



International Atomic Energy Agency

THE
AGENCY'S ACCOUNTS
FOR 1969

GC(XIV)/435

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CONTENTS

- Part I - Report by the Board of Governors
- Part II - Text of a letter from the External Auditor to the Chairman of the Board of Governors
- Part III - Report by the Director General on the accounts for 1969
- Part IV - Statements and schedules

STATEMENTS

- I. Administrative Fund
 - A. Budget appropriations, transfers, obligations and disbursements by sections of the budget for the year ended 31 December 1969
 - B. Assets and liabilities as at 31 December 1969
 - C. Income and obligations incurred for the year ended 31 December 1969
 - D. Accounts of surpluses in hand as at 31 December 1969
- II. Working Capital Fund: Assets and liabilities as at 31 December 1969
- III. General Fund
 - A. Operational programme - 1969: Summary statement for General Fund and Operating Funds as at 31 December 1969
 - 1. Status of funds as at 31 December 1969
 - 2. Summary of obligations and expenditures during 1969
 - 3. Summary of assets and liabilities as at 31 December 1969
 - B. Operating Fund I: Summary of funds available, obligations and expenditures during 1969, and unobligated balance as at 31 December 1969
 - C. Operating Fund II: Summary of obligations and expenditures during 1969 and unliquidated obligations by recipient Member States as at 31 December 1969

- IV. Special Account: Central Funds-in-Trust Technical Assistance Programme for the Democratic Republic of the Congo; Status of funds as at 31 December 1969
- V. Special Account: Swedish International Development Authority (SIDA) Trust Fund; Status of funds as at 31 December 1969
- VI. Special Account: Joint Research Programme of the Agency and the United States Atomic Energy Commission; Status of funds as at 31 December 1969
- VII. Special Account: Special fellowships offered by the Union of Soviet Socialist Republics; Status of funds as at 31 December 1969
- VIII. Special Account: Venezuelan Project Trust Fund; Status of funds as at 31 December 1969
- IX. United Nations Development Programme; Technical Assistance
 - A. Status of funds as at 31 December 1969
 - B. Obligations incurred: Project costs for the period 1 January to 31 December 1969
- X. United Nations Development Programme; Special Fund
 - A. Status of funds for the year ended 31 December 1969
 - B. Special Fund Executing Agency overhead costs; Status of funds as at 31 December 1969

SCHEDULES

- A. Current accounts and deposit accounts at banks as at 31 December 1969
 - 1. Current accounts at banks
 - 2. Deposit accounts at banks
- B. Outstanding contributions due from Member States
 - 1. Outstanding contributions to prior years' Regular Budgets as at 31 December 1969
 - 2. Voluntary contributions pledged to the General Fund for 1965, 1966, 1967 and 1968 and outstanding as at 31 December 1969
- C. Member States' contributions to the 1969 Regular Budget, and advances to the Working Capital Fund as at 31 December 1969
- D. Voluntary contributions pledged and paid by Member States to the General Fund for 1969 as at 31 December 1969
- E. Shares of Member States in the 1968 cash surplus to be surrendered in 1971
- F. Data in support of the report by the Director General on the Agency's accounts for 1969:

1. Statement of 1968 unliquidated obligations carried forward on 31 December 1968 showing expenditures and savings during 1969 and the balance carried forward to 1970
 2. Statement of miscellaneous income in 1969 compared with budget estimates
 3. Statement of financial contributions received towards the costs of conferences, symposia and seminars held in 1969
 4. Statement of fixed assets as at 31 December 1969 showing locations and value at cost
 5. Statement of expendable and other supplies on hand as at 31 December 1969
- G. Resources available to the Agency during 1969 including contributions in cash, in kind and in the form of services as at 31 December 1969
- H. Combined assets and liabilities as at 31 December 1969; Income, obligations and surplus for the year 1969: IAEA Administrative Fund, Working Capital Fund, General Fund, Trust Funds and Special Accounts

PART V - Budgetary performance during 1969

- A. Regular Budget
- B. Operational Budget

NOTE

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

Part I

Report by the Board of Governors

1. In accordance with Financial Regulation 12.04 [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1969.
2. The Board has examined the reports by the External Auditor and the Director General on the accounts, as well as the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

THE AGENCY'S ACCOUNTS FOR 1969

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 1969 and of the report of the Board of Governors thereon [*].

[*] GC(XIV)/435, parts II and I respectively.

[1] INFCIRC/8/Rev.1.

Part II

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

"20 March 1970

"I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1969 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 1969."

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 1969

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 1969, for audit certification.
2. I have examined the transactions, accounts and inventories in accordance with the "Principles to Govern the Audit Procedures of the International Atomic Energy Agency" (Annex to the Financial Regulations) and to the extent deemed necessary to satisfy myself as to the general state of the accounts and the accuracy of the financial statements. I have also examined the reports of the Internal Auditor, whose work and co-operation during the year have facilitated my own examination. All information required was provided, and I now record my appreciation of the co-operation and assistance extended by the Secretariat of the Agency.
3. As a result of my audit I can state that the accounts are accurately presented and comply with the established regulations and rules of the Agency. The above-mentioned statements are certified by me as being in accordance with the books and records.
4. I wish, however, to report on several specific questions which I considered during the course of my audit.

The Administrative and Operating Funds and Special Accounts

Transfers

5. In September 1969 the Director General was authorized by the Board of Governors to use the savings which would accrue under Sections 1-11 to make transfers to Sections 4, 6, 7, 8 and 11. Since the savings in question amounted only to \$82 565 it was found necessary to transfer an additional amount of \$113 761 from Section 12 (Contingent extraordinary expenditures). This transfer is also in conformity with the decision of the Board mentioned above.

Unliquidated obligations

6. The unliquidated obligations of the Agency for 1969 in the amount of \$1 042 732 were checked against the relevant documents. Of this total, \$872 437 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1969, while the amount of \$170 295 relates to other outstanding legal

obligations in respect of goods or services that had been received or rendered but for which payment had not been made by 31 December.

7. In accordance with the recommendation of the Advisory Committee on Administrative and Budgetary Questions of the United Nations relating to the interpretation and application of Financial Regulation 5.03, which deals with obligations that are to be carried forward, a report covering the \$872 437 of unliquidated obligations as at 31 December 1969 was handed to me. The justification given for the carry-over of these unliquidated obligations is in conformity with the aforementioned interpretation. Of the amount of \$872 437, the sum of \$646 979 represents unliquidated obligations for 195 research contracts, as compared to \$682 461 for 163 research contracts in 1968. Attention is drawn to the fact that 65% of these obligations were recorded in the last quarter of 1969.

8. Of the total of \$282 937 representing the unliquidated obligations of the Agency for 1968, \$281 837 represent obligations for research contracts; they are therefore in conformity with the interpretation and application of Financial Regulation 5.03. The difference of \$1 100 represents obligations for three technical contracts, the carry-over of which does not appear to be in conformity with the above-mentioned Regulation. During the discussion on the subject it became clear that the distinction between a "research contract" and a "technical contract" was sometimes rather subtle and hence the reason for the three technical contracts being included in the list of unliquidated obligations for 1968. As the amount in question (\$1 100) and the number of cases are comparatively small I recommend not to raise any objections at this time. I have recommended to the Director General that he take the necessary measures to avoid any such misunderstandings in the future.

Inventory

9. In Schedule F.5 the amount stated in the 1969 column for Stationery and office supplies represents the actual situation as at 11 December 1969; the amount in the same column for Reproduction supplies, including envelopes and other distribution supplies, represents the situation as at 9 December 1969.

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

10. 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

11. 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.

* * *

12. During the interim audit which was carried out in September 1969 and during the final audit of the accounts, several questions arose which were satisfactorily settled with the Secretariat of the Agency.

(signed) Julius Hájek
External Auditor

Vienna, 20 March 1970

Part III

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1969

1. I present herewith the Agency's accounts for the year ended 31 December 1969, comprising Statements I to X and Schedules A to H. The only significant innovation in the statements for 1969, compared to those for previous years, is the inclusion of a column for 1968 on those statements where a comparison may be meaningful without complicating the statement. This column is included on an experimental basis in accordance with a suggestion made by the External Auditor.

2. Summary comments and explanations of the most significant items reflected in the various statements and schedules are given below.

I. ADMINISTRATIVE FUND

A. Budgetary performance (Statement I. A)

3. Total appropriations for 1969 amounted to \$11 251 000. Of this amount, \$10 887 500 was to be received by means of the 1969 assessment on Member States and \$363 500 from other income[1]. Obligations incurred during 1969 amounted to \$11 234 761, leaving \$16 239 as an unobligated balance of appropriations, which represented budgetary savings.

4. In February 1969 the Board of Governors approved the introduction of new salary scales for all categories of staff, effective 1 January 1969 and an increase in the maximum amount of education grant payable to staff members. In June 1969 the Board approved the addition of a post adjustment to the salaries of staff in the Professional and higher categories, effective 1 April 1969. Although most of these additional costs, which amounted to over \$450 000, were absorbed by various economy measures during the year, the Board in September 1969 authorized the Director General to transfer any savings accruing under Sections 1 to 11 of the Regular Budget, together with a sum not to exceed \$130 000 from Section 12, to five other specifically designated Sections which bore the major impact of these increases.

5. Savings accruing under Sections 1 to 11 of the budget amounted to \$82 565 so that only \$113 761 was required from Section 12. The specific transfers made under this authority were as follows: \$19 617 to Section 4, compared with \$20 000 authorized; \$85 671 to Section 6, compared with \$100 000 authorized; the full authorized transfer of \$50 000 to Section 7; \$3849 to Section 8, compared with \$8000 authorized; and the full authorized transfer of \$30 000 to Section 11.

6. In addition to the specific transfers outlined above, the Board authorized the Director General in September 1969 to make further transfers not exceeding \$5000 to any Section if the need arose. As may be seen from Statement I. A this general authority was used twice at the end of 1969. The specific authorization to transfer \$50 000 to Section 7 was insufficient to cover total obligations incurred, due to an unforeseen item of cost-sharing with the United Nations which was not known until late December[2]. Therefore a further transfer of \$2801 was made under the general authority granted to the Director General.

7. Under Section 11 this general authority was also used in the net amount of \$4388. The unabsorbed costs of the various salary and common staff cost increases for which the specific transfer authority was granted amounted to \$29 388 for the three facilities financed under

[1] General Conference Resolution GC(XII)/RES/242.

[2] See Part V below, para. 22.

this Section. In addition, the International Laboratory of Marine Radioactivity at Monaco would have faced a small deficit of \$155 under the Operational Budget, due to the devaluation of the French franc, which has been covered by a transfer of this amount under the general authority given to the Director General, leaving \$457 of the \$30 000 authorized. This amount of \$457 together with the balance (\$4388) of his \$5000 authority to cover further transfers, were used to cover excessive costs, in the amount of \$4845, for common services, primarily utilities, for the first full year of operation of the Trieste Centre at the new Miramare facilities.

B. Assets and liabilities (Statement I. B)

8. Few comments are required with respect to Statement I. B because of the availability of the 1968 column for comparison. Some of the significant changes do, however, deserve special comment.

1. Cash in hand and at banks

9. The net decline in the level of cash in hand is entirely due to slower payment of assessed contributions by Member States.

2. Contributions receivable from Member States

10. At the end of 1969 the total amount of outstanding contributions receivable was \$2 005 182, which was \$635 720 more than at the end of 1968, and approximately \$470 000 more than at the end of any previous year. The amounts remaining unpaid by each Member State for each year of assessment are shown in Schedules B.1 and C.

3. Reserve for fluctuation of bonds

11. During 1969 unusual conditions prevailed throughout the world money markets. Short-term deposits in the Eurodollar market netted an interest return of between 9% and 12% annually during much of the year. As a result, the income on investments was substantially higher than anticipated. However, these monetary conditions had the opposite effect on the market values of the government bonds held in the Working Capital Fund, which at the end of the year were over \$200 000 below purchase price. [3] Because of the unusually high income in interest, the slower payment of assessed contributions, and the continued uncertainty about the money market for the coming year, it has been deemed prudent to establish a reserve account in the Administrative Fund to which the excess interest income of \$90 000 has been credited. It is proposed to maintain this reserve, or increase it under similar conditions, if bond market conditions and the payment of assessed contributions by Member States do not improve. This reserve will provide protection against possible losses under the Working Capital Fund in case it becomes necessary to sell bonds before maturity or before the bond market has returned to a more normal level.

C. Income (Statement I. C)

12. Total assessed contributions for the year 1969 amounted to \$10 911 453, of which \$23 953 represented assessments on four States that became Members of the Agency after 1 September 1968. Of this amount, a total of \$9 637 651 was paid by 31 December 1969. All other income amounted to \$397 981 during 1969 which was \$34 481 more than was anticipated in the 1969 Regular Budget. The sources of this income are shown in Schedule F. 2.

D. Cash surpluses (Statement I. D)

13. Total cash surpluses in hand as at 31 December 1969 amounted to \$589 921, which was \$218 889 more than was available on 31 December 1968. A balance of \$4066 remains undistributed from final cash surpluses under the budgets for 1958-1966 inclusive. This amount represents the shares of Member States which are at present ineligible [4] for the distribution of cash surpluses.

[3] See also paras 15 and 16 below.

[4] In accordance with Financial Regulation 7.02.

14. The final cash surplus for 1967 amounted to \$187 841, which has been surrendered in the form of credits to Member States' contributions assessed for 1970[4]. The final cash surplus for 1968 (Schedule E), which will be available for surrender in 1971, is \$398 014, or \$210 173 more than that for 1967.

II. WORKING CAPITAL FUND (Statement II)

15. In September 1968 the General Conference decided to maintain the Working Capital Fund at the \$2 million level in 1969[5]. In accordance with the provisions of the Financial Regulations, new Member States were assessed for advances to the Fund totalling \$4400 in 1969. As at 31 December 1969 a total of \$6000 (Schedule C) remained as advances receivable; the balance of the Fund was made up of \$156 326 in deposit accounts at banks (Schedule A) and \$1 842 074 in investments in bonds.

16. As pointed out in paragraph 11 above, the market value of the bonds listed in Statement II as at 31 December was over \$200 000 less than the purchase price. However, the bonds are redeemable at par upon maturity or when called under sinking fund provisions, so that 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, or to the reserve now established within the Administrative Fund, and the original purchase price will be fully reimbursed to the Working Capital Fund. The present conditions prevailing in the bond market are just the opposite of those which existed when most of the advances to the Working Capital Fund were invested in government bonds. At that time the interest on short-term deposits was $1\frac{1}{2}\%$ to 2% below the return on bonds. As a result, income on investments was increased by about \$30 000 to \$40 000 per year by investing in bonds. In addition, the administrative and cable costs involved in making short-term deposits were reduced.

17. Although the General Conference again authorized the Director General to make certain advances from the Working Capital Fund during 1969 if needed[6], no such advance was required.

III. OPERATIONAL PROGRAMME - 1969

A. General Fund (Statement III, A)

18. The General Fund serves as a fund for the receipt of revenues and their distribution to Operating Funds I and II. During 1969 a net total of \$1 995 888 was collected in this Fund from various sources and then distributed to Operating Fund I (\$500 640) and Operating Fund II (\$1 495 248). The total income included \$1 492 819 in pledges of voluntary cash contributions for 1969, \$66 542 in voluntary contributions pledged in 1969 towards the 1968 programme, \$289 640 in special voluntary contributions, consisting of \$250 000 from the Italian Government in support of the International Centre for Theoretical Physics at Trieste and \$39 640 from the Government of Monaco in support of the Monaco Laboratory, and \$162 532 from income on investments. The total was partially offset by the loss of matching contributions from the United States of America in the amount of \$9203, and loss on exchange amounting to \$6442.

19. Of the \$1 492 819 pledged in voluntary contributions to the General Fund for 1969, a total of \$896 853 was received by 31 December 1969 (Schedule D), leaving an unpaid balance of \$595 966.

20. Late in November 1969 the Italian Government announced a retroactive pledge of \$45 800 as a voluntary contribution to the General Fund for 1968, which was paid very early in 1970. The accounts have been closed for 1969 on the assumption that the United States may wish to match this retroactive contribution, since it was paid within such a short time after the pledge had been announced. Voluntary contributions for 1968 by five

[5] Resolution GC(XII)/RES/244, para. 1(a).

