



International Atomic Energy Agency

THE
AGENCY'S ACCOUNTS
FOR 1964

GC(IX)/301

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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 1964.
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 1964

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 1964 and of the report of the Board of Governors thereon [*].

[*] GC(IX)/301, parts II and I respectively.

[1] INFCIRC/8/Rev. 1.

II

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

"24 March 1965

"I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1964 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 1964."

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 1964

General

1. The Director General of the International Atomic Energy Agency has submitted to me the financial statements and associated schedules, as pointed out in his report on the accounts for 1964 [1], for audit certification.
2. I have examined the transactions, accounts and inventories in accordance with the "Principles to govern the audit procedures of the International Atomic Energy Agency" (Annex to the Financial Regulations) and 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 certification 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.
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 Organization. The above-mentioned statements are certified by me as being in accordance with the books and records.
4. Because the report of the Director General includes extensive general explanations and comments, I regard further comments by me concerning the statements to be unnecessary. I do, however, wish to report on and call attention to several specific findings during the course of my audit. In some cases I wish to suggest changes in procedures which may allow more effective financial administration in the future.

The Administrative and Operating Funds and Special Accounts

Unliquidated obligations

5. The unliquidated obligations of the Agency for 1964 in the amount of \$813 248 were checked against the relevant documents. Of the total of \$813 248 the amount of \$600 239 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1964, while the amount of \$213 009 refers to any other outstanding legal obligations.

[1] See part III of this document, para. 1.

6. With regard to the unliquidated obligations in the amount of \$600 239, a report was handed to me 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. I can state that the justifications given for the carry-over of the unliquidated obligations in the amount of \$600 239 are in conformity with the aforementioned interpretation.

Transfers

7. During the financial year 1964 transfers of funds between sections of the budget in the amount of \$33 893 were effected. These transfers are in accordance with Financial Regulation 5.05 and the general authorization granted by the Board of Governors.

Erection of a pre-fabricated building at Seibersdorf

8. In 1964 the Secretariat erected a pre-fabricated building on the premises of the Seibersdorf Laboratory. [2] Expenditure in this connection amounted to \$14 114 for the purchase and \$14 620 for foundations, construction, flooring, heating installations, painting, lamps, etc., for a total of \$28 734, including the salary cost of maintenance staff involved in erection of the building.

9. The building has been financed as follows: by a grant of the International Rice Research Institute in the amount of \$15 000, and by savings within the appropriations of the Laboratory budget for the current year amounting to \$13 734. I do not believe that the existing budgetary wording is broad enough to allow utilization of funds in this manner. Funds may be transferred between the various items of expenditures, that is, savings under one item may be used to increase the amount allocated under another item. Savings must not, however, be used for purposes which have not been provided for in the budget. Capital investments like the construction of a building have not been provided for in the Laboratory budget.

10. I do, however, consider the measures taken by the Secretariat to be justified, by programme requirements as such, and I am of the opinion that steps should be taken which will enable the Secretariat in the future to make such decisions as are necessary to ensure the continuous and efficient operation of the Laboratory without violating regulations or general principles.

11. This would be possible by changing the items of expenditure "Equipment and minor capital investments" in the Laboratory budget to "Equipment and other capital investments", and by extending the Director General's authority regarding excess revenues to permit the utilization of excess revenues to increase the allocations for operating expenses if necessary and in the interest of efficient administration and operation of the Seibersdorf Laboratory.

Appropriation turn-over tax

12. In view of the fact that turn-over tax is reimbursed to the Agency by the Austrian Government, the relevant appropriations have so far been authorized in the net amount, i.e. after deduction of turn-over tax. Since, however, turn-over tax is initially included in the purchase price paid by the Agency, bookkeeping entries are made in the gross amount. Subsequently the refund is credited to the various expenditure items which entails up to 140 credit postings. This procedure unnecessarily complicates the accounting operations.

[2] Ibid., para. 31.

13. I suggest that in the future, appropriations be made for the gross amounts including turn-over tax and that the total tax refund be credited to miscellaneous income. The number of bookkeeping entries will thus be reduced to one per fund.

Expanded Programme of Technical Assistance and Special Fund Projects

14. The examination of these accounts has been carried out in conjunction with, and on the same lines as, those of the Regular Programme of the Agency, as described earlier in this report. The statements were checked against the General Accounts records, the relevant subsidiaries and the relevant documents of the United Nations Technical Assistance Board and of the Managing Director of the United Nations Special Fund. The figures were found correct.

Commissary and Restaurant

15. I have examined the statements of the Commissary and Restaurant as at 31 December 1964 and the figures were found to be correct, as a result, from the books presented.

16. Certain suggestions have been discussed with the Secretariat for improvements in the accounting system and the presentation of year end statements so that operational comparisons between years may be facilitated. These suggestions will be incorporated by the Secretariat during 1965.

17. During the interim audit which was carried out in September 1964 and during the audit of the final accounts, several other questions arose which were satisfactorily settled with the Secretariat of the Agency.

Vienna, 24 March 1965

(Signed) Volkmar Hopf
(President of the Court of Accounts,
Federal Republic of Germany)
External Auditor

III

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS
FOR 1964

1. I present herewith the Agency's accounts for the year ended 31 December 1964, comprising the following financial 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 1964
 - B. Assets and liabilities as at 31 December 1964
 - C. Income and obligations incurred for the year ended 31 December 1964
 - D. Accounts of surpluses in hand as at 31 December 1964
- II. Working Capital Fund: Assets and liabilities as at 31 December 1964
- III. Operational programme - 1964: Summary statements for General Fund and Operating Funds as at 31 December 1964
 - A. Status of Funds as at 31 December 1964
 - B. Summary of obligations and expenditures during 1964
 - C. Summary of assets and liabilities as at 31 December 1964
- IV. Publications Revolving Fund: Status of funds as at 31 December 1964
- V. Special Account

Saudi Arabian Project Trust Fund: Status of funds as at 31 December 1964
- VI. Special Account

Joint research programme of the Agency and the United States Atomic Energy Commission: Status of funds as at 31 December 1964
- VII. Special Account

Special fellowships offered by the Government of the Union of Soviet Socialist Republics: Status of funds as at 31 December 1964
- VIII. Special Account

United Nations Korean Reconstruction Agency Residual Fund: Status of funds as at 31 December 1964
- IX. Expanded Programme of Technical Assistance
 - A. Status of funds of the Agency as at 31 December 1964
 - B. Obligations incurred: Project costs for the period 1 January to 31 December 1964
- X. Special Fund projects: Status of funds for the year ended 31 December 1964

- A. Current Accounts and Deposit Accounts at banks as at 31 December 1964
 - 1. Agency Regular Accounts
 - 2. EPTA and Special Fund accounts
- B.1 Outstanding contributions to prior years' Regular Budgets as at 31 December 1964
- B.2 Voluntary contributions pledged to the General Fund for 1962 and 1963 and outstanding as at 31 December 1964
- C. Member States' contributions to the 1964 Regular Budget and advances to the Working Capital Fund as at 31 December 1964
- D. Voluntary contributions pledged and paid by Member States to the General Fund for 1964 as at 31 December 1964
- E. Shares of Member States in the 1962 cash surplus to be surrendered in 1965
- F. Summary of Operating Fund II expenditures during 1964 and unliquidated obligations by recipient States as at 31 December 1964
- G. Resources available to the Agency during 1964 including contributions in cash, services and in kind as at 31 December 1964

I. ADMINISTRATIVE FUND

A. Budgetary position (Statement I. A)

2. Total appropriations for 1964 amounted to \$7 444 500 [1], of which \$7 195 618 were to be obtained by assessments on Member States and the remaining \$248 882 from other income [2]. Obligations incurred during the year amounted to \$7 287 179, leaving an unobligated balance of appropriations of \$157 321, which represented budgetary savings.

3. During the year it was necessary to make transfers totalling \$33 893 between appropriation sections of the Regular Budget [3]. The largest portion of this amount, namely \$31 050, was needed to meet the cost of a change in the post adjustment that is added to base salaries of staff in the Professional and higher categories [4], which became effective on 1 September 1964. That the increase in the cost of living would justify the change was known in December 1964, although the necessary final report by the International Labour Office was not received until January 1965. The Board of Governors approved the change retroactively on 24 February 1965.

4. Two other minor transfers were made under the general authority given to the Director General by the Board in September 1964 to make such transfers as would not increase the appropriation for any section by more than \$5000. An extra \$2059 was needed for section 6 - Distribution of information - to meet part of the cost of the 10% salary increase which was granted to staff in the General Service (GS) and Maintenance and Operatives Service (M & O) categories during the year. When the Board authorized this increase, the Director General informed it that he would try to meet the additional total cost of some \$90 000 within the relevant appropriation sections. In so far as section 6 was concerned, he was prevented from so doing by the support the Agency gave to the Third International Conference on the Peaceful Uses of Atomic Energy and by the urgent requirements of the regular publications programme. The salary increase was also the reason for a second minor transfer, of \$784, to section 8 - Salaries and wages. These two transfers, as well as that dealt with in paragraph 3 above, were covered by savings under section 9 - Common staff costs - and may be summarized as follows:

Table 1

Transfer	Amount
To appropriation section 8. Salaries and wages, for:	
Post adjustment for staff in the Professional and higher categories	31 050
Salary increases, GS and M & O staff	784
Sub-total	<u>31 834</u>
To appropriation section 6. Distribution of information, for:	
Salary increases, GS and M & O staff	2 059
Total transfers (From appropriation section 9. Common staff costs)	<u><u>33 893</u></u>

[1] General Conference Resolution GC(VII)/RES/146, para. 1.

[2] See also Resolution GC(VIII)/RES/169, para. 3.

[3] GC(VII)/230, The Budget, part III.

[4] Under Staff Regulation 5.01(b) (INFCIRC/6/Rev.1).

5. As a matter of historical interest it will be seen from Table 2 below that the percentage budgetary savings in 1964 were less than in any previous year; the savings amounted to only \$157 321 or 2.11% of the total appropriation. In comparison, the total budgetary savings over the seven years 1958-1964 amounted to \$2 660 570, which is 6.21% of the total appropriations during this period.

Table 2

Year	Total appropriation	Total obligations	Budgetary savings	
			Amount	% of appropriation
1958	4 089 000	3 867 786	221 214	5.41
1959	5 225 000	4 494 610	730 390	13.98
1960	5 843 000	5 158 146	684 854	11.72
1961	6 168 000	6 030 557	137 443	2.23
1962	6 731 600	6 446 139	285 461	4.24
1963	7 337 500	6 893 613	443 887	6.05
1964	7 444 500	7 287 179	157 321	2.11
Total	42 838 600	40 178 030	2 660 570	6.21

B. Assets and liabilities (Statement I. B)

1. Cash in hand and at banks

6. On 31 December 1964, cash in hand and at banks totalled \$1 366 369, of which \$1 098 757 were held in interest-bearing, short-term deposit accounts (Schedule A). In previous annual reports and statements the cash at banks for all Funds, with the exception of certain "difficult currencies" of the General Fund, was included under the Administrative Fund. This practice has been discontinued, so that in the statements for 1964 the cash in hand and at banks for each Fund, as reflected in the balance sheet, represents the actual cash situation of that Fund.

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

7. On 31 December 1964 total contributions receivable for the years 1958 to 1964 inclusive amounted to \$1 199 368, which is \$337 089 less than the corresponding amount on 31 December 1963. The amount remaining unpaid by each Member State for each year of assessment is shown in Schedules B.1 and C. The details of all contributions receivable may be summarized in Table 3 below to show the pattern of payment.

