



International Atomic Energy Agency

THE
AGENCY'S ACCOUNTS
FOR 1962

GC(VII)/231

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NOTE

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

Report by the Board of Governors

1. In accordance with Financial Regulation 12.04 [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for the year 1962.
2. The Board has examined the External Auditor's report, the Director General's report on the accounts and the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

THE AGENCY'S ACCOUNTS FOR 1962

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 1962 and of the report of the Board of Governors thereon [*].

[*] GC(VII)/231, parts II and I respectively.

[1] INFCIRC/8.

II

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

"29 March 1963

"I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1962 which were submitted to me by the Director General in accordance with Financial Regulation 11.04. I have examined and certified these statements.

"In addition to the above, I have the honour to present my report with respect to the accounts of the Agency for the year 1962."

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 1962

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

I. Administrative Fund

- A. Budget appropriations, transfers, obligations and disbursements by sections of the budget for the year ended 31 December 1962
- B. Assets and liabilities as at 31 December 1962
- C. Income and obligations incurred for the year ended 31 December 1962
- D. Account of surpluses in hand as at 31 December 1962

II. Working Capital Fund

Assets and liabilities as at 31 December 1962

III. Summary statements for General Fund and Operating Funds
as at 31 December 1962

- A. Status of funds as at 31 December 1962
- B. Summary of obligations and expenditures during 1962
- C. Summary of assets and liabilities as at 31 December 1962

IV. Publications Revolving Fund

Status of funds as at 31 December 1962

V. Special Account

Joint research programme of the Agency and the United States Atomic Energy Commission. Status of funds as at 31 December 1962

VI. Special Account

Tritium project for determining the world-wide distribution of hydrogen and oxygen isotopes in water. Status of funds as at 31 December 1962

VII. Special Account

Special fellowships offered by the Government of the Union of Soviet Socialist Republics. Status of funds as at 31 December 1962

VIII. United Nations Special Fund

Status of funds allocated to the Agency as at 31 December 1962

IX. Expanded Programme of Technical Assistance

A. Status of funds of the Agency as at 31 December 1962

B. Project costs for the period 1 January to 31 December 1962

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

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

Regular Programme of the IAEA

Transfers

4. During the financial year 1962 a transfer of funds between two sections of the budget was effected in accordance with Financial Regulation 5.05. The amount involved was small, only \$9500. The experience of previous years shows that there has been a continued downward trend in respect of budgetary transfers, which have been as follows:

1958	\$ 291 271
1959	\$ 180 000
1960	\$ 126 500
1961	\$ 34 500
1962	\$ 9 500

The budget estimates for 1962 were thus comparatively accurate and were closely observed. In view of these facts it would seem appropriate to grant the Director General authority to transfer funds up to a certain percentage of the budgetary appropriations and to allow him to inform the Board of Governors subsequently of such transfers. This authority is deemed necessary mainly because the Board of Governors now meets only three times a year, the last meeting taking place right after the General Conference at the end of September or the beginning of October, while the need for transfers in general becomes apparent only after that time.

Unliquidated obligations

5. The unliquidated obligations of the Agency for 1962 in the amount of \$808 293 were checked against the relevant documents. They amount to 12.5% of the total appropriations for the year, which is approximately the same as in previous years. Of the total of \$808 293 of unliquidated obligations an amount of \$640 447 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1962, while the amount of \$167 847 refers to any other outstanding legal obligations. In the above figure of \$640 447 an amount of \$603 956 is included for research contracts. In this connection I wish to make the following observation:

During the financial year 1962 obligations in the amount of \$679 000 were incurred in respect of new research contracts or extensions of old contracts. Of this amount \$447 000 were obligated in December 1962, and contracts amounting to \$379 000 were awarded as late as 27, 28 and 31 December. The Secretariat has already given attention to this matter and has taken steps which should, during 1963, result in the award of research contracts much earlier in the year.

6. With regard to the unliquidated obligations in the amount of \$640 446 a report was handed to the External Auditor in accordance with the interpretation and application of the Agency's Financial Regulation 5.03 by the Advisory Committee on Administrative and Budgetary Questions of the United Nations General Assembly. Apart from the above-mentioned research contracts I have no further comments on that report.

Obligation of funds after approval of the budget by the General Conference

7. With reference to paragraphs 39 to 41 of the report of the Director General, I share the opinion that there is the actual need for an interpretation of the Financial Regulation 5.02 which would enable the Secretariat before the beginning of a new financial year to obligate funds for procurement of supplies and equipment and for engagement of interpreters and other short-term staff needed earlier in the new financial year. It is therefore essential that the Secretariat be authorized to incur the relevant obligations during the latter part of the previous year. I therefore support the proposal of the Director General set forth in paragraph 39 of his report.

Seibersdorf

8. I have nothing to add to the remarks made by the Director General in paragraphs 20 to 22 of his report on the construction of and payment for the Laboratory at Seibersdorf.

Commissary and Restaurant

9. During the interim audit in September 1962 I conducted a thorough audit of the Commissary and submitted a detailed report thereon to the Director General. The report contained no substantial objections. I shall audit the Restaurant during the next interim audit in the autumn of 1963. In addition, I have now examined the statements of the Commissary and Restaurant as at 31 December 1962 according to the same principles as the accounts of the Agency and the figures were found to be correct.

10. In the report of the Board of Auditors on the financial year 1959, paragraph XII, the Board of Auditors had expressed the opinion that the funds expended by the Agency for furniture and equipment in the Commissary and Restaurant should not be repaid to the Agency. In conformity with this statement I wish to support the proposal made by the Director General in paragraphs 42 to 47 of his report for 1962.

Expanded Programme of Technical Assistance and United Nations Special Fund

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

12. During the interim audit which was carried out in September 1962 and during the audit of the Final Accounts, several questions arose which were satisfactorily settled with the Secretariat of the Agency.

Vienna, 29 March 1963

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

III

Report by the Director General on the accounts
for 1962

1. I present herewith the accounts of the Agency for the year ended 31 December 1962, comprising the following financial statements and schedules.

STATEMENTS

- I. Administrative Fund
 - A. Budget appropriations, transfers, obligations and disbursements by sections of the budget for the year ended 31 December 1962
 - B. Assets and liabilities as at 31 December 1962
 - C. Income and obligations incurred for the year ended 31 December 1962
 - D. Account of surpluses in hand as at 31 December 1962
- II. Working Capital Fund: Assets and liabilities as at 31 December 1962
- III. Summary statements for General Fund and Operating Funds as at 31 December 1962
 - A. Status of funds as at 31 December 1962
 - B. Summary of obligations and expenditures during 1962
 - C. Summary of assets and liabilities as at 31 December 1962
- IV. Publications Revolving Fund: Status of funds as at 31 December 1962
- V. Special Account

Joint research programme of the Agency and the United States Atomic Energy Commission: Status of funds as at 31 December 1962
- VI. Special Account

Tritium project for determining the world-wide distribution of hydrogen and oxygen isotopes in water: Status of funds as at 31 December 1962
- VII. Special Account

Special fellowships offered by the Government of the Union of Soviet Socialist Republics: Status of funds as at 31 December 1962
- VIII. United Nations Special Fund: Status of funds allocated to the Agency as at 31 December 1962
- IX. Expanded Programme of Technical Assistance
 - A. Status of funds of the Agency as at 31 December 1962
 - B. Obligations incurred: Project costs for the period 1 January to 31 December 1962

SCHEDULES

- A. Cash in hand and at banks as at 31 December 1962
- B.1. Outstanding contributions to the 1958, 1959, 1960 and 1961 Regular Budgets as at 31 December 1962
- B.2. Outstanding contributions pledged to the General Fund for 1959, 1960 and 1961 as at 31 December 1962
- C. Member States' contributions to the 1962 Regular Budget and advances to the Working Capital Fund as at 31 December 1962
- D. Voluntary contributions pledged and paid by Member States to the General Fund for 1962 as at 31 December 1962
- E. Shares of Member States in the 1960 cash surplus to be surrendered in 1963
- F. Summary of Operating Fund II expenditures during 1962 and unliquidated obligations by Member States as at 31 December 1962
- G. Resources available to the Agency during 1962 including contributions in cash, services and in kind as at 31 December 1962

I. ADMINISTRATIVE FUND

A. Budgetary position (Statement I. A)

2. Total appropriations for 1962 amounted to \$6 731 600 of which \$470 600 represented supplementary appropriations. [1] Obligations incurred during the financial year amounted to \$6 446 139, leaving an unobligated balance of appropriations of \$285 461 representing budgetary savings.

3. The statement of income and obligations incurred (Statement I. C) shows that the Administrative Fund as at 31 December 1962 had a provisional budgetary surplus of \$338 217 but a provisional cash deficit of \$663 558 made up as follows:

Item	Amount (expressed in US dollars)
Budgetary savings	285 461
Assessed contributions of new Member States	8 479
Miscellaneous income:	
Actual miscellaneous income	144 277
Deduct: 1962 budgeted amount	<u>100 000</u> <u>44 277</u>
Provisional budgetary surplus	338 217
Deduct: Contributions receivable from Member States	<u>1 001 775</u>
Provisional cash deficit for 1962	(663 558)

B. Assets and liabilities (Statement I. B)

1. Cash in hand and at banks

4. Cash in hand and at banks totalled \$4 348 149 of which \$4 207 621 was held on interest-bearing short-term deposit accounts (Schedule A). Of this amount, \$3 045 829 was due to other funds than the Administrative Fund. For convenience in handling short-term investments, cash from all funds (except "difficult currencies" of the General Fund) are pooled in the Administrative Fund bank accounts.

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

5. As at 31 December 1962 total contributions receivable for the financial years 1958 to 1962 inclusive amounted to \$1 537 827 which is about \$509 000 higher than the comparable amount as at 31 December 1961. This difference is primarily because the special assessment to cover the supplementary appropriation for 1962 was transmitted to Member States so late in the year, after approval by the General Conference, [2] that very few Member States had paid this contribution as at 31 December 1962. The details of all contributions receivable are set out in Schedules B and C and may be summarized as follows:

[1] Resolutions GC(V)/RES/103 and GC(VI)/RES/116.

