



International Atomic Energy Agency

THE  
AGENCY'S ACCOUNTS  
FOR 1961

GC(VI)/199

Printed by the  
International Atomic Energy Agency  
in Austria - July 1962



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### NOTE

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



Report by the Board of Governors

1. In accordance with Financial Regulation 12.04 [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for the year 1961.
2. The Board has examined the External Auditor's report, the Director General's report on the accounts and the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

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THE AGENCY'S ACCOUNTS FOR 1961

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 1961 and of the report of the Board of Governors thereon\*,

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\* GC(VI)/199, parts II and I respectively.

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[1] INFCIRC/8.



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

"28 March 1962

"I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1961 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 my report with respect to the accounts of the Agency for the year 1961."

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 1961

1. The Director General of the International Atomic Energy Agency submitted the following financial statements, together with associated schedules, for audit certificates:

- I. Administrative Fund
  - A. Budget appropriations, transfers, obligations and disbursements by sections of the Budget for the year ended 31 December 1961
  - B. Income and obligations incurred for the year ended 31 December 1961
  - C. Assets and liabilities as at 31 December 1961
  - D. Account of surpluses in hand as at 31 December 1961
- II. Working Capital Fund: Assets and liabilities as at 31 December 1961
- III. General Fund: Status of funds as at 31 December 1961
- IV. Operating Fund I: Status of funds as at 31 December 1961
- V. Operating Fund II: Status of funds as at 31 December 1961
- VI. Publications Revolving Fund: Status of funds as at 31 December 1961
- VII. Special Account: Joint research programme of the Agency and the United States Atomic Energy Commission. Status of funds as at 31 December 1961
- VIII. Special Account: Tritium project for determining the world-wide distribution of hydrogen and oxygen isotopes in water. Status of funds as at 31 December 1961
- IX. Expanded Programme of Technical Assistance
  - A. Status of funds allocated to IAEA as at 31 December 1961
  - B. Obligations incurred - project costs by IAEA for the period 1 January to 31 December 1961

2. The above-mentioned statements are certified by me as being in accordance with the books and records.

3. I have examined the transactions, accounts and inventories to the extent deemed necessary to satisfy myself as to the general state of the accounts and the accuracy of the financial statements submitted for audit certificates and to report thereon to the Board of Governors. All information required was provided and I now record my appreciation of the co-operation and assistance extended by the Secretariat of the Agency.

### Regular Programme of the IAEA

#### Unliquidated obligations

4. The unliquidated obligations of the Agency for 1961 in the amount of \$1 029 362 were checked against the relevant documents. They amount to 16.7% of the total appropriations for the year. In comparison, the total unliquidated obligations in 1959 amounted to 9.7%, in 1960 they amounted to 11.5% of the appropriations. Of this total of \$1 029 362 of unliquidated obligations, an amount of \$781 973 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1961, while the amount of \$247 389 refers to any other outstanding legal obligations. In the above figure of \$781 973, an amount of \$172 000 has been included for the renovation of the Old Grand Hotel, pertaining to Sections 2, 12, 13 and 14 of the Budget.

5. In the 1961 Budget a total of \$191 000 had been appropriated for furniture and equipment, as the Agency's contribution to the renovation of the Old Grand Hotel part of the headquarters. This total is contained in Sections 2, 12, 13 and 14 of the Budget for 1961, either as an item of the relevant section or as part of an item, as shown below:

Section 2 - \$93 000 - Board of Governors (see paragraph 355 of the Budget [ 1 ] )  
Section 12 - \$40 000 - Common services (see paragraph 485 of the Budget)  
Section 13 - \$ 4 000 - Non-technical supplies (see paragraph 511 of the Budget)  
Section 14 - \$54 000 - Non-technical permanent equipment (see paragraphs 519 - 523 and 526 - 533 of the Budget)

6. Due to delays in the renovation works on the part of the Austrian Government, only an amount of \$61 000 of the total appropriations was spent by the Agency in 1961. Since in the 1962 Budget no provisions were made for this purpose, it has become necessary to carry over to the financial year 1962 the unused balance of \$130 000 as unliquidated obligations. In total, the Secretariat has provided for unliquidated obligations in the amount of \$172 000, since expenditure of this order is expected. The total is contained in the various Budget Sections as follows:

Section 2 - \$118 000  
Section 12 - \$ 4 500  
Section 13 - \$ 36 500  
Section 14 - \$ 13 000  
\$172 000

These unliquidated obligations are higher under some appropriations than provided in the original Budget estimates. The amounts required for these increases were saved on other items of the budget sections 2, 12, 13 and 14. I have not raised any objections against these measures, since otherwise the renovation works of the headquarters building would have to be interrupted in 1962.

[ 1 ] GC(IV)/116.

7. With regard to the unliquidated obligations in the amount of \$781 973, a report was handed to the External Auditor in accordance with the interpretation and application of the Agency's Financial Regulation 5.03 by the Advisory Committee on Administrative and Budgetary Questions of the United Nations General Assembly. I have no further comments on that report.

#### Commissary and Restaurant

8. With reference to paragraphs 26 and 27 of my report of 10 May 1961, this year again I have not examined the accounts of the Commissary and Restaurant, although I am of the opinion that, in accordance with the Financial Regulations, it would both be my duty and in the interest of the Agency.

#### Construction of the Agency's Laboratory in Seibersdorf

9. The final statement of expenditure for the construction of the Laboratory at Seibersdorf is not yet available.

Until 31 December 1961, expenditure amounted to	\$ 659 296
while the total amount appropriated was	\$ 630 000
	<hr/>
resulting in an over-expenditure of (= 4.76%)	\$ 29 296

I understand that the Secretariat plans to request Board approval to cover this amount from the reserve in the General Fund. For the year 1962 over-expenditure of a minor amount is expected.

10. The Director General intends to present to the Board of Governors a separate report with regard to the total construction project which at the time of the conclusion of my audit was not available because the project was not yet financially complete. I shall have to reserve my final comments until the final accounts of the construction project are available.

#### Expanded Programme of Technical Assistance

11. The examination by the External Auditor has been carried out in conjunction with, and on the same lines as, his audit of the accounts of the Regular Programme of the Agency as described earlier in this report. The Statement of the Expanded Programme of Technical Assistance was checked against the General Ledger, the relevant Subsidiaries and the documents of the United Nations Technical Assistance Board as available at the time of the examination, and the figures were found correct.

12. During the interim audit which was carried out in October and November 1961 and during the audit of the Final Accounts, several questions arose which were satisfactorily settled with the Secretariat of the Agency.

Vienna, 28 March 1962

(Signed) Dr. Guido Hertel  
(President of the Court of Accounts,  
Federal Republic of Germany)  
External Auditor



III

Report by the Director General on the accounts  
for 1961

INTRODUCTION

1. I present herewith the accounts of the Agency for the year ended 31 December 1961, comprising the following financial statements and schedules.

