



International Atomic Energy Agency

THE  
AGENCY'S ACCOUNTS  
FOR 1968

GC (XIII)/406

Printed by the  
International Atomic Energy Agency  
in Austria - August 1969



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NOTE

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

Part I

Report by the Board of Governors

1. In accordance with Financial Regulation 12.04 [ 1 ], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1968.
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.

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THE AGENCY'S ACCOUNTS FOR 1968

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 1968 and of the report of the Board of Governors thereon [ \* ].

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[ \* ] GC(XIII)/406, parts II and I respectively.

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[ 1 ] INFCIRC/8/Rev.1.



Part II

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

"14 March 1969

"I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1968 which were submitted to me by the Director General in accordance with Financial Regulation 11.04. I have examined and certified these statements.

"In addition to the above, I have the honour to present the report with respect to the accounts of the Agency for the year 1968."

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 1968

General

1. The Director General of the International Atomic Energy Agency has submitted to me the financial statements and associated schedules, contained in his report on the accounts for 1968, for audit certification.
2. I have examined the transactions, accounts and inventories in accordance with the "Principles to Govern the Audit Procedures of the International Atomic Energy Agency" (Annex to the Financial Regulations) and to the extent deemed necessary to satisfy myself as to the general state of the accounts and the accuracy of the financial statements. I have also examined the reports of the Internal Auditor, whose work and co-operation during the year have facilitated my own examination. All information required was provided and I now record my appreciation of the co-operation and assistance extended by the Secretariat of the Agency.
3. As a result of my audit I can state that the accounts are accurately presented and comply with the established regulations and rules of the Agency. The above-mentioned statements are certified by me as being in accordance with the books and records.
4. I wish, however, to report on several specific questions which I considered during the course of my audit.

The Administrative and Operating Funds and Special Accounts

Transfers

5. During the financial year 1968 transfers of funds between Sections of the budget in the amount of \$58 658 were made. Of this total, transfers in the amount of \$57 888 are in accordance with the decision of the Board of Governors authorizing the Director General to use the savings accruing under Sections 1-12 of the Regular Budget to cover the increased costs in Sections 2, 6, 8 and 9 up to the total amount of \$125 000. The balance of \$770 representing expenses exceeding the appropriation for Representation and hospitality is to be met under the Director General's authority to make transfers between appropriation Sections on condition that no more than \$5000 be transferred to any one Section.

### Unliquidated obligations

6. The unliquidated obligations of the Agency for 1968 in the amount of \$1 046 192 were checked against the relevant documents. Of this total, \$802 437 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1968, while the amount of \$243 755 relates to other outstanding legal obligations in respect of goods or services that had been received or rendered but for which payment had not been made by 31 December.

7. In accordance with the recommendations of the Advisory Committee on Administrative and Budgetary Questions of the United Nations relating to the interpretation and application of Financial Regulation 5.03, which deals with obligations that are to be carried forward, a report covering the \$802 437 of unliquidated obligations as at 31 December 1968 was handed to me. I can state that the justifications given for the carry-over of these unliquidated obligations are in conformity with the aforementioned interpretation.

8. The unliquidated obligations of the Agency for 1967 in the amount of \$292 968 represent obligations which are in conformity with the interpretation and application of Financial Regulation 5.03.

#### The United Nations Development Programme (UNDP)

(Technical Assistance Account and Special Fund Account)

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

#### Commissary and Restaurant

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

11. During the Interim Audit which was carried out in October 1968 and during the Final Audit of the Accounts, several questions arose which were satisfactorily settled with the Secretariat of the Agency.

Julius Hájek  
External Auditor

Vienna, 14 March 1969

## Part III

### REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1968

1. I present herewith the Agency's accounts for the year ended 31 December 1968 comprising Statements I to X and Schedules A to H. Summary comments and explanations of significant items reflected in these statements and schedules are given below.

#### I. ADMINISTRATIVE FUND

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

2. Total appropriations for 1968 amounted to \$10 477 000. Of this amount \$10 163 500 was to be received by means of the 1968 assessment on Member States and \$313 500 from other income [1]. Obligations incurred during 1968 amounted to \$10 083 330, leaving \$393 670 as an unobligated balance of appropriations, which represented budgetary savings.

3. In February 1968 the Board of Governors approved an interim adjustment of the salaries of staff in the General Service and the Maintenance and Operatives Service categories, and in June approved the addition of a post adjustment to the salaries of staff in the Professional and higher categories. The costs of these adjustments, which were not anticipated in the approved 1968 Regular Budget [2], were estimated to be of the order of \$250 000. By August it was anticipated that these increased costs could be absorbed within approved appropriations, without utilizing more than \$25 000 of the appropriation for Contingent extraordinary expenditures in Section 13 of the Regular Budget. Thus in September the Board authorized the Director General to use the savings accruing under Sections 1-12 of the Regular Budget, and up to \$25 000 from Section 13, to make transfers as required to Sections 2, 6, 8 and 9 to cover the increased costs referred to above, plus the cost - under Section 8 (Salaries and wages) - of additional consultants who might be needed for the Department of Safeguards and Inspection.

4. Because of strict control over expenditures, especially in the case of travel and the filling of professional posts as they became vacant, and because savings accrued within the appropriation for additional office space and computer rental, it was possible to cover all unforeseen costs by smaller transfers between appropriations than had originally been anticipated. The extra costs incurred in respect of the Board of Governors were almost offset by savings within the appropriation for the General Conference. The remaining transfers to cover increased staff emoluments could be offset by savings within Section 10 (Duty travel of staff). Of the total of \$70 000 authorized for transfer by the Board, \$57 888 was transferred to Sections 2, 6 and 9. No transfer was required to be made to Section 8, although a transfer of \$55 000 had been authorized. Likewise it was unnecessary to draw upon Section 13, although the Board had authorized the utilization of \$25 000 from this Section if required.

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[1] General Conference Resolution GC(XI)/RES/226.

[2] GC(XI)/360.

5. In addition to authorizing the transfers referred to above, the Board, as in previous years, granted the Director General in September authority to transfer, if the need arose, an amount not exceeding \$5000 to any Section except Section 13. This authority was utilized to transfer \$770 to Section 11 (Representation and hospitality). The increased cost of hospitality, primarily in connection with Agency scientific meetings, caused a small overrun of this appropriation. The appropriation for hospitality in the budget for 1969 was increased to cover the higher cost [3].

B. Assets and Liabilities (Statement I. B)

1. Cash in hand and at banks

6. On 31 December 1968 cash in hand and at banks totalled \$1 636 726, of which \$1 166 604 was held in interest-bearing short-term deposit accounts (Schedule A). This total cash balance represented an increase of \$1 014 601 over the level as at 31 December 1967. This increase is due to receipt of most - \$223 628 - of the 1966 supplemental appropriation which was reimbursed to the Working Capital Fund in 1967 but was not receivable until 1968; increased cash surpluses (\$124 241); increased undistributed budgetary surpluses (\$331 018); increased accounts payable (\$118 579); changes in the amounts due to and from other funds (\$252 382); increased contributions received in advance from Member States (\$69 991); and increased unliquidated obligations (\$63 880), partially offset by increased accounts receivable (\$17 457) and increased contributions receivable for 1958-1968 Regular Budget assessments (\$151 661).

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

7. On 31 December 1968 total assessed contributions receivable for the years 1958 to 1968 inclusive amounted to \$1 369 462, which is \$71 967 less than the corresponding amount on 31 December 1967, including the 1966 supplemental contribution which was not due until 1 January 1968. The amounts remaining unpaid by each Member State for each year of assessment are shown in Schedules B. 1 and C.

8. Total assessed contributions received each year, both from the current year's and prior years' assessments, are shown by years in Schedule F. 2 for the period 1958-1968 inclusive. This schedule shows that during 1968 payments of the current year's assessments amounted to \$9 415 395 or 92.6% of the total 1968 assessment; in addition, prior years' assessments were received in the amount of \$604 575, and \$223 628 was received in payment of 1966 supplemental budget assessments, so that total assessed contributions received amounted to \$10 243 598 or 100.71% of the 1968 assessment.

9. This information is given in more detail in Schedule F. 3, and is summarized on a cumulative basis in Schedule F. 4. This latter schedule shows that the total amount of outstanding contributions receivable was \$1 369 462 as at 31 December 1968, which was \$168 136 more than at the end of 1967, excluding the 1966 supplemental contribution, and represented the highest unpaid balance in the eleven-year history of the Agency, with the exception of 1962 and 1963, when the balance was almost \$170 000 higher than at the end of 1968. However, total contributions receivable at the end of 1968 represented only 1.75% of the cumulative assessments on Member States since the establishment of the Agency. This is a smaller percentage of total assessments than at the end of any previous year.

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[3] GC(XII)/385, Table 54 and paras 672 and 673.

### 3. Accounts receivable

10. Accounts receivable as at 31 December 1968 amounted to \$405 358, made up of salary advances of \$77 523, travel advances of \$18 342, education grant advances of \$73 437 and miscellaneous accounts receivable of \$236 056 due from international organizations and sundry other debtors, all of which are considered to be recoverable.

### 4. Unliquidated obligations

11. Unliquidated obligations of \$1 275 280 were carried forward on 31 December 1967, of which \$273 475 represented obligations against 1966 funds and \$1 001 805 represented obligations against 1967 funds. During 1968 liquidations of prior years' obligations resulted in savings of \$71 669 of which \$22 260 pertained to 1966 and \$49 409 to 1967. The liquidation of obligations under the various appropriation Sections in respect of 1967 is summarized in Schedule F.5, which also shows that obligations amounting to \$292 968 were carried forward as at 31 December 1968. This entire amount represents unliquidated obligations for research contracts, which if necessary may be carried forward until 31 December 1969 [4].

12. Obligations incurred in 1968 totalled \$10 083 330, of which \$9 037 138 was liquidated during the year, leaving a balance of \$1 046 192 or 10% of the 1968 appropriation, the liquidation of which may continue until 31 December 1969, or until 31 December 1970 in the case of unliquidated obligations for research contracts [4]. The obligations which remained unliquidated at the end of each of the past ten years are compared in Schedule F.6, which also shows in percentages the relationship of each amount to the total appropriation for the relevant year. The 10% of the 1968 appropriation which remained as unliquidated obligations as at 31 December 1968 was somewhat lower than at the end of most previous years with the exception of 1966, when the percentage was only 8.8%, the lowest in the history of the Agency.

### C. Income (Statement I.C)

13. Total assessed contributions for the year 1968 amounted to \$10 171 630, of which \$8130 represented assessments on two States that became Members of the Agency after 1 September 1967. Of this amount, a total of \$9 415 395 was paid by 31 December 1968. All other income amounted to \$358 890 during 1968, which was \$45 390 more than was anticipated in the 1968 Regular Budget. The sources of this income are shown in Schedule F.7.

14. In addition to the income shown in Statement I.C, which relates solely to the financial year 1968, Member States during 1968 paid \$223 628 towards the special assessment to cover the 1966 supplemental appropriation [5], leaving an unpaid balance of \$16 476 as shown in Schedule C. A total of \$240 104 to finance the 1966 supplemental appropriation was withdrawn from the Working Capital Fund in 1966 and shown as income to the Administrative Fund in that year to cover the approved level of obligations [6]. In 1967 this loan from the Working Capital Fund was repaid from cash balances available in the Administrative Fund and the \$240 104 was set up as a separate account receivable, to be recouped by the special assessment to be made in conjunction with the 1968 Regular Budget assessment [7]. In the light of the experience relating to payment of regular annual assessments, it is expected that about \$700 of the supplemental assessment will

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[4] In accordance with Financial Regulation 5.03.

[5] General Conference Resolution GC(X)/RES/209.

[6] GC(XI)/361, Statements I.C and II.

[7] GC(XII)/384, Statement I.B.

remain unpaid for several years. In the interest of simplified accounting, it is proposed to consolidate at the end of 1969 any such unpaid balance with the unpaid amounts still outstanding from the original 1966 Regular Budget assessment and no longer to show in Statement I, B this separate item for 1966 supplemental contributions receivable.

15. In order to carry out this plan it will be necessary to interpret Financial Regulation 6.06 to mean that payments received during 1969 and later years will be applied to discharge a Member's assessment with respect to its unpaid annual contributions in the order of the financial year for which the assessments were made, rather than in the order in which the assessments were actually made. Otherwise payments would be credited against the 1967 assessment before the 1966 supplemental assessment, since the latter was assessed on Members in conjunction with the 1968 assessment. If the Board approves the application of this interpretation in respect of any supplemental assessment, a sentence along the following lines should be added to Financial Regulation 6.06:

"If a supplemental assessment is made after the close of the financial year to which it relates, any payments not received within 12 months of the supplemental assessment will be consolidated with any other contributions receivable under the original assessment for that year and each Member State's payments thereafter will be applied to such contributions payable by it in the order of the financial year for which they are assessed."

#### D. Cash surpluses (Statement I, D)

16. Total cash surpluses in hand as at 31 December 1968 amounted to \$371 032, which was \$124 241 more than was available on 31 December 1967. A balance of \$3 863 remains undistributed from final cash surpluses under the budgets for 1958-1965 inclusive. This amount represents the shares of Member States which are at present ineligible [8] for the distribution of cash surpluses.

17. The final cash surplus for 1966 amounted to \$179 328, which has been surrendered in the form of credits to Member States' contributions assessed for 1969 [8]. The final cash surplus for 1967 (Schedule E), which will be available for surrender in 1970, is \$187 841, or \$8 513 more than that for 1966.

## II. WORKING CAPITAL FUND (Statement II)

18. In September 1967 the General Conference decided to maintain the Working Capital Fund at the \$2 million level in 1968 [9]. In accordance with the provisions of the Financial Regulations, new Member States were assessed for advances to the Fund totalling \$1600 in 1968. As at 31 December 1968 a total of \$3200 (Schedule C) remained as advances receivable; the balance of the Fund was made up of \$117 611 in deposit accounts at banks (Schedule A) and \$1 880 789 in investments in bonds. As pointed out in the report by the Director General on the accounts for 1967, the market value of the bonds listed in Statement II was somewhat lower as at 31 December than the purchase price [10]. However, the bonds are redeemable at par upon maturity or when called

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[8] In accordance with Financial Regulation 7.02.

[9] Resolution GC(XI)/RES/228, para. 1(a).

[10] GC(XII)/384, para. 18.

under sinking fund provisions, so no real loss is expected. In case a capital loss is incurred on the sale of bonds in the future, it will be charged against income from investment and the original purchase price will be fully reimbursed to the Working Capital Fund.

19. Although the General Conference again authorized the Director General to make certain advances from the Working Capital Fund during 1968 if needed [11], no such advance was required.

### III. OPERATIONAL PROGRAMME - 1968

#### A. General Fund (Statement III.A)

20. The General Fund serves as a fund for the receipt of revenues and its distribution to Operating Funds I and II. During 1968 a net total of \$1 750 497 was collected in this Fund from various sources and then distributed to Operating Fund I (\$501 898) and Operating Fund II (\$1 248 599). The total income included \$1 366 218 in pledges of voluntary cash contributions for 1968, \$294 898 in special voluntary contributions, including \$250 000 from the Italian Government in support of the Trieste Centre and \$44 898 from the Government of Monaco in support of the Monaco Laboratory, and \$99 988 from income on investments. The total was partially offset by the loss of United States matching contributions in the amount of \$9198, and loss on exchange amounting to \$1409.

21. Of the \$1 366 218 pledged in voluntary contributions to the General Fund for 1968, a total of \$1 268 825 was received by 31 December 1968 (Schedule D), leaving an unpaid balance of \$97 393. All 1967 voluntary contributions pledged to the General Fund were paid as at 31 December 1968 except for four pledges amounting to \$15 330 [12] (Schedule B.2). Since these payments were not received within 12 months following the end of the year for which they were pledged, the United States matching contribution of \$9198 has now been forfeited. This reduces the total pledges for 1967 to \$1 431 823, or 71.59% of the \$2 million target. A total of \$1600 in pledges for 1965 and 1966 also remains unpaid (Schedule B.2).

22. The total of \$1 366 218 in voluntary contributions pledged for 1968 is \$65 605 less than finally pledged for 1967. It represents 68.31% of the \$2 million target, which is about the average percentage attained each year since 1960. As shown in Schedule D, the voluntary contributions for 1968 represent pledges from 62 Member States. Of these Members, 48 have pledged an amount equal to or in excess of their Regular Budget assessment ratio applied to the target, as recommended by the General Conference in 1961 [13], while the remaining 14 have pledged amounts less than their assessment ratio. Six of these 14 made pledges which fell short of their assessment ratio by amounts ranging between \$500 and \$4000 and amounting to only \$12 100 in total. The remaining eight Members pledged amounts ranging from \$6667 to \$157 489 less than their respective assessment ratios.

23. The 37 Member States which have made no pledge for 1968 are primarily small, developing countries, many of which have the minimum assessment ratio of 0.04%. Pledges at their Regular Budget assessment ratio would have required only \$800 each from 22 Members, \$1000 each from seven Members and between \$1600 and \$3600 each from five Members, leaving three others with larger payments of \$9400, \$35 400 and \$45 800

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[11] General Conference Resolution GC(XI)/RES/228, para. 2.

[12] Plus \$300 of the United States matching contribution in respect of pledges paid by other Member States during December 1968.

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

respectively. If the 34 Member States with ratios which would have required payments of \$3600 or less had all pledged at their assessment ratios, total additional pledges would have amounted to only \$36 400 plus a United States matching contribution of \$19 600, or a total of \$56 000. This would have resulted in total 1968 pledges of only \$1 422 218, or \$577 782 short of the \$2 million target, even though over 80% of the Members would have pledged at their Regular Budget assessment ratio. The shortfall from the target is therefore obviously due to the failure of three Member States with significant assessment ratios to make any pledge at all (although one of these Members has normally pledged in the past), plus the substantial shortfall from their assessment ratios in the pledges made by eight Members as indicated in the preceding paragraph.