[6] Resolution GC(XII)/RES/244, para. 2.

other Member States, amounting in total to \$17 092 remained unpaid as of 31 December 1969, resulting in the loss of the United States matching contribution of \$9203. This reduces the total pledges for 1968 to \$1 423 557 or 71.2% of the \$2 million target. A total of \$3400 in pledges for 1965-67 also remains unpaid at the end of 1969 (Schedule B. 2).

B. Operating Fund I (Statement III, B)

21. As at 1 January 1969 Operating Fund I had \$266 879 available for expenditure, made up of unliquidated obligations of \$110 707 and an unobligated balance of \$156 172 brought forward from 1968. During 1969 additional income of \$1 669 176 was received to finance the operation of the Agency's Laboratory at Seibersdorf, the Monaco Laboratory and the Trieste Centre. The 1969 income to finance these three facilities was made up of \$500 640 in transfers from the General Fund, \$1 008 388 from the Regular Budget (Administrative Fund), and a total of \$160 148 from laboratory income (\$59 509), special contributions to the Trieste Centre (\$82 634), and miscellaneous income (\$18 005). On 31 December 1969 unliquidated obligations and unobligated balances under Operating Fund I amounted to \$56 962 and \$89 405 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 22-26 below.

The Agency's Laboratory at Seibersdorf

22. As shown in Statement III, B the Seibersdorf Laboratory started the year with an unobligated balance of \$96 828 and unliquidated obligations of \$64 621. The 1969 budget for the Laboratory anticipated total resources of \$971 000 of which \$243 000 would be from the Operational Budget, including \$67 000 from reimbursable services, and \$728 000 from the Regular Budget. The General Conference also authorized additional expenditures and staffing if such costs were reimbursable by the recipient of the service[7].

23. Whereas the 1969 Regular Budget assumed laboratory charges of \$728 000 the total actual charges amounted to \$755 310[8]. Because of the unusually heavy percentage of laboratory costs, which are due to staff emoluments, and the fact that there were no vacant posts which would have permitted savings to be made, a total of \$27 310 had to be transferred from Section 12 to Section 11 to cover the Regular Budget portion of the increased emoluments of Laboratory staff. [9]

24. The Operational Budget for 1969 assumed laboratory charges of \$243 000 to be covered by a transfer of \$176 000 from the General Fund and by \$67 000 in income from reimbursable services. Actual income amounted to \$249 278 or \$6278 more than anticipated. However, the Laboratory experienced some unexpectedly heavy charges for home leave (\$10 439), validation of prior years' service under the United Nations Joint Staff Pension Fund (\$4698), and repatriation grants or terminal payments (\$17 070), which resulted in an overrun of the budget estimate for common staff costs by over \$37 000. Largely because of these items total charges to the Operational Budget amounted to \$280 967. This overrun of revenues necessitated a reduction of about \$30 000 in the unobligated balance carried forward as of 31 December 1969, compared with the balance as of 31 December 1968. [9]

The International Laboratory of Marine Radioactivity

25. The Monaco Laboratory started the year with \$971 in unliquidated obligations carried forward from 1968. During 1969 it received \$133 233 from the Regular Budget and \$39 640 from the Principality of Monaco, from which to finance its operations, whereas a total of

[7] Resolution GC(XII)/RES/243, para. 4.

[8] See Part V below, paras 35 and 36.

[9] See also paras 4 and 5 above.

\$173 744 was expended, and as at 31 December 1969 unliquidated obligations amounted to \$2590. The total charge to the Regular Budget under Section 11 represents \$2233 more than anticipated in the budget. Of this amount, \$2078 was due to salary increases of staff, which has been covered by the specific authority granted to the Director General to cover such costs by transfers from Section 12 as required. The remaining \$155 which has been covered by the Regular Budget, was a minor overrun of other costs which could not be borne by the Operational Budget because of reduced revenues as a result of the devaluation of the French franc. [10]

The International Centre for Theoretical Physics

26. As indicated in Statement III, B, the Trieste Centre started the year with an unobligated balance of \$59 344, based on the handling of the contribution from the Italian Government to the Centre, as explained in the report by the Director General on the accounts for 1968. [11] In addition, unliquidated obligations of \$45 115 were carried forward from 1968. This amount of \$104 459 which was available on 1 January 1969 in the form of net unliquidated obligations and unobligated balances, was increased by \$489 225 in total income during 1969, made up of the Italian Government's contribution of \$250 000; an amount of \$154 845 from the Agency; \$55 000 from the Ford Foundation; \$4988 from the United Nations Educational, Scientific and Cultural Organization (UNESCO); \$22 646 in other special contributions (including \$12 646 from the Swedish International Development Authority (SIDA) and \$10 000 from Denmark); and \$1746 in other miscellaneous income. During 1969 total expenditures amounted to \$543 159, and unliquidated obligations as at 31 December 1969 amounted to \$27 440, which leaves an unobligated balance of \$23 085.

27. The reduction in the unobligated balance during 1969 was largely due to the lack of any substantial revenues from UNESCO. In view of the full joint operation of the Centre with UNESCO from 1 January 1970 and the resulting increase in income, as well as the increased contribution from SIDA in 1970, it was decided that it was better to draw temporarily on the past balance than to curtail the programme substantially in 1969. In spite of this trend in 1969 it is still planned to accumulate the necessary reserve of \$125 000 required to cover the first six months of 1974. [11]

C. Operating Fund II (Statement III, C)

28. During 1969 a total of \$1 495 248 was transferred from the General Fund to Operating Fund II in order to finance technical assistance programmes in the form of exchange and training, experts, and equipment. In addition, miscellaneous income amounted to \$55 872 made up of \$48 509 in the form of local project costs reimbursed by recipient States for technical assistance experts provided during 1968 and prior years, and \$7363 in refunds of Austrian turnover taxes and prior year expenditures. These revenues were partially offset by a \$520 loss on exchange, so that the net income for 1969 amounted to \$1 550 600 (Statement III, A).

29. Total obligations and expenditures incurred in 1969 and unliquidated obligations as at 31 December 1969 are given in detail in Statement III, C, which shows the technical assistance provided to the 66 recipient States during 1969, as well as the regional and inter-regional training courses that were held. The unobligated balance of \$1 535 776 (Statement III, A) includes \$775 000 earmarked for approved projects to be implemented in the near future. Negotiations are presently being conducted for obligating these earmarkings.

30. In addition to the cash contributions available for technical assistance under Operating Fund II, some resources were available to the Agency through contributions of free services or gifts in kind. In order to indicate the approximate value of all resources available to the Agency during 1969, Schedule G has again been included to show contributions by

[10] See also para. 7 above.

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

Member States in the form of Type II fellowships, equipment, special nuclear materials, research contracts, free experts, etc. This schedule is included for information only, and should be used with the same reservations as have been expressed in the past. 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.

IV. SPECIAL ACCOUNTS (Statements IV to VIII)

31. With the inclusion of the comparative column for 1968 in these statements, few comments are required for these special accounts this year. The activities under the Joint Research Programme of the Agency and the United States Atomic Energy Commission (Statement VI) have now come to an end, so that this special account will no longer appear.

32. One new trust fund (Statement V) is reflected for the first time in the accounts; it covers the initial grant by SIDA to provide funds for associate members (\$25 177) and participants in the International Course in Solid State Physics (\$30 000) at the Trieste Centre, plus support of a technical assistance expert in agriculture in Pakistan (\$12 943). These activities represent the first grants under a new agreement with the Swedish Government for certain types of assistance to developing nations through the Agency.

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

33. 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 1969 amounted to \$2 296 673, made up of allocations for country projects (\$1 562 790), regional and inter-regional projects (\$553 200), and overhead expenses (\$177 083) plus a small allocation from the UNDP Revolving Fund account for contingency projects (\$3600). Obligations incurred during 1969 amounted to \$873 741, of which \$696 658 was for project costs and \$177 083 for administrative and operational services costs. As at 31 December 1969 a total of \$1 422 932 remained as unencumbered balances of allocations for projects still in operation at that date. This amount was augmented by savings on the liquidation of prior year obligations and other miscellaneous income in the amount of \$60 827, so that total unencumbered balances amounted to \$1 483 759 as at 31 December 1969. This amount includes allocations for projects scheduled to be implemented during 1970-72, and reflects the status of projects approved as at 31 December 1969. These allocations may be changed at any time in accordance with programme modifications asked for by the requesting Governments.

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

34. During 1969 the Agency continued to serve as Executing Agency for the two following Special Fund projects: the project for eradication of the Mediterranean fruit fly in Central America and the project for nuclear research in agriculture in India. The project for nuclear research and training in agriculture in Yugoslavia was closed in 1969 with the withdrawal of a minor amount of unused funds. The pilot project for radiation disinfestation of stored grain in Turkey is also now substantially closed, with only a small amount (\$486) of unencumbered funds remaining.

35. During 1969 new allocations of \$17 340 were made to the Agency for the project in Central America, and withdrawals of \$13 and of \$38 042 were made from the Yugoslav and Turkish projects respectively. The unencumbered balance of available funds carried forward from 1968, which amounted to \$1 619 597, was therefore reduced by an amount of \$20 715. During 1969 commitments in support of Special Fund projects amounted to \$403 204, of which \$163 756 pertained to the Central American project and \$239 912 to the Indian project,

partially offset by a reduction of \$464 in commitments pertaining to the Turkish project. As at 31 December 1969 the unencumbered balances in respect of these projects were as follows: \$31 781 for the Central American project, \$486 for the Turkish project and \$1 163 412 for the Indian project. These balances, as shown in Statement X. A, were further increased by \$858 representing miscellaneous income and minor exchange adjustments, and decreased by \$1 in allocations of the Yugoslav project, which has now been wound up, so that the total unencumbered balance was \$1 196 536 at the end of the year.

36. Statement X. B has again been included in the accounts for 1969 in accordance with the practice reported in the accounts for 1965[12]. During 1969 the Agency received additional allocations amounting to \$99 900 to meet Executing Agency overhead costs to be funded from this global account, which, together with the unobligated balance of \$3485 as at 1 January 1969 and the unliquidated obligations of \$7585 brought forward from 1968, amounted to a total of \$110 970 available for expenditure in 1969. During 1969 expenditures amounted to a total of \$33 399, and an additional amount of \$2052 was obligated, leaving an unobligated balance of \$75 519 to be carried forward to 1970. The large increase in this balance compared with that of the previous year is due to the fact that the new Indian project provided for a substantial payment (\$79 900) to cover most expenditures during the next two years.

VII. OTHER FINANCIAL DATA

37. Of the \$1 046 192 carried forward as of 31 December 1968 in the form of unliquidated obligations under the Regular Budget (Administrative Fund), a total of \$716 209 was expended during 1969 and \$282 937 remained as valid unliquidated obligations for research contracts which may be carried forward to 31 December 1970. Savings of \$47 046 resulted during 1969 from liquidation of obligations carried forward from 1968. Similar savings in respect of the research contract obligations carried forward from 1967 amounted to \$27 926; therefore, total savings from this source during 1969 amounted to \$74 972. The details of these savings are shown by appropriation Section in Schedule F. 1.

38. During 1969 financial contributions amounting to \$41 256 were pledged by Member States and organizations towards the cost of Agency symposia, seminars and study groups. As of 31 December 1969 payments totalled \$28 728, leaving an outstanding unpaid balance of \$12 528. Details of these pledges and payments are given in Schedule F. 3.

39. Fixed assets comprising the Agency's equipment, fittings and furniture, valued at cost and summarized by location, are shown in Schedule F. 4, which shows the balances on 31 December 1969 compared with those of the previous year. In the case of gifts of equipment, where the actual cost could not be ascertained, a conservative estimate has been made.

40. The value at purchase price of printing paper, office supplies, books, etc., held in stock on 31 December 1969 amounted to \$388 221. The breakdown of this inventory balance, showing a comparison with similar balances at the end of 1968, is given in Schedule F. 5.

(signed) Sigvard Eklund
Director General

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

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND DISBURSEMENTS BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1969
(Expressed in United States dollars)

Appropriation title	Original appropriations	Transfers ^{a/}		Revised appropriations	Obligations	Disbursements	Unliquidated obligations	Unobligated balance of appropriations
		Increase	Decrease					
PART I - GENERAL CONFERENCE AND BOARD OF GOVERNORS								
Section 1. Policy-making organs	568 500	-	41 601	526 899	526 899	523 301	3 598	-
TOTAL (PART I)	568 500	-	41 601	526 899	526 899	523 301	3 598	-
PART II - FUNCTIONAL PROGRAMME ACTIVITIES								
Section 2. Panels and committees	200 000	-	12 150	187 850	187 850	179 307	8 543	-
3. Seminars, symposia and conferences	145 000	-	22 348	122 652	122 652	121 061	1 591	-
4. Distribution of information	206 000	19 617	-	225 617	225 617	192 421	33 196	-
5. Scientific and technical services	1 035 000	-	576	1 034 424	1 034 424	216 252	818 172	-
TOTAL (PART II)	1 586 000	19 617	35 074	1 570 543	1 570 543	709 041	861 502	-
PART III - THE SECRETARIAT								
Section 6. Salaries and wages	5 007 000	85 671	-	5 092 671	5 092 671	5 088 367	4 304	-
7. Common staff costs	1 877 000	52 801	-	1 929 801	1 929 801	1 847 583	82 218	-
8. Duty travel and missions	276 000	3 849	-	279 849	279 849	271 739	8 110	-
9. Representation and hospitality	37 000	-	2 832	34 168	34 168	34 098	70	-
TOTAL (PART III)	7 197 000	142 321	2 832	7 336 489	7 336 489	7 241 787	94 702	-
PART IV - COMMON SERVICES, SUPPLIES AND EQUIPMENT								
Section 10. Common services, equipment and non-technical supplies	795 500	-	3 058	792 442	792 442	709 512	82 930	-
TOTAL (PART IV)	795 500	-	3 058	792 442	792 442	709 512	82 930	-
PART V - OPERATIONAL FACILITIES								
Section 11. Operational facilities	974 000	34 388	-	1 008 388	1 008 388	1 008 388	-	-
TOTAL (PART V)	974 000	34 388	-	1 008 388	1 008 388	1 008 388	-	-
PART VI - CONTINGENT EXTRAORDINARY EXPENDITURES								
Section 12. Contingent extraordinary expenditures	130 000	-	113 761	16 239	-	-	-	16 239
TOTAL (PART VI)	130 000	-	113 761	16 239	-	-	-	16 239
GRAND TOTAL	11 251 000	196 326	196 326	11 251 000	11 234 761	10 192 029	1 042 732	16 239

a/ Authorized by the Board on 19 September 1969.

