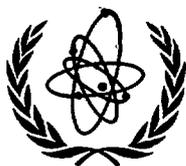


THE AGENCY'S ACCOUNTS FOR 1978

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INTERNATIONAL ATOMIC ENERGY AGENCY

THE AGENCY'S ACCOUNTS FOR 1978

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NOTE

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

PART I
REPORT BY THE BOARD OF GOVERNORS

1. In accordance with Financial Regulation 12.04[1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1978.

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 1978

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 1978 and of the report of the Board of Governors thereon[*].

[*] GC(XXIII)/...., Parts II and I respectively.

[1] INFCIRC/8/Rev.1.

PART II

REPORT OF THE EXTERNAL AUDITOR TO THE BOARD OF GOVERNORS ON THE AUDIT OF THE ACCOUNTS OF THE INTERNATIONAL ATOMIC ENERGY AGENCY FOR THE YEAR ENDED 31 DECEMBER 1978

TEXT OF A LETTER DATED 21 MARCH 1979 FROM THE EXTERNAL AUDITOR TO THE CHAIRMAN OF THE BOARD OF GOVERNORS

"I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1978 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 1978."

REPORT OF THE EXTERNAL AUDITOR

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 1978, for audit certification.
2. I have examined the Accounts and financial Statements in accordance with the "Principles to Govern the Audit Procedures of the International Atomic Energy Agency"[1] to the extent deemed necessary in the circumstances.

Audit opinion

3. As a result of my audit, I can state that the Accounts comply with the established Regulations and Rules of the Agency. The above-mentioned financial Statements are certified by me as being in conformity with the books and records.

Internal Audit

4. The Agency's Office of Internal Audit and Management Services, with which liaison was maintained, experienced during 1978 prolonged vacancies in essential posts such as Head and Senior Officer. In addition, most of the remaining members of the staff of this relatively small Office appointed for internal audit, were for long periods occupied with management services and duties outside the Office's normal activities. This further limited the Agency's capability available for internal audit.
5. As an External Auditor I have to base my opinion with respect to the Accounts of the Agency on my own observations; however, an important element in reaching this opinion is the reliance that an External Auditor is able to place on the work of a well organized and well functioning Internal Audit. In the context of the above, I expressed my concern to the Director General in respect of the vacancies that existed (letter dated 4 April 1978). Although both vacancies have been filled in the course of the year, a considerable decrease in audit coverage, compared to previous years, occurred.

[1] INFCIRC/8/Rev.1, Annex.

6. New liaison procedures have been established between the Head of the Office of Internal Audit and Management Services and myself. During my audit, advantage was taken of the opportunity to exchange views in respect of the activities to be conducted by that Office. These discussions have contributed to gaining confidence in the ways the new Head is executing the Internal Audit.

7. Prolonged and considerable limitations on the Internal Audit's capability during the current year however will be the consequence of two new important vacancies which will be filled, if so, only in the course of 1979.

Losses of assets

8. I have examined write-offs totalling \$4666 for which the Director General submitted a statement in conformity with Financial Regulation 10.05. Recovery through insurance has been or will be effected approximately to an amount of \$1900.

9. I am satisfied with the information and explanations that I have obtained regarding these cases.

Verification of bank accounts

10. The Principles to Govern the Audit Procedures, annexed to the Financial Regulations, require the External Auditor to satisfy himself that the securities and moneys on deposit have been verified by certificate received direct from the Agency's depositories.

11. At 21 March 1979 I had received certification of all securities and of all balances on deposit accounts as at year end 1978.

12. Out of 56 current accounts, 4 balances, representing 0.25% of the total amounts as at year-end 1978, remained unconfirmed. Reminders to these banks have been sent by the Agency. Indirect evidence, such as bank statements received by the Agency, was used by me for verification purposes.

13. In respect of the two unconfirmed balances, mentioned in my report on the 1977 Accounts, certificates have been received by me after the conclusion of my 1977 audit.

Unliquidated obligations

14. The downward trend observed during the last years in respect of unliquidated obligations in the Administrative Fund[2], when measured against the total of obligations, has continued through 1978 and is reflected in the following figures.

<u>1974</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>
9.01%	8.22%	6.84%	5.10%	4.05%

15. In these figures, obligations, liquidated and unliquidated, in respect of the transfer to the Permanent Headquarters have been omitted as the financial impact is of an incidental nature.

Reimbursement of overhead costs

16. During my audit of the Agency's 1976 Accounts, I drew the attention of the Director General to the provisions under the UNDP legislation for flexibility in the reimbursement of support costs for agencies carrying a budget on behalf of this Programme under \$10 million (letter dated 20 January 1977).

[2] Statement I. A.

17. In my report on the Agency's 1977 Accounts, I mentioned that a feasibility study on this subject had been undertaken by the Secretariat.

18. This study indicated sufficient justification to undertake an extensive cost survey to estimate, within an acceptable degree of accuracy, the actual costs of support incurred in regard to the execution of projects for UNDP.

19. The cost survey was indispensable because of the detailed information requested by UNDP to justify the application of the flexibility arrangement and because the Agency does not have a time reporting or cost measurement system which would readily show the actual time or costs devoted to the technical assistance support work for UNDP.

20. After finalizing the cost survey, a request was submitted to UNDP to apply the flexibility arrangement to the Agency for 1977, based on the aforementioned survey, and for 1978, based on an extrapolation of the survey.

21. On 19 October 1978, the Administrator of UNDP decided to authorize flexibility for the 1978 overhead costs in the amount of \$418 860 for the Agency. For the year 1977, it was the view that the Agency had not demonstrated particular circumstances of hardships that would justify the exceptional treatment of retroactive action. Consequently, it was judged appropriate to start the arrangement as from the year 1978.

22. The amount of \$418 860 has been included in the 1978 miscellaneous income. A request for 1979 has been submitted.

Financial presentation

23. During this year's audit there continued the exchange of views between the Director of the Division of Budget and Finance and myself on presentation matters.

24. The basis of these discussions has been a common premise on materiality, full disclosure and a meaningful and consistent presentation of the information included in the Agency's Annual Accounts.

25. The changes which can be observed when comparing the Accounts of this year with those of last year illustrate the results of the combined and ongoing effort.

26. In my report on the 1977 Accounts I commented on the presentation of the activities of the International Laboratory of Marine Radioactivity (Monaco Laboratory) and the International Centre for Theoretical Physics (Trieste Centre), for which I requested the Director General's review and opinion. I have been informed that on this subject final decisions have not yet been taken.

Technical assistance

27. During my audit a review was made to gain a general insight into the ways in which the Agency provides technical assistance, particularly in respect of meeting the objectives as defined in the Statute. In general it has been observed that throughout the Agency considerable effort is dedicated to the overall improvement in the execution of the assistance programme.

28. It was noted that recommendations submitted in September 1977 by a Group of Experts[3], which was convened because of the rapid increase in unobligated technical assistance funds, have led to a number of measures to accelerate the implementation of the Programme. This Group made recommendations, with which the Secretariat concurs, to identify areas where assistance could be provided most usefully and Member States

[3] GOV/INF/329.

could be encouraged to submit requests for Agency assistance to integrated multi-year programmes calling for medium and large scale Agency inputs instead of the present system of providing relatively small amounts for isolated projects on an annual basis.

29. I have had access to the final report to the Director General of the Task Force on the recommendations made by the Group of Experts. This report contained extensive and valuable information, which facilitated my own review.

30. One aspect subject to review was programme evaluation. In order to gain a general understanding of the application of evaluation methods, 30 files of projects that had been reported as completed during the first half of 1978 were examined. My observations were communicated to the Secretariat.

31. I commented on the extent of disclosure in respect of the basis for determining feasibility of requested projects in the project files. I recommended that the objectives of the projects be formulated in terms of measurable desired results at the preparatory stage and to use such data as yardsticks in an integrated evaluation procedure. I concluded that at present the Agency does not determine as a standard procedure the long term effects of the technical assistance it has provided, although certain information becomes available through follow-up assistance and visits of Agency officials to the countries concerned. Since a well sub-structured understanding of past experience must be considered to be indispensable for meeting future management decisions, I recommended the incorporation of a systematic post evaluation into the Agency's normal working procedures.

32. To these observations I received an extensive and most informative reply in which it was mentioned that:

- Steps will be taken to include all considerations leading to a positive or negative appraisal in the relevant project files;
- The establishment of project objectives in terms of measurable results is recognized as being necessary when size and duration of projects would so warrant. This being the case in large-scale long-term projects, every effort will be made to incorporate such yardsticks in the project design;
- There can be no question as to the desirability of carrying out post project evaluations and of determining the long term effect of technical assistance. At the same time constraints on this subject must be recognized. If resources allow, and provided the relevant Governments agree, ad hoc post evaluations will be made either for a number of projects or of all of the assistance in a particular country.

33. In respect of administration, I underlined the need, already identified by the Secretariat, to integrate budgetary and cash liquidity controls into the present computerized accounting system. At present such controls are being effected periodically on a manual basis. In this respect I received the reply that such an expansion of the computerized accounting system has been attached a high priority.

34. The measures, mentioned above, recommended by the Group of Experts to accelerate the implementation of the programme are presently seriously hampered by a deterioration of the cash liquidity position of Operating Fund II. The reasons for the impending financial problem is that while sufficient funds are available, in total, for finalizing and implementing the approved programme, the currency composition of the Fund is such that the resources in convertible currency do not match, by far, the corresponding programme commitments and the deficiency in convertible currency has increased significantly during the year. After deducting the existing liabilities, including unliquidated obligations, the funds available in readily convertible currencies at the end of 1978 (about \$2.2 million) only cover one half of the programme to be financed from such currencies (about \$4.4 million).

Safeguards

35. In my report on the 1977 Accounts, I observed that specific guidelines have not been formally established regarding the way to distinguish between the Non-Safeguards and the Safeguards component in respect of unobligated balances of and transfers within budget appropriations. I also reported that I had been advised that the Secretariat was preparing a report for consideration in the Administrative and Budgetary Committee which would set forth the general procedures used in administering Safeguards funds since 1972 and would identify any problems on which additional guidance from the Board of Governors might be needed.

36. In this report[4], issued on 20 April 1978 and considered by the Administrative and Budgetary Committee, it was pointed out that:

"The annual balances of such funds[5], subject to changes resulting from supplementary appropriations or utilization for financing subsequent years' appropriations, becomes the final cash surplus for the particular year. Such cash surpluses, following waiver of Financial Regulation 7.02, have been used to finance both Regular Budget appropriations and supplementary appropriations. The use of cash surpluses for these purposes was authorized in each instance by the General Conference. When there is such a recycling of funds, the distinction between funds financing the safeguards programme and funds financing other Agency programmes is not maintained."

37. I have taken note of the fact that the Administrative and Budgetary Committee raised no objection to the Director General's report.

38. In view of the foregoing, I conclude that my observation mentioned above has received satisfactory attention.

Administrative practice

39. In my report on the 1977 Accounts I mentioned that a review had been concluded on the Agency's printing and publishing operations.

40. I have observed that progress is being made in respect of introducing a more advanced cost accounting system in respect of the printing activities.

United Nations Development Programme

41. I have transmitted a certified Statement and Schedule together with a report in respect of the participation of the Agency in the United Nations Development Programme to the Administrator of UNDP.

42. A copy of that report has been submitted to the Director General.

Commissary and Restaurant

43. In conformity with the relevant directives I have submitted an audit report and certified Statements regarding the Accounts of the Commissary and Restaurant to the Director General.

[4] GOV/COM. 9/104.

[5] The report identifies elsewhere that such funds "are attributable to both the safeguards programme and to the other Agency programmes".

Acknowledgement

44. I would like to take this opportunity to express my appreciation for the ready co-operation and assistance extended to the members of my staff and myself which, also during this audit, was of prominent value.

(signed) H. Peschar
External Auditor

Vienna, 21 March 1979

PART III

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1978

1. I present herewith the Agency's accounts for the year ended 31 December 1978, comprising Statements I to XII and Schedules A to H, for which summary comments on and explanations of the more important items are given below.

I. ADMINISTRATIVE FUND

A. Regular Budget (Statements I. A and I. E)

2. Financial results in respect of the 1978 Regular Budget are reported in Statement I. A. Total appropriations amounted to \$53 079 000, consisting of the original appropriations of \$51 379 000[1] and a supplementary appropriation in the amount of \$1 700 000[2]. With respect to the appropriations, \$47 263 000 was to be financed from contributions made by Member States on the basis of the 1978 scale of assessment, \$3 891 797 from miscellaneous income and \$1 924 203 from the transfer of cash surpluses in respect of previous years.

3. The General Conference authorized the Director General to make, with the prior approval of the Board, transfers between any of the approved Sections of the appropriations[1]. The Board of Governors in September authorized the Director General to make transfers in the amounts shown in the column in Statement I. A headed "Authorized transfers".

4. Because of anticipated delays in the delivery of some items of equipment for the Agency's Permanent Headquarters, the Board of Governors endorsed, as an exception, the carry-forward of any unused balances for 1977 and 1978 remaining under appropriation Section 9, "Transfer of the Agency to its Permanent Headquarters"[3]. Financial results in respect of this authority are reported in Statement I. E.

5. Total obligations incurred during 1978 amounted to \$52 901 781, consisting of \$51 366 388 against the 1978 Regular Budget appropriations (Statement I. A) and \$1 535 393 against the unused 1977 balances carried forward to 1978 (Statement I. E). The unobligated balance as at 31 December 1978 under the special carry-forward authority amounted to \$1 293 940, and this amount is available for use in 1979 to fund obligations in respect of the transfer of the Agency to its Permanent Headquarters.

B. Assets, Liabilities and Surpluses (Statements I. B, I. C and I. D)

6. The amounts reported by major categories in Statement I. B are largely self-explanatory. However, in order to highlight some of the significant trends which developed during 1978, special comments are provided below.

1. Cash in hand and at banks

7. As of 31 December 1978, total cash in hand and at banks amounted to \$7 479 799, an increase of \$928 964 compared with the balance at the end of 1977. The portion of the cash balance that was received in the last three working days of December, as a result of Member States paying their assessed contributions for 1978, amounted to \$3 343 945.

[1] Resolution GC(XXI)/RES/347.

[2] Resolution GC(XXII)/RES/356.

[3] See document GC(XXI)/582/Mod.1, para. 20.

2. Contributions receivable from Member States

8. Total assessed contributions for 1978 amounted to \$47 263 000 (Statement I. C). Payments of 1978 assessments in 1978 amounted to \$45 793 063, or 96.9% of the total (Schedule B. 1).

9. At the end of 1978, total contributions receivable from Member States amounted to \$2 143 090 or \$928 185 more than at the end of 1977. The amounts remaining unpaid are shown by year of assessment in Schedule B. 2. Of the total contributions receivable as at 31 December 1978, \$673 153 pertained to 1977 and prior years and \$1 469 937 represented the unpaid balance of the 1978 assessment.

3. Unliquidated obligations

10. Total unliquidated obligations at the end of 1978 amounted to \$5 207 352, compared with \$4 134 348 at the end of 1977. Of the 1978 balance, however, \$2 850 991 (Statement I. E) relates to the transfer of the Agency to its Permanent Headquarters, which is an activity initiated in 1977 and being carried out over a period of approximately three years. Accordingly, the unliquidated obligations at the end of 1978 relating to the other activities of the Agency amounted to \$2 356 361. The comparable figure at 31 December 1977 was \$2 397 184.

4. Special reserve

11. This reserve was established to provide part of the funds necessary for the transfer of the Agency to its Permanent Headquarters. At the end of 1977 the reserve had a balance of \$2 647 333 from cash surpluses of prior years. During 1978, the reserve balance was increased as a result of a supplementary appropriation of \$182 000 (Statement I. A) and was reduced by obligations incurred in the amount of \$1 535 393 (Statement I. E), resulting in a year-end balance of \$1 293 940 available for use in 1979.

5. Cash surpluses

12. The provisional cash surplus brought forward from 1977 amounted to \$451 090, as shown in Statement I. D. During 1978, payments of prior years' assessed contributions amounted to \$541 752 and savings on obligations brought forward from 1976 and 1977 amounted to \$131 361, which amounts increased the cash surplus for 1977 to \$1 124 203. This 1977 cash surplus was used to fund, in part, the 1978 supplementary appropriation of \$1 700 000.

13. As at 31 December 1978, the only remaining cash surpluses amounted to \$4404 representing the shares of cash surpluses for the years 1958-1968 retained for eventual distribution to Member States which have not yet paid their assessed contributions for the budget years involved[4].

6. Undistributed budgetary surpluses

14. Undistributed budgetary surpluses as at 31 December 1978 amounted to \$2 830 630, consisting of arrears of contributions receivable from Member States for 1958-1977 in the amount of \$673 153 and a provisional budgetary surplus of \$2 157 477 for 1978. More detail of this provisional budgetary surplus for 1978 is set forth in Statement I. C.

[4] In accordance with Financial Regulation 7. 02.

II. WORKING CAPITAL FUND (Statement II)

15. In September 1977 the General Conference decided to retain the level of the Working Capital Fund at \$2 000 000 in 1978[5]. All advances receivable from Member States were collected except for \$13 800. Bond holdings with a nominal value of \$20 000 were redeemed.

III. OPERATIONAL PROGRAMME

A. General Fund (Statement III. A)

16. The General Conference decided that for 1978 the target for voluntary contributions to the General Fund should be \$7 000 000, and it also endorsed the Board of Governors' special appeal to Member States for additional voluntary contributions in the amount of \$500 000[6]. A total amount of \$6 446 459 was pledged to the General Fund for 1978. In addition, other items of income in 1978 for the support of technical assistance financed under Operating Fund II totalled \$456 809, including \$113 299 in pledges applicable to prior years.

17. Of the \$6 446 459 pledged in voluntary cash contributions to the General Fund for 1978, a total of \$6 327 183 (or over 98%) was received by 31 December 1978, leaving an unpaid balance of \$119 276, compared with an unpaid balance of \$42 479 in respect of pledges for 1977 at the end of 1977. By the end of 1978 the unpaid balance for 1977 and prior years had been reduced to \$13 886 (Schedule C).