#### B. Operating Fund I (Statement III. B)

24. As at 1 January 1968 Operating Fund I had \$157 685 available for expenditure, made up of unliquidated obligations of \$94 345 and an unobligated balance of \$63 340 brought forward from 1967. During 1968 additional income of \$1 725 416 was received to finance the operation of the Agency's Laboratory at Seibersdorf, the International Laboratory of Marine Radioactivity at Monaco and the International Centre for Theoretical Physics at Trieste. The 1968 income to finance these three operational facilities was made up of \$501 898 in transfers from the General Fund, \$979 729 from the Regular Budget (Administrative Fund), and \$243 791 in laboratory income, special contributions to the Trieste Centre and miscellaneous income. On 31 December 1968 unliquidated obligations and unobligated balances under Operating Fund I amounted to \$110 707 and \$156 172 respectively. These amounts and other significant data for the three facilities financed from Operating Fund I are given in Statement III. B, and additional information is provided in paragraphs 25-33 below.

#### Seibersdorf Laboratory

25. As shown in Statement III. B, the Seibersdorf Laboratory started the year with an unobligated balance of \$68 082 and unliquidated obligations of \$52 603. The 1968 budget for the Laboratory anticipated total resources of \$919 500 of which \$229 500 would be from the Operational Budget, including \$57 500 from reimbursable services, and \$690 000 would be from the Regular Budget. In addition \$50 000 was provided under Section 7 of the Regular Budget for a special co-operative programme with FAO. When finally developed this programme provided for these funds to be used for the construction of a fly-rearing facility at Seibersdorf. The appropriation resolution approved by the General Conference also authorized additional expenditures and staffing if such costs were reimbursable by the recipient of the service [14]. The Budget estimates, compared with the resources actually available during 1968, were as follows:

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[14] Resolution GC(XI)/RES/227, para. 4.

Description	Budget estimates \$	Resources available \$	Difference \$
<u>Balance 1 January 1968:</u>			
Unobligated balance	-	68 082	68 082
Unliquidated obligations	-	52 603	52 603
Sub-total	-	120 685	120 685
<u>Income in 1968:</u>			
Transfers from the General Fund	172 000	172 000	-
Income from reimbursable services	57 500	63 722	6 222
Miscellaneous income (including refund of turnover taxes)	-	10 736	10 736
Special FAO contribution to insect-rearing facility	-	15 086	15 086
Reimbursable research work for the United States Atomic Energy Commission	-	5 365	5 365
Sub-total, Operating Fund I income	229 500	266 909	37 409
<u>Charges to the Regular Budget:</u>			
Laboratory charges	690 000	706 475	16 475
Special co-operative programme with FAO	50 000	49 372	(628)
Sub-total, Regular Budget	740 000	755 847	15 847
Total funds available	969 500	1 143 441	173 941

26. Of the \$1 143 441 actually available to the Laboratory in 1968, a total of \$981 992 was expended and an additional \$64 621 remained as unliquidated obligations as at 31 December 1968, leaving an unobligated balance of \$96 828 as shown in Statement III. B. The charges to the Regular Budget in excess of the original budget estimates represent the portion of salary and post adjustment increases, amounting in total to \$19 886, which could not be absorbed within the approved budget. The insect-rearing facility at Seibersdorf was completed with a saving of \$628 within the approved budget so that total charges to Section 7 of the Regular Budget exceeded the original estimates by only \$15 847, compared with the \$19 886 in increased emoluments of staff not anticipated when the 1968 budget was prepared.

#### International Laboratory of Marine Radioactivity

27. The Agency's Laboratory at Monaco started the year with \$117 in unliquidated obligations carried forward from 1967; during the year it received \$108 880 from the Regular Budget and \$44 898 from the Principality of Monaco from which to finance its 1968 operations. During the year \$152 924 was expended, and as at 31 December 1968 unliquidated obligations amounted to \$971. The total charge to the Regular Budget under Section 7 represents \$880 more than anticipated in the budget. However, there were sufficient savings under other items in that appropriation Section to preclude an overrun of the Section. This transfer has been made in the same manner as in the case of similar overruns in 1966 and 1967, since the amount involved represented the portion of unforeseen salary and wage increases which could not be absorbed. The Monaco staff automatically receives such increases, together with post adjustments in accordance with levels approved

for UNESCO staff in Paris, since Monaco conditions of employment are equated with those of United Nations staff members in France. Such increases in staff emoluments during 1968 amounted to \$3602, all but \$880 of which could be absorbed within the originally approved budget.

### The International Centre for Theoretical Physics

28. As indicated in Statement III. B the Trieste Centre started the year with an over-obligated balance of \$4742 which, as explained in the report by the Director General on the accounts for 1967, was converted to an unobligated balance of \$1658 early in January 1968 upon receipt of a late payment in the amount of \$6400 in support of the Course on the Theory of Condensed Matter which was held in October-December 1967 at the Centre. [15] This close financing at the end of 1967 was occasioned by the fact that the programme planned under the first four-year agreement for the Centre was based on operation for four calendar years ending on 31 December 1967 and the complete utilization of total resources available up to 31 December 1967 was intended.

29. Because the actual initiation of the Centre's scientific programme under this first agreement was delayed until the fall of 1964, the mistaken impression was gained in many circles associated with the Centre that the Centre's budget was based on an academic year rather than a calendar year. As a result, when the agreement was extended with the Italian Government, it was extended for the six academic years 1968-69 through 1973-74. This resulted in a financial problem, since the Centre must be operated for 6½ years (1 January through 30 June 1974) but contributions from the Government of Italy will be for only 6 years.

30. In order to avoid the almost complete shut-down of the Centre by absorbing the impact of this financial difficulty in one year, the first \$250 000 contribution of the Italian Government under the new agreement has been shown as a special contribution receivable at the start of the academic year 1968-69. Similar action will be taken each year in the future, so that by careful financial planning the programme of the Centre may be effectively executed through the remaining period of the present six-year agreement, with savings during the first few years being used to assure operation during the last six months. The financial outlook is further brightened by the prospective signature in 1969 of an agreement with UNESCO for joint operation of the Centre for the five-year period 1970 through 1974 (calendar years). On this basis UNESCO will contribute \$150 000 each year - equal to the Agency's budget for the Centre - which will ensure full matching of the \$250 000 annual contribution of the Italian Government from 1970 onward.

31. An equally favourable solution to another potential financial problem which faced the Centre for 1969 has been worked out during 1968. The new agreement with the Italian Government calls for an annual payment of up to \$250 000 on the basis that all other resources available to the Centre will be equally matched by the Italian Government. It first appeared, upon expiration of the initial four-year agreement in 1967, that funds from other sources would be less than \$250 000 in 1969 and that the Centre's programme might have to be drastically curtailed. This was due to the fact that UNESCO had not assumed that the Centre would continue into 1969 and therefore budgeted no funds for its support. In addition, the special grant from the Ford Foundation initially provided for only \$55 000 in 1969, so that a shortfall of \$40 000 to \$45 000 in matching funds was foreseen, which would have caused an equal reduction in the Italian grant.

32. Fortunately this problem has now been resolved. Because of the unusually wide interest in and special support given to the International Symposium on Theoretical Physics, held at the Centre in June 1968, it has been possible to finance most of the costs of this meeting from funds other than those included in the Agency's budget, including the specific

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[15] See document GC(XII)/384, para. 32.

Ford Foundation grant of \$76 000 for this purpose. Generous direct support of travel costs of participants has been provided by the National Science Foundation of the United States and by similar organizations in the Union of Soviet Socialist Republics and to a lesser extent by other Governments. Many local costs associated with the symposium were also paid directly by the Consorzio in Trieste. Special contributions of \$15 000 by UNESCO and \$6000 by two interested individuals representing scientific companies were also received shortly before the symposium opened. As a result it has been possible to save over \$40 000 of the original Ford Foundation grant for support of this symposium. A revised allocation of this grant has been approved by the Ford Foundation so that these savings may be used in 1969 in support of the Course in Nuclear Physics instead of the 1968 symposium. Thus, in 1969 approximately \$95 000 of Ford Foundation funds, plus the Agency's \$150 000 and other small contributions and miscellaneous income, will ensure full matching of the \$250 000 contribution from the Italian Government.

33. As shown in Statement III. B the sub-total of \$36 883 available on 1 January 1968 in the form of net unliquidated obligations and unobligated balances was increased by \$548 882 in total income during 1968, made up of the Italian Government's contribution of \$250 000 [16], the total of \$150 000 from the Agency, \$95 000 from the Ford Foundation, \$22 500 from UNESCO, \$17 308 in other special contributions (including two from Member States: Denmark (\$10 000) and Ceylon (\$1000)), the contribution of \$6400 deferred from 1967 [17] and \$7674 in other minor contributions and miscellaneous income. During 1968 total expenditures amounted to \$481 306 and unliquidated obligations as at 31 December 1968 amounted to \$45 115, which leaves an unobligated balance of \$59 344, of which over \$40 000 represents the advance payment to support the 1969 programme, as now approved by the Ford Foundation.

#### C. Operating Fund II (Statement III. C)

34. During 1968 a total of \$1 248 599 was transferred from the General Fund to Operating Fund II in order to finance exchange and training and technical assistance programmes. In addition, miscellaneous income amounted to \$67 278 made up of \$66 631 in the form of local project costs reimbursed by recipient States for technical assistance experts provided during 1967 and prior years, and \$647 in refunds of Austrian turnover taxes and prior year expenditures. These revenues were partially offset by a \$2936 loss on exchange so that net income for 1968 amounted to \$1 312 941 (Statement III. A).

35. Total obligations and expenditures incurred in 1968 and unliquidated obligations as at 31 December 1968 are given in detail in Statement III. C, which shows, by 64 recipient States, the technical assistance provided and the regional and inter-regional training courses held during 1968.

36. In addition to the cash contributions available for technical assistance under Operating Fund II, some resources were available to the Agency through contributions of free services or gifts in kind. In order to show the approximate value of all resources available to the Agency during 1968, Schedule G has again been included to show contributions by Member States in the form of Type II fellowships, equipment donations, research contracts, etc. This schedule is included for information only since most of the contributions of free services or gifts in kind are not officially recorded in the Agency's accounts because the funds involved are neither received nor disbursed by the Agency directly. The total figures for each State therefore represent only a fairly reasonable estimate.

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[16] See para. 30 above.

[17] See para. 28 above.

IV. SPECIAL ACCOUNT: CENTRAL FUNDS-IN-TRUST TECHNICAL ASSISTANCE  
PROGRAMME FOR THE DEMOCRATIC REPUBLIC OF THE CONGO  
(Statement IV)

37. In accordance with the agreement dated 13 November 1967 between the Government of the Democratic Republic of the Congo and the organizations participating in the United Nations Development Programme, including the International Atomic Energy Agency, the Agency received during 1968 a preliminary allotment of funds from which to finance a project for the provision of a nuclear electronics expert to the Government of the Democratic Republic of the Congo. Budgetary and financial control of this Congolese Funds-in-Trust Programme is exercised by the Resident Representative on behalf of the Congolese Government. The project was initiated with an allotment of funds in July 1968 and under the present arrangement will run for a period of 12 months from the date of arrival of the expert in the country in September. During 1968 the Agency received \$14 001 from the Democratic Republic of the Congo, through the UNDP Resident Representative, for this project; cash disbursements during 1968 amounted to \$11 896, and unliquidated obligations as at 31 December 1968 amounted to \$1205, leaving an unobligated balance of \$900 as shown in Statement IV.

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

38. This Special Account was established in 1965 on behalf of the Government of Saudi Arabia, which has made advance payments to the Agency for assistance with an atomic energy development project which places special emphasis on the prospecting for and the mining and processing of nuclear raw materials [18]. No additional advances were received during 1968, the project was completed, and the balance of \$366 remaining in the account was returned to the Government of Saudi Arabia. This Special Account will therefore no longer appear in the Agency's accounts in the future.

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

39. During 1968 no new supplementary agreements were concluded with the Government of the United States of America in respect of this Special Account, so that the amount available for expenditure in 1968 amounted to the \$27 935 brought forward from 1967 in the form of \$5315 in unobligated balances and \$22 620 in unliquidated obligations as at 31 December 1967. Cash disbursements during 1968 amounted to \$25 625 and unliquidated obligations of \$2310 remained as at 31 December 1968.

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

40. This account was established in 1962 following the Board's decision to accept an offer by the Union of Soviet Socialist Republics to provide special financial support for the Agency's fellowship programme. During 1968 no additional funds were received for this purpose. Cash disbursements amounted to \$12 771 during 1968, and as at 31 December 1968 there remained \$44 812 in unliquidated obligations and \$39 313 in unobligated funds in this account.

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

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

41. This Special Account was established, in accordance with a resolution of the Economic and Social Council of the United Nations [19] for a technical assistance project (general nuclear engineering and technology development with special emphasis on isotopes production) provided by the Agency to the Government of Venezuela on a payment basis, with the funds held in trust by the Agency. Of the \$10 184 available for expenditure in 1968, cash disbursements amounted to \$8241 and unliquidated obligations amounted to \$639, leaving an unobligated balance of \$1304 as at 31 December 1968.

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

42. Statements IX. A and IX. B are presented in the form required by the United Nations Development Programme (UNDP). Total funds available for obligation in 1968 amounted to \$1 773 964, made up of unobligated allocations of the preceding year, savings on liquidation of 1967 obligations, and allocations for 1968. Obligations incurred during 1968 amounted to \$1 773 772, of which \$1 616 948 was for project costs and \$156 824 was for administrative and operational services costs. As at 31 December 1968 a total of \$53 496 reverted to the UNDP (Technical Assistance) Account as a result of minor amounts of unobligated allocations (\$192), savings on liquidation of obligations incurred in the previous biennium (\$51 271), and other miscellaneous items (\$2033), as shown in Statement IX. A. Statement IX. B shows by individual country the breakdown of obligations incurred for UNDP technical assistance projects during 1968. Total project obligations represented projects in 39 Member States, amounting to \$1 347 916, plus regional projects amounting to \$117 728 and interregional projects amounting to \$151 304.

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

43. During 1968 the Agency became the Executing Agency for a fifth project financed from the UNDP Special Fund Component. All of the previous four projects still involved some financial transactions, although one (Philippines) was completed during the year, a second (Yugoslavia) was also completed except for a small unobligated balance which will be surrendered during 1969, and a third (Turkey) was cancelled so that final financial transactions should also take place during 1969. The five projects were as follows:

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

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

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[19] ECOSOC Resolution 658 (XXIV).

Description	Philip- pines \$	Yugo- slavia \$	Central America \$	Turkey \$	India \$	Total \$
Unliquidated obligations, prior years	8 461	6 652	77 969	41 710	-	134 792
Unobligated balance, 1 January 1968	7 240	10 221	325 337	186	-	342 984
1968 allocations	(8 300)	(14 594)	183 760	5 000	1 423 800	1 589 666
Total available for expenditure in 1968	7 401	2 279	587 066	46 896	1 423 800	2 067 442
<u>Less:</u> Expenditures during 1968	7 401	2 267	294 000	2 438	16 730	322 836
Unliquidated obligations as at 31 December 1968	-	-	114 869	6 394	3 746	125 009
Sub-total	7 401	2 267	408 869	8 832	20 476	447 845
Unencumbered balance of allocations for projects in operation as at 31 December 1968	Nil	12	178 197	38 064	1 403 324	1 619 597

From the above table it will be seen that during 1968 net additional Special Fund allocations amounting to \$1 589 666 were received which, together with the unobligated balance of \$342 984 brought forward from 1967, and the unliquidated obligations for prior years of \$134 792, resulted in a total of \$2 067 442 being available for expenditure in 1968. Of this amount \$322 836 was expended and an additional \$125 009 was obligated, leaving an unencumbered balance as of 31 December 1968 of \$1 619 597, or an increase of \$1 276 613 over the level as at 31 December 1967. This increase in fund availability is almost entirely due to the recent approval of the new Special Fund project in India.

45. Statement X. B has again been included in the accounts for 1968 in accordance with the practice reported in the Accounts for 1965 [20]. During 1968 the Agency received additional allocations amounting to \$25 014 to meet Executing Agency Overhead Costs to be funded from this global account, which, together with the unobligated balance of \$24 355 as at 1 January 1968 and the unliquidated obligations of \$16 681 brought forward from 1967, amounted to a total of \$66 050 available for expenditure in 1968. During 1968 expenditures amounted to a total of \$54 980, and an additional amount of \$7585 was obligated, leaving an unobligated balance of \$3485 to be carried forward to 1969.

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

## XI. OTHER FINANCIAL DATA

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

46. During 1968 financial contributions amounting to \$58 317 were pledged by Member States and other organizations towards the cost of Agency conferences, symposia, seminars and study groups. Payments of \$49 071 were received during 1968 towards these pledges, leaving an unpaid balance of \$9246 as at 31 December 1968. Details of these pledges are given in Schedule F. 8.

### B. Fixed assets (Schedule F. 9)

47. Fixed assets comprising the Agency's equipment, fittings and furniture valued at cost and summarized by location, are shown in Schedule F. 9. This represents a memorandum account since the cost of all such assets is fully charged as an expenditure in the year in which payment is made. In the case of gifts of equipment, where the actual cost was not known, a conservative estimate has been made. During 1968 the value of fixed assets increased by \$302 941, representing increases of \$281 783 at Headquarters, including the Agency's Laboratory at Seibersdorf; \$15 318 at the Agency's laboratory at Monaco; \$99 at the New York Office; \$5437 at the International Centre for Theoretical Physics in Trieste, and \$304 at the Agency's regional office in Bangkok.

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

48. The value at purchase price of printing paper, office supplies, books, etc., held in stock on 31 December 1968 amounted to \$365 609. The net increase of \$5524 during 1968 results from an increase of \$17 453 for library books and a decrease of \$11 929 for all other supplies. The breakdown of the inventory balances as at 31 December 1968 is included in Schedule F. 10.

### D. Combined assets and liabilities (Schedule H)

49. A new information schedule has been included for the first time in respect of the Agency's Accounts for 1968. Schedule H shows on a consolidated basis the assets, liabilities, income, expenses and unobligated balances as at 31 December 1968 for all funds of the Agency as shown in Statements I to X respectively. This schedule includes an adjustment column which eliminates the double counting which might otherwise be overlooked if individual fund statements were merely combined. A total of \$1 169 431 is represented by inter-fund transfers of this kind. After adjustment of this amount total Agency expenditures during 1968, plus unliquidated obligations as at 31 December 1968, amounted to \$16 356 712. This amount, less the \$2 533 787 in unliquidated obligations brought forward from 1967, results in a net total of 1968 obligations in the amount of \$13 822 925. This figure is important because it is the base amount which, when combined with similar amounts from other organizations, determines the percentage of the total 1969 costs of the Joint Inspection Unit which is payable in 1969 by each agency in the United Nations family of organizations.



ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND DISBURSEMENTS BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1968  
(Expressed in US dollars)

Appropriation title	Original appropriations	Transfers <sup>a/</sup>		Revised appropriations	Obligations	Disbursements	Unliquidated obligations	Unobligated balance of appropriations
		Increase	Decrease					
<b>PART I - GENERAL CONFERENCE AND BOARD OF GOVERNORS</b>								
Section 1.	224 000	-	24 951	199 049	199 049	173 696	25 353	-
Section 2.	344 500	28 461	-	372 961	372 961	372 878	83	-
TOTAL (PART I)	568 500	28 461	24 951	572 010	572 010	546 574	25 436	-
<b>PART II - FUNCTIONAL PROGRAMME ACTIVITIES</b>								
Section 3.	200 000	-	-	200 000	174 886	161 816	13 070	25 114
Section 4.	50 000	-	-	50 000	44 663	42 669	1 994	5 337
Section 5.	155 000	-	-	155 000	122 535	106 290	16 245	32 465
Section 6.	218 000	10 490	-	226 490	226 490	187 826	38 664	-
Section 7.	1 910 000	-	-	1 910 000	1 903 602	1 147 444	756 158	6 398
TOTAL (PART II)	2 531 000	10 490	-	2 541 490	2 472 176	1 646 045	826 131	69 314
<b>PART III - THE SECRETARIAT</b>								
Section 8.	4 488 500	-	-	4 488 500	4 425 474	4 421 930	3 544	63 026
Section 9.	1 699 000	18 937	-	1 717 937	1 717 937	1 653 977	63 960	-
Section 10.	246 000	-	33 707	212 293	184 812	164 904	19 908	27 481
Section 11.	35 000	770	-	35 770	35 770	35 704	66	-
TOTAL (PART III)	6 468 500	19 707	33 707	6 454 500	6 363 993	6 276 515	87 478	90 507
<b>PART IV - COMMON SERVICES, SUPPLIES AND EQUIPMENT</b>								
Section 12.	779 000	-	-	779 000	675 151	568 004	107 147	103 849
TOTAL (PART IV)	779 000	-	-	779 000	675 151	568 004	107 147	103 849
<b>PART V - CONTINGENT EXTRAORDINARY EXPENDITURES</b>								
Section 13.	130 000	-	-	130 000	-	-	-	130 000
TOTAL (PART V)	130 000	-	-	130 000	-	-	-	130 000
<b>GRAND TOTAL</b>	<b>10 477 000</b>	<b>58 658</b>	<b>58 658</b>	<b>10 477 000</b>	<b>10 083 330</b>	<b>9 037 138</b>	<b>1 046 192</b>	<b>393 670</b>

<sup>a/</sup> Authorized by the Board on 20 September 1968.

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

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

(Signed) JULIUS HÁJEK  
External Auditor

(Signed) SIGVARD EKLUND  
Director General

## ADMINISTRATIVE FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

ASSETS		LIABILITIES	
CASH IN HAND AND AT BANKS		UNLIQUIDATED OBLIGATIONS	
Cash (in hand and travellers' cheques)	44 300	1967	292 968
Current accounts at banks (Schedule A. 1)	425 822	1968	1 046 192
Deposit accounts at banks (Schedule A. 2)	1 166 604		<u>1 339 160</u>
	<u>1 636 726</u>		
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES		CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	
1958 Budget (Schedule B. 1)	1 636		81 068
1959 Budget (Schedule B. 1)	4 111	SUNDRY CREDIT BALANCES	
1960 Budget (Schedule B. 1)	4 674	Staff accounts	133 207
1961 Budget (Schedule B. 1)	4 934	Other accounts	<u>229 206</u>
1962 Budget (Schedule B. 1)	8 960	DUE TO OTHER FUNDS	
1963 Budget (Schedule B. 1)	12 108	UNDP Technical Assistance Component	214 711
1964 Budget (Schedule B. 1)	15 617	General Fund	880
1965 Budget (Schedule B. 1)	19 015	CASH SURPLUSES (Statement I. D)	
1966 Budget (Schedule B. 1)	50 477	1958	69
1967 Budget (Schedule B. 1)	475 219	1959	518
1968 Budget (Schedule C)	756 235	1960	662
	<u>1 352 986</u>	1961	162
1966 supplemental budget (Schedule C)	16 476	1962	612
	<u>1 369 462</u>	1963	909
ACCOUNTS RECEIVABLE		1964	760
Salary advances	77 523	1965	171
Travel advances	18 342	1966	179 328
Education grant advances	73 437	1967	<u>187 841</u>
Other accounts	236 056		371 032
	<u>405 358</u>	UNDISTRIBUTED BUDGETARY SURPLUSES	
DUE FROM OTHER FUNDS		From 1958-1967 budgets (arrears of contributions receivable from Member States, Schedule B. 1)	
IAEA/USAEC Research Programme	1 659		596 751
TOTAL ASSETS	<u><u>3 413 205</u></u>	Provisional budgetary surplus, 1968 (Statement I. C)	447 190
			<u>1 043 941</u>
		TOTAL LIABILITIES	<u><u>3 413 205</u></u>

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

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

(Signed) JULIUS HÁJEK  
External Auditor(Signed) SIGVARD EKLUND  
Director General

## ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1968  
(Expressed in US dollars)

## MEMBER STATES' ASSESSED CONTRIBUTIONS (SCHEDULE C)

Contributions assessed on Member States for 1968	10 163 500	
Deduct: Contributions outstanding	<u>748 105</u>	
Contributions paid		9 415 395
Add:		
Contributions assessed on new Member States in 1968	8 130	
Deduct: Contributions outstanding	<u>8 130</u>	
Contributions paid (Schedule C)		-
Miscellaneous income for the year 1968 (Schedule F.7)		<u>358 890</u>
TOTAL INCOME		9 774 285
Deduct:		
OBLIGATIONS INCURRED (Statement I, A)		
Disbursements	9 037 138	
Unliquidated obligations	<u>1 046 192</u>	<u>10 083 330</u>
PROVISIONAL CASH DEFICIT		(309 045)
Add:		
1968 contributions receivable from Member States		<u>756 235</u>
PROVISIONAL BUDGETARY SURPLUS AS AT 31 DECEMBER 1968		<u><u>447 190</u></u>
Provisional budgetary surplus is due to:		
Budgetary savings 1968 (Statement I, A)		393 670
Contributions assessed on new Member States (Schedule C)		8 130
Excess of miscellaneous income over budget:		
Actual miscellaneous income (Schedule F.7)	358 890	
Less: Budget	<u>313 500</u>	<u>45 390</u>
PROVISIONAL BUDGETARY SURPLUS AS AT 31 DECEMBER 1968		<u><u>447 190</u></u>

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

(Signed) SIGVARD EKLUND  
Director General

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

(Signed) JULIUS HÁJEK  
External Auditor

## ADMINISTRATIVE FUND

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

Shares retained of Member States which have not paid their assessed contributions towards the		
1958 Budget		69
1959 Budget		518
1960 Budget		662
1961 Budget		162
1962 Budget		612
1963 Budget		909
1964 Budget		760
1965 Final cash surplus		
Brought forward from 1967 for surrender in 1968	63 690	
Deduct: Shares surrendered as at 31 December 1968	63 519	
		<hr/>
Shares retained of Member States which have not paid their assessed contributions towards the 1965 Budget		171
1966 Final cash surplus		
Brought forward from 1967 for surrender in 1969		179 328
1967 Final cash surplus		
Provisional cash deficit brought forward from 1967	(488 403)	
Add: Arrears of prior years' contributions received during the year 1968	604 575	
Savings on obligations brought forward from 1966 and 1967 (Schedule F.5)	71 669	
		<hr/>
Final cash surplus available for surrender in 1970 (Schedule E)		187 841
		<hr/>
TOTAL SURPLUSES IN HAND AS AT 31 DECEMBER 1968		371 032
		<hr/> <hr/>

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

(Signed) SIGVARD EKLUND  
Director General

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

(Signed) JULIUS HÁJEK  
External Auditor

## WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

<u>ASSETS</u>				
	<u>Nominal value</u>	<u>Purchase price</u>		
		<u>Rate</u>	<u>Amount</u>	
Deposit accounts at banks (see Schedule A. 2)				117 611
Investments at cost:				
6% Republic of Austria Dollar Bonds 1979-1984	200 000	99.00	198 000	
6 $\frac{3}{4}$ % Republic of Austria Dollar Bonds 1967-1982	100 000	98.9625	98 963	
5 $\frac{3}{4}$ % Oesterreichisch-Alpine Montangesellschaft	150 000	96.75	145 125	
6% Export Anleihe 1964 Oesterreichische Kontrollbank AG (AS 920 000)	35 617	99.50	35 439	
6 $\frac{1}{4}$ % Bundesanleihe 1959 (AS 2 690 000)	104 142	100.00	104 142	
6 $\frac{1}{4}$ % Bundesanleihe 1959 (AS 289 000)	11 189	98.70	11 043	
6% Wiener Stadtanleihe 1965 (AS 3 500 000)	135 501	98.00	132 791	
5 $\frac{1}{2}$ % Kingdom of Denmark 20-Year External Loan of 1964	200 000	101.50	203 000	
6% Japan Development Bank 1977	236 000	101.125	238 655	
5 $\frac{3}{4}$ % Japan Development Bank 1979	25 000	98.00	24 500	
6 $\frac{1}{4}$ % Mexico External Sinking Fund 1979	60 000	98.25	58 950	
5 $\frac{1}{2}$ % Kingdom of Norway 20-Year External Loan of 1964	95 000	98.25	93 338	
5 $\frac{1}{2}$ % Sinking Fund External Loan City of Oslo 1984	50 000	98.81	49 405	
6% City of Tokyo 1980	100 000	94.125	94 125	
6 $\frac{1}{2}$ % European Investment Bank 1966	250 000	98.00	245 000	
7 $\frac{1}{2}$ % Nacional Financiera S. A.	150 000	98.875	148 313	1 880 789
Advances receivable from Member States (Schedule C)				3 200
				<u>2 001 600</u>
				<u><u>2 001 600</u></u>
<u>LIABILITIES</u>				
Principal of the Fund as fixed by the General Conference at its eleventh regular session				2 000 000
Advances assessed on new Member States (Schedule C)				1 600
TOTAL LIABILITIES				<u><u>2 001 600</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) JULIUS HÁJEK  
External Auditor

## O P E R A T I O N A L P R O G R A M M E - 1 9 6 8

SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING FUNDS AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

Item	General Fund	Operating Fund I	Operating Fund II	T o t a l
<b>1. STATUS OF FUNDS AS AT 31 DECEMBER 1968</b>				
<u>Balance as at 1 January 1968</u>				
General Fund balance	-	-	-	-
Unobligated earmarkings	-	63 340	1 403 544	1 466 884
Unliquidated obligations	-	94 345	613 049	707 394
Sub-total balance as at 1 January 1968	-	157 685	2 016 593	2 174 278
<u>Income during 1968</u>				
Voluntary contributions pledged for 1968	1 366 218	-	-	1 366 218
Matching contributions of the United States of America forfeited in respect of voluntary contributions pledged for 1967 but unpaid as of 31 December 1968	(9 198)	-	-	(9 198)
Special voluntary contributions pledged	294 898	-	-	294 898
Income from investments	99 988	-	-	99 988
FAO special contribution to insect rearing facility	-	15 086	-	15 086
Laboratory income	-	63 722	-	63 722
Miscellaneous income	-	-	66 631	66 631
Local project costs	-	-	647	19 495
Other income	-	18 848	-	18 848
Contributions from the Agency's Regular Budget	-	979 727	-	979 727
Transfers from General Fund	(1 750 497)	501 898	1 248 599	-
Income from IAEA/USAEC Research Programme	-	5 365	-	5 365
Contributions towards Theoretical Physics Centre - Trieste	-	141 208	-	141 208
Loss on exchange	(1 400)	(436)	(2 836)	(4 783)
Net income during 1968	-	1 725 416	1 312 941	3 038 357
<u>Total funds available</u>				
	-	1 883 101	3 329 534	5 212 635
Less: Expenditure - 1968	-	1 616 222	948 436	2 564 658
Unliquidated obligations as at 31 December 1968	-	110 707	895 504	1 006 211
Sub-total	-	1 726 929	1 843 940	3 570 869
<u>Unobligated balances as at 31 December 1968</u>				
	-	156 172	1 485 594	1 641 766
<b>2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1968</b>				
<u>Obligations</u>				
Brought forward from prior years	-	94 345	613 049	707 394
Incurred in 1968:				
For prior year programmes	-	(6 961)	238 699	231 738
For 1968 programme	-	1 639 545	992 192	2 631 737
Sub-total 1968 obligations	-	1 632 584	1 230 891	2 863 475
Total obligations	-	1 726 929	1 843 940	3 570 869
<u>Expenditures</u>				
Against prior year programmes	-	83 601	577 429	661 030
Against 1968 programme	-	1 532 621	371 007	1 903 628
Total expenditures	-	1 616 222	948 436	2 564 658
<u>Unliquidated obligations as at 31 December 1968</u>				
	-	110 707	895 504	1 006 211
<b>3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1968</b>				
Current accounts at banks (Schedule A. 1)	206 535	-	-	206 535
Deposit accounts at banks (Schedule A. 2)	2 044 679	-	-	2 044 679
Petty cash on hand	-	11 612	-	11 612
Voluntary contributions receivable (Schedules B. 2 and D)	114 623	-	-	114 623
Special voluntary contributions receivable	226 371	-	-	226 371
Due from Administrative Fund	880	-	-	880
Due to operating funds	(2 581 888)	177 343	2 404 545	-
Accounts receivable and sundry debit balances	-	83 748	66 959	150 707
Sundry credit balances	(11 200)	(5 824)	(90 406)	(107 430)
Unliquidated obligations as at 31 December 1968	-	(110 707)	(895 504)	(1 006 211)
Unobligated balances as at 31 December 1968	-	156 172	1 485 594	1 641 766

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

(Signed) SIGVARD EKLUND  
Director General

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

(Signed) JULIUS HÁJEK  
External Auditor

## OPERATING FUND I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES DURING 1968  
AND UNOBLIGATED BALANCE AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

Description	Seibersdorf Laboratory	Monaco Project	Theoretical Physics Centre Trieste	TOTAL Operating Fund I
<u>Balance as at 1 January 1968</u>				
Unobligated balance	68 082	-	(4 742)	63 340
Unliquidated obligations	52 603	117	41 625	94 345
Sub-total	120 685	117	36 883	157 685
<u>Income during 1968</u>				
Transfers from the General Fund:				
Monaco contribution	-	44 898	-	44 898
Italian contribution	-	-	250 000	250 000
Implementation of the Operational Programme	172 000	-	35 000	207 000
Sub-total transfers from the General Fund	172 000	44 898	285 000	501 898
Contributions from the Regular Budget	755 847	108 880	115 000	979 727
Income from the United States Atomic Energy Commission	5 365	-	-	5 365
Contributions towards the Theoretical Physics Centre	-	-	141 208	141 208
Laboratory income	63 722	-	-	63 722
Miscellaneous income	10 736	-	7 674	18 410
FAO special contribution to insect rearing facility	15 086	-	-	15 086
Net income during 1968	1 022 756	153 778	548 882	1 725 416
<u>Total funds available</u>	1 143 441	153 895	585 765	1 883 101
Less: Expenditures in 1968	981 992	152 924	481 306	1 616 222
Unliquidated obligations as at 31 December 1968	64 621	971	45 115	110 707
Sub-total	1 046 613	153 895	526 421	1 726 929
Unobligated balances as at 31 December 1968	96 828	Nil	59 344	156 172

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

(Signed) SIGVARD EKLUND  
Director General

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

(Signed) JULIUS HÁJEK  
External Auditor

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

SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1968 AND UNLIQUIDATED OBLIGATIONS BY  
RECIPIENT MEMBER STATES AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