(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

STATEMENTS AND SCHEDULES

Part IV

STATEMENT I.A

ADMINISTRATIVE FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1969
(Expressed in United States dollars)

ASSETS	1969	1968	LIABILITIES	1969	1968
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash (in hand and travellers' cheques)	39 570	44 300	Current year	1 042 732	1 046 192
Current accounts at banks (Schedule A.1)	957 179	425 822	Prior year	282 937	292 968
Deposit accounts at banks (Schedule A.2)	337 847	1 166 604		<u>1 325 669</u>	<u>1 339 160</u>
	<u>1 334 596</u>	<u>1 636 726</u>	CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	91 154	81 068
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES			SUNDRY CREDIT BALANCES		
1958 Budget (Schedule B.1)	1 636	1 636	Staff accounts	41 788	133 207
1959 Budget (Schedule B.1)	4 111	4 111	Reserve for fluctuation of bonds	90 000	-
1960 Budget (Schedule B.1)	4 674	4 674	Other accounts	266 190	229 206
1961 Budget (Schedule B.1)	4 934	4 934		<u>397 978</u>	<u>362 413</u>
1962 Budget (Schedule B.1)	8 319	8 960	CASH SURPLUSES (Statement I.D)		
1963 Budget (Schedule B.1)	9 259	12 108	1958	69	69
1964 Budget (Schedule B.1)	14 749	15 617	1959	518	518
1965 Budget (Schedule B.1)	16 969	19 015	1960	662	662
1966 Budget (Schedule B.1)	35 570	66 953	1961	162	162
1967 Budget (Schedule B.1)	62 184	475 219	1962	468	612
1968 Budget (Schedule B.1)	568 975	756 235	1963	695	909
1969 Budget (Schedule C)	1 273 802	-	1964	760	760
	<u>2 005 182</u>	<u>1 369 462</u>	1965	139	171
ACCOUNTS RECEIVABLE			1966	593	179 328
Salary advances	64 620	77 523	1967	187 841	187 841
Travel advances	6 358	18 342	1968	398 014	-
Education grant advances	102 903	73 437		<u>589 921</u>	<u>371 032</u>
Other accounts	287 976	236 056	UNDISTRIBUTED BUDGETARY SURPLUSES		
	<u>461 857</u>	<u>405 358</u>	From 1958-1968 budgets (arrears of contributions receivable from Member States, Schedule B.1)	720 899	596 751
DUE FROM OTHER FUNDS			Provisional budgetary surplus, 1969 (Statement I.C)	74 673	447 180
IAEA/United States Atomic Energy Commission (USAEC) joint Research programme	-	1 659		<u>795 572</u>	<u>1 043 941</u>
TOTAL ASSETS	<u>3 801 635</u>	<u>3 413 205</u>	DUE TO OTHER FUNDS		
			UNDP Technical Assistance Component	601 341	214 711
			General Fund	-	880
				<u>601 341</u>	<u>215 591</u>
			TOTAL LIABILITIES	<u>3 801 635</u>	<u>3 413 205</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 HAJEK
External Auditor(Signed) SIGVARD EKLUND
Director General

ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1969
(Expressed in United States dollars)

MEMBER STATES' ASSESSED CONTRIBUTIONS (Schedule C)	1969	1968
Contributions assessed on Member States	10,887,500	10,163,500
Deduct: Contributions outstanding	<u>1,269,447</u>	<u>748,105</u>
Contributions paid	<u>9,618,053</u>	<u>9,415,395</u>
Add:		
Contributions assessed on new Member States during the year	23,953	8,130
Deduct: Contributions outstanding	<u>4,355</u>	<u>8,130</u>
Contributions paid (Schedule C)	<u>19,598</u>	<u>-</u>
Miscellaneous income (Schedule F. 2)	<u>397,981</u>	<u>358,890</u>
TOTAL INCOME	10,035,632	9,774,285
Deduct:		
OBLIGATIONS INCURRED (Statement I. A)		
Disbursements	10,192,029	9,037,138
Unliquidated obligations	<u>1,042,732</u>	<u>1,046,192</u>
	<u>11,234,761</u>	<u>10,083,330</u>
PROVISIONAL CASH DEFICIT	(1,199,129)	(309,045)
Add:		
Contributions receivable from Member States, current year	<u>1,273,802</u>	<u>756,235</u>
PROVISIONAL BUDGETARY SURPLUS	<u>74,673</u>	<u>447,190</u>
Provisional budgetary surplus is due to:		
Budgetary savings (Statement I. A)	16,239	393,670
Contributions assessed on new Member States (Schedule C)	23,953	8,130
Excess of miscellaneous income over budget:		
Actual miscellaneous income (Schedule F. 2)	397,981	358,890
Less: Budget	<u>363,500</u>	<u>313,500</u>
	<u>34,481</u>	<u>45,390</u>
PROVISIONAL BUDGETARY SURPLUS	<u>74,673</u>	<u>447,190</u>

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

(Signed) SIGVARD EKLUND
Director General

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

(Signed) JULIUS HÁJEK
External Auditor

STATEMENT I. D

ADMINISTRATIVE FUND

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1969
(Expressed in United States dollars)

Shares retained of Member States which have not paid their assessed contributions towards the		1969	1968
1958 Budget		69	69
1959 Budget		518	518
1960 Budget		662	662
1961 Budget		162	162
1962 Budget		468	612
1963 Budget		695	909
1964 Budget		760	760
1965 Budget		139	171
1966 Final cash surplus			
Brought forward from 1968 for surrender 1969	179 328		
Deduct: Shares surrendered as at 31 December 1969	<u>178 735</u>		
Shares retained of Member States which have not paid their assessed contributions towards the 1966 Budget		593	179 328
1967 Final cash surplus			
Brought forward from 1968 for surrender in 1970		187 841	187 841
1968 Final cash surplus			
Provisional cash deficit brought forward from 1968	(309 045)		
Add: Arrears of prior years' contributions received during the year 1969	632 087		
Savings on obligations brought forward from 1967 and 1968 (Schedule F. 1)	<u>74 972</u>		
Final cash surplus available for surrender in 1971 (Schedule E)		<u>398 014</u>	<u>-</u>
TOTAL SURPLUSES IN HAND		<u><u>589 921</u></u>	<u><u>371 032</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

WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1969
(Expressed in United States dollars)

	<u>ASSETS</u>			
	<u>Nominal value</u>	<u>Rate</u>	<u>Purchase price Amount</u>	
Deposit accounts at banks (Schedule A.2)				156 326
Investments at cost:				
6% Republic of Austria Dollar Bonds 1979-1984	200 000	99.00	198 000	
6 3/4% Republic of Austria Dollar Bonds 1967-1982	100 000	98.9625	98 963	
5 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 1/4% Bundesanleihe 1959 (AS 1 979 000)	76 616	99.81	76 470	
6% Wiener Stadtanleihe 1965 (AS 3 500 000)	135 501	98.00	132 791	
5 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 3/4% Japan Development Bank 1979	25 000	98.00	24 500	
6 1/4% Mexico External Sinking Fund 1979	60 000	98.25	58 950	
5 1/2% Kingdom of Norway 20-Year External Loan of 1964	95 000	98.25	93 338	
5 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 1/2% European Investment Bank 1966	250 000	98.00	245 000	
7 1/2% Nacional Financiera S.A.	150 000	98.875	148 313	1 842 074
Advances receivable from Member States (Schedule C)				6 000
				<u>2 004 400</u>
				<u><u>2 004 400</u></u>
	<u>LIABILITIES</u>			
Principal of the Fund as fixed by the General Conference at its twelfth regular session				2 000 000
Advances assessed on new Member States (Schedule C)				4 400
				<u>2 004 400</u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

STATEMENT III.A

OPERATIONAL PROGRAMME - 1969

SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING FUNDS AS AT 31 DECEMBER 1969
(Expressed in United States dollars)

Item	General Fund	Operating Fund I	Operating Fund II	TOTAL
I. STATUS OF FUNDS AS AT 31 DECEMBER 1969				
<u>Balance as at 1 January 1969</u>				
General Fund balance	-	-	-	-
Unobligated earmarkings	-	156 172	1 485 594	1 641 766
Unliquidated obligations	-	110 707	895 504	1 006 211
Sub-total balance as at 1 January 1969	-	266 879	2 381 098	2 647 977
<u>Income during 1969</u>				
Voluntary contributions pledged for 1969	1 492 819	-	-	1 492 819
Voluntary contributions pledged in 1969 towards 1968 programme	66 542	-	-	66 542
Matching contributions of the United States of America forfeited in respect of voluntary contributions pledged for 1968 but unpaid as of 31 December 1969	(9 203)	-	-	(9 203)
Special voluntary contributions pledged	289 640	-	-	289 640
Income from investments	162 532	-	-	162 532
Laboratory income	-	59 509	-	59 509
Miscellaneous income	-	-	48 509	48 509
Local project costs	-	17 903	7 363	25 266
Other income	-	-	-	-
Contributions from the Agency's Regular Budget	-	1 008 388	-	1 008 388
Transfers from General Fund	(1 995 888)	500 640	1 495 248	-
Contributions towards Trieste Centre	-	82 634	-	82 634
Gain (or loss) on exchange	(6 442)	102	(520)	(6 860)
Net income during 1969	-	1 669 176	1 550 600	3 219 776
<u>Total funds available</u>				
	-	1 936 055	3 931 698	5 867 753
Less: Expenditure - 1969	-	1 789 688	1 545 043	3 334 731
Unliquidated obligations as at 31 December 1969	-	56 962	850 879	907 841
Sub-total	-	1 846 650	2 395 922	4 242 572
Unobligated balances as at 31 December 1969	-	89 405	1 535 776	1 625 181
2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1969				
<u>Obligations</u>				
Brought forward from prior years	-	110 707	895 504	1 006 211
Incurring in 1969:				
For prior year programmes	-	129 072	482 352	611 424
For 1969 programme	-	1 606 871	1 018 066	2 624 937
Sub-total 1969 obligations	-	1 735 943	1 500 418	3 236 361
Total obligations	-	1 846 650	2 395 922	4 242 572
<u>Expenditures</u>				
Against prior year programmes	-	99 533	1 053 594	1 153 127
Against 1969 programme	-	1 690 155	491 449	2 181 604
Total expenditures	-	1 789 688	1 545 043	3 334 731
Unliquidated obligations as at 31 December 1969	-	56 962	850 879	907 841
3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1969				
Current accounts at banks (Schedule A.1)	175 350	-	-	175 350
Deposit accounts at banks (Schedule A.2)	1 181 634	-	-	1 181 634
Petty cash on hand	-	13 468	-	13 468
Voluntary contributions receivable (Schedules B.2 and D)	714 370	-	-	714 370
Special voluntary contributions receivable	383 905	-	-	383 905
Due to Operating Funds	(2 438 392)	46 216	2 392 176	-
Accounts receivable and sundry debit balances	-	95 837	80 810	176 647
Sundry credit balances	(16 867)	(9 154)	(86 331)	(112 352)
Unliquidated obligations as at 31 December 1969	-	(56 962)	(850 879)	(907 841)
Unobligated balances as at 31 December 1969	-	89 405	1 535 776	1 625 181

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HAJEK
External Auditor

OPERATING FUND I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES DURING 1969
AND UNOBLIGATED BALANCE AS AT 31 DECEMBER 1969
(Expressed in United States dollars)

Description	Seibersdorf Laboratory	Monaco Laboratory	Trieste Centre	TOTAL Operating Fund I
<u>Balance as at 1 January 1969</u>				
Unobligated balance	96 828	-	59 344	156 172
Unliquidated obligations	64 621	971	45 115	110 707
Sub-total	161 449	971	104 459	266 879
<u>Income during 1969</u>				
Transfers from the General Fund				
Monegasque contribution	-	39 640	-	39 640
Italian contribution	-	-	250 000	250 000
Implementation of the Operational Programme	176 000	-	35 000	211 000
Sub-total transfers from the General Fund	176 000	39 640	285 000	500 640
Contributions from the Regular Budget	755 310	133 233	119 845	1 008 388
Contributions towards the Trieste Centre	-	-	82 634	82 634
Laboratory income	59 509	-	-	59 509
Miscellaneous income	13 769	2 490	1 746	18 005
Net income during 1969	1 004 588	175 363	489 225	1 669 176
<u>Total funds available</u>	1 166 037	176 334	593 684	1 936 055
Less: Expenditures in 1969	1 072 785	173 744	543 159	1 789 688
Unliquidated obligations as at 31 December 1969	26 932	2 590	27 440	56 962
Sub-total	1 099 717	176 334	570 599	1 846 650
Unobligated balances as at 31 December 1969	66 320	-	23 085	89 405

(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 1969 AND UNLIQUIDATED OBLIGATIONS BY
RECIPIENT MEMBER STATES AS AT 31 DECEMBER 1969
(Expressed in United States dollars)

Recipient States	Unliquidated obligations brought forward from 1968				Net new obligations in 1969				Expenditures in 1969				Unliquidated obligations as at 31 December 1969			
	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	-	-	-	-	-	476	-	476	-	476	-	476	-	-	-	-
Algeria	-	-	-	-	7 164	728	-	7 892	4 513	728	-	5 241	2 651	-	-	2 651
Argentina	15 226	8 416	-	23 642	23 381	30 587	-	53 968	23 449	33 311	-	56 760	15 158	5 692	-	20 850
Austria	5 458	-	-	5 458	(1 532)	-	-	(1 532)	3 889	-	-	3 889	37	-	-	37
Bolivia	9 526	8 935	-	18 461	14 799	29	-	14 828	16 408	4 165	-	20 573	7 917	4 799	-	12 716
Brazil	10 600	1 414	400	12 414	19 146	9 172	(400)	27 918	15 613	6 485	-	22 098	14 133	4 101	-	18 234
Bulgaria	22 237	10 310	-	32 547	11 943	14 428	-	26 371	11 268	10 405	-	21 673	22 912	14 333	-	37 245
Burma	14 828	21 233	-	36 061	(1 012)	12 387	-	11 375	13 598	20 360	-	33 958	218	13 260	-	13 478
Cambodia	-	2 511	-	2 511	-	(1 072)	-	(1 072)	-	627	-	627	-	812	-	812
Ceylon	500	8 323	485	9 308	3 550	29 101	-	32 651	766	11 505	485	12 756	3 284	25 919	-	29 203
Chile	5 935	5 049	-	10 984	28 981	22 480	-	51 461	14 140	15 862	-	30 002	20 776	11 667	-	32 443
China	28 393	10 933	-	39 326	4 101	(73)	-	4 028	23 691	8 941	-	32 632	8 803	1 919	-	10 722
Colombia	107	-	-	107	(7)	-	-	(7)	-	-	-	-	100	-	-	100
Congo, Democratic Republic of the	2 562	6 775	-	9 337	3 616	5 472	-	9 088	2 528	6 945	-	9 473	3 650	5 302	-	8 952
Cuba	-	8 968	-	8 968	2 150	6 377	-	8 527	481	10 503	-	10 984	1 669	4 842	-	6 511
Cyprus	-	-	-	-	2 309	6 485	-	8 794	1 488	6 485	-	7 973	821	-	-	821
Czechoslovak Socialist Republic	8 228	-	-	8 228	8 724	-	-	8 724	6 401	-	-	6 401	10 551	-	-	10 551
Ecuador	436	6 614	-	7 050	193	15 419	-	15 612	18	18 750	-	18 768	611	3 283	-	3 894
El Salvador	100	4 454	-	4 554	(30)	(88)	-	(118)	-	4 366	-	4 366	70	-	-	70
Ethiopia	2 414	-	-	2 414	8 154	-	-	8 154	4 896	-	-	4 896	5 672	-	-	5 672
Ghana	3 340	2 407	-	5 747	11 550	23 999	-	35 549	6 135	1 397	-	7 532	8 755	25 009	-	33 764
Greece	8 857	19 913	-	28 770	25 102	8 653	-	33 755	18 404	17 020	-	35 424	15 555	11 546	-	27 101
Guatemala	-	-	-	-	115	11 760	-	11 875	115	11 760	-	11 875	-	-	-	-
Hong Kong	-	841	-	841	-	(841)	-	(841)	-	-	-	-	-	-	-	-
Hungary	13 724	6 941	-	20 665	11 528	32 311	-	43 839	13 010	37 501	-	50 511	12 242	1 751	-	13 993
Iceland	318	-	-	318	6 532	6 350	-	12 882	1 853	6 017	-	7 870	4 997	333	-	5 330
India	17 872	1 619	-	19 491	18 812	33 639	-	52 451	22 214	34 586	-	56 800	14 470	672	-	15 142
Indonesia	10 286	1 434	-	11 720	2 386	100 094	-	102 480	6 384	65 031	-	71 415	6 288	36 497	-	42 785
Iran	8 250	13 233	-	21 483	5 611	16 797	-	22 408	11 561	29 702	-	41 263	2 300	328	-	2 628
Iraq	15 844	27 979	-	43 823	15 826	39 914	-	55 740	11 970	51 133	-	63 103	19 700	16 760	-	36 460
Israel	1 000	24 574	30	25 604	1 816	35 603	(30)	37 389	2 588	49 309	-	51 897	228	10 868	-	11 096
Jamaica	-	-	-	-	6 611	-	-	6 611	-	-	-	-	6 611	-	-	6 611
Japan	81	-	-	81	(45)	-	-	(45)	36	-	-	36	-	-	-	-
Jordan	870	-	-	870	(6)	-	-	(6)	864	-	-	864	-	-	-	-
Kenya	2 369	-	-	2 369	2 474	2 563	-	5 037	4 843	2 563	-	7 406	-	-	-	-