Table 3

Year	Total assessments ^{a/}	Amount paid in year							Contributions still receivable
		1958	1959	1960	1961	1962	1963	1964	
1958	4 114 760	3 771 396	228 388	101 483	10 222	-	-	-	3 271
1959	5 225 000	-	4 722 638	217 684	272 284	2 021	4 172	-	6 201
1960	5 880 980	-	-	5 312 034	202 051	285 827	74 057	-	7 011
1961	6 200 690	-	-	-	5 554 021	205 329	365 290	55 820	20 230
1962	6 640 079	-	-	-	-	5 638 304	553 592	377 905	70 278
1963	7 155 263	-	-	-	-	-	6 159 522	528 555	467 186
1964	7 230 274	-	-	-	-	-	-	6 605 083	625 191
Total	42 447 046	3 771 396	4 951 026	5 631 201	6 038 578	6 131 481	7 156 633	7 567 363	1 199 368

a/ Including assessments on new Member States.

8. Table 4 shows contributions paid during the year of assessment and total payments as at 31 December 1964, for each year from 1958 through 1964. This table shows that in 1964 a higher percentage of assessed contributions was paid by 31 December than in any previous year of assessment except in 1958.

Table 4

Year	Assessed ^{a/}	C o n t r i b u t i o n s				Outstanding as at 31 December 1964
		Paid as at 31 December of year of assessment		Paid as at 31 December 1964		
		Amount	%	Amount	%	
1958	4 114 760	3 771 396	91.66	4 111 489	99.92	3 271
1959	5 225 000	4 722 638	90.39	5 218 799	99.68	6 201
1960	5 880 980	5 312 034	90.33	5 873 969	99.88	7 011
1961	6 200 690	5 554 021	89.57	6 180 460	99.67	20 230
1962	6 640 079	5 638 304	84.91	6 569 801	98.94	70 278
1963	7 155 263	6 159 522	86.08	6 688 077	93.47	467 186
1964	7 230 274	6 605 083	91.35	6 605 083	91.35	625 191
Total contributions receivable on 31 December 1964						1 199 368

a/ Includes assessments on new Member States.

9. Another comparison which reflects the financial position of the Agency is made in Table 5 which shows that in 1963 and 1964 the total collections of assessed contributions, including unpaid balances from prior years, actually exceeded the assessments for those years. For instance, payment in 1964 of prior years' assessments of \$962 280, together with contributions of \$6 605 083 for 1964, amounted to a total of \$7 567 363, compared with total assessments of only \$7 230 274 for that year.

Table 5

Year	Total assessment for the year	Total contributions received (irrespective of year of assessment)	
		Amount	Percentage of the year's assessment
1958	4 114 760	3 771 396	91.66
1959	5 225 000	4 951 026	94.76
1960	5 880 980	5 631 201	95.75
1961	6 200 690	6 038 578	97.39
1962	6 640 079	6 131 481	92.34
1963	7 155 263	7 156 633	100.02
1964	7 230 274	7 567 363	104.66

10. Examination of the cumulative payment of contributions assessed for the years 1958 to 1964 shows that 97.17% of all assessments had been paid by 31 December 1964. This is the highest cumulative collection so far attained. It also represents a substantial reduction from the level of the two previous years in the total outstanding contributions receivable. From Tables 3 to 6 it is therefore clear that unpaid assessments do not yet endanger the financial stability of the Agency.

Table 6

As of 31 December	Cumulative assessments	Cumulative payments		Cumulative unpaid balances	
		Amount	% of cumulative assessment	Amount	% of cumulative assessment
1958	4 114 760	3 771 396	91.66	343 364	8.34
1959	9 339 760	8 722 422	93.39	617 338	6.61
1960	15 220 740	14 353 623	94.30	867 117	5.70
1961	21 421 430	20 392 201	95.19	1 029 229	4.81
1962	28 061 509	26 523 682	94.51	1 537 827	5.49
1963	35 216 772	33 680 315	95.63	1 536 457	4.37
1964	42 447 046	41 247 678	97.17	1 199 368	2.83

3. Accounts receivable

11. Accounts receivable as at 31 December 1964 amounted to \$215 979, representing salary advances of \$34 567, travel advances of \$22 438, education grant advances of \$44 502 and other miscellaneous accounts receivable of \$114 472 from international organizations and sundry other debtors, all of which are considered to be recoverable.

4. Unliquidated obligations

(a) Against 1963 funds

12. Unliquidated obligations of \$974 828 were carried forward on 31 December 1963, representing \$162 494 obligated against 1962 funds and \$812 334 against 1963 funds. During 1964 liquidation of prior years' obligations resulted in savings of \$44 407 of which \$31 447 pertained to 1962 and \$12 960 to 1963. The liquidation of obligations under the various appropriation sections in respect of 1963 is summarized in the following Table, from which it will be seen that obligations for that year of \$198 216 were carried forward as at 31 December 1964.

Table 7

Appropriation section	Obligations carried over on 31 December 1963	Obligations liquidated during 1964	Savings in 1964	Balance carried forward to 1965
1. General Conference	1 681	1 541	140	
2. Board of Governors	416	208	208	
3. Panels and committees	29 253	27 761	1 492	
4. Special missions	4 453	3 865	588	
5. Seminars, symposia and conferences	10 163	9 617	546	
6. Distribution of information	30 690	31 171	(481)	
7. Scientific and technical services and laboratory charges	562 934	365 691	(973)	198 216
8. Salaries and wages	19 218	17 220	1 998	
9. Common staff costs	65 869	57 930	7 939	
10. Duty travel of staff	20 859	19 724	1 135	
11. Representation and hospitality	513	464	49	
12. Common services, equipment and non-technical supplies	66 285	65 966	319	
Total	812 334	601 158	12 960	198 216

(b) Against 1964 funds

13. Obligations incurred in 1964 totalled \$7 287 179 of which \$6 473 931 were liquidated during the year, leaving a balance of \$813 248 or 10.9%, the liquidation of which may continue until 31 December 1965 [5]. The obligations which remained unliquidated at the end of each of the past six years are compared in Table 8 below; the percentages show the relation of each amount to the total appropriation for the relevant year.

Table 8
(Amounts expressed in thousands of US dollars)

Year	Research contracts		Distribution of information		Renovation of Boardroom		All other activities		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1959	241	4.6	66	1.3	-	-	199	3.8	506	9.5
1960	365	6.3	67	1.1	-	-	239	4.1	671	11.5
1961	484	7.8	153	2.5	172	2.8	220	3.6	1029	16.7
1962	604	9.4	35	.5	-	-	169	2.6	808	12.5
1963	558	7.6	31	.4	-	-	233	3.1	812	11.1
1964	538	7.2	10	.1	-	-	265	3.6	813	10.9

[5] Or, under Financial Regulation 5.03, until the end of 1966 in the case of research contracts.

14. From Table 8 it will be seen that the amounts of unliquidated obligations have been almost identical at the end of the past three years, in spite of the increase in total appropriations over this period, and that the figure for obligations remaining unliquidated at the end of 1964, expressed as a percentage of the total appropriation for that year, is lower than the comparable figure for any year since 1959. The largest carry-over of unliquidated obligations continues to be for research contracts, which is caused by the fact that many contracts are renewed late in the year. The reduction in the obligations for research contracts carried forward at the end of 1964, as compared with the end of 1963, nevertheless represents a minor improvement. The amount carried forward, expressed as a percentage of the total appropriation for this activity, is smaller than at the end of any year since 1960.

C. Income (Statement I. C)

15. Total assessed contributions for the year 1964 amounted to \$7 230 274 of which \$34 656 were contributed by States that became Members of the Agency after 1 September 1963. All other income amounted to \$260 678, which was \$11 796 more than expected; [2] the sources of this income are shown in Table 9 below.

Table 9

Source	Budget estimates	Actual	Difference
Allocation from the United Nations Special Account (for the administrative and operational service costs of technical assistance)	104 500	104 500	
Revenue from the sale of publications (excess from the Publications Revolving Fund)	20 000	26 297	6 297
Miscellaneous income:			
Interest on current accounts and bank deposits	120 000	121 933	1 933
Other miscellaneous receipts	4 382	7 948	3 566
Sub-total	124 382	129 881	5 499
Total income, other than assessed contributions	248 882	260 678	11 796

D. Cash Surpluses (Statement I. D)

16. Cash surpluses in hand totalled \$899 619, on 31 December 1964, which was \$333 040 more than was available on 31 December 1963. A balance of \$2697 remains undistributed from final cash surpluses under the budgets for 1958-1961 inclusive. This amount represents the shares of Member States which are at present ineligible, under Financial Regulation 7.02 [6], for the distribution of cash surpluses.

[6] INFCIRC/8/Rev.1.

17. The final cash surplus for 1962 amounts to \$361 437 which will be surrendered in 1965 (Schedule E). The final cash surplus for 1963, which will be available for surrender in 1966, is \$535 485 - \$174 048 more than that for 1962. The provisional cash deficit for 1963 was converted during 1964 into a final cash surplus as shown in Table 10 below.

Table 10

Item	Amount
1963: Total income	6 422 411
Total obligations	6 893 613
Provisional Cash Deficit	(471 202)
Add: Arrears of contributions received	
For 1961	55 820
1962	377 905
1963	<u>528 555</u>
	962 280
Savings on obligations brought forward:	
From 1962	31 447
1963	<u>12 960</u>
	44 407
Final cash surplus for 1963 (for surrender in 1966)	<u>535 485</u>

II. WORKING CAPITAL FUND (Statement II)

18. In September 1963 the General Conference decided to maintain the Working Capital Fund at \$2 000 000 for 1964. [7] In accordance with the provisions of the Financial Regulations, new Member States were assessed for advances totalling \$9600 in 1964. As at 31 December 1964, a total of \$4600 (Schedule C) remained as advances receivable, of which \$800 was due from a new Member State.

19. Although the General Conference again authorized the Director General to make advances from the Fund during 1964, not exceeding \$25 000 at any time, to provide temporary financing for projects and activities of a strictly self-liquidating character [8], no advance was required. However, a sum of \$8768 was outstanding at the end of 1964 in respect of advances made to the Agency's Commissary and Restaurant under similar authority granted in prior years. This represents the same balance as was carried forward from 1963, since repayment of \$3871 by the Commissary and \$500 by the Restaurant for 1964 was initiated on 31 December 1964, but the payments were not received and put to the credit of the Working Capital Fund until January 1965. The present time-table provides for completion of repayment by the Commissary in December 1965 and by the Restaurant during 1966.

III. OPERATIONAL PROGRAMME - 1964 (Statement III)

A. General Fund

20. The General Fund serves as a fund for the receipt of revenue and its distribution to Operating Funds I and II. The balance in the General Fund stood at \$150 000 on 31 December 1964, since no provision for further reduction of this balance was made in the Programme and Budget for 1964.

21. A total of \$1 310 980 [9] was pledged in voluntary contributions to the General Fund for 1964, of which \$600 656 was received by 31 December 1964 (Schedule D). All voluntary contributions pledged to the General Fund for 1962 and prior years have been received except for one \$2000 pledge (Schedule B.2). Payment of the United States matching contribution for 1963 was initiated late in December 1964 but was not received until early in 1965. If this payment is taken into consideration, a higher ratio of voluntary contributions paid to pledges made was achieved at the end of 1964 than ever before.

22. On the other hand, the amount of voluntary contributions pledged for 1964 was less than the amounts for 1962 and 1963, although the target for contributions remained unchanged at \$2 million. In fact, a lower percentage was pledged in 1964 than in any previous year. The annual targets (excluding special contributions) and the percentage of the targets reached from 1959 to 1964 are compared in the Table below.

