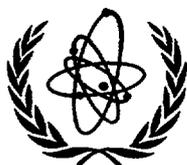


# THE AGENCY'S ACCOUNTS FOR 1980

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GC(XXV)/645

Printed by the  
International Atomic Energy Agency  
in Austria - July 1981



INTERNATIONAL ATOMIC ENERGY AGENCY



THE AGENCY'S ACCOUNTS FOR 1980

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NOTE

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



P A R T 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 1980.

2. The Board has examined the reports by the External Auditor and the Director General on the accounts, as well as the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

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The 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 1980 and of the report of the Board of Governors thereon [\*].

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[\*] GC(XXV)/

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[1] INFCIRC/8/Rev.1.



P A R T I I

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 1980

TEXT OF A LETTER DATED 25 MARCH 1981 FROM THE EXTERNAL AUDITOR  
TO THE CHAIRMAN OF THE BOARD OF GOVERNORS

I have the honour to present, in accordance with Financial Regulation 12.04, my report with respect to the Accounts of the International Atomic Energy Agency for the year ended 31 December 1980. The financial Statements, which I have examined and certified, are transmitted herewith.

REPORT OF THE EXTERNAL AUDITOR

General

1. On behalf of the Director General of the International Atomic Energy Agency, the Acting Director General has submitted to me, in accordance with Financial Regulation 11.04, the financial Statements and associated Schedules contained in his report on the Accounts for 1980.
2. I have examined the Accounts in accordance with the "Principles to Govern the Audit Procedures of the International Atomic Energy Agency" [1] to the extent I deemed necessary in the circumstances, in conformity with generally accepted audit standards.

Audit Opinion

3. As a result of my audit, I state as my opinion that:
  - the financial Statements are in accord with the books and records of the Agency and present fairly the financial positions as at 31 December 1980,
  - the financial transactions reflected in the Statements comply with Regulations and Rules, the budgetary provisions and other applicable directives.

Additional transfer

4. I took note of the additional transfer, mentioned in Statement I.A and explained in the report of the Director General on the Accounts of this year and in the Budgetary Performance, for which at the date I certified the Statement no authorization had been given. I venture to anticipate that retroactive approval for this additional transfer, which will be requested from the Board of Governors, will eventually be granted.

Internal Audit

5. I have taken account of the programme and reports of the Agency's Office of Internal Audit and Management Services, whose work and cooperation have facilitated my examination.

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

#### Losses of assets

6. The Deputy Director General for Administration authorized write-offs totalling \$ 23 465, consisting of non-expendable property and library books in the amount of \$ 21 866 and accounts receivable amounting to \$ 1 599.

7. I have examined a statement prepared on this subject in accordance with Financial Regulation 10.05.

8. In comparison to prior years, losses of Agency property increased sharply. The explanation given for the increase was that the move to the Permanent Headquarters created a need for new security procedures which required time to be established.

9. The procedure of claiming recovery through insurance could only partly be effected as the circumstances of the major part of the losses could not be determined as yet. Efforts are being made to clarify the outstanding items and improved inventory procedures are being introduced. The results will be reviewed by me.

#### Verification of bank accounts

10. The audit requirements, mentioned in paragraph 2, set forth that the External Auditor shall satisfy himself that securities and monies on deposit have been verified from certificates received direct from the Agency's depositories.

11. Of the amount of \$ 34 811 261 mentioned in Schedule A, representing all current and deposit accounts at banks, \$ 34 808 226 or 99.99% has been confirmed directly to me. Regarding two banks, balances on current accounts remained unconfirmed.

12. An amount of \$ 3 035, representing the total balance of these two banks could not be verified. In addition, one bank's confirmation is subject to clarification. Regarding the bank balances, the Agency made enquiries to which no answers have yet been received, and is further examining the unreconciled items. The outcome will be reviewed by me.

13. The verification of the balances recorded in the books with the balances confirmed takes into account such items as outstanding cheques, receipts in the current accounts which have not yet been recorded and a certain overflow of payments for which the disbursement procedures had started in the current year (1980) but finalized in the first days of the new year (1981).

14. A backlog of work in the Division of Budget and Finance at the end of the year, primarily caused by understaffing, implementation of an advanced computer system for Technical Assistance and the several activities in relation to the closure of the accounts resulted in a stretching out of the disbursement process to several weeks into 1981.

15. Consequently, payments processed up to 17 January amounting to \$ 4.8 million have been recorded as 1980 disbursements and the related replenishments of current accounts from deposit accounts amounting to \$ 1.1 million, were effected in 1981 as 1980 transactions.

16. Since then the delays in the execution of the payment procedure have decreased considerably.

#### Unliquidated obligations

17. Unliquidated obligations, shown in Statement I.A constitute 8.1% of total obligations at the end of 1980. To be able to compare the unliquidated obligations with prior years' data the following distinction is made.

	<u>Total obligations</u>	<u>Unliquidated obligations</u>	<u>Percent</u>
Obligations in respect of			
VIC operating costs	6 085 706	2 645 767	43.5
All other programmes	<u>69 392 127</u>	<u>3 475 768</u>	<u>5.0</u>
	75 477 833	6 121 535	8.1

18. It is noted that the unliquidated part of the total for VIC operating costs obligations decreased from 88.6% in 1979 to 43.5% this year. The major part of these costs relates to the common services for which the Agency is charged quarterly for its shares of the total disbursements made in that period by the UNIDO Secretariat. Consequently, approximately 25% of disbursements made against current year's obligations for the Agency's share in UNIDO administered common services can be expected to be reported as unliquidated obligations in the year-end accounts. In addition, provision must be made by the Agency for the unpaid items in the cost-sharing system.

19. For all programmes, excluding VIC operating costs, comparable with prior years' presentation, the unliquidated portion of 1980 obligations amounts to 5.0%. The reversal of the downward trend mentioned last year herewith continues.

20. The increase in comparison with last year's 4.6% reflects the late in the year purchase of equipment for the Laboratory, the Computer Section and the Safeguards Department. Other increases occurred in common staff costs, with an incidental character.

21. The percentage of obligations on an accumulative basis for the transfer to the Permanent Headquarters, not liquidated at year-end is shown below.

<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>
89.98	82.21	37.01	18.41

These figures illustrate the progress made in finalizing the transfer matters.

#### VIC operating costs

22. During the year many obstacles to reaching official agreement on cost-sharing among the organizations residing in the VIC have been removed and in most instances suitable mechanisms for verification and certification of charges have been developed.

23. My attention has been drawn to the fact that some cost-sharing ratios still have a preliminary character and that the Agency could be subject to retroactive charges, going back to undetermined times. In respect of claims, which are not recognized by the Agency, a provision is included under unliquidated obligations amounting to \$ 234 000. In answer to an enquiry I made in this respect the Secretariat replied that it is expected that these matters will be resolved in the near future, if necessary by tri-partite consultations. Presenting disputed items in the accounts as obligations is deemed to be undesirable. Considering the special circumstances of merging operation of three UN organizations the problems are understandable, nevertheless, an early resolution in this regard and in respect of cost-sharing in general is recommended.

24. My audit of the 1980 Accounts revealed a small number of errors, resulting in the presentation of obligations that are approximately \$ 45 000 too high and of income approximately \$ 27 000 too high. In respect of one of these items amounting to \$ 33 000, information on the exact amount became available after the accounts had been closed. Corrective actions will be effected in 1981.

25. The balance of these errors does not significantly distort the financial position of these activities.

#### The International Centre for Theoretical Physics

26. In my report on the 1979 Accounts I mentioned the main results of a review which was made of a number of aspects regarding the International Centre for Theoretical Physics in Trieste. I noted that the rules relating to the Centre in the Administrative Manual had to a certain extent become outdated and that administrative control and documentation in support of financial transactions needed improvement.

27. At the end of the audit of the accounts for this year, a total revision of these rules was in a final stage of completion. Also, I learned that the Office of Internal Audit and Management Services is of the opinion that administrative procedures at the Centre have been strengthened and that adequate documentation for financial transactions is ensured.

#### International Nuclear Information System

28. In my report on the 1979 Accounts I reported that a review was made of activities of the International Nuclear Information System (INIS).

29. In response to my recommendations, the Secretariat agreed to the desirability of making the definitions of the participatory arrangements more formal and informed me that the work related to this had begun. With regard to cost recovery, prices of the products and services of INIS would be studied and where necessary adjusted.

30. With regard to participatory arrangements I have been informed that a draft definition of such arrangements for INIS had been prepared. As this draft contains the position of INIS as based on documents issued by the INIS Advisory Committee and the Board of Governors, which date back from the early years of INIS, additional definitions have to be suggested and consultations will be necessary before a final proposal can be submitted to the Board of Governors for appropriate consideration.

31. With respect to the prices of INIS products and services, work has been started on the drafting of a pricing policy.

#### Audit of income in Special Accounts

32. As part of the audit of income in Special Accounts, in the more complex cases, confirmation regarding donations has been requested from the donor countries. The requested confirmations have been received and a reconciliation of these confirmations with the relevant accounts has been carried out.

#### United Nations Development Programme

33. I have transmitted a certified Statement and Schedule together with a report on the participation of the Agency in the United Nations Development Programme to the Administrator of UNDP. A copy of that report has been submitted to the Director General.

#### Commissary

34. In conformity with the relevant directives, I have submitted to the Director General an audit report and certified Statements in respect of the VIC Commissary, a common service for which the Agency has management responsibility.

Acknowledgement

35. I wish to record my appreciation for the willing cooperation and assistance extended by the Director General, his Officers and members of their staff.

(signed) H. PESCHAR  
External Auditor

Vienna, 25 March 1981



P A R T I I I

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1980

1. I present herewith the Agency's accounts for the year ended 31 December 1980, comprising Statements I to XIV 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.C)

2. Financial results in respect of the 1980 Regular Budget are reported in Statement I.A. Total appropriations amounted to \$ 80 643 000 [1], of which \$ 74 920 000 (Statement I.C) was to be financed from contributions made by Member States on the basis of the 1980 scale of assessment, \$ 1 708 000 (Schedule F) from income from Work for Others, \$ 3 015 000 (Schedule F) from other miscellaneous income and \$ 1 000 000 (Statement I.C) from the transfer of surpluses in respect of previous years.

3. As may be seen from Statement I.A, total obligations incurred during 1980 amount to \$ 75 477 833, which resulted in an unobligated balance of \$ 5 165 167. 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 [2]. The Board of Governors, in June and September, authorized the Director General to make transfers in the amounts shown in the column in Statement I.A headed "Authorized transfers". All transfers are in conformity with the decisions of the Board, except that the amount of \$ 104 093 transferred to Section 6 is not covered by any authority, as explained below.

4. The Board authorized total transfers of \$ 297 000 to Section 6 (Policy-making Organs), to cover the additional dollar requirement resulting from currency fluctuations. Actual costs incurred for this appropriation Section are higher than anticipated in September, when transfer authority was requested. Therefore, even after full utilization of the \$ 20 000 covered by the general transfer authority, a balance of \$ 104 093 remained which was not covered by either transfer authority.

5. These higher than anticipated costs resulted primarily from meetings of the Board on outstanding matters relating to the Vienna International Centre (VIC) and meetings of the Committee on Assurances of Supply. An additional factor was the late issue of the records of the twenty-third regular session of the General Conference, which took place in December 1979. At the time the documents relating to the Director General's requests to the Board for authority to transfer funds between Sections of the Regular Budget for 1980 were being prepared, the full impact of the delay was not realized. In view of the fact that the Board meetings on outstanding matters relating to the VIC took place in December 1980, there is no alternative but to report actual obligations incurred and request that the Board grant retroactive approval. The additional obligations recorded are mainly attributable to allocated costs for interpretation, translation and printing services.

6. The unobligated balance under Section 5 (Safeguards) results largely from delayed recruitment of staff. The unobligated balance under Section 8 (General Services) relates to the operating costs of the Vienna International Centre. The other transfers are in accordance with the anticipated needs.

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[1] Resolution GC(XXIII)/RES/365, para.1.

[2] Ibid., para.5.

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

7. 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 1980, special comments are provided below.

### 1. Cash in hand and at banks

8. As of 31 December 1980, total cash in hand and at banks amounted to \$ 16 640 101, an increase of \$ 6 289 095 compared with the balance at the end of 1979. The amount of cash at banks increased considerably during the last six working days of December as a result of payments by Member States amounting to \$ 5 604 988.

### 2. Contributions receivable from Member States

9. Total assessed contributions for 1980 amounted to \$ 74 920 000 (Statement I.C). Payments of 1980 assessments in 1980 amounted to \$ 72 670 962, or 97% of the total (Schedule B.1).

10. At the end of 1980, total contributions receivable from Member States amounted to \$ 4 467 280, or \$ 268 434 more than at the end of 1979. The amounts remaining unpaid are shown by year of assessment in Schedule B.2. Of the total contributions receivable as at 31 December 1980, \$ 2 218 242 pertained to 1979 and prior years and \$ 2 249 038 represented the unpaid balance of the 1980 assessment.

### 3. Accounts receivable and other debit balances

11. Increases of \$ 2 628 347 in accounts receivable in respect of the United Nations, specialized agencies and other international organizations, and Member States resulted primarily from transactions which normally take place immediately before the year-end closing of the accounts. Due to a procedural weakness, a delay occurred in requesting payments totalling \$ 2 366 043. However, the major items in Member States' accounts receivable (except for Value Added Tax), have been collected in 1981, the request for additional funds from UNDP has been made and the applicable procedures have been strengthened.

12. As a result of a change in procedures, the Value Added Tax reimbursable by Austria for the second half of the current year is included as an account receivable for the first time. Previous to 1980, the amount receivable for the second half of the current year was recorded in the following year along with the related credit to miscellaneous income.

### 4. Unliquidated obligations

13. Total unliquidated obligations at the end of 1980 amounted to \$ 7 859 161, compared with \$ 6 721 570 at the end of 1979. Of the 1980 balance, however, \$ 1 344 966 (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 four years. Accordingly, the unliquidated obligations at the end of 1980 relating to the other activities of the Agency amounted to \$ 6 514 195. The comparable figure at 31 December 1979 was \$ 4 446 406, so that there was an increase of \$ 2 067 789. This increase is accounted for primarily by the Agency's estimate of the unbilled operating costs in respect of the Vienna International Centre.