[2] Resolution GC(VI)/RES/116.

Year	Contributions		Percentage paid	Balance outstanding
	Assessed	Paid as at 31 December 1962		
1958	4 089 000 ^{a/}	4 085 729	99.92	3 271
1959	5 225 000	5 214 627	99.80	10 373
1960	5 880 980	5 799 912	98.62	81 068
1961	6 200 690	5 759 350	92.88	441 340
1962	6 640 079	5 638 304	84.91	<u>1 001 775</u>
Total contributions receivable from Member States				1 537 827

^{a/} All amounts are expressed in US dollars.

3. Accounts receivable

6. Accounts receivable include salary advances of \$30 779 and travel advances of \$31 409 which are being recovered from staff members. Other accounts receivable include advance payments against education grants (\$20 497) and amounts due from international organizations and sundry other debtors, all of which are recoverable.

4. Unliquidated obligations

(a) 1961

7. Unliquidated obligations in respect of research contracts placed in 1961 amounting to \$112 087 may continue to be liquidated until 31 December 1963 in accordance with Financial Regulation 5.03. In addition, since the new Boardroom was not finished in 1961, the Board decided in September 1962 to waive the application of Financial Regulation 5.03 to the balance of the 1961 appropriations for that purpose so that funds remaining unspent would be available until 31 December 1963. Unliquidated obligations incurred in 1961 for this purpose amounted to \$133 437 as at 31 December 1962.

(b) 1962

8. Obligations incurred in 1962 totalled \$6 446 139 of which \$5 637 846 were liquidated during the year, leaving a balance of \$808 293 or 12.5%, the liquidation of which may continue until 31 December 1963 (1964 in the case of research contracts) in accordance with Financial Regulation 5.03. A comparison of the amount of the current year appropriation which remained as unliquidated obligations at the end of each of the past four financial years is given below; percentages indicate the relation of each amount to the total appropriation for that year.

Year	Research contracts		Distribution of information		Renovation of Boardroom		All other activities		Total unliquidated obligations	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1959	\$241 ^{a/}	4.6	\$66	1.3	\$-	-	\$199	3.8	\$506	9.5
1960	365	6.3	67	1.1	-	-	239	4.1	671	11.5
1961	484	7.8	153	2.5	172	2.8	220	3.6	1 029	16.7
1962	604	9.4	35	.5	-	-	169	2.6	808	12.5

^{a/} All amounts are expressed in thousands of US dollars.

This table shows that with the exception of research contracts the carry over of unliquidated obligations in 1962 represented a lower percentage of the total appropriation than in any previous year. The pattern of obligations for research contracts has been dictated largely by the fact that in the first year of such contracts most obligations were incurred in December. This has resulted in heavy renewals at the same time each year. Action will be initiated in 1963 to obligate new contracts earlier in the year so that the heavy obligation at the end of each year for this purpose should gradually be corrected as old contracts and their renewals run out.

5. Contributions received in advance from Member States

9. Contributions received in advance during 1962 will be deducted from the assessments for 1963.

6. Sundry credit balances

10. This item is made up as follows:

Item	Amount (expressed in US dollars)
United Nations offices and specialized agencies	5 018
Staff accounts	3 521
Other accounts	<u>15 219</u>
Total	23 758

C. Income (Statement I, C)

11. Total assessed contributions for the year 1962 amounted to \$6 640 079 of which \$8 479 represented contributions of States that became Members of the Agency after 1 September 1961.

12. Miscellaneous income during 1962 totalling \$144 277, was received from the following sources:

Item	Amount (expressed in US dollars)
Interest on current accounts and bank deposits	118 161
Refund of prior years' expenditure	8 943
Revenue from sale of publications (excess from Publications Revolving Fund)	15 479
Other receipts	<u>1 694</u>
Total	144 277

D. Cash surpluses (Statement I, D)

13. Cash surpluses in hand totalled \$1 039 046 as at 31 December 1962. For 1958 a balance of \$138 remains outstanding representing the shares of Member States which have

not paid their assessed contributions. A balance of \$2263 in respect of the 1959 final cash surplus is also withheld pending the receipt of contributions in arrears.

14. The final cash surplus for 1960 amounts to \$833 411 which, in accordance with the Financial Regulations, will be surrendered to Member States in 1963 (Schedule E).

15. The final cash surplus for 1961 available for surrender in 1964 is \$203 234 or \$630 177 less than is available in 1963.

II. WORKING CAPITAL FUND (Statement II)

16. By a decision of the General Conference at its fifth regular session [3] the Working Capital Fund for 1962 was maintained at a level of \$2 000 000. In accordance with the provisions of the Financial Regulations, new Member States were assessed at \$2600 for advances in 1962. Advances receivable amounted to \$9200 (Schedule C) as at 31 December 1962.

17. During the fifth regular session also the General Conference authorized the Director General to make advances from the Fund during 1962, not exceeding \$25 000 at any time, to provide temporary financing for projects and activities of a strictly self-liquidating character. A sum of \$13 207 was outstanding at the end of 1962 in respect of advances made to the Agency's commissary and restaurant under this authority.

III. OPERATIONAL PROGRAMME - 1962 (Statement III)

18. Statement III represents a significant change from the form of statements submitted for the Operational Programme in preceding years. In order to show more clearly the relationship of the General Fund to Operating Fund I and Operating Fund II and the total resources of all three funds, the Statement presents a consolidated summary showing the status of funds as at 31 December 1962, a summary of obligations and expenditures for the year 1962, and a summary of the assets and liabilities of each fund as at 31 December 1962. It shows that the General Fund has no programme obligations or expenditures but serves only as a fund for receipt and distribution of revenues to Operating Fund I and Operating Fund II.

General Fund

19. A total of \$1 380 470 was pledged in voluntary contributions to the General Fund for 1962 of which \$650 735 was received by 31 December 1962. A detailed breakdown of these amounts by Member States is shown in Schedule D. Voluntary contributions pledged to the General Fund for 1959, 1960 and 1961 and outstanding as at 31 December 1962 amounted to \$2585 shown in Schedule B.2. The balance in the General Fund stood at \$222 168 as at 31 December 1962 showing a reduction of \$73 970 during the year, \$73 609 of which was in respect of transfers of \$33 609 and \$40 000 to Operating Funds I and II respectively, and \$361 was for miscellaneous charges and losses on exchange incurred by the General Fund in 1962.

Operating Fund I

20. During 1962 a total of \$250 087 was transferred from the General Fund to Operating Fund I to finance the Agency's laboratory and the Monaco project. As at 31 December 1962 unliquidated obligations and unobligated earmarkings under Operating Fund I amounted to \$84 261 and \$35 861 respectively.

[3] Resolution GC(V)/RES/104.

21. The level of unliquidated obligations in Operating Fund I was substantially reduced at the end of 1962, primarily because the construction of the Agency's Laboratory was completed. The final construction cost amounted to \$678 484, or \$3188 more than anticipated early in 1962 when the Board approved a total of \$675 296 made up of actual obligations as at 31 December 1961, plus \$16 000 from the General Fund reserve, to cover final construction cost. The final cost of the Laboratory is summarized in the table below:

Item	Amount (expressed in US dollars)
Main building and related construction work	128 112
Roofing	36 005
Ceilings, masonry work, partitions and painting	48 824
Windows, locksmiths' work, glazing, floors	39 318
Doors, blacksmiths' work, tiling, insulation	25 269
Main utility and mechanical installations:	
Plumbing	63 287
Heating	32 733
Ventilation	88 650
Electricity	<u>87 062</u>
	271 732
Ground levelling	20 472
Roads and pavements	39 684
Landscaping	13 758
Miscellaneous work, including temporary installations, pump well, standstill charges, etc.	<u>19 094</u>
Sub-total	642 268
Architects' and engineers' fees	<u>64 671</u>
Total (before tax refunds)	706 939
Deduct: Refund of turn-over taxes	<u>28 455</u>
Net final construction cost	678 484

22. The minor amount needed to finish the construction project has been charged to funds which would have been available to the Laboratory for operations, so that the unobligated earmarkings available for operations in 1963 are reduced accordingly. The main causes for this increase in final construction costs were the need to settle certain claims for transportation of labour involved in the early part of the construction project, higher costs associated with high-tension electrical connections, and higher costs for architects' and engineers' fees due to the delayed completion of the project.

Operating Fund II

23. During 1962 a total of \$1 247 659 was transferred from the General Fund to Operating Fund II in order to finance approved projects for fellowships and training, research contracts, and technical assistance programmes and for the operation of the mobile radioisotope laboratories. Total obligations and expenditures incurred during 1962 amounted to \$1 105 803 and \$1 051 126 respectively. As at 31 December 1962 the total unliquidated obligations amounted to \$907 111 and unobligated earmarkings of \$628 781 remained available. Details of the 1962 Operating Fund II allocations, by country, are given in Schedule F. A new Schedule G has been prepared on the same

basis as the data for 1958-61 which was transmitted to Member States as Annex IV attached to my letter of 8 November 1962, and has been added to the statements for 1962 to show total resources available to the Agency including Type II fellowships, equipment donations, research contract grants, etc. The schedule is included for information only since most of the contributions of services or in kind are not officially reflected in the Agency's accounting records because the funds so involved are not received or disbursed by the Agency directly and therefore the total figures for each country represent only a reasonable estimate. It is submitted with the Agency's Accounts for 1962 in order to afford comparative and up-to-date information to Member States to facilitate further discussion of the question of financing the Agency's activities which was referred to the Board of Governors for study by the General Conference [4]. A schedule of this kind can be included in all future reports if the Board so wishes.