Table 11

Year	Target	Pledges	Percentage
1959	1 500 000	1 183 044	78.9
1960	1 500 000	996 103	66.4
1961	1 800 000	1 220 384	67.8
1962	2 000 000	1 339 654	67.0
1963	2 000 000	1 396 578	69.8
1964	2 000 000	1 310 980 [9]	65.5 [9]

[7] General Conference Resolution GC(VII)/RES/148, para. 1(a).

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

[9] See footnote e/ to Schedule G

B. Operating Fund I

23. During 1964 a total of \$541 816 was transferred from the General Fund to Operating Fund I to finance the Laboratory, the Monaco Project [10] and the International Centre for Theoretical Physics at Trieste. On 31 December 1964 unliquidated obligations and unobligated balances under Operating Fund I amounted to \$110 523 and \$214 689 respectively. These amounts and other significant income and obligation figures for the three activities financed from this Fund may be summarized as follows.

Table 12

Item	Seibersdorf Laboratory	Monaco Project	Trieste Centre	Total Operating Fund I
<u>Balance as at 1 January 1964:</u>				
Unobligated earmarkings	35 299	2		35 301
Unliquidated obligations	118 379	2 295		120 674
Sub-total	153 678	2 297		155 975
<u>Income during 1964:</u>				
Miscellaneous Laboratory income	56 774			56 774
Gain or loss on exchange	(20)			(20)
Transfers from the General Fund:				
Monaco contributions		40 816		40 816
Italian contribution			278 000	278 000
Implementation of the Operational Programme	188 000		35 000	223 000
Sub-total	188 000	40 816	313 000	541 816
Income from the United States Atomic Energy Commission	34 105			34 105
Contribution from the Regular Budget			20 000	20 000
Special contribution from Member States			8 435	8 435
Net income during 1964	278 859	40 816	341 435	661 110
<u>Total funds available for expenditure:</u>				
Less: Expenditures in 1964	324 448	34 903	132 522	491 873
Unliquidated obligations as at 31 December 1964	51 214	2 863	56 446	110 523
Sub-total	375 662	37 766	188 968	602 396
<u>Unobligated balances as at 31 December 1964</u>				
	56 875	5 347	152 467	214 689

24. It will be seen from the first column of Table 12 above that during 1964 \$375 662 from Operating Fund I were either spent on or obligated for work in the Laboratory. This total represents the use of allocations both for that year and remaining from prior years, as shown by the following Table.

[10] See documents INFCIRC/27 and Add. 1.

Table 13

Item	Programme for		Total
	1964	Prior years	
Expenditures during 1964	231 180	93 268	324 448
Unliquidated obligations as at 31 December 1964	35 113	16 101	51 214
Total	266 293	109 369	375 662

25. The 1964 budget for the Laboratory anticipated total resources of \$593 000, of which \$229 500 would be from the Operational Budget. The budget estimates are compared with the resources available in the following Table.

Table 14

Description	Budget estimates	Resources available	Difference
Savings on prior years' operations		35 299	35 299
Transfers from the General Fund	202 000	188 000	(14 000)
Income from reimbursable services	27 500	56 625	29 125
Miscellaneous income (including gain or loss on exchange)		129	129
Reimbursable research work for the United States Atomic Energy Commission		34 105	34 105
Sub-total, Operating Fund I	229 500	314 158	84 658
Charges to the Regular Budget	363 500	366 681	3 181
Total	593 000	680 839	87 839

26. The estimated charges of \$229 500 to Operating Fund I were increased not only by savings from prior years and by more income from reimbursable services than expected, but also because of two special grants, namely, \$34 105 in contracts with the United States Atomic Energy Commission for reimbursable research work, and \$15 000 from the International Rice Research Institute in the Philippines (included in Table 14 under "Income from reimbursable services"). This income alone would have allowed a total Operating Fund I expenditure of \$278 605, whereas only \$266 293 were actually expended or obligated (see Table 13, column 1). It will be seen from Tables 13 and 14 that the resources available under Operating Fund I amounted to \$314 158, of which \$47 865 remained unobligated as at 31 December 1964. That amount, together with \$9010 of savings on the liquidation of prior years' obligations, gave a total unobligated balance of \$56 875 on 31 December 1964, as shown at the foot of the first column of Table 12.

27. The second column of Table 14 shows that \$366 681 from the Regular Budget were spent on the Laboratory in 1964, as compared with an estimate of \$363 500 (first column). The difference of \$3181 represents the part of approximately \$6500 required for salary increases [11] which could not be absorbed within the budgetary estimate.

[11] Referred to in para. 4 above.

28. As indicated in paragraph 26, the miscellaneous income of \$56 774 the Laboratory received in 1964 included \$15 000 from the International Rice Research Institute in connection with the programme to use radioisotopes in rice cultivation (with particular reference to working out methods for activation analysis of soil solutions and to measuring biological nitrogen fixations, the denitrification of rice soils and the efficiency of various nitrogen fertilizers for rice production), a contribution of which the Board took note in June 1964.

29. Initial support of this programme, coupled with increased demands resulting from the Agency's work to improve rice production, necessitated the provision at Seibersdorf of some laboratory space by the Austrian Studiengesellschaft in order to accommodate a vacuum drying system. This arrangement proved to be inefficient and costly in time and manpower because the samples were first prepared in the digestion room of the Agency's Laboratory, then transported to the Studiengesellschaft, and finally back again to the Laboratory for mass spectrometer measurements.

30. At the same time usable space at the Laboratory had become critically short. An entomologist was housed temporarily in the basement although the space was not intended for use by staff but only for auxiliary equipment and pipe ducts. In addition, space was needed for soil chemistry and plant breeding activities of the Laboratory's Agricultural Section and for training courses.

31. To meet these urgent problems, and particularly in order not to hamper the work of the Agricultural Section at a time when discussions were in progress with the Food and Agriculture Organization of the United Nations to establish a joint division with the Agency, it was concluded during the second quarter of 1964 that an additional building was needed at Seibersdorf. Taking the grant by the International Rice Research Institute into consideration, it was therefore decided that \$15 000 should be made available towards the cost of a prefabricated structure which should be erected and initially equipped with about \$12 000 of funds available in the Laboratory's budget for 1964. The building was completed in October and now provides more adequate space for staff engaged in the rice research programme and other agricultural activities, who were formerly unsatisfactorily housed in the Laboratory or in the Studiengesellschaft. It was also incidentally available for interim use to accommodate the agricultural biochemistry training course which was given to 14 fellows from 13 developing countries from 28 October to 23 December. [12]

C. Operating Fund II

32. During 1964 a total of \$1 134 534 was transferred from the General Fund to Operating Fund II in order to finance fellowships and training, technical assistance projects and research contracts. Total obligations and expenditures incurred during 1964 amounted to \$1 284 764 and \$1 363 349 respectively. As at 31 December 1964, total unliquidated obligations amounted to \$880 085 and unobligated balances of \$594 125 remained available. A breakdown of these total figures by the main purposes for which the funds were provided is given below.

[12] The Director General so informed the Board in his last periodic report for the year.

Table 15

Item	Fellowships and training	Technical assistance	Research contracts	Total
Obligations during 1964	505 983	674 888	103 893	1 284 764
Expenditures during 1964	554 734	704 706	103 909	1 363 349
Unliquidated obligations as at 31 December 1964	555 631	233 460	90 994	880 085
Unobligated balance as at 31 December 1964	90 145	487 325	16 655	594 125

33. Details of the allocations by recipient States under Operating Fund II in 1964 are given in Schedule F, whereas Schedule G shows the total resources available to the Agency including Type II fellowships, equipment donations, research contracts, grants, etc. The latter schedule is included for information only since most of the contributions of services or in kind are not officially recorded in the accounts because the funds involved are neither received nor disbursed by the Agency directly; the total figures for each State therefore represent no more than a reasonable estimate.

D. Summary

34. Although Statement III indicates that a total of \$958 814 was available as unobligated balances in the General Fund and the Operating Funds on 31 December 1964, voluntary contributions receivable amounted to \$931 021; thus only \$27 793 of available cash remained unobligated. However, unliquidated obligations of \$990 608 and sundry credit balances of \$66 977 made it possible to have \$747 406 in short-term deposit accounts at the end of 1964. During the year \$45 980 was earned in interest on such accounts.

IV. PUBLICATIONS REVOLVING FUND (Statement IV)

35. Cash receipts from the sale of publications totalling \$95 256 and other miscellaneous income amounting to \$2036 gave the Publications Revolving Fund a total income of \$97 292 in 1964. Obligations incurred amounted to \$70 995, of which \$4171 represented unliquidated obligations as at 31 December 1964. In accordance with the Fund's Rules, the balance in excess of \$50 000 [13] at the end of the year - \$26 297 - was transferred as at 31 December to the Administrative Fund as miscellaneous income.

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

36. In 1963 the Agency started to assist the Saudi Arabian Government, on a payment basis, with an atomic energy development project which places special emphasis on the prospecting for and the mining and processing of nuclear raw materials [14]. The assistance was continued in 1964 at a cost of \$24 450, of which \$19 192 was for unliquidated obligations carried forward to 1965.

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

37. During 1964 supplementary agreements were concluded with, and letters of intent were received from, the Government of the United States of America, providing a total of \$204 189 for a joint research programme of the Agency and the United States Atomic Energy Commission. This sum, together with \$15 221 in unobligated balances as at 1 January 1964, made \$219 410 available for obligation during the year. Sub-contracts were awarded to various institutions and laboratories to a total value of \$209 487. On 31 December 1964 there were unliquidated obligations of \$133 361 and unobligated funds amounting to \$9923 in the account.

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

38. This account was established in 1962 following the Board's decision to accept an offer by the Union of Soviet Socialist Republics to provide special financial support for the Agency's fellowship programme. The amount of unliquidated obligations brought forward from 1963 totalled \$35 624, of which \$13 334 were disbursed in 1964, leaving \$20 864 of unliquidated obligations to be carried forward to 1965. During 1964 savings in the liquidation of prior years' obligations amounted to \$1426 which will be available for obligation in 1965.

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

39. This special account was established for an Agency project in the Republic of Korea to apply radioisotopes in agriculture; it is funded entirely from the residual funds of the United Nations Korean Reconstruction Agency. An allocation of \$7000 was received in 1964

[13] General Conference Resolution GC(III)/RES/53, Annex, Rule 3.

[14] See document GC(VIII)/277, part III, para. 27.

against which obligations were incurred in the amount of \$5721 leaving an unspent balance of \$1279 available for obligation in 1965. Obligations amounting to \$4752 incurred during the year remained outstanding at its end.

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

40. Statements IX, A and B are presented in a form required by the Technical Assistance Board of the United Nations. Earmarkings from contributions and other available funds amounted to \$1 050 523 in 1964, the second year of the biennial programme. In addition, an amount of \$286 119, representing the balance of 1963 earmarkings (after adjustments), was carried forward into 1964, thus making a total of \$1 336 642 available for the year. Obligations incurred amounted to \$1 312 060, of which \$1 207 560 were for project costs and \$104 500 for administrative and operational services costs. A balance of 1964 earmarkings in the amount of \$24 582 and \$109 712 of other income, primarily from savings resulting from the liquidation of prior years' obligations, remained in the Fund on 31 December 1964. This money will revert to the Special Account of the Expanded Programme of Technical Assistance in accordance with its financial regulations.