## 5. Accounts payable and other credit balances

14. The increase in accounts payable in respect of the United Nations, specialized agencies and other international organizations and the decrease under "Staff accounts" result primarily from recognition of the fact that the year-end amount payable to the United Nations Joint Staff Pension Fund is more appropriately reported under "United Nations, specialized agencies and other international organizations". The "Reserve for fluctuation of bonds" has been reduced to zero as a result of the disposal of the low-interest-bearing bonds formerly held by the Agency. The credit to miscellaneous income for the difference between the reserve and the actual loss on sale of the bonds was \$ 16 896.

## 6. Special reserves

15. A reserve was established in 1976 to provide part of the funds necessary for the transfer of the Agency to its Permanent Headquarters. At the end of 1979 the reserve had a balance of \$ 1 469 915 from cash surpluses of prior years. During 1980, the reserve balance was reduced to zero (Statement I.B).

## 7. Cash surpluses

16. The provisional cash surplus brought forward from 1979 amounted to \$ 1 983 916, as shown in Statement I.D. During 1980, payments of prior years' assessed contributions amounted to \$ 1 980 604 and savings on obligations brought forward from 1978 and 1979 amounted to \$ 336 452, increasing the cash surplus for 1979 to \$ 4 300 972. This final cash surplus is available for surrender in 1982.

17. As at 31 December 1980, there remained also cash surpluses amounting to \$ 2 765, representing the shares of cash surpluses for the years 1959-1968 retained for eventual distribution to Member States which have not yet paid their assessed contributions for the budget years involved [3].

## 8. Undistributed budgetary surpluses

18. Undistributed budgetary surpluses as at 31 December 1980 amounted to \$ 12 938 634, consisting of arrears of contributions receivable from Member States for 1959-1979 in the amount of \$ 2 218 242 and a provisional budgetary surplus of \$ 10 720 392 for 1980. More detail of this provisional budgetary surplus for 1980 is set forth in Statement I.C.

## II. WORKING CAPITAL FUND

### (Statement II)

19. In December 1979 the General Conference decided to retain the level of the Working Capital Fund at \$ 2 000 000 in 1980 [4]. All bonds held by this fund were disposed of during 1980. The status of Member States' advances is shown in Schedule D.

## III. OPERATIONAL PROGRAMME

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

20. The General Conference decided that for 1980 the target for voluntary contributions to the General Fund should be \$ 10 500 000 [5]. A total amount

[3] In accordance with Financial Regulation 7.02.

[4] Resolution GC(XXIII)/RES/367.

[5] Resolution GC(XXIII)/RES/366.

of \$ 9 975 964 was pledged to the General Fund for 1980. In addition, other items of income in 1980 consisted of \$ 349 944 of interest income and \$ 2 825 in pledges applicable to prior years. Currency exchange losses and bank charges amounted to \$ 193 500.

21. Of the \$ 9 975 964 pledged to the General Fund for 1980, a total of \$ 9 826 148 (over 98%) was received by 31 December 1980, leaving an unpaid balance of \$ 149 816, compared with an unpaid balance of \$ 649 667 in respect of pledges for 1979 at the end of 1979. By the end of 1980 the unpaid balance for 1979 and prior years had been reduced to \$ 25 463 (Schedule C).

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

22. 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. The overrun under the Trieste Centre relates to the cost allocation for printing and publishing services, which, however, is more than offset by an underrun in appropriation Section 4 relating to the Monaco Laboratory.

	Total	Monaco Laboratory	Trieste Centre
Unobligated balance, 1 January 1980	261 068	-	261 068
Income during 1980			
Operating Fund I	1 717 187 <sup>a/</sup>	118 246	1 598 941
Regular Budget appropriation	1 855 000 <sup>b/</sup>	953 000	902 000
Total funds available	3 833 255	1 071 246	2 762 009
Obligations incurred in 1980			
Operating Fund I	1 507 965 <sup>a/</sup>	118 246	1 389 719
Regular Budget	1 831 107 <sup>b/</sup>	907 644	923 463
	3 339 072	1 025 890	2 313 182
Unobligated balance, 31 December 1980			
Operating Fund I	470 290	-	470 290 <sup>a/</sup>
Regular Budget	23 893	45 356	(21 463)

a/ Statement III.B.

b/ Statement I.A.

23. 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 \$ 110 981 for 1980. Income accrued during the year in Operating Fund I for the Trieste Centre amounted to \$ 1 598 941, made up primarily of annual contributions from the Italian Government and UNESCO, and special grants and contributions from Denmark (Schedule G), the Federal Republic of Germany, Japan, the Swedish International Development Authority and the United States Government. As of 31 December 1980, the Italian Government was in arrears on its annual contribution in the amount of \$ 1 830 157, consisting of \$ 369 048 for 1978, \$ 725 146 for 1979 and \$ 735 963 for 1980.

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

24. At the beginning of 1980, balances of \$ 4 727 047 and \$ 5 269 668 were carried forward from 1979 in the form of unobligated balances and unliquidated obligations respectively. Income during 1980 amounted to \$ 10 551 089, of which \$ 10 135 233 represented transfers from the General Fund, \$ 399 711 assessed programme costs and \$ 16 145 miscellaneous income and exchange gains. Income in 1980 amounted to \$ 1 746 062 more than in 1979. Total funds available in 1980 amounted to \$ 20 547 804, made up of \$ 9 996 715 carried forward from 1979 and the \$ 10 551 089 of 1980 income. Of the funds available, \$ 7 813 660 was expended in 1980 and \$ 6 807 114 represented year-end unliquidated obligations, leaving an unobligated balance of \$ 5 927 030 as at 31 December 1980. This unobligated balance partially covers the estimated cost of projects approved by the Board of Governors that had not yet been started or had been only partially implemented. The current total estimated cost of these projects is \$ 7 812 000. No comparison of these amounts should be made without consideration of the unliquidated obligations of \$ 1 222 806 applicable to future years in respect of multi-year projects. In total, an Operating Fund II deficit of about \$ 662 000 is currently estimated. This situation is discussed in more detail in the report by the Director General on the provision of technical assistance by the Agency with special reference to 1980.

25. Unliquidated obligations as at 31 December 1979 and 31 December 1980, together with obligations and expenditures incurred in 1980, are given in detail in Statement III.C. This statement shows the technical assistance provided during 1980 to the recipient States and regional programmes and other pertinent data.

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

Year	Income	Expenditures	Year-end unliquidated obligations	Year-end unobligated balances
1976	5 474 049	3 954 396	2 821 846	3 903 142
1977	5 888 140	4 977 908	3 627 088	3 985 969
1978	7 230 034	6 527 483	3 469 866	4 845 742
1979	8 805 027	7 123 920	5 269 668 <sup>a/</sup>	4 727 047
1980	10 551 089	7 813 660	6 807 114 <sup>b/</sup>	5 927 030

a/ Includes \$ 1 066 000 in respect of multi-year projects applicable to future years.

b/ Includes \$ 1 222 806 in respect of multi-year projects applicable to future years.

27. Ten Member States have supported the technical assistance programme through contributions over and above the amount which each contributed voluntarily to the General Fund. The additional amounts contributed in 1980 to the Special Accounts by five of these Member States totalled \$ 1 796 308. From these contributions, and others received in prior years, expenditures totalling \$ 1 322 992 were made, and the year-end unobligated balances amounted to \$ 1 802 075. The financial data regarding these contributions are shown in Statements VII.B, VIII.B, IX.B, X.B, XI.B and XII. In addition, support was provided by the Swedish International Development Authority (Statement VI.B).

#### IV. UNITED NATIONS DEVELOPMENT PROGRAMME

##### (Statements IV.A and IV.B)

28. 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 1980, 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 \$ 2 275 701, which will be covered by subsequent cash drawings from UNDP or other financial transactions of the fund.

29. The expenditures under the total UNDP programme during 1980 are set forth in Statement IV.B, which shows that the Agency was the executing agency for projects in 26 countries and in two regions. Expenditures totalled \$ 6 067 342, consisting of \$ 5 017 945 for projects and \$ 1 049 397 for overhead costs.

30. The executing agency overhead amount of \$ 1 049 397 is made up as follows: 14% of 1980 project expenditures (\$ 622 432), plus 3 1/2% of Government cash counter-part contributions (\$ 20 020), plus a \$ 410 000 flexibility adjustment, minus \$ 3 055 for refunds to UNDP.

#### V. SPECIAL ACCOUNTS

##### (Statements V-XIV)

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

32. The Swedish International Development Authority, the Federal Republic of Germany, the United States of America and Japan have made specific contributions to the International Centre for Theoretical Physics. These contributions are reported on in Statements VI.B, VII.B, VIII and XII respectively. The expenditures incurred against these contributions are reported on in Statement III.B and in the statements previously mentioned.

33. Statements XIII and XIV relate to the International Nuclear Fuel Cycle Evaluation and the Supplementary Nuclear Power Safety Programme respectively. They are the final statements for these activities.

#### VI. OTHER FINANCIAL DATA

##### Regular Budget appropriations and assessed contributions (Schedule E)

34. In order to show historical trends in annual appropriations, obligations, expenditures, unliquidated obligations and unobligated balances, Schedule E has been included in the accounts. This schedule shows the unobligated balance in the Administrative Fund at the end of 1980 compared with the experience of earlier years.

35. As indicated in Statement I.D, there is a cash surplus of \$ 4 300 972 available for distribution; the share of each Member State in that surplus is shown in Schedule B.3.

Miscellaneous income (Schedule F)

36. Miscellaneous income was estimated at \$ 4 723 000. Actual income amounted to \$ 9 965 915, or an excess of \$ 5 242 915, as shown in detail in Schedule F. The major items of income in excess of the budget estimates related to Work for Others, sales of publications, UNDP support costs, investment and interest income and the refund of Value Added Tax. In accordance with the budget presentation, in future the refund of Value Added Tax will not be reported as miscellaneous income.

Resources made available to the Agency by Member States during 1980  
including contributions in cash and in kind (Schedule G)

37. In order to indicate the approximate value of all resources made available by Member States to the Agency during 1980, Schedule G has been included to show contributions not only in cash but also in kind (in the form of Type II fellowships, equipment and supplies, support for meetings and training courses, and cost-free experts). This schedule is for information only; services and other gifts in kind are not recorded in the Agency's accounts because funds are neither received nor disbursed by the Agency. The total figure for each Member State represents only an estimate.

Total resources available during 1980 (Schedule H)

38. A schedule has been included to show, on a consolidated basis, the assets and liabilities as at 31 December 1980 and the income and obligations for the year 1980 for all the Agency funds shown in Statements I to XIV. This schedule is for information only as it involves minor duplications.

Ex-gratia payment

39. In 1980, an ex-gratia payment was made [6] to the widow of a staff member who died while performing a safeguards inspection and whose death led to a decision to expand the Agency's insurance coverage. The amount authorized (\$ 60 000) for the ex-gratia payment corresponds to the amount of benefits the widow would have received if the additional insurance coverage had been in force at the time of the staff member's death.

(Signed) NELSON F. SIEVERING, JR.  
Acting Director General

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[6] Reported in accordance with Financial Regulation 10.04.



P A R T I V

STATEMENTS

## ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND EXPENDITURES  
BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1980

Appropriation Section	Appropriations <u>a/</u>	Authorized transfers <u>b/</u>	Additional transfers	Revised appropriations and additional transfers	Total obligations	Expenditures	Unliquidated obligations	Unobligated balance of appropriations and additional transfers
1. Technical assistance and training	3 197 000	537 000	-	3 734 000	3 615 356	3 609 878	5 478	118 644
2. Technical operations	12 745 000	1 451 000	-	14 196 000	14 053 451	13 347 229	706 222	142 549
3. Research and isotopes	11 554 000	966 000	(104 093)	12 415 907	12 155 877	11 150 632	1 005 245	260 030
4. Operational facilities	1 816 000	39 000	-	1 855 000	1 831 107	1 521 362	309 745	23 893
5. Safeguards	19 396 000	172 000	-	19 568 000	18 258 273	17 639 700	618 573	1 309 727
6. Policy-making organs	2 284 000	317 000	104 093	2 705 093	2 705 093	2 672 293	32 800	-
7. Executive management and administration	8 277 000	1 420 000	-	9 697 000	9 353 705	8 667 450	686 255	343 295
8. General services	10 599 000	1 646 000	-	12 245 000	10 377 202	7 619 985	2 757 217	1 867 798
9. Cost of work for others	1 708 000	1 426 000	-	3 134 000	3 127 769	3 127 769	-	6 231
10. Adjustment of programme cost estimates	9 067 000	(7 974 000)	-	1 093 000	-	-	-	1 093 000
<b>TOTAL</b>	<b>80 643 000</b>	<b>-</b>	<b>-</b>	<b>80 643 000</b>	<b>75 477 833</b>	<b>69 356 298</b>	<b>6 121 535</b>	<b>5 165 167</b>

a/ GC(XIII)/RES/365, para.1.

b/ Approved by the Board of Governors in June and September 1980.