B. Operating Fund I (Statements III. A and III. B)

18. The activities of the Monaco Laboratory and the Trieste Centre are funded from both the Agency's Regular Budget and Operating Fund I. There follows a schedule showing the combined financial results of these two activities and indicating the sources of funding. The total figures for Operating Fund I are taken from Statement III. A and the total figures for the Regular Budget are taken from Statement I. A.

	Total	Monaco Laboratory	Trieste Centre
Unobligated balance, 1 January 1978	177 504 ^{a/}	-	177 504
Income during 1978			
Operating Fund I	1 196 971 ^{a/}	111 071	1 085 900
Regular Budget (revised appropriation)	1 229 000 ^{b/}	721 917	507 083
Total funds available	<u>2 603 475</u>	<u>832 988</u>	<u>1 770 487</u>
Obligations incurred in 1978			
Operating Fund I	1 298 596 ^{a/}	111 071	1 187 525
Regular Budget	1 204 219 ^{b/}	697 136	507 083
	<u>2 502 815</u>	<u>808 207</u>	<u>1 694 608</u>
Unobligated balance, 31 December 1978	<u>100 660</u>	<u>24 781^{b/}</u>	<u>75 879^{a/}</u>

^{a/} Statement III. A.

^{b/} Statement I. A.

[5] Resolution GC(XXI)/RES/349.

[6] Resolution GC(XXI)/RES/348.

19. In respect of the support from Operating Fund I (Statement III. B), the major contributor for the Monaco Laboratory is the Principality of Monaco, which contributed an amount of \$88 733 for 1978. Income accrued during the year in Operating Fund I for the Trieste Centre amounted to \$1 085 900, made up primarily of annual contributions from the Italian Government and UNESCO, plus special grants and contributions from the Government of Denmark, the Swedish International Development Authority and UNDP. As of 31 December 1978, the Italian Government was in arrears on its annual contribution in the amount of \$369 048.

C. Operating Fund II (Statements III. A and III. C)

20. At the beginning of 1978, balances of \$3 985 969 and \$3 627 088 were carried forward from 1977 in the form of unobligated balances and unliquidated obligations respectively. Income during 1978 amounted to \$7 230 034, of which \$6 903 268 represented transfers from the General Fund, \$269 747 assessed programme costs and \$57 019 miscellaneous income and exchange adjustments. Income in 1978 amounted to \$1 341 894 more than in 1977. Total funds available in 1978 amounted to \$14 843 091, made up of the \$7 613 057 carried forward from 1977 and the \$7 230 034 of 1978 income. Of the funds available, \$6 527 483 was expended in 1978 and \$3 469 866 represented year-end unliquidated obligations, leaving an unobligated balance of \$4 845 742 as at 31 December 1978. This unobligated balance represents the estimated cost of projects approved by the Board of Governors that had not been started or had only been partially implemented.

21. Unliquidated obligations as at 31 December 1977 and 31 December 1978, together with obligations and expenditures incurred in 1978, are given in detail in Statement III. C. This statement shows the technical assistance provided during 1978 to the recipient States and regional programmes and other pertinent data.

22. The trend of annual income and expenditures, together with year-end unliquidated obligations and unobligated balances for the past seven years, is shown below.

	Income	Expenditures	Year-end unliquidated obligations	Year-end unobligated balances
31 December 1972	2 652 361	2 573 960	1 541 044	1 146 743
31 December 1973	3 103 731	2 662 581	1 683 895	1 445 042
31 December 1974	3 356 435	2 413 017	2 303 681	1 768 674
31 December 1975	4 545 421	3 412 441	2 467 270	2 738 065
31 December 1976	5 474 049	3 954 300	2 821 846	3 903 142
31 December 1977	5 888 140	4 977 908	3 627 088	3 985 969
31 December 1978	7 230 034	6 527 483	3 469 866	4 845 742

23. In 1978, seven Member States gave additional support to the technical assistance programme over and above the amount which each contributed voluntarily to the General Fund. The amounts contributed to the Special Accounts in 1978 totalled \$1 701 128; expenditures totalled \$1 044 899; and the year-end unobligated balances, including balances brought forward from 1977 that were not used, amounted to \$1 478 932. The financial data regarding these contributions are shown in Statements VII. B, VIII. B, IX. B, X. B and XI. In addition, support was provided by the Swedish International Development Authority (Statement VI. B).

24. In order to indicate the approximate value of resources made available by Member States to the Agency during 1978, Schedule G has been included to show contributions both

in cash and in kind in the form of Type II fellowships, equipment and supplies, meetings and training courses, and cost-free experts. This schedule is included for information only since contributions of free services and of gifts in kind are not recorded in the Agency's accounts because funds are neither received nor disbursed by the Agency. The total figures for each Member State represent only a fairly reasonable estimate.

IV. UNITED NATIONS DEVELOPMENT PROGRAMME

(Statements IV. A and IV. B)

25. Statements IV. A and IV. B are presented in accordance with accounting requirements established by UNDP. Since UNDP limits cash drawings to the cash needed for approximately a six-week period, the cash balance at the end of the year is not intended to cover fully the unliquidated obligations at the end of the year. While these obligations relate to goods and services provided for in project budgets for 1978, a significant portion of these goods and services will not be delivered within the prescribed six-week period. Accordingly, the year-end balance of the fund is a negative figure of \$904 923, which will be covered by subsequent cash drawings from UNDP or other financial transactions of the fund.

26. The expenditures under the total UNDP programme during 1978 are set forth in Statement IV. B, which shows that the Agency was the executing agency for projects in 27 countries and in one region. Expenditures totalled \$4 071 985, consisting of \$3 204 614 for projects and \$867 371 for overhead costs.

27. The executing agency overhead amount of \$867 371 is based on a rate of 14% of 1978 project expenditures (\$448 646) plus a flexibility adjustment of \$418 860 less a small refund to UNDP applicable to 1977 activities. With respect to the executing agency overhead amount, \$853 184 was transferred as 1978 income to the Administrative Fund (see Schedule F) and \$14 187 represents the net transfers to other agencies for project work executed through sub-contracts.

V. SPECIAL ACCOUNTS (Statements V-XII)

28. The statements relating to special accounts are largely self-explanatory so that few comments are required.

29. Statement XI, which is new, shows the support of programme activities given by four Member States beginning in 1978.

30. In February 1978, the Board of Governors authorized the Director General to proceed with arrangements for the Agency's participation in the International Nuclear Fuel Cycle Evaluation (INFCE). Estimated costs for 1978 were foreseen to be \$864 000, and a decision was taken to defer until a later date the preparation of an estimate of costs for 1979. As of the end of 1978, 32 Member States had pledged \$945 848, as shown in Schedule G. Expenditures during the year and unliquidated obligations at year-end totalled \$431 389, leaving an unobligated balance at year-end of \$514 459. As approved by the Board of Governors, a special account was established to record the financial transactions in respect of the Agency's participation in INFCE. Statement XII shows the financial status of the INFCE fund as at 31 December 1978.

VI. OTHER FINANCIAL DATA

Regular Budget appropriations and assessed contributions (Schedule E)

31. In order to show historical trends in annual appropriations, obligations, expenditures, unliquidated obligations and unobligated balances, Schedule E has been included in the accounts for 1978. This schedule shows the unobligated balance in the Administrative Fund at the end of 1978 compared with the experience of earlier years.

Miscellaneous income (Schedule F)

32. The Regular Budget for 1978, including the supplementary appropriation, was based on estimated income other than assessments on Member States in the amount of \$3 891 797. Actual income amounted to \$5 318 662, or an excess of \$1 426 865, as shown in detail in Schedule F. The major items of income in excess of the budget estimates related to UNDP support costs, the gain on exchange of currencies, investment and interest income and value added tax.

Total resources available during 1978 (Schedule H)

33. An information schedule has been included to show on a consolidated basis the assets and liabilities as at 31 December 1978 and the income and obligations for the year 1978 for all the Agency funds shown in Statements I to XII.

(signed) SIGVARD EKLUND
Director General

PART IV

STATEMENTS AND SCHEDULES

STATEMENT I. A

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND EXPENDITURES
BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1978

Appropriation Section	Appropriations ^{a/}	Authorized transfers ^{b/}	Revised appropriations	Total obligations	Expenditures	Unliquidated obligations	Unobligated balance of appropriations
1 Technical assistance and training	2 066 000	331 000	2 397 000	2 379 039	2 378 166	873	17 961
2 Technical operations	10 237 000	1 147 000	11 384 000	11 169 594	10 774 875	394 719	214 406
3 Research and isotopes	8 827 000	783 000	9 610 000	9 514 282	8 911 496	602 786	95 718
4 Operational facilities	1 246 000	(17 000)	1 229 000	1 204 219	846 163	358 056	24 781
5 Safeguards	11 191 000	1 002 000	12 193 000	12 026 943	11 852 707	174 236	166 057
6 Policy-making organs	1 738 000	260 000	1 998 000	1 816 218	1 791 218	25 000	181 782
7 Executive management and administration	6 437 000	1 258 000	7 695 000	7 682 334	7 390 985	291 349	12 666
8 General services	4 537 000	1 054 000	5 591 000	5 573 759	5 340 339	233 420	17 241
9 Transfer of the Agency to its Permanent Headquarters	800 000	182 000	982 000	-	-	-	982 000
10 Adjustment of programme cost estimates	4 300 000	(4 300 000)	-	-	-	-	-
Original appropriations	51 379 000	1 700 000	53 079 000	51 366 388	49 285 949	2 080 439	1 712 612
Supplementary appropriation	1 700 000	(1 700 000)	-	-	-	-	-
TOTAL	53 079 000	-	53 079 000	51 366 388	49 285 949	2 080 439	1 712 612

^{a/} GC(XXI)/RES/347, and GC(XXII)/RES/356.

^{b/} Approved by the Board of Governors in September 1978.

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND SURPLUSES AS AT 31 DECEMBER 1978

ASSETS		LIABILITIES AND SURPLUSES			
	1978	1977		1978	1977
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash in hand and travellers' cheques	96 217	43 205	Current year (Statement I. A)	2 080 439	3 864 292
Current accounts and deposit accounts at banks (Schedule A)	7 383 582	6 507 630	Prior year	3 126 913	270 056
	<u>7 479 799</u>	<u>6 550 835</u>		<u>5 207 352</u>	<u>4 134 348</u>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedules B 1 and B 2)			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	1 021 874	315 445
1958-1970 Budgets	133 236	146 330	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES		
1971 Budget	21 004	26 225	Staff accounts	546 306	591 409
1972 Budget	23 736	29 670	United Nations, specialized agencies and other international organizations	94 463	136 826
1973 Budget	30 456	37 234	Member States	78 946	33 759
1974 Budget	42 070	50 484	Suppliers and contractors	55 803	34 190
1975 Budget	25 270	47 899	Deferred revenue from publications	361 748	298 044
1976 Budget	71 303	117 326	Reserve for fluctuations of bonds	60 000	60 000
1977 Budget	326 078	759 737	Other accounts	208 615	98 644
	<u>673 153</u>	<u>1 214 905</u>		<u>1 405 881</u>	<u>1 252 872</u>
1978 Budget	1 469 937	-	SPECIAL RESERVE		
	<u>2 143 090</u>	<u>1 214 905</u>	Reserve for transfer of the Agency to its Permanent Headquarters (Statement I E)	1 293 940	2 647 333
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES			CASH SURPLUSES (Statement I D)		
Staff accounts	792 295	768 750	1958-1968	4 404	4 429
United Nations, specialized agencies and other international organizations	311 629	243 740	UNDISTRIBUTED BUDGETARY SURPLUSES		
Member States	642 462	794 748	Arrears of contributions receivable from Member States, 1958-1977 Budgets	673 153	455 168
Suppliers and contractors	33 058	60 989	Provisional budgetary surplus, current year (Statement I C)	2 157 477	1 210 827
Publications invoices outstanding	361 748	298 044		<u>2 830 630</u>	<u>1 665 995</u>
Other accounts	-	88 411			
	<u>2 141 192</u>	<u>2 254 682</u>			
TOTAL ASSETS	<u>11 764 081</u>	<u>10 020 422</u>	TOTAL LIABILITIES AND SURPLUSES	<u>11 764 081</u>	<u>10 020 422</u>

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

STATEMENT I. C.

ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1978

	<u>1978</u>	<u>1977</u>
INCOME		
Contributions assessed on Member States (Schedule B. 1)	47 263 000	37 006 567
Contributions outstanding	1 469 937	<u>759 737</u>
Contributions paid	45 793 063	36 246 830
Miscellaneous income (Schedule F)	5 318 662	4 308 444
Transfers for use in 1978:		
- from 1975 cash surplus	363 273 ^{a/}	
- from 1976 cash surplus	436 727 ^{b/}	
- from 1977 cash surplus	<u>1 124 203^{c/}</u>	
Total income	<u>53 035 928</u>	<u>45 963 429</u>
OBLIGATIONS INCURRED (Statement I. A)		
Expenditures	49 285 949	39 800 714
Unliquidated obligations	<u>2 080 439</u>	<u>3 864 292</u>
Total obligations incurred	<u>51 366 388</u>	<u>43 665 006</u>
PROVISIONAL CASH SURPLUS		
	1 669 540	2 298 423
Transfer to subsequent year	982 000 ^{d/}	<u>1 847 333</u>
	<u>687 540</u>	451 090
Contributions receivable from Member States, current year	<u>1 469 937</u>	<u>759 737</u>
PROVISIONAL BUDGETARY SURPLUS	<u>2 157 477</u>	<u>1 210 827</u>
Provisional budgetary surplus is due to:		
Unobligated balance as at 31 December 1978 (Statement I. A)	1 712 612	2 675 994
Transfer to subsequent year	982 000 ^{d/}	<u>1 847 333</u>
	<u>730 612</u>	828 661
Contributions assessed on new Member States	-	6 567
Excess of actual income over budget (Schedule F)	<u>1 426 865</u>	<u>375 599</u>
PROVISIONAL BUDGETARY SURPLUS	<u>2 157 477</u>	<u>1 210 827</u>

- ^{a/} Resolution GC(XXI)/RES/347, para. 3(a).
^{b/} Resolution GC(XXI)/RES/347, para. 3(b).
^{c/} Resolution GC(XXII)/RES/356, para. 2(b) and (c).
^{d/} GC(XXI)/582/Mod. 1, para. 20.

(signed) JOHN P. ABBADESSA
 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) H. PESCHAR
 External Auditor

ADMINISTRATIVE FUND

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1978

		<u>1978</u>	<u>1977</u>
Shares retained of Member States which have not paid their assessed contributions towards the 1958-1968 budgets		4 404	4 429
1977 Final cash surplus			
Provisional cash surplus brought forward from 1977	451 090		
Arrears of prior years' contributions received during the year 1978	541 752		
Savings on obligations brought forward from 1976 and 1977	131 361		
	<u>1 124 203</u>		
Transfer from 1977 final cash surplus for use in 1978	1 124 203 ^{a/}	<u>nil</u>	
TOTAL SURPLUS		<u><u>4 404</u></u>	<u><u>4 429</u></u>

a/ Resolution GC(XXII)/RES/356, para. 2(a) and (c).

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

STATEMENT I. E

ADMINISTRATIVE FUND

TRANSFER OF THE AGENCY TO ITS PERMANENT HEADQUARTERS
SUMMARY STATEMENT AS AT 31 DECEMBER 1978

STATUS OF FUNDS AS AT 31 DECEMBER 1978

Unobligated balance as at 1 January	1 847 333
Unliquidated obligations brought forward	1 737 164
1978 Revised Appropriation, Section 9 (Statement I. A)	982 000
Total funds available	<u>4 566 497</u>
Expenditures during the year	421 566
Unliquidated obligations at year end	<u>2 850 991</u>
	<u>3 272 557</u>
Unobligated balance at year end available as a reserve for use in subsequent year	<u><u>1 293 940^{a/}</u></u>

OBLIGATIONS AND EXPENDITURES DURING 1978

Obligations:

Brought forward from 1977	1 737 164
Incurred during the year	1 535 393
	<u>3 272 557</u>
Expenditures during the year	<u>421 566</u>
Unliquidated obligations at year end	<u><u>2 850 991</u></u>

a/ GC(XXI)/582/Mod. 1, para. 20.