Korea, Republic of	13 392	16 527	-	29 919	10 560	25 067	-	35 627	12 714	37 102	-	49 816	11 238	4 492	-	15 730
Lebanon	2 162	18 515	-	20 677	6 072	27 384	-	33 456	7 942	37 037	-	44 979	292	8 862	-	9 154
Madagascar	-	-	-	-	-	22 934	-	22 934	-	7 689	-	7 689	-	15 245	-	15 245
Mexico	15 636	15 152	-	30 788	47	12 135	-	12 182	12 683	26 855	-	39 538	3 000	432	-	3 432
Morocco	2 713	6 333	-	9 046	3 051	22 094	-	25 145	3 318	25 937	-	29 255	2 446	2 490	-	4 936
Nicaragua	-	5 868	-	5 868	-	17 315	-	17 315	-	19 391	-	19 391	-	3 792	-	3 792
Nigeria	10 084	2 295	-	12 379	(275)	22 999	-	22 724	9 809	9 935	-	19 744	-	15 359	-	15 359
Pakistan	15 033	18 698	540	34 271	7 781	52 982	(540)	60 223	12 311	40 918	-	53 229	10 503	30 762	-	41 265
Panama	-	-	-	-	3 400	-	-	3 400	-	-	-	-	3 400	-	-	3 400
Peru	-	-	-	-	1 198	35 397	-	36 595	1 198	20 345	-	21 543	-	15 052	-	15 052
Philippines	9 154	897	-	10 051	17 065	35 161	-	52 226	16 236	31 905	-	48 141	9 983	4 153	-	14 136
Poland	14 444	-	-	14 444	15 287	28 036	-	43 323	17 868	25 371	-	43 239	11 863	2 665	-	14 528
Portugal	420	-	-	420	(420)	-	-	(420)	-	-	-	-	-	-	-	-
Romania	16 144	2 905	-	19 049	18 925	16 608	-	35 533	17 849	18 418	-	36 267	17 220	1 095	-	18 315
Saudi Arabia	-	4 522	-	4 522	-	(4 522)	-	(4 522)	-	-	-	-	-	-	-	-
Senegal	1 191	2 323	-	3 514	(435)	19 867	-	19 432	756	14 239	-	14 995	-	7 951	-	7 951
Sierra Leone	15 760	-	-	15 760	188	-	-	188	12 925	-	-	12 925	3 023	-	-	3 023
Singapore	-	7 743	-	7 743	-	17 392	-	17 392	-	22 765	-	22 765	-	2 370	-	2 370
Sudan	8 313	2 158	-	10 471	5 797	4 968	-	10 765	6 714	7 126	-	13 840	7 396	-	-	7 396
Syrian Arab Republic	2 500	-	-	2 500	(460)	-	-	(460)	-	-	-	-	2 040	-	-	2 040
Thailand	10 530	32 994	-	43 524	23 101	19 504	-	42 605	16 886	38 546	-	55 432	16 745	13 952	-	30 697
Tunisia	11 442	19 294	-	30 736	36 386	2 612	-	38 998	28 873	15 196	-	44 069	18 955	6 710	-	25 665
Turkey	11 841	9 480	-	21 321	7 877	51 529	-	59 406	10 283	36 596	-	46 879	9 435	24 413	-	33 848
Uganda	-	12 480	-	12 480	1 900	3 484	-	5 384	-	15 875	-	15 875	1 900	89	-	1 989
United Arab Republic	826	45 245	-	46 071	13 257	35 185	-	48 442	3 094	35 724	-	38 818	10 989	44 706	-	55 695
Uruguay	2 426	26 218	648	29 292	(1 666)	21 642	(648)	19 328	-	31 907	-	31 907	760	15 953	-	16 713
Venezuela	4 450	9 388	-	13 838	28 783	10 828	-	39 611	20 168	20 216	-	40 384	13 065	-	-	13 065
Viet-Nam	7 010	-	-	7 010	(1 516)	-	-	(1 516)	4 388	-	-	4 388	1 106	-	-	1 106
Yugoslavia	13 462	8 951	-	22 413	10 247	2 380	-	12 627	14 244	10 123	-	24 367	9 465	1 208	-	10 673
Zambia	-	-	-	-	32 700	11 333	-	44 033	5 278	11 333	-	16 611	27 422	-	-	27 422
Sub-total	398 294	470 862	2 103	871 259	482 792	977 064	(1 618)	1 458 238	478 661	1 026 482	485 1 505 628	402 425	421 444	-	-	823 869
Inter-regional training courses	2 165	-	-	2 165	44 997	-	-	44 997	32 234	-	-	32 234	14 928	-	-	14 928
Sub-total	2 165	-	-	2 165	44 997	-	-	44 997	32 234	-	-	32 234	14 928	-	-	14 928
Equipment not yet allocated to specific projects	22 080	-	-	22 080	(8 119)	-	-	(8 119)	1 879	-	-	1 879	12 082	-	-	12 082
Sub-total	22 080	-	-	22 080	(8 119)	-	-	(8 119)	1 879	-	-	1 879	12 082	-	-	12 082
Administrative expenses	-	-	-	-	5 302	-	-	5 302	5 302	-	-	5 302	-	-	-	-
Sub-total	-	-	-	-	5 302	-	-	5 302	5 302	-	-	5 302	-	-	-	-
GRAND TOTAL	422 539	470 862	2 103	895 504	524 972	977 064	(1 618)	1 500 418	518 076	1 026 482	485 1 545 043	429 435	421 444	-	-	850 879

(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 direction.
I have obtained all the information and explanation 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

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

Status of funds as at 31 December 1969
(Expressed in United States dollars)

	<u>1969</u>	<u>1968</u>
Unobligated balance as at 1 January	900	Nil
Unliquidated obligations brought forward	1,205	Nil
Income from the Government of the Democratic Republic of the Congo	<u>17,833</u>	<u>14,001</u>
Available for expenditure during the year	<u>19,938</u>	<u>14,001</u>
Deduct:		
Cash disbursements during the year	18,003	11,896
Unliquidated obligations at year end	<u>1,930</u>	<u>1,205</u>
	<u>19,933</u>	<u>13,101</u>
Unobligated balance at year end	<u>5</u>	<u>900</u>
Represented by:		
Cash at banks (Schedule A.1)	1,935	Nil
Due from UNDP (TA)	Nil	2,768
Accounts receivable	<u>Nil</u>	<u>275</u>
	<u>1,935</u>	<u>3,043</u>
Deduct:		
Sundry credit balances	Nil	938
Reserve for unliquidated obligations at year end	<u>1,930</u>	<u>1,205</u>
	<u>1,930</u>	<u>2,143</u>
Total	<u>5</u>	<u>900</u>

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

(Signed) SIGVARD EKLUND
Director General

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

(Signed) JULIUS HÁJEK
External Auditor

SPECIAL ACCOUNT

SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) TRUST FUND

Status of funds as at 31 December 1969
(Expressed in United States dollars)

Income from the Swedish International Development Authority		68 120
Deduct:		
Cash disbursements during 1969	15 805	
Unliquidated obligations as at 31 December 1969	8 751	24 556
Unobligated balance as at 31 December 1969		43 564
Represented by:		
Cash at banks (Schedule A.1)		52 315
Deduct:		
Reserve for unliquidated obligations as at 31 December 1969		8 751
Total		43 564

(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 VI

SPECIAL ACCOUNT

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

Status of funds as at 31 December 1969
(Expressed in United States dollars)

	<u>1969</u>	<u>1968</u>
Unobligated balance as at 1 January	-	5,315
Unliquidated obligations brought forward from previous year	<u>2,310</u>	<u>22,620</u>
Available for expenditure during year	<u>2,310</u>	<u>27,935</u>
Deduct:		
Cash disbursements during year	2,310	25,625
Unliquidated obligations at year end	<u>-</u>	<u>2,310</u>
	<u>2,310</u>	<u>27,935</u>
Unobligated balance at year end	<u>Nil</u>	<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

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

Status of funds as at 31 December 1969
(Expressed in United States dollars)

	<u>1969</u>	<u>1968</u>
Unobligated balance as at 1 January	39 313	90 230
Unliquidated obligations brought forward	44 812	6 666
	<u>84 125</u>	<u>96 896</u>
Deduct:		
Cash disbursements during the year	10 593	12 771
Unliquidated obligations at year end	60 409	44 812
	<u>71 002</u>	<u>57 583</u>
Unobligated balance at year end	<u><u>13 123</u></u>	<u><u>39 313</u></u>
Represented by		
Cash at banks (Schedule A. 1)	73 532	84 162
Accounts receivable	-	733
	<u>73 532</u>	<u>84 895</u>
Deduct:		
Sundry credit balances	-	770
Reserve for unliquidated obligations at year end	60 409	44 812
	<u>60 409</u>	<u>45 582</u>
Total	<u><u>13 123</u></u>	<u><u>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 1969

(Expressed in United States dollars)

	<u>1969</u>	<u>1968</u>
Unobligated balance as at 1 January	1 304	1 325
Unliquidated obligations brought forward	639	8 859
Available for expenditure during the year	<u>1 943</u>	<u>10 184</u>
Deduct:		
Cash disbursements during the year	411	8 241
Unliquidated obligations at year end	Nil	639
	<u>411</u>	<u>8 880</u>
Unobligated balance at year end	<u><u>1 532</u></u>	<u><u>1 304</u></u>
Represented by:		
Cash at banks (Schedule A.1)	1 532	1 943
Deduct:		
Reserve for unliquidated obligations at year end	Nil	639
Total	<u><u>1 532</u></u>	<u><u>1 304</u></u>

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

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Director General

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(Signed) JULIUS HÁJEK
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME
(TECHNICAL ASSISTANCE)

Status of funds as at 31 December 1969
(Expressed in United States dollars)

Balance as at 31 December 1968		53 496
Less:	Excess of 1968 allocations and other income over obligations incurred surrendered to the UNDP (TA) account	53 496
		Nil
Balance brought forward to 1969		Nil
Add:	Funds allocated in 1969:	
	From UNDP (TA) account:	
	For country projects	1 562 790
	For regional and inter-regional projects	553 200
	For overhead expenses	177 083
		2 293 073
	From UNDP(RF) account:	
	For contingency projects	3 600
Deduct:	Commitments incurred in 1969:	
	For country projects	533 098
	For regional and inter-regional projects	162 160
	For contingency projects	1 400
	For overhead expenses	177 083
		873 741
Unencumbered balances of allocations:		
	For projects in operation as at 31 December 1969	1 422 932
	For projects completed in 1969	Nil
		1 422 932
Add:	Miscellaneous income:	
	Savings on liquidation of prior years' obligations	59 388
	Other income	2 461
	Exchange adjustments (net)	(1 022)
		60 827
Balance as at 31 December 1969		1 483 759
Represented by:		
	Cash at banks, on hand and in transit	286 213
	Undrawn allocations	980 080
	Due from IAEA Administrative Fund	601 341
	Accounts receivable and sundry debit balances	44 135
		1 911 769
Less:	Unliquidated obligations, 1968	156 921
	Unliquidated obligations, 1969	245 627
	Accounts payable and sundry credit balances	25 462
		428 010
		1 483 759

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

(signed) SIGVARD EKLUND
Director General

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External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME
(TECHNICAL ASSISTANCE)

OBLIGATIONS INCURRED - PROJECT COSTS FOR THE PERIOD
FROM 1 JANUARY TO 31 DECEMBER 1969
(Expressed in United States dollars)

Country	Cash disbursements	Unliquidated obligations	Total obligations
Argentina	5 032	22 091	27 123
Bolivia	4 944	-	4 944
Brazil	15 859	11 597	27 456
Bulgaria	2 113	13 679	15 792
Burma	16 482	12 414	28 896
Cambodia	24 450	5 700	30 150
Ceylon	1 755	2 645	4 400
Cameroon	3 275	1 225	4 500
China	-	9 900	9 900
Colombia	9 266	738	10 004
Cyprus	9 544	570	10 114
Czechoslovak Socialist Republic (contingency authorizations)	-	1 400	1 400
Ecuador	3 375	-	3 375
Ghana	15 772	1 834	17 606
Greece	31 934	2 761	34 695
Hungary	152	14 212	14 364
Indonesia	1 910	827	2 737
Iran	23 673	2 336	26 009
Iraq	22 379	6 571	28 950
Mexico	13 935	2 125	16 060
Nigeria	6 043	2 080	8 123
Peru	1 615	4 894	6 509
Philippines	12 082	1 447	13 529
Poland	1 914	1 700	3 614
Romania	-	8 350	8 350
Sierra Leone	4 459	1 741	6 200
Sudan	11 846	-	11 846
Thailand	17 980	8 862	26 842
Tunisia	23 900	8 513	32 413
Turkey	34 652	9 828	44 480
United Arab Republic	-	5 772	5 772
Uruguay	9 577	2 303	11 880
Yugoslavia	5 565	30 900	36 465
Total	335 483	199 015	534 498
<u>Regional projects</u>			
Africa	9 791	4 410	14 201
The Americas	25 196	18 130	43 326
Asia and the Far East	11 384	3 573	14 957
Total	46 371	26 113	72 484
<u>Inter-regional projects</u>	69 177	20 499	89 676
Total	69 177	20 499	89 676
GRAND TOTAL	451 031	245 627	696 658

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

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Director General

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I certify, as a result of the audit, that in my opinion the statement is correct.

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External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME
(SPECIAL FUND)

STATUS OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 1969
(Expressed in United States dollars)

Balance of allocations and other available funds at 31 December 1968		1 618 790
Deduct: Prior year's "other income" surrendered to the Fund		(807)
		1 619 597
Add: Funds allocated during 1969:		
For projects completed in 1969	(13)	
For projects in operation at 31 December 1969	(20 702)	(20 715)
		1 598 882
Total funds available for commitments		
Deduct: Funds committed during 1969:		
For projects completed in 1969	Nil	
For projects in operation at 31 December 1969	403 204	403 204
		403 204
Unencumbered balance of allocations for projects in operation at 31 December 1969		1 195 678
Add: Other income:		
Miscellaneous income and exchange adjustments		858
		858
Unencumbered balance of allocations and other income at 31 December 1969		1 196 536
<u>Represented by:</u>		
Cash at banks, on hand and in transit	Nil	
Undrawn allocations	1 369 534	
Accounts receivable and sundry debit balances	16 959	1 386 493
		1 386 493
Less: Unliquidated commitments	162 424	
Accounts payable and sundry credit balances	4 511	
Due to UNDP (Special Fund Executing Agency overhead costs)	23 022	189 957
		189 957
		1 196 536

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

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Director General

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

(Signed) JULIUS HÁJEK
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME
SPECIAL FUND EXECUTING AGENCY OVERHEAD COSTS

Status of funds as at 31 December 1969
(Expressed in United States dollars)

	<u>1969</u>	<u>1968</u>
Balance of allocations as at 1 January	3 485	24 355
Unliquidated obligations brought forward	7 585	16 681
Funds allocated to the global account	99 900	25 014
Available for expenditure during the year	<u>110 970</u>	<u>66 050</u>
Deduct:		
Cash disbursements during the year	33 399	54 980
Unliquidated obligations at year end	2 052	7 585
	<u>35 451</u>	<u>62 565</u>
Balance of allocations to be carried forward	<u><u>75 519</u></u>	<u><u>3 485</u></u>
Represented by:		
Cash at banks (Schedule A.1)	54 549	Nil
Due from UNDP(SF)	23 022	11 070
	<u>77 571</u>	<u>11 070</u>
Deduct:		
Reserve for unliquidated obligations at year end	2 052	7 585
Total	<u><u>75 519</u></u>	<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 ACCOUNT AT BANKS AS AT 31 DECEMBER 1969
(Expressed in United States dollars)