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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 1980

ASSETS	1980	1979	LIABILITIES AND SURPLUS	1980	1979
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash in hand and travellers' cheques	89 591	52 180	Current year (Statement I.A)	6 121 535	4 518 090
Current accounts and deposit accounts at banks (Schedule A)	16 550 510	10 298 826	Current year (Statement I.E)	500 735	-
	<u>16 640 101</u>	<u>10 351 006</u>	Prior years	1 236 891	2 203 480
				<u>7 859 161</u>	<u>6 721 570</u>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedules B.1 and B.2)			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	41 141	90 009
1959-1972 Budgets	123 685	177 576	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES		
1973 Budget	23 478	30 256	Staff accounts	48 106	679 937
1974 Budget	35 058	42 070	United Nations, specialized agencies and other international organizations	737 052	158 923
1975 Budget	25 270	25 270	Member States	218 351	332 389
1976 Budget	33 198	33 198	Suppliers and contractors	44 287	72 868
1977 Budget	46 287	113 233	Deferred revenue from publications	490 969	528 113
1978 Budget	687 626	799 762	Reserve for fluctuation of bonds	-	60 000
1979 Budget	1 243 640	2 977 481	Other accounts	116 836	153 779
	<u>2 218 242</u>	<u>4 198 846</u>		<u>1 655 601</u>	<u>1 986 009</u>
1980 Budget	2 249 038	-	SPECIAL RESERVES		
	<u>4 467 280</u>	<u>4 198 846</u>	Reserve for transfer of the Agency to its Permanent Headquarters (Statement I.E)	-	1 469 915
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES			Reserve for use in 1980	-	1 000 000
Staff accounts	507 540	431 515		<u>-</u>	<u>2 469 915</u>
United Nations, specialized agencies and other international organizations	2 414 783	1 565 269	CASH SURPLUSES (Statement I.D)		
Member States	2 082 343	303 510	1959-1968	2 765	4 404
Suppliers and contractors	195 258	76 410	1979	4 300 972	-
Publications invoices outstanding	490 969	528 113		<u>4 303 737</u>	<u>4 404</u>
	<u>5 690 893</u>	<u>2 904 817</u>	UNDISTRIBUTED BUDGETARY SURPLUSES		
TOTAL ASSETS	<u>26 798 274</u>	<u>17 454 669</u>	Arrears of contributions receivable from Member States, 1959-1979 Budgets	2 218 242	1 221 365
			Provisional budgetary surplus, current year (Statement I.C)	10 720 392	4 961 397
				<u>12 938 634</u>	<u>6 182 762</u>
			TOTAL LIABILITIES AND SURPLUSES	<u>26 798 274</u>	<u>17 454 669</u>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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 1980

	<u>1980</u>	<u>1979</u>
INCOME		
Contributions assessed on Member States (Schedule B.1)	74 920 000	61 522 000
Contributions outstanding	2 249 038	2 977 481
Contributions paid	72 670 962	58 544 519
Miscellaneous income (Schedule F)	9 965 915	6 259 390
Transfer from 1978 cash surplus	469 422 <u>a/</u>	1 200 000 <u>c/</u>
Transfer from 1979 for use in 1980	530 578 <u>b/</u>	-
Transfer of unused balance (Statement I.E)	312 310	-
Total income	<u>83 949 187</u>	<u>66 003 909</u>
OBLIGATIONS INCURRED (Statement I.A)		
Expenditures	69 356 298	58 031 988
Unliquidated obligations	6 121 535	4 518 090
Total obligations incurred	<u>75 477 833</u>	<u>62 550 078</u>
PROVISIONAL CASH SURPLUS	8 471 354	3 453 831
Transfer to subsequent year	-	1 469 915 <u>d/</u>
	<u>8 471 354</u>	<u>1 983 916</u>
Contributions receivable from Member States, current year	2 249 038	2 977 481
PROVISIONAL BUDGETARY SURPLUS	<u>10 720 392</u>	<u>4 961 397</u>
Provisional budgetary surplus due to:		
Unobligated balance as at 31 December 1980 (Statement I.A)	5 165 167	3 989 397
Unused balance (Statement I.E)	312 310	-
Transfer to subsequent year	-	1 469 915 <u>d/</u>
	<u>5 477 477</u>	<u>2 519 482</u>
Excess of miscellaneous income over budget (Schedule F)	5 242 915	2 441 915
PROVISIONAL BUDGETARY SURPLUS	<u>10 720 392</u>	<u>4 961 397</u>

a/ Resolution GC (XXIII)/RES/365, para 2(c)

b/ Resolution GC (XXIII)/RES/365, para 2(d) and 3 (\$ 500 000 and \$ 30 578 respectively)

c/ Resolution GC (XXIII)/RES/364, para 2

d/ GC (XXIII)/612/Mod.1, para 19

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

## A D M I N I S T R A T I V E F U N D

## ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1980

	<u>1980</u>	<u>1979</u>
Shares retained of Member States which have not paid their assessed contributions towards the 1959-1968 Budget	2 765	4 404
1979 Final cash surplus		
Provisional cash surplus before transfer	3 453 831	
Transfer to subsequent year	<u>1 469 915 a/</u>	
Provisional cash surplus brought forward from 1979	1 983 916	
Arrears of prior years' contributions received during the year 1980	1 980 604	
Savings on obligations brought forward from 1978 and 1979	<u>336 452</u>	
Final cash surplus available for surrender in 1982 (See Schedule B.3)	<u>4 300 972</u>	
TOTAL SURPLUSES IN HAND	<u><u>4 303 737</u></u>	<u><u>4 404</u></u>

a/ GC(XXIII)/612/Mod.1, para.19

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

A D M I N I S T R A T I V E   F U N D  
 TRANSFER OF THE AGENCY TO ITS PERMANENT HEADQUARTERS  
 SUMMARY STATEMENT

Status of funds as at 31 December 1980

Unobligated balance as at 1 January		1 469 915
Unliquidated obligations brought forward		2 275 164
		3 745 079
Total funds available		3 745 079
Expenditures during the year		2 087 803
Unliquidated obligations at year end:		
for prior years	844 231	
for 1980	500 735	
		1 344 966
		3 432 769
Unused balance		312 310
 OBLIGATIONS AND EXPENDITURES DURING 1980		
Obligations:		
Brought forward from 1979	2 275 164	
Savings against prior years' obligations	159 471	
		2 115 693
Incurred in 1980		1 317 076
		3 432 769
 Expenditures during the year		
Against prior years	1 271 462	
Against unobligated balance	816 341	
		2 087 803
Unliquidated obligations at year end		1 344 966

(signed) R.H. SCHENK  
 Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
 Acting 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 1980

ASSETS

Cash in banks (Schedule A)	2 000 000
	<u>          </u>

LIABILITIES

Principal of the Fund as fixed by the General Conference at its twenty-third regular session	2 000 000
	<u>          </u>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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 III.A

G E N E R A L F U N D  
O P E R A T I O N A L P R O G A M M E - 1 9 8 0  
SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING FUNDS AS AT 31 DECEMBER 1980

Item	General Fund	Operating Fund I	Operating Fund II	TOTAL
<b>1. STATUS OF FUNDS AS AT 31 DECEMBER 1980</b>				
Balance as at 1 January 1980				
Unobligated balances	-	261 068	4 727 047	4 988 115
Unliquidated obligations	-	500	5 269 668	5 270 168
<b>Total</b>	<b>-</b>	<b>261 568</b>	<b>9 996 715</b>	<b>10 258 283</b>
Income during 1980				
Voluntary contributions pledged for 1980	9 975 964	-	-	9 975 964
Voluntary contributions pledged in 1980 towards prior years' programmes	2 825	-	-	2 825
Contributions from Member States	-	1 114 719	-	1 114 719
UNESCO contribution	-	320 000	-	320 000
Other contributions	-	200 985	-	200 985
Miscellaneous income:				
Assessed programme costs	-	-	399 711	399 711
Other income (including exchange gains)	349 944	81 483	16 145	447 572
Exchange losses	(193 500)	-	-	(193 500)
Transfer from General Fund	(10 135 233)	-	10 135 233	-
<b>Net income during 1980</b>	<b>-</b>	<b>1 717 187</b>	<b>10 551 089</b>	<b>12 268 276</b>
<b>Total funds available</b>	<b>-</b>	<b>1 978 755</b>	<b>20 547 804</b>	<b>22 526 559</b>
Expenditures in 1980	-	1 508 465	7 813 660	9 322 125
Unliquidated obligations as at 31 December 1980	-	-	6 807 114	6 807 114
	-	1 508 465	14 620 774	16 129 239
<b>Unobligated balances as at 31 December 1980</b>	<b>-</b>	<b>470 290</b>	<b>5 927 030</b>	<b>6 397 320</b>
<b>2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1980</b>				
Obligations:				
Brought forward from prior years	-	500	5 269 668	5 270 168
Incurred in 1980	-	1 507 965	9 351 106	10 859 071
<b>Total</b>	<b>-</b>	<b>1 508 465</b>	<b>14 620 774</b>	<b>16 129 239</b>
<b>Expenditures</b>	<b>-</b>	<b>1 508 465</b>	<b>7 813 660</b>	<b>9 322 125</b>
<b>Unliquidated obligations as at 31 December 1980</b>	<b>-</b>	<b>-</b>	<b>6 807 114</b>	<b>6 807 114</b>
<b>3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1980</b>				
Cash in banks (Schedule A)	845 682	-	8 880 917	9 726 599
Government letters of credit convertible on demand	1 125 000	-	-	1 125 000
Petty cash on hand	-	69 326	-	69 326
Voluntary contributions receivable	175 279	-	-	175 279
Other contributions receivable	-	1 839 728	-	1 839 728
Assessed programme costs receivable	-	-	492 455	492 455
Other accounts receivable and sundry debit balances	-	168 278	1 205 851	1 374 129
Advances to employees for Italian income tax	-	8 973	-	8 973
Due to Operating Funds	(1 300 279)	(1 588 635)	2 888 914	-
Accounts payable and sundry credit balances	(845 682)	(27 380)	(733 993)	(1 607 055)
Unliquidated obligations as at 31 December 1980	-	-	(6 807 114)	(6 807 114)
<b>Unobligated balances as at 31 December 1980</b>	<b>-</b>	<b>470 290</b>	<b>5 927 030</b>	<b>6 397 320</b>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

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

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES DURING 1980  
AND UNOBLIGATED BALANCE AS AT 31 DECEMBER 1980

Description	International Laboratory of Marine Radioactivity	International Centre for Theoretical Physics	TOTAL Operating Fund I
Balance as at 1 January 1980			
Unobligated balance	-	261 068	261 068
Unliquidated obligations	-	500	500
	-	261 568	261 568
Income during 1980			
Contributions from Member States	110 981	1 003 738	1 114 719
UNESCO contributions	-	320 000	320 000
Other contributions	-	200 985	200 985
Miscellaneous income and exchange adjustments (net)	7 265	74 218	81 483
	118 246	1 598 941	1 717 187
Total funds available	118 246	1 860 509	1 978 755
Expenditures in 1980	118 246	1 390 219	1 508 465
Unliquidated obligations as at 31 December 1980	-	-	-
	118 246	1 390 219	1 508 465
Unobligated balance as at 31 December 1980	-	470 290	470 290

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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 1980 AND UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1980 BY RECIPIENTS

Recipients	Unliquidated obligations brought forward from 1979			Net new obligations in 1980			Net expenditures in 1980			Unliquidated obligations as at 31 December 1980		
	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	11 267	42 630	53 897	27 936	59 605	87 541	15 481	97 014	112 495	23 722	5 221	28 943
Albania	403	-	403	464	73 298	73 762	867	57 572	58 439	-	15 726	15 726
Algeria	-	5 300	5 300	-	106 180	106 180	-	20 053	20 053	-	91 427	91 427
Argentina	6 807	19 920	26 727	(1 681)	153 727	152 046	5 126	162 530	167 656	-	11 117	11 117
Bangladesh	33 341	31 086	64 427	61 897	59 669	121 566	73 768	83 455	157 223	21 470	7 300	28 770
Bolivia	-	16 351	16 351	-	97 495	97 495	-	21 017	21 017	-	92 829	92 829
Brazil	12 277	11 431	23 708	16 097	117 797	133 894	23 504	112 463	135 967	4 870	16 765	21 635
Bulgaria	54 437	21 000	75 437	74 895	101 624	176 519	73 330	34 898	108 228	56 002	87 726	143 728
Burma	4 486	52 631	57 117	2 460	72 263	74 723	6 946	112 754	119 700	-	12 140	12 140
Chile	8 198	19 561	27 759	41 577	140 973	182 550	28 140	88 639	116 779	21 635	71 895	93 530
Colombia	2 830	-	2 830	44 228	5 642	49 870	27 114	5 642	32 756	19 944	-	19 944
Costa Rica	1 155	13 839	14 994	(34)	55 647	55 613	1 121	68 951	70 072	-	535	535
Cuba	5 155	135 205	140 360	(5 155)	1 080 345	1 075 190	-	99 353	99 353	-	1 116 197	1 116 197
Cyprus	-	-	-	2 520	52 919	55 439	-	9 444	9 444	2 520	43 475	45 995
Czechoslovakia	61 330	90	61 420	102 628	577	103 205	39 494	337	39 831	124 464	330	124 794
Democratic People's Rep. of Korea	-	53 848	53 848	-	65 870	65 870	-	60 662	60 662	-	59 056	59 056
Dominican Republic	-	-	-	-	22 883	22 883	-	21 303	21 303	-	1 580	1 580
Ecuador	2 850	8 626	11 476	(2 850)	122 338	119 488	-	125 536	125 536	-	5 428	5 428
Egypt	17 132	527 457	544 589	27 981	68 601	96 582	9 449	146 369	155 818	35 664	449 689	485 353
El Salvador	-	1 474	1 474	-	12 478	12 478	-	2 552	2 552	-	11 400	11 400
Ethiopia	3 654	-	3 654	6 910	-	6 910	6 987	-	6 987	3 577	-	3 577
Ghana	56 221	4 092	60 313	52 989	211 135	264 124	58 503	88 741	147 244	50 707	126 486	177 193
Greece	22 531	38 291	60 822	15 334	44 938	60 272	25 466	61 790	87 256	12 399	21 439	33 838
Guatemala	648	44 140	44 788	(81)	(4 643)	(4 724)	107	39 497	39 604	460	-	460
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	-	-	-	6 308	-	6 308	2 104	-	2 104	4 204	-	4 204
Hungary	49 390	1 033 438	1 082 828	110 817	7 724	118 541	76 031	351 562	427 593	84 176	689 600	773 776
Iceland	314	-	314	23 384	42 735	66 119	2 618	42 023	44 641	21 080	712	21 792
India	72 930	27 224	100 154	(12 828)	(531)	(13 359)	29 313	6 103	35 416	30 789	20 590	51 379
Indonesia	7 653	23 781	31 434	20 303	105 094	125 397	10 411	82 220	92 631	17 545	46 655	64 200
Iran	9 562	-	9 562	1 216	5 142	6 358	7 528	5 142	12 670	3 250	-	3 250
Iraq	5 270	82 192	87 462	22 989	1 439	24 428	7 686	83 631	91 317	20 573	-	20 573
Israel	1 300	45 668	46 968	6 173	101 017	107 190	7 303	91 808	99 111	170	54 877	55 047
Ivory Coast	-	17 758	17 758	-	34 891	34 891	-	42 747	42 747	-	9 902	9 902
Jamaica	1 328	3 645	4 973	(1 328)	2 074	746	-	5 719	5 719	-	-	-
Jordan	11 447	4 012	15 459	9 276	101 205	110 481	14 159	12 212	26 371	6 564	93 005	99 569
Kenya	9 929	35 221	45 150	71 663	121 164	192 827	53 409	133 473	186 882	28 183	22 912	51 095
Korea, Republic of	10 492	8 791	19 283	23 115	33 726	56 841	13 488	32 595	46 083	20 119	9 922	30 041
Libyan Arab Jamahiriya	865	13 416	14 281	8 289	10 520	18 809	8 745	23 098	31 843	409	838	1 247
Madagascar	5 666	38 202	43 868	(1 058)	84 287	83 229	4 608	92 661	97 269	-	29 828	29 828
Malaysia	49 671	55 823	105 494	29 239	90 549	119 788	62 594	97 371	159 965	16 316	49 001	65 317