IV. PUBLICATIONS REVOLVING FUND (Statement IV)

24. Cash receipts from the sale of publications in 1962 totalled \$70 285. Obligations incurred during 1962 amounted to \$34 196 of which \$12 406 represented unliquidated obligations as at 31 December 1962. In accordance with Resolution GC(III)/RES/53 the balance of \$15 479 of the fund in excess of \$50 000 was transferred to miscellaneous income of the Administrative Fund as at 31 December 1962.

V. SPECIAL ACCOUNT

JOINT RESEARCH PROGRAMME OF THE AGENCY AND THE UNITED STATES ATOMIC ENERGY COMMISSION (Statement V)

25. Supplementary agreements totalling \$169 251 were concluded between the Government of the United States of America and the Agency in 1962. As at 31 December 1962, there were unliquidated obligations of \$125 894 and unobligated earmarkings of \$35 252.

VI. SPECIAL ACCOUNT

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

26. This account was established following the Board's decision to accept the offer of the Union of Soviet Socialist Republics to provide special financial support for the Agency's fellowships programme. Obligations incurred during 1962 amounted to \$33 333, leaving an unobligated balance of \$11 111.

VII. UNITED NATIONS SPECIAL FUND

27. Allocations from the United Nations Special Fund for the financing of preliminary costs in respect of the Yugoslavia project during 1962 amounted to only \$1000. Expenditure totalled \$293, leaving a balance of unobligated earmarkings of \$707 in this fund as at 31 December 1962.

[4] Resolution GC(VI)/RES/123.

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

28. These statements are presented in the form required by the Technical Assistance Board of the United Nations.

29. Earmarkings from contributions and other available funds in 1962 - the second year of the biennial programme - amounted to \$843 259. Excess of earmarkings and other available funds over obligations incurred amounted to \$35 260 which together with other income of \$90 467 made a total of \$125 727 to revert to the EPTA Special Account as at 31 December 1962. Unliquidated obligations as at 31 December 1962 amounted to \$619 856 of which \$34 268 pertained to the 1961 programme. Of the 1962 unliquidated obligations, \$1502 pertain to operational services costs and the remainder of \$584 086 is for project costs, as shown by country and region in Statement IX, B.

IX. EX GRATIA PAYMENTS

30. During the financial year 1962 no ex gratia payments were charged to the Budget.

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

31. Financial contributions pledged by Member States and specialized agencies of the United Nations towards the cost of conferences, symposia, etc. in 1962 totalled \$51 644 of which \$32 500 was received by 31 December 1962. The particulars are as follows:

Member State or specialized agency	Meeting	Pledged (expressed in US dollars)	Paid	Balance
Canada	Chalk River symposium	10 000	10 000	-
Czechoslovak Socialist Republic	Brno symposium	2 000	2 000	-
United Kingdom of Great Britain and Northern Ireland	Harwell symposium	3 000	-	3 000
Greece	Athens symposium	1 250	-	1 250
India	Bombay symposium	5 000	-	5 000
Italy	Venice conference Trieste seminar	3 500 5 000	3 500 5 000	- -
Food and Agriculture Organization of the United Nations	Bombay symposium	7 500	-	7 500
World Health Organization	Montreal conference Vienna conference	2 394 12 000 ^{a/}	- 12 000	2 394 -
Total		51 644	32 500	19 144

^{a/} Subject to an adjustment of 50% of the actual cost.

XI. FIXED ASSETS

32. Fixed assets comprising equipment, fittings and furniture have been valued at cost; in the case of gifts of equipment where the actual cost was not known, a conservative estimate has been shown. In accordance with discussions during the Administrative and Budgetary Committee meeting in 1962 the memorandum asset accounts have been deleted from the published statements for 1962. Relevant details are given below:

Place at which assets are held	Value of equipment, fittings, furniture (expressed in US dollars)
Headquarters (including Seibersdorf Laboratory)	1 187 090
Monaco laboratory	24 413
New York	<u>1 731</u>
Total	1 213 234

XII. EXPENDABLE AND OTHER SUPPLIES

33. The value at cost price of printing paper, office supplies, books, etc., held in stock on 31 December 1962 amounted to \$196 762. This represents an increase of \$40 315 for library books and \$5127 for all other supplies during the year. Details are as follows:

Item	Amount (expressed in US dollars)
Stationery and office supplies	24 623
Reproduction supplies including envelopes	15 243
Paper for the publications programme and the Secretariat	<u>20 270</u>
	60 136
Library books	<u>136 626</u>
Total	196 762

XIII. LOSSES OF AGENCY PROPERTY

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

Item	Amount (expressed in US dollars)
4 Fire extinguishers	83
1 Storage battery	23
1 Towel box	<u>18</u>
Total	124

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

XIV. GENERAL COMMENTS ON THE AGENCY'S ACCOUNTS

35. During 1962 it became apparent that in certain cases the Agency's existing financial rules and regulations needed clarification or minor changes. Past action by the Board in connection with discussion of the Agency's accounts and the external auditors' reports have left some problems unresolved. In order to clarify and simplify the Agency's financial practices in certain of these respects the following subjects are briefly discussed below although they do not refer to specific amounts shown in the Agency's Accounts for 1962.

Inventory of library assets

36. In its report to the General Conference on the Agency's accounts for 1960, the Board stated that during its examination of those accounts it had noted: "... that a check would be made every half-year of ten per cent of the library's contents, so that a complete inventory would have been made every five years, and that the Director General would in due course suggest an appropriate rewording of Financial Rule 5.04." [5]

37. During the first six months of 1961, almost 1200 books were inventoried and only one book was found missing. The book had been received free of charge; however, it was valued at \$7.50. During the second half of the year 1376 items were inventoried and 10 publications, valued at about \$25, were reported missing. The Agency costs involved in making this inventory amounted to about \$300.

38. At the rate of acquisitions of new books and periodicals for the library, it is apparent that the requirement to conduct a physical inventory of ten per cent of the library contents every six months would never result in a complete inventory. Normal library practice is not to take such a physical inventory of books but to control losses through circulation records. If the requested volumes cannot be found, special searches of that particular section of the library may be made. The relative number of missing volumes in a library thus becomes apparent, through such day-to-day records of library use. In accordance with this normal library practice and in order to achieve the purposes of the existing library inventory procedure, it now seems more appropriate to introduce a system of spot checks of the library contents, to be made from time to time as deemed necessary. In order to officially recognize this procedural change, Financial Rule 5.04 should be reworded as follows:

"Physical inventory shall be taken of all supplies, equipment or other property of the Agency or entrusted to the charge of the Agency at such periods as may be necessary to ensure adequate control over such property, but in any event once during each financial period, except that in the case of the library only spot checks need be made from time to time as deemed necessary by the Director General." (Underscored portion represents suggested addition)

Obligation of funds after General Conference approval

39. Financial Regulation 5.02 provides that "appropriations shall be available for obligation during the financial year for which they were voted". Strict application of this regulation would make it impossible to place orders for supplies or equipment for which long-term delivery time may be required, and would prevent arrangement of and obligation of funds for panels or other meetings to be held early in the new fiscal year. As soon as the appropriation resolution for the next year has been approved by the General Conference and in order to ensure prompt acquisition of supplies and equipment needed early in the new fiscal year or allow proper scheduling of panels and scientific meetings throughout the year (thus making possible a saving in the cost of temporary assistance staff), either of two procedures must be followed:

[5] GC(V)/156, section I, paragraph 3.

- (a) Obligations may be incurred and recorded against the appropriation for the new year; or
- (b) Obligations may be incurred but held until January 1st, before they are recorded in the Agency's accounts.

40. Since issuance of the purchase order or confirmation of arrangements in itself constitutes a valid obligation, the Secretariat would prefer to record such obligations immediately rather than delay action until the start of the new year. This interpretation of Financial Regulation 5.02 would allow more efficient use of new appropriations by permitting obligation of funds immediately after the General Conference and before 1 January of the ensuing year.

41. The Secretariat proposes to proceed on this basis in respect of the 1964 appropriations which will be approved by the General Conference in September 1963. The question is raised in this report in order to invite discussion and further suggestions on the interpretation of the Financial Regulation.

Repayment for equipment furnished by the Agency to the Commissary and Restaurant

42. In their report on the Agency's accounts for 1959 the Board of External Auditors stated that they could see no reason for the Agency to claim back the \$27 000 for furniture and equipment which had been purchased for the Commissary in accordance with previous years' budget appropriations and for which repayment was then planned at the rate of \$2000 per year. The Board of Governors did not agree with this view and decided that the Agency should be reimbursed for equipment furnished to the Commissary and Restaurant. The Board noted however "that refunds of capital to the Working Capital Fund will be completed first and that thereafter reimbursements will be made for the value of the equipment". Repayments by the Commissary and Restaurant to the Working Capital Fund are being made at a rate which will result in complete refund of these advances by 1 January 1966 so that payments for equipment could start in 1967.

43. The implications of this decision by the Board have been studied carefully during the past year in connection with the proposed adoption of more complete rules and regulations for the operation of the Commissary and Restaurant. The Administrative Instruction under which the Agency's Commissary has operated since its inception has always provided that "... the Commissary shall be an integral part of the Agency's Secretariat and shall have no legal personality of its own The Commissary shall be equipped and housed free of charge by the Agency on its premises." The Restaurant began operation later under the same conditions.

44. The present operation of the Agency's Restaurant and Commissary requires capital equipment valued at over \$40 000 and \$10 000 respectively. This equipment was purchased by the Agency from specific budgetary appropriations approved by the Board and General Conference for this purpose. About half of this equipment has been purchased from budgets approved after the Board's decision in respect of the Agency's accounts for 1959. To require repayment of such an amount would appear to exert undue hardship on the Restaurant and Commissary operation and on staff members who utilize these services. It is also considered that the Restaurant is operated partially for the benefit of Agency visitors and conference participants and from the Agency's point of view it is a type of representation.