		TOTAL ^{a/}	Adminis- trative Fund	Working Capital Fund	General Fund	Technical Assistance Programme for the Demo- cratic Republic of the Congo	Swedish International Development Authority (SIDA) Trust Fund	Special Soviet Union Fellowship Account	Venezuelan Project Trust Fund	UNDP Technical Assistance Component	UNDP Technical Executing Agency overhead costs	Other Funds or Accounts ^{b/}
PART I - CURRENT ACCOUNTS AT BANKS												
Argentine Pesos	2 332 886 at 350.00	6 665								6 665		
Australian Dollars	4 119 at .8928	4 613								4 613		
Austrian Schillings	3 424 681 at 25.83	132 585	105 654							406		26 525
Belgian Francs	513 136 at 50.00	10 263	2 872							7 391		
Brazilian Cruzeiros	16 658 at 4.265	3 906								3 906		
Bulgarian Leva	13 849 at 2.00	6 924			4 837					2 087		
Burmese Kyats	17 054 at 4.762	3 581								3 581		
Canadian Dollars	1 355 at 1.08	1 254								1 254		
Ceylonese Rupees	22 814 at 5.95	3 835			3 835							
Chilean Escudos	21 920 at 11.05	1 984								1 984		
Cuban Pesos	5 233 at 1.00	5 233								5 233		
Czechoslovak Korunas	311 584 at 14.36	21 698			8 947					12 751		
Danish Kroners	16 176 at 7.50	2 157								2 157		
Egyptian Pounds	4 047 at .4348	9 307			9 307							
Finnish Markka	16 383 at 4.20	3 901								3 901		
French Francs	74 309 at 5.55	13 389								13 389		
German Marks	21 198 at 3.66	5 792	1 837							3 955		
Greek Drachmae	80 659 at 30.00	2 689								2 689		
Hungarian Forints	175 902 at 30.00	5 863								5 863		
Islandic Kronurs	144 593 at 88.00	1 643								1 643		
Indian Rupees	190 748 at 7.50	25 433								25 433		
Iranian Rials	466 339 at 76.25	6 116								6 116		
Israeli Pounds	22 488 at 3.50	6 425			4 172					2 253		
Italian Lire	6 082 021 at 627.00	9 700			8 514					1 186		
Japanese Yen	11 927 266 at 360.00	33 131								33 131		
Mexican Pesos	56 260 at 12.50	4 501								4 501		
Netherland Guilders	50 539 at 3.60	14 039	1 071							12 968		
New Zealand Dollars	2 046 at .8928	2 291								2 291		
Norwegian Kroners	137 412 at 7.143	19 237	77							19 160		
Pakistan Rupees	33 615 at 4.762	7 059			2 039					5 020		
Philippine Pesos	18 244 at 3.86	4 726								4 726		
Polish Zlotys	456 101 at 24.00	19 004			14 696					4 308		
Portugese Escudos	73 276 at 28.75	2 549								2 549		
Romanian Lei	170 111 at 18.00	9 451								9 451		
Spanish Pesetas	428 222 at 70.00	6 117								6 117		
Swedish Kroners	28 684 at 5.16	5 559								5 559		
Swiss Francs	12 989 at 4.32	3 007								3 007		
Thailand Bhats	37 101 at 20.83	1 781								1 781		
Tunisian Dinars	1 027 at .525	1 956								1 956		
Turkish Lira	57 026 at 9.00	6 336			3 700					2 636		
USSR Roubles	172 895 at .90	192 105			111 985			73 532		6 588		
United Kingdom Pounds	2 302 at .4167	5 524								5 524		
United States Dollars	988 617 at -	988 617	845 668			1 935	52 315		1 532	32 618	54 549	
Viet-Nameese Piastres	391 456 at 118.00	3 318			3 318							
Yugoslav Dinars	48 325 at 12.50	3 866								3 866		
Total current accounts at banks		1 629 130	957 179		175 350	1 935	52 315	73 532	1 532	286 213	54 549	26 525

OUTSTANDING CONTRIBUTIONS DUE FROM MEMBER STATES
 OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS
 AS AT 31 DECEMBER 1969
 (Expressed in United States dollars)

Member State	1958/59	1960	1961	1962	1963	1964	1965	Original Assessment	1966 Supplemental Assessment	1967	1968	TOTAL
Afghanistan	-	-	-	-	-	3 343	3 857	4 213	120	4 587	5 082	21 202
Bolivia	-	-	-	-	-	-	-	2 858	96	3 670	4 040	10 664
Cambodia	-	-	-	-	-	-	-	-	96	3 532	4 040	7 668
China	-	-	-	-	-	-	-	-	6 859	-	3 855 78	392 437
Costa Rica	-	-	-	-	-	-	-	-	96	3 670	4 040	7 806
Cuba	-	-	-	-	-	-	-	-	432	10 775	18 167	29 374
Dominican Republic	-	-	-	3 015	3 561	3 610	3 857	3 371	96	3 670	4 065	25 245
Ecuador	-	-	-	-	-	-	-	-	120	4 498	5 082	9 700
El Salvador	-	-	-	-	-	-	-	-	96	3 532	4 040	7 668
Guatemala	-	-	-	-	-	-	-	1 585	96	3 670	4 065	9 416
Haiti	2 021 ^{a/}	2 337	2 467	2 652	2 849	2 888	3 085	3 371	96	3 670	4 065	29 501
Honduras ^{b/}	-	-	-	-	-	2 020	3 085	3 371	96	3 670	-	12 242
Hungary	-	-	-	-	-	-	-	-	-	-	21 831	21 831
Indonesia	-	-	-	-	-	-	-	-	839	-	35 311	36 150
Iran	-	-	-	-	-	-	-	-	432	2 630	18 179	21 241
Liberia	-	-	-	-	-	-	-	-	96	-	4 040	4 136
Mali	-	-	-	-	-	-	-	2 949	96	3 670	4 065	10 780
Paraguay	3 726 ^{c/}	2 337	2 467	2 652	2 849	2 888	3 085	3 371	96	3 670	4 065	31 206
Peru	-	-	-	-	-	-	-	-	-	-	5 580	5 580
Senegal	-	-	-	-	-	-	-	-	-	-	3 334	3 334
Sierra Leone	-	-	-	-	-	-	-	-	-	3 270	4 065	7 335
Sudan	-	-	-	-	-	-	-	-	120	-	5 044	5 164
United Arab Republic	-	-	-	-	-	-	-	-	503	-	21 197	21 700
Total outstanding	5 747	4 674	4 934	8 319	9 259	14 749	16 969	25 089	10 481 ^{d/}	62 184	568 975	731 380 ^{d/}

a/ Payable towards the Regular Budget for 1959.

b/ Withdrew from membership on 19 June 1967.

c/ Of this amount, \$1 636 are payable towards the Regular Budget for 1958 and \$2 090 towards the Regular Budget for 1959.

d/ The difference of \$10 481 with Statement I. B represents unpaid 1966 supplemental assessments which do not pertain to undistributed budgetary surpluses.

SCHEDULE B. 2

VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND FOR 1965, 1966, 1967 AND 1968
AND OUTSTANDING AS AT 31 DECEMBER 1969
(Expressed in United States dollars)

Member State	1965	1966	1967	1968	Total
Bolivia	800	800	800	-	2 400
Cambodia	-	-	-	592 ^{a/}	592
Chile	-	-	-	5 000 ^{a/}	5 000
Ecuador	-	-	1 000	-	1 000
Iran	-	-	-	2 000 ^{a/}	2 000
Italy	-	-	-	45 800 ^{b/}	45 800
Kuwait	-	-	-	500 ^{a/}	500
Venezuela	-	-	-	9 000 ^{a/}	9 000
United States of America	-	-	-	52 112 ^{c/}	52 112
TOTAL	800	800	1 800	115 004	118 404

^{a/} Since payment of these contributions was not received by 31 December 1969, the matching contribution of the United States of America of \$9 203 was forfeited. The total pledged by Member States towards the General Fund for 1968 was consequently reduced from \$1 432 760 to \$1 423 557.

^{b/} On 28 November the Italian Government announced this retroactive pledge for 1968, which was paid early in January 1970. Because the payment was made very soon after the pledge was announced, it has been assumed that the United States Government may wish to match this amount.

^{c/} If the United States does not match the retroactive pledge of the Italian Government for 1968, this amount will be reduced by \$24 662.

MEMBER STATES' CONTRIBUTIONS TO THE 1969 REGULAR BUDGET AND ADVANCES TO
THE WORKING CAPITAL FUND AS AT 31 DECEMBER 1969
(Expressed in United States dollars)

Member State	Working Capital Fund			Contribution to the Regular Budget			
	Assessed	Paid	Outstanding	Assessed	Credits	Paid	Outstanding
Afghanistan	800	800	-	4,355	200	-	4,155
Albania	800	800	-	4,355	72	4,263	20
Algeria	1,800	1,800	-	9,799	161	9,619	19
Argentina	16,800	16,600	200	91,455	2,079	-	89,376
Australia	27,600	27,600	-	150,247	3,343	146,904	-
Austria	10,400	10,400	-	56,615	860	55,755	-
Belgium	20,000	20,000	-	108,875	2,463	106,412	-
Bolivia	800	800	-	4,355	-	-	4,355
Brazil	16,200	16,200	-	88,189	2,340	53,000	32,849
Bulgaria	3,200	3,200	-	17,420	269	16,626	525
Burma	1,000	1,000	-	5,444	89	5,355	-
Byelorussian Soviet Socialist Republic	9,200	9,200	-	50,082	1,042	49,040	-
Cambodia	800	800	-	4,355	72	-	4,283
Cameroon	800	800	-	4,355	72	4,283	-
Canada	54,800	54,800	-	298,317	7,322	290,995	-
Ceylon	1,000	1,000	-	5,444	525	4,919	-
Chile	4,200	4,200	-	22,864	1,030	-	21,834
China	72,800	72,800	-	396,305	10,459	-	385,846
Colombia	3,600	3,600	-	19,597	976	18,621	-
Congo, Democratic Republic of the	1,000	1,000	-	5,444	183	5,261	-
Costa Rica	800	800	-	4,355	72	-	4,283
Cuba	3,400	3,400	-	18,509	200	-	18,309
Cyprus	800	800	-	4,355	72	4,283	-
Czechoslovak Socialist Republic	16,800	16,800	-	91,455	4,991	86,464	-
Denmark	11,200	11,200	-	60,970	1,003	59,967	-
Dominican Republic	800	800	-	4,355	-	-	4,355
Ecuador	800	800	-	4,355	200	-	4,155
El Salvador	800	800	-	4,355	72	-	4,283
Ethiopia	800	800	-	4,355	104	-	4,251
Finland	9,000	9,000	-	48,994	698	48,296	-
France	109,000	109,000	-	593,369	10,432	582,937	-
Gabon	800	800	-	4,355	3,767	-	588
Germany, Federal Republic of	127,400	127,400	-	693,534	17,964	675,570	-
Ghana	1,400	1,400	-	7,621	2,563	5,058	-
Greece	5,200	5,200	-	28,308	412	27,896	-
Guatemala	1,000	1,000	-	5,444	-	-	5,444
Haiti	800	800	-	4,355	-	-	4,355
Holy See	800	800	-	4,355	72	4,283	-
Hungary	9,400	9,400	-	51,171	1,495	-	49,676
Iceland	800	800	-	4,355	72	4,283	-
India	31,600	31,600	-	172,022	4,791	167,231	-
Indonesia	6,200	6,200	-	33,751	1,427	-	32,324
Iran	4,000	3,600	400	21,775	322	-	21,453
Iraq	1,200	1,200	-	6,533	325	6,208	-
Israel	3,600	3,600	-	19,597	269	19,328	-
Italy	58,800	58,800	-	320,092	4,101	315,991	-
Ivory Coast	800	800	-	4,355	221	4,134	-
Jamaica	1,000	1,000	-	5,444	89	5,355	-
Japan	68,600	68,600	-	373,441	4,477	368,964	-
Jordan	800	800	-	4,355	72	4,283	-
Kenya	800	800	-	4,355	72	4,283	-
Korea, Republic of	2,200	2,200	-	11,976	415	11,561	-
Kuwait	1,200	1,000	200	6,533	89	-	6,444
Lebanon	1,000	1,000	-	5,444	89	5,355	-
Liberia	800	800	-	4,355	72	-	4,283
Libyan Arab Republic	800	800	-	4,355	72	-	4,283
Luxembourg	1,000	1,000	-	5,444	89	5,355	-
Madagascar	800	800	-	4,355	72	4,283	-
Mali	800	800	-	4,355	-	-	4,355
Mexico	15,800	15,800	-	86,011	1,307	74,794	9,910
Monaco	800	800	-	4,355	72	4,283	-
Morocco	1,800	1,800	-	9,799	379	9,354	66
Netherlands	21,000	21,000	-	114,319	1,791	112,528	-
New Zealand	6,600	6,600	-	35,929	809	35,120	-
Nicaragua	800	800	-	4,355	-	472	3,883

SCHEDULE C (Contd)

Member State	Working Capital Fund			Contribution to the Regular Budget			
	Assessed	Paid	Outstanding	Assessed	Credits	Paid	Outstanding
Nigeria	2,600	2,600	-	14,154	669	-	13,485
Norway	7,800	7,800	-	42,461	916	41,545	-
Pakistan	6,800	6,800	-	37,018	591	36,427	-
Panama	800	800	-	4,355	72	-	4,283
Paraguay	800	-	800	4,355	-	-	4,355
Peru	1,800	1,800	-	9,799	-	-	9,799
Philippines	6,200	6,200	-	33,751	555	33,196	-
Poland	26,800	26,800	-	145,892	2,346	143,546	-
Portugal	3,000	3,000	-	16,331	251	16,080	-
Romania	6,600	6,600	-	35,929	555	35,374	-
Saudi Arabia	1,000	1,000	-	5,444	307	5,137	-
Senegal	800	800	-	4,355	72	-	4,283
Sierra Leone	800	800	-	4,355	-	-	4,355
Singapore	1,000	1,000	-	5,444	-	5,444	-
South Africa	9,400	9,400	-	51,171	842	50,329	-
Spain	16,800	13,200	3,600	91,455	1,182	-	90,273
Sudan	1,000	1,000	-	5,444	89	-	5,355
Sweden	22,800	22,800	-	124,117	2,042	122,075	-
Switzerland	15,600	15,600	-	84,922	1,615	83,307	-
Syrian Arab Republic	800	800	-	4,355	289	4,066	-
Thailand	2,400	2,400	-	13,065	433	12,632	-
Tunisia	800	800	-	4,355	289	3,772	294
Turkey	6,400	6,400	-	34,840	555	34,285	-
Uganda	800	800	-	4,355	-	4,355	-
Ukrainian Soviet Socialist Republic	35,000	35,000	-	190,531	3,570	186,961	-
Union of Soviet Socialist Republics	265,600	265,600	-	1,445,860	27,070	1,418,790	-
United Arab Republic	3,600	3,600	-	19,597	976	-	18,621
United Kingdom of Great Britain and Northern Ireland	120,400	120,400	-	655,427	21,041	634,386	-
United States of America	631,400	631,400	-	3,437,184	62,949	3,041,235	333,000
Uruguay	1,600	1,600	-	8,710	200	161	8,349
Venezuela	8,200	8,200	-	44,639	1,606	-	43,033
Viet-Nam	1,200	1,200	-	6,533	325	6,208	-
Yugoslavia	7,200	7,200	-	39,195	606	38,589	-
Sub-total	2,000,000	1,994,800	5,200	10,887,500	231,181	9,386,872	1,269,447
Liechtenstein (New Member: 13 Dec 1968)	800	800	-	4,355	-	4,355	-
Malaysia (New Member: 15 Jan 1969)	2,000	2,000	-	10,888	-	10,888	-
Niger (New Member: 27 Mar 1969)	800	800	-	4,355	-	4,355	-
Zambia (New Member: 8 Jan 1969)	800	-	800	4,355	-	-	4,355
Sub-total	4,400	3,600	800	23,953	-	19,598	4,355
TOTAL	2,004,400	1,998,400	6,000	10,911,453	231,181	9,406,470	1,273,802

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID BY MEMBER STATES TO THE GENERAL FUND
FOR 1969 AS AT 31 DECEMBER 1969
(Expressed in United States dollars)