Mali	23 696	23 310	47 006	(19 848)	107 445	87 597	2 198	113 855	116 053	1 650	16 900	18 550
Mauritius	-	393	393	-	36 679	36 679	-	34 058	34 058	-	3 014	3 014
Mexico	1 237	80 267	81 504	(140)	94 854	94 714	1 029	162 298	163 327	68	12 823	12 891
Mongolia	-	40 231	40 231	-	34 165	34 165	-	54 364	54 364	-	20 032	20 032
Morocco	-	41 151	41 151	9 525	149 048	158 573	8 388	155 090	163 478	1 137	35 109	36 246
Nicaragua	-	685	685	-	(685)	(685)	-	-	-	-	-	-
Niger	-	2 590	2 590	-	30 652	30 652	-	30 428	30 428	-	2 814	2 814
Nigeria	10 278	-	10 278	(6 278)	113 151	106 873	1 648	56 851	58 499	2 352	56 300	58 652
Pakistan	60 949	73 113	134 062	81 490	220 318	301 808	99 316	46 277	145 593	43 123	247 154	290 277
Panama	-	-	-	-	7 180	7 180	-	-	-	-	7 180	7 180
Paraguay	3 760	-	3 760	13 206	21 275	34 481	6 218	14 037	20 255	10 748	7 238	17 986
Peru	11 091	54 271	65 362	1 685	192 371	194 056	12 350	102 729	115 079	426	143 913	144 339
Philippines	20 940	25 086	46 026	32 481	81 959	114 440	48 003	107 045	155 048	5 418	-	5 418
Poland	91 434	15 287	106 721	165 777	62 814	228 591	108 477	49 316	157 793	148 734	28 785	177 519
Portugal	1 032	17 646	18 678	7 572	66 113	73 685	6 910	83 759	90 669	1 694	-	1 694
Romania	-	66 320	66 320	-	56 790	56 790	-	36 922	36 922	-	86 188	86 188
Saudi Arabia	-	-	-	-	5 618	5 618	-	4 379	4 379	-	1 239	1 239
Senegal	15 606	9 071	24 677	10 647	44 696	55 343	26 253	41 798	68 051	-	11 969	11 969
Sierra Leone	-	-	-	14 251	-	14 251	3 039	-	3 039	11 212	-	11 212
Singapore	-	2 389	2 389	6 311	35 665	41 976	3 135	11 151	14 286	3 176	26 903	30 079
Spain	-	2 111	2 111	-	52 238	52 238	-	52 238	52 238	-	2 111	2 111
Sri Lanka	72 984	23 089	96 073	36 496	149 291	185 787	54 572	96 814	151 386	54 908	75 566	130 474
Sudan	44 372	70 187	114 559	53 777	78 328	132 105	74 694	126 105	200 799	23 455	22 410	45 865
Syrian Arab Rep.	-	8 740	8 740	-	27 446	27 446	-	35 508	35 508	-	678	678
Thailand	22 917	74 876	97 793	80 939	97 214	178 153	43 602	165 374	208 976	60 254	6 716	66 970
Tunisia	-	8 046	8 046	3 241	90 585	93 826	3 241	76 883	80 124	-	21 748	21 748
Turkey	101 555	11 684	113 239	49 046	129 717	178 763	72 105	73 730	145 835	78 496	67 671	146 167
Uganda	8 800	-	8 800	11 650	-	11 650	-	-	-	20 450	-	20 450
United Arab Emirates	-	-	-	-	12 602	12 602	-	12 457	12 457	-	145	145
United Republic of Cameroon	-	-	-	-	32 224	32 224	-	(217)	(217)	-	32 441	32 441
United Republic of Tanzania	22 440	15 015	37 455	74 948	62 696	137 644	21 703	66 499	88 202	75 685	11 212	86 897
Uruguay	695	37 790	38 485	4 123	63 393	67 516	4 726	86 279	91 005	92	14 904	14 996
Venezuela	1 253	-	1 253	8 142	57 516	65 658	4 404	23 224	27 628	4 991	34 292	39 283
Viet Nam	-	74 106	74 106	30 075	244 584	274 659	1 188	227 063	228 251	28 887	91 627	120 514
Yugoslavia	52 915	92 391	145 306	71 287	64 470	135 757	69 756	79 754	149 510	54 446	77 107	131 553
Zaire	10 400	21 080	31 480	78	71 477	71 555	78	65 704	65 782	10 400	26 853	37 253
Zambia	3 505	34 715	38 220	32 925	120 506	153 431	26 439	134 634	161 073	9 991	20 587	30 578
Sub-total	1 122 398	3 361 783	4 484 181	1 559 079	6 176 792	7 735 871	1 398 872	5 049 343	6 448 215	1 282 605	4 489 232	5 771 837
Regional Programmes												
Africa	-	-	-	31 838	7 954	39 792	27 962	7 954	35 916	3 876	-	3 876
Asia and the Pacific	-	-	-	-	3 822	3 822	-	1 919	1 919	-	1 903	1 903
Latin America	-	-	-	30 711	32 363	63 074	420	1 426	1 846	30 291	30 937	61 228
Interregional	686 298	99 153	785 451	1 108 282	372 064	1 480 346	998 658	307 249	1 305 907	795 922	163 968	959 890
Sub-total	686 298	99 153	785 451	1 170 831	416 203	1 587 034	1 027 040	318 548	1 345 588	830 089	196 808	1 026 897
Administrative expenses	-	36	36	2 926	25 275	28 201	2 926	16 931	19 857	-	8 380	8 380
Sub-total	-	36	36	2 926	25 275	28 201	2 926	16 931	19 857	-	8 380	8 380
GRAND TOTAL	1 808 696	3 460 972	5 269 668	2 732 836	6 618 270	9 351 106	2 428 838	5 384 822	7 813 660	2 112 694	4 694 420	6 807 114

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

## U N I T E D N A T I O N S D E V E L O P M E N T P R O G R A M M E

Status of funds as at 31 December 1980

## OPERATING FUND

Balance as at 1 January		(2 678 589)
Cash drawings from UNDP		4 760 360
Interoffice vouchers and other charges (net)		1 717 932
Miscellaneous income and exchange adjustments (net)		(29 883)
Miscellaneous items refunded to UNDP (net)		21 821
		<u>3 791 641</u>
Expenditure during the year		
For projects	5 017 945	
For programme support costs (Schedule F)	1 049 397	6 067 342
		<u>(2 275 701)</u>

## REPRESENTED BY:

Cash (in hand and in transit)		5 230
Cash at banks (Schedule A)		767 841
Accounts receivable		194 435
		<u>967 506</u>
Accounts payable	1 806 994	
1980 unliquidated obligations	1 436 213	3 243 207
		<u>(2 275 701)</u>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting Director General

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(signed) H. PESCHAR  
External Auditor

## UNITED NATIONS DEVELOPMENT PROGRAMME

## Expenditures during 1980

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>						
Argentina	480 133	-	-	-	-	480 133
Bangladesh	(1 578)	-	-	-	-	(1 578)
Brazil	843 078	-	-	-	-	843 078
Bulgaria	132 543	-	-	-	-	132 543
Chad	82 896	-	-	-	-	82 896
Chile	411 764	-	-	-	-	411 764
Colombia	264 506	-	-	-	-	264 506
Cuba	483 603	-	-	-	-	483 603
Egypt	893	-	-	-	-	893
Ethiopia	58 893	-	-	-	-	58 893
Ghana	(489)	-	-	-	-	(489)
Greece	79 138	-	-	-	-	79 138
India	7 174	-	-	-	-	7 174
Indonesia	(142)	-	-	-	-	(142)
Madagascar	413 777	-	-	-	-	413 777
Morocco	38 072	-	-	-	-	38 072
Nigeria	191 718	-	-	-	-	191 718
Peru	253 495	-	-	-	-	253 495
Philippines	28 506	-	-	-	-	28 506
Romania	205 694	-	-	-	-	205 694
Sri Lanka	30 835	-	-	-	-	30 835
Sudan	(77)	-	-	-	-	(77)
Syrian Arab Republic	1 950	-	-	-	-	1 950
Turkey	1 790	-	-	-	-	1 790
Yugoslavia	127 446	-	-	-	572 000	699 446
Zaire	87 610	-	-	-	-	87 610
	4 223 228	-	-	-	572 000	4 795 228
<u>REGIONAL PROJECTS</u>						
Africa	39 832	-	-	-	-	39 832
Asia and the Pacific	182 885	-	-	-	-	182 885
	222 717	-	-	-	-	222 717
THE PROJECT EXPENDITURE	4 445 945	-	-	-	572 000	5 017 945
<u>PROGRAMME SUPPORT COSTS</u>						
(a) IPF, Cost-Sharing, Programme Reserve, Special Measures Fund and Special Industrial Services						622 432
(b) GCCC						20 020
(c) Less: Miscellaneous items refunded to UNDP						3 055
(d) Flexibility						410 000
TOTAL PROGRAMME SUPPORT COSTS						1 049 397
TOTAL EXPENDITURE DURING 1980						6 067 342

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

## S P E C I A L   A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY  
THE UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)Status of funds as at 31 December 1980

	<u>1980</u>	<u>1979</u>
Unobligated balance as at 1 January	31 153	14 827
Unliquidated obligations brought forward	64 387	22 898
Cash drawings from UNEP	<u>85 300</u>	<u>210 000</u>
Available for expenditures during the year	<u>180 840</u>	<u>247 725</u>
Expenditures during the year	161 617	152 185
Unliquidated obligations at year end	<u>5 359</u>	<u>64 387</u>
	<u>166 976</u>	<u>216 572</u>
Unobligated balance at year end	<u><u>13 864</u></u>	<u><u>31 153</u></u>
Represented by:		
Cash at banks (Schedule A)	18 123	94 217
Accounts receivable and sundry debit balances	<u>1 100</u>	<u>1 323</u>
	19 223	95 540
Reserve for unliquidated obligations at year end	<u>5 359</u>	<u>64 387</u>
TOTAL	<u><u>13 864</u></u>	<u><u>31 153</u></u>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

S P E C I A L   A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY  
THE UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)

Status of project expenditures as at 31 December 1980

Project	Title	Total allocations available	Expenditures during the year	Unliquidated obligations at year end	Total	Unused allocations 1980-12-31
503-75-04	The Mediterranean Programme Activity: Intercalibration Measurements for Pilot Projects under the Co-ordinated Pollution Monitoring and Research Programme	118 859	114 983	5 274	120 257	(1 398)
503-76-09	The Mediterranean Programme Activity: Biogeochemical Studies of Selected Pollutants in the Open Waters of the Mediterranean	7 168	7 134	-	7 134	34
503-77-08	Kuwait Action Plan: Group 'B' Projects	38 300	23 941	85	24 026	14 274
-	Kuwait Action Plan: Group 'A' Projects	17 000	15 559	-	15 559	1 441
<b>Total as at 31 December 1980</b>		<b>181 327</b>	<b>161 617</b>	<b>5 359</b>	<b>166 976</b>	<b>14 351</b>

31

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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 1980

	1980	1979
Unobligated balance as at 1 January	1 146 486	2 168 109
Unliquidated obligations brought forward	860 459	373 795
Income from contributions	1 256 422	893 861
Available for expenditures during the year	3 263 367	3 435 765
Expenditures during the year	1 536 515	1 428 820
Unliquidated obligations at year end	596 883	860 459
	<u>2 133 398</u>	<u>2 289 279</u>
Unobligated balance at year end	<u>1 129 969</u>	<u>1 146 486</u>
Represented by:		
Cash at banks (Schedule A)	1 578 373	1 588 894
Accounts receivable and sundry debit balances	160 204	419 673
	<u>1 738 577</u>	<u>2 008 567</u>
Accounts payable and sundry credit balances	11 725	1 622
Reserve for unliquidated obligations at year end	596 883	860 459
	<u>608 608</u>	<u>862 081</u>
TOTAL	<u>1 129 969</u>	<u>1 146 486</u>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

S P E C I A L   A C C O U N T

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

Status of funds as at 31 December 1980 by programme

	International Centre for Theoretical Physics	Fellowships	Training courses	Research contracts	Bangladesh Institute of Nuclear Agriculture	Nuclear research in agriculture in India	Tsetse fly project in Nigeria	Total
Unobligated balance as at 1 January	-	177 603	174 151	450 932	226 803	116 997	-	1 146 486
Unliquidated obligations brought forward	-	207 473	41 317	166 154	84 697	360 818	-	860 459
Income from contributions	71 770	(309)	20 000	169 498	-	933 485	61 978	1 256 422
Available for expenditures during the year	71 770	384 767	235 468	786 584	311 500	1 411 300	61 978	3 263 367
Expenditures during the year	71 770	236 287	144 272	283 814	141 670	658 702	-	1 536 515
Unliquidated obligations at year end	-	134 849	83 728	167 920	41 092	169 294	-	596 883
	71 770	371 136	228 000	451 734	182 762	827 996	-	2 133 398
Unobligated balance at year end	-	13 631	7 468	334 850	128 738	583 304	61 978	1 129 969

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

## S P E C I A L   A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANYStatus of funds as at 31 December 1980

	<u>1980</u>	<u>1979</u>
Unobligated balance as at 1 January	402 750	548 182
Unliquidated obligations brought forward	362 328	100 599
Income from contributions	832 085	616 570
Available for expenditures during the year	<u>1 597 163</u>	<u>1 265 351</u>
Expenditures during the year	679 650	500 273
Unliquidated obligations at year end	469 403	362 328
	<u>1 149 053</u>	<u>862 601</u>
Unobligated balance at year end	<u><u>448 110</u></u>	<u><u>402 750</u></u>
Represented by:		
Cash at banks (Schedule A)	1 055 880	661 458
Accounts receivable and sundry debit balances	4 900	104 462
	<u>1 060 780</u>	<u>765 920</u>
Accounts payable and sundry credit balances	143 267	842
Reserve for unliquidated obligations at year end	469 403	362 328
	<u>612 670</u>	<u>363 170</u>
TOTAL	<u><u>448 110</u></u>	<u><u>402 750</u></u>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