- I. Administrative Fund
    - A. Budget appropriations, transfers, obligations and disbursements by sections of the Budget
    - B. Income and obligations incurred
    - C. Assets and liabilities as at 31 December 1961
    - D. Account of surpluses in hand as at 31 December 1961
  - II. Working Capital Fund: Assets and liabilities as at 31 December 1961
  - III. General Fund: Status of funds as at 31 December 1961
  - IV. Operating Fund I: Status of funds as at 31 December 1961
  - V. Operating Fund II: Status of funds as at 31 December 1961
  - VI. Publications Revolving Fund: Status of funds as at 31 December 1961
  - VII. Special Account  
Joint research programme of the Agency and the United States Atomic Energy Commission: Status of funds as at 31 December 1961
  - VIII. Special Account  
The tritium project for determining the world-wide distribution of hydrogen and oxygen isotopes in water: Status of funds as at 31 December 1961
  - IX. Expanded Programme of Technical Assistance
    - A. Status of funds allocated to IAEA as at 31 December 1961
    - B. Project costs for the period 1 January to 31 December 1961
- Schedule A. Cash in hand and at banks as at 31 December 1961
- Schedule B. Outstanding contributions to the 1958, 1959 and 1960 Regular Budgets as at 31 December 1961
- Schedule C. Member States' contributions to the 1961 Regular Budget as at 31 December 1961
- Schedule D. Member States' advances to the Working Capital Fund as at 31 December 1961

Schedule E. Voluntary contributions pledged and paid by Member States to the General Fund of the Agency for 1961, as at 31 December 1961

Schedule F. Shares of Member States of the 1959 cash surplus, to be surrendered in 1962

### I. ADMINISTRATIVE FUND

#### A. Budgetary position (Statement I. A)

2. The appropriations voted for 1961 by the General Conference at its fourth regular session amounted to \$6 168 000 against which obligations totalling \$6 030 557 were incurred, leaving a balance of \$137 443 representing budgetary savings.

3. As shown in the statement of income and obligations incurred (Statement I. B), the provisional cash deficit amounted to \$331 350 made up as follows:

Item	Amount in dollars
Budgetary savings as above	137 443
Assessed contributions of new Member States in 1961	32 690
Miscellaneous income	<u>145 186</u>
Gross surplus:	315 319
Deduct: Contributions outstanding	<u>646 669</u>
Provisional cash deficit for 1961:	331 350

#### B. Income (Statement I. B)

4. Total assessed contributions for the year 1961 amounted to \$6 200 690 of which \$32 690 represent contributions of States that became Members of the Agency after 1 September 1960.

5. Miscellaneous income for the year, totalling \$145 186, comprised the following:

Item	Amount in dollars
Interest on current accounts and bank deposits	142 782
Refund of prior years' expenditure	1 172
Sale of waste paper	1 069
Other receipts	<u>163</u>
	145 186

C. Assets and liabilities (Statement I.C)

1. Cash in hand and at banks

6. Cash in hand and at banks amounted to \$5 837 080. Of this sum, \$5 304 563 was held on interest-bearing short-term deposit accounts (Schedule A).

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

7. Total contributions receivable as at 31 December 1961 amounted to \$1 029 229 as set out in Schedules B and C and may be summarized as follows:

Fund	Assessed	Paid	Per cent paid	Balance outstanding
	\$	\$	\$	\$
Administrative Fund - 1958	4 089 000	4 085 729	99.92	3 271
Administrative Fund - 1959	5 225 000	5 212 606	99.76	12 394
Administrative Fund - 1960	5 880 980	5 514 085	93.76	366 895
Administrative Fund - 1961	6 200 690	5 554 021	89.57	<u>646 669</u>
				1 029 229

3. Accounts receivable

8. Salary advances amounting to \$23 631 are being recovered through regular monthly deductions. A sum of \$26 856 represents mainly travel advances in respect of missions which, by 31 December 1961, had not completed their work or the members of which had not yet submitted their claims. Other accounts receivable include advance payments against education grants (\$16 508), and amounts due from international organizations and sundry other debtors, all of which are recoverable.

4. Fixed assets

9. Fixed assets comprising both scientific and non-scientific permanent equipment have been valued at cost or at a conservative figure where, as in the case of gifts of equipment to the Agency, the cost was not known. Relevant details are given below:

Fund to which chargeable	Place at which assets are held	Non-scientific equipment	Scientific equipment	Total
		\$	\$	\$
Administrative Fund	Headquarters	617 378	101 423	718 801
	New York	1 731	-	1 731
Operating Fund I	Headquarters	626	113 301	113 927
Operating Fund II	Headquarters	-	179 460	179 460
		<u>619 735</u>	<u>394 184</u>	<u>1 013 919</u>

5. Expendable and other supplies

10. The value at cost price of printing paper, office supplies, books, etc. held in stock on 31 December 1961 was as follows:

Item	Amount in dollars
Stationery and office supplies	22 302
Reproduction supplies	17 540
Paper for the publications programme and the Secretariat	<u>15 167</u>
	55 009
Library books	<u>96 311</u>
	151 320

6. Losses of Agency property

11. During the year the Agency sustained the following losses of property:

Item	Cost in dollars
One fountain pen Parker 61	19
One portable Olivetti typewriter (Model LL 22)	<u>66</u>
	85

Both these losses were covered by insurance and the relative items were written off.

7. Unliquidated obligations

12.

(a) 1960

Unliquidated obligations in respect of research contracts placed in 1960 amounting to \$91 714 remain available for liquidation until 31 December 1962 in accordance with Financial Regulation 5.03.

(b) 1961

Obligations incurred in 1961 amounted to \$6 030 557; a sum of \$5 001 195 was liquidated during that year, leaving a balance of \$1 029 362, the liquidation of which may continue until 31 December 1962 (1963 in the case of research contracts) under Financial Regulation 5.03.

8. Contributions received in advance from Member States

13. The following contributions for 1962 were received in 1961:

Member State	Amount in dollars
Holy See	2 205
Monaco	<u>2 205</u>
	4 410

9. Sundry credit balances

14. This item is composed of:

Account	Amount in dollars
United Nations offices and specialized agencies	16 375
Staff accounts	1 277
Other accounts	<u>37 075</u>
	54 727

10. Cash surpluses for 1958, 1959 and 1960

15. For 1958 there was a final cash surplus of \$172 421 of which, in accordance with the Financial Regulations, the sum of \$172 283 was surrendered to Member States in 1961 leaving a balance of \$138 on 31 December 1961 representing the shares of Member States which have not paid their assessed contributions towards the 1958 Budget.

16. The final cash surplus for 1959 amounts to \$646 291 which, in accordance with the Financial Regulations, will be surrendered to Member States in 1962 (Schedule F).

17. As can be seen from Statement I.D, the final cash surplus for 1960, available for surrender in 1963, amounts to \$833 411.

II. WORKING CAPITAL FUND (Statement II)

18. The General Conference at its fourth regular session decided that the Working Capital Fund should be maintained at a level of \$2 000 000 for 1961. New Member States were assessed in accordance with the provisions of the Financial Regulations, for advances in 1961, amounting to \$10 600. Advances receivable amounted to \$8 400 (Schedule D) as at 31 December 1961.