X. SPECIAL FUND PROJECTS (Statement X)

41. During 1964 an additional amount of \$535 840 was allocated to the Agency from the United Nations Special Fund in respect of two Special Fund projects:

- (a) The pre-investment study on power, including nuclear power, in Luzon, Philippines (\$471 640); and
- (b) The nuclear research and training in agriculture, Yugoslavia (\$64 200).

42. This sum, together with the unobligated (adjusted) balance of \$349 505 brought forward from 1963, made a total of \$885 345 available for obligation in 1964. Of this amount, a total of \$287 947 was obligated as shown below.

Table 16

Project	Expenditures	Unliquidated obligations	Total
Philippines	74 190	60 410	134 601
Yugoslavia	89 381	63 965	153 346
Total	163 571	124 375	287 947

The total unobligated balance of \$599 337, which includes savings of \$1939 from the liquidations of the prior years' obligations, will be carried forward into 1965 in accordance with the financial rules of the Special Fund.

43. During 1964 disbursements in respect of unliquidated obligations, brought forward from 1963 in the amount of \$141 893, totalled \$135 847, leaving a balance of unliquidated obligations to be carried forward for liquidation in 1965 in the amount of \$4107. The savings from the liquidation in 1964 of obligations brought forward amounted to \$1939 as stated in the preceding paragraph.

XI. OTHER FINANCIAL DATA

A. Financial contributions received towards the cost of conferences, symposia and seminars

44. Financial contributions pledged by Member States and other organizations towards the cost of conferences, symposia and seminars held in 1964 totalled \$31 693, of which all but \$2583 was received by 31 December 1964. Details of these pledges are given below.

Table 17

Place	Meeting Title	Member State or organization	Amount pledged
Athens	Symposium on Medical Radioisotope Scanning	Greece	1 250
Bombay	Symposium on Inelastic Scattering of Neutrons	India	5 000
Copenhagen	Refresher Course on Nuclear Physics	UNESCO	9 700
Heidelberg	Symposium on Assessment of Radioactive Body Burdens in Man	Germany, Federal Republic of ILO WHO	3 500 1 428 1 428
Monaco	Standing Committee of the Brussels Convention	Monaco	3 297
Prague	Symposium on the Use of Radioisotopes in Animal Nutrition and Physiology	Czechoslovak Socialist Republic FAO	2 507 2 583 ^{a/}
Vienna	Symposium on Chemical Effects Associated with Nuclear Reactions and Radioactive Transformations	Joint Committee on Applied Radioactivity, International Council of Scientific Unions	1 000
Total			31 693 ^{a/}

^{a/} All pledges have been paid except the amount due from FAO, which is subject to a minor adjustment after the final costs are determined.

B. Fixed assets

45. Fixed assets comprising equipment, fittings and furniture have been valued at cost; in the case of gifts of equipment where the actual cost was not known, a conservative estimate has been made. During 1964 the value of fixed assets increased by \$249 537 of which \$4295 represents the initial investment in fixed assets at the International Centre for Theoretical Physics at Trieste, and \$253 411 an increase in assets at Headquarters, including the Laboratory at Seibersdorf which has been partially offset by a reduction of \$8169 in fixed assets in Monaco owing to the sale of some equipment to the Oceanographic Institute. The status of fixed assets as at 31 December 1964 is given by location in Table 18 below.

Table 18

Location of assets	Value of equipment, fittings and furniture
Headquarters: Vienna and Seibersdorf	1 739 653
International Centre for Theoretical Physics at Trieste	4 295
Monaco laboratory	40 247
New York Office	1 731
Total	1 785 926

C. Expendable and other supplies

46. The value at cost price of printing paper, office supplies, books, etc., held in stock on 31 December 1964 amounted to \$272 917. This reflects an increase of \$22 338 for library books and \$6109 for all other supplies during the year.

Table 19

Item	Amount
Stationery and office supplies	31 394
Reproduction supplies, including envelopes	22 825
Paper for the publications programme and the Secretariat	20 811
Sub-total	75 030
Library books	197 887
Total	272 917

D. Ex gratia payments

47. During 1964 an ex gratia payment totalling \$614.48 was approved in connection with the burial expenses of a staff member who died of a sudden illness, and the travel of his widow and three children to the place of burial.

(Signed) SIGVARD EKLUND
Director General

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND DISBURSEMENTS BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1964
(Expressed in US dollars)

STATEMENT I.A

Appropriation title	Original appropriations	Transfers		Revised appropriations	Obligations	Disbursements	Unliquidated obligations	Unobligated balance of appropriations
		Increase	Decrease					
PART I - GENERAL CONFERENCE AND BOARD OF GOVERNORS								
Section 1. The General Conference	261 000	-	-	261 000	228 019	227 846	173	32 981
Section 2. The Board of Governors	365 000	-	-	365 000	345 083	344 953	130	19 917
TOTAL (PART I)	626 000	-	-	626 000	573 102	572 799	303	52 898
PART II - FUNCTIONAL PROGRAMME ACTIVITIES								
Section 3. Panels and committees	170 000	-	-	170 000	159 559	138 313	21 246	10 441
Section 4. Special missions	70 000	-	-	70 000	38 734	33 080	5 654	31 266
Section 5. Seminars, symposia and conferences	120 000	-	-	120 000	114 448	93 724	20 724	5 552
Section 6. Distribution of information	222 500	2 059 ^{a/}	-	224 559	224 559	214 156	10 403	-
Section 7. Scientific and technical services and laboratory charges	1 203 500	-	-	1 203 500	1 194 393	606 627	587 766	9 107
TOTAL (PART II)	1 786 000	2 059	-	1 788 059	1 731 693	1 085 900	645 793	56 366
PART III - THE SECRETARIAT								
Section 8. Salaries and wages	3 193 000	31 834 ^{a/b/}	-	3 224 834	3 224 834	3 190 820	34 014	-
Section 9. Common staff costs	1 229 500	-	33 893	1 195 607	1 152 051	1 090 797	61 254	43 556
Section 10. Duty travel of staff	150 000	-	-	150 000	147 120	137 945	9 175	2 880
Section 11. Representation and hospitality	32 500	-	-	32 500	31 133	30 849	284	1 367
TOTAL (PART III)	4 605 000	31 834	33 893	4 602 941	4 555 138	4 450 411	104 727	47 803
PART IV - COMMON SERVICES, SUPPLIES AND EQUIPMENT								
Section 12. Common services, equipment and non-technical supplies	427 500	-	-	427 500	427 246	364 821	62 425	254
TOTAL (PART IV)	427 500	-	-	427 500	427 246	364 821	62 425	254
GRAND TOTAL	7 444 500	33 893	33 893	7 444 500	7 287 179	6 473 931	813 248	157 321

a/ On 19 September 1964 the Board of Governors authorized the Director General to make transfers of funds not exceeding \$5000 as needed between appropriation sections. This authority was utilized to cover part of the General Service and Maintenance and Operatives Service salary increases under appropriation section 6 (\$2059) and appropriation section 8 (\$784).

b/ On 24 February 1965 the Board of Governors authorized a transfer of \$31 050 from the appropriation for common staff costs to the appropriation for salaries and wages of the Regular Budget for 1964 for the increase in the Vienna post adjustment from class 1 to class 2 with effect from 1 September 1964.

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

(Signed) SIGVARD EKLUND
Director General

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

(Signed) VOLKMAR HOPF
(President of the Court of Accounts, Federal Republic of Germany)
External Auditor

S t a t e m e n t s

ADMINISTRATIVE FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1964
(Expressed in US dollars)

ASSETS				LIABILITIES	
CASH IN HAND AND AT BANKS (see Schedule A)				UNLIQUIDATED OBLIGATIONS	
Cash (in hand and travellers' cheques)	10 821			1963	198 216
Current accounts at banks (see Schedule A)	255 473			1964	813 248
Deposit accounts at banks (see Schedule A)	1 098 757				1 011 464
Other valuables (United Nations stamps)	1 318	1 366 369		CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	65 081
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES				SUNDRY CREDIT BALANCES	
1958 Budget (see Schedule B.1)	3 271			Staff accounts	17 097
1959 Budget (see Schedule B.1)	6 201			Other accounts	27 703
1960 Budget (see Schedule B.1)	7 011				44 800
1961 Budget (see Schedule B.1)	20 230			CASH SURPLUSES (see Statement I.D)	
1962 Budget (see Schedule B.1)	70 278			1958	138
1963 Budget (see Schedule B.1)	467 186			1959	777
1964 Budget (see Schedule C)	625 191	1 199 368		1960	993
ACCOUNTS RECEIVABLE				1961	789
Salary advances	34 567			1962	361 437
Travel advances	22 438			1963	535 485
Education grant advances	44 502				899 619
Other accounts	114 472	215 979		UNDISTRIBUTED BUDGETARY SURPLUSES	
DUE FROM OTHER FUNDS				From 1958-1963 Budgets (arrears of contributions receivable from Member States, Schedule B.1)	574 177
United Nations Special Fund	16 405			Provisional budgetary surplus, 1964 (Statement I.C)	203 773
Joint Research Programme of the Agency and the United States Atomic Energy Commission	793	17 198			777 950
TOTAL ASSETS		2 798 914		TOTAL LIABILITIES	2 798 914

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

(Signed) SIGVARD EKLUND
Director General

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

(Signed) VOLKMAR HOPF
(President of the Court of Accounts, Federal Republic of Germany)
External Auditor

STATEMENT I. C

ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1964
(Expressed in US dollars)

MEMBER STATES' ASSESSED CONTRIBUTIONS (SCHEDULE C)

Contributions assessed on Member States for 1964	7 195 618 ^{a/}	
Deduct: Contributions outstanding	<u>615 805</u>	
Contributions paid		6 579 813
Add:		
Contributions assessed on new Member States in 1964	34 656	
Deduct: Contributions outstanding	<u>9 386</u>	
Contributions paid (Schedule C)		25 270
Miscellaneous income for the year 1964		260 678
TOTAL INCOME		<u>6 865 761</u>
Deduct:		
OBLIGATIONS INCURRED (Statement I. A)		
Disbursements	6 473 931	
Unliquidated obligations	<u>813 248</u>	7 287 179
PROVISIONAL CASH DEFICIT		(421 418)
Add:		
1964 Contributions receivable from Member States		<u>625 191</u>
PROVISIONAL BUDGETARY SURPLUS AS AT 31 DECEMBER 1964		<u><u>203 773</u></u>
Provisional budgetary surplus is due to:		
Budgetary savings 1964 (Statement I. A)		157 321
Contributions assessed on new Member States		34 656
Excess of miscellaneous income over budget:		
Actual miscellaneous income	260 678	
Less: Budget	<u>248 882^{b/}</u>	11 796
PROVISIONAL BUDGETARY SURPLUS AS AT 31 DECEMBER 1964		<u><u>203 773</u></u>

^{a/} Reduced from \$7 220 000 to \$7 195 618 in accordance with General Conference Resolution GC(VIII)/RES/169.

^{b/} Original estimate increased by \$24 382 in accordance with General Conference Resolution GC(VIII)/RES/169.