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1978

ASSETS

	<u>Nominal value</u>	<u>Purchase price</u>		
		<u>Rate</u>	<u>Amount</u>	
Cash in banks (Schedule A)				1 433 530
Investments at cost:				
6 3/4% Republic of Austria Dollar Bonds 1967-1982	34 000	98.9625	33 647	
5 3/4% Oesterreichische-Alpine Montangesellschaft	150 000	96.75	145 125	
5 1/2% Kingdom of Denmark 20-Year External Loan of 1964	191 000	101.50	193 865	
5 3/4% Japan Development Bank 1979	18 000	98.00	17 640	
6 1/4% Mexico External Sinking Fund 1979	20 000	98.25	19 650	
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	552 670
Advances receivable from Member States (Schedule D)				13 800
				<u>2 000 000</u>

LIABILITIES

Principal of the Fund as fixed by the General Conference at its twenty-first regular session				<u>2 000 000</u>
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(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

GENERAL FUND

OPERATIONAL PROGRAMME - 1978

SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING FUNDS
AS AT 31 DECEMBER 1978

Item	General Fund	Operating Fund I	Operating Fund II	TOTAL
1. STATUS OF FUNDS AS AT 31 DECEMBER 1978				
Balance as at 1 January 1978				
Unobligated balances	-	177 504	3 985 969	4 163 473
Unliquidated obligations	-	4 000	3 627 088	3 631 088
Balance as at 1 January 1978	-	181 504	7 613 057	7 794 561
Income during 1978				
Voluntary contributions pledged for 1978	6 446 459	-	-	6 446 459
Voluntary contributions pledged in 1978 towards prior years' programmes	113 299	-	-	113 299
Contributions from Member States	-	680 270	-	680 270
UNESCO contribution	-	318 000	-	318 000
Other contributions	-	132 408	-	132 408
Miscellaneous income:				
Assessed programme costs	-	-	269 747	269 747
Other income (inclusive exchange adjustments)	343 510	66 293	57 019	466 822
Transfer from General Fund	(6 903 268)	-	6 903 268	-
Net income during 1978	-	1 196 971	7 230 034	8 427 005
Total funds available	-	1 378 475	14 843 091	16 221 566
Expenditures in 1978				
Unliquidated obligation as at 31 December 1978	-	1 300 396	6 527 483	7 827 879
	-	2 200	3 469 866	3 472 066
	-	1 302 596	9 997 349	11 299 945
Unobligated balances as at 31 December 1978	-	75 879	4 845 742	4 921 621
2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1978				
Obligations:				
Brought forward from prior years	-	4 000	3 627 088	3 631 088
Incurring in 1978:				
For prior year programmes	-	(1 300)	1 615 013	1 613 713
For 1978 programme	-	1 299 896	4 755 248	6 055 144
Total	-	1 302 596	9 997 349	11 299 945
Expenditures:				
Against prior year programmes	-	2 700	3 932 664	3 935 364
Against 1978 programme	-	1 297 696	2 594 819	3 892 515
Total	-	1 300 396	6 527 483	7 827 879
Unliquidated obligations as at 31 December 1978	-	2 200	3 469 866	3 472 066
3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1978				
Cash in banks (Schedule A)	340	-	5 950 866	5 951 206
Government letters of credit convertible on demand	1 000 000	-	-	1 000 000
Petty cash on hand	-	64 069	-	64 069
Voluntary contributions receivable	133 162	-	-	133 162
Other contributions receivable	-	393 086	-	393 086
Assessed programme costs receivable	-	-	319 205	319 205
Other accounts receivable and sundry debit balances	-	1 727	1 192 660	1 194 387
Due to Operating Funds	(1 133 162)	(349 368)	1 482 530	-
Accounts payable and sundry credit balances	(340)	(31 435)	(629 653)	(661 428)
Unliquidated obligations as at 31 December 1978	-	(2 200)	(3 469 866)	(3 472 066)
Unobligated balances as at 31 December 1978	-	75 879	4 845 742	4 921 621

(signed) JOHN P. ABBADISSA
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) H. PESCHAR
External Auditor

OPERATING FUND I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES DURING 1978
AND UNLIQUIDATED BALANCE AS AT 31 DECEMBER 1978

Description	Monaco Project	Theoretical Physics Centre Trieste	TOTAL Operating Fund I
Balance as at 1 January 1978			
Unobligated balance	-	177 504	177 504
Unliquidated obligations	-	4 000	4 000
	-	181 504	181 504
Income during 1978			
Contributions from Member States	88 733	591 537	680 270
UNESCO contributions	8 000	310 000	318 000
Other contributions	-	132 408	132 408
Miscellaneous income and exchange adjustments (net)	14 338	51 955	66 293
	111 071	1 085 900	1 196 971
Total funds available	111 071	1 267 404	1 378 475
Expenditures in 1978	111 071	1 189 325	1 300 396
Unliquidated obligations as at 31 December 1978	-	2 200	2 200
	111 071	1 191 525	1 302 596
Unobligated balance as at 31 December 1978	-	75 879	75 879

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

GENERAL FUND

OPERATING FUND II

SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1978 AND UNLIQUIDATED
OBLIGATIONS BY RECIPIENTS AS AT 31 DECEMBER 1978

Recipients	Unliquidated obligations brought forward from 1977			Net new obligations in 1978			Expenditures in 1978			Unliquidated obligations as at 31 December 1978		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Afghanistan	-	46 483	46 483	4 618	116 691	121 309	862	111 000	111 862	3 756	52 174	55 930
Albania	-	-	-	-	40 407	40 407	-	4 129	4 129	-	36 278	36 278
Algeria	-	-	-	-	24 445	24 445	-	24 445	24 445	-	-	-
Argentina	52 681	10 115	62 796	39 898	52 338	92 236	59 782	55 270	115 052	32 797	7 183	39 980
Bangladesh	21 435	37 783	59 218	35 814	89 380	125 194	13 048	102 160	115 208	44 201	25 003	69 204
Bolivia	4 059	13 650	17 709	2 208	109 646	111 854	6 267	114 539	120 806	-	8 757	8 757
Brazil	3 406	53 121	56 527	1 633	196 022	197 655	4 074	218 433	222 507	965	30 710	31 675
Bulgaria	59 483	6 374	65 857	26 394	59 602	85 996	31 053	13 490	44 543	54 824	52 486	107 310
Burma	12 616	13 392	26 008	18 265	72 483	90 748	19 002	77 093	96 095	11 879	8 782	20 661
Chile	266	16 739	17 005	10 565	82 361	92 926	4 870	97 100	101 970	5 961	2 000	7 961
Colombia	3 722	4 718	8 440	14 528	45 709	60 237	3 785	37 131	40 916	14 465	13 296	27 761
Costa Rica	1 466	60 329	61 795	6	104 608	104 614	1 472	81 347	82 819	-	83 590	83 590
Cuba	8 753	82 671	91 424	6 210	109 738	115 948	9 006	138 194	147 200	5 957	54 215	60 172
Cyprus	52	-	52	(52)	1 074	1 022	-	1 074	-	-	-	-
Czechoslovakia	52 193	-	52 193	24 644	-	24 644	16 509	-	16 509	60 328	-	60 328
Democratic People's Republic of Korea	-	-	-	-	53 855	53 855	-	2 570	2 570	-	51 285	51 285
Ecuador	-	48 367	48 367	2 198	49 821	52 019	2 198	87 398	89 596	-	10 790	10 790
Egypt	29 637	187 979	217 616	28 325	99 580	127 905	34 357	156 799	191 156	23 605	130 760	154 365
El Salvador	-	7 000	7 000	-	2 010	2 010	-	9 010	9 010	-	-	-
Ethiopia	1 795	5 307	7 102	319	25 154	25 473	2 114	24 684	26 798	-	5 777	5 777
Ghana	32 532	18 336	50 868	40 269	101 915	142 184	20 004	80 221	100 225	52 797	40 030	92 827
Greece	12 611	-	12 611	6 220	26 622	32 842	8 668	22 235	30 903	10 163	4 387	14 550
Guatemala	-	13 181	13 181	-	8 536	8 536	-	17 578	17 578	-	4 139	4 139
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	-	-	-	-	11 377	11 377	-	11 377	11 377	-	-	-
Hungary	28 661	165 272	193 933	44 032	101 101	145 133	41 435	188 857	230 292	31 258	77 516	108 774
Iceland	-	7 810	7 810	-	32 399	32 399	-	23 443	23 443	-	16 766	16 766
India	70 827	52 212	123 039	34 226	99 536	133 762	58 945	91 928	150 873	46 108	59 820	105 928
Indonesia	562	34 526	35 088	(454)	156 104	155 650	1 08	158 130	158 238	-	32 500	32 500
Iran	-	400	400	36 106	6 822	42 928	6 218	7 222	13 440	29 888	-	29 888
Iraq	327	156 440	156 767	8 574	18 369	26 943	808	149 964	150 772	8 093	24 845	32 938
Israel	155	40 577	40 732	4 771	19 937	24 708	4 926	49 472	54 398	-	11 042	11 042
Ivory Coast	-	8 754	8 754	-	33 205	33 205	-	39 355	39 355	-	2 604	2 604
Jamaica	-	-	-	-	30 514	30 514	-	30 514	30 514	-	-	-
Jordan	-	6 418	6 418	-	103 998	103 998	-	84 269	84 269	-	26 147	26 147
Kenya	891	-	891	9 436	43 067	52 503	7 163	40 357	47 520	3 164	2 710	5 874
Korea, Republic of	18 921	13 214	32 135	49 049	57 400	106 449	37 030	37 910	74 940	30 940	32 704	63 644
Libyan Arab Jamahiriya	8 700	7 923	16 623	(1 100)	68 109	67 009	7 108	17 250	24 358	492	58 782	59 274
Madagascar	122	14 894	15 016	(12)	27 975	27 963	110	31 949	32 059	-	10 920	10 920
Malaysia	7 544	35 128	42 672	43 433	100 314	143 747	43 649	84 111	127 760	7 328	51 331	58 659
Mali	-	19 710	19 710	5 496	80 438	85 934	5 250	95 843	101 093	246	4 305	4 551

Recipients	Unliquidated obligations brought forward from 1977			Net new obligations in 1978			Expenditures in 1978			Unliquidated obligations as at 31 December 1978		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Mexico	8 125	20 792	28 917	58	113 656	113 714	8 049	82 800	90 849	134	51 648	51 782
Mongolia	-	68 520	68 520	-	133 177	133 177	-	90 786	90 786	-	110 911	110 911
Morocco	1 033	-	1 033	2 315	72 137	74 452	3 348	65 319	68 667	-	6 818	6 818
Nicaragua	-	-	-	-	13 334	13 334	-	12 649	12 649	-	685	685
Niger	-	550	550	-	25 011	25 011	-	13 171	13 171	-	12 390	12 390
Nigeria	7 330	5 895	13 225	3 039	44 116	47 155	7 341	9 627	16 968	3 028	40 384	43 412
Pakistan	85 880	177 729	263 609	62 698	148 128	210 826	70 970	286 211	357 181	77 608	39 646	117 254
Panama	-	1 610	1 610	9 814	(14)	9 800	1 296	1 596	2 892	8 518	-	8 518
Paraguay	362	-	362	2 859	24 298	27 157	2 410	24 298	26 706	811	-	811
Peru	602	10 193	10 795	(602)	160 767	160 165	-	120 652	120 652	-	50 308	50 308
Philippines	53 448	64 355	117 803	(13 581)	38 513	24 932	30 758	78 494	109 252	9 109	24 374	33 483
Poland	21 896	-	21 896	26 893	36 138	63 031	19 354	34 158	53 512	29 435	1 980	31 415
Portugal	164	7 750	7 914	14 523	4 363	18 886	4 490	9 270	13 760	10 197	2 843	13 040
Romania	-	241 584	241 584	4 071	163 480	167 551	2 995	389 443	392 438	1 076	15 621	16 697
Saudi Arabia	-	-	-	3 294	9 280	12 574	2 318	9 280	11 598	976	-	976
Senegal	-	9 605	9 605	14 585	52 344	66 929	7 063	50 346	57 409	7 522	11 603	19 125
Singapore	-	52 915	52 915	-	23 571	23 571	-	72 730	72 730	-	3 756	3 756
Spain	-	59 599	59 599	772	20 643	21 415	772	74 200	74 972	-	6 042	6 042
Sri Lanka	33 819	5 619	39 438	65 264	141 714	206 978	47 758	94 868	142 626	51 325	52 465	103 790
Sudan	31 590	17 500	49 090	25 770	63 919	89 689	26 995	75 103	102 098	30 365	6 316	36 681
Syrian Arab Republic	16 374	-	16 374	9 837	-	9 837	15 111	-	15 111	11 100	-	11 100
Thailand	32 200	51 168	83 368	19 330	16 650	35 980	28 336	11 140	39 476	23 194	56 678	79 872
Tunisia	-	-	-	-	21 711	21 711	-	21 711	21 711	-	-	-
Turkey	36 699	1 637	38 336	33 400	34 754	68 154	43 947	27 103	71 050	26 152	9 288	35 440
Uganda	11 974	47 374	59 348	1 158	63 827	64 985	4 332	111 201	115 533	8 800	-	8 800
United Republic of Cameroon	-	-	-	-	11 090	11 090	-	6 615	6 615	-	4 475	4 475
United Republic of Tanzania	-	24 755	24 755	5 333	76 049	81 382	5 087	86 535	91 622	246	14 269	14 515
Uruguay	-	9 594	9 594	959	96 372	97 331	264	82 120	82 384	695	23 846	24 541
Venezuela	4 824	34 274	39 098	12	5 302	5 314	669	38 539	39 208	4 167	1 037	5 204
Yugoslavia	43 219	-	43 219	37 376	80 287	117 663	27 374	77 001	104 375	53 221	3 286	56 507
Zaire	7 250	7 326	14 776	24 702	58 858	83 560	14 440	62 216	76 656	17 512	4 168	21 680
Zambia	-	6 606	6 606	18 080	89 415	107 495	-	57 821	57 821	18 080	38 200	56 280
Sub-total	830 206	2 115 973	2 946 179	867 578	4 305 552	5 173 130	825 298	4 794 854	5 620 152	872 486	1 626 671	2 499 157
Regional programmes												
Asia and the Pacific	18 765	10 424	29 189	227	99 927	100 154	18 992	105 432	124 424	-	4 919	4 919
Latin America	-	105	105	628	32 685	33 313	628	30 495	31 123	-	2 295	2 295
Interregional training courses	605 064	44 501	649 565	807 574	230 191	1 037 765	514 902	208 933	723 835	897 736	65 759	963 495
Sub-total	623 829	55 030	678 859	808 429	362 803	1 171 232	534 522	344 860	879 382	897 736	72 973	970 709
Administrative expenses	-	2 050	2 050	1 755	23 272	25 027	1 755	25 322	27 077	-	-	-
Fellows' health insurance	-	-	-	872	-	872	872	-	872	-	-	-
Sub-total	-	2 050	2 050	2 627	23 272	25 899	2 627	25 322	27 949	-	-	-
GRAND TOTAL	1 454 035	2 173 053	3 627 088	1 678 634	4 691 627	6 370 261	1 362 447	5 165 036	6 527 483	1 770 222	1 699 644	3 469 866

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

STATEMENT IV. A

UNITED NATIONS DEVELOPMENT PROGRAMME

Status of funds as at 31 December 1978

OPERATING FUND

Balance as at 1 January		(342 534)
Cash drawings from UNDP		2 172 000
Interoffice vouchers and other charges (net)		1 322 451
Miscellaneous income and exchange adjustments (net)		14 179
Miscellaneous items credited to UNDP (net)		966
		<u>3 167 062</u>
Expenditure during the year		
For projects		3 204 614
For overheads		
- Projects executed by the IAEA (Schedule F)	853 184	
- Projects executed through sub-contracts (net)	14 187	867 371
		<u>4 071 985</u>
Balance at year end		<u><u>(904 923)</u></u>

REPRESENTED BY:

Cash (in hand and in transit)		1 701
Cash at banks (Schedule A)		41 685
Accounts receivable		29 221
		<u>72 607</u>
Accounts payable		35 035
1977 unliquidated obligations		186 281
1978 unliquidated obligations		756 214
		<u>977 530</u>
		<u><u>(904 923)</u></u>

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME

Expenditures during 1978

Recipients	Indicative Planning Figures and Cost Sharing	Programme Reserve	Special Measures Fund for Least Developed Countries	Special Industrial Services	Government Cash Counterpart Contributions	Total
<u>COUNTRY PROJECTS</u>						
Albania	13 539	-	-	-	-	13 539
Argentina	376 091	-	-	-	-	376 091
Bangladesh	28 950	-	-	-	-	28 950
Brazil	791 476	-	-	-	-	791 476
Bulgaria	43 314	-	-	-	-	43 314
Chile	655 234	-	-	-	-	655 234
Colombia	96 808	-	-	-	-	96 808
Cuba	4 661	(6)	-	-	-	4 655
Egypt	30 787	-	-	-	-	30 787
Ethiopia	30 392	-	-	-	-	30 392
Ghana	15 397	-	-	-	-	15 397
Greece	1 975	-	-	-	-	1 975
Hungary	17 699	-	-	-	-	17 699
Indonesia	6 612	-	-	-	-	6 612
Kenya	5 792	-	-	-	-	5 792
Korea, Republic of	(869)	-	-	-	-	(869)
Morocco	143 181	-	-	-	-	143 181
Nigeria	149 032	-	-	-	-	149 032
Pakistan	87 979	-	-	-	-	87 979
Peru	249 496	-	-	-	-	249 496
Philippines	64 672	-	-	-	-	64 672
Romania	147 330	-	-	-	-	147 330
Sri Lanka	100 939	-	-	-	-	100 939
Sudan	1 593	-	-	-	-	1 593
Syrian Arab Republic	12 849	-	-	-	-	12 849
Turkey	4 727	-	-	-	-	4 727
Yugoslavia	95 753	-	-	-	-	95 753
	3 175 409	(6)	-	-	-	3 175 403
<u>REGIONAL PROJECTS</u>						
Africa	-	-	-	-	-	-
Asia and the Pacific	29 211	-	-	-	-	29 211
Europe, Mediterranean	-	-	-	-	-	-
The Arab States	-	-	-	-	-	-
Latin America	-	-	-	-	-	-
	29 211	-	-	-	-	29 211
<u>INTERREGIONAL PROJECTS</u>						
	-	-	-	-	-	-
<u>GLOBAL PROJECTS</u>						
	-	-	-	-	-	-
TOTAL PROJECT EXPENDITURE	3 204 620	(6)	-	-	-	3 204 614

OVERHEADS

(a) Indicative Planning Figures, Cost-Sharing, Programme Reserve, Special Measures Fund and Special Industrial Services	867 506
(b) Government Cash Counterpart Contributions	-
(c) Less: Miscellaneous items refunded to UNDP	135
TOTAL OVERHEAD EXPENDITURE	867 371
TOTAL EXPENDITURE DURING 1978	4 071 985

(signed) JOHN P. ABADESSA
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) H. PESCHAR
External Auditor

STATEMENT V.A

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)Status of funds as at 31 December 1978

	<u>1978</u>	<u>1977</u>
Balance as at 1 January	46 271	190 633
Unliquidated obligations brought forward	26 526	5 783
Cash drawings from UNEP	100 000	188 000
Available for expenditures during the year	172 797	384 416
Expenditures during the year	157 970	338 145
Balance at year end	<u>14 827</u>	<u>46 271</u>
Represented by:		
Cash at banks (Schedule A)	37 725	72 797
Reserve for unliquidated obligations at year end	22 898	26 526
TOTAL	<u>14 827</u>	<u>46 271</u>