19. During the same session the General Conference authorized the Director General to make advances, not exceeding \$25 000 at any time, from the Fund during 1961 to provide temporary financing for projects and activities of a strictly self-liquidating character [1]. A net amount of \$13 861, made up as below, was outstanding at the end of 1961 in respect of advances made under this authority:

[1] Resolution GC(IV)/RES/73.

Item	Amount in dollars
Advance to the Staff Commissary	15 000
Advance to the Staff Restaurant	<u>2 500</u>
	17 500
Deduct: Excess of receipts over disbursements (Hofzeile housing project)	<u>3 639</u>
	13 861

### III. GENERAL FUND (Statement III)

20. A total amount of \$1 261 570 was pledged in voluntary contributions to the General Fund for 1961, of which \$1 100 257 was received by 31 December 1961. Particulars are shown in Schedule E. Voluntary contributions pledged to the General Fund for 1959 and 1960 and outstanding at 31 December 1961 are shown below.

Member State	Amounts outstanding		Total
	1959	1960	
	\$	\$	\$
Bulgaria	-	735	735
Guatemala	<u>1 000</u>	-	<u>1 000</u>
	1 000	735	1 735

21. Voluntary contributions received in advance from Member States totalled \$52 889 [2]. The reserve in the General Fund stood at \$296 138 as at 31 December 1961 after deducting \$29 296, representing the deficit, on that date, in respect of the construction of the Agency's Laboratory at Seibersdorf.

### IV. OPERATING FUND I (Statement IV)

22. Transfers in 1961 from the General Fund for the Agency's laboratory facilities amounted to \$318 534 which includes \$29 296 towards costs of construction of the Laboratory at Seibersdorf. As at 31 December 1961, unliquidated obligations and unobligated earmarkings amounted to \$416 723 and \$65 897 respectively.

### V. OPERATING FUND II (Statement V)

23. Approved projects under the fellowships and training, research, and technical assistance programmes and for the operation of the mobile radioisotope laboratories, to

[2] Of this total, \$44 444 are the equivalent of 40 000 roubles offered by the Government of the Union of Soviet Socialist Republics to provide the Agency with fellowships. The Board of Governors, in February 1962, decided to accept this offer under the Rules to Govern the Acceptance of Gifts of Services, Equipment and Facilities, as contained in INFCIRC/13, Part I. The \$44 444 have, therefore, now been withdrawn from the General Fund and will henceforth constitute a Special Account to which reference will be made in the accounts for 1962.

be financed from Operating Fund II, totalled \$1 037 930 in 1961. In the same year the total obligations amounted to \$994 086 and the unobligated earmarkings to \$475 206. The total unliquidated obligations as at 31 December 1961 amounted to \$852 434.

#### VI. PUBLICATIONS REVOLVING FUND (Statement VI)

24. Cash receipts from the sale of publications in 1961 totalled \$22 586. Obligations incurred during 1961 amounted to \$12 749 of which \$2 647 represented unliquidated obligations. The balance of the fund amounted to \$29 167 at the end of 1961.

#### VII. SPECIAL ACCOUNT

##### Joint research programme of the Agency and the United States Atomic Energy Commission (Statement VII)

25. Supplemental agreements totalling \$177 280 were concluded between the Government of the United States of America and the Agency in 1961. As at 31 December 1961, unliquidated obligations amounted to \$143 888 and unobligated earmarkings to \$26 241.

#### VIII. SPECIAL ACCOUNT

##### The tritium project for determining the world-wide distribution of hydrogen and oxygen isotopes in water (Statement VIII)

26. Obligations incurred in 1961 amounted to \$9 970 of which obligations amounting to \$5 790 were liquidated during that year leaving an unliquidated balance of \$4 180 on 31 December 1961. Unobligated earmarkings amounted to \$30 as at 31 December 1961.

#### IX. EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE (EPTA) (Statements IX, A and B)

27. This statement is set out in the form required by the Technical Assistance Board of the United Nations (TAB).

28. Allocations from contributions and other available funds in 1961 - the first year of the biennial programme - amounted to \$786 021. The unobligated balance of regular earmarkings (other than those relating to contingency authorizations) to be carried forward to 1962 in accordance with the amended Finance Manual which TAB approved in October 1960, was \$358 424 and the credits which will revert to the EPTA Special Account amounted to \$29 048.

#### X. EX GRATIA PAYMENTS

29. In accordance with Financial Regulation 10.04 the following ex gratia payments charged to the 1961 Budget are reported:

Item	Amount in dollars
Payment to cover loss on refund of an unused railroad ticket wrongly issued on behalf of a former staff member	4
Payment to a staff member in lieu of notice of termination of appointment	<u>192</u>
	196

XI. FINANCIAL CONTRIBUTIONS RECEIVED TOWARDS THE COST OF CONFERENCES, SYMPOSIA, ETC.

30. Financial contributions pledged by Member States and specialized agencies of the United Nations towards the cost of conferences, symposia, etc. held away from Vienna in 1961 totalled \$44 667, of which \$34 167 was received by 31 December 1961. The particulars are as follows:

Contributor	Meeting	Pledged	Paid	Balance
		\$	\$	\$
Mexico	Mexico Conference	20 000	20 000	-
Yugoslavia	Belgrade Conference	2 667	2 667	-
Food and Agriculture Organization of the United Nations	Mexico Conference	10 500	-	10 500
World Health Organization	Mexico Conference	10 500	10 500	-
International Council of Scientific Unions	Tritium Symposium	<u>1 000</u>	<u>1 000</u>	-
		44 667	34 167	10 500

(Signed) SIGVARD EKLUND  
Director General

I V

Statements and Schedules

BUDGET APPROPRIATIONS, TRANSFERS,  
SECTIONS OF THE BUDGET FOR TH

	ORIGINAL APPROPRIATIONS \$	TRANSFERS INCREASE \$	DECREASES \$
<u>PART I - GENERAL CONFERENCE AND BOARD OF GOVERNORS</u>			
SECTION 1. General Conference	254 000	-	-
2. Board of Governors	570 000	-	-
TOTAL (PART I)	824 000	-	-
<u>PART II - FUNCTIONAL PROGRAMME ACTIVITIES</u>			
SECTION 3. Panels and committees	154 000	-	-
4. Special missions	130 000	-	34 000
5. Seminars, symposia and conferences	170 000	-	-
6. Distribution of information	255 000	34 000	-
7. Scientific and technical services and laboratory charges	703 000	-	-
TOTAL (PART II)	1 412 000	34 000	34 000
<u>PART III - THE SECRETARIAT</u>			
SECTION 8. Salaries and wages	2 396 000	-	-
9. Common staff costs	949 000	-	-
10. Duty travel of staff	132 500	-	-
11. Hospitality	7 500	-	-
TOTAL (PART III)	3 485 000	-	-
<u>PART IV - COMMON SERVICES, SUPPLIES AND EQUIPMENT</u>			
SECTION 12. Common services	240 000	-	-
13. Non-technical supplies	90 000	-	-
14. Non-technical permanent equipment	117 000	-	-
TOTAL (PART IV)	447 000	-	-
GRAND TOTAL	6 168 000	34 000	34 000