Member	Pledged	Paid	Outstanding
Argentina	16 800	-	16 800
Australia	28 400	28 000	400
Austria	10 400	10 400	-
Belgium	10 000	-	10 000
Brazil	16 200	-	16 200
Bulgaria	3 200	3 200	-
Burma	1 000	-	1 000
Canada	57 000	57 000	-
Ceylon	2 622	2 622	-
China	10 000	10 000	-
Colombia	2 000	2 000	-
Congo, Democratic Republic of the	1 000	1 000	-
Cyprus	800	800	-
Czechoslovak Socialist Republic	20 833	20 833	-
Denmark	11 200	11 200	-
Ethiopia	800	-	800
Finland	9 000	9 000	-
France	30 364	30 364	-
Germany, Federal Republic of	127 400	127 400	-
Ghana	2 000	2 000	-
Greece	5 200	5 200	-
Guatemala	500	500	-
Holy See	2 000	2 000	-
Hungary	6 667	6 667	-
Iceland	800	800	-
India	35 000	35 000	-
Indonesia	6 200	6 200	-
Iran	3 600	-	3 600
Iraq	1 400	1 400	-
Italy	45 800	-	45 800
Israel	3 600	3 600	-
Ivory Coast	800	800	-
Japan	60 000	60 000	-
Korea, Republic of	2 200	2 200	-
Kuwait	3 000	-	3 000
Liechtenstein	900	900	-
Madagascar	800	800	-
Mexico	14 700	14 700	-
Monaco	2 000	2 000	-
Morocco	2 000	-	2 000
Netherlands	21 000	21 000	-
New Zealand	6 600	6 600	-
Norway	7 800	7 800	-
Pakistan	6 000	6 000	-
Peru	1 800	1 800	-
Philippines	6 200	6 200	-
Poland	6 250	6 250	-
Portugal	3 600	3 600	-
Romania	8 250	8 250	-
Saudi Arabia	1 200	1 200	-
Singapore	1 000	1 000	-
South Africa	9 400	9 400	-
Spain	13 000	13 000	-
Sweden	22 800	22 800	-
Switzerland	15 600	15 600	-
Thailand	3 000	3 000	-
Tunisia	1 000	-	1 000
Turkey	6 400	6 400	-
Uganda	1 000	1 000	-
Union of Soviet Socialist Republics	166 667	166 667	-
United Arab Republic	11 500	11 500	-
United Kingdom of Great Britain and Northern Ireland	110 000	110 000	-
Uruguay	2 000	-	2 000
Venezuela	8 200	-	8 200
Viet-Nam	1 200	1 200	-
Yugoslavia	8 000	8 000	-
Sub-total	1 007 653	896 853	110 800
United States of America (matching contribution)	485 166	-	485 166
TOTAL	1 492 819	896 853	595 966

SCHEDULE E

SHARES OF MEMBER STATES IN THE 1968 CASH SURPLUS TO BE SURRENDERED IN 1971
(Expressed in United States dollars)

Member State	1968 scale of assessment (percentage)	Allocation (amount)	Member State	1968 scale of assessment (percentage)	Allocation (amount)
Afghanistan	0.05	199	Kenya	0.04	159
Albania	0.04	159	Korea, Republic of	0.12	477
Algeria	0.09	358	Kuwait	0.05	199
Argentina	0.83	3 301	Lebanon	0.05	199
Australia	1.42	5 647	Liechtenstein ^{a/}	0.04	159
Austria	0.48	1 909	Liberia	0.04	159
Belgium	1.03	4 096	Libyan Arab Republic	0.04	159
Bolivia	0.04	159	Luxembourg	0.05	199
Brazil	0.85	3 380	Madagascar	0.04	159
Bulgaria	0.15	597	Mali	0.04	159
Burma	0.05	199	Mexico	0.73	2 903
Byelorussian Soviet Socialist Republic	0.47	1 869	Monaco	0.04	159
Cambodia	0.04	159	Morocco	0.10	398
Cameroon	0.04	159	Netherlands	1.00	3 977
Canada	2.85	11 334	New Zealand	0.34	1 352
Ceylon	0.07	278	Nicaragua	0.04	159
Chile	0.24	954	Nigeria	0.15	597
China	3.82	15 192	Norway	0.40	1 591
Colombia	0.21	835	Pakistan	0.33	1 312
Congo, Democratic Republic of the	0.05	199	Panama	0.04	159
Costa Rica	0.04	159	Paraguay	0.04	159
Cuba	0.18	716	Peru	0.08	318
Cyprus	0.04	159	Philippines	0.31	1 233
Czechoslovak Socialist Republic	1.00	3 977	Poland	1.31	5 210
Denmark	0.56	2 227	Portugal	0.13	517
Dominican Republic	0.04	159	Romania	0.31	1 233
Ecuador	0.05	199	Saudi Arabia	0.06	239
El Salvador	0.04	159	Senegal	0.04	159
Ethiopia	0.04	159	Sierra Leone	0.04	159
Finland	0.39	1 551	Singapore	0.04	159
France	5.48	21 794	South Africa	0.47	1 869
Gabon	0.04	159	Spain	0.66	2 625
Germany, Federal Republic of	6.67	26 526	Sudan	0.05	199
Ghana	0.07	278	Sweden	1.13	4 494
Greece	0.22	875	Switzerland	0.79	3 142
Guatemala	0.04	159	Syrian Arab Republic	0.05	199
Haiti	0.04	159	Thailand	0.13	517
Holy See	0.04	159	Tunisia	0.05	199
Hungary	0.50	1 989	Turkey	0.31	1 233
Iceland	0.04	159	Uganda ^{a/}	0.04	159
India	1.67	6 642	Ukrainian Soviet Socialist Republic	1.77	7 039
Indonesia	0.35	1 392	Union of Soviet Socialist Republics	13.43	53 411
Iran	0.18	716	United Arab Republic	0.21	835
Iraq	0.07	278	United Kingdom of Great Britain and Northern Ireland	6.49	25 810
Israel	0.15	597	United States of America	31.86	126 706
Italy	2.29	9 107	Uruguay	0.09	358
Ivory Coast	0.04	159	Venezuela	0.45	1 790
Jamaica	0.05	199	Viet-Nam	0.07	278
Japan	2.49	9 903	Yugoslavia	0.32	1 273
Jordan	0.04	159			
			TOTAL	100.08	\$ 398 014

^{a/} Liechtenstein and Uganda became members of the Agency after adoption by the General Conference at its eleventh regular session of the scale of Members' contributions for 1968.

DATA IN SUPPORT OF THE REPORT OF THE DIRECTOR GENERAL
ON THE AGENCY'S ACCOUNTS FOR 1969

SCHEDULE F.1

STATEMENT OF 1968 UNLIQUIDATED OBLIGATIONS CARRIED FORWARD
ON 31 DECEMBER 1968 SHOWING EXPENDITURES AND SAVINGS
DURING 1969 AND THE BALANCE CARRIED FORWARD TO 1970
(Expressed in United States dollars)

Appropriation Section	Obligations carried over on 31 Dec. 1968	Obligations liquidated during 1969	Savings in 1969	Balance carried forward to 1970
1. General Conference	25 353	4 540	20 813	-
2. Board of Governors	83	83	-	-
3. Panels and committees	13 070	11 514	1 556	-
4. Special missions	1 994	2 354	(360)	-
5. Seminars, symposia and conferences	16 245	16 355	(110)	-
6. Distribution of information	38 664	31 294	7 370	-
7. Scientific and technical services and laboratory charges	756 158	453 697	19 524	282 937
8. Salaries and wages	3 544	3 448	96	-
9. Common staff costs	63 960	63 512	448	-
10. Duty travel of staff	19 908	20 631	(723)	-
11. Representation and hospitality	66	66	-	-
12. Common services, equipment and technical supplies	107 147	108 715	(1 568)	-
TOTAL	1 046 192	716 209	47 046^{a/}	282 937

a/ In addition savings of \$27 926 occurred on obligations brought forward from 1967 as unliquidated obligations, so that total savings were \$74 972 as follows:

Savings on 1967 unliquidated obligations	27 926
Savings on 1968 unliquidated obligations	47 046
Total (Statement 1. D)	<u>74 972</u>

SCHEDULE F.2

STATEMENT OF MISCELLANEOUS INCOME IN 1969 COMPARED WITH
BUDGET ESTIMATES
(Expressed in United States dollars)

Source	Budget estimate	Actual income	Difference
Allocation from the United Nations Special Account (for administrative and operational services costs of technical assistance)	163 500	177 083	13 583
UNDP allocation towards the Agency's overhead costs on the Technical Assistance Programme for the Democratic Republic of the Congo	-	1 320	1 320
Miscellaneous income			
Interest on bank accounts and investments	125 000	125 593	593
Refund of prior years' expenditures	-	11 253	11 253
Refund of Austrian turnover tax	27 000	37 018	10 018
Travel services	12 000	23 100	11 100
Refund of United Nations Joint Staff Pension Fund contributions	35 000	15 057	(19 943)
Microfiche Coupons Service	-	1 715	1 715
Printing and photocopy revenues	-	1 614	1 614
Sale of surplus equipment	-	920	920
Other miscellaneous receipts	1 000	3 308	2 308
Sub-total miscellaneous income	<u>200 000</u>	<u>219 578</u>	<u>19 578</u>
Total income other than assessed contributions	<u>363 500</u>	<u>397 981</u>	<u>34 481</u>

STATEMENT OF FINANCIAL CONTRIBUTIONS RECEIVED TOWARDS THE COSTS OF CONFERENCES,
SYMPOSIA AND SEMINARS HELD IN 1969
(Expressed in United States dollars)

SCHEDULE F.3

Place	Meeting Title	Member State or organization	Amount pledged	Status as at 31 December 1969	
				Paid	Outstanding
Athens	Symposium on radiation-induced cancer	Greece	3 000	3 000	-
Istanbul	Symposium on nuclear energy costs and economic developments	Turkey	3 500	3 500	-
Munich	Symposium on the utilization of large radiation sources and accelerators in industrial processing	Federal Republic of Germany	2 700	2 700	-
Prague	Symposium on the performance of nuclear power reactor components	Czechoslovak Socialist Republic	2 813	2 813	-
Pullman	Symposium on the nature, induction and utilization of mutations in plants	United States of America	12 000	12 000	-
		FAO	7 491	-	7 491
Saclay	Symposium on radiation safety problems in the design and operation of "hot" facilities	France	4 300	-	4 300
Sao Paulo	Regional study group meeting on isotope production for Latin America	Inter-American Nuclear Energy Commission	2 000	2 000	-
Vienna	Seminar on agricultural and public health aspects of environmental contamination by radioactive materials	FAO	3 452	2 715	737
TOTAL			41 256	28 728	12 528

SCHEDULE F.4

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

Location of assets	Value of equipment, fittings and furniture	
	1969	1968
Headquarters: Vienna and Seibersdorf	2 792 904	2 620 975
Bangkok Office	913	913
International Centre for Theoretical Physics at Trieste	10 960	10 960
International Laboratory of Marine Radioactivity in Monaco	132 172	87 963
New York Office	2 667	2 147
Total	2 939 616	2 722 958

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

SCHEDULE F.5

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

Item	Amount	
	1969	1968
Stationery and office supplies	24 413	27 322
Reproduction supplies, including envelopes and other distribution supplies	29 349	28 651
Paper for the publications programme and the Secretariat	43 460	35 107
Maintenance supplies	1 591	2 152
Sub-total	98 813	93 232
Library books	289 408	272 377
Total	388 221	365 609

RESOURCES AVAILABLE TO THE AGENCY DURING 1969 INCLUDING CONTRIBUTIONS IN CASH, IN KIND AND IN THE FORM OF SERVICES AS AT 31 DECEMBER 1969
(Expressed in United States dollars)

Member State	Total	1969 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Library, films, publications, etc. ^{a/}	Special nuclear materials	Cost-free experts provided	
										Number	Man-days ^{b/}
Afghanistan	4 355	4 355									
Albania	4 355	4 355									
Algeria	9 799	9 799									
Argentina	118 291	91 455	16 800		10 000			36			
Australia	173 613	150 247	23 352 ^{a/}					14			
Austria	70 049	56 615	10 400		3 000			34		1	2
Belgium	133 845	108 875	10 000		14 900			70		2	3
Bolivia	4 355	4 355									
Brazil	104 409	88 189	16 200					20			
Bulgaria	20 620	17 420	3 200								
Burma	6 444	5 444	1 000								
Byelorussian Soviet Socialist Republic	50 082	50 082									
Cambodia	4 355	4 355									
Cameroon	4 355	4 355									
Canada	355 317	298 317	57 000							5	40
Ceylon	8 086	5 444	2 622					20			
Chile	22 864	22 864									
China	406 305	396 305	10 000								
Colombia	21 607	19 597	2 000					10			
Congo, Democratic Republic of the	6 446	5 444	1 000					2			
Costa Rica	4 355	4 355									
Cuba	18 509	18 509									
Cyprus	5 155	4 355	800								
Czechoslovak Socialist Republic	114 888	91 455	20 833		2 400			200		6	23
Denmark	81 880	60 970	11 200		9 700			10		1	11
Dominican Republic	4 355	4 355									
Ecuador	4 355	4 355									
El Salvador	4 355	4 355									
Ethiopia	5 155	4 355	800								
Finland	57 994	48 994	9 000								
France	641 819	593 369	30 364				18 000	86		4	17
Gabon	4 355	4 355									
Germany, Federal Republic of	903 164	693 534	127 400		72 200		10 000	30		7	53
Ghana	9 621	7 621	2 000								
Greece	33 510	28 308	5 200					2			
Guatemala	5 944	5 444	500								
Haiti	4 355	4 355									
Holy See	6 355	4 355	2 000								
Hungary	59 150	51 171	6 667		1 300			12		1	15
Iceland	5 155	4 355	800								
India	216 564	172 022	35 000		9 500			42		2	9
Indonesia	39 951	33 751	6 200								
Iran	25 375	21 775	3 600								
Iraq	7 933	6 533	1 400								
Israel	24 397	19 597	3 600		1 200						
Italy	694 260	320 092	91 600 ^{a/}	250 000	32 500			68		3	9
Ivory Coast	5 155	4 355	800								
Jamaica	5 444	5 444									
Japan	445 469	373 441	60 000		11 900			128			
Jordan	4 355	4 355									
Kenya	4 355	4 355									
Korea, Republic of	14 206	11 976	2 200					30			
Kuwait	9 583	6 533	3 000					50			
Lebanon	5 444	5 444									
Liberia	4 355	4 355									
Libyan Arab Republic	4 355	4 355									
Luxembourg	5 444	5 444									
Madagascar	5 155	4 355	800								
Mali	4 355	4 355									
Mexico	107 333	9 011	14 700		6 300			322			

Monaco	45 995	355	2 000	39 640							
Morocco	11 799	9 799	2 000								
Netherlands	152 904	114 319	21 000	17 000				585			
New Zealand	42 529	35 929	6 600								
Nicaragua	4 355	4 355									
Nigeria	14 154	14 154									
Norway	50 281	42 461	7 800					20			
Pakistan	43 022	37 018	6 000					4			
Panama	4 375	4 355						20			
Paraguay	4 355	4 355									
Peru	13 229	9 799	3 400 ^c					30			
Philippines	39 951	33 751	6 200								
Poland	154 942	145 892	6 250	2 800					1	10	
Portugal	19 931	16 331	3 600								
Romania	44 179	35 929	8 250								
Saudi-Arabia	6 644	5 444	1 200								
Senegal	4 375	4 355						20			
Sierra Leone	4 355	4 355									
Singapore	6 444	5 444	1 000								
South Africa	60 612	51 171	9 400					41			
Spain	115 387	91 455	13 000	10 900				32	1	5	
Sudan	5 444	5 444									
Sweden	170 519	124 117	22 800	23 600				2	4	15	
Switzerland	100 562	84 922	15 600					40	1	5	
Syrian Arab Republic	4 405	4 355						50			
Thailand	16 065	13 065	3 000								
Tunisia	5 355	4 355	1 000								
Turkey	41 262	34 840	6 400					22			
Uganda	5 355	4 355	1 000								
Ukrainian Soviet Socialist Republic	190 531	190 531									
Union of Soviet Socialist Republics	1 645 267	1 445 860	166 667	32 500				240	4	26	
United Arab Republic	31 097	19 597	11 500								
United Kingdom of Great Britain and Northern Ireland	765 655	655 427	110 000								
United States of America	4 359 326	3 437 184	499 253 ^{c/}	260 200	82 232	25 000 ^{d/}	5 457	50 000	30	233	
Uruguay	10 710	8 710	2 000								
Venezuela	52 849	44 639	8 200					10			
Viet-Nam	7 733	6 533	1 200								
Yugoslavia	48 695	39 195	8 000	1 500					1	10	
Sub-total	13 442 117	10 887 500	1 548 358 ^{c/}	289 640	523 400	82 232	53 000	7 987	50 000	90	571
New Members											
Liechtenstein	6 155	4 355	1 800 ^{c/}								
Malaysia	10 888	10 888									
Niger	4 355	4 355									
Zambia	4 355	4 355									
Sub-total	25 753	23 953	1 800 ^{c/}								
TOTAL	13 467 870	10 911 453	1 550 158 ^{c/}	289 640	523 400	82 232	53 000	7 987	50 000	90	571

a/ It is impossible to set any monetary value on several technical documents, pamphlets, translations, reports and other publications which were supplied free of charge to the Agency by Member States during 1969.

b/ It is impossible to set a monetary value on the services of many experts, consultants, panel members and others provided totally or partially cost-free to the Agency by Member States, however, during 1969 cost-free consultants and experts were provided as indicated in these columns.

c/ Includes also voluntary contributions pledged during 1969 in respect of the year 1968 and adjustments to the matching contribution of the United States of America as follows:

Italy	45 800
Liechtenstein	900
Peru	1 600
Australia	(5 048)
United States of America	23 290 Matching contribution
	66 542

Less: Matching contribution of the United States of America forfeited in respect of voluntary contributions unpaid as of 31 December 1969

Total	9 203
	57 339

d/ In addition, the Agency received on loan in 1969, free of charge, one Gamma Spectrometer, gun type, NIS 322.