S P E C I A L   A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY

Status of funds as at 31 December 1980 by programme

	Protein programme	Nitrogen programme	Food irradiation	Safeguards programme	Technical assistance	Core conversion programme	Resources evaluation	Isotope hydrology	International Centre for Theoretical Physics	Total
Unobligated balance as at 1 January	150 253	93 127	2 267	23 373	129 047	4 683	-	-	-	402 750
Unliquidated obligations brought forward	25 818	93 747	-	85 944	92 184	64 635	-	-	-	362 328
Income from contributions	-	120 457	-	188 999	413 136	18 976	20 690	41 579	28 248	832 085
Available for expenditures during the year	176 071	307 331	2 267	298 316	634 367	88 294	20 690	41 579	28 248	1 597 163
Expenditures during the year	33 790	146 085	-	107 156	299 756	59 763	-	4 852	28 248	679 650
Unliquidated obligations at year end	35 809	65 132	-	170 654	183 808	-	-	14 000	-	469 403
	69 599	211 217	-	277 810	483 564	59 763	-	18 852	28 248	1 149 053
Unobligated balance at year end	106 472	96 114	2 267	20 506	150 803	28 531	20 690	22 727	-	448 110

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(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

## S P E C I A L   A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE UNITED STATES OF AMERICAStatus of funds as at 31 December 1980

	<u>1980</u>	<u>1979</u>
Unobligated balance as at 1 January	1 878 112	1 785 512
Unliquidated obligations brought forward	654 309	447 154
Transfer from other funds	16 964	(65 995)
Income from contributions	3 692 892	2 658 569
Available for expenditures during the year	<u>6 242 277</u>	<u>4 825 240</u>
Expenditures during the year	2 873 719	2 292 819
Unliquidated obligations at year end	<u>602 354</u>	<u>654 309</u>
	<u>3 476 073</u>	<u>2 947 128</u>
Unobligated balance at year end	<u><u>2 766 204</u></u>	<u><u>1 878 112</u></u>
Represented by:		
Cash at banks (Schedule A)	1 595 436	1 655 419
Accounts receivable and sundry debit balances	<u>1 778 483</u>	<u>878 992</u>
	<u>3 373 919</u>	<u>2 534 411</u>
Accounts payable and sundry credit balances	5 361	1 990
Reserve for unliquidated obligations at year end	<u>602 354</u>	<u>654 309</u>
	<u>607 715</u>	<u>656 299</u>
TOTAL	<u><u>2 766 204</u></u>	<u><u>1 878 112</u></u>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting Director General

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

(signed) H. PESCHAR  
External Auditor

S P E C I A L   A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE UNITED STATES OF AMERICA

Status of funds as at 31 December 1980 by programme

	Safeguards programme	Technical assistance	Medfly programme	Resources evaluation	Risk assessment	Medical programme	Tsetse fly programme	Nuclear fuel	Spent fuel storage	Core conversion programme	Nuclear safety	International Centre for Theoretical Physics	Total
Unobligated balance as at 1 January	982 294	686 801	-	58 676	21 044	17 063	-	26 827	19 128	66 279	-	-	1 878 112
Unliquidated obligations brought forward	31 158	597 263	1 747	-	2 892	1 634	18 890	-	389	336	-	-	654 309
Transfer from other funds	-	-	-	-	-	-	-	-	-	-	16 964	-	16 964
Income from contributions	1 829 989	1 300 700	-	55 000	1 464	40 370	22 333	-	75 000	125 000	143 036	100 000	3 692 892
Available for expenditures during the year	2 843 441	2 584 764	1 747	113 676	25 400	59 067	41 223	26 827	94 517	191 615	160 000	100 000	6 242 277
Expenditures during the year	1 656 202	870 074	1 747	38 356	25 400	4 011	24 623	24 846	70 443	67 868	21 221	68 928	2 873 719
Unliquidated obligations at year end	180 662	384 143	-	5 170	-	-	16 600	-	-	4 079	11 700	-	602 354
	1 836 864	1 254 217	1 747	43 526	25 400	4 011	41 223	24 846	70 443	71 947	32 921	68 928	3 476 073
Unobligated balance at year end	1 006 577	1 330 547	-	70 150	-	55 056	-	1 981	24 074	119 668	127 079	31 072	2 766 204

37

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting Director General

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

(signed) H. PESCHAR  
External Auditor

## STATEMENT IX.A

## S P E C I A L   A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1980

	<u>1980</u>	<u>1979</u>
Unobligated balance as at 1 January	610 987	674 528
Unliquidated obligations brought forward	138 204	102 631
Income from contributions	-	-
Exchange adjustments	(12 058)	6 497
Available for expenditures during the year	<u>737 133</u>	<u>783 656</u>
Expenditures during the year	2 132	34 465
Unliquidated obligations at year end	<u>136 399</u>	<u>138 204</u>
	<u>138 531</u>	<u>172 669</u>
Unobligated balance at year end	<u><u>598 602</u></u>	<u><u>610 987</u></u>
Represented by:		
Cash at banks (Schedule A)	680 905	695 095
Accounts receivable and sundry debit balances	<u>54 096</u>	<u>54 096</u>
	735 001	749 191
Reserve for unliquidated obligations at year end	<u>136 399</u>	<u>138 204</u>
TOTAL	<u><u>598 602</u></u>	<u><u>610 987</u></u>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting Director General

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(signed) H. PESCHAR  
External Auditor

## S P E C I A L   A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1980 by programme

	Fellowships Programme	Safeguards Programme	Total
Unobligated balance as at 1 January	91 589	519 398	610 987
Unliquidated obligations brought forward	11 433	126 771	138 204
Income from contributions	-	-	-
Exchange adjustments	(1 788)	(10 270)	(12 058)
Available for expenditures during the year	<u>101 234</u>	<u>635 899</u>	<u>737 133</u>
Expenditures during the year	1 804	328	2 132
Unliquidated obligations at year end	<u>9 628</u>	<u>126 771</u>	<u>136 399</u>
	<u>11 432</u>	<u>127 099</u>	<u>138 531</u>
Unobligated balance at year end	<u><u>89 802</u></u>	<u><u>508 800</u></u>	<u><u>598 602</u></u>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

S P E C I A L   A C C O U N T  
 PROGRAMME ACTIVITIES SUPPORTED BY  
 THE GOVERNMENT OF CANADA

Status of funds as at 31 December 1980

	<u>1980</u>	<u>1979</u>
Unobligated balance as at 1 January	126 016	136 513
Unliquidated obligations brought forward	20 969	3 505
Income from contributions	<u>92 179</u>	<u>128 543</u>
Available for expenditures during the year	<u>239 164</u>	<u>268 561</u>
Expenditures during the year	174 125	121 576
Unliquidated obligations at year end	<u>1 507</u>	<u>20 969</u>
	<u>175 632</u>	<u>142 545</u>
Unobligated balance at year end	<u><u>63 532</u></u>	<u><u>126 016</u></u>
Represented by:		
Cash at banks (Schedule A)	44 003	98 361
Accounts receivable and sundry debit balances	<u>21 036</u>	<u>48 624</u>
	65 039	146 985
Reserve for unliquidated obligations at year end	<u>1 507</u>	<u>20 969</u>
TOTAL	<u><u>63 532</u></u>	<u><u>126 016</u></u>

(signed) R.H. SCHENK  
 Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
 Acting 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

S P E C I A L    A C C O U N T  
 PROGRAMME ACTIVITIES SUPPORTED BY  
 THE GOVERNMENT OF CANADA

Status of funds as at 31 December 1980 by programme

	Technical Assistance	Safeguards Programme	Total
Unobligated balance as at 1 January	81 452	44 564	126 016
Unliquidated obligations brought forward	17 708	3 261	20 969
Income from contributions	-	92 179	92 179
Available for expenditures during the year	99 160	140 004	239 164
Expenditures during the year	34 123	140 002	174 125
Unliquidated obligations at year end	-	1 507	1 507
	34 123	141 509	175 632
Unobligated balance at year end	65 037	(1 505)	63 532

(signed) R.H. SCHENK  
 Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
 Acting 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.A

S P E C I A L   A C C O U N T  
 PROGRAMME ACTIVITIES SUPPORTED BY  
 THE GOVERNMENT OF AUSTRALIA

Status of funds as at 31 December 1980

	<u>1980</u>	<u>1979</u>
Unobligated balance as at 1 January	244 260	120 306
Unliquidated obligations brought forward	29 876	3 194
Income from contributions	3 968	296 500
Available for expenditures during the year	<u>278 104</u>	<u>420 000</u>
Expenditures during the year	186 426	145 864
Unliquidated obligations at year end	<u>17 358</u>	<u>29 876</u>
	<u>203 784</u>	<u>175 740</u>
Unobligated balance at year end	<u><u>74 320</u></u>	<u><u>244 260</u></u>
Represented by:		
Cash at banks (Schedule A)	109 228	82 025
Accounts receivable and sundry debit balances	-	192 111
	<u>109 228</u>	<u>274 136</u>
Accounts payable and sundry credit balances	17 550	-
Reserve for unliquidated obligations at year end	17 358	29 876
	<u>34 908</u>	<u>29 876</u>
TOTAL	<u><u>74 320</u></u>	<u><u>244 260</u></u>

(signed) R.H. SCHENK  
 Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
 Acting 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

S P E C I A L   A C C O U N T  
 PROGRAMME ACTIVITIES SUPPORTED BY  
 THE GOVERNMENT OF AUSTRALIA

Status of funds as at 31 December 1980 by programme

	Technical Assistance	Safeguards Programme	Regional Co-operative Agreement	Total
Unobligated balance as at 1 January	19 675	93 919	130 666	244 260
Unliquidated obligations brought forward	6 351	-	23 525	29 876
Income from contributions	3 968	-	-	3 968
Available for expenditures during the year	<u>29 994</u>	<u>93 919</u>	<u>154 191</u>	<u>278 104</u>
Expenditures during the year	24 356	63 453	98 617	186 426
Unliquidated obligations at year end	<u>5 638</u>	<u>410</u>	<u>11 310</u>	<u>17 358</u>
	<u>29 994</u>	<u>63 863</u>	<u>109 927</u>	<u>203 784</u>
Unobligated balance at year end	<u>-</u>	<u>30 056</u>	<u>44 264</u>	<u>74 320</u>

(signed) R.H. SCHENK  
 Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
 Acting 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 ACCOUNTS  
CONTRIBUTIONS RECEIVED FROM MEMBER STATES AND ORGANIZATIONS  
IN RESPECT OF PROGRAMME ACTIVITIES

Status of funds as at 31 December 1980

	Argentina	Belgium	Denmark	Finland		Japan			Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)	Netherlands	Sweden	United Kingdom of Great Britain and Northern Ireland
	Technical assistance	Technical assistance	Technical assistance	Technical assistance	Technical assistance	Regional Co-operative Agreement	International Centre for Theoretical Physics	Plutonium management	Resources evaluation	Plutonium management	Plutonium management	Plutonium management
Unobligated balance as at 1 January	1 972	132 830	60 000	-	4 022	24 986	-	-	43 315	76 995	95 238	17 719
Unliquidated obligations brought forward	18 028	2 516	-	-	16	-	-	-	2 679	-	-	1 068
Income from contributions	-	70 504	-	8 000	-	76 000	23 784	37 736	-	-	-	47 000
Available for expenditures during the year	20 000	205 850	60 000	8 000	4 038	100 986	23 784	37 736	45 994	76 995	95 238	65 787
Expenditures during the year	19 688	69 915	-	-	3 276	24 692	19 235	4 114	36 520	45 342	60 196	38 193
Unliquidated obligations at year end	312	34 829	-	3 220	762	13 866	-	-	-	27	-	332
	20 000	104 744	-	3 220	4 038	38 558	19 235	4 114	36 520	45 369	60 196	38 525
Unobligated balance at year end	-	101 106	60 000	4 780	-	62 428	4 549	33 622	9 474	31 626	35 042	27 262
Represented by:												
Cash at banks (Schedule A)	312	60 917	60 000	8 000	762	76 294	4 549	(4 114)	9 474	31 653	34 932	27 556
Accounts receivable and sundry debit balances	-	75 018	-	-	-	-	-	37 736	-	-	110	38
	312	135 935	60 000	8 000	762	76 294	4 549	33 622	9 474	31 653	35 042	27 594
Reserve for unliquidated obligations at year end	312	34 829	-	3 220	762	13 866	-	-	-	27	-	332
TOTAL	-	101 106	60 000	4 780	-	62 428	4 549	33 622	9 474	31 626	35 042	27 262

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

## S P E C I A L   A C C O U N T

INTERNATIONAL NUCLEAR FUEL CYCLE EVALUATION (INFCE)  
SUPPORTED BY CONTRIBUTIONS FROM MEMBER STATESStatus of funds as at 31 December 1980

	<u>1980</u>	<u>1979</u>
Unobligated balance as at 1 January	144 568	514 459
Unliquidated obligations brought forward	8 822	25 776
Income from contributions	157 615	275 723
Available for expenditures during the year	<u>311 005</u>	<u>815 958</u>
Expenditures during the year	306 951	662 568
Unliquidated obligations at year end	<u>4 054</u>	<u>8 822</u>
	<u>311 005</u>	<u>671 390</u>
Unobligated balance at year end	<u>-</u>	<u>144 568</u>
Represented by:		
Cash at banks (Schedule A)	-	13 650
Contributions receivable	9 568	139 593
Accounts receivable and sundry debit balances	116	147
	<u>9 684</u>	<u>153 390</u>
Accounts payable and sundry credit balances	5 630	-
Reserve for unliquidated obligations at year end	4 054	8 822
	<u>9 684</u>	<u>8 822</u>
TOTAL	<u>-</u>	<u>144 568</u>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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 XIV

## S P E C I A L   A C C O U N T

SUPPLEMENTARY NUCLEAR POWER SAFETY PROGRAMME  
SUPPORTED BY CONTRIBUTIONS FROM MEMBER STATESStatus of funds as at 31 December 1980

	<u>1980</u>	<u>1979</u>
Unobligated balance as at 1 January	174 538	-
Unliquidated obligations brought forward	1 939	-
Transfers to other funds	(54 832)	-
Income from contributions	54 270	206 810
Available for expenditures during the year	<u>175 915</u>	<u>206 810</u>
Expenditures during the year	171 314	30 333
Unliquidated obligations at year end	4 601	1 939
	<u>175 915</u>	<u>32 272</u>
Unobligated balance at year end	<u>-</u>	<u>174 538</u>
Represented by:		
Cash at banks (Schedule A)	4 601	134 877
Contributions receivable	-	41 600
	<u>4 601</u>	<u>176 477</u>
Reserve for unliquidated obligations at year end	4 601	1 939
TOTAL	<u>-</u>	<u>174 538</u>

(signed) R.H. SCHENK  
Acting Director, Division of Budget and Finance

(signed) NELSON F. SIEVERING, JR.  
Acting 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