STATEMENT OF UNUSED ALLOCATIONS

Balance as at 1 January	36 903	194 033
Net allocations issued by UNEP during the year	184 210	181 015
Allocations available during the year	221 113	375 048
Allocations utilized during the year	157 970	338 145
Balance of unused allocations at year end	<u>63 143</u>	<u>36 903</u>

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)Status of project expenditures as at 31 December 1978

Project	Title	Total allocations available	Expenditures during the year	Unused allocations 1978-12-31
0-102-74-002	Studies of the Measures to be taken in International Co-operation in the Long-term Management of High-level and Alpha-bearing Radioactive Wastes	40 790	41 200	(410)
0-501-75-03	Evaluation of Release of Radionuclides into Aquatic Environments	467	471	(4)
0-503-75-04	The Mediterranean Programme Activity: Intercalibration Measurements for Pilot Projects under the Co-ordinated Pollution Monitoring and Research Programme - MED IV	100 739	61 663	39 076
0-503-76-09	The Mediterranean Programme Activity: Biogeochemical Studies of Selected Pollutants in the Open Waters of the Mediterranean - MED XIII	79 117	54 636	24 481
Total as at 31 December 1978		221 113	157 970	63 143

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

STATEMENT VI.A

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)Status of funds as at 31 December 1978

	<u>1978</u>	<u>1977</u>
Unobligated balance as at 1 January	964 450	472 732
Unliquidated obligations brought forward	231 551	264 984
Refund to SIDA	-	(50 318)
Income from contributions	1 974 673	1 077 453
Miscellaneous income and exchange adjustments	(133)	498
Available for expenditures during the year	<u>3 170 541</u>	<u>1 765 349</u>
Expenditures during the year	628 637	569 348
Unliquidated obligations at year end	373 795	231 551
	<u>1 002 432</u>	<u>800 899</u>
Unobligated balance at year end	<u><u>2 168 109</u></u>	<u><u>964 450</u></u>
Represented by:		
Cash at banks (Schedule A)	2 537 523	919 882
Accounts receivable and sundry debit balances	8 292	278 390
	<u>2 545 815</u>	<u>1 198 272</u>
Accounts payable and sundry credit balances	3 911	2 271
Reserve for unliquidated obligations at year end	373 795	231 551
	<u>377 706</u>	<u>233 822</u>
TOTAL	<u><u>2 168 109</u></u>	<u><u>964 450</u></u>

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY THE SWEDISH
INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)

Status of funds as at 31 December 1978 by programme

	Projects completed in prior years	International Centre for Theoretical Physics	Fellow- ships	Training courses				Research contracts				Bangladesh Institute of Nuclear Agriculture	Nuclear research in agriculture in India	Total
				Animal science	Plant breeding	Pesticide residues	Soil science	Animal science	Plant breeding	Pesticide residues	Soil science			
Unobligated balance as at 1 January	5 581	-	215 782	36 310	12 388	40 508	87 000	53 987	162 243	59 626	77 801	233 224	-	964 450
Unliquidated obligations brought forward	-	-	77 059	2 267	17 187	-	-	14 313	21 392	21 813	-	77 520	-	231 551
Transfers among programmes	-	-	-	(10 000)	(6 000)	(9 000)	25 000	-	-	-	-	106 785	(106 785)	-
Income from contributions	-	86 022	302 360	70 000	50 000	-	55 000	32 644	114 827	74 713	95 207	-	1 093 900	1 974 673
Miscellaneous income and exchange adjustments	-	-	-	-	-	-	-	-	-	-	-	-	(133)	(133)
Available for expenditures during the year	5 581	86 022	595 201	98 577	73 575	31 508	147 000	100 944	298 462	156 152	173 008	417 529	986 982	3 170 541
Expenditures during the year	-	86 022	117 036	1 067	14 828	13 528	104 219	17 386	36 641	32 255	12 523	189 847	3 285	628 637
Unliquidated obligations at year end	-	-	168 996	252	-	172	605	16 252	66 666	45 620	23 171	51 929	132	373 795
	-	86 022	286 032	1 319	14 828	13 700	104 824	33 638	103 307	77 875	35 694	241 776	3 417	1 002 432
Unobligated balance as at 31 December 1978	5 581	-	309 169	97 258	58 747	17 808	42 176	67 306	195 155	78 277	137 314	175 753	983 565	2 168 109

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

STATEMENT VII.A

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANYStatus of funds as at 31 December 1978

	<u>1978</u>	<u>1977</u>
Unobligated balance as at 1 January	185 342	153 259
Unliquidated obligations brought forward	93 421	110 889
Income from contributions	759 512	368 207
Miscellaneous income and exchange adjustments	14 658	5 690
Available for expenditures during the year	<u>1 052 933</u>	<u>638 045</u>
Expenditures during the year	404 152	359 282
Unliquidated obligations at year end	100 599	93 421
	<u>504 751</u>	<u>452 703</u>
Unobligated balance at year end	<u>548 182</u>	<u>185 342</u>
Represented by:		
Cash at banks (Schedule A)	644 463	278 393
Accounts receivable and sundry debit balances	6 606	1 542
	<u>651 069</u>	<u>279 935</u>
Accounts payable and sundry credit balances	2 288	1 172
Reserve for unliquidated obligations at year end	100 599	93 421
	<u>102 887</u>	<u>94 593</u>
TOTAL	<u>548 182</u>	<u>185 342</u>

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANYStatus of funds as at 31 December 1978 by programme

	Protein programme	Nitrogen programme	Tsetse fly programme	Food irradiation	Safeguards programme	Technical assistance	Total
Unobligated balance as at 1 January	110 481	49 741	24 455	665	-	-	185 342
Unliquidated obligations brought forward	56 940	27 369	5 112	4 000	-	-	93 421
Income from contributions	223 624	187 483	29 756	5 263	24 932	288 454	759 512
Miscellaneous income and exchange adjustments	14 658	-	-	-	-	-	14 658
Available for expenditures during the year	405 703	264 593	59 323	9 928	24 932	288 454	1 052 933
Expenditures during the year	187 573	134 657	49 314	3 115	14 493	15 000	404 152
Unliquidated obligations at year end	55 560	31 468	5 990	5 550	2 031	-	100 599
	243 133	166 125	55 304	8 665	16 524	15 000	504 751
Unobligated balance at year end	162 570	98 468	4 019	1 263	8 408	273 454	548 182

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

STATEMENT VIII.A

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE UNITED STATES OF AMERICAStatus of funds as at 31 December 1978

	<u>1978</u>	<u>1977</u>
Unobligated balance as at 1 January	1 297 858	30 522
Transfer of unobligated balance	-	22 163
Unliquidated obligations brought forward	396 675	12 983
Income from contributions	2 368 754	3 020 112
Miscellaneous income and exchange adjustments	19 755	1 617
Available for expenditures during the year	<u>4 083 042</u>	<u>3 087 397</u>
Expenditures during the year	1 850 376	1 392 864
Unliquidated obligations at year end	447 154	396 675
	<u>2 297 530</u>	<u>1 789 539</u>
Unobligated balance at year end	<u><u>1 785 512</u></u>	<u><u>1 297 858</u></u>
Represented by:		
Cash at banks (Schedule A)	1 597 802	1 417 369
Accounts receivable and sundry debit balances	635 606	277 164
	<u>2 233 408</u>	<u>1 694 533</u>
Accounts payable and sundry credit balances	742	-
Reserve for unliquidated obligations at year end	447 154	396 675
	<u>447 896</u>	<u>396 675</u>
TOTAL	<u><u>1 785 512</u></u>	<u><u>1 297 858</u></u>

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE UNITED STATES OF AMERICAStatus of funds as at 31 December 1978 by programme

	Safeguards programme	Technical assistance	Medfly programme	Resources evaluation	Risk assessment	Medical programme	Tsetse fly programme	Nuclear fuel	Total
Unobligated balance as at 1 January	354 296	698 370	29 389	93 445	71 786	50 572	-	-	1 297 858
Unliquidated obligations brought forward	33 410	344 641	16 062	742	-	44	1 776	-	396 675
Income from contri- butions	796 473	1 024 000	84 500	253 000	50 000	39 059	71 722	50 000	2 368 754
Miscellaneous income and exchange adjust- ments	19 755	-	-	-	-	-	-	-	19 755
Available for expenditures during the year	1 203 934	2 067 011	129 951	347 187	121 786	89 675	73 498	50 000	4 083 042
Expenditures during the year	534 940	850 145	123 314	146 626	44 977	79 645	40 698	30 031	1 850 376
Unliquidated obligations at year end	11 666	394 493	6 637	1 558	-	-	32 800	-	447 154
	546 606	1 244 638	129 951	148 184	44 977	79 645	73 498	30 031	2 297 530
Unobligated balance at year end	657 328	822 373	-	199 003	76 809	10 030	-	19 969	1 785 512

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

STATEMENT IX. A

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1978

	<u>1978</u>	<u>1977</u>
Unobligated balance as at 1 January	203 506	113 862
Unliquidated obligations brought forward	254 917	16 202
Income from contributions	424 929	331 565
Exchange adjustments	59 498	21 642
Available for expenditures during the year	<u>942 850</u>	<u>483 271</u>
Expenditures during the year	165 691	24 848
Unliquidated obligations at year end	102 631	254 917
	<u>268 322</u>	<u>279 765</u>
Unobligated balance at year end	<u>674 528</u>	<u>203 506</u>
Represented by:		
Cash at banks (Schedule A)	708 843	418 635
Accounts receivable and sundry debit balances	68 316	39 788
	<u>777 159</u>	<u>458 423</u>
Reserve for unliquidated obligations at year end	102 631	254 917
TOTAL	<u>674 528</u>	<u>203 506</u>

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1978 by programme

	<u>Fellowships Programme</u>	<u>Safeguards Programme</u>	<u>Total</u>
Unobligated balance as at 1 January	109 056	94 450	203 506
Unliquidated obligations brought forward	3 520	251 397	254 917
Income from contributions	-	424 929	424 929
Exchange adjustments	-	59 498	59 498
Available for expenditures during the year	<u>112 576</u>	<u>830 274</u>	<u>942 850</u>
Expenditures during the year	5 081	160 610	165 691
Unliquidated obligations at year end	<u>1 048</u>	<u>101 583</u>	<u>102 631</u>
	<u>6 129</u>	<u>262 193</u>	<u>268 322</u>
Unobligated balance at year end	<u><u>106 447</u></u>	<u><u>568 081</u></u>	<u><u>674 528</u></u>

(signed) JOHN P. ABBADDESSA
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) H. PESCHAR
External Auditor

STATEMENT X.A

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF CANADAStatus of funds as at 31 December 1978

	<u>1978</u>	<u>1977</u>
Unobligated balance as at 1 January	36 628	-
Unliquidated obligations brought forward	56 384	-
Income from contributions	275 873	95 092
Exchange adjustments	2	-
Available for expenditures during the year	<u>368 887</u>	<u>95 092</u>
Expenditures during the year	228 869	2 080
Unliquidated obligations at year end	<u>3 505</u>	<u>56 384</u>
	<u>232 374</u>	<u>58 464</u>
Unobligated balance at year end	<u><u>136 513</u></u>	<u><u>36 628</u></u>
Represented by:		
Cash at banks (Schedule A)	138 508	93 012
Accounts receivable and sundry debit balances	1 510	-
	<u>140 018</u>	<u>93 012</u>
Reserve for unliquidated obligations at year end	3 505	56 384
TOTAL	<u><u>136 513</u></u>	<u><u>36 628</u></u>

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF CANADAStatus of funds as at 31 December 1978 by programme

	Technical Assistance	Safeguards Programme	Total
	<u> </u>	<u> </u>	<u> </u>
Unobligated balance as at 1 January	36 628	-	36 628
Unliquidated obligations brought forward	56 384	-	56 384
Income from contributions	172 068	103 805	275 873
Exchange adjustments	-	2	2
	<u> </u>	<u> </u>	<u> </u>
Available for expenditures during the year	265 080	103 807	368 887
	<u> </u>	<u> </u>	<u> </u>
Expenditures during the year	156 008	72 861	228 869
Unliquidated obligations at year end	3 505	-	3 505
	<u> </u>	<u> </u>	<u> </u>
	159 513	72 861	232 374
	<u> </u>	<u> </u>	<u> </u>
Unobligated balance at year end	105 567	30 946	136 513
	<u> </u>	<u> </u>	<u> </u>

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

STATEMENT XI

SPECIAL ACCOUNTS

CONTRIBUTIONS RECEIVED FROM MEMBER STATES IN
SUPPORT OF PROGRAMME ACTIVITIESStatus of funds as at 31 December 1978

	Australia		Belgium	Japan	United Kingdom of Great Britain and Northern Ireland	Total
	Technical assistance	Safeguards programme	Technical assistance	Technical assistance	Plutonium management	
Income from contributions	43 500	80 000	126 606	46 500	22 250	318 856
Miscellaneous income and exchange adjustments	-	-	865	-	-	865
Available for expenditures during the year	43 500	80 000	127 471	46 500	22 250	319 721
Expenditures during the year	-	-	15 099	3 566	5 824	24 489
Unliquidated obligations at year end	-	3 194	1 143	26 572	-	30 909
	-	3 194	16 242	30 138	5 824	55 398
Unobligated balance at year end	43 500	76 806	111 229	16 362	16 426	264 323
Represented by:						
Cash at banks (Schedule A)	-	-	112 372	42 934	16 426	171 732
Accounts receivable and sundry debit balances	43 500	80 000	-	-	-	123 500
	43 500	80 000	112 372	42 934	16 426	295 232
Reserve for unliquidated obligations at year end	-	3 194	1 143	26 572	-	30 909
TOTAL	43 500	76 806	111 229	16 362	16 426	264 323

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

INTERNATIONAL NUCLEAR FUEL CYCLE EVALUATION (INFCE)
SUPPORTED BY CONTRIBUTIONS FROM MEMBER STATESStatus of funds as at 31 December 1978

Income from contributions	945 848
Expenditures during the year	405 613
Unliquidated obligations at year end	25 776
	<u>431 389</u>
Unobligated balance at year end	<u>514 459</u>
Represented by:	
Cash at banks (Schedule A)	261 563
Contributions receivable	278 672
	<u>540 235</u>
Reserve for unliquidated obligations at year end	25 776
TOTAL	<u>514 459</u>

(signed) JOHN P. ABBADESSA
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) H. PESCHAR
External Auditor

SCHEDULE A

CURRENT AND DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1978

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
1. Current Accounts at banks:			
Albanian leks	15 835	7.60	2 084
Argentine pesos	16 231 045	985.00	16 478
Australian dollars	17 980	0.88	20 432
Austrian schillings	3 154 906	14.00	225 350
Bangladesh takas	123	15.55	8
Belgian francs	550 216	30.00	18 340
Brazilian cruzeiros	18 647	19.95	935
Bulgarian leva	82 801	0.94	88 086
Burmese kyats	52	6.72	8
Canadian dollars	169 700	1.17	145 043
Chilean pesos	536	33.85	16
Cuban pesos	15 744	0.742	21 218
Czechoslovak korunas	792 764	10.64	74 508
Danish kroner	42 112	5.32	7 916
Egyptian pounds	14 575	0.700	20 821
Finnish markka	37 597	4.05	9 283
French francs	172 256	4.40	39 149
German Democratic Republic marks	467 536	1.90	246 071
Germany, Federal Republic of, marks	106 797	1.92	55 623
Greek drachmae	2 180 600	37.00	58 935
Hungarian forints	752 819	17.77	42 365
Icelandic kronur	384 000	306.00	1 255
Indian rupees	435 323	8.20	53 088
Iranian rials	1 296 733	70.35	18 432
Israeli pounds	403 606	19.00	21 242
Italian lire	102 028 679	840.00	121 463
Japanese yen	4 058 152	197.00	20 600
Mexican pesos	164 800	22.64	7 279
Netherlands guilders	13 128	2.08	6 311
New Zealand dollars	1 987	0.955	2 081
Norwegian kroner	37 724	5.12	7 368
Pakistan rupees	336 522	9.90	33 992
Philippine pesos	137 880	7.35	18 759
Polish zlotys	3 753 415	33.20	113 055
Portuguese escudos	237 947	46.00	5 173
Romanian lei	22 871	12.00	1 906
Spanish pesetas	334 480	71.00	4 711
Sri Lanka rupees	308 507	15.65	19 713
Swedish kronar	59 597	4.42	13 483
Swiss francs	49 084	1.73	28 372
Thai baht	150 605	20.15	7 474
Tunisian dinars	4 162	0.410	10 151
Turkish liras	1 196 340	25.00	47 854
USSR roubles	2 173 458	0.66	3 293 118
United Kingdom pounds	22 914	0.511	44 841
United States dollars	3 169 690	-	3 169 690
Vietnamese dong	38	3.25	12
Yugoslav dinars	1 862 375	18.90	98 538
Sub-total			<u>8 262 630</u>

SCHEDULE A (continued)

