions	77 000	76 033	967
TOTAL	1 014 000	1 048 706	(34 706)
Source of funds:			
Operating Fund I	195 000	212 306	(17 306)
Regular Budget (Section 11)	819 000	836 400	(17 400)
TOTAL	1 014 000	1 048 706	(34 706)

35. The overrun of budgeted costs for Salaries and wages and Common staff costs was attributable to higher emoluments of staff, including one post adjustment for one year and a second one for three months, salary increases for the GS and M & O staff, reclassification of existing GS staff, and commutation of annual leave due to high turnover of staff. The increase in common staff costs was partly due to increases in salaries and partly to Professional staff repatriation and recruitment costs. The savings under scientific supplies, common services and duty travel partly compensated for this increase in staff costs.

36. The net total budgetary overrun in respect of the Laboratory was \$34 706. Of this amount \$17 400 pertained to the Regular Budget, which has been covered by transfer from Section 13 as authorized by the Board in September. The remaining overrun of \$17 306 was chargeable to the Operational Budget and was covered by additional revenue (\$12 550), drawing on unobligated balances (\$3 723) and use of savings on prior years' unliquidated obligations (\$1 033).

2. The Monaco Laboratory

Table 13

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Salaries and wages	136 300	136 167	133
Common staff costs	41 500	44 030	(2 530)
Duty travel	4 000	1 906	2 094
Library	500	4 252	(3 752)
Scientific supplies and equipment	18 500	14 484	4 016
Common services, equipment and supplies	5 000	5 450	(450)
Hospitality	-	226	(226)
TOTAL	205 800	206 515	(715)
Source of funds:			
Operating Fund I	45 000	45 688	(688)
Regular Budget (Section 11)	160 800	160 827	(27)
TOTAL	205 800	206 515	(715)

37. This programme was again faced with the financial problem resulting from the devaluation of the French franc, which reduced the anticipated value of the contribution of the Monegasque Government from \$45 000 to \$39 640. In addition there was an overrun under Common staff costs because of one staff member's revalidation of prior years' services for the Pension Fund. The extra cost for Library acquisitions has been offset by savings under Scientific supplies and equipment. These savings also make up for the minor hospitality expenditure which had not been foreseen in the budget.

38. Total actual obligations chargeable to Operating Fund I represent utilization of revenues available from this Fund, made up of the reduced contribution from the Monegasque Government (\$39 640), income from reimbursable services provided to the United Nations Educational, Scientific and Cultural Organization (UNESCO) (\$400) and the Food and Agriculture Organization of the United Nations (\$890), plus a reimbursement for turnover tax from the French Government (\$4 766), less the amount of prior years' expenditure (\$8) in excess of unliquidated obligations. That leaves an overrun over the Regular Budget of \$27, which has been covered by transfer from Section 13.

3. The International Centre for Theoretical Physics

Table 14

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Scientific Council	5 000	4 420	580
Salaries and wages	116 000	142 491	(26 491)
Common staff costs	33 000	22 970	10 030
Visiting scientists	130 500	124 037	6 463
Guest lecturers	10 000	2 150	7 850
Duty travel	10 000	4 653	5 347
Conferences and seminars	45 000	53 775	(8 775)
Scientific and computer services	12 000	8 449	3 551
Library	13 500	17 146	(3 646)
Publications	10 000	7 352	2 648
Common services, supplies and equipment	65 000	87 376	(22 376)
Hospitality	2 500	2 372	128
Fellowships	62 500	39 184	23 316
Associate Members	25 000	54 662	(29 662)
Federated institutions	20 000	11 887	8 113
TOTAL	560 000	582 924	(22 924)
Source of funds:			
Operating Fund I	410 000	427 951	(17 951)
Regular Budget (Section 11)	150 000	154 973	(4 973)
TOTAL	560 000	582 924	(22 924)

39. The programme of the Trieste Centre was carried out during 1970 in accordance with the plans recommended by the Scientific Council and approved by the Director General. Although total obligations exceeded the original approved budget by \$22 924, there were actual savings within the funds finally available to the Centre in 1970, because actual revenues under Operating Fund I exceeded the budget estimates by \$91 107. Whereas it was assumed in the budget that Operating Fund I income of only \$410 000 would be available from the Italian Government, UNESCO, and the Ford Foundation, actual income amounted to \$501 107. In addition, part of the general transfer authority granted to the Director General by the Board was used to transfer \$4 973 to the Trieste Centre partially to cover the overrun of costs due to increased emoluments of staff. The actual revenues compared with budget estimates were as follows:

Comparison of estimated income with actual income at the Trieste Centre in 1970

Table 15

Source of income	Budget estimate \$	Actual income \$
<u>Operating Fund I</u>		
Italian Government	250 000	250 000
UNESCO	150 000	150 000
Ford Foundation	10 000	10 000
Swedish International Development Authority (SIDA)	-	60 266
Government of Denmark	-	10 000
Government of Ceylon	-	2 000
Yugoslavian Institute	-	1 200
Nathhorsts Foundation	-	9 690
Miscellaneous	-	7 951
Sub-total	410 000	501 107
<u>Regular Budget</u>	150 000	154 973
Total Income 1970	560 000	656 080

40. Most of the special grants to the Centre were designated for specific uses, and to the extent that the funds were not used for these purposes in 1970 they must be made available for similar specific purposes in 1971. Of the unobligated balance at the end of 1970, a total of approximately \$15 000 is required for such specific purposes. In addition to this amount, good progress was made during 1970 in accumulating funds to make up the \$125 000 unobligated reserve required to meet costs for the first half of 1974, when no contribution from the Italian Government will be available. As explained previously, the original Agency agreement with the Italian Government, from a budgetary point of view, was for four calendar years 1964 - 1967, whereas the present extension of the agreement is on an academic year basis ending in June 1974 [9]. As a result, the present financial agreement requires payments by the Italian Government for only six years, whereas the Centre must operate for six and a half years. With the unobligated balance now available, no major problem is foreseen in accumulating the remaining required amount during the next three years.