P A R T V

SCHEDULES

SCHEDULE A

CURRENT AND DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1980

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
<b>1. Current Accounts at Banks:</b>			
Albanian leks	1 635	7.00	234
Argentine pesos	57 835 343	1 979.00	29 224
Australian dollars	250 518	0.86	291 299
Austrian schillings	907 229	13.50	67 202
Bangladesh takas	123	16.00	8
Belgian francs	417 445	31.00	13 466
Brazilian cruzeiros	259 402	63.89	4 060
Bulgarian leva	110 884	0.852	130 145
Burmese kyats	52	6.60	8
Canadian dollars	28 969	1.18	24 550
Cuban pesos	21 220	0.71	29 888
Czechoslovak korunas	809 855	10.94	74 027
Danish kroner	224 904	5.90	38 119
Democratic People's Republic of Korea won	7 184	1.88	3 821
Egyptian pounds	13 249	0.70	18 927
Finnish markka	25 683	3.80	6 759
French francs	28 324	4.45	6 365
German Democratic Republic marks	59 895	1.92	31 195
Germany, Federal Republic of, marks	128 785	1.92	67 076
Greek drachmae	1 425 610	45.00	31 680
Hungarian forints	595 164	23.12	25 742
Icelandic kronur	1 622 034	560.00	2 896
Indian rupees	294 270	7.70	38 217
Iranian rials	1 165 881	70.35	16 573
Israeli shekels	92 200	7.10	12 986
Italian lire	592 162 292	910.00	650 728
Japan yen	3 971 365	212.00	18 733
Mexican pesos	69 561	23.00	3 024
Netherlands guilders	73 558	2.08	35 364
New Zealand dollars	4 942	1.02	4 845
Norwegian Kroner	14 665	5.00	2 933
Pakistan rupees	805 323	9.90	81 346
Philippine pesos	317 730	7.50	42 364
Polish zlotys	9 046 320	33.20	272 480
Portuguese escudos	263 631	52.00	5 070
Romanian lei	1 155 777	12.00	96 315
Spanish pesetas	743 187	78.00	9 528
Sri Lanka rupees	616 157	18.50	33 306
Swedish kronar	260 479	4.30	60 576
Swiss francs	71 511	1.71	41 819
Thai baht	328 654	20.15	16 310
Tunisian dinars	5 722	0.400	14 304
Turkish liras	4 180 252	89.25	46 838
USSR roubles	2 522 521	0.665	3 793 265
United Kingdom pounds	319	0.424	753
United States dollars	107 431	1.00	107 431
Vietnamese dong	38	3.38	11
Yugoslav dinars	1 983 775	29.00	68 406
Sub-total			6 370 216

## SCHEDULE A (continued)

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
<b>2. Deposit Accounts at banks:</b>					
Creditanstalt-Bankverein, Vienna	19 %	48 hours call	\$ 400 000	-	400 000
Bankhaus Schoeller & Co., Vienna	19 1/4 %	48 hours call	\$ 500 000	-	500 000
Erste Österreichische Sparkasse, Vienna	19 %	48 hours call	\$ 450 000	-	450 000
American Express Company, Vienna	19 %	48 hours call	\$ 187 658	-	187 658
Conill Bank, Vienna	20 %	48 hours call	\$ 240 000	-	240 000
Conill Bank, Vienna	11 1/8 %	48 hours call	AS 1 000 000	13.50	74 074
Mitsui Bank, Tokyo	13 5/16 %	81-01-05	\$ 2 500 000	-	2 500 000
Scandinavian Bank, London	15 3/8 %	81-01-12	Skr 500 000	4.30	116 279
Zentralsparkasse u. Kommerzbank, Vienna	12 %	81-01-15	AS 13 500 000	13.50	1 000 000
Scandinavian Bank, London	12 %	81-01-28	AS 12 000 000	13.50	888 889
Erste Österreichische Sparkasse, Vienna	12 %	81-01-29	AS 13 500 000	13.50	1 000 000
Scandinavian Bank, London	12 1/4 %	81-01-29	AS 12 000 000	13.50	888 889
Erste Österreichische Sparkasse, Vienna	12 %	81-01-29	AS 13 000 000	13.50	962 963
Scandinavian Bank, London	20 %	81-01-29	\$ 1 500 000	-	1 500 000
Erste Österreichische Sparkasse, Vienna	11 3/4 %	81-01-30	AS 8 000 000	13.50	592 593
American Express Company, Vienna	15 1/4 %	81-02-05	\$ 500 000	-	500 000
Sumitomo Bank, London	15 1/4 %	81-02-05	\$ 500 000	-	500 000
Conill Bank, Vienna	15 1/4 %	81-02-05	\$ 1 000 000	-	1 000 000
Scandinavian Bank, London	15 1/4 %	81-02-05	\$ 500 000	-	500 000
Mitsui Bank, Tokyo	17 1/2 %	81-02-13	\$ 1 000 000	-	1 000 000
Mitsui Bank, Tokyo	15 3/8 %	81-02-17	\$ 1 500 000	-	1 500 000
Zentralsparkasse u. Kommerzbank, Vienna	15 1/8 %	81-02-17	\$ 1 200 000	-	1 200 000
American Express Company, Vienna	11 1/4 %	81-02-18	AS 5 000 000	13.50	370 370
Banque Worms, Paris	15 3/4 %	81-02-23	\$ 500 000	-	500 000
Scandinavian Bank, London	17 3/4 %	81-02-24	Can\$ 250 000	1.18	211 864
Österreichische Länderbank, Vienna	11 5/8 %	81-02-25	AS 20 000 000	13.50	1 481 482
Bankhaus Schoeller & Co., Vienna	11 1/4 %	81-02-26	AS 11 000 000	13.50	814 815
Österreichisches Credit-Institut, Vienna	11 3/4 %	81-02-26	AS 22 000 000	13.50	1 629 630
Conill Bank, Vienna	19 1/8 %	81-02-27	\$ 1 500 000	-	1 500 000
Conill Bank, Vienna	18 15/16 %	81-03-09	\$ 750 000	-	750 000
Banque Worms, Paris	21 7/16 %	81-03-19	\$ 1 000 000	-	1 000 000
Österreichisches Credit-Institut, Vienna	11 1/2 %	81-03-30	AS 30 000 000	13.50	2 222 222
Österreichisches Credit-Institut, Vienna	11 1/2 %	81-02-28	AS 6 200 000	13.50	459 259
Creditanstalt-Bankverein, Vienna	5 %	Savings Account	AS 780	13.50	58
Sub-total					28 441 045
Total Current and Deposit Accounts at banks					34 811 261
<b>3. Distribution by fund</b>					
Administration Fund					16 550 510
Working Capital Fund					2 000 000
General Fund (including Operating Funds)					9 726 599
United Nations Development Programme (UNDP)					767 841
United Nations Environment Programme (UNEP)					18 123
Programme Activities supported by the Swedish International Development Authority (SIDA)					1 578 373
Programme Activities supported by the Government of the Federal Republic of Germany					1 055 880
Programme Activities supported by the United States of America					1 595 436
Programme Activities supported by the Union of Soviet Socialist Republics					680 905
Programme Activities supported by the Government of Canada					44 003
Programme Activities supported by the Government of Belgium					60 917
Programme Activities supported by the Government of Australia					109 228
Programme Activities supported by the Government of Argentina					312
Programme Activities supported by the Government of Japan					77 491
Programme Activities supported by the Government of the Netherlands					31 653
Programme Activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland					27 556
Programme Activities supported by the Government of Finland					8 000
Programme Activities supported by the Government of Denmark					60 000
Programme Activities supported by the Government of Sweden					34 932
Programme Activities supported by the Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)					9 474
Supplementary Nuclear Power Safety Programme supported by contributions from Member States					4 601
Other funds and special accounts					369 427
Total Current and Deposit Accounts at Banks					34 811 261

## SCHEDULE B.1

## CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1980

Member State	1980			Prior years outstanding	Total outstanding
	Assessed	Paid	Outstanding		
Afghanistan	6 096	-	6 096	5 035	11 131
Albania	6 096	6 096	-	-	-
Algeria	61 510	61 510	-	-	-
Argentina	510 317	437 317	73 000	-	73 000
Australia	1 277 972	1 277 972	-	-	-
Austria	526 681	526 681	-	-	-
Bangladesh	24 801	-	24 801	-	24 801
Belgium	890 708	890 708	-	-	-
Bolivia	6 096	-	6 096	5 035	11 131
Brazil	620 444	620 444	-	-	-
Bulgaria	85 281	85 281	-	-	-
Burma	6 371	200	6 171	-	6 171
Byelorussian Soviet Socialist Republic	340 793	340 793	-	-	-
Canada	2 517 218	2 517 218	-	-	-
Chile	58 570	58 570	-	-	-
Colombia	69 941	69 941	-	-	-
Costa Rica	11 439	11 439	-	-	-
Cuba	67 881	67 881	-	-	-
Cyprus	6 096	6 096	-	-	-
Czechoslovakia	697 076	697 076	-	-	-
Democratic Kampuchea	6 096	-	6 096	42 407	48 503
Democratic People's Republic of Korea	29 113	29 113	-	-	-
Denmark	526 681	526 681	-	-	-
Dominican Republic	11 439	-	11 439	95 738	107 177
Ecuador	11 439	11 241	198	-	198
Egypt	52 199	52 199	-	-	-
El Salvador	6 096	-	6 096	-	6 096
Ethiopia	6 096	-	6 096	13 518	19 614
Finland	364 027	364 027	-	-	-
France	4 817 569	4 817 569	-	-	-
Gabon	6 096	6 096	-	-	-
German Democratic Republic	1 099 830	1 099 830	-	-	-
Germany, Federal Republic of	6 374 373	6 374 373	-	-	-
Ghana	12 058	-	12 058	15 092	27 150
Greece	208 988	208 988	-	-	-
Guatemala	11 714	1 721	9 993	-	9 993
Haiti	6 096	-	6 096	95 313	101 409
Holy See	7 745	7 745	-	-	-
Hungary	215 690	215 690	-	-	-
Iceland	15 492	15 492	-	-	-
India	432 543	432 543	-	-	-
Indonesia	86 998	86 998	-	-	-
Iran	247 449	-	247 449	209 827	457 276
Iraq	49 796	49 796	-	-	-
Ireland	123 924	123 924	-	-	-
Israel	193 631	193 631	-	-	-
Italy	2 796 049	2 796 049	-	-	-
Ivory Coast	11 439	-	11 439	3 814	15 253
Jamaica	11 628	11 628	-	-	-
Japan	7 148 903	7 148 903	-	-	-
Jordan	6 096	6 096	-	-	-
Kenya	6 096	6 096	-	-	-
Korea, Republic of	78 566	78 566	-	-	-
Kuwait	123 924	123 924	-	-	-
Lebanon	17 056	17 056	-	-	-

## SCHEDULE B.1 (continued)

Member State	1980			Prior years outstanding	Total outstanding
	Assessed	Paid	Outstanding		
Liberia	6 096	172	5 924	-	5 924
Libyan Arab Jamahiriya	131 670	131 670	-	-	-
Liechtenstein	7 745	7 745	-	-	-
Luxembourg	30 981	30 981	-	-	-
Madagascar	6 096	6 096	-	-	-
Malaysia	55 824	55 824	-	-	-
Mali	6 096	-	6 096	72 199	78 295
Mauritius	6 096	6 096	-	-	-
Mexico	479 294	479 294	-	-	-
Monaco	7 745	7 745	-	-	-
Mongolia	6 096	6 096	-	-	-
Morocco	28 770	28 770	-	-	-
Netherlands	1 177 284	1 177 284	-	-	-
New Zealand	216 869	216 869	-	-	-
Nicaragua	6 096	-	6 096	8 354	14 450
Niger	6 096	6 096	-	-	-
Nigeria	78 223	78 223	-	-	-
Norway	371 774	371 774	-	-	-
Pakistan	42 543	42 543	-	-	-
Panama	11 439	-	11 439	17 480	28 919
Paraguay	6 096	-	6 096	32 251	38 347
Peru	34 455	-	34 455	24 231	58 686
Philippines	65 286	5 143	60 143	-	60 143
Poland	901 277	434 003	467 274	-	467 274
Portugal	112 336	112 336	-	-	-
Qatar	15 492	15 492	-	-	-
Romania	149 537	76 331	73 206	-	73 206
Saudi Arabia	135 614	135 614	-	-	-
Senegal	6 096	-	6 096	4 235	10 331
Sierra Leone	6 096	-	6 096	21 625	27 721
Singapore	49 453	49 453	-	-	-
South Africa	258 248	258 248	-	-	-
Spain	905 790	-	905 790	1 375 313	2 281 103
Sri Lanka	11 714	-	11 714	9 991	21 705
Sudan	6 285	-	6 285	1 711	7 996
Sweden	1 022 377	1 022 377	-	-	-
Switzerland	797 763	797 763	-	-	-
Syrian Arab Republic	11 439	-	11 439	-	11 439
Thailand	62 539	62 539	-	-	-
Tunisia	11 439	11 439	-	-	-
Turkey	181 247	-	181 247	142 667	323 914
Uganda	6 096	-	6 096	19 367	25 463
Ukrainian Soviet Socialist Republic	1 262 483	1 262 483	-	-	-
Union of Soviet Socialist Republics	9 596 414	9 596 414	-	-	-
United Arab Emirates	54 217	54 217	-	-	-
United Kingdom of Great Britain and Northern Ireland	3 740 975	3 740 975	-	-	-
United Rep. of Cameroon	6 096	6 096	-	-	-
United Rep. of Tanzania	6 096	-	6 096	-	6 096
United States of America	19 363 224	19 363 224	-	-	-
Uruguay	23 428	23 428	-	-	-
Venezuela	235 699	235 699	-	-	-
Viet Nam	18 086	18 086	-	-	-
Yugoslavia	236 385	236 385	-	-	-
Zaire	11 628	7 302	4 326	-	4 326
Zambia	11 439	11 439	-	-	-
Former Member	-	-	-	3 039	3 039
<b>TOTAL</b>	<b>74 920 000</b>	<b>72 670 962</b>	<b>2 249 038</b>	<b>2 218 242</b>	<b>4 467 280</b>

STATUS AS AT 31 DECEMBER 1980 OF ANNUAL ASSESSMENTS,  
ASSESSMENTS RECEIVED OR RESCINDED AND CONTRIBUTIONS OUTSTANDING  
FOR YEARS 1958 THROUGH 1980