45. During 1962 the Restaurant had a net income, from its "one meal per day" operation, of only about \$320. To provide funds for repayment of the \$40 000 worth of equipment in a reasonable period of time would require substantial increases in prices. A problem of ownership might also result if staff members were to pay increased prices towards the eventual purchase of such equipment. It could be claimed that title was no longer retained by the Agency and that each staff member should share

the proceeds in case of dissolution of the Restaurant or Commissary. Such an interpretation would be contrary to the fact that the Commissary and Restaurant have no status as legal entities but are integral parts of the Agency's organization and operation.

46. Based on all these considerations and in order to clarify the future indebtedness of the Commissary and Restaurant to the Agency, a thorough review of these operations was made during 1962. Revised rules and regulations have been developed which would provide what the Secretariat believes to be a reasonable solution to this problem. Because of the relatively high equipment investment in the Restaurant, its "one meal per day" operation and its representation value to the Agency, it is proposed that no repayment be required from Restaurant operations. The wording of the Restaurant regulation would provide that "... the Agency shall provide free of charge all capital equipment required for the initial establishment of the Restaurant and for possible future expansion, as well as equipment required to replace worn-out or obsolete equipment. The Agency shall also bear the cost of decoration, re-decoration and furnishing of the Restaurant". In connection with the Commissary it is proposed that "... the Agency shall provide free of charge the initial capital equipment for the Commissary and such equipment as may be required for expansion of the Commissary. Replacement of worn-out or obsolete equipment, expendable supplies and furnishings, including decoration and re-decoration of premises, however, shall be provided by the Commissary". In both cases it is proposed that title to all equipment remain with the Agency. On this basis any major expansion of equipment or facilities in either the Restaurant or the Commissary would be provided for through normal budgetary requests and paid for by the Agency from properly appropriated funds and such expansions could thus be controlled by the Board of Governors. Replacements of Commissary equipment would be financed from depreciation reserves to be built up through normal monthly charges for such purposes.

47. Approval of the above procedure for the handling of the equipment in the Commissary and Restaurant would allow the Commissary Board of Management and the Secretariat to proceed with long-range plans for operation of the Commissary and Restaurant without having substantially to increase Restaurant prices in order to provide enough income to meet the equipment repayment requirement.

(Signed) SIGVARD EKLUND
Director General

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND DISBURSEMENTS BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1962
(Expressed in US dollars)

STATEMENT I. A

Appropriation title	Original appropriations	Supplementary appropriations	Total appropriations	Transfers		Revised appropriations	Obligations	Disbursements	Unliquidated obligations	Unobligated balance of appropriations
				Increase	Decrease					
PART I - GENERAL CONFERENCE AND BOARD OF GOVERNORS										
Section 1. General Conference	245 000	33 200	278 200	-	-	278 200	265 998	264 848	1 150	12 202
2. Board of Governors	398 000	24 000	422 000	-	-	422 000	420 241	418 697	1 544	1 759
TOTAL (PART I)	643 000	57 200	700 200	-	-	700 200	686 239	683 545	2 694	13 961
PART II - FUNCTIONAL PROGRAMME ACTIVITIES										
Section 3. Panels and committees	160 000	-	160 000	-	-	160 000	139 449	123 834	15 615	20 551
4. Special missions	70 000	-	70 000	-	-	70 000	42 345	35 685	6 660	27 655
5. Seminars, symposia and conferences	180 000	-	180 000	-	-	180 000	94 658	85 647	9 011	85 342
6. Distribution of information	260 000	-	260 000	-	9 500	250 500	246 465	211 706	34 759	4 035
7. Scientific and technical services and laboratory charges	885 500	-	885 500	-	-	885 500	882 027	274 736	607 291	3 473
TOTAL (PART II)	1 555 500	-	1 555 500	-	9 500	1 546 000	1 404 944	731 608	673 336	141 056
PART III - THE SECRETARIAT										
Section 8. Salaries and wages	2 467 000	347 400	2 814 400	-	-	2 814 400	2 737 642	2 732 635	5 007	76 758
9. Common staff costs	1 030 000	66 000	1 096 000	-	-	1 096 000	1 092 978	1 031 436	61 542	3 022
10. Duty travel of staff	180 000	-	180 000	-	-	180 000	134 295	112 613	21 682	45 705
11. Representation and hospitality	32 500	-	32 500	-	-	32 500	32 397	31 862	535	103
TOTAL (PART III)	3 709 500	413 400	4 122 900	-	-	4 122 900	3 997 312	3 908 546	88 766	125 588
PART IV - COMMON SERVICES, SUPPLIES AND EQUIPMENT										
Section 12. Common services	224 000	-	224 000	-	-	224 000	223 371	195 595	27 776	629
13. Non-technical supplies and equipment	129 000	-	129 000	9 500	-	138 500	134 273	118 552	15 721	4 227
TOTAL (PART IV)	353 000	-	353 000	9 500	-	362 500	357 644	314 147	43 497	4 856
GRAND TOTAL	6 261 000	470 600 ^{a/}	6 731 600	9 500	9 500	6 731 600	6 446 139	5 637 846	808 293	285 461

- 22 -

a/ Resolution GC(VI)/RES/116.

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

(Signed) SIGVARD EKLUND
Director General

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

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

S t a t e m e n t s

ADMINISTRATIVE FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1962
(Expressed in US dollars)

ASSETS			LIABILITIES		
CASH IN HAND AND AT BANKS (See Schedule A)			UNLIQUIDATED OBLIGATIONS		
Cash (in hand and travellers' cheques)	4 834		1961	245 524	
Current accounts at banks	135 694		1962	<u>808 293</u>	1 053 817
Deposit accounts at banks	<u>4 207 621</u>	4 348 149	CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES		
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES					
1958 Budget (See Schedule B)	3 271		SUNDRY CREDIT BALANCES		
1959 Budget (See Schedule B)	10 373				
1960 Budget (See Schedule B)	81 068		DUE TO OTHER FUNDS		
1961 Budget (See Schedule B)	441 340		Working Capital Fund	1 982 793	
1962 Budget (See Schedule C)	<u>1 001 775</u>	1 537 827	General Fund	965 480	
ACCOUNTS RECEIVABLE			Publications Revolving Fund	63 337	
Salary advances	30 779		Staff Welfare Fund	5 760	
Travel advances	31 409		Special Accounts	<u>28 459</u>	3 045 829
Education grant advances	20 497		CASH SURPLUSES (See Statement I. D)		
Other accounts	<u>71 620</u>	154 305	1958	138	
DUE FROM OTHER FUNDS			1959	2 263	
Expanded Programme of Technical Assistance	1 734		1960	833 411	
United Nations Special Fund	<u>28</u>	1 762	1961	<u>203 234</u>	1 039 046
TOTAL ASSETS			UNDISTRIBUTED BUDGETARY SURPLUSES		
		<u>6 042 043</u>	From 1958 - 1961 Budgets (Arrears of contributions receivable from Member States)		
			Provisional budgetary surplus, 1962		
				<u>536 052</u>	
				<u>338 217</u>	<u>874 269</u>
			TOTAL LIABILITIES		
					<u>6 042 043</u>

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

(Signed) SIGVARD EKLUND
Director General

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

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

STATEMENT I. C

ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1962
(Expressed in US dollars)

MEMBER STATES' ASSESSED CONTRIBUTIONS (SCHEDULE C)

Contributions assessed on Member States for 1962	6 161 000	
Add: Supplementary contributions for increased emoluments of the Secretariat in 1962 in accordance with Resolution GC(VI)/RES/116	470 600	
Total contributions assessed on Member States for 1962	6 631 600	
Deduct: Contributions outstanding	993 296	
Contributions paid		5 638 304
Add:		
Contributions assessed on new Member States in 1962	8 009	
Add: Supplementary contributions	470	
Total contributions assessed on new Member States for 1962	8 479	
Deduct: Contributions outstanding	8 479	
Contributions paid		Nil
Miscellaneous income for the year 1962		144 277
TOTAL INCOME		5 782 581
Deduct:		
OBLIGATIONS INCURRED (STATEMENT I. A)		
Disbursements	5 637 846	
Unliquidated obligations	808 293	6 446 139
PROVISIONAL CASH DEFICIT		(663 558)
Add:		
1962 Contributions receivable from Member States		1 001 775
PROVISIONAL BUDGETARY SURPLUS as at 31 December 1962		338 217
Provisional budgetary surplus is due to:		
Budgetary savings 1962 (Statement I, A)		285 461
Contributions assessed on new Member States		8 479
Excess of miscellaneous income over budget:		
Actual miscellaneous income	144 277	
Less: Budget	100 000	44 277
PROVISIONAL BUDGETARY SURPLUS as at 31 December 1962		338 217

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

(Signed) SIGVARD EKLUND
Director General

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

ADMINISTRATIVE FUND

ACCOUNT OF SURPLUSES IN HAND AS AT 31 DECEMBER 1962
(Expressed in US dollars)

1958	Final cash surplus		
	Shares retained of Member States which have not paid their assessed contributions towards the 1958 Budget		138
1959	Final cash surplus		
	Brought forward from 1961 for surrender in 1962	646 291	
	Deduct: Shares surrendered as at 31 December 1962	644 028	
	Shares retained of Member States which have not paid their assessed contributions towards the 1959 Budget		2 263
1960	Final cash surplus		
	Brought forward from 1961 for surrender in 1963 (See Schedule E)		833 411
1961	Final cash surplus		
	Provisional cash deficit brought forward from 1961	(331 350)	
	Add: Arrears of prior years' contributions received during the year 1962	493 177	
	Savings on obligations brought forward from 1960 and 1961	41 407	
	Final cash surplus available for surrender in 1964		203 234
	TOTAL SURPLUSES IN HAND as at 31 December 1962		<u>1 039 046</u>

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

(Signed) SIGVARD EKLUND
Director General

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

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

STATEMENT II

WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1962
(Expressed in US dollars)ASSETS