Recipient States	Unliquidated obligations brought forward from 1967				Net new obligations in 1968				Expenditure in 1968				Unliquidated obligations as at 31 December 1968			
	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total
Afghanistan	250	-	-	250	(250)	(809)	-	(1 059)	-	(809)	-	(809)	-	-	-	-
Algeria	-	-	-	-	54	-	-	54	54	-	-	54	-	-	-	-
Argentina	3 012	7 487	93	10 592	23 142	9 456	(16)	32 582	10 928	8 527	77	19 532	15 226	8 416	-	23 642
Austria	6 178	-	-	6 178	2 295	-	-	2 295	3 015	-	-	3 015	5 458	-	-	5 458
Belgium	-	-	2 000	2 000	-	-	-	-	-	-	2 000	2 000	-	-	-	-
Bolivia	1 644	968	-	2 612	10 914	16 081	-	26 995	3 032	8 114	-	11 146	9 526	8 935	-	18 461
Brazil	3 684	10 200	2 288	16 172	12 833	7 954	-	20 787	5 917	16 740	1 888	24 545	10 600	1 414	400	12 414
Bulgaria	21 474	-	-	21 474	21 363	11 347	-	32 710	20 600	1 037	-	21 637	22 237	10 310	-	32 547
Burma	-	-	273	273	18 175	23 259	7	41 441	3 347	2 026	280	5 653	14 828	21 233	-	36 061
Cambodia	-	-	-	-	-	21 400	-	21 400	-	18 889	-	18 889	-	2 511	-	2 511
Ceylon	500	9 268	485	10 253	-	1 407	-	1 407	-	2 352	-	2 352	500	8 323	485	9 308
Chile	6 384	1 674	-	8 058	3 642	39 641	-	43 283	4 091	36 266	-	40 357	5 935	5 049	-	10 984
China	20 493	-	665	21 158	40 997	15 616	(225)	56 388	33 097	4 683	440	38 220	28 393	10 933	-	39 326
Colombia	-	6 171	-	6 171	1 891	(212)	-	1 679	1 784	5 959	-	7 743	107	-	-	107
Congo, Democratic Republic of the	1 951	13	-	1 964	5 040	13 823	-	18 863	4 429	7 061	-	11 490	2 562	6 775	-	9 337
Costa Rica	-	-	-	-	-	5 550	-	5 550	-	5 550	-	5 550	-	-	-	-
Cuba	76	-	-	76	(76)	16 711	-	16 635	-	7 743	-	7 743	-	8 968	-	8 968
Cyprus	-	-	-	-	-	2 350	-	2 350	-	2 350	-	2 350	-	-	-	-
Czechoslovak Socialist Republic	2 438	-	-	2 438	8 068	-	-	8 068	2 278	-	-	2 278	8 228	-	-	8 228
Ecuador	-	-	-	-	175	14 319	-	14 494	(261)	7 705	-	7 444	436	6 614	-	7 050
El Salvador	100	-	-	100	-	9 060	-	9 060	-	4 606	-	4 606	100	4 454	-	4 554
Ethiopia	-	-	-	-	3 700	96	-	3 796	1 286	96	-	1 382	2 414	-	-	2 414
Ghana	51	-	231	282	3 289	24 797	-	28 086	-	22 390	231	22 621	3 340	2 407	-	5 747
Greece	3 743	13 073	-	16 816	10 581	21 333	-	31 914	5 467	14 493	-	19 960	8 857	19 913	-	28 770
Guatemala	-	-	-	-	48	-	-	48	48	-	-	48	-	-	-	-
Hong Kong	-	1 240	-	1 240	-	(158)	-	(158)	-	241	-	241	-	841	-	841
Hungary	13 759	-	-	13 759	20 173	6 941	-	27 114	20 208	-	-	20 208	13 724	6 941	-	20 665
Iceland	-	-	-	-	1 254	-	-	1 254	936	-	-	936	318	-	-	318
India	10 029	2 690	-	12 719	19 111	16 417	-	35 528	11 268	17 488	-	28 756	17 872	1 619	-	19 491
Indonesia	15 521	16 065	-	31 586	(276)	5 587	-	5 311	4 959	20 218	-	25 177	10 286	1 434	-	11 720
Iran	3 698	1 399	-	5 097	10 082	20 492	-	30 574	5 530	8 658	-	14 188	8 250	13 233	-	21 483
Iraq	6 400	-	2 550	8 950	21 697	30 116	-	51 813	12 253	2 137	2 550	16 940	15 844	27 979	-	43 823
Israel	2 129	-	530	2 659	1 179	35 538	-	36 717	2 308	10 964	500	13 772	1 000	24 574	30	25 604
Jamaica	-	6 007	-	6 007	-	(465)	-	(465)	-	5 542	-	5 542	-	-	-	-
Japan	1 452	-	-	1 452	167	-	-	167	1 538	-	-	1 538	81	-	-	81
Jordan	-	-	-	-	920	-	-	920	50	-	-	50	870	-	-	870
Kenya	-	-	-	-	4 432	921	-	5 353	2 063	921	-	2 984	2 369	-	-	2 369
Korea, Republic of	26 521	8 162	3 324	38 007	(1 627)	17 367	1	15 741	11 502	9 002	3 325	23 829	13 392	16 527	-	29 919
Lebanon	12	-	-	12	4 063	19 205	-	23 268	1 913	690	-	2 603	2 162	18 515	-	20 677
Mexico	1 670	11 836	-	13 506	15 629	23 696	-	39 325	1 663	20 380	-	22 043	15 636	15 152	-	30 788

Recipient States	Unliquidated obligations brought forward from 1967				Net new obligations in 1968				Expenditure in 1968				Unliquidated obligations as at 31 December 1968			
	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total	Fellowships and training	Technical assistance	Research contracts	Total
Morocco	-	2 162	-	2 162	3 550	7 264	-	10 814	837	3 093	-	3 930	2 713	6 333	-	9 046
Nicaragua	-	-	-	-	-	6 161	-	6 161	-	293	-	293	-	5 868	-	5 868
Nigeria	2 766	-	3 980	6 746	9 295	2 295	-	11 590	1 977	-	3 980	5 957	10 084	2 295	-	12 379
Pakistan	12 785	5 854	5 058	23 697	19 878	18 579	(142)	38 315	17 630	5 735	4 376	27 741	15 033	18 698	540	34 271
Peru	-	5 754	-	5 754	-	(6 506)	-	(6 506)	-	(752)	-	(752)	-	-	-	-
Philippines	12 282	2 633	2 040	16 955	14 014	18 209	-	32 223	17 142	19 945	2 040	39 127	9 154	897	-	10 051
Poland	15 779	-	-	15 779	17 800	-	-	17 800	19 135	-	-	19 135	14 444	-	-	14 444
Portugal	1 368	2 659	-	4 027	(1 688)	(936)	-	(1 104)	780	1 723	-	2 503	420	-	-	420
Romania	15 342	8 693	-	24 035	18 373	11 963	-	30 336	17 571	17 751	-	35 322	16 144	2 905	-	19 049
Saudi Arabia	-	6 828	-	6 828	-	(1 171)	-	(1 171)	-	1 135	-	1 135	-	4 522	-	4 522
Senegal	-	32 790	-	32 790	2 099	1 081	-	3 180	908	31 548	-	32 456	1 191	2 323	-	3 514
Sierra Leone	-	-	-	-	21 677	-	-	21 677	5 917	-	-	5 917	15 760	-	-	15 760
Singapore	-	-	-	-	1 389	16 035	-	17 424	1 389	8 292	-	9 681	-	7 743	-	7 743
Sudan	9 458	1 418	-	10 876	10 262	16 102	-	26 364	11 407	15 362	-	26 769	8 313	2 158	-	10 471
Syrian Arab Republic	-	-	-	-	2 500	-	-	2 500	-	-	-	-	2 500	-	-	2 500
Thailand	8 785	22 235	382	31 402	16 114	32 911	-	49 025	14 369	22 152	382	36 903	10 530	32 994	-	43 524
Tunisia	7 235	5 698	-	12 933	17 236	16 011	-	33 247	13 029	2 415	-	15 444	11 442	19 294	-	30 736
Turkey	14 463	4 028	595	19 086	16 103	25 207	(25)	41 285	18 725	19 755	570	39 050	11 841	9 480	-	21 321
Uganda	-	1 339	-	1 339	-	19 882	-	19 882	-	8 741	-	8 741	-	12 480	-	12 480
United Arab Republic	7 269	26 148	6 361	39 778	1 302	49 892	-	51 194	7 745	30 795	6 361	44 901	826	45 245	-	46 071
Uruguay	762	13 611	649	15 022	1 650	37 396	(1)	39 045	(14)	24 789	-	24 775	2 426	26 218	648	29 292
Venezuela	-	2 379	-	2 379	7 850	18 300	-	26 150	3 400	11 291	-	14 691	4 450	9 388	-	13 838
Viet-Nam	8 536	1 659	-	10 195	5 176	(1 142)	-	4 034	6 702	517	-	7 219	7 010	-	-	7 010
Yugoslavia	20 470	10 297	-	30 767	16 002	11 024	-	27 026	23 010	12 370	-	35 380	13 462	8 951	-	22 413
Sub-total	290 469	252 438	31 504	574 411	464 787	727 393	(401)	1 191 779	356 962	508 969	29 000	894 931	398 294	470 862	2 103	871 259
Regional training courses:																
AMERICAS	-	-	-	-	6 621	-	-	6 621	6 621	-	-	6 621	-	-	-	-
EUROPE	588	-	-	588	(301)	-	-	(301)	287	-	-	287	-	-	-	-
Sub-total	588	-	-	588	6 320	-	-	6 320	6 908	-	-	6 908	-	-	-	-
Inter-regional training courses	4 045	-	-	4 045	38 285	-	-	38 285	40 165	-	-	40 165	2 165	-	-	2 165
Sub-total	4 045	-	-	4 045	38 285	-	-	38 285	40 165	-	-	40 165	2 165	-	-	2 165
Equipment not yet allocated to specific projects	34 005	-	-	34 005	(10 543)	-	-	(10 543)	1 382	-	-	1 382	22 080	-	-	22 080
Sub-total	34 005	-	-	34 005	(10 543)	-	-	(10 543)	1 382	-	-	1 382	22 080	-	-	22 080
Administrative expenses	-	-	-	-	5 050	-	-	5 050	5 050	-	-	5 050	-	-	-	-
Sub-total	-	-	-	-	5 050	-	-	5 050	5 050	-	-	5 050	-	-	-	-
GRAND TOTAL	329 107	252 438	31 504	613 049	503 899	727 393	(401)	1 230 891	410 467	508 969	29 000	948 436	422 539	470 862	2 103	895 504

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

(Signed) SIGVARD EKLUND  
Director General

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

(Signed) JULIUS HÁJEK  
External Auditor

## STATEMENT IV

## SPECIAL ACCOUNT

CENTRAL FUNDS-IN-TRUST TECHNICAL ASSISTANCE PROGRAMME  
FOR THE DEMOCRATIC REPUBLIC OF THE CONGO

Status of funds as at 31 December 1968  
(Expressed in US dollars)

Income from the Government of the Democratic Republic of the Congo		14 001
Deduct:		
Cash disbursements during 1968	11 896	
Unliquidated obligations as at 31 December 1968	1 205	13 101
	<hr/>	<hr/>
Unobligated balance as at 31 December 1968		900
		<hr/> <hr/>
Represented by:		
Due from UNDP/TA	2 768	
Accounts receivable	275	3 043
	<hr/>	
Deduct:		
Sundry credit balances	938	
Reserve for unliquidated obligations as at 31 December 1968	1 205	2 143
	<hr/>	<hr/>
Total		900
		<hr/> <hr/>

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

## SPECIAL ACCOUNT

## SAUDI ARABIAN PROJECT TRUST FUND

Status of funds as at 31 December 1968  
(Expressed in US dollars)

Unobligated balance as at 1 January 1968	2 319	
Unliquidated obligations brought forward from 1967	3 728	
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	
Available for expenditure in 1968		6 047
Deduct:		
Cash disbursements during 1968	5 681	
Unliquidated obligations as at 31 December 1968	Nil	5 681
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
Balance		366
Deduct:		
Funds surrendered to the Government of Saudi Arabia		366
		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
Unobligated balance as at 31 December 1968		<u>Nil</u>

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

(Signed) SIGVARD EKLUND  
Director General

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

(Signed) JULIUS HÁJEK  
External Auditor

## SPECIAL ACCOUNT

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

Status of funds as at 31 December 1968  
(Expressed in US dollars)

Unobligated balance as at 1 January 1968	5 315	
Unliquidated obligations brought forward from 1967	22 620	
	<hr/>	
Available for expenditure in 1968		27 935
Deduct:		
Cash disbursements during 1968	25 625	
Unliquidated obligations as at 31 December 1968	2 310	27 935
	<hr/>	<hr/>
Unobligated balance as at 31 December 1968		Nil
		<hr/> <hr/>
Represented by:		
Contributions receivable		3 969
Deduct:		
Reserve for unliquidated obligations as at 31 December 1968	2 310	
Due to Administrative Fund	1 659	3 969
	<hr/>	<hr/>
Total		Nil
		<hr/> <hr/>

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

(Signed) SIGVARD EKLUND  
Director General

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

(Signed) JULIUS HÁJEK  
External Auditor

## SPECIAL ACCOUNT

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

Status of funds as at 31 December 1968  
(Expressed in US dollars)

Unobligated balance as at 1 January 1968	90 230	
Unliquidated obligations brought forward from 1967	6 666	
	<u>          </u>	
Available for expenditure in 1968		96 896
Deduct:		
Cash disbursements during 1968	12 771	
Unliquidated obligations as at 31 December 1968	44 812	57 583
	<u>          </u>	<u>          </u>
Unobligated balance as at 31 December 1968		39 313
		<u>          </u>
Represented by:		
Cash at banks (Schedule A. 1)	84 162	
Accounts receivable	733	84 895
	<u>          </u>	<u>          </u>
Deduct:		
Sundry credit balances	770	
Reserve for unliquidated obligations as at 31 December 1968	44 812	45 582
	<u>          </u>	<u>          </u>
Total		39 313
		<u>          </u>

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

(Signed) SIGVARD EKLUND  
Director General

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

(Signed) JULIUS HÁJEK  
External Auditor

## SPECIAL ACCOUNT

## VENEZUELAN PROJECT TRUST FUND

Status of funds as at 31 December 1968  
(Expressed in US dollars)

Unobligated balance as at 1 January 1968	1 325	
Unliquidated obligations brought forward from 1967	8 859	
	<u>          </u>	10 184
Available for expenditure in 1968		
Deduct:		
Cash disbursements during 1968	8 241	
Unliquidated obligations as at 31 December 1968	639	8 880
	<u>          </u>	<u>          </u>
Unobligated balance as at 31 December 1968		1 304
		<u>          </u>
Represented by:		
Cash at banks (Schedule A. 1)		1 943
Deduct:		
Reserve for unliquidated obligations as at 31 December 1968		639
		<u>          </u>
Total		1 304
		<u>          </u>

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

(Signed) SIGVARD EKLUND  
Director General

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

(Signed) JULIUS HÁJEK  
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME  
(TECHNICAL ASSISTANCE)

STATUS OF FUNDS AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

Balance as at 31 December 1967	490 374	
Less: Unobligated balance of 1967 allocations from the UNDP Revolving Fund and other income surrendered to the UNDP (TA) account		40 963
Balance of unobligated allocations of the preceding year carried forward on 1 January 1968	449 411	<hr/>
Add: Savings realized during the year in liquidating 1967 obligations (other than those incurred against contingency allocations)	34 068	483 479
Allocations from contributions and other available funds in 1968	<hr/>	1 290 485
		<hr/>
		1 773 964
Obligations incurred during 1968:		
Project costs (Statement IX.B)	1 616 948	
Overhead costs	156 824	1 773 772
Excess of allocations and other available funds over obligations incurred		<hr/>
		192
Add: Other income:		
Savings on liquidation of obligations incurred in the previous biennium	51 271	
Miscellaneous	2 038	
	<hr/>	
	53 309	
Less: Exchange adjustments (net)	5	53 304
	<hr/>	<hr/>
Balance as at 31 December 1968, to revert to the UNDP (TA) account		53 496
		<hr/> <hr/>
Represented by:		
Cash - at banks and on hand	221 904	
in transit	4 000	225 904
Undrawn allocations	<hr/>	602 421
Due from other funds:		
From IAEA Administrative Fund	214 711	
From UNDP Special Fund	29 117	
To Congo Project Trust Fund	2 768	241 060
Accounts receivable, advances, deposits, etc.	<hr/>	16 602
		<hr/>
		1 085 987
Less:		
Unliquidated obligations, 1966	14 553	
Unliquidated obligations, 1967	36 762	
Unliquidated obligations, 1968	951 816	
Accounts payable and other credit balances	29 360	1 032 491
	<hr/>	<hr/>
		53 496
		<hr/> <hr/>

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

(Signed) SIGVARD EKLUND  
Director General

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

(Signed) JULIUS HÁJEK  
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME  
(TECHNICAL ASSISTANCE)

OBLIGATIONS INCURRED - PROJECT COSTS FOR THE PERIOD  
FROM 1 JANUARY TO 31 DECEMBER 1968  
(Expressed in US dollars)

Country	Cash disbursements	Unliquidated obligations	Total obligations
Algeria	10 403	2 033	12 436
Argentina	47 846	24 052	71 898
Bolivia	8 100	17 784	25 884
Brazil	58 255	30 025	88 280
Bulgaria	471	3 482	3 953
Burma	26 585	46 185	72 770
Cameroon	634	14 875	15 509
Ceylon	5 431	20	5 451
Chile	13 253	44 736	57 989
China	42 498	28 826	71 324
Colombia	-	32 294	32 294
Cyprus	-	1 200	1 200
Ecuador	8	11 243	11 251
Greece	30 184	8 453	38 637
Guatemala	404	21 779	22 183
Hungary	3 917	33 688	37 605
India	1 737	56 608	58 345
Indonesia	20 555	50 229	70 784
Iran	26 910	9 492	36 402
Iraq	33 165	42 882	76 047
Israel	-	4 073	4 073
Jamaica	-	10 865	10 865
Kenya	-	13 104	13 104
Mexico	16 001	78 196	94 197
Morocco	-	7 370	7 370
Nigeria	-	10 330	10 330
Pakistan	25 801	7 045	32 846
Peru	-	20 540	20 540
Philippines	14 430	20 130	34 560
Poland	-	4 800	4 800
Romania	14 092	1 682	15 774
Syrian Arab Republic	3 780	14 945	18 725
Thailand	5 848	43 763	49 611
Tunisia (contingency authorizations)	23 996	96	24 092
Turkey	18 977	12 838	31 815
Uganda	6 244	32 614	38 858
United Arab Republic	13 052	17 102	30 154
Uruguay	1 056	19 604	20 660
Yugoslavia	26 939	48 361	75 300
<b>Total</b>	<b>500 572</b>	<b>847 344</b>	<b>1 347 916</b>
<b>Regional projects</b>			
Africa	11 479	-	11 479
The Americas	22 698	35 850	58 548
Asia and the Far East	27 552	20 149	47 701
<b>Total</b>	<b>61 729</b>	<b>55 999</b>	<b>117 728</b>
<b>Inter-regional projects</b>			
<b>Total</b>	<b>102 831</b>	<b>48 473</b>	<b>151 304</b>
<b>Total</b>	<b>102 831</b>	<b>48 473</b>	<b>151 304</b>
<b>GRAND TOTAL</b>	<b>665 132</b>	<b>951 816</b>	<b>1 616 948</b>

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

(Signed) SIGVARD EKLUND  
Director General

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

(Signed) JULIUS HÁJEK  
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME  
(SPECIAL FUND)

STATUS OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 1968  
(Expressed in US dollars)