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

## I V E F U N D

OBLIGATIONS AND DISBURSEMENTS BY  
YEAR ENDED 31 DECEMBER 1961

REVISED APPROPRIATIONS \$	OBLIGATIONS \$	DISBURSEMENTS \$	UNLIQUIDATED OBLIGATIONS \$	UNOBLIGATED BALANCE OF APPROPRIATIONS \$
254 000	239 054	202 321	36 733	14 946
570 000	569 689	449 972	119 717	311
<u>824 000</u>	<u>808 743</u>	<u>652 293</u>	<u>156 450</u>	<u>15 257</u>
154 000	129 894	117 361	12 533	24 106
96 000	57 930	35 135	22 795	38 070
170 000	131 513	108 119	23 394	38 487
289 000	289 000	135 518	153 482	-
703 000	703 000	207 232	495 768	-
<u>1 412 000</u>	<u>1 311 337</u>	<u>603 365</u>	<u>707 972</u>	<u>100 663</u>
2 396 000	2 383 100	2 372 375	10 725	12 900
949 000	948 214	916 250	31 964	786
132 500	132 233	123 993	8 240	267
7 500	7 203	7 168	35	297
<u>3 485 000</u>	<u>3 470 750</u>	<u>3 419 786</u>	<u>50 964</u>	<u>14 250</u>
240 000	239 852	193 892	45 960	148
90 000	83 270	43 582	39 688	6 730
117 000	116 605	88 277	28 328	395
<u>447 000</u>	<u>439 727</u>	<u>325 751</u>	<u>113 976</u>	<u>7 273</u>
<u>6 168 000</u>	<u>6 030 557</u>	<u>5 001 195</u>	<u>1 029 362</u>	<u>137 443</u>

(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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor



## ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1961

	\$	\$
MEMBER STATES' ASSESSED CONTRIBUTIONS		
Contributions assessed on Member States for 1961	6 168 000	
Deduct: Contributions outstanding	<u>617 680</u>	
Contributions paid		5 550 320
ADD:		
Contributions assessed on new Member States in 1961	32 690	
Deduct: Contributions outstanding	<u>28 989</u>	
Contributions paid		3 701
Miscellaneous income for the year 1961		<u>145 186</u>
TOTAL INCOME		5 699 207
OBLIGATIONS INCURRED		
Disbursements	5 001 195	
Unliquidated obligations	<u>1 029 362</u>	<u>6 030 557</u>
PROVISIONAL CASH DEFICIT		<u><u>331 350</u></u>

(Signed) HOWARD R. ENNOR  
Acting 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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor

A D M I N I S T R  
A S S E T S A N D L I A B I L I T I E S

ASSETS

	\$	\$
CASH IN HAND AND AT BANKS (See Schedule A)		
Cash (in hand, travellers' cheques and UNESCO coupons)	3 801	
Current accounts at banks	528 716	
Deposit accounts at banks	<u>5 304 563</u>	5 837 080
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES		
1958 Budget (See Schedule B)	3 271	
1959 Budget (See Schedule B)	12 394	
1960 Budget (See Schedule B)	366 895	
1961 Budget (See Schedule C)	<u>646 669</u>	1 029 229
ACCOUNTS RECEIVABLE		
Salary advances	23 631	
Travel advances	26 856	
Education grant advances	16 508	
Other accounts	<u>85 202</u>	152 197
PROVISIONAL CASH DEFICIT (See Statement I. B)		331 350
		<u>7 349 856</u>
Fixed assets		720 532
Inventory of materials and supplies		55 009
Inventory of library		<u>96 311</u>
		<u>871 852</u>

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

T I V E F U N D  
AS AT 31 DECEMBER 1961

STATEMENT I. C

LIABILITIES

	\$	\$
UNLIQUIDATED OBLIGATIONS		
1960	91 714	
1961	<u>1 029 362</u>	1 121 076
CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES		4 410
SUNDRY CREDIT BALANCES		54 727
DUE TO OTHER FUNDS		
Working Capital Fund	1 988 339	
General Fund	1 568 633	
Publications Revolving Fund	31 940	
Staff Welfare Fund	10 122	
Special Accounts	<u>61 540</u>	3 660 574
CASH SURPLUSES (See Statement I. D)		
1958	138	
1959	646 291	
1960	<u>833 411</u>	1 479 840
ARREARS OF CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (per contra)		<u>1 029 229</u>
		<u><u>7 349 856</u></u>
Capital fund invested in fixed assets		720 532
Reserve for inventory of materials and supplies		55 009
Reserve for inventory of library		96 311
		<u><u>871 852</u></u>

(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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor



## ADMINISTRATIVE FUND

ACCOUNT OF SURPLUSES IN HAND  
AS AT 31 DECEMBER 1961

	\$	\$
1958 Final cash surplus		
Brought forward from 1960 for surrender in 1961	172 421	
Deduct: Shares surrendered as at 31 December 1961	<u>172 283</u>	
Shares retained of Member States which have not paid their assessed contributions towards the 1958 Budget		<u>138</u>
1959 Final cash surplus		
Brought forward from 1960 for surrender in 1962 (See Schedule F)		<u>646 291</u>
1960 Final cash surplus		
Provisional cash surplus brought forward from 1960	268 922	
Add: Arrears of prior years' contributions received during the year 1961	484 557	
Savings on obligations brought forward from 1959 and 1960	<u>79 932</u>	
Final cash surplus available for surrender in 1963		<u>833 411</u>

(Signed) HOWARD R. ENNOR  
Acting 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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor

W O R K I N G C A  
ASSETS AND LIABILITIES

ASSETS

	\$	\$
Advances receivable from Member States (See Schedule D)		8 400
Accounts receivable		
Advances made from the Fund to provide temporary financing for projects or activities of a strictly self-liquidating character in accordance with Resolution GC(IV)/RES/73		
Commissary	15 000	
Restaurant	<u>2 500</u>	17 500
Due from Administrative Fund		<u>1 988 339</u>
		<u><u>2 014 239</u></u>

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

P I T A L F U N D  
S AT 31 DECEMBER 1961

LIABILITIES

	\$
Principal of the Fund as fixed by the General Conference at its fourth regular session	2 000 000
Advances from new Member States	10 600
Accounts payable	
Hofzeile housing project	3 639
	<u>2 014 239</u>

(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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor

## STATEMENT III

## G E N E R A L F U N D

## STATUS OF FUNDS AS AT 31 DECEMBER 1961

	\$	\$
Reserve as at 1 January 1961		326 898
Voluntary contributions pledged by Member States (see Schedule E)		1 261 570
Miscellaneous income		<u>65 698</u>
Total funds available in 1961		1 654 166
Deduct:		
Transfers to Operating Funds		
Operating Fund I	318 534	
Operating Fund II	<u>1 037 930</u>	
	1 356 464	
Miscellaneous charges and losses on exchange	<u>1 564</u>	<u>1 358 028</u>
Reserve as at 31 December 1961		<u><u>296 138</u></u>
Represented by:		
Current accounts at banks (see Schedule A)		201 991
Due from Administrative Fund		1 568 633
Voluntary contributions receivable from Member States:		
1959	1 000	
1960	735	
1961 (see Schedule E)	<u>161 313</u>	<u>163 048</u>
		1 933 672
Deduct:		
Due to Operating Funds		
Operating Fund I	286 524	
Operating Fund II	<u>1 298 121</u>	
	1 584 645	
Voluntary contributions received in advance from Member States	<u>52 889<sup>a/</sup></u>	<u>1 637 534</u>
		<u><u>296 138</u></u>

<sup>a/</sup> See paragraph 21 of the Director General's report.