Deposit	Interest rate p. a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
2. Deposit Accounts at banks:					
Bank of America, Vienna	6 1/2 %	48 hours call	\$ 29 148	-	29 148
American Express Company, Vienna	9 1/2 %	48 hours call	\$ 13 823	-	13 823
Creditanstalt-Bankverein, Vienna	9 3/4 %	48 hours call	\$ 120 000	-	120 000
Conill Bank, Vienna	10 %	48 hours call	\$ 198 022	-	198 022
Zentralsparkasse der Gemeinde Wien, Vienna	8 1/8 %	79-01-08	S 7 030 000	14.00	502 143
Conill Bank, Vienna	11 %	79-01-10	\$ 700 000	-	700 000
Conill Bank, Vienna	3 3/8 %	79-01-22	DM 250 000	1.92	130 208
Bankhaus Schoeller & Co., Vienna	8 1/8 %	79-01-29	S 5 000 000	14.00	357 143
Zentralsparkasse der Gemeinde Wien, Vienna	8 1/8 %	79-01-30	S 12 000 000	14.00	857 143
American Express Company, Vienna	11 7/16%	79-01-31	\$ 1 000 000	-	1 000 000
Trade Development Bank, London	9 1/16%	79-01-31	\$ 1 200 000	-	1 200 000
Erste Österreichische Sparkasse, Vienna	7 1/2 %	79-02-26	S 31 000 000	14.00	2 214 286
Banque Worms, Paris	11 1/4 %	79-02-26	\$ 500 000	-	500 000
Banque Worms, Paris	9 1/16%	79-02-26	\$ 1 000 000	-	1 000 000
Mitsui Bank, Tokyo	10 1/16%	79-03-30	\$ 3 000 000	-	3 000 000
American Express Company, Vienna	10 3/16%	79-04-20	\$ 800 000	-	800 000
Österreichisches Credit-Institut, Vienna	7 5/8 %	Savings accounts	S 7 221 072	14.00	515 791
Sub-total					<u>13 137 707</u>
Total Current and Deposit Accounts at banks					<u><u>21 400 337</u></u>
3. Distribution by Fund:					
Administrative Fund					7 383 582
Working Capital Fund					1 433 530
General Fund (including Operating Funds)					5 951 206
United Nations Development Programme (UNDP)					41 685
United Nations Environment Programme (UNEP)					37 725
Programme Activities supported by the Swedish International Development Authority (SIDA)					2 537 523
Programme Activities supported by the Government of the Federal Republic of Germany					644 463
Programme Activities supported by the Government of the United States of America					1 597 802
Programme Activities supported by the Government of the Union of Soviet Socialist Republics					708 843
Programme Activities supported by the Government of Canada					138 508
Programme Activities supported by the Government of Belgium					112 372
Programme Activities supported by the Government of Japan					42 934
Programme Activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland					16 426
International Nuclear Fuel Cycle Evaluation (INFCE) supported by contributions from Member States					261 563
Other funds and special accounts					492 175
Total Current and Deposit Accounts at banks					<u><u>21 400 337</u></u>

SCHEDULE B. 1

CONTRIBUTIONS TO THE REGULAR BUDGET

STATUS AS AT 31 DECEMBER 1978

Member State	1978			Prior years outstanding	Total outstanding
	Assessed	Paid	Out- standing		
Afghanistan	7 765	-	7 765	-	7 765
Albania	7 765	-	7 765	2 847	10 612
Algeria	41 303	41 303	-	-	-
Argentina	341 483	273 066	68 417	-	68 417
Australia	810 121	809 556	565	-	565
Austria	337 966	337 966	-	-	-
Bangladesh	17 452	800	16 652	-	16 652
Belgium	571 559	571 559	-	-	-
Bolivia	7 765	7 765	-	-	-
Brazil	420 044	420 044	-	-	-
Bulgaria	54 221	54 221	-	-	-
Burma	8 040	-	8 040	-	8 040
Byelorussian Soviet Socialist Republic	191 260	191 260	-	-	-
Canada	1 580 485	1 580 485	-	-	-
Chile	40 200	40 200	-	-	-
Colombia	47 897	-	47 897	7 551	55 448
Costa Rica	7 765	7 765	-	-	-
Cuba	52 848	52 003	845	-	845
Cyprus	7 765	7 765	-	-	-
Czechoslovakia	403 680	403 680	-	-	-
Democratic Kampuchea	7 765	-	7 765	29 607	37 372
Democratic People's Republic of Korea	19 928	19 928	-	-	-
Denmark	337 966	337 966	-	-	-
Dominican Republic	7 765	-	7 765	78 257	86 022
Ecuador	7 765	7 765	-	-	-
Egypt	35 666	35 666	-	-	-
El Salvador	7 765	7 765	-	-	-
Ethiopia	7 765	-	7 765	12 795	20 560
Finland	218 683	218 683	-	-	-
France	3 016 837	2 841 070	175 767	-	175 767
Gabon	7 765	-	7 765	4 500	12 265
German Democratic Republic	720 660	720 660	-	-	-
Germany, Federal Republic of	4 130 133	4 130 133	-	-	-
Ghana	8 384	-	8 384	12 598	20 982
Greece	158 546	158 546	-	-	-
Guatemala	8 040	2 752	5 288	-	5 288
Haiti	7 765	-	7 765	82 513	90 278
Holy See	8 700	8 700	-	-	-
Hungary	154 901	154 901	-	-	-
Iceland	9 940	9 940	-	-	-
India	305 454	305 454	-	-	-
Indonesia	59 443	59 443	-	-	-
Iran	178 975	178 975	-	-	-
Iraq	40 273	40 273	-	-	-
Ireland	69 595	69 595	-	-	-
Israel	129 222	129 222	-	-	-
Italy	1 555 849	1 555 849	-	-	-
Ivory Coast	7 765	-	7 765	6 607	14 372
Jamaica	7 954	7 954	-	-	-
Japan	4 622 170	4 622 170	-	-	-
Jordan	7 765	7 765	-	-	-
Kenya	7 765	7 765	-	-	-
Korea, Republic of	52 848	52 848	-	-	-
Kuwait	84 491	84 491	-	-	-
Lebanon	11 544	-	11 544	18 989	30 533
Liberia	7 765	-	7 765	4 206	11 971
Libyan Arab Jamahiriya	89 462	89 462	-	-	-
Liechtenstein	9 940	9 940	-	-	-
Luxembourg	19 880	19 880	-	-	-
Madagascar	7 765	7 765	-	-	-

SCHEDULE B.1 (continued)

Member State	1978			Prior years outstanding	Total outstanding
	Assessed	Paid	Out- standing		
Malaysia	37 454	37 454	-	-	-
Mali	7 765	-	7 765	59 399	67 164
Mauritius	7 765	7 765	-	-	-
Mexico	324 987	324 987	-	-	-
Monaco	9 940	9 940	-	-	-
Mongolia	7 765	7 765	-	-	-
Morocco	19 585	19 585	-	-	-
Netherlands	735 571	735 571	-	-	-
New Zealand	149 102	149 102	-	-	-
Nicaragua	7 765	4 446	3 319	-	3 319
Niger	7 765	7 765	-	-	-
Nigeria	52 505	-	52 505	19 204	71 709
Norway	228 624	228 624	-	-	-
Pakistan	26 179	26 179	-	-	-
Panama	7 765	-	7 765	7 873	15 638
Paraguay	7 765	-	7 765	84 618	92 383
Peru	23 433	-	23 433	23 109	46 542
Philippines	45 079	-	45 079	26 334	71 413
Poland	636 414	636 414	-	-	-
Portugal	79 101	79 101	-	-	-
Qatar	9 940	9 940	-	-	-
Romania	108 786	108 786	-	-	-
Saudi Arabia	93 194	93 194	-	-	-
Senegal	7 765	7 765	-	-	-
Sierra Leone	7 765	-	7 765	8 825	16 590
Singapore	32 920	32 920	-	-	-
South Africa	168 573	168 573	-	-	-
Spain	609 867	-	609 867	20 364	630 231
Sri Lanka	8 040	8 040	-	-	-
Sudan	7 954	-	7 954	10 354	18 308
Sweden	641 140	641 140	-	-	-
Switzerland	511 917	511 917	-	-	-
Syrian Arab Republic	7 765	7 765	-	-	-
Thailand	42 332	42 332	-	-	-
Tunisia	7 765	7 433	332	-	332
Turkey	122 464	-	122 464	97 489	219 953
Uganda	7 765	-	7 765	6 567	14 332
Ukrainian Soviet Socialist Republic	713 819	713 819	-	-	-
Union of Soviet Socialist Republics	5 396 524	5 396 524	-	-	-
United Arab Emirates	44 731	44 731	-	-	-
United Kingdom of Great Britain and Northern Ireland	2 370 726	2 370 726	-	-	-
United Republic of Cameroon	7 765	7 765	-	-	-
United Republic of Tanzania	7 765	-	7 765	6 567	14 332
United States of America	12 425 191	12 425 191	-	-	-
Uruguay	16 079	16 079	-	-	-
Venezuela	162 051	60 396	101 655	-	101 655
Viet Nam	12 574	-	12 574	36 627	49 201
Yugoslavia	155 727	132 800	22 927	-	22 927
Zaire	7 954	-	7 954	-	7 954
Zambia	7 765	7 765	-	-	-
Former Member	-	-	-	5 353	5 353
TOTAL	47 263 000	45 793 063	1 469 937	673 153	2 143 090

STATUS AS AT 31 DECEMBER 1978 OF ANNUAL ASSESSMENTS, ASSESSMENTS
RECEIVED OR RESCINDED AND CONTRIBUTIONS OUTSTANDING
FOR YEARS 1958 THROUGH 1978

Year	Annual assessment ^{a/}	Assessment received or rescinded				Contributions still receivable	
		In the year of assessment		In subsequent years	Total received		
		\$	%	\$	\$		%
1958	4 114 760	3 771 396	91,7	341 728	4 113 124	99,96	1 636
1959	5 225 000	4 722 638	90,4	498 531	5 221 169	99,93	3 831
1960	5 880 980	5 312 034	90,3	564 272	5 876 306	99,92	4 674
1961	6 200 690	5 554 021	89,6	641 735	6 195 756	99,92	4 934
1962	6 640 079	5 638 304	84,9	993 736	6 632 040	99,88	8 039
1963	7 155 263	6 159 522	86,1	986 482	7 146 004	99,87	9 259
1964	7 230 274	6 605 083	91,4	615 805	7 220 888	99,87	9 386
1965	7 732 282	6 943 041	89,8	779 214	7 722 255	99,87	10 027
1966 ^{b/}	8 677 559	7 907 199	91,1	758 276	8 665 475	99,86	12 084
1967	9 185 010	8 516 909	92,7	651 379	9 168 288	99,82	16 722
1968	10 171 630	9 415 395	92,6	739 975	10 155 370	99,84	16 260
1969	10 911 453	9 637 651	88,3	1 256 382	10 894 033	99,84	17 420
1970	11 870 780	10 818 133	91,1	1 033 683 ^{c/}	11 851 816	99,84	18 964
1971	13 346 659	12 201 519	91,4	1 124 136 ^{c/}	13 325 655	99,84	21 004
1972	15 397 934	14 272 632	92,7	1 101 566 ^{c/}	15 374 198	99,85	23 736
1973 ^{b/}	18 258 757	17 017 697	93,2	1 210 604	18 228 301	99,83	30 456
1974	23 474 491	22 735 361	96,9	697 060	23 432 421	99,82	42 070
1975	26 681 910	26 309 822	98,6	346 818	26 656 640	99,91	25 270
1976	34 255 684	32 591 252	95,1	1 593 129	34 184 381	99,79	71 303
1977	37 006 567	36 246 830	98,0	433 659	36 680 489	99,12	326 078
1978	47 263 000	45 793 063	96,9	-	45 793 063	96,89	1 469 937
Status at 31 December 1978	316 680 762	298 169 502	94,2	16 368 170	314 537 672	99,32	2 143 090

^{a/} Includes assessment on new Member States.

^{b/} Includes supplemental assessments.

^{c/} Includes amounts rescinded in 1973.

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE GENERAL FUND
AS AT 31 DECEMBER 1978

Member State	1978						Prior years outstanding	Total outstanding
	Base rate %	Share of \$7 million target for voluntary contributions for 1978 using base rate ^a / _b	Pledged	Paid	Outstanding			
Afghanistan	0,02	1 400	-	-	-	-	-	
Albania	0,02	1 400	-	-	-	-	-	
Algeria	0,11	7 700	-	-	-	-	-	
Argentina	0,89	62 300	66 750	53 400	13 350	-	13 350	
Australia	1,63	114 100	122 250	122 250	-	-	-	
Austria	0,68	47 600	47 600	47 600	-	-	-	
Bangladesh	0,04	2 800	-	-	-	-	-	
Belgium	1,15	80 500	110 102	110 102	-	-	-	
Bolivia	0,02	1 400	-	-	-	-	-	
Brazil	1,12	78 400	78 400	78 400	-	-	-	
Bulgaria	0,14	9 800	10 000	10 000	-	-	-	
Burma	0,02	1 400	-	-	-	1 650	1 650	
Byelorussian Soviet Socialist Republic	0,43	30 100	29 070	29 070	-	-	-	
Canada	3,18	222 600	222 600	222 600	-	-	-	
Chile	0,10	7 000	8 000	8 000	-	-	-	
Colombia	0,12	8 400	-	-	-	-	-	
Costa Rica	0,02	1 400	-	-	-	-	-	
Cuba	0,14	9 800	9 800	-	9 800	-	9 800	
Cyprus	0,02	1 400	1 400	1 400	-	-	-	
Czechoslovakia	0,93	65 100	27 933	27 933	-	-	-	
Democratic Kampuchea	0,02	1 400	-	-	-	-	-	
Democratic People's Republic of Korea	0,05	3 500	-	-	-	-	-	
Denmark	0,68	47 600	47 600	47 600	-	-	-	
Dominican Republic	0,02	1 400	-	-	-	-	-	
Ecuador	0,02	1 400	1 400	1 400	-	-	-	
Egypt	0,09	6 300	7 143	7 143	-	-	-	
El Salvador	0,02	1 400	-	-	-	-	-	
Ethiopia	0,02	1 400	-	-	-	1 100	1 100	
Finland	0,44	30 800	33 000	33 000	-	-	-	
France	6,07	424 900	120 000	120 000	-	-	-	
Gabon	0,02	1 400	-	-	-	-	-	
German Democratic Republic	1,45	101 500	111 628	111 628	-	-	-	
Germany, Federal Republic of	8,31	581 700	581 700	581 700	-	-	-	
Ghana	0,02	1 400	2 609	-	2 609	2 400	5 009	
Greece	0,42	29 400	29 400	16 583	12 817	-	12 817	

1978

Member State	Base rate %	Share of \$7 million target for voluntary contributions for 1978 using base rate ^{a/b/}	Pledged	Paid	Outstanding	Prior years outstanding	Total outstanding
Guatemala	0,02	1 400	150	150	-	-	-
Haiti	0,02	1 400	-	-	-	800	800
Holy See	0,02	1 400	-	-	-	-	-
Hungary	0,36	25 200	51 335	51 335	-	-	-
Iceland	0,02	1 400	-	-	-	-	-
India	0,75	52 500	60 000	60 000	-	-	-
Indonesia	0,15	10 500	10 500	10 500	-	-	-
Iran	0,46	32 200	35 000	35 000	-	-	-
Iraq	0,11	7 700	7 700	7 700	-	-	-
Ireland	0,16	11 200	11 200	11 200	-	-	-
Israel	0,26	18 200	18 200	18 200	-	-	-
Italy	3,54	247 800	-	-	-	-	-
Ivory Coast	0,02	1 400	-	-	-	-	-
Jamaica	0,02	1 400	-	-	-	-	-
Japan	9,30	651 000	651 000	651 000	-	-	-
Jordan	0,02	1 400	-	-	-	800	800
Kenya	0,02	1 400	-	-	-	-	-
Korea, Republic of	0,14	9 800	9 800	9 800	-	-	-
Kuwait	0,17	11 900	11 900	11 900	-	-	-
Lebanon	0,03	2 100	-	-	-	-	-
Liberia	0,02	1 400	-	-	-	-	-
Libyan Arab Jamahuriya	0,18	12 600	50 000	-	50 000	-	50 000
Liechtenstein	0,02	1 400	1 400	1 400	-	-	-
Luxembourg	0,04	2 800	-	-	-	-	-
Madagascar	0,02	1 400	-	-	-	-	-
Malaysia	0,10	7 000	7 000	7 000	-	-	-
Mali	0,02	1 400	-	-	-	-	-
Mauritius	0,02	1 400	-	-	-	-	-
Mexico	0,84	58 800	58 800	58 800	-	-	-
Monaco	0,02	1 400	-	-	-	-	-
Mongolia	0,02	1 400	1 400	1 400	-	-	-
Morocco	0,05	3 500	3 500	3 500	-	-	-
Netherlands	1,48	103 600	111 000	111 000	-	-	-
New Zealand	0,30	21 000	-	-	-	-	-
Nicaragua	0,02	1 400	-	-	-	-	-
Niger	0,02	1 400	-	-	-	-	-
Nigeria	0,14	9 800	-	-	-	-	-
Norway	0,46	32 200	32 200	32 200	-	-	-
Pakistan	0,06	4 200	4 500	4 500	-	-	-
Panama	0,02	1 400	1 400	-	1 400	-	1 400

1978

Member State	Base rate %	Share of \$7 million target for voluntary contributions for 1978 using base rate ^{a/b/}	Pledged	Paid	Outstanding	Prior years outstanding	Total outstanding
Paraguay	0,02	1 400	-	-	-	-	-
Peru	0,06	4 200	-	-	-	-	-
Philippines	0,11	7 700	11 500	11 500	-	-	-
Poland	1,50	105 000	75 301	75 301	-	-	-
Portugal	0,21	14 700	15 000	15 000	-	-	-
Qatar	0,02	1 400	1 400	-	1 400	-	1 400
Romania	0,28	19 600	21 000	2 100	18 900	-	18 900
Saudi Arabia	0,26	18 200	70 000	70 000	-	-	-
Senegal	0,02	1 400	-	-	-	-	-
Sierra Leone	0,02	1 400	-	-	-	-	-
Singapore	0,09	6 300	1 800	1 800	-	-	-
South Africa	0,43	30 100	30 100	30 100	-	-	-
Spain	1,64	114 800	30 000	23 500	6 500	-	6 500
Sri Lanka	0,02	1 400	-	-	-	-	-
Sudan	0,02	1 400	2 500	-	2 500	-	2 500
Sweden	1,29	90 300	90 300	90 300	-	-	-
Switzerland	1,03	72 100	72 100	72 100	-	-	-
Syrian Arab Republic	0,02	1 400	-	-	-	-	-
Thailand	0,11	7 700	7 700	7 700	-	-	-
Tunisia	0,02	1 400	-	-	-	-	-
Turkey	0,32	22 400	22 400	22 400	-	-	-
Uganda	0,02	1 400	-	-	-	536	536
Ukrainian Soviet Socialist Republic	1,61	112 700	115 108	115 108	-	-	-
Union of Soviet Socialist Republics	12,16	851 200	920 680	920 680	-	-	-
United Arab Emirates	0,09	6 300	6 300	6 300	-	-	-
United Kingdom of Great Britain and Northern Ireland	4,77	333 900	333 900	333 900	-	-	-
United Republic of Cameroon	0,02	1 400	-	-	-	-	-
United Republic of Tanzania	0,02	1 400	-	-	-	-	-
United States of America	25,00	1 750 000	1 750 000	1 750 000	-	-	-
Uruguay	0,04	2 800	2 800	2 800	-	-	-
Venezuela	0,43	30 100	30 100	30 100	-	-	-
Viet Nam	0,03	2 100	-	-	-	-	-
Yugoslavia	0,41	28 700	28 700	28 700	-	-	-
Zaire	0,02	1 400	-	-	-	6 600	6 600
Zambia	0,02	1 400	1 400	1 400	-	-	-
TOTAL	100,00	7 000 000	6 446 459	6 327 183	119 276	13 886	133 162

a/ As recommended in General Conference resolution GC(V)/RES/100 and in GC(XV)/RES/286.

b/ The Board of Governors, in recommending a target of \$7 million, made a special appeal to Member States for additional voluntary contributions in the amount of \$500 000. The General Conference endorsed the Board's special appeal, GC(XXI)/RES/348.