Balance of allocations and other available funds at 31 December 1967		343 330
Deduct: Prior year's "other income" surrendered to the Fund		346
		342 984
Add: Funds allocated during 1968:		
For projects completed in 1968	Nil	
For projects in operation at 31 December 1968	1 589 666	1 589 666
		1 932 650
Deduct: Funds committed during 1968:		
For projects completed in 1968	Nil	
For projects in operation at 31 December 1968	313 053	313 053
		1 619 597
Unencumbered balance of allocations for projects in operation at 31 December 1968		1 619 597
Add: Other income:		
Miscellaneous income and exchange adjustments		(807)
		1 618 790
Unencumbered balance of allocations and other income at 31 December 1968		1 618 790
<u>Represented by:</u>		
Cash at banks, on hand and in transit	Nil	
Undrawn allocations	1 771 058	
Accounts receivable and sundry debit balances	17 385	1 788 443
		1 788 443
Less: Unliquidated commitments	125 009	
Accounts payable and sundry credit balances	4 457	
Due to United Nations Development Programme (Technical Assistance)	29 117	
Due to United Nations Development Programme (Special Fund Executing Agency Overhead Costs)	11 070	169 653
		169 653
		1 618 790

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

(Signed) SIGVARD EKLUND  
Director General

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(Signed) JULIUS HÁJEK  
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME  
SPECIAL FUND EXECUTING AGENCY OVERHEAD COSTS

STATUS OF FUNDS AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

Balance of allocations as at 1 January 1968	24 355	
Unliquidated obligations brought forward from 1967	16 681	
Funds allocated to the global account during 1968	<u>25 014</u>	66 050
 Deduct:		
Cash disbursements during 1968	54 980	
Unliquidated obligations as at 31 December 1968	<u>7 585</u>	<u>62 565</u>
 Balance of allocations to be carried forward to 1969		 <u><u>3 485</u></u>
 Represented by:		
Due from United Nations Development Programme (Special Fund)		11 070
 Deduct:		
Reserve for unliquidated obligations as at 31 December 1968		<u>7 585</u>
 Total		 <u><u>3 485</u></u>

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

**CURRENT ACCOUNTS AND DEPOSIT ACCOUNTS AT BANKS AS AT 31 DECEMBER 1968**  
(Expressed in US dollars)

Distribution by Funds

			TOTAL	Admms- trative Fund	Working Capital Fund	General Fund	Venezuelan Project Trust Fund	Special Soviet Union Fellowship Account	UNDP Technical Assistance Component	Staff Welfare Fund
<b>PART I - CURRENT ACCOUNTS AT BANKS</b>										
Argentine Pesos	375 289 at	350.00 <sup>a/</sup>	1 072						1 072	
Australian Dollars	6 640 at	.8928	7 437			3 896			3 541	
Austrian Schillings	1 117 501 at	25.83	43 264	35 380					7 884	
Belgian Francs	134 439 at	50.00	2 689	2 689						
Brazilian Cruzeiros	11 984 at	3.75	3 196			750			2 446	
Bulgarian Leva	6 929 at	2.00	3 464			3 377			87	
Burmese Kyats	10 749 at	4.762	2 257						2 257	
Canadian Dollars	4 920 at	1.08	4 356	4 306					250	
Ceylonese Rupees	57 500 at	5.95	9 664			9 664				
Chilean Escudos	7 737 at	8.25	938						938	
Cuban Pesos	2 697 at	1.00	2 697						2 697	
Czechoslovak Korunas	100 185 at	14.36	6 977						6 977	
Danish Kroners	25 428 at	7.50	3 390	1 099					2 291	
Egyptian Pounds	3 670 at	.4348	8 441			8 441				
Finnish Markka	9 126 at	4.20	2 173						2 173	
French Francs	43 175 at	4.90	8 811	3 563					5 248	
German Marks	19 620 at	4.00	4 905	50					4 855	
Greek Drachmae	64 611 at	30.00	2 154			569			1 585	
Hungarian Forints	102 903 at	30.00	3 430						3 430	
Icelandic Kronurs	180 546 at	88.00	2 052			1 023			1 029	
Indian Rupees	47 284 at	7.50	6 304			986			5 318	
Iranian Rials	143 381 at	75.00	1 912						1 912	
Israeli Pounds	14 037 at	3.50	4 011						4 011	
Italian Lire	37 069 083 at	623.00	59 501	2 699		53 215			3 587	
Japanese Yen	4 389 880 at	360.00	12 194						12 194	
Mexican Pesos	54 309 at	12.50	4 345						4 345	
Netherlands Guilders	36 754 at	3.60	10 209	10 209						
New Zealand Dollars	858 at	.8928	961						961	
Norwegian Kroners	74 880 at	7.143	10 483	8 318					2 165	
Pakistan Rupees	9 645 at	4.762	2 025						2 025	
Philippine Pesos	5 018 at	3.86	1 300						1 300	
Polish Zlotys	596 251 at	24.00	24 844			9 459			15 385	
Portuguese Escudos	110 332 at	28.75	3 838			193			3 645	
Romanian Lei	46 313 at	12.00	3 859			2 724			1 135	
Spanish Pesetas	201 002 at	70.00	2 871			1 918			953	
Swedish Kronors	21 003 at	5.16	4 070						1 246	
Swiss Francs	21 977 at	4.32	5 087	1 191					3 896	
Thailand Bahts	31 044 at	20.65	1 503			160			1 343	
Tunisian Dinars	611 at	.525	1 164			1 004			160	
Turkish Liras	4 415 at	9.00	490						490	
USSR Roubles	178 998 at	.90	198 887			106 276		84 162	8 449	
United Kingdom Pounds	3 914 at	.4167	9 393	5 162					4 231	
United States Dollars	443 028 at	-	443 028	348 332			1 943		92 753	
Viet-Nameese Piastres	312 196 at	118.00	2 646			2 646				
Yugoslav Dinars	23 427 at	12.50	1 874			234			1 640	
<b>Total current accounts at banks</b>			<b>940 366</b>	<b>425 822</b>		<b>206 535</b>	<b>1 943</b>	<b>84 162</b>	<b>221 904</b>	



## SCHEDULE B.1

OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS  
AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

Member State	Amounts outstanding										
	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	Total
Afghanistan	-	-	-	-	-	-	3 343	3 857	4 213	4 587	16 000
Bolivia	-	-	-	-	-	-	-	-	3 019	3 670	6 689
Cambodia	-	-	-	-	-	-	-	-	-	3 532	3 532
China	-	-	-	-	-	-	-	-	-	343 931	343 931
Costa Rica	-	-	-	-	-	-	-	-	-	3 670	3 670
Cuba	-	-	-	-	-	-	-	-	9 613	16 513	26 126
Dominican Republic	-	-	-	-	3 015	3 561	3 610	3 857	3 371	3 670	21 084
Ecuador	-	-	-	-	-	-	-	-	703	4 587	5 290
El Salvador	-	-	-	-	-	-	-	-	-	3 532	3 532
Guatemala	-	-	-	-	-	-	-	2 046	3 371	3 670	9 087
Haiti	-	2 021	2 337	2 467	2 652	2 849	2 888	3 085	3 371	3 670	25 340
Honduras <sup>a/</sup>	-	-	-	-	641	2 849	2 888	3 085	3 371	3 670	16 504
Hungary	-	-	-	-	-	-	-	-	-	36 272	36 272
Iran	-	-	-	-	-	-	-	-	-	2 630	2 630
Jordan	-	-	-	-	-	-	-	-	-	3 670	3 670
Mali	-	-	-	-	-	-	-	-	2 949	3 670	6 619
Nicaragua	-	-	-	-	-	-	-	-	2 794	3 670	6 464
Paraguay	1 636	2 090	2 337	2 467	2 652	2 849	2 888	3 085	3 371	3 670	27 045
Peru	-	-	-	-	-	-	-	-	5 388	7 339	12 727
Sierra Leone	-	-	-	-	-	-	-	-	-	3 670	3 670
Uganda	-	-	-	-	-	-	-	-	-	3 670	3 670
Uruguay	-	-	-	-	-	-	-	-	4 943	8 256	13 199
<b>TOTAL</b>	<b>1 636</b>	<b>4 111</b>	<b>4 674</b>	<b>4 934</b>	<b>8 960</b>	<b>12 108</b>	<b>15 617</b>	<b>19 015</b>	<b>50 477</b>	<b>475 219</b>	<b>596 751</b>

a/ Not a Member since 19 June 1967.

## SCHEDULE B.2

VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND FOR  
1965, 1966 AND 1967 AND OUTSTANDING AS AT  
31 DECEMBER 1968  
(Expressed in US dollars)

Member State	Amounts outstanding			
	1965	1966	1967	Total
Bolivia	800	800	800 <sup>a/</sup>	2 400
Cambodia	-	-	800 <sup>a/</sup>	800
Ecuador	-	-	1 000 <sup>a/</sup>	1 000
Mexico	-	-	12 730 <sup>a/</sup>	12 730
United States of America	-	-	300 <sup>b/</sup>	300
<b>TOTAL</b>	<b>800</b>	<b>800</b>	<b>15 630</b>	<b>17 230</b>

a/ Since payment of these contributions was not received by 31 December 1968, the matching contributions of the United States of America of \$9 198 was forfeited. The total pledged by Member States towards the General Fund for 1967 was consequently reduced from \$1 441 021 to \$1 431 823.

b/ Balance of matching contribution in respect of pledges which were paid by 31 December 1968.

MEMBER STATES' CONTRIBUTIONS TO THE 1966 SUPPLEMENTAL APPROPRIATION AND  
THE 1968 REGULAR BUDGET, AND ADVANCES TO THE WORKING CAPITAL FUND  
AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

Member State	Working Capital Fund			1966 supplementary contributions			1968 Regular Budget contributions			
	Assessed \$	Paid \$	Outstanding \$	Assessed \$	Paid \$	Outstanding \$	Assessed \$	Credits \$	Paid \$	Outstanding \$
Afghanistan	1 000	1 000	-	120	-	120	5 082	-	-	5 082
Albania	800	800	-	96	96	-	4 065	25	4 040	-
Algeria	1 800	1 800	-	216	216	-	9 147	57	9 090	-
Argentina	16 600	16 600	-	1 990	1 990	-	84 357	591	83 766	-
Australia	28 400	28 400	-	3 405	3 405	-	144 322	972	143 350	-
Austria	9 600	9 600	-	1 151	1 151	-	48 785	261	48 524	-
Belgium	20 600	20 600	-	2 494	2 494	-	104 684	699	103 985	-
Bolivia	800	800	-	96	-	96	4 065	25	-	4 040
Brazil	17 000	17 000	-	2 062	2 062	-	86 390	804	85 586	-
Bulgaria	3 000	3 000	-	360	360	-	15 245	115	15 130	-
Burma	1 000	1 000	-	120	-	120	5 082	38	5 044	-
Byelorussian Soviet Socialist Republic	9 400	9 400	-	1 127	1 127	-	47 769	305	47 464	-
Cambodia	800	800	-	96	-	96	4 065	25	-	4 040
Cameroon	800	800	-	96	96	-	4 065	25	4 040	-
Canada	57 000	57 000	-	6 858	6 858	-	289 680	1 823	287 837	-
Ceylon	1 400	1 400	-	168	-	168	7 115	51	-	7 064
Chile	4 800	4 800	-	575	575	-	24 393	153	4 031	20 209
China	76 400	76 400	-	9 184	-	9 184	388 246	2 668	-	385 578
Colombia	4 200	4 200	-	503	503	-	21 343	153	21 190	-
Congo, Democratic Republic of the	1 000	1 000	-	120	120	-	5 082	93	4 989	-
Costa Rica	800	800	-	96	-	96	4 065	25	-	4 040
Cuba	3 600	3 600	-	432	-	432	18 294	127	-	18 167
Cyprus	800	800	-	96	96	-	4 065	25	4 040	-
Czechoslovak Socialist Republic	20 000	20 000	-	2 398	2 398	-	101 635	610	101 025	-
Denmark	11 200	11 200	-	1 343	1 343	-	56 916	337	56 579	-
Dominican Republic	800	800	-	96	-	96	4 065	-	-	4 065
Ecuador	1 000	1 000	-	120	-	120	5 082	-	-	5 082
El Salvador	800	800	-	96	-	96	4 065	25	-	4 040
Ethiopia	800	800	-	96	96	-	4 065	-	4 065	-
Finland	7 800	7 800	-	935	935	-	39 638	216	39 422	-
France	109 600	109 600	-	13 164	13 164	-	556 960	3 475	553 485	-
Gabon	800	800	-	96	96	-	4 065	25	4 040	-
Germany, Federal Republic of	133 400	133 400	-	16 018	16 018	-	677 906	3 329	674 577	-
Ghana	1 400	1 400	-	168	168	-	7 115	51	7 064	-
Greece	4 400	4 400	-	551	551	-	22 360	334	22 026	-
Guatemala	800	800	-	96	-	96	4 065	-	-	4 065
Haiti	800	800	-	96	-	96	4 065	-	-	4 065
Holy See	800	800	-	96	96	-	4 065	25	4 040	-
Honduras <sup>a/</sup>	-	-	-	96	-	96	-	-	-	-
Hungary	10 000	10 000	-	1 199	-	1 199	50 818	299	-	50 519

Member State	Working Capital Fund			1966 supplementary contributions			1968 Regular Budget contributions			
	Assessed \$	Paid \$	Outstanding \$	Assessed \$	Paid \$	Outstanding \$	Assessed \$	Credits \$	Paid \$	Outstanding \$
Iceland	800	800	-	96	96	-	4 065	25	4 040	-
India	33 400	33 400	-	4 004	4 004	-	169 730	1 188	168 542	-
Indonesia	7 000	7 000	-	839	-	839	35 572	261	-	35 311
Iran	3 600	3 600	-	432	-	432	18 294	115	-	18 179
Iraq	1 400	1 400	-	168	168	-	7 115	51	7 064	-
Israel	3 000	3 000	-	360	360	-	15 245	89	15 156	-
Italy	45 800	45 800	-	5 491	5 491	-	232 744	1 309	231 435	-
Ivory Coast	800	800	-	96	96	-	4 065	25	4 040	-
Jamaica	1 000	1 000	-	120	120	-	5 082	32	5 050	-
Japan	49 800	49 800	-	5 995	5 995	-	253 071	1 328	251 743	-
Jordan	800	800	-	96	-	96	4 065	-	-	4 065
Kenya	800	800	-	96	96	-	4 065	25	4 040	-
Korea, Republic of	2 400	2 400	-	288	288	-	12 196	108	12 088	-
Kuwait	1 000	1 000	-	120	120	-	5 082	25	5 057	-
Lebanon	1 000	1 000	-	120	120	-	5 082	32	5 050	-
Liberia	800	800	-	96	-	96	4 065	25	-	4 040
Libya	800	800	-	96	96	-	4 065	25	4 040	-
Luxembourg	1 000	1 000	-	120	120	-	5 082	32	4 961	89
Madagascar	800	800	-	96	96	-	4 065	25	4 040	-
Mali	800	800	-	96	-	96	4 065	-	-	4 065
Mexico	14 600	14 600	-	1 750	1 750	-	74 194	432	73 762	-
Monaco	800	800	-	96	96	-	4 065	25	4 040	-
Morocco	2 000	2 000	-	240	240	-	10 164	83	10 081	-
Netherlands	20 000	20 000	-	2 398	2 398	-	101 635	591	101 044	-
New Zealand	6 800	6 800	-	815	815	-	34 556	242	34 314	-
Nicaragua	800	800	-	96	-	96	4 065	25	-	4 040
Nigeria	3 000	3 000	-	360	360	-	15 245	121	15 124	-
Norway	8 000	8 000	-	959	959	-	40 654	261	40 393	-
Pakistan	6 600	6 600	-	791	791	-	33 540	248	16 250	17 042
Panama	800	800	-	96	96	-	4 065	-	405	3 660
Paraguay	800	-	800	96	-	96	4 065	-	-	4 065
Peru	1 600	1 600	-	192	-	192	8 131	57	-	8 074
Philippines	6 200	6 200	-	743	743	-	31 507	235	31 272	-
Poland	26 200	26 200	-	3 141	3 141	-	133 142	750	117 137	15 255
Portugal	2 600	2 600	-	336	336	-	13 213	295	12 918	-
Romania	6 200	6 200	-	743	743	-	31 507	184	31 323	-
Saudi Arabia	1 200	1 200	-	144	144	-	6 098	38	6 060	-
Senegal	800	800	-	96	96	-	4 065	32	699	3 334
Sierra Leone	800	-	800	-	-	-	4 065	-	-	4 065
Singapore	800	800	-	-	-	-	4 065	-	4 065	-
South Africa	9 400	9 400	-	1 127	1 127	-	47 769	311	47 458	-
Spain	13 200	13 200	-	1 583	-	1 583	67 079	502	-	66 577
Sudan	1 000	1 000	-	120	-	120	5 082	38	-	5 044
Sweden	22 600	22 600	-	2 734	2 734	-	114 848	763	114 085	-
Switzerland	15 800	15 800	-	1 894	1 894	-	80 292	553	79 739	-

Member State	Working Capital Fund			1966 supplementary contributions			1968 Regular Budget contributions			
	Assessed \$	Paid \$	Outstanding \$	Assessed \$	Paid \$	Outstanding \$	Assessed \$	Credits \$	Paid \$	Outstanding \$
Syrian Arab Republic	1 000	1 000	-	120	120	-	5 082	32	5 050	-
Thailand	2 600	2 600	-	312	312	-	13 213	95	13 118	-
Tunisia	1 000	1 000	-	120	120	-	5 082	32	4 250	800
Turkey	6 200	6 200	-	743	743	-	31 507	235	31 272	-
Ukrainian Soviet Socialist Republic	35 400	35 400	-	4 244	4 244	-	179 894	1 156	178 738	-
Union of Soviet Socialist Republics	268 600	268 600	-	32 228	32 228	-	1 364 958	8 748	1 356 210	-
United Arab Republic	4 200	4 200	-	503	-	503	21 343	146	-	21 197
United Kingdom of Great Britain and Northern Ireland	129 800	129 800	-	15 586	15 586	-	659 611	4 428	655 183	-
United States of America	637 200	637 200	-	76 518	76 518	-	3 238 092	20 428	3 217 664	-
Uruguay	1 800	1 800	-	216	-	216	9 147	-	-	9 147
Venezuela	9 000	9 000	-	1 079	1 079	-	45 736	305	45 431	-
Viet-Nam	1 400	1 400	-	168	168	-	7 115	95	7 020	-
Yugoslavia	6 400	6 400	-	767	767	-	32 523	223	32 300	-
<b>Sub-total</b>	<b>2 000 000</b>	<b>1 998 400</b>	<b>1 600</b>	<b>240 104</b>	<b>223 628</b>	<b>16 476</b>	<b>10 163 500</b>	<b>64 215</b>	<b>9 351 180</b>	<b>748 105</b>
<b><u>New Members</u></b>										
Liechtenstein	800	-	800	-	-	-	4 065	-	-	4 065
Uganda	800	-	800	-	-	-	4 065	-	-	4 065
<b>TOTAL</b>	<b>2 001 600</b>	<b>1 998 400</b>	<b>3 200</b>	<b>240 104</b>	<b>223 628</b>	<b>16 476</b>	<b>10 171 630</b>	<b>64 215</b>	<b>9 351 180</b>	<b>756 235</b>

a/ Not a Member since 19 June 1967.