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

(Signed) SIGVARD EKLUND
Director General

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

(Signed) VOLKMAR HOPF
(President of the Court of Accounts, Federal Republic of Germany)
External Auditor

ADMINISTRATIVE FUND

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1964
(Expressed in US dollars)

Shares retained of Member States which have not paid their assessed contributions towards the		
1958 Budget		138
1959 Budget		777
1960 Budget		993
1961 Final cash surplus		
Brought forward from 1963 for surrender in 1964	203 234	
Deduct: Shares surrendered as at		
31 December 1964	202 445	
Shares retained of Member States which have not paid their assessed contributions towards the		
1961 Budget		789
1962 Final cash surplus		
Brought forward from 1963 for surrender in 1965 (see Schedule E)		361 437
1963 Final cash surplus		
Provisional cash deficit brought forward from 1963	(471 202)	
Add: Arrears of prior years' contributions received during the year 1964	962 280	
Savings on obligations brought forward from 1962 and 1963	44 407	
Final cash surplus available for surrender in 1966		535 485
TOTAL SURPLUSES IN HAND as at 31 December 1964		899 619

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

(Signed) SIGVARD EKLUND
Director General

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

(Signed) VOLKMAR HOPF
(President of the Court of Accounts, Federal Republic of Germany)
External Auditor

STATEMENT II

WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1964
(Expressed in US dollars)

<u>ASSETS</u>			
Cash at banks (see Schedule A)			716 820
Investments at Cost:	<u>Nominal</u>	<u>Purchase Price</u>	
	<u>Value</u>	<u>Rate</u>	<u>Amount</u>
Republic of Austria, 6%			
Dollar Bonds, 1979-1984	200 000	99.00	198 000
Government of Denmark, 5½%			
Dollar Bonds, 1984	300 000	101.50	304 500
Participation in IBRD Loan			
No. 3 of the Kingdom of			
Denmark	250 000	100.00	250 000
Japanese Development Bank:			
6% Bonds, 1977	244 000	101.125	246 745
5 3/4% Guaranteed External			
Loan Bonds, 1979	50 000	98.00	49 000
Government of Mexico, 6 1/4%			
External Sinking Fund			
Bonds, 1979	60 000	98.25	58 950
Government of Norway, 5½%			
Bonds, 1984	125 000	98.25	122 812
City of Oslo, 5½% External			
Loan Bonds, 1964	50 000	98.81	<u>49 405</u>
			1 279 412
Advances receivable from Member States (see Schedule C)			4 600
<u>ACCOUNTS RECEIVABLE</u>			
Advances made from the Fund to provide temporary financing for projects or activities of a strictly self-liquidating character in accordance with Resolution GC(VII)/RES/148			
Commissary		7 268	
Restaurant		<u>1 500</u>	<u>8 768</u>
TOTAL ASSETS			<u><u>2 009 600</u></u>
<u>LIABILITIES</u>			
Principal of the Fund as fixed by the General Conference at its seventh regular session			2 000 000
Advances from new Member States			<u>9 600</u>
TOTAL LIABILITIES			<u><u>2 009 600</u></u>

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

(Signed) SIGVARD EKLUND
Director General

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

(Signed) VOLKMAR HOPF
(President of the Court of Accounts, Federal Republic of Germany)
External Auditor

OPERATIONAL PROGRAMME - 1964

SUMMARY STATEMENTS FOR GENERAL FUND AND OPERATING FUNDS AS AT 31 DECEMBER 1964
(Expressed in US dollars)

(Expressed in US dollars)				
Item	General Fund	Operating Fund I	Operating Fund II	Total
A. STATUS OF FUNDS AS AT 31 DECEMBER 1964				
<u>Balance as at 1 January 1964</u>				
General Fund balance	150 000	-	-	150 000
Unobligated earmarkings	-	35 301	692 868	728 169
Unliquidated obligations	-	120 674	958 670	1 079 344
Sub-total balance as at 1 January 1964	150 000	155 975	1 651 538	1 957 513
<u>Income during 1964</u>				
Voluntary contributions pledged in 1964 towards 1963 programme	2 000	-	-	2 000
Voluntary contributions pledged for 1964	1 310 980	-	-	1 310 980
Miscellaneous income from investments	45 980	-	-	45 980
Miscellaneous laboratory income	-	56 774	-	56 774
Miscellaneous income - local project costs	-	-	51 487	51 487
Gain or loss on exchange	(1 426)	(20)	-	(1 446)
Transfers from General Fund	(1 676 350)	541 816	1 134 534	-
Income from United States Atomic Energy Commission	-	34 105	-	34 105
Contribution from the Agency's Regular Budget	-	20 000	-	20 000
Special voluntary contributions pledged	318 816	-	-	318 816
Income from Member States towards the International Centre for Theoretical Physics at Trieste				
Denmark	-	2 405	-	2 405
South Africa	-	1 400	-	1 400
Switzerland	-	4 630	-	4 630
Net income during 1964	-	661 110	1 186 021	1 847 131
<u>Total funds available for expenditure - 1964</u>	150 000	817 085	2 837 559	3 804 644
Less: Expenditure - 1964	-	491 873	1 363 349	1 855 222
Unliquidated obligations - 31 December 1964	-	110 523	880 085	990 608
Sub-total	-	602 396	2 243 434	2 845 830
<u>Unobligated balances as at 31 December 1964</u>	150 000	214 689	594 125	958 814
B. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1964				
<u>Obligations</u>				
Brought forward from prior years	-	120 674	958 670	1 079 344
Incurred in 1964:				
For prior year programmes	-	(9 188)	107 099	97 911
For 1964 programme	-	490 910	1 177 665	1 668 575
Sub-total 1964 obligations	-	481 722	1 284 764	1 766 486
Total obligations	-	602 396	2 243 434	2 845 830
<u>Expenditures</u>				
Against prior year programmes	-	95 386	798 074	893 460
Against 1964 programme	-	396 487	565 275	961 762
Total expenditures	-	491 873	1 363 349	1 855 222
<u>Unliquidated obligations as at 31 December 1964</u>	-	110 523	880 085	990 608
C. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1964				
Petty cash on hand	-	5 349	-	5 349
Current accounts at banks (Schedule A)	176 600	-	-	176 600
Deposit accounts at banks (Schedule A)	747 406	-	-	747 406
Voluntary contributions receivable (Schedules B. 2 and D)	931 021	-	-	931 021
Special voluntary contributions receivable	77 690	-	-	77 690
Due from General Fund	(1 770 117)	296 161	1 473 956	-
Accounts receivable	-	24 566	53 767	78 333
Sundry credit balances	(12 600)	(864)	(53 513)	(66 977)
Unliquidated obligations as at 31 December 1964	-	(110 523)	(880 085)	(990 608)
<u>Unobligated balances as at 31 December 1964</u>	150 000	214 689	594 125	958 814

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

(Signed) SIGVARD EKLUND
Director General

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

(Signed) VOLKMAR HOPF
(President of the Court of Accounts, Federal Republic of Germany)
External Auditor

STATEMENT IV

PUBLICATIONS REVOLVING FUND

STATUS OF FUNDS AS AT 31 DECEMBER 1964
(Expressed in US dollars)

Balance of Fund as at 1 January 1964		50 000
Income from sale of publications		95 256
Miscellaneous income:		
Royalties on publications	1 553	
Sale of films	200	
Miscellaneous receipts	26	
Savings on prior years' obligations	257	2 036
	<hr/>	<hr/>
Total funds available in 1964		147 292
Expenditures:		
Salaries and wages	6 354	
Freight and postage	13 581	
Reproduction supplies and paper	27 897	
Printing	9 306	
Purchase of publications for distribution	3 191	
Sales promotion expenses	6 495	
	<hr/>	
	66 824	
Unliquidated obligations as at 31 December 1964	4 171	70 995
	<hr/>	<hr/>
		76 297
Transfer to miscellaneous income in accordance with Resolution GC(III)/RES/53		26 297
		<hr/>
Balance of Fund as at 31 December 1964		50 000
		<hr/> <hr/>
Represented by:		
Cash at banks (Schedule A)	58 125	
Accounts receivable	38 777	96 902
	<hr/>	
Deduct:		
Deferred income - unpaid publications invoices	38 777	
Sundry credit balances	3 954	
Reserve for unliquidated obligations as at 31 December 1964	4 171	46 902
	<hr/>	<hr/>
Total		50 000
		<hr/> <hr/>
(Signed) HOWARD R. ENNOR Director, Division of Budget and Finance		(Signed) SIGVARD EKLUND Director General

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

(Signed) VOLKMAR HOPF
(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
SAUDI ARABIAN PROJECT TRUST FUND

Status of funds as at 31 December 1964

(Expressed in US dollars)

Unobligated balance as at 1 January 1964	515	
Unliquidated obligations brought forward from 1963	11 604	
Income from the Government of Saudi Arabia	24 100	
	<u> </u>	
Available for expenditure in 1964		36 219
Deduct:		
Cash disbursements during 1964	16 862	
Unliquidated obligations as at 31 December 1964	19 192	36 054
	<u> </u>	<u> </u>
Unobligated balance as at 31 December 1964		165
		<u> </u>
Represented by:		
Cash at banks (Schedule A)		20 225
Deduct:		
Sundry credit balances	868	
Reserve for unliquidated obligations as at 31 December 1964	19 192	20 060
	<u> </u>	<u> </u>
Total		165
		<u> </u>

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

(Signed) SIGVARD EKLUND
Director General

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(President of the Court of Accounts, Federal Republic of Germany)
External Auditor

STATEMENT VI

SPECIAL ACCOUNT

JOINT RESEARCH PROGRAMME OF THE AGENCY AND THE
UNITED STATES ATOMIC ENERGY COMMISSIONStatus of funds as at 31 December 1964

(Expressed in US dollars)

Unobligated balance as at 1 January 1964	15 221	
Unliquidated obligations brought forward from 1963	56 662	
Income from the United States Atomic Energy Commission	<u>204 189</u>	
Available for expenditure in 1964		276 072
Deduct:		
Cash disbursements during 1964	132 788	
Unliquidated obligations as at 31 December 1964	<u>133 361</u>	<u>266 149</u>
Unobligated balance as at 31 December 1964		<u>9 923</u>
Represented by:		
Contributions receivable		144 077
Deduct:		
Amount due to Administrative Fund	793	
Reserve for unliquidated obligations as at 31 December 1964	<u>133 361</u>	<u>134 154</u>
Total		<u>9 923</u>

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Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

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External Auditor

SPECIAL ACCOUNT

SPECIAL FELLOWSHIPS OFFERED BY THE GOVERNMENT
OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1964

(Expressed in US dollars)

Unobligated balance as at 1 January 1964	Nil	
Unliquidated obligations brought forward from 1963	35 624	
Available for expenditure in 1964		35 624
Deduct:		
Cash disbursements during 1964	13 334	
Unliquidated obligations as at 31 December 1964	20 864	34 198
Savings on liquidations available for obligation in 1965		1 426
Represented by:		
Cash at banks (Schedule A)		22 290
Deduct:		
Reserve for unliquidated obligations as at 31 December 1964		20 864
Total		1 426

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Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

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SPECIAL ACCOUNT

UNITED NATIONS KOREAN RECONSTRUCTION AGENCY RESIDUAL FUND

Status of Funds as at 31 December 1964

(Expressed in US dollars)

Income from United Nations New York		7 000
Deduct:		
Cash disbursements during 1964	969	
Unliquidated obligations as at 31 December 1964	4 752	5 721
		<u> </u>
Unobligated balance as at 31 December 1964		<u>1 279</u>
Represented by:		
Cash at banks (Schedule A)		6 031
Deduct:		
Reserve for unliquidated obligations as at 31 December 1964		4 752
Total		<u>1 279</u>

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Director, Division of Budget and Finance

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Director General

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(President of the Court of Accounts, Federal Republic of Germany)
External Auditor

EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE

STATUS OF FUNDS OF THE AGENCY AS AT 31 DECEMBER 1964
(Expressed in US dollars)