Cash at banks (Due from Administrative Fund)		1 982 793
Advances receivable from Member States (See Schedule C)		9 200
ACCOUNTS RECEIVABLE		
Advances made from the Fund to provide temporary financing for projects or activities of a strictly self-liquidating character in accordance with Resolution GC(V)/RES/104		
Commissary	11 197	
Restaurant	2 010	13 207
	<hr/>	<hr/>
TOTAL ASSETS		<u><u>2 005 200</u></u>

LIABILITIES

Principal of the Fund as fixed by the General Conference at its fifth regular session		2 000 000
Advances from new Member States		2 600
Amount held to the credit of a Member State (for credit to the Working Capital Fund on 1 January 1963)		2 600
		<hr/>
TOTAL LIABILITIES		<u><u>2 005 200</u></u>

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

(Signed) SIGVARD EKLUND
Director General

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

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

OPERATIONAL PROGRAMME - 1962

SUMMARY STATEMENTS FOR GENERAL FUND AND OPERATING FUNDS AS AT 31 DECEMBER 1962
(Expressed in US dollars)

Item	Operating Fund I	Operating Fund II	General Fund	Total
A. STATUS OF FUNDS AS AT 31 DECEMBER 1962				
<u>Balance as at 1 January 1962</u>				
General Fund balance	-	-	296 138	296 138
Unobligated earmarkings	65 897	475 206	-	541 103
Unliquidated obligations	416 723	852 434	-	1 269 157
Sub-total balance as at 1 January 1962	482 620	1 327 640	296 138	2 106 398
<u>Income during 1962</u>				
Voluntary contributions pledged	-	-	1 380 470	1 380 470
Miscellaneous income from investments	-	-	43 667	43 667
Miscellaneous laboratory income	16 770	-	-	16 770
Miscellaneous income - Local project costs	-	11 491	-	11 491
Gain or loss on exchange	711	228	(361)	578
Transfers from General Fund	250 087	1 247 659	(1 497 746)	-
Net income during 1962	267 568	1 259 378	(73 970)	1 452 976
<u>Total funds available for expenditure - 1962</u>	750 188	2 587 018	222 168	3 559 374
Less: Expenditures - 1962	630 066	1 051 126	-	1 681 192
Unliquidated obligations - 31 December 1962	84 261	907 111	-	991 372
Sub-total	714 327	1 958 237	-	2 672 564
<u>Unobligated balances as at 31 December 1962</u>	35 861	628 781	222 168	886 810
B. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1962				
<u>Obligations</u>				
Brought forward from prior years	416 723	852 434	-	1 269 157
Incurred in 1962:				
For prior year programmes	10 080	137 006	-	147 086
For 1962 programme	287 524	968 797	-	1 256 321
Sub-total 1962 obligations	297 604	1 105 803	-	1 403 407
Total obligations	714 327	1 958 237	-	2 672 564
<u>Expenditures</u>				
Against prior year programmes	421 596	701 062	-	1 122 658
Against 1962 programme	208 470	350 064	-	558 534
Total expenditures	630 066	1 051 126	-	1 681 192
<u>Unliquidated obligations as at 31 December 1962</u>	84 261	907 111	-	991 372
C. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1962				
Petty cash on hand	212	-	-	212
Current accounts at banks (Schedule A)	-	-	154 487	154 487
Deposit accounts (Due from Administrative Fund)	-	-	965 480	965 480
Voluntary contributions receivable (Schedules B, 2 and D)	-	-	732 320	732 320
Due from General Fund	88 596	1 497 803	(1 586 399)	-
Accounts receivable	36 537	67 831	-	104 368
Sundry credit balances	(5 223)	(29 742)	-	(34 965)
Due to special fellowship account	-	-	(43 720)	(43 720)
Unliquidated obligations as at 31 December 1962	(84 261)	(907 111)	-	(991 372)
<u>Unobligated balances as at 31 December 1962</u>	35 861	628 781	222 168	886 810

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

(Signed) SIGVARD EKLUND
Director General

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

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

STATEMENT IV

PUBLICATIONS REVOLVING FUND

STATUS OF FUNDS AS AT 31 DECEMBER 1962
(Expressed in US dollars)

Balance of fund as at 1 January 1962			29 167
Income from sale of publications			70 285
Miscellaneous income:			
Gain on exchange		4	
Refund of turn-over tax		103	
Savings on prior years' obligations:			
Unliquidated obligations as at 31 December 1961	2 647		
Expenditures	2 531	116	223
			<u> </u>
Total funds available in 1962			99 675
Expenditure:			
Freight and postage		1 223	
Paper costs		245	
Printing		7 551	
Purchase of publications for distribution		10 706	
Sales promotion expenses		2 065	
			<u> </u>
		21 790	
Unliquidated obligations as at 31 December 1962		12 406	34 196
			<u> </u>
Transfer to miscellaneous income in accordance with Resolution GC(III)/RES/53			65 479
			<u> </u>
Balance of fund as at 31 December 1962			50 000
			<u> </u>
Represented by:			
Cash at banks (Amount due from Administrative Fund)			63 337
Deduct:			
Sundry credit balances		931	
Reserve for unliquidated obligations as at 31 December 1962		12 406	13 337
			<u> </u>
Total			50 000
			<u> </u>

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

(Signed) SIGVARD EKLUND
Director General

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

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

SPECIAL ACCOUNT

JOINT RESEARCH PROGRAMME OF THE AGENCY AND THE
UNITED STATES ATOMIC ENERGY COMMISSIONStatus of funds as at 31 December 1962

(Expressed in US dollars)

Unobligated earmarkings as at 1 January 1962		26 241
Income from United States Atomic Energy Commission		<u>169 251</u>
Total funds available in 1962		195 492
Cash disbursements during 1962	178 234	
Unliquidated obligations as at 31 December 1962	<u>125 894</u>	
	304 128	
Deduct:		
Unliquidated obligations brought forward from 1961	143 888	<u>160 240</u>
Unobligated earmarkings as at 31 December 1962		<u><u>35 252</u></u>
Represented by:		
Contributions receivable	162 659	
Amount due from Administrative Fund	<u>28 429</u>	191 088
Deduct:		
Sundry credit balances	29 942	
Reserve for unliquidated obligations as at 31 December 1962	<u>125 894</u>	<u>155 836</u>
Total		<u><u>35 252</u></u>

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

(Signed) SIGVARD EKLUND
Director General

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

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

STATEMENT VI

SPECIAL ACCOUNT

TRITIUM PROJECT FOR DETERMINING THE WORLD-WIDE DISTRIBUTION
OF HYDROGEN AND OXYGEN ISOTOPES IN WATERStatus of funds as at 31 December 1962

(Expressed in US dollars)

Unobligated earmarkings as at 1 January 1962		30
Cash disbursements during 1962	4 180	
Unliquidated obligations as at 31 December 1962	<u>Nil</u>	
	4 180	
Deduct:		
Unliquidated obligations brought forward from 1961	<u>4 180</u>	<u>-</u>
Unobligated earmarkings as at 31 December 1962		<u>30</u>
Represented by:		
Amount due from Administrative Fund		<u>30</u>

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

(Signed) SIGVARD EKLUND
Director General

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

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

SPECIAL ACCOUNT

SPECIAL FELLOWSHIPS OFFERED BY THE GOVERNMENT
OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1962

(Expressed in US dollars)

Income from the Government of the Union of Soviet Socialist Republics		44 444
Cash disbursements during 1962	724	
Unliquidated obligations as at 31 December 1962	<u>32 609</u>	<u>33 333</u>
Unobligated earmarkings as at 31 December 1962		<u>11 111</u>
Represented by:		
Amount due from General Fund		43 720
Deduct:		
Reserve for unliquidated obligations as at 31 December 1962		<u>32 609</u>
Total		<u>11 111</u>

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

(Signed) SIGVARD EKLUND
Director General

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

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

STATEMENT VIII

UNITED NATIONS SPECIAL FUND

STATUS OF FUNDS ALLOCATED TO THE AGENCY AS AT 31 DECEMBER 1962
(Expressed in US dollars)

Remittances received from United Nations Special Fund	1 000
Cash disbursements during 1962	<u>293</u>
Balance of earmarkings as at 31 December 1962	<u><u>707</u></u>

Represented by:

Cash at bank	735
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Deduct:

Sundry credit balances (Due to Administrative Fund)	<u>28</u>
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Total	<u><u>707</u></u>
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(Signed) HOWARD R. ENNOR
Acting Director, Division of Budget and Finance

(Signed) SIGVARD EKLUND
Director General

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

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

EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE

STATUS OF FUNDS OF THE AGENCY AS AT 31 DECEMBER 1962

(Expressed in US dollars)

Balance as at 31 December 1961		387 472
Less:		
Unobligated balances of 1961 authorizations from the Working Capital and Reserve Funds and other income surrendered to the Special Account		29 048
Balance of earmarkings carried forward to 1962		358 424
Earmarkings from contributions and other available funds in 1962		843 259
		<u>1 201 683</u>
Obligations incurred during 1962:		
Project costs (See Part B)	1 146 166	
Administrative and operational services costs	15 388	
	<u>1 161 554</u>	
Exchange adjustment (net)	4 869	1 166 423
Excess of earmarkings and other available funds over obligations incurred		35 260
Add:		
Other income:		
Savings on liquidation of prior years' obligations	89 967	
Miscellaneous	500	90 467
		<u>125 727</u>
Balance as of 31 December 1962, to revert to the Special Account		<u>125 727</u>
Represented by:		
Cash at banks, on hand and in transit	147 363	
Undrawn earmarkings	609 187	
Accounts receivable, advances, deposits, etc.	9 081	765 631
Less:		
Unliquidated obligations, 1961	34 268	
Unliquidated obligations, 1962	585 588	
Accounts payable and other credit balances	20 048	639 904
Total		<u>125 727</u>