41. As stated above, the programme for 1970 was carried out in accordance with the recommendations of the Scientific Council bearing in mind the various limitations placed on the use of available resources. SIDA grants in support of Associate Members and the extended Seminar on the Theory of Imperfect Crystalline Solids allowed overruns of the original budgets for these activities because of increased financial support, primarily for participants from African states.

[9] GC(XIII)/406, Part III, paras 29-30.

42. The overrun of \$22 376 in respect of common services, supplies and equipment was due to the fact that the 1970 budget was prepared before cost experience was available for the new Centre at Miramare, as indicated in the Agency's Accounts for 1969 [10]. Costs in 1970 confirmed the level experienced in 1969, but had to be met by forced savings under other items within the budget.

43. Only one other major item of cost overrun warrants explanation. The overrun of \$26 491 under Salaries and wages was due not only to salary and post adjustment increases but to the fact that one scientific staff member previously employed on short term contracts as a visiting scientist was added to the Professional staff on a fixed term basis. In addition some lecturers were employed on a consultant basis so that their costs are reported under Salaries and wages. Reductions under Visiting scientists and Guest lecturers partially offset the overrun under Salaries and wages. In addition, an amount of \$4 973 was transferred to this appropriation to help cover the costs of increased emoluments of staff.

44. The savings under Federated institutions could not be used elsewhere because these funds were specifically designated for this purpose by the Ford Foundation and must be carried forward for this use in 1971.

Section 12. Safeguards

Table 16

Sub-item of appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Salaries and wages	671 500	682 558	(11 058)
Common staff costs	257 000	259 956	(2 956)
Panels and committees	20 000	15 472	4 528
Symposia	-	3 016	(3 016)
Scientific supplies and equipment	-	45 123	(45 123)
Scientific and technical services	200 000	125 300	74 700
Duty travel and missions	120 000	97 332	22 668
Representation and hospitality	3 500	3 292	208
TOTAL	1 272 000	1 232 049	39 951

45. Because of the rapid growth in the Agency's safeguards responsibilities Safeguards was presented as a separate programme in 1970. The programme has been carried out as planned, with some savings.

46. The overruns under Salaries and wages and Common staff costs were due to the increased emoluments of staff, as explained under Sections 6 and 7 respectively. No provision has been made in the budget for the holding of a symposium, and the funds for the Symposium on Progress in Safeguards Techniques were therefore taken out of the amount available for Scientific and technical services. Funds were also transferred from this sub-item to cover the expenditure for Scientific supplies and equipment.

47. The net budgetary savings of \$39 951 were transferred to other Sections where required.

[10] GC(XIV)/435, Part V, para.42.

Section 13. Contingent extraordinary expenditures

Table 17

Appropriation Section	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Contingencies	100 000	81 107	18 893

48. This section was approved by the General Conference to provide the Board with a contingency fund from which to authorize the Director General to withdraw funds to meet extraordinary expenditures which could not otherwise be financed within available appropriations. The provision of such a fund was recommended by the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies [11].

49. In 1970 the large overrun in respect of policy-making organs in addition to the substantial increase in emoluments of staff necessitated the Board's approval for use of funds from this Section. The details of the items of unforeseen expenditure, and the amount of funds transferred to other Sections under authority granted by the Board in September have been explained in the Director General's report [12]. The utilization of all other available appropriations for 1970, plus \$81 107 from this Section, resulted in obligation of 99.85% of the Regular Budget funds approved by the General Conference for 1970, leaving only \$18 893 of the entire \$12 250 000 appropriation as unobligated balance as of 31 December 1970.

[11] United Nations document A/6343, para.41.

[12] See Part III above, paras 3 - 7.

B. 1970 OPERATIONAL BUDGET

50. The most significant data with respect to the General Fund and the two Operating Funds, as well as the activities financed therefrom, have already been explained in the Director General's report [13]. Only summary data by funds are therefore required in this part of the report.

1. Operating Fund I

Table 18

Item of expenditure	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
The Laboratory	195 000	212 306	(17 306)
The Monaco Laboratory	45 000	45 688	(688)
The Trieste Centre	410 000	427 951	(17 951)
TOTAL	650 000	685 945	(35 945)

51. Table 18 above shows for each of the operational facilities the obligations charged to the Operational Budget compared with the original estimates. The explanation of the changes has been given for each facility under the Regular Budget Section above [14].

2. Operating Fund II

Table 19

Item of expenditure	Approved 1970 budget \$	Actual 1970 obligations \$	Overrun () or underrun of budget \$
Experts and equipment	1 250 000	1 262 326	(12 326)
Fellowships and training	687 000	803 688	(116 688)
TOTAL	1 937 000	2 066 014	(129 014)

52. The approved budget of \$1 937 000 represented the Operating Fund II income if the \$2 million target established for voluntary contributions to the General Fund was fully met. Actually, because of the shortfall in contributions, total income amounted to only \$1 748 899 or 90.3% of the budget.

[13] Ibid., paras 20 - 25.

[14] Part V above, paras 35 - 44.

53. Actual obligations during 1970 amounted to \$2 066 014, so that \$317 115 of the unobligated balance of prior years' operations had to be used in addition to the income. In summary the 1970 activity was as follows:

Transfer from the General Fund	\$ 1 676 864
Miscellaneous income	8 270
Local cost contributions	63 765
	<hr/>
Sub-total, income	1 748 899
Drawing on unobligated balance	317 115
	<hr/>
Obligations incurred, 1970	<u>\$ 2 066 014</u>

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