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID BY MEMBER STATES TO THE GENERAL FUND  
FOR 1968 AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

Member State	Pledged	Paid	Balance
Argentina	16 600	16 600	-
Australia	28 400	23 352	5 048
Austria	9 600	9 600	-
Belgium	10 000	-	10 000
Brazil	17 000	17 000	-
Bulgaria	2 500	2 500	-
Burma	1 000	1 000	-
Cambodia	800	-	800
Canada	57 000	57 000	-
Ceylon	2 100	2 100	-
Chile	5 000	-	5 000
China	10 000	-	10 000
Colombia	2 000	2 000	-
Congo, Democratic Republic of the	1 000	1 000	-
Cyprus	800	280	520
Czechoslovak Socialist Republic	20 833	20 833	-
Denmark	11 200	11 200	-
Finland	12 000	12 000	-
France	30 612	30 612	-
Germany, Federal Republic of	133 400	133 400	-
Ghana	1 400	1 400	-
Greece	4 400	4 400	-
Holy See	2 000	2 000	-
Hungary	3 333	3 333	-
Iceland	800	800	-
India	35 000	35 000	-
Indonesia	3 000	3 000	-
Iran	2 000	-	2 000
Iraq	1 400	1 400	-
Israel	3 000	3 000	-
Ivory Coast	803	803	-
Japan	49 800	49 800	-
Korea, Republic of	2 400	2 400	-
Kuwait	1 500	1 000	500
Lebanon	1 000	1 000	-
Madagascar	800	800	-
Mexico	16 500	-	16 500
Monaco	2 000	2 000	-
Morocco	2 000	2 000	-
Netherlands	20 000	20 000	-
New Zealand	6 800	6 800	-
Norway	8 000	8 000	-
Pakistan	6 000	6 000	-
Philippines	6 200	6 200	-
Poland	6 250	6 250	-
Portugal	3 600	3 600	-
Romania	6 200	6 200	-
Saudi Arabia	1 200	1 200	-
Singapore	800	800	-
South Africa	9 400	9 400	-
Spain	10 000	10 000	-
Sweden	22 600	22 600	-
Switzerland	15 800	15 800	-
Thailand	3 000	3 000	-
Turkey	6 200	6 200	-
Union of Soviet Socialist Republics	111 111	111 111	-
United Arab Republic	11 500	11 500	-
United Kingdom of Great Britain and Northern Ireland	110 000	110 000	-
Venezuela	9 000	-	9 000
Viet-Nam	1 400	1 400	-
Yugoslavia	8 000	8 000	-
Sub-total	888 042	828 674	59 368
United States of America (including matching contribution)	478 176	440 151	38 025
TOTAL	1 366 218	1 268 825	97 393

SCHEDULE E

SHARES OF MEMBER STATES IN THE 1967 CASH SURPLUS TO BE SURRENDERED IN 1970  
(Expressed in US dollars)

Member State	1967 scale of assessment (percentage)	Allocation (amount)	Member State	1967 scale of assessment (percentage)	Allocation (amount)
Afghanistan	0.05	94	Jordan	0.04	75
Albania	0.04	75	Kenya	0.04	75
Algeria	0.09	169	Korea, Republic of	0.12	225
Argentina	0.83	1 557	Kuwait	0.05	94
Australia	1.42	2 664	Lebanon	0.05	94
Austria	0.48	901	Liberia	0.04	75
Belgium	1.03	1 932	Libya	0.04	75
Bolivia	0.04	75	Luxembourg	0.05	94
Brazil	0.86	1 613	Madagascar	0.04	75
Bulgaria	0.15	281	Mali	0.04	75
Burma	0.05	94	Mexico	0.73	1 370
Byelorussian Soviet Socialist Republic	0.47	882	Monaco	0.04	75
Cambodia	0.04	75	Morocco	0.10	188
Cameroon	0.04	75	Netherlands	1.00	1 876
Canada	2.85	5 347	New Zealand	0.34	638
Ceylon	0.07	131	Nicaragua	0.04	75
Chile	0.24	450	Nigeria	0.15	281
China	3.82	7 167	Norway	0.40	750
Colombia	0.21	394	Pakistan	0.33	619
Congo, Democratic Republic of the	0.05	94	Panama	0.04	75
Costa Rica	0.04	75	Paraguay	0.04	75
Cuba	0.18	338	Peru	0.08	150
Cyprus	0.04	75	Philippines	0.31	582
Czechoslovak Socialist Republic	1.00	1 876	Poland	1.31	2 458
Denmark	0.56	1 051	Portugal	0.14	263
Dominican Republic	0.04	75	Romania	0.31	582
Ecuador	0.05	94	Saudi Arabia	0.06	113
El Salvador	0.04	75	Senegal	0.04	75
Ethiopia	0.04	75	Sierra Leone <sup>b/</sup>	0.04	75
Finland	0.39	732	Singapore <sup>b/</sup>	0.04	75
France	5.48	10 281	South Africa	0.47	882
Gabon	0.04	75	Spain	0.66	1 238
Germany, Federal Republic of	6.67	12 514	Sudan	0.05	94
Ghana	0.07	131	Sweden	1.13	2 120
Greece	0.23	432	Switzerland	0.79	1 482
Guatemala	0.04	75	Syrian Arab Republic	0.05	94
Haiti	0.04	75	Thailand	0.13	244
Holy See <sup>a/</sup>	0.04	75	Tunisia	0.05	94
Honduras <sup>a/</sup>	0.04	75	Turkey <sup>b/</sup>	0.31	582
Hungary	0.50	938	Uganda <sup>b/</sup>	0.04	75
Iceland	0.04	75	Ukrainian Soviet Socialist Republic	1.77	3 321
India	1.67	3 133	Union of Soviet Socialist Republics	13.43	25 197
Indonesia	0.35	657	United Arab Republic	0.21	394
Iran	0.18	338	United Kingdom of Great Britain and Northern Ireland	6.49	12 176
Iraq	0.07	131	United States of America	31.87	59 793
Israel	0.15	281	Uruguay	0.09	169
Italy	2.29	4 296	Venezuela	0.45	844
Ivory Coast	0.04	75	Viet-Nam	0.07	131
Jamaica	0.05	94	Yugoslavia	0.32	600
Japan	2.49	4 672			
				<u>100.12</u>	<u>187 841</u>

a/ Not a Member since 19 June 1967.

b/ Sierra Leone, Singapore and Uganda became Members of the Agency after adoption by the General Conference at its tenth regular session of the scale of Members' contributions for 1967.

DATA IN SUPPORT OF THE REPORT OF THE DIRECTOR GENERAL  
ON THE AGENCY'S ACCOUNTS FOR 1968

SCHEDULE F.1

STATEMENT OF ANNUAL APPROPRIATIONS, TOTAL OBLIGATIONS, DISBURSEMENTS,  
UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER, AND  
BUDGETARY SAVINGS, BY YEARS 1958-1968 INCLUSIVE  
(Expressed in US dollars)

Year	Total appropriation	Total obligations	Disbursements	Unliquidated obligations	Budgetary savings	
					Amount	% of appropriation
1958	4 089 000	3 867 786	3 586 389	281 397	221 214	5.41
1959	5 225 000	4 494 610	3 988 150	506 460	730 390	13.98
1960	5 843 000	5 158 146	4 487 151	670 995	684 854	11.72
1961	6 168 000	6 030 557	5 001 195	1 029 362	137 443	2.23
1962	6 731 600	6 446 139	5 637 846	808 293	285 461	4.24
1963	7 337 500	6 893 613	6 081 279	812 334	443 887	6.05
1964	7 444 500	7 287 179	6 473 931	813 248	157 321	2.11
1965	7 938 000	7 875 184	7 052 186	822 998	62 816	0.79
1966	8 984 104	8 984 104	8 194 849	789 255	-	-
1967	9 491 500	9 326 379	8 324 574	1 001 805	165 121	1.74
1968	10 477 000	10 083 330	9 037 138	1 046 192	393 670	3.76
Total	79 729 204	76 447 027	67 864 688	8 582 339	3 282 177	4.12

SCHEDULE F.2

STATEMENT OF ASSESSED CONTRIBUTIONS RECEIVED DURING YEAR OF ASSESSMENT  
COMPARED WITH TOTAL PAYMENTS AND OUTSTANDING BALANCES AS AT  
31 DECEMBER, BY YEARS 1958-1968 INCLUSIVE  
(Expressed in US dollars)

Year	Total assessments <sup>a/</sup>	Assessments received					Difference (Col. 2:Col.6)
		Current year		Prior years	Total		
		Amount	%(3:2)		Amount	%(6:2)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1958	4 114 760	3 771 396	91.7	-	3 771 396	91.7	343 364
1959	5 225 000	4 722 638	90.4	228 388	4 951 026	94.8	273 974
1960	5 880 980	5 312 034	90.3	319 167	5 631 201	95.8	249 779
1961	6 200 690	5 554 021	89.6	484 557	6 038 578	97.4	162 112
1962	6 640 079	5 638 304	84.9	493 177	6 131 481	92.3	508 598
1963	7 155 263	6 159 522	86.1	997 111	7 156 633	100.0	(1 370)
1964	7 230 274	6 605 083	91.4	962 280	7 567 363	104.7	(337 089)
1965	7 732 282	6 943 041	89.8	722 874	7 665 915	99.1	66 367
1966	8 437 455	7 683 571	91.1	663 439	8 347 010	98.9	90 445
1967	9 185 010	8 516 908	92.7	822 956	9 339 864	101.7	(154 854)
1968	10 171 630	9 415 395	92.6	604 575	10 019 970	98.5	151 660
Sub-total	77 973 423	70 321 913	90.2	6 298 524	76 620 437	98.3	1 352 986
1966 supple- mental contri- butions	240 104	223 628	93.1	-	223 628	93.1	16 476
Total	78 213 527	70 545 541	90.2	6 298 524	76 844 065	98.2	1 369 462

a/ Includes assessments on new Member States.

SCHEDULE F.3

STATEMENT OF ANNUAL ASSESSMENTS ON MEMBER STATES SHOWING PAYMENTS BY YEARS  
AND OUTSTANDING CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

Year	Total assessments <sup>a/</sup>	Amount paid in year										Contributions still receivable	
		1958	1959	1960	1961	1962	1963	1964	1965	1966	1967		1968
1958	4 114 760	3 771 396	228 388	101 483	10 222	-	-	-	-	1 635	-	-	1 636
1959	5 225 000	-	4 722 638	217 684	272 264	2 021	4 172	-	-	1 434	656	-	4 111
1960	5 880 980	-	-	5 312 034	202 051	285 827	74 057	-	-	-	2 337	-	4 674
1961	6 200 690	-	-	-	5 554 021	205 329	365 290	55 820	2 035	10 794	1 397	1 070	4 934
1962	6 640 079	-	-	-	-	5 638 304	553 592	377 905	43 996	15 311	-	2 011	8 960
1963	7 155 263	-	-	-	-	-	6 159 522	528 555	425 249	22 907	6 922	-	12 108
1964	7 230 274	-	-	-	-	-	-	6 605 083	251 594	335 286	22 694	-	15 617
1965	7 732 282	-	-	-	-	-	-	-	6 943 041	276 072	481 202	12 952	19 015
1966	8 437 455	-	-	-	-	-	-	-	-	7 683 571	307 748	395 659	50 477
1967	9 185 010	-	-	-	-	-	-	-	-	-	8 516 908	192 883	475 219
1968	10 171 630	-	-	-	-	-	-	-	-	-	-	9 415 395	756 235
Sub-total 1966	77 973 423	3 771 396	4 951 026	5 631 201	6 038 578	6 131 481	7 156 633	7 567 363	7 665 915	8 347 010	9 339 864	10 019 970	1 352 986
Supplemental contributions	240 104	-	-	-	-	-	-	-	-	-	-	223 628	16 476
Total	78 213 527	3 771 396	4 951 026	5 631 201	6 038 578	6 131 481	7 156 633	7 567 363	7 665 915	8 347 010	9 339 864	10 243 598	1 369 462

<sup>a/</sup> Including assessments on new Member States.

SCHEDULE F.4 STATEMENT OF CUMULATIVE ASSESSMENTS ON MEMBER STATES SHOWING CUMULATIVE PAYMENTS AND UNPAID BALANCES AND PERCENTAGE  
RELATIONSHIPS TO TOTAL ASSESSMENTS AS AT 31 DECEMBER EACH YEAR, 1958-1968 INCLUSIVE  
(Expressed in US dollars)

Description	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
<b>Amounts:</b>											
Cumulative assessments <sup>a/</sup>	4 114 760	9 339 760	15 220 740	21 421 430	28 061 509	35 216 772	42 447 046	50 179 328	58 616 783	67 801 793	78 213 527
Cumulative payments	3 771 396	8 722 422	14 353 623	20 392 201	26 523 682	33 680 315	41 247 678	48 913 593	57 260 603	66 600 467	76 844 065
Cumulative unpaid balance	343 364	617 338	867 117	1 029 229	1 537 827	1 536 457	1 199 368	1 265 735	1 356 180	1 201 326	1 369 462
<b>Percentage:</b>											
Total cumulative assessments	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%
Less: Cumulative payments	91,66%	93,39%	94,30%	95,19%	94,51%	95,63%	97,17%	97,48%	97,68%	98,22%	98,25%
Net cumulative	8,34%	6,61%	5,70%	4,81%	5,49%	4,37%	2,83%	2,52%	2,32%	1,78%	1,75%

<sup>a/</sup> Including assessments on new Member States.

## SCHEDULE F.5

STATEMENT OF 1967 UNLIQUIDATED OBLIGATIONS CARRIED FORWARD  
ON 31 DECEMBER 1967 SHOWING EXPENDITURES AND SAVINGS  
DURING 1968 AND THE BALANCE CARRIED FORWARD TO 1969  
(Expressed in US dollars)

Appropriation Section	Obligations carried over on 31. 12. 1967	Obligations liquidated during 1968	Savings in 1968	Balance carried forward to 1969
1. General Conference	28 026	22 121	5 905	-
2. Board of Governors	48	48	-	-
3. Panels and committees	9 713	9 004	709	-
4. Special missions	2 354	1 846	508	-
5. Seminars, symposia and conferences	8 573	7 649	924	-
6. Distribution of information	21 691	14 493	7 198	-
7. Scientific and technical services and laboratory charges	746 765	434 235	19 562	292 968
8. Salaries and wages	3 050	2 372	678	-
9. Common staff costs	49 353	42 988	6 365	-
10. Duty travel of staff	18 195	16 140	2 055	-
11. Representation and hospitality	1 210	1 210	-	-
12. Common services, equipment and technical supplies	112 827	107 322	5 505	-
<b>TOTAL</b>	<b>1 001 805</b>	<b>659 428</b>	<b>49 409<sup>a/</sup></b>	<b>292 968</b>

a/ In addition savings of \$22 260 occurred on obligations brought forward from 1966 as unliquidated obligations, so that total savings were \$71 669 as follows:

Savings on 1966 unliquidated obligations	22 260
Savings on 1967 unliquidated obligations	49 409
Total (Statement I. D)	<u>71 669</u>

## SCHEDULE F.6

STATEMENT OF UNLIQUIDATED OBLIGATIONS CARRIED FORWARD AT THE  
END OF EACH YEAR, 1959-1968 INCLUSIVE, SHOWING THE APPROPRIATION  
SECTIONS TO WHICH MAJOR AMOUNTS RELATE AND THE PERCENTAGE OF  
THE TOTAL APPROPRIATION REPRESENTED BY UNLIQUIDATED  
OBLIGATIONS AT THE END OF EACH YEAR  
(Amounts expressed in thousands of US dollars)

Year	Research contracts		Distribution of information		Renovation of Boardroom		All other activities		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1959	241	4.6	66	1.3	-	-	199	3.8	506	9.5
1960	365	6.3	67	1.1	-	-	239	4.1	671	11.5
1961	484	7.8	153	2.5	172	2.8	220	3.6	1 029	16.7
1962	604	9.4	35	0.5	-	-	169	2.6	808	12.5
1963	558	7.6	31	0.4	-	-	233	3.1	812	11.1
1964	538	7.2	10	0.1	-	-	265	3.6	813	10.9
1965	584	7.4	24	0.3	-	-	215	2.7	823	10.4
1966	592	6.6	4	0.1	-	-	192	2.1	789	8.8
1967	707	7.5	22	0.2	-	-	273	2.9	1 002	10.6
1968	682	6.5	39	0.4	-	-	325	3.1	1 046	10.0

STATEMENT OF MISCELLANEOUS INCOME IN 1968 COMPARED WITH  
BUDGET ESTIMATES  
(Expressed in US dollars)

Source	Budget estimate	Actual income	Difference
Allocation from the United Nations Special Account (for administrative and operational services costs of technical assistance)	150 000	156 824	6 824
UNDP allocation towards Agency's overhead costs on Congo Project	-	2 501	2 501
Miscellaneous Income:			
Interest on bank accounts and investments	125 000	142 333	17 333
Refund of prior years' expenditures	-	8 078	8 078
Refund of Austrian turnover tax	26 000	30 525	4 525
Travel services	12 000	12 000	-
Refund of UNJSPF contributions	-	1 892	1 892
Microfiche Coupons Service	-	779	779
Printing and photocopy revenues	-	1 766	1 766
Sale of surplus equipment	-	1 493	1 493
Other miscellaneous receipts	500	699	199
Sub-total miscellaneous income	<u>163 500</u>	<u>199 565</u>	<u>36 065</u>
Total income other than assessed contributions	<u>313 500</u>	<u>358 890</u>	<u>45 390</u>