SCHEDULE C (continued)

SCHEDULE D

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 1978

Member State	Assessed	Paid	Outstanding
Afghanistan	400	400	-
Albania	400	400	-
Algeria	2 200	2 200	-
Argentina	17 800	17 800	-
Australia	32 600	32 600	-
Austria	13 600	13 600	-
Bangladesh	800	800	-
Belgium	23 000	23 000	-
Bolivia	400	400	-
Brazil	22 400	22 400	-
Bulgaria	2 800	2 800	-
Burma	400	400	-
Byelorussian Soviet Socialist Republic	8 600	8 600	-
Canada	63 600	63 600	-
Chile	2 000	2 000	-
Colombia	2 400	2 400	-
Costa Rica	400	400	-
Cuba	2 800	2 800	-
Cyprus	400	400	-
Czechoslovakia	18 600	18 600	-
Democratic Kampuchea	400	400	-
Democratic People's Republic of Korea	1 000	1 000	-
Denmark	13 600	13 600	-
Dominican Republic	400	400	-
Ecuador	400	400	-
Egypt	1 800	1 800	-
El Salvador	400	400	-
Ethiopia	400	400	-
Finland	8 800	8 800	-
France	121 400	121 400	-
Gabon	400	400	-
German Democratic Republic	29 000	29 000	-
Germany, Federal Republic of	166 200	166 200	-
Ghana	400	400	-
Greece	8 400	8 400	-
Guatemala	400	400	-
Haiti	400	400	-
Holy See	400	400	-
Hungary	7 200	7 200	-
Iceland	400	400	-

Member State	Assessed	Paid	Outstanding
India	15 000	15 000	-
Indonesia	3 000	3 000	-
Iran	9 200	9 200	-
Iraq	2 200	2 200	-
Ireland	3 200	3 200	-
Israel	5 200	5 200	-
Italy	70 800	70 800	-
Ivory Coast	400	400	-
Jamaica	400	400	-
Japan	186 000	186 000	-
Jordan	400	400	-
Kenya	400	400	-
Korea, Republic of	2 800	2 800	-
Kuwait	3 400	3 400	-
Lebanon	600	600	-
Liberia	400	400	-
Libyan Arab Jamahiriya	3 600	3 600	-
Liechtenstein	400	400	-
Luxembourg	800	800	-
Madagascar	400	400	-
Malaysia	2 000	2 000	-
Mali	400	400	-
Mauritius	400	400	-
Mexico	16 800	16 800	-
Monaco	400	400	-
Mongolia	400	400	-
Morocco	1 000	1 000	-
Netherlands	29 600	29 600	-
New Zealand	6 000	6 000	-
Nicaragua	400	400	-
Niger	400	400	-
Nigeria	2 800	2 000	800
Norway	9 200	9 200	-
Pakistan	1 200	1 200	-
Panama	400	400	-
Paraguay	400	-	400
Peru	1 200	1 200	-
Philippines	2 200	2 200	-
Poland	30 000	30 000	-
Portugal	4 200	4 200	-
Qatar	400	400	-
Romania	5 600	5 600	-
Saudi Arabia	5 200	5 200	-
Senegal	400	400	-
Sierra Leone	400	400	-

SCHEDULE D (continued)

Member State	Assessed	Paid	Outstanding
Singapore	1 800	1 800	-
South Africa	8 600	8 600	-
Spain	32 800	20 600	12 200
Sri Lanka	400	400	-
Sudan	400	400	-
Sweden	25 800	25 800	-
Switzerland	20 600	20 600	-
Syrian Arab Republic	400	400	-
Thailand	2 200	2 200	-
Tunisia	400	400	-
Turkey	6 400	6 000	400
Uganda	400	400	-
Ukrainian Soviet Socialist Republic	32 200	32 200	-
Union of Soviet Socialist Republics	243 200	243 200	-
United Arab Emirates	1 800	1 800	-
United Kingdom of Great Britain and Northern Ireland	95 400	95 400	-
United Republic of Cameroon	400	400	-
United Republic of Tanzania	400	400	-
United States of America	500 000	500 000	-
Uruguay	800	800	-
Venezuela	8 600	8 600	-
Viet Nam	600	600	-
Yugoslavia	8 200	8 200	-
Zaire	400	400	-
Zambia	400	400	-
TOTAL	2 000 000	1 986 200	13 800

ANNUAL APPROPRIATIONS, OBLIGATIONS, EXPENDITURES, UNLIQUIDATED
OBLIGATIONS AND UNOBLIGATED BALANCE AS AT 31 DECEMBER,
BY YEARS 1958-1978 INCLUSIVE

Year	Annual appropriations	Obligations	Expenditures	Unliquidated obligations	Unobligated balance	
					Amount	Percentage of annual appropriations
1958	4 089 000	3 867 786	3 586 389	281 397	221 214	5,41
1959	5 225 000	4 494 610	3 988 150	506 460	730 390	13,98
1960	5 843 000	5 158 146	4 487 151	670 995	684 854	11,72
1961	6 168 000	6 030 557	5 001 195	1 029 362	137 443	2,23
1962	6 731 600	6 446 139	5 637 846	808 293	285 461	4,24
1963	7 337 500	6 893 613	6 081 279	812 334	443 887	6,05
1964	7 444 500	7 287 179	6 473 931	813 248	157 321	2,11
1965	7 938 000	7 875 184	7 052 186	822 998	62 816	0,79
1966	8 984 104	8 984 104	8 194 849	789 255	-	-
1967	9 491 500	9 326 379	8 324 574	1 001 805	165 121	1,74
1968	10 477 000	10 083 330	9 037 138	1 046 192	393 670	3,76
1969	11 251 000	11 234 761	10 192 029	1 042 732	16 239	0,14
1970	12 250 000	12 231 107	11 105 753	1 125 354	18 893	0,15
1971	14 214 258	14 010 024	12 935 460	1 074 564	204 234	1,44
1972	16 804 196	16 531 709	15 239 278	1 292 431	272 487	1,62
1973	19 935 786	19 881 168	18 206 930	1 674 238	54 618	0,27
1974	24 320 843	23 492 870	21 375 094	2 117 776	827 973	3,40
1975	32 175 000	30 285 527	27 795 576	2 489 951	1 889 473	5,87
1976	37 236 299	34 504 222	32 143 078	2 361 144	2 732 077	7,34
1977	46 341 000	43 665 006	39 800 714	3 864 292	2 675 994	5,77
1978	53 079 000	51 366 388	49 285 949	2 080 439	1 712 612	3,23

SCHEDULE F

MISCELLANEOUS INCOME IN 1978 COMPARED WITH BUDGET ESTIMATES

	Revised budget estimate	Actual income	Difference
ATTRIBUTABLE TO SPECIFIC PROGRAMMES			
Publications of the Agency	490 000	531 161	41 161
INIS publications including microfiches	225 000	283 345	58 345
CINDA publications	33 000	14 094	(18 906)
Advertising	20 000	30 221	10 221
Laboratory income	20 000	44 119	24 119
Sale of surplus property	50 000	21 590	(28 410)
Sale of computer	270 000	-	(270 000)
IAEA/UNIDO joint services arrangement			
Computer services	238 000	384 797	146 797
Printing services	100 000	112 281	12 281
Other services	130 000	180 947	50 947
Amounts recoverable under safeguards agreements from non-member States	20 000	93 735	73 735
UNDP programme support costs	490 000	853 184	363 184
SIDA programme support costs	30 000	22 219	(7 781)
Other programme support costs	-	2 941	2 941
Reimbursable services for AGRIS	40 000	123 783	83 783
	2 156 000	2 698 417	542 417
NOT ATTRIBUTABLE TO SPECIFIC PROGRAMMES			
Investment and interest income	440 000	1 231 025	791 025
Refund from the United Nations Joint Staff Pension Fund	130 000	194 480	64 480
Refund of value added tax	460 000	725 912	265 912
Gain on exchange of currencies	-	236 241	236 241
Other income	130 000	232 587	102 587
	1 160 000	2 620 245	1 460 245
AUTHORIZED TO FUND SUPPLEMENTARY APPROPRIATION ^{a/}	575 797	-	(575 797)
TOTAL MISCELLANEOUS INCOME	3 891 797	5 318 662	1 426 865

^{a/} Resolution GC(XXII)/RES/356, para. 2(b) and (c).

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES DURING 1978
INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

Member State	TOTAL	CASH				IN KIND					
		Assessed contri- butions	Voluntary contributions (General Fund)	Special contributions (INFCE)	Other voluntary contributions	Type II fellow- ships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount ^{a/}	Number	Man-days
Afghanistan	7 765	7 765	-	-	-	-	-	-	-	-	-
Albania	7 885	7 765	-	-	-	-	-	120	-	-	-
Algeria	42 935	41 303	-	-	-	-	-	-	1 632	1	6
Argentina	516 244	341 483	66 750	7 690	-	19 903	-	60 020	20 398	12	181
Australia	1 109 274	810 121	122 250	25 000	123 500 ^{b/}	-	-	240	28 163	13	76
Austria	518 914	337 966	47 600	15 000	-	11 215	92 000	465	14 668	19	76
Bangladesh	18 107	17 452	-	-	-	-	-	5	650	1	5
Belgium	870 202	571 559	110 102 ^{c/}	8 000	126 606 ^{d/}	21 000	-	90	32 845	28	160
Bolivia	13 053	7 765	-	-	-	-	-	-	5 288	4	24
Brazil	610 409	420 044	78 400	9 677	-	46 370	-	25 250	30 668	19	140
Bulgaria	108 011	54 221	10 000	-	-	8 400	-	30	35 360	3	272
Burma	8 040	8 040	-	-	-	-	-	-	-	-	-
Byelorussian Soviet Socialist Republic	220 330	191 260	29 070	-	-	-	-	-	-	-	-
Canada	2 294 649	1 580 485	222 600	80 000	275 873 ^{e/}	-	-	10 810	124 881	78	470
Chile	60 398	40 200	8 000	864	-	-	-	-	11 334	8	51
Colombia	62 482	47 897	-	1 037	-	-	-	30	13 518	9	54
Costa Rica	9 437	7 765	-	-	-	-	-	-	1 672	1	6
Cuba	62 648	52 848	9 800	-	-	-	-	-	-	-	-
Cyprus	9 165	7 765	1 400	-	-	-	-	-	-	-	-
Czechoslovakia	501 240	403 680	27 933	-	-	9 780	-	11 275	48 572	7	308
Democratic Kampuchea	7 765	7 765	-	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	28 106	19 928	-	-	-	-	-	-	8 178	2	14
Denmark	462 069	337 966	47 600	8 000	26 230 ^{f/}	21 000	-	240	21 033	14	153
Dominican Republic	7 765	7 765	-	-	-	-	-	-	-	-	-
Ecuador	12 082	7 765	1 400	173	-	-	-	-	2 744	2	12
Egypt	45 194	35 666	7 143	778	-	-	-	45	1 562	1	6
El Salvador	7 765	7 765	-	-	-	-	-	-	-	-	-
Ethiopia	7 765	7 765	-	-	-	-	-	-	-	-	-
Finland	271 169	218 683	33 000	6 000	-	-	-	20	13 466	10	54
France	3 606 078	3 016 837	120 000	-	-	65 100	-	164 727	239 414	157	1 019
Gabon	7 765	7 765	-	-	-	-	-	-	-	-	-
German Democratic Republic	842 694	720 660	111 628	-	-	-	-	310	10 096	12	72
Germany, Federal Republic of	6 181 324	4 130 133	581 700	75 000	759 512 ^{g/}	106 800	-	328 231	199 948	139	868
Ghana	10 993	8 384	2 609	-	-	-	-	-	-	-	-
Greece	192 718	158 546	29 400 ^{h/}	-	-	-	-	-	4 772	2	52
Guatemala	8 190	8 040	150	-	-	-	-	-	-	-	-
Haiti	7 765	7 765	-	-	-	-	-	-	-	-	-
Holy See	8 700	8 700	-	-	-	-	-	-	-	-	-
Hungary	245 463	154 901	51 335	-	-	31 205	3 000	470	4 552	6	29
Iceland	12 950	9 940	-	-	-	-	-	-	3 010	1	27

Member State	TOTAL	CASH				IN KIND					
		Assessed contributions	Voluntary contributions (General Fund)	Special contributions (INFCE)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount ^{a/}	Number	Man-days
India	417 705	305 454	60 000	-	-	18 900	-	445	32 906	19	140
Indonesia	69 953	59 443	10 500	-	-	-	-	10	-	-	-
Iran	222 179	178 975	35 000	3 974	-	-	-	60	4 170	2	12
Iraq	48 923	40 273	7 700	950	-	-	-	-	-	-	-
Ireland	83 083	69 595	11 200	1 382	-	-	-	-	906	1	3
Israel	175 807	129 222	18 200	-	-	16 800	-	30	11 555	7	38
Italy	2 306 748	1 555 849	-	30 586	565 307 ^{i/}	54 600	-	12 245	88 161	62	365
Ivory Coast	7 765	7 765	-	-	-	-	-	-	-	-	-
Jamaica	7 954	7 954	-	-	-	-	-	-	-	-	-
Japan	5 711 664	4 622 170	651 000	80 352	46 500 ^{l/}	55 300	-	572	255 770	72	735
Jordan	7 765	7 765	-	-	-	-	-	-	-	-	-
Kenya	7 765	7 765	-	-	-	-	-	-	-	-	-
Korea, Republic of	66 227	52 848	9 800	1 209	-	-	-	30	2 340	2	18
Kuwait	96 391	84 491	11 900	-	-	-	-	-	-	-	-
Lebanon	11 544	11 544	-	-	-	-	-	-	-	-	-
Liberia	7 938	7 765	-	173	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	139 462	89 462	50 000	-	-	-	-	-	-	-	-
Liechtenstein	11 340	9 940	1 400	-	-	-	-	-	-	-	-
Luxembourg	19 880	19 880	-	-	-	-	-	-	-	-	-
Madagascar	7 765	7 765	-	-	-	-	-	-	-	-	-
Malaysia	50 454	37 454	7 000	-	-	-	-	6 000	-	-	-
Mali	7 765	7 765	-	-	-	-	-	-	-	-	-
Mauritius	7 765	7 765	-	-	-	-	-	-	-	-	-
Mexico	395 436	324 987	58 800	-	-	2 100	-	-	9 549	7	60
Monaco	98 673	9 940	-	-	88 733 ^{k/}	-	-	-	-	-	-
Mongolia	9 165	7 765	1 400	-	-	-	-	-	-	-	-
Morocco	23 085	19 585	3 500	-	-	-	-	-	-	-	-
Netherlands	908 551	735 571	111 000	12 787	-	16 800	-	95	32 298	24	140
New Zealand	149 142	149 102	-	-	-	-	-	40	-	-	-
Nicaragua	7 765	7 765	-	-	-	-	-	-	-	-	-
Niger	7 765	7 765	-	-	-	-	-	-	-	-	-
Nigeria	52 505	52 505	-	-	-	-	-	-	-	-	-
Norway	265 172	228 624	32 200	3 974	-	-	-	20	354	1	2
Pakistan	42 145	26 179	4 500	518	-	-	-	-	10 948	4	73
Panama	9 165	7 765	1 400	-	-	-	-	-	-	-	-
Paraguay	14 053	7 765	-	-	-	-	-	-	6 288	4	24
Peru	30 321	23 433	-	518	-	-	-	-	6 370	7	35
Philippines	64 824	45 079	11 500	-	-	-	-	6 035	2 210	2	17
Poland	767 053	636 414	75 301	-	-	30 800	-	10	24 528	13	153
Portugal	94 101	79 101	15 000	-	-	-	-	-	-	-	-
Qatar	11 513	9 940	1 400	173	-	-	-	-	-	-	-
Romania	150 849	108 786	21 000	2 419	-	14 000	-	90	4 554	4	22
Saudi Arabia	263 194	93 194	70 000	100 000	-	-	-	-	-	-	-
Senegal	7 765	7 765	-	-	-	-	-	-	-	-	-
Sierra Leone	7 765	7 765	-	-	-	-	-	-	-	-	-
Singapore	34 730	32 920	1 800	-	-	-	-	10	-	-	-
South Africa	252 736	168 573	30 100	3 715	-	-	-	-	50 348	8	339
Spain	979 931	609 867	30 000	-	-	23 100	-	300 195	16 769	17	110
Sri Lanka	22 167	8 040	-	-	-	-	-	3 020	11 107	1	98
Sudan	10 454	7 954	2 500	-	-	-	-	-	-	-	-