(Signed) HOWARD R. ENNOR  
Acting 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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor

## O P E R A T I N G   F U N D   I

## STATUS OF FUNDS AS AT 31 DECEMBER 1961

	\$	\$
Unobligated earmarkings as at 1 January 1961		421 169
Transfers from General Fund during 1961		318 534
Miscellaneous income (reimbursable services)		<u>2 101</u>
Total funds available in 1961		741 804
Project expenditure		
Cash disbursements during 1961	418 896	
Unliquidated obligations as at 31 December 1961	<u>416 723</u>	
	835 619	
Deduct: Unliquidated obligations brought forward from 1960	<u>159 712</u>	<u>675 907</u>
Unobligated earmarkings as at 31 December 1961		<u>65 897</u>
Represented by		
Accounts receivable	200 581	
Due from General Fund	<u>286 524</u>	487 105
Deduct:		
Sundry credit balances	4 485	
Reserve for unliquidated obligations as at 31 December 1961	<u>416 723</u>	<u>421 208</u>
		<u>65 897</u>

## MEMORANDUM ASSET ACCOUNTS

Fixed assets	<u>113 927</u>
--------------	----------------

(Signed) HOWARD R. ENNOR  
Acting 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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor

## STATEMENT V

## OPERATING FUND II

## STATUS OF FUNDS AS AT 31 DECEMBER 1961

	\$	\$
Unobligated earmarkings as at 1 January 1961		431 066
Transfers from General Fund during 1961		1 037 930
Miscellaneous income (exchange adjustments)		<u>296</u>
Total funds available in 1961		1 469 292
Project expenditure		
Cash disbursements during 1961	931 629	
Unliquidated obligations as at 31 December 1961	<u>852 434</u>	
	1 784 063	
Deduct: Unliquidated obligations brought forward from 1960	<u>789 977</u>	<u>994 086</u>
Unobligated earmarkings as at 31 December 1961		<u>475 206</u>
Represented by		
Accounts receivable	46 663	
Due from General Fund	<u>1 298 121</u>	1 344 784
Deduct:		
Sundry credit balances	17 144	
Reserve for unliquidated obligations as at 31 December 1961	<u>852 434</u>	<u>869 578</u>
		<u>475 206</u>

## MEMORANDUM ASSET ACCOUNTS

Fixed assets	<u>179 460</u>
--------------	----------------

(Signed) HOWARD R. ENNOR  
Acting 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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor

## STATEMENT VI

## P U B L I C A T I O N S   R E V O L V I N G   F U N D

## STATUS OF FUNDS AS AT 31 DECEMBER 1961

	\$	\$
Balance of fund as at 1 January 1961		19 330
Income from sale of publications		<u>22 586</u>
Total funds available in 1961		41 916
Expenditure:		
Books	1 657	
Printing	8 000	
Sales promotion expenses	<u>445</u>	
	10 102	
Unliquidated obligations as at 31 December 1961	<u>2 647</u>	<u>12 749</u>
Balance of fund as at 31 December 1961		<u>29 167</u>
Represented by:		
Amount due from Administrative Fund		31 940
Deduct:		
Sundry credit balances	126	
Reserve for unliquidated obligations as at 31 December 1961	<u>2 647</u>	<u>2 773</u>
		<u>29 167</u>

(Signed) HOWARD R. ENNOR  
Acting 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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor

## STATEMENT VII

## S P E C I A L   A C C O U N T

JOINT RESEARCH PROGRAMME OF THE AGENCY AND THE  
UNITED STATES ATOMIC ENERGY COMMISSIONStatus of Funds as at 31 December 1961

	\$	\$
Unobligated earmarkings as at 1 January 1961		43 024
Income from United States Atomic Energy Commission		<u>177 280</u>
Total funds available in 1961		220 304
Cash disbursements during 1961	114 605	
Unliquidated obligations as at 31 December 1961	<u>143 888</u>	
	258 493	
Deduct:		
Unliquidated obligations brought forward	<u>64 430</u>	<u>194 063</u>
Unobligated earmarkings as at 31 December 1961		<u>26 241</u>
Represented by:		
Contributions receivable		112 799
Due from Administrative Fund		<u>57 330</u>
		170 129
Deduct:		
Reserve for unliquidated obligations as at 31 December 1961		<u>143 888</u>
		<u>26 241</u>

(Signed) HOWARD R. ENNOR  
Acting 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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor

## S P E C I A L    A C C O U N T

TRITIUM PROJECT FOR DETERMINING THE WORLD-WIDE DISTRIBUTION  
OF HYDROGEN AND OXYGEN ISOTOPES IN WATERStatus of Funds as at 31 December 1961

	\$	\$
Unobligated earmarkings as at 1 January 1961		10 000
Cash disbursements during 1961	5 790	
Unliquidated obligations as at 31 December 1961	<u>4 180</u>	<u>9 970</u>
Unobligated earmarkings as at 31 December 1961		<u>30</u>
Represented by:		
Amount due from Administrative Fund		4 210
Deduct:		
Reserve for unliquidated obligations as at 31 December 1961		<u>4 180</u>
		<u>30</u>

(Signed) HOWARD R. ENNOR  
Acting 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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor

E X P A N D E D   P R O G R A M M E   O F  
S T A T U S   O F   F U N D S   A L L O C A T E D   T O

	\$	\$
Balance as at 31 December 1960		47 276
Less:		
Excess of 1960 allocations and other income over obligations incurred, surrendered to the Special Account		22 243
		<hr/>
Balance re-allocated in 1961		25 033
Allocations from contributions and other available funds in 1961		786 021
		<hr/>
		811 054
Obligations incurred during 1961		
Project costs (see part B)	450 190	
Administrative and operational services costs	nil	450 190
		<hr/>
Excess of allocations and other available funds over obligations incurred		360 864
Less:		
Unobligated balance of contingency authorizations from the Working Capital and Reserve Fund		2 440
		<hr/>
Balance of earmarkings to be carried forward to 1962		358 424
Add:		
<u>Other income</u>		
Savings on liquidation of prior years' obligations	25 663	
Miscellaneous	269	
Exchange adjustments (net)	676	
	<hr/>	
	26 608	
Surrender of unobligated balance of contingency authorizations from the Working Capital and Reserve Fund	2 440	
	<hr/>	
Total of credits to revert to the Special Account		29 048
		<hr/>
Balance as at 31 December 1961		<u><u>387 472</u></u>