STATEMENT OF FINANCIAL CONTRIBUTIONS RECEIVED TOWARDS  
THE COST OF CONFERENCES, SYMPOSIA AND SEMINARS  
1 9 6 8  
( Expressed in US dollars)

Place	Meeting Title	Member State or organization	Amount Pledged	Status as at 31 December 1968	
				Paid	Outstanding
Buenos Aires	Symposium on the use of nuclear techniques in the prospecting and development of mineral resources	Argentina	1 000	1 000	-
		Junta de Control de Energia Atomica	1 000	1 000	-
		Joint Committee on Applied Radioactivity, International Council of Scientific Unions	500	500	-
Copenhagen	Symposium on neutron inelastic scattering	Denmark	4 000	4 000	-
Gottwaldov	Symposium on economics of nuclear fuels	Czechoslovak Socialist Republic	2 716	2 716	-
Juelich	Symposium on advanced and high temperature gas-cooled reactors	Federal Republic of Germany	3 500	3 500	-
Madrid	Symposium on nuclear desalination	Spain	5 000	5 000	-
Monaco	Symposium on the effect of radiation on cellular proliferation and differentiation	Monaco	3 500	3 500	-
		Joint Committee on Applied Radioactivity, International Council of Scientific Unions	500	500	-
Monaco	IAEA/ENEA symposium on third party liability and insurance in the field of maritime carriage of nuclear substances	Monaco	3 000	3 000	-
New York	Symposium on operating and developmental experience in the treatment of airborne radioactive wastes	United States of America	9 246	-	9 246
Novosibirsk	Third international conference on plasma physics and controlled nuclear fusion research	Union of Soviet Socialist Republics	9 458	9 458	-
Vienna	Symposium on the use of isotopes and radiation in soil organic matter studies	FAO	3 680	3 680	-
Vienna	Symposium on meteorite research	International Association of Geochemistry and Cosmochemistry	300	300	-
		International Union of Geological Sciences	1 000	1 000	-
		Joint Committee on Applied Radioactivity, International Council of Scientific Unions	2 500	2 500	-
		The Meteoritical Society	250	250	-
		UNESCO	3 000	3 000	-
Warsaw	Symposium on magnetohydrodynamic electrical power generation	Poland	4 167	4 167	-
TOTAL			58 317	49 071	9 246

STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 1968  
 SHOWING LOCATIONS AND VALUE AT COST<sup>a/</sup>  
 (Expressed in US dollars)

Location of assets	Value of equipment, fittings and furniture
Headquarters: Vienna and Seibersdorf	2 620 975
Bangkok Office	913
International Centre for Theoretical Physics at Trieste	10 960
Monaco Laboratory	87 963
New York Office	2 147
Total	<u>2 722 958</u>

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

STATEMENT OF EXPENDABLE AND OTHER SUPPLIES ON HAND  
AS AT 31 DECEMBER 1968  
( Expressed in US dollars)

Item	Amount
Stationery and office supplies	27 322
Reproduction supplies, including envelopes and other distribution supplies	28 651
Paper for the publications programme and the Secretariat	35 107
Maintenance supplies	2 152
Sub-total	<u>93 232</u>
Library books	272 377
Total	<u><u>365 609</u></u>

RESOURCES AVAILABLE TO THE AGENCY DURING 1968 INCLUDING CONTRIBUTIONS IN CASH, SERVICES AND IN KIND AS AT 31 DECEMBER 1968  
(Expressed in US dollars)

Member State	Total	1968 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies <sup>a/</sup>	Library <sup>b/</sup> etc.	Special nuclear materials	Cost-free experts provided <sup>c/</sup>	
										Number	Man-days
Afghanistan	5 082	5 082									
Albania	4 065	4 065									
Algeria	9 147	9 147									
Argentina	103 965	84 357	16 600		3 000		8			2	11
Australia	172 796	144 322	28 400				74			3	14
Austria	63 885	48 785	9 600		5 500						
Belgium	130 686	104 684	10 000		16 000		2			3	12
Bolivia	4 065	4 065									
Brazil	105 390	86 390	17 000		2 000					1	4
Bulgaria	17 745	15 245	2 500								
Burma	6 082	5 082	1 000								
Byelorussian Soviet Socialist Republic	47 769	47 769									
Cambodia	4 865	4 065	800								
Cameroon	4 065	4 065									
Canada	346 820	289 660	57 000				160			2	21
Ceylon	10 235	7 115	2 100	1 000			20				
Chile	29 393	24 393	5 000								
China	398 246	388 246	10 000								
Colombia	23 353	21 343	2 000				10				
Congo, Democratic Republic of the	6 082	5 082	1 000								
Costa Rica	4 065	4 065									
Cuba	18 294	18 294									
Cyprus	4 865	4 065	800								
Czechoslovak Socialist Republic	122 498	101 635	20 833				30			5	78
Denmark	90 030	56 916	11 200	10 000	11 900		14			2	21
Dominican Republic	4 065	4 065									
Ecuador	5 082	5 082									
El Salvador	4 065	4 065									
Ethiopia	4 065	4 065									
Finland	51 638	39 638	12 000								
France	589 662	556 960	30 612				90	2 000		13	45
Gabon	4 065	4 065									
Germany, Federal Republic of	877 046	677 906	133 400		39 700		40			12	159
Ghana	8 515	7 115	1 400								
Greece	26 760	22 360	4 400								
Guatemala	4 065	4 065									
Haiti	4 065	4 065									
Holy See	6 065	4 065	2 000								
Hungary	57 151	50 818	3 333		3 000					2	22
Iceland	4 865	4 065	800								
India	230 570	169 730	35 000		25 800		40			2	9
Indonesia	38 572	35 572	3 000								
Iran	20 294	18 294	2 000								
Iraq	8 515	7 115	1 400								
Israel	18 645	15 245	3 000		400						
Italy	517 284	232 744		250 000	34 500		40			6	45
Ivory Coast	4 868	4 065	803								
Jamaica	5 082	5 082									
Japan	318 201	253 071	49 800		15 300		30			8	57
Jordan	4 065	4 065									
Kenya	4 065	4 065									
Korea, Republic of	14 672	12 196	2 400				76				
Kuwait	6 582	5 082	1 500								
Lebanon	6 082	5 082	1 000								
Liberia	4 065	4 065									

Libya	4 065	4 065									
Luxembourg	5 082	5 082									
Madagascar	4 865	4 065	800								
Mali	4 065	4 065									
Mexico	93 934	74 194	16 500		3 100		140				
Monaco	50 963	4 065	2 000	44 898					1	30	
Morocco	12 164	10 164	2 000								
Netherlands	149 465	101 635	20 000		27 400		430		1	5	
New Zealand	41 356	34 556	6 800								
Nicaragua	4 065	4 065									
Nigeria	15 245	15 245									
Norway	48 654	40 654	8 000								
Pakistan	39 540	33 540	6 000								
Panama	4 065	4 065									
Paraguay	4 065	4 065									
Peru	8 131	8 131									
Philippines	37 707	31 507	6 200								
Poland	154 892	133 142	6 250		15 500				2	7	
Portugal	16 823	13 213	3 600				10				
Romania	37 747	31 507	6 200				40				
Saudi Arabia	7 298	6 098	1 200								
Senegal	4 065	4 065									
Sierra Leone	4 065	4 065									
Singapore	4 865	4 065	800								
South Africa	57 209	47 769	9 400				40				
Spain	89 479	67 079	10 000		12 400				2	11	
Sudan	5 082	5 082									
Sweden	141 568	114 848	22 600		4 100		20		5	19	
Switzerland	97 292	80 292	15 800		1 200				1	5	
Syrian Arab Republic	5 082	5 082									
Thailand	16 213	13 213	3 000								
Tunisia	5 082	5 082									
Turkey	37 707	31 507	6 200								
Ukrainian Soviet Socialist Republic	179 894	179 894									
Union of Soviet Socialist Republics	1 515 599	1 364 958	111 111		39 300		230		7	265	
United Arab Republic	32 843	21 343	11 500						1	4	
United Kingdom of Great Britain and Northern Ireland	769 891	659 611	110 000 <sup>d/</sup>				280		18	95	
United States of America	4 126 209	3 238 092	478 176 <sup>d/</sup>		270 500	73 900	12 100	3 140	50 301	26	325
Uruguay	9 147	9 147									
Venezuela	54 736	45 736	9 000								
Viet-Nam	8 515	7 115	1 400								
Yugoslavia	42 733	32 523	8 000		2 200		10		5	23	
Sub-total	12 537 691	10 163 500	1 366 218	305 898	532 800	73 900	38 100	4 974	52 301	130	1 287
<u>New Members</u>											
Liechtenstein	4 065	4 065									
Uganda	4 065	4 065									
Sub-total	8 130	8 130									
TOTAL	12 545 821	10 171 630	1 366 218 <sup>d/</sup>	305 898	532 800	73 900	38 100	4 974	52 301	130	1 287

- a/ In addition, the Agency received on loan in 1968 the following equipment free of charge:  
from the United Kingdom of Great Britain and Northern Ireland: 1 gamma spectrometer and a two-channel analyser, type NIS 322;  
from the United States of America: 1 neutron coincidence counter and 1 Picker 100-channel analyser.
- b/ It is impossible to set any monetary value on several technical documents, pamphlets, translations, reports and other publications which were supplied during 1968 free of charge to the Agency by Member States.
- c/ It is impossible to set a monetary value on the services of many experts, consultants, panel members and others provided totally or partially cost-free to the Agency by Member States; however, during the year 1968 cost-free consultants and experts were provided as indicated in these columns.
- d/ As indicated in Statement III. A and in paragraph 20 of Part III (Director General's Report), \$9198 in United States matching funds was lost in 1968 because of failure of some Members to pay their pledges to the General Fund for 1967 by 31 December 1968. This amount represents an adjustment of 1967 pledges previously reported in document GC(XII)/384.

COMBINED ASSETS AND LIABILITIES AS AT 31 DECEMBER 1968  
IAEA Administrative Fund, Working Capital Fund  
(Expressed in thousands of dollars)

	Administrative Fund	Working Capital Fund	General Fund (including Operating Funds)	Technical Assistance Programme for the Congo	Saudi Arabian Project Trust Fund
<u>Statement of assets and liabilities</u>					
<u>Assets as at 31 December 1968</u>					
Cash at banks, on hand and in transit	470 122	-	218 147	-	-
Deposit accounts at banks	1 166 604	117 611	2 044 679	-	-
Investments	-	1 880 789	-	-	-
Contributions and advances due from Member States	1 369 462	3 200	340 994	-	-
Accounts receivable and sundry debit balances	405 358	-	150 707	275	-
Due from other funds	1 659	-	880	2 768	-
Totals	3 413 205	2 001 600	2 755 407	3 043	-
<u>Liabilities as at 31 December 1968</u>					
Reserve for unliquidated obligations	1 339 160	-	1 006 211	1 205	-
Accounts payable and sundry credit balances	443 481	-	107 430	938	-
Members' advances to Working Capital Fund	-	2 001 600	-	-	-
Due to other funds	215 591	-	-	-	-
Surplus	1 414 973	-	1 641 766	900	-
Totals	3 413 205	2 001 600	2 755 407	3 043	-
<u>Statement of income, obligations and surplus</u>					
<u>Balances as at 1 January 1968</u>					
Surplus brought forward from 1967	959 714	-	1 466 884	-	2 319
Unliquidated obligations	1 275 280	-	707 394	-	3 728
Totals	2 234 994	-	2 174 278	-	6 047
<u>Income in 1968</u>					
Members' contributions	10 171 630	-	1 672 116	14 001 <sup>c/</sup>	-
Miscellaneous income, savings on liquidation of obligations and exchange adjustments	295 290 <sup>d/</sup>	-	1 366 241	-	(366) <sup>a/</sup>
Totals	10 466 920	-	3 038 357	14 001	(366)
<u>Total funds available in 1968</u>					
	12 701 914	-	5 212 635	14 001	5 681
<u>Obligations in 1968</u>					
Expenditure <sup>e/</sup>	9 947 781	-	2 564 658	11 896	5 681
Unliquidated obligations as at 31 December 1968	1 339 160	-	1 006 211	1 205	-
Totals	11 286 941	-	3 570 869	13 101	5 681
<u>Surplus as at 31 December 1968</u>					
	1 414 973	-	1 641 766	900	-

<sup>a/</sup> Includes transfers to the Administrative Fund (\$156 824 from UNDP/TA and \$2 501 from the Congo Project Trust Fund); transfers to Operating Fund I (\$979 727 from the Administrative Fund and \$5365 from the Joint Research Programme of the Agency and the USAEC; and transfers to the Special Fund Executing Agency Overhead Costs (\$25 014 from UNDP/SF).

COME, OBLIGATIONS AND SURPLUS FOR THE YEAR 1968:  
General Fund, Trust Funds and Special Accounts  
(dollars)

Joint search programme of the IAEA and the SAEC	Special Fellowships offered by the Govern- ment of the URSS	Venezuelan Project Trust Fund	UNDP Technical Assistance	UNDP Special Fund	UNDP(SF) Executing Agency Overhead Costs	Adjustments for transfers between funds <sup>a/</sup>	Total
-	84 162	1 943	225 904	-	-	-	1 000 278
-	-	-	-	-	-	-	3 328 894
-	-	-	-	-	-	-	1 880 789
3 969	-	-	602 421 <sup>b/</sup>	1 771 058 <sup>b/</sup>	-	-	4 091 104
-	733	-	16 602	17 385	-	-	591 060
-	-	-	241 060	-	11 070	-	257 437
3 969	84 895	1 943	1 085 987	1 788 443	11 070	-	11 149 562
2 310	44 812	639	1 003 131	125 009	7 585	-	3 530 062
-	770	-	29 360	4 457	-	-	586 436
-	-	-	-	-	-	-	2 001 600
1 659	-	-	-	40 187	-	-	257 437
-	39 313	1 304	53 496	1 618 790	3 485	-	4 774 027
3 969	84 895	1 943	1 085 987	1 788 443	11 070	-	11 149 562
5 315	90 230	1 325	490 374	343 330	24 355	-	3 383 846
2 620	6 686	8 859	357 767	134 792	16 681	-	2 533 787
7 935	96 896	10 184	848 141	478 122	41 036	-	5 917 633
-	-	-	1 290 485 <sup>c/</sup>	1 589 666 <sup>c/</sup>	-	-	14 737 898
-	-	-	(40 387) <sup>d/</sup>	(1 153) <sup>d/</sup>	25 014	(1 169 431)	475 208
-	-	-	1 250 098	1 588 513	25 014	(1 169 431)	15 213 106
7 935	96 896	10 184	2 098 239	2 066 635	66 050	(1 169 431)	21 130 739
5 625	12 771	8 241	1 041 612	322 836	54 980	(1 169 431)	12 826 650
2 310	44 812	639	1 003 131	125 009	7 585	-	3 530 062
7 935	57 583	8 880	2 044 743	447 845	62 565	(1 169 431)	16 356 712
-	39 313	1 304	53 496	1 618 790	3 485	-	4 774 027

<sup>a/</sup> Undrawn allocations.

<sup>b/</sup> UNDP allocations.

<sup>c/</sup> Net amounts after surrender of surplus.

<sup>d/</sup> Includes expenditures against prior years' unliquidated obligations.



Part V

BUDGETARY PERFORMANCE

A. 1968 REGULAR BUDGET

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

1. Continuing the practice adopted last year in preparing the document on the Agency's accounts for 1967 [ 1 ], and in compliance with a recommendation by the General Assembly's Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies [ 2 ], the Director General herewith submits a report on budgetary performance. It provides, in summary form, a comparison of the sub-items of the approved budget for 1968 [ 3 ] with the actual obligations incurred during the year, with brief explanations of the reasons for major changes and the use made of the savings to cover unforeseen expenditures.

2. The tables below are presented in the same order as the appropriation Sections in the approved budget for 1968. In summary, the programme was carried out and the budget executed with comparatively minor changes and with net budgetary savings of \$393 670 after authorized transfers of \$58 658 had been made between appropriation Sections as shown in Statement I. A of the Agency's accounts for 1968.

Section 1. The General Conference

Sub-item of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Salaries and wages	100 000	89 399	10 601
Common staff costs	38 000	33 600	4 400
Temporary assistance	25 000	21 910	3 090
Rental of space and equipment	25 000	25 000	-
Common services	15 000	12 502	2 498
Printing and office supplies	15 000	11 706	3 294
External audit	6 000	4 932	1 068
Total	224 000	199 049	24 951

[ 1 ] GC(XII)/384.

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

[ 3 ] GC(XI)/360.

3. The estimates for 1968 took account of the experience of previous years; it was assumed that the twelfth regular session of the General Conference would last seven days and that the volume of documentation and services required would be similar to that in previous years. By exercising strict economy in the case of all expenditures, and through the employment of the common Agency/UNIDO pool of interpreters, some further savings in staff costs were achieved which, together with minor savings in general servicing costs, resulted in a total saving of \$24 951. The whole of this sum was, by authority of the Board of Governors, transferred to Section 2.

Section 2. The Board of Governors

Sub-item of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Salaries and wages	225 000	246 002	(21 002)
Common staff costs	80 000	92 880	(12 880)
Temporary assistance	15 000	15 508	(508)
Official travel	500	-	500
Common services	15 000	12 694	2 306
Printing and office supplies	9 000	5 877	3 123
Total	344 500	372 961	(28 461)

4. The appropriation for the Board of Governors in the budget for 1968 was reduced by \$17 500 as compared with that for 1967. However, actual expenditure resulted in an overrun of almost \$34 000 in staff costs, which through savings of about \$5500 in general servicing costs was reduced to \$28 461. The excess expenditure arose largely from increased salaries and accompanying higher common staff costs for staff engaged in the translation and reproduction of documentation. The overrun was covered by the transfer of \$24 951 from Section 1 referred to in paragraph 3 above, an additional sum of \$3510 being transferred from Section 10.