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

(Signed) SIGVARD EKLUND
Director General

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

EXPANDED PROGRAMME OF
OBLIGATIONS INCURRED - PROJECT COSTS FOR
(Expressed in

Country	Cash disburse- ments	Unliquidated obligations	Total obligations
AFRICA			
Ghana	1 212	2 288	3 500
Mali	1 296	1 454	2 750
Morocco		7 500	7 500
Senegal	8 868	27 844	36 712
Sudan	595	2 905	3 500
Tunisia	17 157	8 188	25 345
Tunisia (contingency authorizations)	3 849		3 849
Uganda		3 000	3 000
Uganda (contingency authorizations)	3 513	2 570	6 083
Regional projects	28	2 255	2 283
TOTAL, AFRICA	36 518	58 004	94 522
ASIA AND THE FAR EAST			
Afghanistan	4 333	27 029	31 362
Burma	16 008	2 402	18 410
Burma (contingency authorizations)	4 005		4 005
Ceylon	13 529	6 195	19 724
China	25 831	14 751	40 582
India (contingency authorizations)		39 000	39 000
Indonesia	16 396	33 773	50 169
Japan	3 621	5 500	9 121
Korea, Republic of	31 008	11 014	42 022
Pakistan	27 274	19 054	46 328
Philippines	54 150	33 518	87 668
Philippines (contingency authorizations)	3 854		3 854
Thailand	15 220	16 027	31 247
Thailand (contingency authorizations)	12 899	1 213	14 112
Viet-Nam	96	6 264	6 360
TOTAL, ASIA AND THE FAR EAST	228 224	215 740	443 964
EUROPE			
Greece	28 603	27 043	55 646
Greece (contingency authorizations)	15 312	3 489	18 801
Poland		13 000	13 000
Turkey	24 082	4 333	28 415
Turkey (contingency authorizations)	5 556		5 556
Yugoslavia	3 085	21 614	24 699
Regional projects	38 456	1 300	39 756
TOTAL, EUROPE	115 094	70 779	185 873

TECHNICAL ASSISTANCE

THE PERIOD 1 JANUARY TO 31 DECEMBER 1962
 US dollars)

Country	Cash disbursements	Unliquidated obligations	Total obligations
AMERICAS			
Argentina	30 664	29 865	60 529
Brazil	17 223	25 709	42 932
Brazil (contingency authorizations)	7 579		7 579
Chile	16 195	18 276	34 471
Colombia	7 129	14 713	21 842
El Salvador	10 693	11 529	22 222
Guatemala	7 388	13 456	20 844
Mexico	12 985	6 640	19 625
Mexico (contingency authorizations)	3 912	938	4 850
Panama	18		18
Peru		3 000	3 000
Venezuela	3 068	6 942	10 010
TOTAL, AMERICAS	116 854	131 068	247 922
MIDDLE EAST			
Iran	38 615	15 546	54 161
Iraq		29 400	29 400
Israel	15 956	22 049	38 005
Lebanon		10 500	10 500
United Arab Republic	7 828	31 000	38 828
Regional projects	2 991		2 991
TOTAL, MIDDLE EAST	65 390	108 495	173 885
GRAND TOTAL	562 080	584 086	1 146 166

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

(Signed) SIGVARD EKLUND
 Director General

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

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

SCHEDULE A

CASH IN HAND AND AT BANKS AS AT 31 DECEMBER 1962
(Expressed in US dollars)

PART I - ADMINISTRATIVE FUND

CASH ACCOUNTS

Cash in hand (at Headquarters and at offices away from Headquarters)	1 624	
Travellers' cheques in hand	3 210	4 834

CURRENT ACCOUNTS AT BANKS

United States dollars		15 236	
Austrian schillings	2 022 532 at 25.90 ^{a/}	78 090	
Pounds sterling	235,19.8 at 0.3571	661	
French francs	22 511 at 4.90	4 584	
Swiss francs	20 608 at 4.32	4 770	
Belgian francs	448 219 at 50.00	8 964	
German marks	60 801 at 4.00	15 201	
Italian lire	1 570 790 at 621.00	2 530	
Mexican pesos	70 601 at 12.50	5 648	135 694
			140 528

DEPOSIT ACCOUNTS AT BANKS

Chase Manhattan Bank - London: 6 months at 3-1/2% p. a., due 28 February 1963		200 000	
Irving Trust Company - New York: Savings Account at 3-1/2% p. a.		250 000	
Lloyds Bank (Foreign) Ltd, - London			
6 months at 3-15/16% p. a., due 30 January 1963	500 000		
6 months at 3-13/16% p. a., due 23 January 1963	300 000		
3 months at 4-1/4% p. a., £27 500 due 12 March 1963	77 009	877 009	
Société Belge de Banque - Brussels			
6 months at 4-1/8% p. a., due 27 May 1963	300 000		
1 year at 4-1/8% p. a., due 28 June 1963	500 000	800 000	
Société Générale - Paris			
2 months at 3-3/8% p. a., NF 150 000 due 28 January 1963		30 612	
Banco di Roma - Rome			
6 months at 4-1/8% p. a., due 1 June 1963	300 000		
6 months at 4-1/8% p. a., due 28 January 1963	300 000		
6 months at 4% (x) p. a., due 10 January 1963	400 000	1 000 000	
(x) as from 10 September 1962 rate increased by 1/8%, i. e. 4-1/8% p. a.			
Bank of Tokyo - Tokyo: 1 year at 6% p. a., due 31 December 1963		500 000	
Creditanstalt-Bankverein - Vienna			
1 year at 4-1/2% p. a., AS 6 475 000 due 31 December 1962 (with option to withdraw after 3 months)		250 000	
Mitsui Bank - London: 3 months at 5-1/4% p. a., due 31 January 1963		300 000	4 207 621
TOTAL			4 348 149

PART II - GENERAL FUND

CURRENT ACCOUNTS

CASH AT BANKS

USSR roubles	105 407 ^{b/} at 0.90 ^{a/}	117 119 ^{b/}
Czechoslovak korunas	102 061 at 7.20	14 175
Yugoslav dinars	3 321 420 at 750.00	4 428
Greek drachmas	323 at 30.00	11
Indian rupees	2 314 at 4.762	486
Iranian rials	336 769 at 75.00	4 490
Israeli pounds	53 at 3.00	18
Egyptian pounds	3 510 at .4348	8 073
Philippine pesos	5 867 at 3.86	1 520
Polish zlotys	100 000 at 24.00	4 167
TOTAL		154 487

a/ The conversion into United States dollars of all other currencies has been done at the operational exchange rate of the United Nations Technical Assistance Board, in effect on 31 December 1962.

b/ Of this amount 39 348 roubles, equivalent to \$43 720, is for special fellowships offered by the Government of the Soviet Union.

SCHEDULE B.1

OUTSTANDING CONTRIBUTIONS TO THE 1958, 1959, 1960 AND 1961
REGULAR BUDGETS AS AT 31 DECEMBER 1962
(Expressed in US dollars)

Member State	Amounts outstanding				
	1958	1959	1960	1961	TOTAL
Argentina	-	-	44 111	63 530	107 641
Chile	-	-	14 608	15 420	30 028
China	-	-	-	286 195	286 195
Colombia	-	-	-	17 887	17 887
Congo (Leopoldville)	-	-	-	2 467	2 467
Cuba	-	4 172	13 439	14 186	31 797
Dominican Republic	-	-	-	2 675	2 675
Ethiopia	-	-	-	2 590	2 590
Haiti	-	2 021	2 337	2 467	6 825
Honduras	1 635	2 090	2 337	2 467	8 529
Hungary	-	-	-	24 055	24 055
Mali	-	-	-	2 467	2 467
Nicaragua	-	-	1 899	2 467	4 366
Paraguay	1 636	2 090	2 337	2 467	8 530
TOTAL	3 271	10 373	81 068	441 340	536 052

SCHEDULE B.2

OUTSTANDING CONTRIBUTIONS PLEDGED TO THE GENERAL FUND
FOR 1959, 1960 AND 1961 AS AT 31 DECEMBER 1962
(Expressed in US dollars)

Member State	Amounts outstanding			
	1959	1960	1961	TOTAL
Guatemala	1 000	-	-	1 000
Bulgaria	-	735	-	735
Ceylon	-	-	850	850
TOTAL	1 000	735	850	2 585