COMBINED ASSETS AND LIABILITIES AS AT 31 DECEMBER 1969; INCOME, OBLIGATIONS AND SURPLUS FOR THE YEAR 1969
IAEA Administrative Fund, Working Capital Fund, General Fund, Trust Funds and Special Accounts
(Expressed in United States dollars)

	Administrative Fund	Working Capital Fund	General Fund (including Operating Funds)	Technical Assistance Programme for the Democratic Republic of the Congo	Swedish International Development Authority (SIDA) Trust Fund	The IAEA/USAEC Joint Research Programme	Special fellowships offered by the Government of the Soviet Union	Venezuelan Project Trust Fund	UNDP(TA)	UNDP(SF)	UNDP/SF Executing Agency overhead costs	Adjustments for transfers between funds ^{a/}	Total b/
Statement of assets, liabilities and surplus													
Assets as at 31 December 1969													
Cash at banks, on hand and in transit	996 749	-	188 818	1 935	52 315	-	73 532	1 532	286 213	-	54 549	-	1 655 643
Interest-bearing bank deposits	337 847	156 326	1 181 634	-	-	-	-	-	-	-	-	-	1 675 807
Investments	-	1 842 074	-	-	-	-	-	-	-	-	-	-	1 842 074
Contributions and advances due from Member States	2 005 182	6 000	1 098 275	-	-	-	-	-	980 080 ^{c/}	1 369 534 ^{c/}	-	-	5 459 071
Accounts receivable and sundry debit balances	461 857	-	176 647	-	-	-	-	-	44 135	16 959	-	-	699 598
Due from other funds	-	-	-	-	-	-	-	-	601 341	-	23 022	-	624 363
Totals	3 801 635	2 004 400	2 645 374	1 935	52 315	-	73 532	1 532	1 911 769	1 386 493	77 571	-	11 956 556
Liabilities as at 31 December 1969													
Reserve for unliquidated obligations	1 325 669	-	907 841	1 930	8 751	-	60 409	-	402 548	162 424	2 052	-	2 871 624
Accounts payable and sundry credit balances	489 132	-	112 352	-	-	-	-	-	25 462	4 511	-	-	631 457
Principal of Working Capital Fund	-	2 000 000	-	-	-	-	-	-	-	-	-	-	2 000 000
Due to other funds	601 341	-	-	-	-	-	-	-	-	23 022	-	-	624 363
Totals	2 416 142	2 000 000	1 020 193	1 930	8 751	-	60 409	-	428 010	189 957	2 052	-	6 127 444
Surplus as at 31 December 1969	1 385 493	4 400	1 625 181	5	43 564	-	13 123	1 532	1 483 759	1 196 536	75 519	-	5 829 112
Statement of income, obligations and surplus													
Balances as at 1 January 1969													
Surplus brought forward from 1968	1 414 973	1 600	1 641 766	900	-	-	39 313	1 304	53 496	1 618 790	3 485	-	4 775 627
Unliquidated obligations	1 339 160	-	1 006 211	1 205	-	2 310	44 812	639	1 003 131	125 009	7 585	-	3 530 062
Totals	2 754 133	1 600	2 647 977	2 105	-	2 310	84 125	1 943	1 056 627	1 743 799	11 070	-	8 305 689
Income in 1969													
Members' contributions	10 911 453	2 800	1 839 798	17 833	68 120	-	-	-	2 183 789 ^{d/}	(19 908) ^{d/}	-	-	15 003 885
Miscellaneous income, savings on liquidation of obligations and exchange adjustments	218 856	-	1 379 978	-	-	-	-	-	60 827	858	99 900	(1 299 337)	461 082
Totals	11 130 309	2 800	3 219 776	17 833	68 120	-	-	-	2 244 616	(19 050)	99 900	(1 299 337)	15 464 967
Total funds available in 1969	13 884 442	4 400	5 867 753	19 938	68 120	2 310	84 125	1 943	3 301 243	1 724 749	110 970	(1 299 337)	23 770 656
Obligations in 1969													
Expenditure ^{e/}	11 173 280	-	3 334 731	18 003	15 805	2 310	10 593	411	1 414 936	365 789	33 399	(1 299 337)	15 069 920
Unliquidated obligations as at 31 December 1969	1 325 669	-	907 841	1 930	8 751	-	60 409	-	402 548	162 424	2 052	-	2 871 624
Totals	12 498 949	-	4 242 572	19 933	24 556	2 310	71 002	411	1 817 484	528 213	35 451	(1 299 337)	17 941 544
Surplus as at 31 December 1969	1 385 493	4 400	1 625 181	5	43 564	-	13 123	1 532	1 483 759	1 196 536	75 519	-	5 829 112

a/ Contains adjustments required to eliminate duplications resulting from amounts being recorded as income of a recipient fund and as expenditure of the paying fund. Adjustments include elimination of allocations for overhead costs to the Administrative Fund from UNDP(TA) (\$177 083) and from the Technical Assistance Programme for the Congo (\$1 320); allocations to Operating Fund 1 from the Regular Budget (\$1 008 388) and from the SIDA Trust Fund (\$12 646), and allocations to the UNDP(SF) Executing Agency overhead costs from UNDP(SF) (\$39 900).

b/ Does not include Staff Welfare Fund, Commissary and Restaurant accounts
c/ Undrawn allocations.

d/ Net UNDP allocations, after surrender of prior year's surplus.

e/ Includes expenditures against prior years' unliquidated obligations.

Part V

BUDGETARY PERFORMANCE

A. 1969 REGULAR BUDGET

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

1. The following report on budgetary performance during 1969 is submitted in order to comply with a recommendation by the United Nations General Assembly's Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies[1]. This report compares, in summary form, the sub-items of the budget for 1969[2] and the actual obligations incurred during the year, with brief explanations of the reasons for major changes and the use made of budgetary savings.

2. Tables 1 to 15 below are presented in the same order as the Sections in the Regular Budget appropriations for 1969[3]. In summary, budgetary savings of \$82 565 in six appropriation Sections were made in order to partially cover unforeseen increases in emoluments of staff and prices of supplies, services and equipment. Because of these cost increases it was also necessary to transfer \$113 761 from the appropriation Section for contingent extraordinary expenditures, as authorized by the Board in September 1969. This resulted in net budgetary savings of only \$16 239, or 0.14%, within the total of \$11 251 000 appropriated for the Regular Budget for 1969. The specific savings and transfers are shown in detail in Statement I. A above for 1969.

Section 1. Policy-making organs

Table 1

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Salaries and wages	325 000	305 440	19 560
Common staff costs	118 000	114 660	3 340
Temporary assistance	40 000	47 788	(7 788)
Duty travel	500	-	500
Rental of space and equipment	26 000	4 381	21 619
Common services	32 000	29 750	2 250
Printing and office supplies	21 000	18 960	2 040
External audit	6 000	5 920	80
Total	568 500	526 899	41 601

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

[2] GC(XII)/385.

[3] Ibid., part B. II. C.

3. In the budget estimates for 1969, based on the experience of previous years, it was assumed that the thirteenth regular session of the General Conference would last seven days, and that the volume of documentation and the supporting services required would be comparable to that of previous years[4]. It was also assumed that the regular pattern of meetings of the Board and its committees would be continued during 1969.

4. The largest budgetary savings in 1969 were possible within this appropriation Section. Savings of \$22 900 for salaries and common staff costs resulted from vacant interpretation posts, partially made possible by full utilization of the Joint Interpretation Service of the Agency and the United Nations Industrial Development Organization (UNIDO), and partially offset by an overrun of \$7788 for temporary assistance, including free-lance interpreters. The major net savings under this Section resulted from an agreement with the Austrian Government whereby rental of space for the General Conference would be comparable to charges to UNIDO. Total savings of \$41 601 under this Section were, by authority of the Board, transferred to Section 6 to partially cover increased emoluments of staff.

Section 2. Panels and committees

Table 2

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Scientific Advisory Committee (SAC)	-	8 454	-
Panels	-	168 314	-
Committees	-	11 082	-
Total	200 000	187 850	12 150

5. Approximately 28-30 panel meetings, one meeting of SAC, one meeting of the International Nuclear Data Committee (INDC), and several meetings of committees concerned with the periodic review of co-ordinated research work and other aspects of the programme were foreseen in the budget for 1969[5].

6. The programme of meetings was carried out essentially as planned, except that two panels planned for November and December, at an estimated cost of \$13 000, were postponed to 1970. As a result, net budgetary savings of \$12 150 were available for transfer to Section 7.

[4] GC(XII)/385, para. 34.

[5] Ibid., para. 646.

Section 3. Seminars, symposia and conferences

Table 3

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Seminars, symposia and conferences	101 000	91 439	9 561
Grant-in-aid to non-Agency meetings	15 000	9 050	5 950
Study groups	29 000	22 163	6 837
Total	145 000	122 652	22 348

7. It was foreseen for 1969 that about 13 seminars or symposia and several study group meetings would be convened; that \$15 000 would be contributed towards non-Agency scientific meetings in which the Agency had a special interest; and that up to \$2000 per meeting would be used to support 50% of the travel costs of participants from developing nations[6].

8. A total of 11 symposia, one seminar and four study groups were convened during 1969. One study group, originally planned for late in the year was postponed to 1970, which resulted in budgetary savings of over \$6800. In addition, contributions from host Governments or co-sponsoring organizations amounted to \$41 256[7], which was about \$5600 more than anticipated. Additional budgetary savings of \$5950 within the amount available for support of non-Agency meetings and about \$4000 for other approved meeting costs, including support to participants from developing nations, resulted in total budgetary savings of \$22 348, which was transferred to Section 6.

[6] Ibid., paras 648-652.

[7] For details see Schedule F.3.

Section 4. Distribution of information

Table 4

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
<u>Publications</u>			
Printing, block-making and art work	23 000	12 622	10 378
Paper	41 000	59 061	(18 061)
Supplies and materials	25 000	28 588	(3 588)
Authors' fees	20 000	22 125	(2 125)
Salaries and wages	110 000	134 765	(24 765)
Common staff costs	29 000	30 456	(1 456)
External translation	1 000	777	223
Distribution costs	45 000	34 072	10 928
Equipment	10 000	7 722	2 278
Sales promotion	6 000	2 315	3 685
Purchase of publications for distribution	3 000	1 893	1 107
Sub-total	313 000	334 396	(21 396)
<u>Less: Revenues from sales and other sources</u>	185 000	193 853	8 853
Sub-total, publications	128 000	140 543	(12 543)
<u>Library and film services</u>	56 500	63 487	(6 987)
<u>Visual media</u>	21 500	21 587	(87)
Total	206 000	225 617	(19 617)

9. The programme under this Section was carried out approximately in accordance with the original plans. Several factors, however, necessitated substantial shifts between sub-items of the appropriation. Increased support of UNIDO's printing requirements under common service agreements resulted in increased revenues, offset by increased costs for paper, supplies, materials and staff. More of the Agency's printing was also done within the Secretariat's own facilities, thereby causing a shift of savings from outside printing to costs for paper and staff.

10. Some savings were effected under distribution costs by reduction in the number of copies of Agency publications available for free distribution. Part of the apparent budgetary savings, however, represents a change in accounting practice whereby packing materials used in shipment of publications are now charged to "supplies and materials" rather than to "distribution costs", which accounts for most of the overrun in respect of supplies and materials. The rapidly increasing cost of books and periodicals for the library necessitated a transfer of savings from within the appropriation Section to allow expenditures of \$6987 in excess of the original budget. This was necessary in spite of a careful review and some curtailment of library subscriptions.

11. The net budgetary overrun of this Section amounted to \$19 617 which has been covered by a transfer from Section 12, from which the Board authorized a transfer of an amount not to exceed \$20 000 to cover increased emoluments of staff and associated common staff costs.

Section 5. Scientific and technical services

Table 5

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Research contracts	803 000	788 125	14 875
Safeguards development	150 000	142 011	7 989
Technical contracts	77 000	98 910	(21 910)
Health and safety services	5 000	5 378	(378)
Total	1 035 000	1 034 424	576

12. The planned programme of research contracts, safeguards development and technical contracts was implemented as planned, with only relatively minor shifts between sub-items of expenditure. Most of these transfers do not reflect any real change in programme. The overrun in respect of technical contracts is entirely due to the classification of certain specific contracts under this category although financed from the original appropriation for research contracts. For instance, a co-ordinated research contract programme may involve several true research contracts plus one contract for provision of special services, standardized samples, prepared isotope-tagged fertilizers, or similar control media for the other contractors. This latter type of contract has been classified as a technical contract since no true research is involved.

13. Therefore, the programme as implemented represents basically the one planned, with transfers to cover specific contracts when the detailed contract content was known. The net budgetary savings of \$576 have been transferred to Section 6.

Section 6. Salaries and wages

Table 6

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Established posts	4 892 000	4 966 436	(74 436)
Overtime and night differential	10 000	14 241	(4 241)
Temporary assistance	20 000	28 309	(8 309)
Consultants	85 000	83 685	1 315
Total	5 007 000	5 092 671	(85 671)

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

15. During 1969 several changes in emoluments of staff were approved throughout the United Nations family which had substantial impact on this appropriation Section as well as others to which staff costs are charged. New salary scales for staff in the General Service and the Maintenance and Operatives Service categories became effective 1 January, with an estimated increase in annual costs of \$72 000. New salary scales for staff in the Professional and higher categories were also introduced throughout the United Nations family of organizations effective 1 January, at an estimated cost of \$245 500 to the Agency. A post adjustment for staff in the Professional and higher categories also became effective 1 April 1969, at an estimated cost of \$135 000 in 1969.

16. In accordance with the request made by the Board, every effort was made to effect savings sufficient to cover these unforeseen cost increases so that a supplemental appropriation would not be required. Whenever possible recruitment or replacement of staff was delayed, even if in some cases this resulted in minor increases in costs for overtime and temporary assistance during peak work-load periods. In spite of these efforts it was apparent by August that additional funds would be required to meet the costs associated with the higher scales of pay including the post adjustment.

17. In September the Board approved the transfer to Section 6 of an amount not to exceed \$100 000 from other appropriation Sections, including Section 12 (Contingent extraordinary expenditures), to cover any balance which could not be met by economies within this appropriation Section. This authority was not fully utilized, because the net overrun of the appropriation was only \$85 671.

Section 7. Common staff costs

Table 7

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Pension Fund contributions	724 000	795 536	(71 536)
Medical benefits and social security contributions	111 000	114 634	(3 634)
Dependency allowances	270 000	279 204	(9 204)
Education grants	135 000	144 632	(9 632)
Non-residents ¹ allowances	75 000	65 998	9 002
Travel on recruitment and termination	89 000	85 463	3 537
Assignment allowance	192 000	192 986	(986)
Installation expenses	84 000	92 786	(8 786)
Removal of household effects and excess baggage	60 000	60 233	(233)
Travel on home leave	108 000	69 137	38 863
Repatriation grants	116 000	78 584	37 416
Other costs	60 000	95 608	(35 608)
Sub-total	2 024 000	2 074 801	(50 801)
Less: Policy-making organs	118 000	114 660	3 340
Publications programme	29 000	30 340	(1 340)
Total	1 877 000	1 929 801	(52 801)

18. This appropriation is normally based on a percentage of the budget estimate for established posts under the salaries and wages appropriation. For 1969 this percentage was estimated at 38.3%, whereas actual costs amounted to 38.9%. The largest overrun of the budget estimates was due to substantially higher contributions to the United Nations Joint Staff Pension Fund, based on the higher levels of salaries as explained under Section 6.

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

20. During 1969 there were substantial savings within the budget estimates for only two sub-items of this appropriation Section, namely, for travel on home leave and for repatriation grants. Smaller savings developed within the estimates for non-residents¹ allowances and for travel on recruitment and termination, but all other items involved costs somewhat higher than the budget estimates. However, with the exception of the extraordinarily high costs of Pension Fund contributions, all other overruns and underruns were largely offsetting.