Section 3. Panels and committees

Sub-item of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Scientific Advisory Committee (SAC)	-	10 505	-
Panels	-	135 572	-
Committees	-	28 809	-
Total	200 000	174 886	25 114

5. Approximately 28 panel meetings, two committee meetings (SAC and the International Nuclear Data Committee (INDC)) and several meetings of committees concerned with the periodic review of co-ordinated research work were foreseen in the budget for 1968. The programme of meetings actually carried out consisted of 28 panels (of which five panels on agricultural subjects were financed from FAO funds), meetings of SAC and INDC and four research co-ordination meetings on different aspects of the programme. The average cost per panel was about \$5900. As a result of the inevitable postponement of some meetings, co-sponsorship by other organizations, and the provision of cost-free experts by some Member States it was possible to carry out the programme with a net saving of \$25 114.

Section 4. Special missions

Appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Special missions	50 000	44 663	5 337

6. Although a total of 23 special missions were charged to this appropriation Section, savings of \$5337 were made during the year because it was possible to combine several missions with regular duty travel of staff, as had been done in previous years. The size of missions and the number of outside consultants were kept to a minimum in the interests of economy.

7. From 1969 onwards this appropriation will be consolidated with the appropriation for Duty travel of staff and shown as a sub-item.

Section 5. Seminars, symposia and conferences

Sub-item of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Seminars, symposia and conferences	-	82 316	-
Grants-in-aid	-	17 059	-
Study groups	-	23 160	-
Total	155 000	122 535	32 465

8. The appropriation under this Section in the budget for 1968 was reduced by \$20 000 as compared with that for 1967. It was assumed that about 13 seminars, symposia and conferences, four study group meetings and one committee meeting would be held. The estimate also included a contribution of \$15 000 towards non-Agency scientific meetings in which the Agency had a special interest. The programme of scientific seminars and

symposia, recommended by SAC for 1968, was carried out; 12 symposia and seminars and a conference on plasma physics and controlled nuclear fusion research were held. Instead of four study group meetings only three were held. Contributions to non-Agency meetings amounted to \$17 059, which included some pledges made in 1967.

9. As several meetings were co-sponsored by other international organizations, it was possible to carry out the approved programme with a net saving of \$32 465.

Section 6. Distribution of information

Sub-item of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
<b>Publications</b>			
External printing, bookbinding, art work, etc.	23 000	15 123	7 877
Paper	41 000	36 648	4 352
Supplies and materials	22 000	24 834	(2 834)
Authors' fees	20 000	15 660	4 340
Staff costs	128 000	141 500	(13 500)
External translation	1 000	1 880	(880)
Distribution costs	40 000	37 420	2 580
Equipment	10 000	5 938	4 062
Sales promotion	10 000	2 188	7 812
Purchase of publications for distribution	2 000	13 025	(11 025)
Sub-total	297 000	294 216	2 784
Less: Revenues from sales	159 000	147 945	(11 055)
Sub-total	138 000	146 271	(8 271)
Library and film services	56 500	61 994	(5 494)
Visual media	21 500	18 225	3 275
Total	216 000	226 490	(10 490)

10. The publications programme during 1968 involved some very careful planning in which internal capacity had to be weighed against the savings in time and expenditure that could be made by having some Agency publications handled by external publishers. A planned overrun of about \$11 000 for purchase of publications for distribution (which includes external publication contracts) was expected to be counterbalanced by savings in other items, even though it was known that salary increases amounting to over \$13 000 would have to be met. In the event, this calculation proved correct, leaving a saving of almost \$2800. Regrettably, however, actual revenues from sales of publications fell short of the estimated income by about \$11 000, so that a net overrun of \$8271 occurred. Savings under the provision for visual media were applied to reduce this deficit to \$4996.

11. With regard to the Library, the Director General informed the Board in 1968 that constantly rising costs of books and periodicals were restricting the already curtailed selection of published material which the Library could afford to buy. The Board accordingly authorized, as part of the additional expenditure to cover the total deficiency in this Section, an increase of approximately \$5000 for this purpose; the actual overrun amounted to \$5494.

12. The total deficiency of \$10 490 in this Section was covered by an authorized transfer of the same amount from savings under Section 10.

Section 7. Scientific and technical services and laboratory charges

Sub-item of appropriation	Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Research contracts		803 000	797 385	5 615
Safeguards development		95 000	84 597	10 403
Technical contracts		44 000	38 825	5 175
Health and safety services		5 000	3 068	1 932
Monaco project		108 000	108 880	(880)
International Centre for Theoretical Physics		115 000	115 000	-
Laboratory charges		690 000	706 475	(16 475)
Co-operative programmes with FAO		50 000	49 372	628
	Total	1 910 000	1 903 602	6 398

13. The net underrun of \$6398 under this Section, out of a total appropriation of \$1 910 000, amounts to 0.33%. Obligations for research contracts were \$5615 less than provided for in the budget, and expenditure in respect of contracts in support of Safeguards development was \$10 403 less than had been planned. These savings and additional minor sums saved under other items were used to offset one large overrun of \$16 475 in respect of Laboratory charges and a minor one of \$880 in respect of the Monaco project both of which resulted from increases in staff emoluments together with additional post adjustments in the case of Monaco.

Section 8. Salaries and wages

Sub-item of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Established posts	4 358 500	4 287 658	70 842
Overtime and night differential	10 000	9 956	44
Temporary assistance	20 000	29 414	(9 414)
Consultants	100 000	98 446	1 554
Total	4 488 500	4 425 474	63 026

14. During 1968, as in 1967, every effort was made to curtail expenditures under this appropriation Section in order to effect savings sufficient to offset increased emoluments of staff resulting from the introduction of a post adjustment for Professional staff and from salary increases in respect of General Service and Maintenance and Operatives Service staff. Thus, the savings of \$70 842 in the expenditure on established posts are not attributable to the normal lapse and lag factor but to some planned and unplanned delays in recruitment of staff for new and vacant posts. This practice did, however, necessitate some additional expenditure for temporary assistance, so that the appropriation for this sub-item, especially for General Service staff, was overrun by \$9414.

15. Strict control over the employment of consultants was exercised throughout the year. The saving of \$1554 which was achieved in respect of this sub-item would have been considerably more had it not become necessary to engage a team of consultants to make a study of the lines on which the International Nuclear Information System should be developed, at a total cost of \$23 998.

Section 9. Common staff costs

Sub-item of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Pension Fund contributions	602 000	672 468	(70 468)
Medical benefits and social security contributions	92 000	106 006	(14 006)
Dependency allowances	275 000	255 207	19 793
Education grants	130 000	133 847	(3 847)
Non-residents' allowances	85 000	65 945	19 055
Travel on recruitment and termination	103 000	97 215	5 785
Assignment allowances	183 000	173 111	9 889
Installation expenses	75 000	60 030	14 970
Removal of household effects and excess baggage	53 000	58 231	(5 231)
Travel on home leave	117 000	95 219	21 781
Repatriation grants	90 000	93 661	(3 661)
Other costs	40 000	53 675	(13 675)
Sub-total	1 845 000	1 864 615	(19 615)
Less: General Conference	38 000	33 600	4 400
Board of Governors	80 000	92 880	(12 880)
Publications programme	28 000	20 198	7 802
Total	1 699 000	1 717 937	(18 937)

16. The major overrun of the approved appropriations under this Section occurred in the case of Pension Fund contributions and medical benefits and social security contributions; actual obligations under these two sub-items exceeded the estimates by \$84 474. This was due, on the one hand, to increases in emoluments for all categories of staff, and, on the other hand, to the discontinuation of the scheme for associate participation in the United Nations Joint Staff Pension Fund which took effect in 1967.

17. The overrun of the budget in respect of education grants and removal of household effects and excess baggage, which was not so large as in 1967, reflects a constant increase in the cost of education and transport.

18. Offsetting savings, in respect of such sub-items as dependency allowances and installation expenses for example, are attributable to the recruitment policy in 1968 described in paragraph 14 above, but a net deficiency of \$18 937 had to be covered by a transfer of savings from Section 10 which the Board authorized.

19. The development of accurate estimates for each component part of this appropriation represents a special problem since they depend almost without exception upon the composition of the actual staff of the Agency, eligibility for dependency allowances and educational grants, home leave, etc. To the extent possible, averages are determined for the estimation of future costs, but the constantly changing composition of the staff must lead to variations within a total appropriation which is generally based on a percentage of base salaries.

Section 10. Duty travel of staff

Sub-item of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Duty travel of staff	131 000	133 223	(2 223)
Advisory services to Member States	23 000	11 374	11 626
Inspection travel	92 000	40 215	51 785
Total	246 000	184 812	61 188

20. During 1968 savings under this Section amounted to \$61 188, or nearly 25% of the approved budget. This underrun was, as in 1967, largely under the sub-item for inspection travel, where only 43.7% of the approved budget was required. This was due to the rather small increase in the number of new inspection areas as well as to the careful planning of safeguards inspection trips. The budget estimate was sufficient to cover the cost of separate journeys, but it was possible to arrange for several inspections to be made on one journey or to combine inspection travel with other duty travel.

21. Actual obligations for duty travel of staff were carefully controlled in order to keep them within the available appropriation, but there was a small overrun of \$2223, or 1.7%. Expenditures for advisory services to Member States were \$11 374 in comparison with \$6351 in 1967. The saving of \$11 626 does not reflect a reduction in the provision of advisory services to Member States but was due to careful planning and scheduling of travel so that advisory service missions were usually combined with other trips financed from the appropriation for duty travel of staff or travel in connection with symposia or study groups, and thus only minor or partial ticket costs and additional per diem allowances were financed under the sub-item for advisory services.

22. Of the total savings of \$61 188, a sum of \$33 707 was utilized for authorized transfers to other Sections, as described elsewhere in this report, as follows:

Section 2 - The Board of Governors	\$ 3 510
Section 6 - Distribution of information	10 490
Section 9 - Common staff costs	18 937
Section 11 - Representation and hospitality	770
	<hr/>
	\$33 707

Section 11. Representation and hospitality

Appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Representation and hospitality	35 000	35 770	(770)

23. The level of this appropriation, insofar as it relates to hospitality, has remained unchanged since 1958 and does not reflect the rising cost of the necessary official hospitality offered on the occasion of Agency meetings. During 1967 and 1968, because of a shortage of funds for this purpose, it was necessary to charge the cost of some of the hospitality provided at Agency meetings to host Governments' contributions when meetings were held away from Headquarters. Nevertheless, the total expenditure in 1968 amounted to \$770 more than provided in the budget; the deficit has been covered by a transfer of that sum from savings under Section 10.

Section 12. Common services, equipment and supplies

Sub-item of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Communications and transport	100 500	114 509	(14 009)
Utilities	97 000	105 986	(8 986)
Rental, alteration and maintenance of premises and equipment	75 000	52 810	22 190
Rental and related costs for additional office space	34 000	-	34 000
Computer services and related costs	246 000	186 990	59 010
Contractual and other administrative services	30 000	35 042	(5 042)
Insurance and bank charges	30 000	26 457	3 543
Stationery and office supplies	25 500	21 083	4 417
Reproduction supplies and paper	22 000	21 337	663
Miscellaneous services and supplies	38 500	40 763	(2 263)
Furniture and fixtures	20 000	18 147	1 853
Office machines and other equipment	60 500	52 027	8 473
Total	779 000	675 151	103 849

24. Total obligations in this Section were \$103 849 below the approved budget level of \$779 000. Actual obligations in respect of four of the sub-items exceeded the sums budgeted for, whereas savings were effected in respect of eight sub-items. An explanation of major shifts between sub-items is given below.

25. The cost of communications and transport increased from \$89 799 in 1966 to \$102 930 in 1967 and \$114 509 in 1968, which amounts to approximately 15% per year and far exceeded the expected increases. This steady increase is largely due to rising costs of postage and telephone services. Similar but smaller overruns of the sums budgeted for utilities, contractual and other administrative services and miscellaneous services and supplies, were offset by savings in respect of insurance and bank charges, stationery and office supplies, furniture and fixtures and purchase of office machines and other equipment.

26. The major savings in this Section were in respect of computer services and related costs, rental, alteration and maintenance of premises and equipment and rental and related costs for additional office space. The provision in the 1968 budget of \$34 000 for rental and related costs for additional office space was not required as some additional office space became available in the temporary headquarters building. The saving in respect of computer services and related costs resulted, for the greater part, from the transfer of work previously done on a contract basis outside the Agency to the Agency's own computer.

Section 13. Contingent extraordinary expenditures

Appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun of budget \$
Contingencies	130 000	-	130 000

27. The contingency provision, originally intended to cover unforeseen expenditures arising from increases in staff emoluments, post adjustments, etc., was not required, since savings under all other Sections of the budget were more than sufficient to cover deficiencies.

B. 1968 OPERATIONAL BUDGET

28. The general financial picture of the General Fund and the two Operating Funds, as well as the activities financed therefrom, have already been dealt with in the Director General's report (Part III above), paragraphs 20-36. In this part, therefore, it is only necessary to provide comparisons of the 1968 budget estimates of expenditures with actual costs.

1. The Laboratory

Sub-item of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun \$
Salaries and wages	490 000	545 812	(55 812)
Common staff costs	170 000	181 261	(11 261)
Duty travel of staff	5 000	2 700	2 300
Scientific and technical supplies and services	70 000	68 489	1 511
Common services and non-technical supplies	90 500	86 662	3 838
Equipment and minor capital additions	144 000	113 329	30 671
Sub-total	969 500	998 253	(28 753)
<u>Less:</u> Charges to Regular Budget	690 000	706 475	(16 475)
Co-operative programmes with FAO	50 000	49 372	628
Sub-total	740 000	755 847	(15 847)
Operating Fund I	229 500	242 406	(12 906)

29. A comparatively large overrun occurred in respect of staff costs due to the introduction of a post adjustment for Professional staff and a salary increase for GS and M&O staff, neither of which was foreseen. More than half this overrun could be covered from savings in other items. Of the balance, \$12 906 could be covered from additional revenues under the Operational Budget.

2. The Monaco laboratory

Sub-item of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun \$
Salaries and wages	102 000	107 534	(5 534)
Common staff costs	27 500	29 431	(1 931)
Duty travel	3 000	3 498	(498)
Library	500	1 169	(669)
Scientific supplies and equipment	14 500	7 485	7 015
Common services and supplies	5 500	4 702	798
Total	153 000	153 819	(819)
Charge to Regular Budget	108 000	108 880	(880)
Operating Fund I	45 000	44 939	61

30. In respect of the Monaco laboratory also, an overrun occurred in staff costs due to post adjustment increases which, in the case of Monaco, are based on Paris conditions and over which the Agency has no control. However, most of the overrun, plus minor differences in respect of travel costs and library expenses, could be met from savings in Section 7 of the Regular Budget.

### 3. International Centre for Theoretical Physics

Sub-items of appropriation Section	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun \$
<u>Ordinary activities</u>			
1. Scientific Council	5 000	3 854	1 146
2. Salaries and wages	225 000	212 853	12 147
3. Common staff costs	30 000	25 051	4 949
4. Guest lecturers	8 000	1 957	6 043
5. Travel	10 000	6 708	3 292
6. Conferences and seminars	35 000	21 655	13 345
7. Scientific and computer services	10 000	8 000	2 000
8. Library	12 000	11 319	681
9. Publications	8 000	18 918	(10 918)
10. Fellowships	62 500	38 102	24 398
11. Common services and supplies	21 000	70 407	(49 407)
12. Hospitality	1 000	797	203
Sub-total	427 500	419 621	7 879
<u>Extraordinary activities</u>			
Conference on modern theoretical physics	65 000	29 163	35 837
Associate membership and affiliations	40 000	38 689	1 311
Sub-total	105 000	67 852	37 148
Total	532 500	487 473	45 027
<u>Source of funds</u>			
International Atomic Energy Agency			
Regular Budget	115 000	115 000	-
Operating Fund II	35 000	35 000	-
Sub-total	150 000	150 000	-
Italian Government	250 000	250 000	-
Ford Foundation	105 000	95 000	10 000
UNESCO	27 500	22 500	5 000
Other income	-	31 382	(31 382)
Adjustments of prior years' unliquidated obligations	-	(2 065)	2 065
Total	532 500	546 817	(14 317)
Unobligated balance	-	59 344	59 344

31. Against a total budget of \$532 500, only \$487 473 was actually obligated, so that budgetary savings amounted to \$45 027. Significant overruns occurred in respect of expenditure on publications mainly because of the extended Symposium on Contemporary Physics. Extraordinary expenses were incurred also in connection with the move to the new buildings at Miramare, so that the sum foreseen for Common services and supplies was exceeded by \$49 407. Part of this overrun was due to a change in the method of performing cleaning services at Miramare. These services were formerly carried out by staff members of the Centre, but since April 1968 they have been performed by contract. Therefore almost \$10 000 of the saving under Salaries and wages has been utilized under Common services. Heavy expenditures for postage, telegrams and the telephone service in respect of the major symposium mentioned above are also charged to Common services, together with all normal communication costs. Therefore the savings under Conferences and seminars are largely available to cover this overrun in Common services.

32. On the other hand, available income exceeded the sums anticipated, largely because of special contributions to the Symposium on Contemporary Physics, so that an unobligated balance of \$59 344 can be carried forward to 1969 as shown above and in Statement III. B.

#### 4. Operating Fund II

Item of expenditure	Approved 1968 budget \$	Actual 1968 obligations \$	Overrun ( ) or underrun \$
Experts and equipment	977 000	727 393	249 607
Fellowships and training	901 000	503 899	397 101
Research contracts	-	(401)	401
<b>Total</b>	<b>1 878 000</b>	<b>1 230 891</b>	<b>647 109</b>

33. Although the budgetary estimates were based on the assumption that the target of \$2 million for voluntary contributions to the General Fund would be met, it was known, from previous experience, that roughly only 70% of that amount would be received. Actually, total income to Operating Fund II amounted to \$1 312 941, which corresponds to 69.9% of the budgeted expenditure figure of \$1 878 000. Actual obligations during 1968 amounted to \$1 230 891, so that a balance of \$82 050 is available to be carried forward as unobligated earmarking against approved projects which have not yet started. In summary, the position is as follows:

Transfer from the General Fund	\$1 248 599
Miscellaneous income	(2 289)
Local cost contributions	66 631
	<hr/>
	\$1 312 941
Obligations	1 230 891
	<hr/>
Available balance	<u><u>\$ 82 050</u></u>