MEMBER STATES' CONTRIBUTIONS TO THE 1962 REGULAR BUDGET AND
(Expressed in

Member state	Contribution to the 1962 Regular Budget					Working Capital Fund advances		
	Original assessment	Supplementary assessment	Total assessed	Paid	Outstanding	Assessed	Paid	Outstanding
Afghanistan	3 081	235	3 316	3 081	235	1 000	1 000	-
Albania	2 464	188	2 652	2 464	188	800	800	-
Argentina	62 842	4 377	67 219	-	67 219	20 400	20 400	-
Australia	101 657	7 247	108 904	101 657	7 247	33 000	33 000	-
Austria	24 644	1 977	26 621	24 644	1 977	8 000	8 000	-
Belgium	73 932	5 224	79 156	73 932	5 224	24 000	24 000	-
Brazil	57 913	4 471	62 384	51 712	10 672	18 800	18 800	-
Bulgaria	9 241	894	10 135	9 241	894	3 000	3 000	-
Burma	4 313	282	4 595	4 313	282	1 400	1 400	-
Byelorussian Soviet Socialist Republic	26 492	2 259	28 751	2 844	25 907	8 600	8 600	-
Cambodia	2 464	188	2 652	2 464	188	800	800	-
Canada	176 821	13 601	190 422	176 821	13 601	57 400	57 400	-
Ceylon	5 545	377	5 922	5 545	377	1 800	1 800	-
Chile	15 402	1 130	16 532	-	16 532	5 000	-	5 000
China	284 638	19 906	304 544	-	304 544	92 400	92 400	-
Colombia	17 867	1 130	18 997	-	18 997	5 800	5 800	-
Cuba	14 170	941	15 111	-	15 111	4 600	4 600	-
Czechoslovak Socialist Republic	49 288	5 083	54 371	49 288	5 083	16 000	16 000	-
Denmark	33 885	2 541	36 426	33 885	2 541	11 000	11 000	-
Dominican Republic	3 081	235	3 316	-	3 316	1 000	1 000	-
Ecuador	3 081	282	3 363	708	2 655	1 000	1 000	-
El Salvador	3 081	188	3 269	-	3 269	1 000	1 000	-
Ethiopia	3 081	235	3 316	-	3 316	1 000	1 000	-
Finland	20 331	1 600	21 931	20 331	1 600	6 600	6 600	-
France	363 499	25 836	389 335	376 417	12 918	118 000	118 000	-
Germany, Federal Republic of	302 505	24 801	327 306	302 505	24 801	98 200	98 200	-
Ghana	3 697	377	4 074	3 697	377	1 200	1 200	-
Greece	12 938	988	13 926	12 938	988	4 200	4 200	-
Guatemala	3 081	235	3 316	323	2 993	1 000	1 000	-
Haiti	2 464	188	2 652	-	2 652	800	800	-
Holy See	2 464	188	2 652	2 464	188	800	800	-
Honduras	2 464	188	2 652	-	2 652	800	800	-
Hungary	24 028	2 447	26 475	-	26 475	7 800	7 800	-
Iceland	2 464	188	2 652	2 464	188	800	800	-
India	139 855	8 847	148 702	139 855	8 847	45 400	45 400	-
Indonesia	26 492	1 977	28 469	2 844	25 625	8 600	8 600	-
Iran	11 706	894	12 600	1 228	11 372	3 800	3 800	-
Iraq	4 929	377	5 306	4 929	377	1 600	1 600	-
Israel	8 009	659	8 668	8 009	659	2 600	2 600	-
Italy	127 533	9 742	137 275	127 533	9 742	41 400	41 400	-
Japan	124 452	9 883	134 335	124 452	9 883	40 400	40 400	-
Korea, Republic of	11 706	847	12 553	11 706	847	3 800	3 800	-
Lebanon	3 081	235	3 316	3 081	235	1 000	1 000	-
Luxembourg	3 081	235	3 316	3 081	235	1 000	1 000	-
Mali	2 464	188	2 652	-	2 652	800	-	800
Mexico	40 046	3 200	43 246	40 046	3 200	13 000	13 000	-
Monaco	2 464	188	2 652	2 652	-	800	800	-
Morocco	8 009	612	8 621	8 009	612	2 600	2 600	-
Netherlands	57 297	4 377	61 674	57 297	4 377	18 600	18 600	-

ADVANCES TO THE WORKING CAPITAL FUND AS AT 31 DECEMBER 1962
US dollars)

Member state	Contribution to the 1962 Regular Budget					Working Capital Fund advances		
	Original assessment	Supplementary assessment	Total assessed	Paid	Outstanding	Assessed	Paid	Outstanding
New Zealand	24 028	1 788	25 816	24 028	1 788	7 800	7 800	-
Nicaragua	2 464	188	2 652	-	2 652	800	800	-
Norway	27 724	1 977	29 701	27 724	1 977	9 000	9 000	-
Pakistan	22 796	1 835	24 631	22 796	1 835	7 400	7 400	-
Paraguay	2 464	188	2 652	-	2 652	800	-	800
Peru	6 161	424	6 585	5 771	814	2 000	2 000	-
Philippines	24 644	1 741	26 385	24 644	1 741	8 000	8 000	-
Poland	77 629	5 553	83 182	77 629	5 553	25 200	25 200	-
Portugal	11 090	706	11 796	11 090	706	3 600	3 600	-
Romania	19 099	1 412	20 511	20 511	-	6 200	6 200	-
Senegal	3 081	235	3 316	3 081	235	1 000	1 000	-
South Africa	32 037	2 306	34 343	34 343	-	10 400	10 400	-
Spain	52 985	3 765	56 750	52 985	3 765	17 200	17 200	-
Sudan	3 081	282	3 363	3 081	282	1 000	1 000	-
Switzerland	54 833	4 141	58 974	54 833	4 141	17 800	17 800	-
Thailand	9 241	706	9 947	9 241	706	3 000	3 000	-
Tunisia	3 081	235	3 316	3 081	235	1 000	1 000	-
Turkey	33 269	1 741	35 010	3 755	31 255	10 800	10 800	-
Ukrainian Soviet Socialist Republic	102 273	8 612	110 885	102 273	8 612	33 200	33 200	-
Union of Soviet Socialist Republics	772 589	65 178	837 767	772 589	65 178	250 800	250 800	-
United Arab Republic	18 483	1 083	19 566	18 483	1 083	6 000	6 000	-
United Kingdom of Great Britain and Northern Ireland	441 744	32 989	474 733	441 744	32 989	143 400	143 400	-
United States of America	1 988 155	150 686	2 138 841	1 988 155	150 686	645 400	645 400	-
Venezuela	28 341	2 259	30 600	28 341	2 259	9 200	9 200	-
Viet-Nam	11 090	706	11 796	11 090	706	3 600	3 600	-
Yugoslavia	19 715	1 647	21 362	19 715	1 647	6 400	6 400	-
Congo (Leopoldville)	-	282 ^{a/}	282	-	282	-	-	-
Sub-total	6 161 000	470 600	6 631 600	5 638 304	993 296	2 000 000	1 993 400	6 600
NEW MEMBER STATES								
Congo (Leopoldville)	2 464 ^{a/}	-	2 464	-	2 464	800	-	800
Liberia	2 464	188	2 652	-	2 652	800	-	800
Saudi Arabia	3 081	282	3 363	-	3 363	1 000	-	1 000
Sub-total	8 009	470	8 479	-	8 479	2 600	-	2 600
TOTAL	6 169 009	471 070	6 640 079	5 638 304	1 001 775	2 002 600	1 993 400	9 200

a/ In accordance with Resolution GC(VI)/RES/116, the supplementary assessment for 1962 was based on the scale for 1963 in which the Congo is included; however, the Congo was not included in the scale for 1962 on which the original assessment for 1962 was based, since the 1962 scale of assessment was based on membership as of 31 August 1961 and the Congo did not become a member until 10 October 1961.

SCHEDULE D

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID BY MEMBER STATES TO THE
GENERAL FUND FOR 1962 AS AT 31 DECEMBER 1962
(Expressed in US dollars)

Member State	Pledged	Paid	Balance
Argentina	15 000	-	15 000
Australia	20 000	20 000	-
Austria	5 000	5 000	-
Belgium	10 000	10 000	-
Brazil	18 800	18 800	-
Burma	1 000	1 000	-
Canada	57 000	49 000	8 000
China	5 000	5 000	-
Colombia	2 000	-	2 000
Denmark	11 000	11 000	-
Finland	6 600	6 600	-
France	30 612	30 612	-
Germany, Federal Republic of	65 000	65 000	-
Ghana	2 500	-	2 500
Greece	2 500	2 500	-
Holy See	2 000	2 000	-
India	25 000	25 000	-
Indonesia	2 000	-	2 000
Iraq	2 000	2 000	-
Israel	2 222	2 222	-
Italy	41 000	41 000	-
Japan	28 000	28 000	-
Korea, Republic of	3 000	3 000	-
Lebanon	1 000	1 000	-
Mexico	8 500	8 500	-
Monaco	42 816	42 816	-
Morocco	2 600	2 600	-
Netherlands	18 600	18 600	-
Norway	9 000	9 000	-
Pakistan	6 000	6 000	-
Philippines	4 000	4 000	-
Portugal	3 600	3 600	-
South Africa	10 400	10 400	-
Spain	10 000	-	10 000
Sweden	25 600	25 600	-
Switzerland	11 628	11 628	-
Thailand	3 000	3 000	-
Turkey	4 444	4 444	-
United Arab Republic	11 261	11 261	-
United Kingdom of Great Britain and Northern Ireland	144 000	144 000	-
United States of America	500 000	-	500 000
Venezuela	9 200	9 200	-
Viet-Nam	952	952	-
Yugoslavia	6 400	6 400	-
	1 190 235	650 735	539 500
United States of America (matching contribution)	190 235	-	190 235
TOTAL	1 380 470	650 735	729 735

SHARES OF MEMBER STATES IN THE 1960 CASH SURPLUS TO BE SURRENDERED IN 1963
(Expressed in US dollars)

Member State	1960 scale of assessment (percentage)	Allocation (amount)	Member State	1960 scale of assessment (percentage)	Allocation (amount)
Afghanistan	0.05	414	Japan	2.03	16 809
Albania	0.04	331	Korea, Republic of	0.19	1 573
Argentina	1.03	8 529	Luxembourg	0.05	414
Australia	1.66	13 745	Mexico	0.66	5 465
Austria	0.40	3 312	Monaco	0.04	331
Belgium	1.21	10 019	Morocco	0.13	1 077
Brazil	0.95	7 866	Netherlands	0.94	7 784
Bulgaria	0.15	1 242	New Zealand	0.39	3 229
Burma	0.07	580	Nicaragua	0.04	331
Byelorussian Soviet Socialist Republic	0.44	3 643	Norway	0.45	3 726
Cambodia	0.04	331	Pakistan	0.37	3 064
Canada	2.89	23 930	Paraguay	0.04	331
Ceylon	0.09	745	Peru	0.10	828
Chile	0.25 ^{a/}	2 070	Philippines	0.40	3 312
China	4.65	38 503	Poland	1.27	10 516
Colombia	0.29 ^{a/}	2 401	Portugal	0.19	1 573
Cuba	0.23	1 905	Romania	0.32	2 650
Czechoslovak Socialist Republic	0.81	6 707	Senegal	0.05 ^{a/}	414
Denmark	0.56	4 637	South Africa	0.52	4 306
Dominican Republic	0.05	414	Spain	0.86	7 121
Ecuador	0.05	414	Sudan	0.05	414
El Salvador	0.05	414	Sweden	1.29	10 682
Ethiopia	0.05	414	Switzerland	0.90	7 452
Finland	0.33	2 733	Thailand	0.15	1 242
France	5.94	49 185	Tunisia	0.05	414
Germany, Federal Republic of	4.95	40 988	Turkey	0.55	4 554
Ghana	0.06 ^{a/}	497	Ukrainian Soviet Socialist Republic	1.67	13 828
Greece	0.21	1 739	Union of Soviet Socialist Republics	12.64	104 663
Guatemala	0.05	414	United Arab Republic	0.30	2 484
Haiti	0.04	331	United Kingdom of Great Britain and Northern Ireland	7.22	59 784
Holy See	0.04	331	United States of America	32.51	269 192
Honduras	0.04	331	Venezuela	0.46	3 809
Hungary	0.39	3 229	Viet-Nam	0.19	1 573
Iceland	0.04	331	Yugoslavia	0.32	2 650
India	2.28	18 879			
Indonesia	0.44	3 643			
Iran	0.19	1 573			
Iraq	0.08	663			
Israel	0.13	1 077			
Italy	2.09	17 306			
			TOTAL	100.65	833 411

^{a/} Chile, Colombia, Ghana and Senegal became Members of the Agency in 1960, too late for inclusion in the scale for that year, adopted by the General Conference at its third regular session.