TECHNICAL ASSISTANCE  
AEA AS AT 31 DECEMBER 1961

STATEMENT IX. A

	\$	\$
Represented by:		
Cash at banks, on hand or in transit	175 144	
Undrawn allocations	459 781	
Accounts receivable, advances, deposits, etc.	20 621	
	<u>          </u>	655 546
Less:		
Unliquidated obligations, 1960	134 155	
Unliquidated obligations, 1961	121 993	
Accounts payable and other credit balances	11 926	
	<u>          </u>	268 074
		<u>          </u>
		<u>387 472</u>

(Signed) HOWARD R. ENNOR  
Acting 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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor

E X P A N D E D P R O G R A M M E O F  
O B L I G A T I O N S I N C U R R E D - P R O J E C T  
1 J A N U A R Y T O 3 1

COUNTRY	CASH DISBURSEMENTS \$	UNLIQUIDATED OBLIGATIONS \$	TOTAL OBLIGATIONS \$
<b>AFRICA</b>			
Morocco	2 981	-	2 981
Senegal	1 373	-	1 373
Tunisia	403	2 497	2 900
REGION TOTAL	4 757	2 497	7 254
<b>ASIA AND THE FAR EAST</b>			
Burma	22 785	1 726	24 511
Ceylon	18 749	5 905	24 654
China	7 907	463	8 370
Indonesia	7 128	16 796	23 924
Korea, Republic of	7 343	3 283	10 626
Pakistan	25 071	599	25 670
Philippines	6 037	3 694	9 731
Thailand	40 306	4 421	44 727
Viet-Nam	3 365	580	3 945
REGION TOTAL	138 691	37 467	176 158
<b>EUROPE</b>			
Greece	22 408	3 646	26 054
Greece (from contingency allocations)	6 770	1 330	8 100
Turkey	20 766	1 183	21 949
Turkey (from contingency allocations)	6 777	-	6 777
Yugoslavia	11 481	17 293	28 774
REGION TOTAL	68 202	23 452	91 654

TECHNICAL ASSISTANCE  
COSTS BY IAEA FOR THE PERIOD  
DECEMBER 1961

COUNTRY	CASH DISBURSEMENTS \$	UNLIQUIDATED OBLIGATIONS \$	TOTAL OBLIGATIONS \$
LATIN AMERICA			
Argentina	29 269	3 120	32 389
Brazil	20 017	6 445	26 462
Chile	22	-	22
Colombia	-	9 200	9 200
Mexico	3 742	708	4 450
Uruguay	2 644	4 400	7 044
Venezuela	-	5 800	5 800
REGION TOTAL	55 694	29 673	85 367
MIDDLE EAST			
Iran	23 648	4 704	28 352
Israel	-	6 800	6 800
Lebanon	-	3 200	3 200
REGION TOTAL	23 648	14 704	38 352
INTER-REGIONAL PROJECTS			
Israel	7 171	2 432	9 603
United Arab Republic	30 034	11 768	41 802
INTER-REGIONAL TOTAL	37 205	14 200	51 405
GRAND TOTAL	328 197	121 993	450 190

(Signed) HOWARD R. ENNOR  
Acting 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) Dr. GUIDO HERTEL  
(President of the Court of Accounts, Federal Republic of Germany)  
External Auditor

PART I - ADMINISTRATIVE FUND

CASH ACCOUNTS

Cash in hand (at Headquarters and at offices away from Headquarters)  
 Travellers' Cheques in hand  
 UNESCO coupons in hand

CURRENT ACCOUNTS AT BANKS

United States dollars				
Austrian schillings	AS	9 378 970	at	26.00 <sup>a/</sup>
Pounds sterling	£	2 452.6.2	at	0.357 <sup>r</sup>
French francs	NF	12 688	at	4.90
Swiss francs	SFR	14 396	at	4.30
Belgian francs	BFR	37 366	at	50.00
German marks	DM	10 627	at	4.00
Italian lire	L	668 122	at	621.00
Mexican pesos	P	172 276	at	12.50

DEPOSIT ACCOUNTS AT BANKS

Bank of London & South America Ltd. - London

\$ 300 000 at 3 3/8% per annum, 3 months due 10 January 1962

\$ 400 000 at 4% per annum, 1 year due 29 August 1962

Chase Manhattan Bank - London

\$ 500 000 at 3 1/4% per annum, 7 days notice of withdrawal

Irving Trust Company - New York

\$ 1 075 000 Savings Account at 3% per annum

Lloyds Bank (Foreign) Ltd. - London

\$ 300 000 at 3 5/8% per annum, 8 months due 30 April 1962

\$ 500 000 at 3 13/16% per annum, 8 months due 30 July 1962

£ 10 000 at 6% per annum, 3 months due 1 March 1962

\$	\$	\$
1 818		
1 910		
73	3 801	
<hr/>		
136 919		
360 730		
6 867		
2 590		
3 348		
747		
2 657		
1 076		
13 782	528 716	532 517
<hr/>		
300 000		
400 000	700 000	
<hr/>		
	500 000	
	1 075 000	
300 000		
500 000		
28 003	828 003	
<hr/>		

(continued)

Société Belge de Banque - Brussels

\$ 252 048 at 3 5/8% per annum, 3 months due 10 January 1962

\$ 500 000 at 4% per annum, 7 months due 28 June 1962

\$ 300 000 at 4 1/8% per annum, 1 year due 27 November 1962

Société Générale - Paris

NF 30 000 at 3 7/8% per annum, 1 month due 1 January 1962

NF 120 000 at 4% per annum, 3 months due 28 February 1962

Banco di Roma - Rome

\$ 500 000 at 4 1/16% per annum, 2 months due 1 March 1962

\$ 300 000 at 4 1/16% per annum, 4 months due 30 April 1962

Bankers Trust Company - London

\$ 300 000 at 3 1/2% per annum, 9 months due 25 May 1962

The Chartered Bank - New Delhi

Rup. 90 000 at 3 1/2% per annum, 3 months due 28 February 1962

PART II - GENERAL FUND

CURRENT ACCOUNTS

CASH AT BANKS

USSR roubles	R	151 690	at	0.9 <sup>a/</sup>
Czechoslovak korunas	KCS	156 438	at	7.20
Yugoslav dinars	DIN	3 585 785	at	600.00
Greek drachmas	DR	48 323	at	30.00
Indian rupees	RUP	14 031	at	4.762
Iranian rials	RIAL	36 769	at	75.00
Israeli pounds	ISR. £	1 195	at	2.16
Egyptian pounds	E. £	63	at	0.444

<sup>a/</sup> The conversion into United States dollars of other currencies has been done at the operational exchange rate of the United Nations Technical Assistance Board, in effect on 31 December 1961.

SCHEDULE A (cont.)