Member State	TOTAL	CASH				IN KIND					
		Assessed contributions	Voluntary contributions (General Fund)	Special contributions (INFCE)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount ^{a/}	Number	Man-days
Sweden	2 768 998	641 140	90 300	12 000	1 974 873 ^{l/}	-	-	11 670	39 215	26	147
Switzerland	655 439	511 917	72 100	8 899	-	-	-	180	62 343	54	278
Syrian Arab Republic	7 765	7 765	-	-	-	-	-	-	-	-	-
Thailand	56 042	42 332	7 700	-	-	-	-	6 010	-	-	-
Tunisia	7 765	7 765	<u>m/</u>	-	-	-	-	-	-	-	-
Turkey	145 659	122 464	22 400	-	-	-	-	15	780	1	6
Uganda	7 765	7 765	-	-	-	-	-	-	-	-	-
Ukrainian Soviet Socialist Republic	828 927	713 819	115 108	-	-	-	-	-	-	-	-
Union of Soviet Socialist Republics	6 793 505	5 396 524	920 680	-	424 929 ^{n/}	-	-	800	50 572	38	220
United Arab Emirates	51 121	44 731	6 300	-	-	-	-	90	-	-	-
United Kingdom of Great Britain and Northern Ireland	2 974 691	2 370 726	333 900	45 000	22 250 ^{o/}	12 600	-	6 138	184 077	114	901
United Republic of Cameroon	7 765	7 765	-	-	-	-	-	-	-	-	-
United Republic of Tanzania	7 765	7 765	-	-	-	-	-	-	-	-	-
United States of America	21 816 872	12 425 191	1 750 000	400 000	2 368 754 ^{p/}	865 200	1 752 325	1 927 346	328 056	151	1 430
Uruguay	23 745	16 079	2 800	-	-	-	-	-	4 866	3	18
Venezuela	197 377	162 051	30 100	-	-	-	-	-	5 226	3	18
Viet Nam	12 574	12 574	-	-	-	-	-	-	-	-	-
Yugoslavia	213 865	155 727	28 700	-	-	12 600	-	30	16 808	12	72
Zaire	7 964	7 954	-	-	-	-	-	10	-	-	-
Zambia	9 165	7 765	1 400	-	-	-	-	-	-	-	-
TOTAL	69 794 144	47 263 000	6 446 459	945 848	6 802 867	1 463 573	1 847 325	2 883 574	2 141 498	1 208	9 609

a/ Includes actual costs where known; otherwise, salaries of an estimated cost of \$130 per day, plus travel and subsistence of cost-free experts provided by Member States.

b/ See Statement XI. Programme activities supported by the Government of Australia.

c/ In addition to the above contribution which represents the 1978 voluntary contribution, Belgium also pledged and paid a 1977 voluntary contribution of \$92 265 in 1978.

d/ See Statement XI. Programme activities supported by the Government of Belgium.

e/ See Statement X.B. Programme activities supported by the Government of Canada.

f/ \$26 230 of "Contributions from Member States to ICTP, Trieste" on Statement III.B. Operating Fund I.

g/ See Statement VII.B. Programme activities supported by the Government of the Federal Republic of Germany.

h/ In addition to the above contribution which represents the 1978 voluntary contribution, Greece also pledged and paid a 1977 voluntary contribution of \$19 800 in 1978.

i/ \$565 307 of "Contributions from Member States to ICTP, Trieste" on Statement III.B. Operating Fund I.

j/ See Statement XI. Programme activities supported by the Government of Japan.

k/ See "Contributions from Member States" to the International Laboratory of Marine Radioactivity at Monaco on Statement III.B. Operating Fund I.

l/ See Statement VI.B. Programme activities supported by the Swedish International Development Authority (SIDA).

m/ Tunisia pledged and paid a 1977 voluntary contribution of \$1234 in 1978.

n/ See Statement IX.B. Programme activities supported by the Government of the Union of Soviet Socialist Republics.

o/ See Statement XI. Programme activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland.

p/ See Statement VIII.B. Programme activities supported by the Government of the United States of America.

PART V

BUDGETARY PERFORMANCE

1978 REGULAR BUDGET

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

1. The following report on budgetary performance during 1978 is submitted in accordance with the 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].
2. The purpose is to permit comparison of the Regular Budget estimates for 1978 with the actual obligations incurred during the year and to provide brief explanations of the reasons for major differences. The material is presented in the order followed by the Regular Budget appropriation Sections in Annex VI to document GC(XXI)/582/Mod.1.
3. The Regular Budget total for 1978 was \$51 379 000[2]. The programme cost estimates were based on an exchange rate of 18.50 Austrian schillings to the United States dollar. Because of the substantial decline in the dollar-schilling exchange rate during 1977, the General Conference appropriated \$4.3 million under appropriation Section 10 of the Regular Budget - Adjustment of programme cost estimates - in order to compensate for an estimated average exchange rate of 16.40 schillings to the dollar in 1978. During the early months of 1978, however, a significantly lower rate prevailed, which led the Board to recommend to the General Conference that it approve a supplementary appropriation of \$1.7 million[3]. Thus, the total appropriations for the Regular Budget for 1978 approved by the General Conference amount to \$53 079 000.
4. In addition, the Board authorized the Director General to make other transfers of funds between Sections 1-9. These transfers were authorized by the Board in order to accommodate changes in financial requirements for programmes after the General Conference had approved the 1978 budget estimates in September 1977.
5. The following table provides a comparison, by appropriation Sections, of the approved Regular Budget for 1978 with the actual obligations incurred during the year.

[1] United Nations document A/643, para. 34.

[2] GC(XXI)/RES/347, para. 1.

[3] GC(XXII)/RES/356.

Table 1

Appropriation Section	Revised 1978 appropriations ^{a/}	Actual 1978 obligations	Overrun () or underrun of revis. approp.	Subsequent exhibit reference
1. Technical assistance and training	2 397 000	2 379 039	17 961	Exhibit 1
2. Technical operations	11 384 000	11 169 594	214 406	Exhibit 2
3. Research and isotopes	9 610 000	9 514 282	95 718	Exhibit 3
4. Operational facilities	1 229 000	1 204 219	24 781	Exhibit 4
5. Safeguards	12 193 000	12 026 943	166 057	Exhibit 5
6. Policy-making organs	1 998 000	1 816 218	181 782	Exhibit 6
7. Executive management and administration	7 695 000	7 682 334	12 666	Exhibit 7
8. General services	5 591 000	5 573 759	17 241	Exhibit 8
Sub-total	52 097 000	51 366 388	730 612	
9. Transfer of the Agency to its Permanent Headquarters	982 000	-	982 000	Exhibit 9
TOTAL	53 079 000	51 366 388	1 712 612	

a/ The approved 1978 budget is modified through transfers authorized by the Board as indicated in Statement I. A.

6. As noted in paragraph 3 above, the original total appropriations for the Regular Budget were based on an estimated average exchange rate of 16.40 schillings to the dollar for 1978. The United Nations operational exchange rate during 1978 ranged from a high of 15.10 schillings to the dollar in January to a low of 13.50 schillings to the dollar in November, with the average exchange rate for the year being 14.58. The full impact on the Regular Budget of this realignment of currency exchange rates was an estimated deficit of \$4.8 million. As noted also in paragraph 3, the General Conference approved a supplementary appropriation of \$1.7 million. The difference between the estimated deficit and the supplementary appropriation was \$3.1 million, which was absorbed through the implementation by the Director General, in consultation with Department Heads, of vigorous and concerted efforts to reduce expenditures significantly. Approximately 60% of the savings achieved was in the expenditure items established posts and common staff costs - primarily through a freeze on the issuance of vacancy notices, except for the Technical Assistance and Safeguards programmes, which resulted in delayed recruitments.

Large reductions were made in the item scientific and technical contracts and through the deferral of the procurement of scientific supplies and equipment. Significant savings were also accomplished through a critical and stringent review of each request for consultants' services and each request for duty travel. A deliberate and strong effort was also made to reduce interpretation at meetings. It should be noted that reductions of this magnitude could only be accomplished with an impact on the level of programme delivery.

7. In addition to the impact of currency realignment, within the various appropriation Sections there were several programme activities that involved changes in financial requirements from those foreseen in the budget. These changes are set forth in the discussions which follow each of the exhibits in this report; however, the larger increases occurred in respect of the computer operation, duty travel in the Safeguards programme, the operating costs associated with temporary premises at Annagasse, Berggasse and Wasagasse and the operating costs of the Seibersdorf Laboratory and the Safeguards Analytical Laboratory (SAL).

8. The financial results for the year, after effect has been given to the impact of the continuously declining dollar-schilling exchange rate during the year and to the programmatic overruns and underruns within the various appropriation Sections, are set forth in Table 1. The table shows total savings or net underruns for each of the first eight appropriation Sections in a total amount of \$730 612, or 1.4% of the amount appropriated for these Sections.

9. In respect of appropriation Section 9 (Transfer of the Agency to its Permanent Headquarters), obligations incurred during 1978 were charged against the unused balances of that appropriation Section for 1977[4], with the result that the total appropriation for 1978 is available for use in 1979 as endorsed by the Board of Governors in June 1977. The budgetary performance for this activity is set forth in Exhibit 9, together with comments. A different format has been used for Exhibit 9 in order to disclose fully the use of both 1977 and 1978 funds.

10. In order to permit a direct comparison with the "Item of expenditure" figures in the 1978 Budget document, such figures in the following exhibits are shown at a rate of exchange of 18.50 schillings to the dollar. At the bottom of the exhibits is shown the figure that was authorized for transfer to the appropriation Section. As a result, the total figure is the approved 1978 Budget figure as reported in Table 1 and in Statement I. A. One disadvantage of the presentation is that some items of expenditure result in an overrun when the actual amount obligated is compared with the Budget document figure. In a number of cases, however, after the Budget document figure had been adjusted by the amount authorized for transfer, the item of expenditure in fact had an underrun. This is because the amounts authorized for transfer for the appropriation Section have not been allocated to the individual items of expenditure. The most obvious case is that of established posts and common staff costs, where an overrun is reported in almost every instance because the actual obligations figure is compared with the figure in the Budget document, which is based on 18.50 schillings to the dollar, whereas in fact, primarily because of the policy of delaying recruitment throughout the year in view of financial stringency, every single programme had savings in respect of established posts and common staff costs when the budgeted figures were adjusted for the amounts authorized for transfer. The discussion following each exhibit takes this situation into consideration and, in the interest of presenting the best measure of budgetary performance, significant cost overruns and underruns are identified on the basis of figures adjusted by the amounts authorized for transfer.

[4] GC(XXI)/582/Mod.1, para. 20.

Section 1. Technical assistance and training^{a/}

Exhibit 1

Item of expenditure	Approved 1978 budget	Actual 1978 obligations	Overrun () or underrun of budget
Established posts	1 355 000	1 570 600	(215 600)
Consultants	30 000	14 411	15 589
Overtime	1 500	2 701	(1 201)
Temporary assistance	8 500	39 288	(30 788)
Salaries and wages	1 395 000	1 627 000	(232 000)
Common staff costs	405 800	446 233	(40 433)
Travel	45 000	28 311	16 689
Representation and hospitality	1 200	839	361
Transfer of costs:			
Linguistic services	170 000	197 489	(27 489)
Printing and publishing services	42 000	69 818	(27 818)
Data processing services	7 000	9 349	(2 349)
Sub-total	2 066 000	2 379 039	(313 039)
Authorized transfers	331 000	-	331 000
TOTAL	2 397 000	2 379 039	17 961

a/ This table covers obligations under the Regular Budget only.

11. The overruns in respect of established posts and common staff costs are less than the average increase that resulted from currency fluctuations, reflecting some savings because of delays in filling posts. The additional cost for temporary assistance resulted from an increase in the volume of technical assistance projects, causing an additional work-load in the Experts Section and in the Equipment Section. Additional temporary assistance was also required in order to cope with the increased work-load in the Fellowships and Training Section resulting from an increasing demand for technical assistance in the training of nuclear power project personnel.

12. The underrun in respect of consultants resulted because a consultant who was budgeted to work for six months worked for only three months and because the cost of another consultant was met from temporary assistance funds. The underrun in respect of travel resulted primarily from the fact that some expected requirements were met from extrabudgetary resources.

13. In addition to the income of \$7.2 million for the regular programme of technical assistance shown in Statement III. A, extrabudgetary resources amounting to about \$6.5 million were received from several organizations and Member States. More detailed information is given in the statements for UNDP, SIDA, Canada, the Federal Republic of Germany, the United States of America and the Union of Soviet Socialist Republics, and in Statement XI for Australia, Belgium and Japan.

Section 2. Technical operations

Exhibit 2

Item of expenditure	Approved 1978 budget	Actual 1978 obligations	Overrun () or underrun of budget
Established posts	4 556 000	5 240 812	(684 812)
Consultants	340 000	177 906	162 094
Overtime	26 400	18 954	7 446
Temporary assistance	36 300	27 183	9 117
Salaries and wages	4 958 700	5 464 855	(506 155)
Common staff costs	1 367 400	1 490 508	(123 108)
Travel	198 700	103 370	95 330
Meetings:			
Conferences, symposia and seminars	261 000	196 151	64 849
Technical committees, advisory groups	875 000	659 483	215 517
Representation and hospitality	23 800	30 099	(6 299)
Scientific and technical contracts	446 300	380 262	66 038
Scientific supplies and equipment	15 000	20 248	(5 248)
Common services, supplies and equipment	2 216 100	3 009 636	(793 536)
Other items of expenditure	8 000	20 701	(12 701)
Transfer of costs:			
Linguistic services	497 000	615 518	(118 518)
Printing and publishing services	1 332 000	1 812 551	(480 551)
Data processing services	(1 994 000)	(2 667 788)	673 788
From other programmes	32 000	34 000	(2 000)
Sub-total	10 237 000	11 169 594	(932 594)
Authorized transfers	1 147 000	-	1 147 000
TOTAL	11 384 000	11 169 594	214 406

14. Appropriation Section 2, Technical Operations, covers Nuclear Power and Reactors, Nuclear Safety and Environmental Protection, Information and Technical Services and Nuclear Explosions for Peaceful Purposes.

15. The overruns in respect of established posts and common staff costs are considerably below the funding necessary to provide for currency fluctuations, as a result primarily of delays in recruitment. Significant underruns were also achieved in the other personnel-related categories, primarily consultants and travel.

16. Ten symposia and seminars were held as foreseen in the 1978 Budget. Seventy advisory group and technical committee meetings were foreseen in the budget and 67 were held. Many of these meetings were held at a lower cost than anticipated, especially in respect of interpretation services.

17. The overrun in respect of common services, supplies and equipment relates entirely to the Information and Technical Services programme, primarily the computer activity. While the overrun figure resulted in major part from the realignment of currency exchange rates, it was also due in some measure to the fact that the additional equipment needed to enhance the computer capability was rented for a longer period than foreseen in the Budget and the rental cost for the use of the computer during the second shift was underbudgeted. In addition, the cost of modifications needed to install the new computer acquired in December 1978 amounted to approximately \$80 000, which was not foreseen in the Budget. However, the rental cost for the new computer is less than that for the previous computer, which resulted in amortization of the modification costs over a period of a few months and will mean lower computer rental costs during 1979 and 1980. A portion of the overrun relating to computer services was recovered from outside organizations and recorded as miscellaneous income.

18. The lower dollar-schilling rate of exchange accounted for most of the overrun in respect of linguistic services and for a significant portion of the overrun in respect of printing and publishing services. Some of the overrun in respect of printing and publishing services was because five volumes of the Salzburg Conference proceedings were printed last year but the printing costs were not provided for in the 1978 Budget.

Section 3. Research and isotopes

Exhibit 3

Item of expenditure	Approved 1978 budget	Actual 1978 obligations	Overrun () or underrun of budget
Established posts	2 228 000	2 515 494	(287 494)
Consultants	217 500	168 426	49 074
Overtime	700	554	146
Temporary assistance	28 300	31 984	(3 684)
Salaries and wages	2 474 500	2 716 458	(241 958)
Common staff costs	669 400	716 306	(46 906)
Travel	104 500	53 899	50 601
Meetings:			
Conferences, symposia and seminars	274 000	234 088	39 912
Technical committees, advisory groups	226 000	185 671	40 329
Representation and hospitality	17 800	14 395	3 405
Scientific and technical contracts	1 160 000	1 010 879	149 121
Scientific supplies and equipment	15 000	18 400	(3 400)
Common services, supplies and equipment	3 800	5 863	(2 063)
Other items of expenditure	1 000	-	1 000
Transfer of costs:			
Linguistic services	204 000	275 277	(71 277)
Printing and publishing services	812 000	854 326	(42 326)
Data processing services	130 000	188 786	(58 786)
Laboratory services	2 735 000	3 239 934	(504 934)
Sub-total	8 827 000	9 514 282	(687 282)
Authorized transfers	783 000	-	783 000
TOTAL	9 610 000	9 514 282	95 718

19. Appropriation Section 3, Research and Isotopes, covers Food and Agriculture, Life Sciences and Physical Sciences.

20. The overruns in respect of established posts and common staff costs are considerably below the funding necessary to provide for currency fluctuations, as a result of delays in recruitment, primarily of Professional staff. Significant underruns were also achieved under all three programmes in respect of consultants, travel and scientific and technical contracts.

21. A total of nine conferences, symposia or seminars and 18 technical committee or advisory group meetings were held under the three programmes as foreseen in the budget. While the costs of some meetings were reduced through the cost-free participation of delegates from Member States and through extrabudgetary support, the primary reason for the underruns in respect of both categories of meetings was that less use was made of interpretation services than originally provided for.