21. The overrun of the estimate for "other costs", is so great that it warrants further explanation. This item includes language allowances, which are receiving increasing emphasis in the United Nations and amounted to \$22 550 in 1969; travel for interview prior to appointment; medical services; staff training; staff welfare; income tax reimbursement; and the costs of inter-Agency co-operative or joint programmes. This last item amounted to a total of \$31 697 in 1969, which covered the costs of periodic cost-of-living surveys by the International Labour Organisation for determination of the Vienna post adjustment level (\$4000); the Agency's portion of the costs of the Secretariat of the Consultative Committee on Administrative Questions (\$4000); a similar portion of the costs of the Joint Inspection Unit (\$10 000); and a 5% share of the costs of a computer survey of the European-based organizations in the United Nations family (\$4250). This survey was approved by the Administrative Committee on Co-ordination and was undertaken as the second phase of a survey made earlier of the computer needs and use of the United Nations in New York. This special computer survey, undertaken by the Auditor General of Canada, is the only item under this category for which costs do not continue beyond 1969.

22. Because of the known impact of the higher salary scales on Pension Fund contributions, the Board in September authorized the transfer of an amount not to exceed \$50 000 to this Section to cover the costs which were not foreseen in the 1969 budget estimates. This transfer did not prove to be quite adequate to cover the total overrun of the appropriation, which amounted to \$52 801. Therefore, an additional \$2801 was transferred to this Section under the usual authority granted to the Director General during the last quarter of the year, to transfer up to \$5000 to any Section where needed to meet final costs which could not be accurately foreseen earlier. Since the United Nations allocation of costs with respect to the United Nations computer survey was not received until very late in the year, this item had to be partially covered by the use of funds from Section 12 under the general transfer authority granted by the Board.

Section 8. Duty travel and missions

Table 8

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Duty travel of staff	124 000	139 253	(15 253)
Advisory services to Member States	15 000	16 709	(1 709)
Special missions	45 000	26 600	18 400
Inspection travel	92 000	97 287	(5 287)
Total	276 000	279 849	(3 849)

23. The budget estimates for this Section proved to be almost sufficient although the Board in September authorized the Director General to transfer up to \$8000 from other Sections if necessary to cover increased costs due to elimination of the 5% reduction for roundtrip air fares, reductions in the mileage allowances in many air fare calculations, and steadily increasing daily subsistence allowance rates in many countries.

24. The determination of travel charges to special missions is based on a definition that requires the travel to be requested by one or more Member States and the travel must be in support of a potential Agency project. Otherwise, travel of most Secretariat staff must be charged to normal duty travel, such as for attendance at scientific meetings

or participation in United Nations co-ordination meetings, or to advisory services to Member States. The savings under special missions in 1969 were more than adequate to cover the overruns under other items, except for a minor amount of inspection travel. This overrun was occasioned by the prolongation of the Nuclear Fuel Services' inspection beyond the originally scheduled period.

25. The net total overrun of the Section, which amounted to \$3849, was covered by a transfer from Section 12 as authorized by the Board in September.

Section 9. Representation and hospitality

Table 9

Appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Representation and hospitality	37 000	34 168	2 832

26. This appropriation Section in 1969 provided \$12 000 for hospitality and \$25 000 for representation allowances for the Director General and the Department Heads.

27. The budgetary savings under this Section developed because of the lengthy period during which the post of the Inspector General was vacant, thereby resulting in savings of \$1660 under representation allowances; the postponement of one study group and two panels from 1969 to 1970, so that associated hospitality expenses were also saved; and minor savings within general hospitality allocations throughout the Secretariat.

Section 10. Common services, equipment and supplies

Table 10

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Communications and transport	110 000	139 957	(29 957)
Utilities	97 000	122 827	(25 827)
Rental, alteration and maintenance of premises and equipment	59 000	78 508	(19 508)
Rental and related costs for additional office space	34 000	-	34 000
Computer services and related costs	268 000	232 723	35 277
Contractual and other administrative services	30 000	22 935	7 065
Insurance and bank charges	27 000	23 514	3 486
Stationery and office supplies	34 000	23 856	10 144
Reproduction supplies and paper	24 000	33 388	(9 388)
Miscellaneous services and supplies	44 000	54 264	(10 264)
Furniture and fixtures	20 000	18 106	1 894
Office machines and other equipment	48 500	42 364	6 136
Total	795 500	792 442	3 058

28. Actual obligations amounted to 99.6% of the approved appropriation under this Section, but several substantial differences from the estimated requirements for various sub-items occurred. The estimate for communications and transport was overrun by almost \$30 000 because of over \$8200 in increased postage charges compared with actual obligations during 1968. In addition, it was necessary to make major changes and replacements in the switchboard and other communications equipment to accommodate the increased number of telephones and heavier telephone traffic, at a cost of almost \$21 000. This unforeseen need was met by deliberate curtailment and deferment of some expenditures for furniture, fixtures, office machines and other equipment.

29. The budget estimate for utilities was exceeded by almost \$26 000 due to some increased usage but mainly due to a change in rates for heating, gas, electricity and water. This change in rates took place just after preparation of the 1969 budget as evidenced by the fact that the costs for these utilities in 1968 actually exceeded the 1969 estimate by almost \$9000. Because the need for extra funds for this purpose was known at the start of the year, every effort was made to economize and defer expenditures in other sub-items.

30. The budgetary provision for rental, alteration and maintenance of premises and equipment was exceeded by about \$19 500 because of the urgent need to provide extensive repair and general overhaul of some reproduction equipment (\$9500), including a ten-year-old collating machine and some typesetting equipment. In addition, the annual rental charge for Xerox copying equipment exceeded the 1968 level by over \$3300. By making extensive alterations of existing premises, at a cost of about \$7500 above the 1968 level, it was possible to avoid using any of the special appropriation for rental and related costs for additional office space. This was also partially due to the fact that some offices within the buildings provided to UNIDO by the Austrian Government were made available for temporary use by the Agency. As a result net savings of about \$14 500 under these two sub-items were possible.

31. Budgetary savings of over \$35 000 were possible in respect of the estimate for computer services and related costs. The largest items of saving resulted from reduced use of external facilities at the Technische Hochschule (\$12 210); increased use of the computer by UNIDO so that revenues were used to offset costs (\$5289); some savings in estimated rental of equipment, and general savings in computer supplies and materials.

32. The net budgetary savings of \$3058 in this section were transferred to Section 7 to partially cover the deficit there, as authorized by the Board.

Section 11. Operational facilities

Table 11

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
1. The Seibersdorf Laboratory (including Headquarters) Laboratory charges	728 000	755 310	(27 310)
2. The Monaco Laboratory	131 000	133 233	(2 233)
3. The Trieste Centre	115 000	119 845	(4 845)
Total	974 000	1 008 388	(34 388)

33. Table 11 above represents a summary statement of the Regular Budget portions of the Agency's three operational facilities. In the tables and narrative below the total budget of each facility is compared with actual obligations, and the total is then shown by source of funds, i. e. the Regular and Operational Budgets of the Agency. Because of the heavy percentage of costs of these facilities, which is attributable to salaries and wages, it was necessary to utilize almost the full authority for transfer of funds from Section 12.

34. The programme performance of these three facilities in 1969 is covered in considerable detail in the annual report on the Agency's Laboratory activities, which is issued in the Agency's Technical Reports Series. [8] Therefore, the specific details of programme performance will not be repeated below.

1. The Laboratory

Table 12

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Salaries and wages	545 500	595 106	(49 606)
Common staff costs	175 000	212 068	(37 068)
Duty travel	4 000	1 550	2 450
Scientific and technical supplies and services	70 000	73 796	(3 796)
Common services and non-technical supplies	95 000	99 598	(4 598)
Scientific equipment and minor capital additions	81 500	54 159	27 341
Total	971 000	1 036 277	(65 277)
Source of funds:			
Operating Fund I	243 000	280 967	(37 967)
Regular Budget (Section 11)	728 000	755 310	(27 310)
Total	971 000	1 036 277	(65 277)

35. The planned staffing and programme of the Seibersdorf Laboratory was essentially possible in 1969 but substantial budgetary overruns resulted. The major overrun of budgeted costs was due to higher emoluments of staff, which contributed heavily to total overruns of salaries and wages and common staff costs by over \$86 600. Part of the overrun in respect of common staff costs was also due to unusually heavy home leave costs, validation of prior service for Pension Fund coverage and repatriation grants. The problem was further accentuated by higher utility costs under common services (\$4598) and increased costs for scientific and technical supplies and services (\$3796). The only appropriation Sections in which it proved possible to make offsetting savings were for duty travel and scientific equipment and minor capital additions. A major part of these savings was effected by postponement of essential items to 1970.

36. As a result of these higher costs the budget estimates for the Laboratory were exceeded by \$65 277. Of this amount \$27 310 pertained to the Regular Budget and represented the portion of salary increases chargeable to the Regular Budget which could not be absorbed through budgetary savings elsewhere in the Section. This amount has been covered by transfer from Section 12 as authorized by the Board in September. The remaining overrun of \$37 967 was chargeable to the Operational Budget and resulted in a reduction in the unobligated balance available for this purpose from Laboratory revenues and savings on liquidation of prior year obligations.

[8] "IAEA Laboratory Activities", Seventh Report, Technical Reports Series No. 103.

2. The Monaco Laboratory

Table 13

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Salaries and wages	113 000	121 122	(8 122)
Common staff costs	35 000	26 723	8 277
Duty travel	4 000	3 399	601
Library	500	1 068	(568)
Scientific supplies and equipment	18 500	19 597	(1 097)
Common services, equipment and supplies	5 000	3 737	1 263
Total	176 000	175 646	354
Source of funds:			
Operating Fund I	45 000	42 413	2 587
Regular Budget (Section 11)	131 000	133 233	(2 233)
Total	176 000	175 646	354

37. Although the programme was carried out essentially as planned the Monaco Laboratory budget for 1969 was faced with two major financial problems; first, the general increase in the levels of salaries and other emoluments of staff, which resulted in an overrun of the estimate for salaries and wages by \$8122; and second, the devaluation of the French franc which reduced the anticipated value of the contribution of the Monegasque Government from \$45 000 to \$39 640.

38. Total actual obligations shown as chargeable to Operating Fund I represent full utilization of all revenues available from this Fund, made up of the reduced contribution from the Monegasque Government (\$39 640), income from reimbursable services provided to UNESCO (\$1600) and the Food and Agriculture Organization of the United Nations (\$890), plus savings on liquidation of obligations carried forward from previous years (\$283). The remaining balance of 1969 obligations was charged to the Regular Budget which required a transfer of \$2233 from Section 12 to avoid a net deficit for the combined budget compared with actual available resources. Of this transfer \$2078 were needed to cover salary increases and \$155 to cover the remaining minor deficit as authorized by the Board in September.

3. The Trieste Centre

Table 14

Sub-item of appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Scientific Council	5 000	1 746	3 254
Salaries and wages	113 000	123 224	(10 224)
Common staff costs	31 500	21 073	10 427
Visiting scientists	100 000	124 612	(24 612)
Guest lecturers	10 000	3 513	6 487
Duty travel	10 000	1 870	8 130
Conferences and seminars	35 000	53 190	(18 190)
Scientific and computer services	10 000	11 621	(1 621)
Library	12 500	12 351	149
Publications	8 000	7 484	516
Common services, supplies and equipment	60 000	83 927	(23 927)
Hospitality	2 500	3 329	(829)
Fellowships	62 500	32 589	29 911
Associate members	25 000	40 909	(15 909)
Federated institutions	15 000	11 122	3 878
Total	500 000	532 560	(32 560)
Source of funds:			
Operating Fund I	385 000	412 715	(27 715)
Regular Budget (Section 11)	115 000	119 845	(4 845)
Total	500 000	532 560	(32 560)

39. The programme of the Trieste Centre was carried out during 1969 in accordance with the plans recommended by the Scientific Council, and approved by the Director General. Although it had been anticipated that the normal contribution from UNESCO of about \$27 500 would be available in 1969, this was not true due to the fact that the extension of the agreement with the Italian Government for the Centre was not approved in time for the necessary budgetary provision to be made by UNESCO. As a result only \$4988 was available as a special grant from UNESCO in support of the Advanced School of Physics. Part of this shortfall in anticipated revenues was covered by a new grant received from SIDA in support of associate members from Africa, which amounted to \$12 646 in 1969. The budget estimates were exceeded by a total of \$32 500, which was largely due to increased costs for salaries, per diem rates, supplies and utilities at the new Miramare site.

40. The overrun in respect of salary costs was almost exactly offset by the underrun of the budget estimates for common staff costs, due to the composition of the staff which resulted in lower charges than normally anticipated in relation to salaries of established

posts. The overrun of about \$18 000 for conferences and seminars represents a partial offset of the underrun in respect of fellowships. Some curtailment of fellowship awards was necessary because of the shortage of funds and lack of UNESCO fellowship support. In addition, the short-term support given to participants in the international course on nuclear physics was charged to conferences and seminars rather than to fellowships, as originally budgeted.

41. The overrun of costs for visiting scientists is due partially to the increase in daily subsistence rates applicable to Trieste and to an increase of about 7% in air fares. Part of the overrun was covered by reduced duty travel of staff and part by the use of visiting scientists as guest lecturers so that savings were possible under these items of the budget estimate.

42. The major overrun of the budget, which could not be absorbed by savings elsewhere was for common services, supplies and equipment. The deficit of almost \$24 000 under this item is the result of the first full year of operation at the Miramare site, and it is apparent that the cost of utilities, cleaning, building services, transportation, etc., will be much higher than originally assumed. Because of this extremely critical situation the general authority granted to the Director General, to transfer up to \$5000 to any Section, was utilized in the amount of \$4845 to help cover these costs. [9] This amount constitutes the net overrun of the Regular Budget estimate. The balance of the overrun must be covered by special contributions from other sources or from unobligated balances carried forward from previous years. [10]

Section 12. Contingent extraordinary expenditures

Table 15

Appropriation Section	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Contingencies	130 000	113 761	16 239

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

44. During 1969 several substantial increases in emoluments of staff occurred which necessitated the Board's approval for use of funds from this Section. The details of the items of unforeseen expense, and the amount of funds transferred to other Sections under authority granted by the Board in September have been explained in the Director General's report. [12] The utilization of all other available appropriations for 1969, plus \$113 761 from this Section, resulted in obligation of 99.86% of the Regular Budget funds approved by the General Conference for 1969, leaving only \$16 239 of the entire \$11 251 000 appropriation as unobligated balance as of 31 December 1969.

[9] See also Part III above, para. 7.

[10] See Part III above, para. 26 for additional explanation of fund balances.

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

[12] See Part III above, paras 4-7.

B. 1969 OPERATIONAL BUDGET

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

1. Operating Fund I

Table 16

Item of expenditure	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
The Laboratory	243 000	280 967	(37 967)
The Monaco Laboratory	45 000	42 413	2 587
The Trieste Centre	385 000	412 715	(27 715)
Total	673 000	736 095	(63 095)

46. Table 16 above shows for each of the operational facilities the obligations charged to the Operational Budget compared with the original estimates. The explanation of the changes has been given for each facility under the Regular Budget Section above.

2. Operating Fund II

Table 17

Item of expenditure	Approved 1969 budget \$	Actual 1969 obligations \$	Overrun () or underrun of budget \$
Experts and equipment	977 000	977 064	(64)
Fellowships and training	862 000	524 972	337 028
Research contracts	-	(1 618)	1 618
Total	1 839 000	1 500 418	338 582

47. The approved budget of \$1 839 000 represented the Operating Fund II income if the \$2 million target established for voluntary contributions to the General Fund was fully met. Actually, because of the shortfall in contributions, total income amounted to only \$1 550 600, or 84.3% of the budget.

48. Actual obligations during 1969 amounted to \$1 500 418, so that a balance of \$50 182 was carried forward as unobligated earmarkings against approved projects which have not yet started. In summary the 1969 activity was as follows:

[13] Part III above, paras 18-30.

Transfer from the General Fund (including savings from previous years)	\$1 495 248
Miscellaneous income	6 843
Local cost contributions	48 509
	<hr/>
Total income	1 550 600
Obligations	1 500 418
	<hr/>
Unobligated balance	\$ 50 182
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49. The annual report on "The Provision of Technical Assistance by the Agency with Special Reference to 1969" which will be issued later this year will explain programme performance in detail for Operating Fund II.