\$	\$	\$
252 048		
500 000		
<u>300 000</u>	1 052 048	
6 122		
<u>24 490</u>	30 612	
500 000		
<u>300 000</u>	800 000	
	300 000	
	<u>18 900</u>	5 304 563
		<u>TOTAL 5 837 080</u>

	168 545
	21 728
	5 976
	1 611
	2 946
	490
	553
	<u>142</u>
TOTAL	<u>201 991</u>

SCHEDULE B

OUTSTANDING CONTRIBUTIONS TO THE  
1958, 1959 AND 1960 REGULAR BUDGETS  
AS AT 31 DECEMBER 1961

MEMBER STATE	AMOUNTS OUTSTANDING			TOTAL
	1958	1959	1960	
	\$	\$	\$	\$
Argentina	-	-	50 968	50 968
Chile	-	-	14 608	14 608
China	-	-	252 270	252 270
Cuba	-	4 172	13 439	17 611
El Salvador	-	-	2 095	2 095
Haiti	-	2 021	2 337	4 358
Honduras	1 635	2 090	2 337	6 062
Hungary	-	-	22 788	22 788
Nicaragua	-	2 021	2 337	4 358
Paraguay	1 636	2 090	2 337	6 063
Senegal	-	-	1 379	1 379
	<u>3 271</u>	<u>12 394</u>	<u>366 895</u>	<u>382 560</u>

## SCHEDULE C

MEMBER STATES' CONTRIBUTIONS TO THE 1961  
REGULAR BUDGET AS AT 31 DECEMBER 1961

MEMBER STATE	ASSESSED	PAID	OUTSTANDING
	\$	\$	\$
Afghanistan	3 084	3 084	-
Albania	2 467	2 467	-
Argentina	63 530	-	63 530
Australia	102 389	102 349	40
Austria	24 672	24 672	-
Belgium	74 016	74 016	-
Brazil	57 979	1 913	56 066
Bulgaria	9 252	9 252	-
Burma	4 318	4 318	-
Byelorussian Soviet Socialist Republic	26 523	971	25 552
Cambodia	2 467	2 467	-
Canada	177 639	177 639	-
Ceylon	5 551	5 551	-
Chile	15 420	-	15 420
China	286 195	-	286 195
Cuba	14 186	-	14 186
Czechoslovak Socialist Republic	49 961	49 961	-
Denmark	34 541	34 541	-
Dominican Republic	3 084	86	2 998
Ecuador	3 084	3 084	-
El Salvador	3 084	-	3 084
Ethiopia	3 084	171	2 913
Finland	20 354	20 354	-
France	365 762	365 762	-
Germany, Federal Republic of	304 083	304 083	-
Greece	12 953	12 953	-
Guatemala	3 084	3 084	-
Haiti	2 467	-	2 467
Holy See	2 467	2 467	-
Honduras	2 467	-	2 467
Hungary	24 055	-	24 055
Iceland	2 467	2 467	-
India	140 630	140 630	-

(continued)

SCHEDULE C (cont.)

MEMBER STATE	ASSESSED	PAID	OUTSTANDING
	\$	\$	\$
Indonesia	26 523	1 005	25 518
Iran	11 719	11 719	-
Iraq	4 934	4 934	-
Israel	8 018	8 018	-
Italy	128 294	128 294	-
Japan	125 210	125 210	-
Korea, Republic of	11 719	11 719	-
Luxembourg	3 084	3 084	-
Mexico	40 709	40 709	-
Monaco	2 467	2 467	-
Morocco	8 018	8 018	-
Netherlands	57 363	57 363	-
New Zealand	24 055	24 055	-
Nicaragua	2 467	-	2 467
Norway	27 756	27 756	-
Pakistan	22 822	22 822	-
Paraguay	2 467	-	2 467
Peru	6 168	563	5 605
Philippines	24 672	24 672	-
Poland	78 334	69 926	8 408
Portugal	11 719	11 719	-
Romania	19 121	19 121	-
South Africa	32 074	32 074	-
Spain	53 045	53 045	-
Sudan	3 084	3 084	-
Sweden	79 567	79 567	-
Switzerland	55 512	55 512	-
Thailand	9 252	9 252	-
Tunisia	3 084	3 084	-
Turkey	33 924	33 924	-
Ukrainian Soviet Socialist Republic	103 006	58 590	44 416
Union of Soviet Socialist Republics	777 785	777 785	-
United Arab Republic	18 504	17 051	1 453
United Kingdom of Great Britain and Northern Ireland	444 096	444 096	-

(continued)

## SCHEDULE C (cont.)

MEMBER STATE	ASSESSED	PAID	OUTSTANDING
	\$	\$	\$
United States of America	2 000 283	2 000 283	-
Venezuela	28 373	-	28 373
Viet-Nam	11 719	11 719	-
Yugoslavia	19 738	19 738	-
	<hr/> 6 168 000	<hr/> 5 550 320	<hr/> 617 680
NEW MEMBER STATES			
Colombia	17 887	-	17 887
Congo (Leopoldville)	2 467	-	2 467
Ghana	3 701	3 701	-
Lebanon	3 084	-	3 084
Mali	2 467	-	2 467
Senegal	3 084	-	3 084
	<hr/> 6 200 690	<hr/> 5 554 021	<hr/> 646 669
TOTAL	<hr/> <hr/> 6 200 690	<hr/> <hr/> 5 554 021	<hr/> <hr/> 646 669

SCHEDULE D

MEMBER STATES' ADVANCES TO THE WORKING  
CAPITAL FUND AS AT 31 DECEMBER 1961

MEMBER STATE	ASSESSED	PAID	OUTSTANDING
	\$	\$	\$
Afghanistan	1 000	1 000	-
Albania	800	800	-
Argentina	20 600	20 600	-
Australia	33 200	33 200	-
Austria	8 000	8 000	-
Belgium	24 000	24 000	-
Brazil	18 800	18 800	-
Bulgaria	3 000	3 000	-
Burma	1 400	1 400	-
Byelorussian Soviet Socialist Republic	8 600	8 600	-
Cambodia	800	800	-
Canada	57 600	57 600	-
Ceylon	1 800	1 800	-
Chile	5 000	-	5 000
China	92 800	92 800	-
Cuba	4 600	4 600	-
Czechoslovak Socialist Republic	16 200	16 200	-
Denmark	11 200	11 200	-
Dominican Republic	1 000	1 000	-
Ecuador	1 000	1 000	-
El Salvador	1 000	1 000	-
Ethiopia	1 000	1 000	-
Finland	6 600	6 600	-
France	118 600	118 600	-
Germany, Federal Republic of	98 600	98 600	-
Greece	4 200	4 200	-
Guatemala	1 000	1 000	-
Haiti	800	800	-
Holy See	800	800	-
Honduras	800	800	-
Hungary	7 800	7 800	-

(continued)

## SCHEDULE D (cont.)

MEMBER STATE	ASSESSED	PAID	OUTSTANDING
	\$	\$	\$
Iceland	800	800	-
India	45 600	45 600	-
Indonesia	8 600	8 600	-
Iran	3 800	3 800	-
Iraq	1 600	1 600	-
Israel	2 600	2 600	-
Italy	41 600	41 600	-
Japan	40 600	40 600	-
Korea, Republic of	3 800	3 800	-
Luxembourg	1 000	1 000	-
Mexico	13 200	13 200	-
Monaco	800	800	-
Morocco	2 600	2 600	-
Netherlands	18 600	18 600	-
New Zealand	7 800	7 800	-
Nicaragua	800	800	-
Norway	9 000	9 000	-
Pakistan	7 400	7 400	-
Paraguay	800	-	800
Peru	2 000	2 000	-
Philippines	8 000	8 000	-
Poland	25 400	25 400	-
Portugal	3 800	3 800	-
Romania	6 200	6 200	-
South Africa	10 400	10 400	-
Spain	17 200	17 200	-
Sudan	1 000	1 000	-
Sweden	25 800	25 800	-
Switzerland	18 000	18 000	-
Thailand	3 000	3 000	-
Tunisia	1 000	1 000	-
Turkey	11 000	11 000	-
Ukrainian Soviet Socialist Republic	33 400	33 400	-

(continued)

SCHEDULE D (cont.)