Balance as at 31 December 1963	363 106	
Less:		
Adjustment of 1963 earmarkings	723	362 383
Less:		
Unobligated balances of 1963 authorizations from the Working Capital and Reserve Fund and other income surrendered to the Special Account	78 002	
Less: Exchange adjustments (net)	1 738	76 264
Balance of earmarkings carried forward to 1964		286 119
Earmarkings from contributions and other available funds in 1964		1 050 523
		<u>1 336 642</u>
Obligations incurred during 1964:		
Project costs (see Part B)	1 207 560	
Administrative and operational services costs	104 500	1 312 060
Excess of earmarkings and other available funds over obligations incurred		<u>24 582</u>
Add:		
Other income:		
Savings on liquidation of prior years' obligations	110 516	
Miscellaneous	536	
	111 052	
Less: Exchange adjustments (net)	1 340	109 712
Balance as at 31 December 1964, to revert to the Special Account		<u>134 294</u>
Represented by:		
Cash at banks, on hand or in transit	261 721	
Undrawn earmarkings	374 755	
Accounts receivable, advances, deposits, etc.	4 914	641 390
Less:		
Unliquidated obligations, 1963	58 672	
Unliquidated obligations, 1964	411 940	
Accounts payable and other credit balances	36 484	507 096
Total		<u><u>134 294</u></u>

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

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Director General

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

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External Auditor

STATEMENT IX. B

EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE

OBLIGATIONS INCURRED - PROJECT COSTS FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 1964
(Expressed in US dollars)

Country	Cash disbursements	Unliquidated obligations	Total obligations
Afghanistan	739	600	1 339
Argentina	36 524	8 044	44 568
Brazil	19 289	29 721	49 010
Burma	31 033	27 413	58 446
Ceylon	16 590	8 286	24 876
China	31 117	7 785	38 902
Chile	5 339	692	6 031
Colombia	14 996	2 179	17 175
Ecuador	-	2 500	2 500
Ghana	7 527	5 857	13 384
Greece	40 760	11 358	52 118
India	-	15 300	15 300
Indonesia	32 276	12 609	44 885
Iran	22 638	4 915	27 553
Iraq	16 207	3 002	19 209
Israel	16 126	1 441	17 567
Korea, Republic of	7 523	7 700	15 223
Mexico	30 894	5 217	36 111
Mexico (contingency authorizations)	22	-	22
Morocco	6 173	1 687	7 860
Pakistan	18 299	5 034	23 333
Peru	16 445	6 413	22 858
Philippines	47 046	15 583	62 629
Poland	-	4 469	4 469
Rhodesia	1 052	1 504	2 556
Senegal	1 511	15 071	16 582
Sudan	2 041	3 540	5 581
Thailand	16 418	8 087	24 505
Tunisia	8 748	15 195	23 943
Turkey	5 967	27 655	33 622
Uganda	7 993	600	8 593
United Arab Republic	3 856	67 901	71 757
Yugoslavia	3 552	32 812	36 364
Yugoslavia (contingency authorizations)	19 932	5 335	25 267
Total	488 633	365 505	854 138
<u>Regional projects</u>			
The Americas	18 570	915	19 485
Asia and the Far East	178 620	12 557	191 177
Asia and the Far East (contingency authorizations)	21 913	13 659	35 572
Europe	22 232	763	22 995
Middle East	43 480	17 770	61 250
Middle East (contingency authorizations)	22 172	771	22 943
Total	306 987	46 435	353 422
GRAND TOTAL	795 620	411 940	1 207 560

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Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

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External Auditor

SPECIAL FUND PROJECTS

STATUS OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 1964
(Expressed in US dollars)

Balance of allocations and other available funds at the end of prior year		349 267
Add: Adjustment to balance of allocations and other available funds brought forward from 1963 (exchange adjustment)		238
		<u>349 505</u>
Add: Funds allocated during current year including adjustments		535 840
Unliquidated commitments at end of prior year		141 893
		<u>1 027 238</u>
Deduct: Commitments:		
Liquidated by disbursements during current year	299 419	
Unliquidated at end of current year	128 482	427 901
		<u>599 337</u>
Unencumbered balance of allocations at end of current year		599 337
Add: Other income:		
Miscellaneous income and exchange adjustments		Nil
		<u>599 337</u>
		<u><u>599 337</u></u>
Represented by:		
Cash at banks, on hand and in transit	5 336	
Undrawn allotments	369 541	
Unallotted allocations	372 125	
Accounts receivable and sundry debit balances	962	747 964
		<u>747 964</u>
Less:		
Unliquidated commitments	128 482	
Accounts payable and sundry credit balances	20 145	148 627
		<u>148 627</u>
		<u><u>599 337</u></u>

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Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

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CURRENT ACCOUNTS AND DEPOSIT ACCOUNTS AT BANKS AS AT 31 DECEMBER 1964
(Expressed in US dollars)

SCHEDULE A.1

			Distribution by Funds									
			TOTAL	Adminis- trative Fund	Working Capital Fund	General Fund	Saudi Arabian Trust Fund	Publications Revolving Fund	Special Soviet Union Fellowship Account	United Nations Korean Reconstruction Agency	EPTA	Staff Welfare Fund
PART I - AGENCY REGULAR ACCOUNTS												
CURRENT ACCOUNTS AT BANKS												
Austrian Schillings	2 516 138 at	25.83 ^{a/}	97 411	97 411								
Belgian Francs	585 023 at	50.00	11 700	11 700								
Czechoslovak Korunas	20 559 at	14.36	1 431			1 431						
French Francs	58 547 at	4.90	11 948	11 948								
German Marks	58 728 at	4.00	14 682	14 682								
Greek Drachmae	41 895 at	30.00	1 396			1 396						
Indian Rupees	41 933 at	4.762	8 806			8 806						
Iranian Rials	274 349 at	75.00	3 658			3 658						
Israeli Pounds	947 at	3.00	316			316						
Italian Lire	89 118 732 at	625.00	142 590	3 073		139 517						
Mexican Pesos	23 297 at	12.50	1 864	1 864								
Philippine Pesos	4 403 at	3.86	1 141			1 141						
Swiss Francs	59 657 at	4.32	13 810	13 810								
USSR Roubles	27 282 at	.90	30 313			8 023		22 290				
Egyptian Pounds	156 at	.4348	359			359						
United Kingdom Pounds	13 717 at	.3571	38 413	32 382					6 031			
United States Dollars	120 818	-	120 818	68 603		20 225				31 990		
Yugoslav Dinars	714 507 at	750.00	953			953						
Sub-total			501 609	255 473	-	165 600	20 225	-	22 290	6 031	31 990	-
Add: Turkish Lira from EPTA (See Part II)			11 000			11 000						
Less: United States Dollars due to EPTA (See Part II)			(31 990)								(31 990)	
Total Current Accounts at Banks (Regular Accounts)			480 619	255 473	-	176 600	20 225	-	22 290	6 031	-	-
DEPOSIT ACCOUNTS AT BANKS												
		<u>Maturity Date</u>										
Irving Trust Company, New York, 3½%		At sight	279 960	173 757	41 927	47 406		8 125				8 745
Creditanstalt Bankverein, 5 1/8%												
(AS 12 269 250)	9 January	1965	475 000	475 000								
Oesterreichische Laenderbank, 5 1/8%												
(AS 12 932 500)	15 January	1965	500 677		500 677							
Société Belge de Banque, Brussels, 4 9/16%												
Oesterreichische Laenderbank, 3½%												
(AS 4 500 000)	29 January	1965	174 216		174 216							
Mitsui Bank, London, 4 3/4%	13 February	1965	300 000	50 000		200 000		50 000				
Banco di Roma, Rome, 4 11/16%	19 February	1965	500 000			500 000						
Total Deposit Accounts at Banks (Regular Accounts)			2 629 853	1 098 757	716 820	747 406	-	58 125	-	-	-	8 745

^{a/} The conversion into United States dollars of all other currencies has been done at the operational exchange rate of the United Nations Technical Assistance Board, in effect on 31 December 1964.

Distribution by Fund

			TOTAL	EPTA	Special Fund	General Fund
PART II - EPTA AND SPECIAL FUND ACCOUNTS						
CURRENT ACCOUNTS AT BANKS						
Argentine Pesos	314 698	at 150.00 ^{a/}	2 098	2 098		
Australian Pounds	282	at .4464	632	632		
Austrian Schillings	44 095	at 25.83	1 707	1 707		
Belgian Francs	160 040	at 50.00	3 201	3 201		
Brazilian Cruzeiros	1 766 440	at 1550.00	1 140	1 140		
Bulgarian Leva	585	at 1.17	600	500		
Burmese Kyats	24 936	at 4.762	5 236	5 236		
Canadian Dollars	5 747	at 1.08	5 321	5 321		
Ceylonese Rupees	7 495	at 4.762	1 574	1 574		
Chilean Escudos	6 137	at 3.20	1 918	1 918		
Czechoslovak Korunas	11 259	at 7.20	1 564	1 564		
Danish Kroner	15 090	at 6.907	2 185	2 185		
Finnish New Markka	6 943	at 3.20	2 170	2 170		
French Francs	12 745	at 4.90	2 601	2 601		
German Marks	18 214	at 4.00	4 553	4 553		
Greek Drachmae	82 064	at 30.00	2 735	2 735		
Hungarian Forints	27 685	at 23.48	1 179	1 179		
Indian Rupees	113	at 4.762	24	24		
Israeli Pounds	1 159	at 3.00	386	386		
Italian Lire	1 622 754	at 625.00	2 596	2 596		
Japanese Yen	533 898	at 360.00	1 483	1 483		
Netherlands Guilders	13 695	at 3.62	3 783	3 783		
New Zealand Pounds	1 314 $\frac{1}{2}$	at .3596	3 656	3 656		
Norwegian Kroner	79 900	at 7.143	11 186	11 186		
Pakistan Rupees	5 464	at 4.762	1 147	1 147		
Portuguese Escudos	11 721	at 28.75	408	408		
Romanian Lei	3 000	at 6.00	500	500		
Spanish Pesetas	189 199	at 60.00	3 153	3 153		
Swedish Kronor	8 182	at 5.173	1 582	1 582		
Swiss Francs	17 562	at 4.32	4 065	4 065		
Thailand Bahts	36 300	at 20.80	1 746	1 746		
Tunisian Dinars	951	at .5243	1 814	1 814		
Turkish Lira	111 014	at 9.00	12 335	1 335		11 000
USSR Roubles	5 341	at .90	5 934	5 934		
United Kingdom Pounds	5 432	at .3571	15 212	15 212		
United States Dollars			83 234	77 898	5 336	
Sub-total			194 558	178 222	5 336	11 000
Add: United States Dollars due from Regular Accounts (See Part I)			31 990	31 990		
Less: Turkish Lira due to Regular Accounts (See Part I)			(11 000)			(11 000)
Total Current Accounts at Banks (EPTA and Special Fund Accounts)			215 548	210 212	5 336	-

a/ The conversion into United States dollars of all other currencies has been done at the operational exchange rate of the United Nations Technical Assistance Board, in effect on 31 December 1964.