SCHEDULE F

SUMMARY OF OPERATING FUND II EXPENDITURES DURING 1962 AND UNLIQUIDATED OBLIGATIONS
BY MEMBER STATES AS AT 31 DECEMBER 1962
(Expressed in US dollars)

Member State	Expenditures in 1962			Unliquidated obligations as at 31 December 1962		
	Prior year programmes	1962 Programme	Total	Prior year programmes	1962 Programme	Total
Afghanistan	13 636	-	13 636	1 434	3	1 437
Argentina	21 989	23 737	45 726	5 599	38 556	44 155
Austria	9 965	2 234	12 199	3 316	14 824	18 140
Brazil	96 774	3 888	100 662	7 706	3 911	11 617
Bulgaria	14 196	624	14 820	12 900	25 652	38 552
Burma	1 675	9 146	10 821	3 125	2 694	5 819
Ceylon	20 304	-	20 304	295	11 310	11 605
Chile	2 654	7	2 661	2 275	-	2 275
China	10 389	2 663	13 052	1 253	14 138	15 391
Colombia	4 200	-	4 200	144	4 505	4 649
Czechoslovak Socialist Republic	6 870	4 630	11 500	13 226	16 713	29 939
Denmark	356	-	356	-	-	-
Ecuador	-	5 096	5 096	-	4 891	4 891
El Salvador	-	-	-	8 500	1 700	10 200
Finland	840	-	840	-	-	-
Ghana	-	8 110	8 110	-	29 649	29 649
Greece	37 366	4 529	41 895	13 831	13 556	27 387
Haiti	-	-	-	-	5 836	5 836
Hungary	23 096	3 550	26 646	17 051	15 171	32 222
Iceland	17 975	-	17 975	-	-	-
India	3 154	6 296	9 450	3 752	12 144	15 896
Indonesia	30 393	3 416	33 809	29 831	5 509	35 340
Iran	5 813	17 262	23 075	3 596	22 673	26 269
Iraq	8 618	6 989	15 607	2 311	38 367	40 678
Israel	7 008	19 182	26 190	-	19 069	19 069
Italy	11 528	700	12 228	1 741	9 701	11 442
Japan	30 938	1 112	32 050	10 005	4 091	14 096
Kenya	6 272	-	6 272	3 660	-	3 660
Korea, Republic of	19 539	10 158	29 697	14 843	12 907	27 750
Lebanon	-	-	-	-	5 240	5 240
Mexico	24 884	34 082	58 966	13 143	19 863	33 006
Morocco	481	-	481	-	-	-
Monaco	-	355	355	-	-	-
New Zealand	5 755	-	5 755	3 240	1 602	4 842
Pakistan	21 561	32 984	54 545	5 723	26 680	32 403
Paraguay	666	4 934	5 600	1 230	13 219	14 449
Philippines	40 746	7 362	48 108	8 428	13 681	22 109
Poland	27 110	5 178	32 288	18 598	31 881	50 479
Portugal	3 000	1 864	4 864	1 000	2	1 002
Romania	2 706	1 476	4 182	6 053	12 433	18 486
South Africa	3 384	2 527	5 911	-	3 421	3 421
Spain	1 105	496	1 601	1 200	1 985	3 185
Sudan	13 484	1 038	14 522	187	1 892	2 079
Sweden	5 245	-	5 245	559	-	559
Switzerland	2 796	-	2 796	-	4 000	4000
Thailand	14 935	36 439	51 374	6 951	49 065	56 016
Tunisia	1 546	3 920	5 466	100	7 403	7 503
Turkey	64 084	16 115	80 199	22 748	21 538	44 286
United Arab Republic	30 012	8 111	38 123	4 122	28 159	32 281
United States of America	257	-	257	-	-	-
Venezuela	2 401	1 507	3 908	300	5 444	5 744
Viet-Nam	-	13 118	13 118	100	49	149
Yugoslavia	20 954	7 281	28 235	17 302	11 846	29 148
Sub-total	692 660	312 116	1 004 776	271 378	586 973	858 351
<u>Regional training courses</u>						
Middle East	4 329	-	4 329	-	4 000	4 000
Europe	141	33 750	33 891	-	2 980	2 980
The Americas	-	-	-	15 000	-	15 000
<u>Co-sponsored courses</u>						
WHO (Japan)	3 932	-	3 932	-	-	-
UNESCO (France)	-	-	-	2 000	-	2 000
FAO (USA)	-	549	549	-	16 119	16 119
FAO/WHO (USA)	-	339	339	-	8 661	8 661
Sub-total, regional training courses and co-sponsored courses	8 402	34 638	43 040	17 000	31 760	48 760
Administrative expenses	-	3 310	3 310	-	-	-
TOTAL	701 062	350 064	1 051 126	288 378	618 733	907 111

SCHEDULE G

RESOURCES AVAILABLE TO THE AGENCY DURING 1962 INCLUDING CONTRIBUTIONS IN CASH,
SERVICES AND IN KIND AS AT 31 DECEMBER 1962
(Expressed in US dollars)

Member State	Assessed contributions	Voluntary contributions	Research contracts	Type II Fellowships awarded	Technical assistance equipment	Laboratory and laboratory equipment	Library, etc.	Reactor materials
Afghanistan	3 081							
Albania	2 464							
Argentina	62 842	15 000		4 000				
Australia	101 657	20 000						
Austria	24 644	5 000						
Belgium	73 932	10 000		11 200				
Brazil	57 913	18 800		7 600				
Bulgaria	9 241							
Burma	4 313	1 000						
Byelorussian Soviet Socialist Republic	26 492							
Cambodia	2 464							
Canada	176 821	57 000					16	
Ceylon	5 545							
Chile	15 402							
China	284 638	5 000					24	
Colombia	17 867	2 000						
Cuba	14 170							
Czechoslovak Socialist Republic	49 288			53 000				
Denmark	33 885	11 000		11 500				
Dominican Republic	3 081							
Ecuador	3 081							
El Salvador	3 081							
Ethiopia	3 081							
Finland	20 331	6 600						
France	363 499	30 612		23 800		26 530	188	
Germany, Federal Republic of	302 505	65 000		10 900			168	
Ghana	3 697	2 500						
Greece	12 938	2 500					4	
Guatemala	3 081							
Haiti	2 464							
Holy See	2 464	2 000						
Honduras	2 464							
Hungary	24 028			5 500			12	
Iceland	2 464							
India	139 855	25 000		6 000			2	
Indonesia	26 492	2 000						
Iran	11 706							
Iraq	4 929	2 000						
Israel	8 009	2 222		33 350			11	
Italy	127 533	41 000						
Japan	124 452	28 000		16 700			76	
Korea, Republic of	11 706	3 000					12	
Lebanon	3 081	1 000						
Luxembourg	3 081							
Mali	2 464							
Mexico	40 046	8 500					4	
Monaco	2 464	42 816						
Morocco	8 009	2 600						
Netherlands	57 297	18 600		4 700			16	
New Zealand	24 028							

SCHEDULE G (Continued)

Member State	Assessed contributions	Voluntary contributions	Research contracts	Type II Fellowships awarded	Technical assistance equipment	Laboratory and laboratory equipment	Library, etc.	Reactor materials
Nicaragua	2 464						8	
Norway	27 724	9 000						
Pakistan	22 786	6 000						
Paraguay	2 464							
Peru	6 161							
Philippines	24 644	4 000					16	
Poland	77 629			13 000			16	
Portugal	11 090	3 600						
Romania	19 099			1 500			10	
Senegal	3 081							
South Africa	32 037	10 400					8	
Spain	52 985	10 000		1 000			24	
Sudan	3 081							
Sweden	78 861	25 600					8	
Switzerland	54 833	11 628					4	
Thailand	9 241	3 000						
Tunisia	3 081							
Turkey	33 269	4 444						
Ukrainian Soviet Socialist Republic	102 273							
Union of Soviet Socialist Republics	772 589			56 600			440	
United Arab Republic	18 483	11 261		1 500				
United Kingdom of Great Britain and Northern Ireland	441 744	144 000					329	
United States of America	1 988 155	690 235	169 251	215 000	167 500		1 820	50 000
Venezuela	28 341	9 200						
Viet-Nam	11 090	952						
Yugoslavia	19 715	6 400		3 700				
Sub-total	6 161 000	1 380 470	169 251	480 550	167 500	26 530	3 216	50 000
NEW MEMBERS:								
Congo (Leopoldville)	2 464							
Liberia	2 464							
Saudi Arabia	3 081							
Sub-total	8 009							
TOTAL	6 169 009	1 380 470	169 251	480 550	167 500	26 530	3 216	50 000

Special Note: It is not possible to make a comparable evaluation of the many experts, consultants, panel members and other personal services provided, at times totally, at other times partly, cost-free to the Agency by Member States; however, during the year 1962, free technical assistance experts were provided as follows:

France	-	2
United Kingdom	-	2
United States of America	-	2