MEMBER STATE	ASSESSED \$	PAID \$	OUTSTANDING \$
Union of Soviet Socialist Republics	252 200	252 200	-
United Arab Republic	6 000	6 000	-
United Kingdom of Great Britain and Northern Ireland	144 000	144 000	-
United States of America	648 600	648 600	-
Venezuela	9 200	9 200	-
Viet-Nam	3 800	3 800	-
Yugoslavia	6 400	6 400	-
	<hr/> 2 000 000	<hr/> 1 994 200	<hr/> 5 800
NEW MEMBER STATES			
Colombia	5 800	5 800	-
Congo (Leopoldville)	800	-	800
Ghana	1 200	1 200	-
Lebanon	1 000	-	1 000
Mali	800	-	800
Senegal	1 000	1 000	-
	<hr/> 2 010 600	<hr/> 2 002 200	<hr/> 8 400
TOTAL	<hr/> <hr/> 2 010 600	<hr/> <hr/> 2 002 200	<hr/> <hr/> 8 400

## SCHEDULE E

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID BY  
MEMBER STATES TO THE GENERAL FUND OF THE  
AGENCY FOR 1961 AS AT 31 DECEMBER 1961

MEMBER STATE	PLEDGED	PAID	BALANCE
	\$	\$	\$
Argentina	15 000	15 000	-
Australia	20 000	20 000	-
Austria	5 000	5 000	-
Belgium	10 000	-	10 000
Brazil	30 000	30 000	-
Canada	52 020	52 020	-
Ceylon	2 100	1 250	850
China	5 000	5 000	-
Denmark	10 080	10 080	-
Finland	6 000	6 000	-
France	30 612	30 612	-
Germany, Federal Republic of	50 000	50 000	-
Greece	2 500	-	2 500
Holy See	2 000	2 000	-
India	25 000	25 000	-
Iraq	3 000	3 000	-
Israel	1 852	1 852	-
Italy	25 000	25 000	-
Japan	25 000	25 000	-
Korea, Republic of	3 000	3 000	-
Mexico	7 500	7 500	-
Monaco	42 816	42 816	-
Netherlands	15 000	15 000	-
Norway	8 100	8 100	-
Pakistan	6 000	6 000	-
Philippines	3 000	3 000	-
Poland	4 167	-	4 167
Portugal	3 500	-	3 500
South Africa	15 000	15 000	-
Sweden	23 220	23 220	-
Switzerland	11 521	11 521	-

(continued)

SCHEDULE E (cont.)

MEMBER STATE	PLEDGED	PAID	BALANCE
	\$	\$	\$
Thailand	1 901	1 901	-
United Arab Republic	11 261	10 135	1 126
United Kingdom of Great Britain and Northern Ireland	140 000	140 000	-
United States of America	500 000	500 000	-
Venezuela	8 200	-	8 200
Yugoslavia	6 250	6 250	-
	<hr/>	<hr/>	<hr/>
	1 130 600	1 100 257	30 343
United States of America (matching contribution)	130 970 <sup>a/</sup>	-	130 970 <sup>a/</sup>
	<hr/>	<hr/>	<hr/>
TOTAL	1 261 570	1 100 257	161 313
	<hr/>	<hr/>	<hr/>

<sup>a/</sup> The difference between the United States matching contribution and the excess of total contributions over the sum of \$1 million is due to fluctuations in the rate of exchange.

## SCHEDULE F

SHARES OF MEMBER STATES IN THE 1959 CASH  
SURPLUS, TO BE SURRENDERED IN 1962

MEMBER STATE	1959 SCALE OF ASSESSMENT (percentage)	ALLOCATION \$
Afghanistan	0.05	323
Albania	0.04	259
Argentina	1.03	6 657
Australia	1.66	10 728
Austria	0.40	2 585
Belgium	1.21	7 820
Brazil	0.95	6 140
Bulgaria	0.15	969
Burma	0.07	452
Byelorussian Soviet Socialist Republic	0.44	2 844
Cambodia	0.04	259
Canada	2.89	18 678
Ceylon	0.09	582
China	4.65	30 052
Cuba	0.23	1 486
Czechoslovak Socialist Republic	0.81	5 235
Denmark	0.56	3 619
Dominican Republic	0.05	323
Ecuador	0.05	323
El Salvador	0.05	323
Ethiopia	0.05	323
Finland	0.33	2 133
France	5.94	38 390
Germany, Federal Republic of	4.95	31 991
Greece	0.21	1 357
Guatemala	0.05	323
Haiti	0.04	259
Holy See	0.04	259
Honduras	0.04	259
Hungary	0.39	2 521
Iceland	0.04	259
India	2.28	14 735

(continued)

SCHEDULE F (cont.)

MEMBER STATE	1959 SCALE OF ASSESSMENT (percentage)	ALLOCATION \$
Indonesia	0.44	2 844
Iran	0.19	1 228
Iraq	0.08	517
Israel	0.13	840
Italy	2.09	13 507
Japan	2.03	13 120
Korea, Republic of	0.19	1 228
Luxembourg	0.05	323
Mexico	0.66	4 265
Monaco	0.04	259
Morocco	0.13	840
Netherlands	0.94	6 075
New Zealand	0.39	2 521
Nicaragua	0.04	259
Norway	0.45	2 908
Pakistan	0.37	2 391
Paraguay	0.04	259
Peru	0.10	646
Philippines	0.40	2 585
Poland	1.27	8 208
Portugal	0.19	1 228
Romania	0.32	2 068
South Africa	0.52	3 361
Spain	0.86	5 558
Sudan	0.05	323
Sweden	1.29	8 337
Switzerland	0.90	5 817
Thailand	0.15	969
Tunisia	0.05	323
Turkey	0.55	3 555
Ukrainian Soviet Socialist Republic	1.67	10 793
Union of Soviet Socialist Republics	12.64	81 691
United Arab Republic	0.30	1 939
United Kingdom of Great Britain and Northern Ireland	7.22	46 662

(continued)

MEMBER STATE	1959 SCALE OF ASSESSMENT (percentage)	SCHEDULE F (cont.)
		ALLOCATION \$
United States of America	32.51	210 109
Venezuela	0.46	2 973
Viet-Nam	0.19	1 228
Yugoslavia	0.32	2 068
	<u>100.00</u>	<u>646 291</u>