22. The overruns reported for the four activities under "Transfer of costs" are accounted for by the increased costs resulting from currency fluctuations. However, within the three programmes there were significant changes in financial requirements in respect of laboratory services. The underrun under the Food and Agriculture programme was partly because there was some change in the emphasis of laboratory work but primarily because some of the planned costs of laboratory services were met from extrabudgetary resources made available by Member States. This underrun was essentially offset by overruns under the other two programmes. The overrun in respect of the Life Sciences programme resulted primarily from additional features, such as an emergency power supply and an alarm system, which were needed for the annex being constructed at the Seibersdorf Laboratory. The overrun in respect of the Physical Sciences programme resulted primarily from the cost of services rendered by the Safeguards Analytical Laboratory at a higher level than was provided for in the Budget.

Section 4. Operational facilities

Exhibit 4

Item of expenditure	Approved 1978 budget	Actual 1978 obligations	Overrun () or underrun of budget
Established posts	2 623 000	2 989 278	(366 278)
Consultants	25 400	39 167	(13 767)
Overtime	15 500	13 354	2 146
Temporary assistance	36 500	36 390	110
Salaries and wages	2 700 400	3 078 189	(377 789)
Common staff costs	787 000	847 283	(60 283)
Travel	24 500	15 962	8 538
Meetings:			
Conferences, symposia and seminars	414 000	522 673	(108 673)
Technical committees, advisory groups	7 500	-	7 500
Representation and hospitality	8 100	12 473	(4 373)
Scientific and technical contracts	16 000	7 554	8 446
Scientific supplies and equipment	334 000	247 929	86 071
Common services, supplies and equipment	1 009 500	1 152 162	(142 662)
Other items of expenditure	407 000	326 632	80 368
Transfer of costs:			
Linguistic services	9 000	10 980	(1 980)
Printing and publishing services	168 000	68 746	99 254
Data processing services	31 000	16 228	14 772
Laboratory services	(3 515 000)	(3 802 696)	287 696
Sub-total	2 401 000	2 504 115	(103 115)
Additional income, Operating Fund I	144 896	-	144 896
Authorized transfers	(17 000)	-	(17 000)
TOTAL	2 528 896	2 504 115	24 781
Source of funds:			
Regular Budget	1 246 000	1 204 219	41 781
Authorized transfers	(17 000)	-	(17 000)
Sub-total	1 229 000	1 204 219	24 781
Operating Fund I	1 155 000	1 299 896	(144 896)
Additional income	144 896	-	144 896
TOTAL	2 528 896	2 504 115	24 781

23. Appropriation Section 4, Operational Facilities, covers the Regular Budget portion of the International Centre for Theoretical Physics (Trieste Centre), the Regular Budget portion of the International Laboratory of Marine Radioactivity (Monaco Laboratory), the Seibersdorf laboratory and the Safeguards Analytical Laboratory (SAL). The costs of the Seibersdorf laboratory and SAL are allocated to the four programmes which are supported by these laboratories - the three programmes discussed under appropriation Section 3 and the Safeguards programme, discussed under appropriation Section 5.

24. In addition to the Regular Budget, the items of expenditure in Exhibit 4 include items which are funded from Operating Fund I. The Operating Fund I support shown at the bottom of the schedule totals \$1 155 000, with \$1 045 000 applicable to the Trieste Centre and \$110 000 applicable to the Monaco Laboratory. The additional income is applicable to Trieste, except for \$1000 applicable to Monaco.

25. The Trieste Centre is jointly financed through contributions from the Agency's Regular Budget, UNESCO and the Italian Government. In addition, funds were made available in 1978 by SIDA and UNDP for such purposes as the holding of seminars and workshops on specific topics and the financing of the participation of persons from institutes in developing countries. Financial support was also given by the Danish Energy Agency and the Italian National Institute for Nuclear Physics. The support to the Trieste Centre from Operating Fund I consists primarily of the \$421 500 shown under "Meetings", the \$407 000 shown under "Other items of expenditure" and about \$200 000 of the amount shown for common services. In respect of these activities, the only overrun incurred was for the nine courses or seminars which were held as foreseen in the Budget but at substantially higher cost. Approximately 1300 scientists - a large portion from developing Member States - visited the Centre during 1978.

26. The activities at the Monaco Laboratory, which are supported in part by the Principality of Monaco, were conducted essentially without any overruns. Underruns occurred in respect of salaries and wages, travel, hospitality, scientific supplies and equipment and common services.

27. The operation of the Seibersdorf Laboratory and SAL resulted in a significant net underrun. The larger underruns were in respect of salaries and wages, because of delays in filling posts, and scientific supplies and equipment, because of delays in acquiring or replacing scientific equipment. Smaller underruns occurred in respect of travel, scientific and technical contracts, other items of expenditure and all items under "Transfer of costs". Although the costs of common services were below the budgeted level, some changes in financial requirements occurred; for example the operating costs for the Seibersdorf Laboratory and for SAL were billed at higher amounts than foreseen in the Budget and additional features were needed in the construction of the annex, as indicated in paragraph 22.

Section 5. Safeguards

Exhibit 5

Item of expenditure	Approved 1978 budget	Actual 1978 obligations	Overrun () or underrun of budget
Established posts	4 898 000	5 624 913	(726 913)
Consultants	80 500	65 089	15 411
Overtime	2 200	1 057	1 143
Temporary assistance	2 000	5 335	(3 335)
Salaries and wages	4 982 700	5 696 394	(713 694)
Common staff costs	1 470 100	1 605 574	(135 474)
Travel	675 000	903 592	(228 592)
Meetings:			
Conferences, symposia and seminars	133 000	68 731	64 269
Technical committees, advisory groups	121 000	146 084	(25 084)
Representation and hospitality	12 200	11 416	784
Scientific and technical contracts	420 000	161 144	258 856
Scientific supplies and equipment	791 000	460 648	330 352
Common services, supplies and equipment	-	115 772	(115 772)
Other items of expenditure	-	4 064	(4 064)
Transfer of costs:			
Linguistic services	131 000	118 244	12 756
Printing and publishing services	135 000	40 110	94 890
Data processing services	1 428 000	2 009 408	(581 408)
Laboratory services	780 000	562 762	217 238
Legal services	112 000	123 000	(11 000)
Sub-total	11 191 000	12 026 943	(835 943)
Authorized transfers	1 002 000	-	1 002 000
TOTAL	12 193 000	12 026 943	166 057

28. The overrun in respect of salaries and wages is below the funding needed because of currency fluctuations. The Safeguards programme received 52 of the 77 new posts authorized for 1978. The number of vacant posts in this programme at the end of January was 51, but the number of vacancies decreased each succeeding month to a low of five at the end of November, which represented a successful recruitment effort considering the large number of new posts that had to be filled in addition to the posts vacated through normal rotation.

29. A large increase in duty travel was needed over the amount foreseen in the Budget. The increase resulted primarily from increased travel in connection with inspections and, to a lesser degree, increased travel in connection with the negotiation of agreements. Ten meetings were provided for the Budget and nine were held; however, an unforeseen third session of the Standing Advisory Group on Safeguards Implementation (SAGSI) was necessary. The additional costs of this meeting were more than offset by the savings resulting from reduced interpretation for the other meetings.

30. There were significant underruns in respect of scientific and technical contracts, primarily because the number of inspection samples for analysis under service contracts with the analytical laboratory network was lower than expected, and in respect of scientific supplies and equipment, because of delays in acquiring or replacing scientific equipment.

31. The overrun in respect of data processing services, while attributable in significant part to the currency realignment problem, resulted also from the additional cost of the computer activity as discussed in paragraph 17, since it fell most heavily on this programme, which is the largest user of computer services. The underrun in respect of laboratory services resulted in part from the overall savings achieved in the laboratory operation and in part from the smaller use made of SAL's services compared with the level foreseen in the Budget.

Section 6. Policy-making organs

Exhibit 6

Item of expenditure	Approved 1978 budget	Actual 1978 obligations	Overrun () or underrun of budget
Established posts	164 000	145 774	18 226
Overtime	5 000	23 961	(18 961)
Temporary assistance	7 800	15 839	(8 039)
Salaries and wages	176 800	185 574	(8 774)
Common staff costs	49 200	45 895	3 305
Travel	700	-	700
Common services, supplies and equipment	122 300	109 405	12 895
Other items of expenditure	17 000	46 988	(29 988)
Transfer of costs:			
Linguistic services	1 168 000	1 150 373	17 627
Printing and publishing services	204 000	277 983	(73 983)
Sub-total	1 738 000	1 816 218	(78 218)
Authorized transfers	260 000	-	260 000
TOTAL	1 998 000	1 816 218	181 782

32. The percentage underrun in this appropriation Section is the largest for any of the appropriation Sections. After taking into account the adjustment for currency realignment, salaries and wages, travel and common services all result in underruns. The largest underrun, however, was in respect of linguistic services, where the actual number of pages that required translation was significantly below the number of pages foreseen in the Budget.

Section 7. Executive management and administration

Exhibit 7

Item of expenditure	Approved 1978 budget	Actual 1978 obligations	Overrun () or underrun of budget
Established posts	7 573 000	8 885 550	(1 312 550)
Consultants	58 600	107 355	(48 755)
Overtime	64 900	65 115	(215)
Temporary assistance	882 300	662 426	219 874
Salaries and wages	8 578 800	9 720 446	(1 141 646)
Common staff costs	2 270 400	2 529 129	(258 729)
Travel	105 300	102 061	3 239
Meetings:			
Conferences, symposia and seminars	-	4 329	(4 329)
Technical committees, advisory groups	58 000	41 003	16 997
Representation and hospitality	38 400	37 577	823
Scientific and technical contracts	75 000	8 090	66 910
Common services, supplies and equipment	980 300	1 189 289	(208 989)
Other items of expenditure	91 800	86 571	5 229
Transfer of costs:			
Linguistic services	(3 100 000)	(2 902 558)	(197 442)
Printing and publishing services	(2 913 000)	(3 369 321)	456 321
Data processing services	396 000	392 718	3 282
To other: PNE	(32 000)	(34 000)	2 000
Safeguards	(112 000)	(123 000)	11 000
Sub-total	6 437 000	7 682 334	(1 245 334)
Authorized transfers	1 258 000	-	1 258 000
TOTAL	7 695 000	7 682 334	12 666

33. Appropriation Section 7, Executive Management and Administration, covers Executive Management and Technical Programme Planning, Administration, Linguistic Services and Printing and Publishing Services.

34. After making adjustments for currency realignment, the total obligations for the items of expenditure included under salaries and wages, common staff costs and travel resulted in an underrun. Relatively small increases in financial requirements, which were more than offset by savings, included the need to provide consultant funds for the security office and the need to fund a higher level of overtime and temporary assistance for the Division of Budget and Finance and the Division of External Relations. An overrun under the Administration programme in respect of printing services was attributable to expanded public information activities.

35. The net underrun in respect of meetings was primarily because the meetings of the Scientific Advisory Committee due to take place in December 1978 were postponed to February 1979. Although there was a net underrun, three meetings not foreseen in the Budget were held - an international seminar on nuclear energy and the arms race, an advisory group meeting of Government representatives to consider the drafting of a convention on physical protection and an advisory group meeting on plutonium management.

36. As regards service activities, significant savings were achieved in respect of linguistic services, primarily because the reduced level of interpretation at meetings resulted in lower requirements for free-lance interpreters, who are paid for from temporary assistance funds, and because there was a reduction in the use of external translation services to below that foreseen in the Budget. The printing and publishing services also operated at below the budget level, with savings being achieved under most items of expenditure.

Section 8. General services

Exhibit 8

Item of expenditure	Approved 1978 budget	Actual 1978 obligations	Overrun () or underrun of budget
Established posts	2 170 000	2 563 382	(393 382)
Consultants	-	10 465	(10 465)
Overtime	38 000	69 543	(31 543)
Temporary assistance	100 000	194 591	(94 591)
Salaries and wages	2 308 000	2 837 981	(529 891)
Common staff costs	650 800	728 107	(77 307)
Travel	1 000	2 057	(1 057)
Representation and hospitality	200	252	(52)
Scientific and technical contracts	-	68 418	(68 418)
Common services, supplies and equipment	1 433 000	1 748 280	(315 280)
Transfer of costs:			
Linguistic services	2 000	7 318	(5 318)
Printing and publishing services	140 000	163 698	(23 698)
Data processing services	2 000	17 648	(15 648)
Sub-total	4 537 000	5 573 759	(1 036 759)
Authorized transfers	1 054 000	-	1 054 000
TOTAL	5 591 000	5 573 759	17 241

37. The overruns in respect of established posts and common staff costs are less than the adjustment needed for currency fluctuations and therefore reflect savings, again as a result of delays in recruitment. All other items of expenditure relating to salaries and wages resulted in overruns because of changes in financial requirements. Under "Consultants" provision was made for the temporary employment of an additional procurement officer needed for the peak work-load associated with the transfer to the Permanent Headquarters. The overrun in respect of overtime and temporary assistance reflects mainly the requirements for the operation and maintenance of the new temporary premises at Annagasse, which had not been foreseen in the Budget, and of the temporary premises at Berggasse and Wasagasse, which involved higher costs than had been provided for in the Budget.

38. The expenditure under technical contracts, not foreseen in the Budget, related to the employment of a consultant firm to review the Agency's general administrative concepts in order to take advantage of the timing of the move to the Permanent Headquarters to implement improvements. The recommendations made by the consulting firm have been reviewed in a major in-house follow-up effort and the implementation of most of them has started.

Section 9. Transfer of the Agency to its Permanent Headquarters

Exhibit 9

Item of expenditure	Adjusted 1977 budget	Adjusted 1978 budget	Total 1977/1978 budgets	Actual 1977/1978 obligations	Available (deficit)
Office furniture	147 000	159 000	306 000	215 042	90 958
Library equipment	102 000	86 000	188 000	117 506	70 494
Simultaneous interpretation	1 094 000	-	1 094 000	868 263	225 737
Sound transmission	124 000	-	124 000	142 817	(18 817)
Conference room furniture	575 000	105 000	680 000	284 128	395 872
Registry equipment	62 000	49 000	111 000	70 738	40 262
Beverage stations and service facilities	-	56 000	56 000	-	56 000
Video equipment	214 000	-	214 000	342 126	(128 126)
Projection equipment	203 000	-	203 000	170 535	32 465
Purchase and supply storage equipment	17 000	-	17 000	26 934	(9 934)
Restaurant and kitchen equipment	688 000	190 000	878 000	674 066	203 934
Wired intercom and alarm system	152 000	-	152 000	199 295	(47 295)
Security surveillance system	28 000	-	28 000	58 960	(30 960)
Direction signs	85 000	-	85 000	-	85 000
Building management equipment	34 000	25 000	59 000	39 400	19 600
Commissary	79 000	31 000	110 000	37 254	72 746
Lounges	-	-	-	-	-
Medical	-	135 000	135 000	9 702	125 298
Moving costs	-	61 000	61 000	488	60 512
Unforeseen	176 000	85 000	261 000	210 806	50 194
TOTAL	3 780 000^{a/}	982 000^{b/}	4 762 000	3 468 060	1 293 940^{c/}

^{a/} See document GC(XXII)/598, Statement I. A, appropriation Section 9.

^{b/} Statement I. A, appropriation Section 9.

^{c/} Statement I. E, Transfer of the Agency to its Permanent Headquarters.

39. Exhibit 9 reflects the financial status, as at 31 December 1978, of the activities related to the transfer of the Agency to its Permanent Headquarters. Total funds appropriated in the 1977 and 1978 Budgets were \$4.8 million, of which \$3.5 million had been obligated. In addition to the \$1.3 million of these funds remaining available for use in 1979, the 1979 Budget provides \$2.2 million. The following comments are limited generally to the situation as at 31 December 1978 as set forth in Exhibit 9.

40. The initial purchase orders were placed in 1977 and were primarily for low-voltage equipment, which required a long lead-time for delivery. These orders totalled approximately \$1.8 million and involved the following items of expenditure: simultaneous interpretation, sound transmission, video equipment, projection equipment, wired intercom and alarm system and security surveillance system. Because of the long-term nature of these contracts, they are subject to cost escalation for material and labour. Based on recent and very preliminary information, we have been advised that material and labour escalation has ranged from 14.6% to 34%. While an overall escalation rate for both factors of 19% was anticipated and budgeted for, it now appears that there will be an overrun of at least \$350 000 on low-voltage equipment.

41. The procurement of conference room furniture is being limited to 70% of the amount that can be accommodated in the Agency's conference area. It is anticipated that the conference rooms will seldom all be in use at the same time and that the available furniture can be periodically re-arranged to meet the Agency's needs. As at 31 December 1978, it is expected that a significant saving will be made in respect of this item of expenditure. However, it should be noted that the amount provided in the Budget for unforeseen items of expenditure had been almost completely committed.

42. A significant portion of the procurements necessary for the restaurant and the kitchen was under contract at the end of the year. There still remained for contract award small items of equipment such as kitchen utensils, trays and cutlery and some additional items such as tables, chairs and cash registers. Other items of expenditure that were under contract at the end of the year include the long lead-time item of compact shelving for the library and some office furniture, the procurement of which is under continuing surveillance in order to assure that acquisitions are limited to actual needs. Items of expenditure where commitments had been made or bids had been received but contracts not awarded and which appeared to be within the budgeted level were registry equipment, purchase and supply storage equipment, building management equipment, medical and the balance of library equipment.

43. The items of expenditure where procurement actions had not progressed to the point that would provide a basis for evaluation of the adequacy of funding were direction signs, beverage stations and service facilities, lounges, commissary and moving costs; several of these items are relatively small. The major areas of cost exposure involved moving costs and, to a lesser extent, the commissary and the remaining restaurant equipment.

44. The total amount appropriated for the cost of transfer to the Permanent Headquarters represented essentially the original cost estimate set forth in the 1977 Budget adjusted only for changes in the dollar-schilling exchange rate and for additional moving and installation costs. While savings have been made in respect of some items of expenditure and vigorous management action will continue in an effort to achieve additional savings and to limit procurement to actual needs, significant problems exist and there remains a large dollar amount to be placed under contract.