SCHEDULES B.1 and B.2

SCHEDULE B.1

OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS
AS AT 31 DECEMBER 1964
(Expressed in US dollars)

Member State	Amounts outstanding						TOTAL
	1958	1959	1960	1961	1962	1963	
Afghanistan	-	-	-	-	-	3 281	3 281
Algeria	-	-	-	-	-	1 800	1 800
Argentina	-	-	-	-	24 733	66 239	90 972
China	-	-	-	-	-	291 702	291 702
Colombia	-	-	-	-	15 010	17 094	32 104
Congo, Democratic Republic of	-	-	-	-	601	4 273	4 874
Cuba	-	-	-	10 794	15 111	14 245	40 150
Dominican Republic	-	-	-	-	3 215	3 561	6 776
Ecuador	-	-	-	-	-	2 414	2 414
Guatemala	-	-	-	-	-	3 460	3 460
Haiti	-	2 021	2 337	2 467	2 652	2 849	12 326
Honduras	1 635	2 090	2 337	2 467	2 652	2 849	14 030
Hungary	-	-	-	-	1 000	37 037	38 037
Nicaragua	-	-	-	2 035	2 652	2 849	7 536
Paraguay	1 636	2 090	2 337	2 467	2 652	2 849	14 031
Syrian Arab Republic	-	-	-	-	-	3 561	3 561
Uruguay	-	-	-	-	-	7 123	7 123
Total	3 271	6 201	7 011	20 230	70 278	467 186	574 177

SCHEDULE B.2

VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND FOR
1962 AND 1963 AND OUTSTANDING AS AT 31 DECEMBER 1964
(Expressed in US dollars)

Member State	Amounts outstanding		
	1962	1963	TOTAL
Colombia	2 000	-	2 000
United States of America (matching contribution)	-	218 697	218 697
Total	2 000	218 697	220 697

MEMBER STATES' CONTRIBUTIONS TO THE 1964 REGULAR BUDGET AND
 ADVANCES TO THE WORKING CAPITAL FUND AS AT 31 DECEMBER 1964
 (Expressed in US dollars)

Member State	Contributions to the 1964 Regular Budget			Working Capital Fund advances		
	Assessed	Paid	Outstanding	Assessed	Paid	Outstanding
Afghanistan	3 610	-	3 610	1 000	1 000	-
Albania	2 888	81	2 807	800	800	-
Argentina	67 146	-	67 146	18 600	18 600	-
Australia	110 466	110 466	-	30 600	30 600	-
Austria	29 602	29 602	-	8 200	8 200	-
Belgium	80 142	80 142	-	22 200	22 200	-
Bolivia	2 888	2 888	-	800	800	-
Brazil	68 590	68 590	-	19 000	19 000	-
Bulgaria	12 996	12 996	-	3 600	3 600	-
Burma	4 332	4 332	-	1 200	1 200	-
Byelorussian Soviet Socialist Republic	34 656	34 656	-	9 600	9 600	-
Cambodia	2 888	2 888	-	800	800	-
Canada	207 936	207 936	-	57 600	57 600	-
Ceylon	5 776	5 776	-	1 600	1 600	-
Chile	17 328	1 897	15 431	4 800	4 800	-
China	304 684	-	304 684	84 400	84 400	-
Colombia	17 328	-	17 328	4 800	4 800	-
Congo, Democratic Republic of	4 332	-	4 332	1 200	1 200	-
Cuba	14 440	-	14 440	4 000	4 000	-
Czechoslovak Socialist Republic	60 765 ^{a/}	55 538	5 227	21 600	21 600	-
Denmark	38 266	38 266	-	10 600	10 600	-
Dominican Republic	3 610	-	3 610	1 000	1 000	-
Ecuador	4 332	-	4 332	1 200	1 200	-
El Salvador	2 888	2 708	180	800	800	-
Ethiopia	3 610	101	3 509	1 000	1 000	-
Finland	24 548	24 548	-	6 800	6 800	-
France	395 656	395 656	-	109 600	109 600	-
Germany, Federal Republic of	379 772	379 772	-	105 200	105 200	-
Ghana	5 776	5 776	-	1 600	1 600	-
Greece	15 162	15 162	-	4 200	4 200	-
Guatemala	3 610	-	3 610	1 000	1 000	-
Haiti	2 888	-	2 888	800	800	-
Holy See	2 888	2 888	-	800	800	-
Honduras	2 888	-	2 888	800	800	-
Hungary	30 373 ^{a/}	-	30 373	10 400	10 400	-
Iceland	2 888	2 888	-	800	800	-
India	135 014	135 014	-	37 400	37 400	-
Indonesia	29 602	29 602	-	8 200	8 200	-
Iran	12 996	12 996	-	3 600	3 600	-
Iraq	5 776	5 776	-	1 600	1 600	-
Israel	10 108	10 108	-	2 800	2 800	-
Italy	149 454	76 830	72 624	41 400	41 400	-
Japan	150 898	150 898	-	41 800	41 800	-
Korea, Republic of	12 274	584	11 690	3 400	3 400	-
Lebanon	3 610	3 610	-	1 000	1 000	-
Liberia	2 888	-	2 888	800	800	-
Luxembourg	3 610	3 610	-	1 000	1 000	-
Mali	2 888	2 888	-	800	800	-
Mexico	49 096	49 096	-	13 600	13 600	-
Monaco	2 888	2 888	-	800	800	-

(Continued)

SCHEDULE C (Continued)

Member State	Contributions to the 1964 Regular Budget			Working Capital Fund advances		
	Assessed	Paid	Outstanding	Assessed	Paid	Outstanding
Morocco	9 386	9 386	-	2 600	2 600	-
Netherlands	67 146	67 146	-	18 600	18 600	-
New Zealand	27 436	27 436	-	7 600	7 600	-
Nicaragua	2 888	-	2 888	800	800	-
Norway	29 602	29 602	-	8 200	8 200	-
Pakistan	28 158	28 158	-	7 800	7 800	-
Paraguay	2 888	-	2 888	800	-	800
Peru	6 498	6 498	-	1 800	1 800	-
Philippines	26 714	26 714	-	7 400	7 400	-
Poland	85 196	85 196	-	23 600	23 600	-
Portugal	10 830	10 830	-	3 000	3 000	-
Romania	20 938	20 938	-	5 800	5 800	-
Saudi Arabia	4 332	4 332	-	1 200	1 200	-
Senegal	3 610	3 610	-	1 000	1 000	-
South Africa	35 378	35 378	-	9 800	9 800	-
Spain	57 038	57 038	-	15 800	15 800	-
Sudan	4 332	4 332	-	1 200	1 200	-
Sweden	86 640	86 640	-	24 000	24 000	-
Switzerland	63 536	63 536	-	17 600	17 600	-
Syrian Arab Republic	3 610	-	3 610	1 000	-	1 000
Thailand	10 830	10 830	-	3 000	3 000	-
Tunisia	3 610	3 610	-	1 000	1 000	-
Turkey	26 714	1 112	25 602	7 400	7 400	-
Ukrainian Soviet Socialist Republic	132 126	132 126	-	36 600	36 000	-
Union of Soviet Socialist Republics	997 804	997 804	-	276 400	276 400	-
United Arab Republic	16 606	16 606	-	4 600	4 600	-
United Kingdom of Great Britain and Northern Ireland	505 400	505 400	-	140 000	140 000	-
United States of America	2 305 346	2 305 346	-	638 600	638 600	-
Uruguay	7 220	-	7 220	2 000	-	2 000
Venezuela	34 656	34 656	-	9 600	9 600	-
Viet-Nam	10 830	10 830	-	3 000	3 000	-
Yugoslavia	25 270	25 270	-	7 000	7 000	-
Sub-total	7 195 618 ^{a/}	6 579 813	615 805	2 000 000	1 996 200	3 800
NEW MEMBER STATES						
Algeria	6 498	-	6 498	1 800	1 800	-
Cameroon	2 888	2 888	-	800	800	-
Gabon	2 888	2 888	-	800	800	-
Ivory Coast	2 888	2 888	-	800	800	-
Kuwait	2 888	-	2 888	800	-	800
Libya	2 888	2 888	-	800	800	-
Nigeria	13 718	13 718	-	3 800	3 800	-
Sub-total	34 656	25 270	9 386	9 600	8 800	800
TOTAL	7 230 274	6 605 083	625 191	2 009 600	2 005 000	4 600

a/ See General Conference Resolution GC(VIII)/RES/169.

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID BY MEMBER STATES TO THE
GENERAL FUND FOR 1964 AS AT 31 December 1964
(Expressed in US dollars)

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	19 000	-	19 000
Burma	1 000	1 000	-
Canada	57 600	57 600	-
Ceylon	2 100	2 100	-
China	5 000	5 000	-
Congo, Democratic Republic of	333	-	333
Denmark	10 600	10 600	-
Finland	6 800	6 800	-
France	30 612	30 612	-
Germany, Federal Republic of	105 200	105 200	-
Greece	4 200	4 200	-
Holy See	2 000	2 000	-
India	25 000	25 000	-
Indonesia	2 000	-	2 000
Israel	2 800	2 800	-
Japan	40 000	40 000	-
Korea, Republic of	3 000	-	3 000
Lebanon	1 000	1 000	-
Liberia	6 301	-	6 301
Mexico	13 600	13 600	-
Monaco	2 000	2 000	-
Morocco	2 600	2 600	-
Netherlands	18 600	18 600	-
Norway	8 200	-	8 200
Pakistan	6 000	6 000	-
Philippines	4 000	4 000	-
Portugal	3 600	3 600	-
South Africa	9 800	9 800	-
Sweden	24 000	24 000	-
Switzerland	17 600	17 600	-
Thailand	3 000	3 000	-
Tunisia	1 000	-	1 000
Turkey	4 444	4 444	-
United Arab Republic	11 500	11 500	-
United Kingdom of Great Britain and Northern Ireland	144 000	144 000	-
United States of America	500 000	-	500 000
Yugoslavia	7 000	7 000	-
	1 155 490	600 656	554 834
United States of America (matching contribution)	155 490	-	155 490
Total	1 310 980	600 656	710 324

SCHEDULE E

SHARES OF MEMBER STATES IN THE 1962 CASH SURPLUS TO BE SURRENDERED IN 1965
(Expressed in US dollars)

Member State	1962 scale of assessment (percentage)	Allocation (amount)	Member State	1962 scale of assessment (percentage)	Allocation (amount)
Afghanistan	0.05	180	Italy	2.07	7 472
Albania	0.04	144	Japan	2.02	7 292
Argentina	1.02	3 682	Korea, Republic of	0.19	686
Australia	1.65	5 956	Lebanon	0.05	180
Austria	0.40	1 444	Liberia	0.04 ^{a/}	144
Belgium	1.20	4 332	Luxembourg	0.05	180
Brazil	0.94	3 393	Mali	0.04	144
Bulgaria	0.15	542	Mexico	0.65	2 346
Burma	0.07	253	Monaco	0.04	144
Byelorussian Soviet Socialist Republic	0.43	1 552	Morocco	0.13	469
Cambodia	0.04	144	Netherlands	0.93	3 357
Canada	2.87	10 360	New Zealand	0.39	1 408
Ceylon	0.09	325	Nicaragua	0.04	144
Chile	0.25	903	Norway	0.45	1 624
China	4.62	16 678	Pakistan	0.37	1 336
Colombia	0.29	1 047	Paraguay	0.04	144
Congo, Democratic Republic of	0.04 ^{a/}	144	Peru	0.10	361
Cuba	0.23	830	Philippines	0.40	1 444
Czechoslovak Socialist Republic	0.80	2 888	Poland	1.26	4 548
Denmark	0.55	1 985	Portugal	0.18	650
Dominican Republic	0.05	180	Romania	0.31	1 119
Ecuador	0.05	180	Saudi Arabia	0.05 ^{a/}	180
El Salvador	0.05	180	Senegal	0.05	180
Ethiopia	0.05	180	South Africa	0.52	1 877
Finland	0.33	1 191	Spain	0.86	3 104
France	5.90	21 298	Sudan	0.05	180
Germany, Federal Republic of	4.91	17 725	Sweden	1.28	4 621
Ghana	0.06	217	Switzerland	0.89	3 213
Greece	0.21	758	Thailand	0.15	542
Guatemala	0.05	180	Tunisia	0.05	180
Haiti	0.04	144	Turkey	0.54	1 949
Holy See	0.04	144	Ukrainian Soviet Socialist Republic	1.66	5 992
Honduras	0.04	144	Union of Soviet Socialist Republics	12.54	45 266
Hungary	0.39	1 408	United Arab Republic	0.30	1 083
Iceland	0.04	144	United Kingdom of Great Britain and Northern Ireland	7.17	25 882
India	2.27	8 194	United States of America	32.27	116 485
Indonesia	0.43	1 552	Venezuela	0.46	1 661
Iran	0.19	686	Viet-Nam	0.18	650
Iraq	0.08	289	Yugoslavia	0.32	1 155
Israel	0.13	469			
			TOTAL	100.13	361 437

a/ The Democratic Republic of the Congo, Liberia and Saudi Arabia became Members of the Agency after adoption by the General Conference at its fifth regular session of the scale of Members' contributions for 1962.