Year	Annual assessment <u>a/</u>	Assessment received or rescinded					Contributions still receivable	
		In year of assessment		In subsequent years		Total received		
		\$	%	\$		\$		%
1958	4 114 760	3 771 396	91.7	343 364		4 114 760	100.00	-
1959	5 225 000	4 722 638	90.4	500 821		5 223 459	99.97	1 541
1960	5 880 980	5 312 034	90.3	566 609		5 878 643	99.96	2 337
1961	6 200 690	5 554 021	89.6	644 202		6 198 223	99.96	2 467
1962	6 640 079	5 638 304	84.9	996 388		6 634 692	99.92	5 387
1963	7 155 263	6 159 522	86.1	989 331		7 148 853	99.91	6 410
1964	7 230 274	6 605 083	91.4	618 693		7 223 776	99.91	6 498
1965	7 732 282	6 943 041	89.8	782 299		7 725 340	99.91	6 942
1966 <u>b/</u>	8 677 559	7 907 199	91.1	763 426		8 670 625	99.92	6 934
1967	9 185 010	8 516 909	92.7	655 880		9 172 789	99.87	12 221
1968	10 171 630	9 415 395	92.6	744 040		10 159 435	99.88	12 195
1969	10 911 453	9 637 651	88.3	1 260 737		10 898 388	99.88	13 065
1970	11 870 780	10 818 133	91.1	1 038 424 <u>c/</u>		11 856 557	99.88	14 223
1971	13 346 659	12 201 519	91.4	1 129 477 <u>c/</u>		13 330 996	99.88	15 663
1972	15 397 934	14 272 632	92.7	1 107 500 <u>c/</u>		15 380 132	99.88	17 802
1973 <u>b/</u>	18 258 757	17 017 697	93.2	1 217 582		18 235 279	99.87	23 478
1974	23 474 491	22 735 361	96.9	704 072		23 439 433	99.85	35 058
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	1 631 234		34 222 486	99.90	33 198
1977	37 006 567	36 246 830	98.0	713 450		36 960 280	99.87	46 287
1978	47 263 000	45 793 063	96.9	782 311		46 575 374	98.54	687 626
1979	61 522 000	58 544 519	95.2	1 733 841		60 278 360	97.98	1 243 640
1980	74 920 000	72 670 962	97.0	-		72 670 962	97.00	2 249 038
Status at 31 Dec.1980	453 122 762	429 384 983	94.8	19 270 499		448 655 482	99.01	4 467 280

a/ Includes assessment on new Member States.  
b/ Includes supplemental assessments.  
c/ Includes amounts rescinded in 1973.

SHARES OF MEMBER STATES IN THE 1979 CASH SURPLUS  
TO BE SURRENDERED IN 1982

Member State	1979 Scale of assessment %	Allocation amount \$
Afghanistan	0.00851	366
Albania	0.00851	366
Algeria	0.08459	3 638
Argentina	0.70353	30 259
Australia	1.69930	73 086
Austria	0.70032	30 121
Bangladesh	0.03471	1 493
Belgium	1.18436	50 939
Bolivia	0.00851	366
Brazil	0.85315	36 694
Bulgaria	0.11763	5 059
Burma	0.00896	385
Byelorussian Soviet Socialist Republic	0.45315	19 490
Canada	3.34711	143 958
Chile	0.08121	3 493
Colombia	0.09689	4 167
Costa Rica	0.01579	679
Cuba	0.09354	4 023
Cyprus	0.00851	366
Czechoslovakia	0.92689	39 865
Democratic Kampuchea	0.00851	366
Democratic People's Republic of Korea	0.04032	1 734
Denmark	0.70032	30 121
Dominican Republic	0.01579	679
Ecuador	0.01579	679
Egypt	0.07225	3 107
El Salvador	0.00851	366
Ethiopia	0.00851	366
Finland	0.48404	20 818
France	6.40585	275 514
Gabon	0.00851	366
German Democratic Republic	1.46243	62 899
Germany, Federal Republic of	8.47591	364 547
Ghana	0.01680	723
Greece	0.28792	12 383
Guatemala	0.01624	699
Haiti	0.00851	366
Holy See	0.01030	443
Hungary	0.30161	12 972
Iceland	0.02060	886
India	0.60091	25 845
Indonesia	0.12042	5 179
Iran	0.34204	14 711
Iraq	0.06834	2 939
Ireland	0.16478	7 087
Israel	0.25747	11 074
Italy	3.71786	159 904
Ivory Coast	0.01579	679
Jamaica	0.01610	692
Japan	9.50579	408 841
Jordan	0.00851	366
Kenya	0.00851	366
Korea, Republic of	0.10811	4 650
Kuwait	0.16478	7 087
Lebanon	0.02352	1 012

SCHEDULE B.3 (continued)

Member State	1979 Scale of assessment %	Allocation amount \$
Liberia	0.00851	366
Libyan Arab Jamahiriya	0.17508	7 530
Liechtenstein	0.01030	443
Luxembourg	0.04119	1 772
Madagascar	0.00851	366
Malaysia	0.07674	3 301
Mali	0.00851	366
Mauritius	0.00851	366
Mexico	0.66150	28 451
Monaco	0.01030	443
Mongolia	0.00851	366
Morocco	0.03977	1 711
Netherlands	1.56542	67 328
New Zealand	0.28837	12 403
Nicaragua	0.00851	366
Niger	0.00851	366
Nigeria	0.10755	4 626
Norway	0.49434	21 261
Pakistan	0.05936	2 553
Panama	0.01579	679
Paraguay	0.00851	366
Peru	0.04761	2 048
Philippines	0.09072	3 902
Poland	1.25784	54 099
Portugal	0.15460	6 649
Qatar	0.02060	886
Romania	0.20668	8 889
Saudi Arabia	0.18544	7 976
Senegal	0.00851	366
Sierra Leone	0.00851	366
Singapore	0.06779	2 916
South Africa	0.35679	15 345
Spain	1.24418	53 512
Sri Lanka	0.01624	699
Sudan	0.00882	379
Sweden	1.35944	58 469
Switzerland	1.06078	45 624
Syrian Arab Republic	0.01579	679
Thailand	0.08626	3 710
Tunisia	0.01579	679
Turkey	0.24982	10 745
Uganda	0.00851	366
Ukrainian Soviet Socialist Republic	1.67870	72 200
Union of Soviet Socialist Republics	12.76020	548 813
United Arab Emirates	0.07209	3 101
United Kingdom of Great Britain and Northern Ireland	4.97432	213 944
United Republic of Cameroon	0.00851	366
United Republic of Tanzania	0.00851	366
United States of America	25.74698	1 107 370
Uruguay	0.03248	1 397
Venezuela	0.32434	13 950
Viet Nam	0.02520	1 084
Yugoslavia	0.32545	13 998
Zaire	0.01610	692
Zambia	0.01579	679
<b>TOTAL</b>	<b>100.00000</b>	<b>4 300 972</b>

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE GENERAL FUND  
AS AT 31 DECEMBER 1980

Member State	1980					Prior years out-standing	Total out-standing
	Base rate %	Share of \$10.5 million target for voluntary contributions for 1980 using base rate a/	Pledged	Paid	Out-standing		
Afghanistan	0.01	1 050	-	-	-	-	-
Albania	0.01	1 050	-	-	-	850	850
Algeria	0.11	11 550	-	-	-	-	-
Argentina	0.90	94 500	94 500	94 500	-	-	-
Australia	1.65	173 250	173 250	173 250	-	-	-
Austria	0.68	71 400	71 400	71 400	-	-	-
Bangladesh	0.04	4 200	3 125	-	3 125	-	3 125
Belgium	1.15	120 750	122 807	-	122 807	-	122 807
Bolivia	0.01	1 050	-	-	-	-	-
Brazil	1.11	116 550	116 000	116 000	-	-	-
Bulgaria	0.15	15 750	15 750	15 750	-	-	-
Burma	0.01	1 050	-	-	-	600	600
Byelorussian Soviet Socialist Republic	0.44	46 200	37 994	37 994	-	-	-
Canada	3.25	341 250	341 250	341 250	-	-	-
Chile	0.10	10 500	21 000	21 000	-	-	-
Colombia	0.12	12 600	-	-	-	-	-
Costa Rica	0.02	2 100	-	-	-	-	-
Cuba	0.12	12 600	-	-	-	-	-
Cyprus	0.01	1 050	1 050	1 050	-	-	-
Czechoslovakia	0.90	94 500	28 736	28 736	-	-	-
Democratic Kampuchea	0.01	1 050	-	-	-	-	-
Democratic People's Republic of Korea	0.05	5 250	5 250	5 250	-	-	-
Denmark	0.68	71 400	71 400	71 400	-	-	-
Dominican Republic	0.02	2 100	-	-	-	-	-
Ecuador	0.02	2 100	2 500	-	2 500	-	2 500
Egypt	0.09	9 450	7 143	7 143	-	-	-
El Salvador	0.01	1 050	-	-	-	-	-
Ethiopia	0.01	1 050	-	-	-	1 100	1 100
Finland	0.47	49 350	49 350	49 350	-	-	-
France	6.22	653 100	450 000	450 000	-	-	-
Gabon	0.01	1 050	-	-	-	-	-
German Democratic Rep.	1.42	149 100	147 222	147 222	-	-	-
Germany, Fed. Rep. of	8.23	864 150	864 150	864 150	-	-	-
Ghana	0.02	2 100	2 100	-	2 100	6 827	8 927
Greece	0.37	38 850	38 850	38 850	-	-	-
Guatemala	0.02	2 100	150	150	-	-	-
Haiti	0.01	1 050	-	-	-	800	800
Holy See	0.01	1 050	-	-	-	-	-
Hungary	0.35	36 750	49 237	49 237	-	-	-
Iceland	0.02	2 100	-	-	-	-	-
India	0.73	76 650	76 650	76 650	-	-	-
Indonesia	0.15	15 750	15 750	15 750	-	-	-
Iran	0.43	45 150	-	-	-	-	-
Iraq	0.09	9 450	9 450	9 450	-	-	-
Ireland	0.16	16 800	16 800	16 800	-	-	-
Israel	0.25	26 250	18 200	18 200	-	-	-
Italy	3.61	379 050	333 333	333 333	-	-	-
Ivory Coast	0.02	2 100	-	-	-	-	-
Jamaica	0.02	2 100	-	-	-	-	-
Japan	9.23	969 150	969 150	969 150	-	-	-
Jordan	0.01	1 050	-	-	-	600	600
Kenya	0.01	1 050	-	-	-	-	-
Korea, Republic of	0.14	14 700	14 700	14 700	-	-	-
Kuwait	0.16	16 800	16 800	16 800	-	-	-
Lebanon	0.03	3 150	-	-	-	-	-

SCHEDULE C (continued)

Member State	1980					Prior years out-standing	Total out-standing
	Base rate %	Share of \$10.5 million target for voluntary contributions for 1980 using base rate a/	Pledged	Paid	Out-standing		
Liberia	0.01	1 050	-	-	-	-	-
Libyan Arab Jamahiriya	0.17	17 850	70 000	70 000	-	-	-
Liechtenstein	0.01	1 050	1 050	1 050	-	-	-
Luxembourg	0.04	4 200	-	-	-	-	-
Madagascar	0.01	1 050	-	-	-	-	-
Malaysia	0.10	10 500	10 500	10 500	-	-	-
Mali	0.01	1 050	-	-	-	-	-
Mauritius	0.01	1 050	-	-	-	-	-
Mexico	0.84	88 200	-	-	-	-	-
Monaco	0.01	1 050	1 050	1 050	-	-	-
Mongolia	0.01	1 050	1 050	1 050	-	-	-
Morocco	0.05	5 250	5 250	5 250	-	-	-
Netherlands	1.52	159 600	159 600	159 600	-	-	-
New Zealand	0.28	29 400	-	-	-	-	-
Nicaragua	0.01	1 050	-	-	-	-	-
Niger	0.01	1 050	1 050	1 050	-	-	-
Nigeria	0.14	14 700	15 000	15 000	-	-	-
Norway	0.48	50 400	50 400	50 400	-	-	-
Pakistan	0.07	7 350	7 350	7 350	-	-	-
Panama	0.02	2 100	-	-	-	-	-
Paraguay	0.01	1 050	-	-	-	-	-
Peru	0.06	6 300	-	-	-	-	-
Philippines	0.11	11 550	11 000	11 000	-	-	-
Poland	1.48	155 400	135 542	135 542	-	-	-
Portugal	0.20	21 000	21 000	21 000	-	-	-
Qatar	0.02	2 100	2 100	2 100	-	-	-
Romania	0.26	27 300	27 300	12 285	15 015	-	15 015
Saudi Arabia	0.25	26 250	70 000	70 000	-	-	-
Senegal	0.01	1 050	-	-	-	850	850
Sierra Leone	0.01	1 050	-	-	-	-	-
Singapore	0.09	9 450	1 800	1 800	-	-	-
South Africa	0.45	47 250	-	-	-	-	-
Spain	1.63	171 150	30 000	28 000	2 000	-	2 000
Sri Lanka	0.02	2 100	-	-	-	1 700	1 700
Sudan	0.01	1 050	1 050	-	1 050	5 000	6 050
Sweden	1.32	138 600	138 600	138 600	-	-	-
Switzerland	1.03	108 150	108 150	108 150	-	-	-
Syrian Arab Republic	0.02	2 100	-	-	-	-	-
Thailand	0.11	11 550	11 550	11 550	-	-	-
Tunisia	0.02	2 100	1 300	1 300	-	-	-
Turkey	0.32	33 600	33 600	32 381	1 219	-	1 219
Uganda	0.01	1 050	-	-	-	536	536
Ukrainian Soviet Socialist Republic	1.63	171 150	156 250	156 250	-	-	-
Union of Soviet Socialist Republics	12.39	1 300 950	1 484 375	1 484 375	-	-	-
United Arab Emirates	0.07	7 350	7 350	7 350	-	-	-
United Kingdom of Great Britain and Northern Ireland	4.83	507 150	507 150	507 150	-	-	-
United Rep. of Cameroon	0.01	1 050	-	-	-	-	-
United Rep. of Tanzania	0.01	1 050	1 000	1 000	-	-	-
United States of America	25.00	2 625 000	2 625 000	2 625 000	-	-	-
Uruguay	0.04	4 200	4 200	4 200	-	-	-
Venezuela	0.42	44 100	44 100	44 100	-	-	-
Viet Nam	0.03	3 150	-	-	-	-	-
Yugoslavia	0.42	44 100	44 100	44 100	-	-	-
Zaire	0.02	2 100	-	-	-	6 600	6 600
Zambia	0.02	2 100	2 100	2 100	-	-	-
<b>TOTAL</b>	<b>100.00</b>	<b>10 500 000</b>	<b>9 975 964</b>	<b>9 826 148</b>	<b>149 816</b>	<b>25 463</b>	<b>175 279</b>