SUMMARY OF OPERATING FUND II EXPENDITURES DURING 1964 AND UNLIQUIDATED OBLIGATIONS
BY RECIPIENT STATES AS AT 31 DECEMBER 1964
(Expressed in US dollars)

Recipient State	Expenditures in 1964			Unliquidated obligations as at 31 December 1964		
	Prior year programmes	1964 programme	Total	Prior year programmes	1964 programme	Total
Afghanistan	5 774	15 527	21 301	3 879	208	4 087
Argentina	56 738	10 318	67 056	26 575	52 912	79 487
Austria	1 848	-	1 848	849	580	1 429
Belgium	566	-	566	568	-	568
Bolivia	1 713	17 273	18 986	248	17 092	17 340
Brazil	45 814	20 452	66 266	9 502	42 393	51 895
Bulgaria	21 826	1 347	23 173	15 268	4 900	20 168
Burma	12 510	1 030	13 540	808	2 382	3 190
Cambodia	13 319	4 720	18 039	320	1 380	1 700
Ceylon	8 336	14 709	23 045	1 627	17 387	19 014
Chile	22 888	26 876	49 764	3 221	17 281	20 502
China	3 231	11 745	14 976	2 039	14 606	16 645
Colombia	21 245	25 301	46 546	1 996	8 861	10 857
Congo, Democratic Republic of	-	20 162	20 162	-	5 885	5 885
Cuba	2 945	-	2 945	-	-	-
Czechoslovak Socialist Republic	12 876	597	13 473	7 465	10 353	17 818
Ecuador	-	4 479	4 479	-	2 608	2 608
El Salvador	-	551	551	-	-	-
Ghana	15 448	19 201	34 649	1 701	4 976	6 677
Greece	16 154	5 949	22 103	8 108	7 833	15 941
Guatemala	-	17 473	17 473	-	-	-
Haiti	24	-	24	-	-	-
Hungary	10 323	-	10 323	11 237	7 726	18 963
Iceland	9 902	3 787	13 689	36	27	63
India	7 776	4 304	12 080	6 521	37 895	44 416
Indonesia	16 660	4 743	21 403	5 669	12 832	18 501
Iran	11 031	18 635	29 666	6 816	15 670	22 486
Iraq	5 760	14 569	20 329	4 858	7 786	12 644
Israel	13 834	23 755	37 589	1 493	2 912	4 405
Italy	4 562	-	4 562	3 570	-	3 570
Ivory Coast	-	-	-	-	2 900	2 900
Japan	7 627	1 330	8 957	4 609	22 270	26 879
Kenya	23 195	-	23 195	252	-	252
Korea, Republic of	54 734	11 407	66 141	16 460	16 630	33 090
Lebanon	20 305	1 409	21 714	3 448	1 891	5 339
Mali	-	-	-	-	2 400	2 400
Mexico	22 948	9 558	32 506	3 600	14 663	18 263
Morocco	16 864	7 562	24 426	703	9 071	9 774
New Zealand	-	2 700	2 700	-	7 030	7 030
Nicaragua	-	1 608	1 608	-	2 992	2 992
Nigeria	-	7 488	7 488	-	1 332	1 332
Pakistan	25 499	39 412	64 911	4 296	27 987	32 283
Paraguay	1 388	3 302	4 690	-	2 168	2 168
Peru	1 015	-	1 015	2 985	-	2 985
Philippines	28 220	8 220	36 440	10 346	9 475	19 821
Poland	35 201	2 068	37 269	12 482	24 332	36 814
Portugal	15 753	4 839	20 592	4 029	7 212	11 241
Rhodesia	3 711	-	3 711	134	8 550	8 684
Romania	4 768	2 724	7 492	4 705	3 988	8 693
Saudi Arabia	1 157	-	1 157	2 243	-	2 243
South Africa	2 730	-	2 730	80	3 000	3 080
Spain	3 650	-	3 650	1 240	7 206	8 446
Sudan	4 937	3 908	8 845	-	6 859	6 859
Syrian Arab Republic	-	-	-	-	2 850	2 850
Thailand	44 871	28 452	73 323	42 075	25 177	67 252
Tunisia	28 780	15 550	44 330	8 854	20 494	29 348
Turkey	35 376	12 041	47 417	5 305	21 349	26 654
United Arab Republic	31 914	19 160	51 074	2 565	32 344	34 909
Venezuela	1 860	3 500	5 360	3 010	3 500	6 510
Viet-Nam	8 788	5 723	14 511	2 298	3 679	5 977
Yugoslavia	18 940	25 709	44 649	3 781	19 375	23 156
Sub-total	787 334	505 173	1 292 507	263 874	607 209	871 083
<u>Regional training courses</u>						
The Americas	3 230	-	3 230	-	-	-
Asia and the Far East	1 376	-	1 376	-	-	-
Europe	6 134	52 217	58 351	181	3 794	3 975
Middle East	-	-	-	3 641	-	3 641
Sub-total	10 740	52 217	62 957	3 822	3 794	7 616
Administrative expenses and storage charges for mobile radioisotope laboratories	-	7 885	7 885	-	1 386	1 386
TOTAL	798 074	565 275	1 363 349	267 696	612 389	880 085

SCHEDULE G

RESOURCES AVAILABLE TO THE AGENCY DURING 1964 INCLUDING CONTRIBUTIONS
(Expressed in thousands of dollars)

Member State	Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Research contracts	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Library etc.	Special nuclear materials	Cost-free experts provided	
										Number ^{a/}	Man-days
Afghanistan	3 610										
Albania	2 888										
Argentina	67 146	15 000			6 450			5			
Australia	110 466	20 000						60		1	5
Austria	29 602	5 000			6 600						
Belgium	80 142	10 000			13 000			10		1	5
Bolivia	2 888										
Brazil	68 590	19 000			1 500			5			
Bulgaria	12 996										
Burma	4 332	1 000									
Byelorussian Soviet Socialist Republic	34 656										
Cambodia	2 888										
Canada	207 936	57 600					31 000	150		5	23
Ceylon	5 776	2 100									
Chile	17 328							10			
China	304 684	5 000						10			
Colombia	17 328										
Congo, Democratic Republic of	4 332	333									
Cuba	14 440										
Czechoslovak Socialist Republic	60 765 ^{b/}				54 000 ^{c/}			180			
Denmark	38 266	10 600	2 405		6 700			10			
Dominican Republic	3 610										
Ecuador	4 332							10			
El Salvador	2 888										
Ethiopia	3 610										
Finland	24 548	6 800					19 000				
France	395 656	30 612						450		11	47
Germany, Federal Republic of	379 772	105 200					40 000	82		7	33
Ghana	5 776										
Greece	15 162	4 200									
Guatemala	3 610										
Haiti	2 888										
Holy See	2 888	2 000									
Honduras	2 888 ^{b/}										
Hungary	30 373 ^{b/}				9 600			30			
Iceland	2 888										
India	135 014	25 000			5 000						
Indonesia	29 802	2 000									
Iran	12 996										
Iraq	5 776										
Israel	10 108	2 800			11 300			10		1	
Italy	149 454		278 000		28 650			40		3	
Japan	150 888	40 000			14 500			60		2	8
Korea, Republic of	12 274	3 000					100	10			
Lebanon	3 610	1 000						20			
Liberia	2 888	6 301									
Luxembourg	3 610										
Mali	2 888										
Mexico	49 096	13 600						30			
Monaco	2 888	2 000	40 816								
Morocco	9 386	2 600									
Netherlands	67 146	18 600			10 000		8 000	60		2	10
New Zealand	27 436										
Nicaragua	2 888										
Norway	29 602	8 200						30			
Pakistan	28 158	6 000									
Paraguay	2 888										
Peru	6 498										
Philippines	26 714	4 000									
Poland	85 196				12 000			20			

CONTRIBUTIONS IN CASH, SERVICES AND IN KIND AS AT 31 DECEMBER 1964
(In US dollars)

Member State	Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Research contracts	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Library etc.	Special nuclear materials	Cost-free experts provided	
										Number ^{a/}	Man-days
Portugal	10 830	3 600						30			
Romania	20 938							20			
Saudi Arabia	4 332							10			
Senegal	3 610										
South Africa	35 378	9 800	1 400								
Spain	57 038				1 400			20			
Sudan	4 332										
Sweden	86 640	24 000			2 500			40		5	23
Switzerland	63 536	17 600	4 630				10 882	40			
Syrian Arab Republic	3 610										
Thailand	10 830	3 000									
Tunisia	3 610	1 000									
Turkey	26 714	4 444						51			
Ukrainian Soviet Socialist Republic	132 126										
Union of Soviet Socialist Republics	997 804				44 000 ^{d/}			1 420		3	15
United Arab Republic	16 606	11 500									
United Kingdom of Great Britain and Northern Ireland	505 400	144 000						337		9	43
United States of America	2 305 346	655 490 ^{e/}		204 189	389 650	89 500		10 336	50 000	14	66
Uruguay	7 220										
Venezuela	34 656							30			
Viet-Nam	10 830										
Yugoslavia	25 270	7 000			4 200			20		1	5
Sub-total	7 195 618 ^{b/}	1 310 980	327 251	204 189	621 050	89 500	108 982	13 646	50 000	65	301
NEW MEMBER STATES											
Algeria	6 498										
Cameroon	2 888										
Gabon	2 888										
Ivory Coast	2 888										
Kuwait	2 888										
Libya	2 888										
Nigeria	13 718										
Sub-total	34 656	-	-	-	-	-	-	-	-	-	-
TOTAL	7 230 274	1 310 980 ^{e/}	327 251	204 189	621 050	89 500	108 982	13 646	50 000	65	301

a/ It is not possible to make a comparable evaluation of the many experts, consultants, panel members and other personal services provided totally, or partly, cost-free to the Agency by Member States; however, during the year 1964, cost-free consultants and experts were provided as indicated in this column. Also there is no possibility to set any monetary value on several technical documents, pamphlets, translations, reports and other publications which were supplied in 1964 free of charge to the Agency by several Member States.

b/ See General Conference Resolution GC(VIII)/RES/169.

c/ Consists of three long-term (60 months) fellowships.

d/ Includes four long-term (72 months) fellowships.

e/ In April 1965 after audit of the Agency's accounts for 1964 the Italian Government announced that it would contribute \$41 400 to the General Fund for 1964. With United States matching funds of \$41 400, a revised total of \$1 393 780 in voluntary contributions will be reached for 1964, which is 69.7% of the 2 million dollar target.