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

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND  
AS AT 31 DECEMBER 1980

Member State	Assessed	Paid	Outstanding
Afghanistan	200	200	-
Albania	200	200	-
Algeria	2 200	2 200	-
Argentina	18 000	18 000	-
Australia	33 000	33 000	-
Austria	13 600	13 600	-
Bangladesh	800	800	-
Belgium	23 000	23 000	-
Bolivia	200	200	-
Brazil	22 200	22 200	-
Bulgaria	3 000	3 000	-
Burma	200	200	-
Byelorussian Soviet Socialist Republic	8 800	8 800	-
Canada	65 000	65 000	-
Chile	2 000	2 000	-
Colombia	2 400	2 400	-
Costa Rica	400	400	-
Cuba	2 400	2 400	-
Cyprus	200	200	-
Czechoslovakia	18 000	18 000	-
Democratic Kampuchea	200	200	-
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	200	200	-
Ethiopia	200	200	-
Finland	9 400	9 400	-
France	124 400	124 400	-
Gabon	200	200	-
German Democratic Republic	28 400	28 400	-
Germany, Federal Republic of	164 600	164 600	-
Ghana	400	400	-
Greece	7 400	7 400	-
Guatemala	400	400	-
Haiti	200	200	-
Holy See	200	200	-
Hungary	7 000	7 000	-
Iceland	400	400	-
India	14 600	14 600	-
Indonesia	3 000	3 000	-
Iran	8 600	8 600	-
Iraq	1 800	1 800	-
Ireland	3 200	3 200	-
Israel	5 000	5 000	-
Italy	72 200	72 200	-
Ivory Coast	400	400	-
Jamaica	400	400	-
Japan	184 600	184 600	-
Jordan	200	200	-
Kenya	200	200	-
Korea, Republic of	2 800	2 800	-
Kuwait	3 200	3 200	-
Lebanon	600	600	-

## SCHEDULE D (continued)

Member State	Assessed	Paid	Outstanding
Liberia	200	200	-
Libyan Arab Jamahiriya	3 400	3 400	-
Liechtenstein	200	200	-
Luxembourg	800	800	-
Madagascar	200	200	-
Malaysia	2 000	2 000	-
Mali	200	200	-
Mauritius	200	200	-
Mexico	16 800	16 800	-
Monaco	200	200	-
Mongolia	200	200	-
Morocco	1 000	1 000	-
Netherlands	30 400	30 400	-
New Zealand	5 600	5 600	-
Nicaragua	200	200	-
Niger	200	200	-
Nigeria	2 800	2 800	-
Norway	9 600	9 600	-
Pakistan	1 400	1 400	-
Panama	400	400	-
Paraguay	200	200	-
Peru	1 200	1 200	-
Philippines	2 200	2 200	-
Poland	29 600	29 600	-
Portugal	4 000	4 000	-
Qatar	400	400	-
Romania	5 200	5 200	-
Saudi Arabia	5 000	5 000	-
Senegal	200	200	-
Sierra Leone	200	200	-
Singapore	1 800	1 800	-
South Africa	9 000	9 000	-
Spain	32 600	32 600	-
Sri Lanka	400	400	-
Sudan	200	200	-
Sweden	26 400	26 400	-
Switzerland	20 600	20 600	-
Syrian Arab Republic	400	400	-
Thailand	2 200	2 200	-
Tunisia	400	400	-
Turkey	6 400	6 400	-
Uganda	200	200	-
Ukrainian Soviet Socialist Republic	32 600	32 600	-
Union of Soviet Socialist Republics	247 800	247 800	-
United Arab Emirates	1 400	1 400	-
United Kingdom of Great Britain and Northern Ireland	96 600	96 600	-
United Republic of Cameroon	200	200	-
United Republic of Tanzania	200	200	-
United States of America	500 000	500 000	-
Uruguay	800	800	-
Venezuela	8 400	8 400	-
Viet Nam	600	600	-
Yugoslavia	8 400	8 400	-
Zaire	400	400	-
Zambia	400	400	-
<b>TOTAL</b>	<b>2 000 000</b>	<b>2 000 000</b>	<b>-</b>

ANNUAL APPROPRIATIONS, OBLIGATIONS, EXPENDITURES,  
UNLIQUIDATED OBLIGATIONS AND UNOBLIGATED BALANCE AS AT 31 DECEMBER,  
BY YEARS 1958-1980 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
1979	66 539 475	62 550 078	58 031 988	4 518 090	3 989 397	6.00
1980	80 643 000	75 477 833	69 356 298	6 121 535	5 165 167	6.41

## SCHEDULE F

## MISCELLANEOUS INCOME IN 1980 COMPARED WITH BUDGET ESTIMATES

	Original Budget estimate	Actual income	Difference
<b>(a) Income from work for others</b>			
Data processing services	623 000	838 015	215 015
Printing services	300 000	1 299 994	999 994
Medical services	250 000	367 664	117 664
Library services	535 000	622 097	87 097
Sub-total	1 708 000	3 127 770	1 419 770
<b>(b) Attributable to specific programmes</b>			
Publications of the Agency	600 000	841 911	241 911
INIS publications including microfiches	315 000	464 366	149 366
CINDA publications	30 000	31 046	1 046
Advertising	30 000	28 717	(1 283)
Laboratory income	100 000	118 393	18 393
Sale of surplus property	20 000	128 521	108 521
Amounts recoverable under safeguards agreements from non-Member States	90 000	61 171	(28 829)
UNDP programme support costs	810 000	1 049 397	239 397
SIDA programme support costs	50 000	92 078	42 078
Sub-total	2 045 000	2 815 600	770 600
<b>(c) Not attributable to specific programmes</b>			
Investment and interest income	760 000	2 559 165	1 799 165
Refund from the United Nations Joint Staff Pension Fund	80 000	153 771	73 771
Refund of Value Added Tax	-	777 483	777 483
Other	130 000	532 126	402 126
Sub-total	970 000	4 022 545	3 052 545
<b>TOTAL MISCELLANEOUS INCOME</b>	<b>4 723 000</b>	<b>9 965 915</b>	<b>5 242 915</b>

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES DURING 1980 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

Member State	T O T A L	C A S H				I N K I N D						
		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 <u>a/</u>	Number	Man-days	
Afghanistan	6 096	6 096										
Albania	6 146	6 096						50				
Algeria	63 050	61 510						640	900	1	6	
Argentina	713 856	510 317	94 500			16 500		60 020	32 519	16	132	
Australia	1 497 675	1 277 972	173 250		3 968 <u>b/</u>			260	42 225	14	100	
Austria	619 695	526 681	71 400			1 100		915	19 599	20	84	
Bangladesh	28 926	24 801	3 125					1 000				
Belgium	1 155 945	890 708	122 807		70 504 <u>c/</u>	30 600		12 070	29 256	16	107	
Bolivia	6 106	6 096						10				
Brazil	816 844	620 444	116 000			73 700		330	6 370	5	24	
Bulgaria	109 761	85 281	15 750					3 860	4 870	5	30	
Burma	6 371	6 371	<u>d/</u>									
Byelorussian Soviet Socialist Republic	378 787	340 793	37 994									
Canada	3 056 147	2 517 218	341 250		92 179 <u>e/</u>			530	104 970	47	282	
Chile	84 030	58 570	21 000					110	4 350	3	29	
Colombia	69 981	69 941						40				
Costa Rica	11 489	11 439						50				
Cuba	67 901	67 881						20				
Cyprus	7 151	6 096	1 050					5				
Czechoslovakia	791 152	697 076	28 736			18 400		215	46 725	26	528	
Democratic Kampuchea	6 096	6 096										
Democratic People's Republic of Korea	34 363	29 113	5 250									
Denmark	678 357	526 681	71 400		30 720 <u>f/</u>	36 400		720	12 436	8	36	
Dominican Republic	11 439	11 439										
Ecuador	13 939	11 439	2 500									
Egypt	67 782	52 199	7 143					8 440				
El Salvador	6 096	6 096										
Ethiopia	6 096	6 096										
Finland	436 046	364 027	49 350		8 000 <u>g/</u>			10	14 659	7	33	
France	5 715 515	4 817 569	450 000	20 984		100 000	73 167	68 376	185 419	116	629	
Gabon	6 096	6 096										
German Democratic Republic	1 267 457	1 099 830	147 222					1 460	18 945	14	81	
Germany, Federal Republic of	8 533 062	6 374 373	864 150	8 000	832 085 <u>g/</u>	39 600	128 050	17 604	269 200	119	1 486	
Ghana	14 178	12 058	2 100					20				
Greece	251 638	208 988	38 850					3 800				
Guatemala	11 864	11 714	150									
Haiti	6 096	6 096										
Holy See	7 745	7 745										
Hungary	311 487	215 690	49 237			29 100	3 000	8 500	5 960	6	31	
Iceland	15 492	15 492										

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Member State	T O T A L	C A S H				I N K I N D					
		Assessed contributions	Voluntary Contributions (General Fund)	Special contributions (INPCE)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount <u>a/</u>	Number	Man-days
India	629 458	432 543	76 650			38 000	18 000	2 210	62 055	46	334
Indonesia	102 748	86 998	15 750								
Iran	247 449	247 449									
Iraq	59 246	49 796	9 450								
Ireland	140 724	123 924	16 800								
Israel	227 520	193 631	18 200		6 400			10	9 279	5	30
Italy	4 154 159	2 796 049	333 333	860 877 <u>h/</u>	97 000			1 730	65 170	35	230
Ivory Coast	13 234	11 439							1 795	1	6
Jamaica	11 628	11 628									
Japan	8 844 971	7 148 903	969 150	137 520 <u>c/</u>	45 000	70 000		605	473 793	71	1 433
Jordan	8 946	6 096						2 850			
Kenya	8 551	6 096						10	2 445	1	6
Korea, Republic of	108 346	78 566	14 700					15 080			
Kuwait	143 478	123 924	16 800						2 754	1	6
Lebanon	18 056	17 056						1 000			
Libera	6 096	6 096									
Libyan Arab Jamahiriya	219 470	131 670	70 000					17 800			
Liechtenstein	8 795	7 745	1 050								
Luxembourg	31 001	30 981						20			
Madagascar	6 096	6 096									
Malaysia	66 344	55 824	10 500					20			
Mali	6 096	6 096									
Mauritius	6 096	6 096									
Mexico	491 794	479 294			5 900				6 600	9	44
Monaco	119 776	7 745	1 050	110 981 <u>i/</u>							
Mongolia	7 146	6 096	1 050								
Morocco	34 040	28 770	5 250					20			
Netherlands	1 449 476	1 177 284	159 600	12 887	41 800	4 000		26 090	27 815	14	97
New Zealand	216 889	216 869						20			
Nicaragua	6 096	6 096									
Niger	7 146	6 096	1 050								
Nigeria	93 253	78 223	15 000					30			
Norway	424 234	371 774	50 400						2 060	1	5
Pakistan	55 913	42 543	7 350					6 020			
Panama	11 609	11 439						170			
Paraguay	6 096	6 096									
Peru	34 485	34 455	<u>j/</u>					30			
Philippines	76 746	65 286	11 000	100				210	150	1	1
Poland	1 091 959	901 277	135 542		36 000			3 050	16 090	8	143
Portugal	137 236	112 336	21 000					3 900			
Qatar	17 592	15 492	2 100								
Romania	194 337	149 537	27 300		14 600			1 470	1 430	1	4
Saudi Arabia	255 634	135 614	70 000			50 000 <u>k/</u>		20			
Senegal	6 096	6 096									
Sierra Leone	6 096	6 096									

Member State	T O T A L	C A S H				I N K I N D					
		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 <u>a/</u>	Number	Man-days
Singapore	51 293	49 453	1 800				40				
South Africa	274 028	258 248						15 780	5	31	
Spain	1 000 842	905 790	30 000		57 600		2 230	5 222	6	23	
Sri Lanka	14 734	11 714					3 020				
Sudan	7 365	6 285	1 050				30				
Sweden	2 482 774	1 022 377	138 600		1 256 422 <u>l/</u>		30 737	34 638	20	118	
Switzerland	951 759	797 763	108 150					45 846	29	150	
Syrian Arab Republic	12 589	11 439					1 150				
Thailand	74 089	62 539	11 550								
Tunisia	12 739	11 439	1 300 <u>m/</u>								
Turkey	220 447	181 247	33 600					5 600			
Uganda	6 096	6 096									
Ukrainian Socialist Republic	1 418 758	1 262 483	156 250					25			
Union of Soviet Socialist Republics	11 181 631	9 596 414	1 484 375					5 915	33	387	
United Arab Emirates	61 587	54 217	7 350					20			
United Kingdom of Great Britain and Northern Ireland	4 693 862	3 740 975	507 150	23 900	47 000 <u>c/</u>	80 200	20 800	1 410	272 427	98	1 354
United Republic of Cameroon	6 096	6 096									
United Republic of Tanzania	7 096	6 096	1 000								
United States of America	31 131 935	19 363 224	2 625 000	91 744	3 692 892 <u>n/</u>	1 593 000	125 000	3 274 226	366 849	144	1 150
Uruguay	27 628	23 428	4 200								
Venezuela	279 799	235 699	44 100								
Viet Nam	18 086	18 086									
Yugoslavia	289 580	236 385	44 100					3 400	5	28	
Zaire	11 648	11 628						20			
Zambia	13 539	11 439	2 100								
<b>TOTAL</b>	<b>100 960 110</b>	<b>74 920 000</b>	<b>9 975 964</b>	<b>157 615</b>	<b>7 193 148</b>	<b>2 360 900</b>	<b>442 017</b>	<b>3 599 243</b>	<b>2 311 223</b>	<b>957</b>	<b>9 198</b>

a/ Includes actual costs where known, otherwise, salaries of an estimated cost of \$150 per day, plus travel and subsistence of cost-free experts provided by Member States.

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

c/ See Statement XII, Contributions received from Member States and Organizations in respect of programme activities.

d/ Burma pledged a 1979 voluntary contribution of \$750 of which \$150 was paid in 1980.

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

f/ See Statement III.B, Operating Fund I, \$26 450 of "Contributions from Member States", and Statement XIV, Supplementary nuclear safety programme \$4 270.

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

h/ See Statement III.B, Operating Fund I, \$860 877 of "Contributions from Member States".

i/ See Statement III.B, Operating Fund I, \$110 981 of "Contributions from Member States".

j/ Peru pledged and paid a 1979 voluntary contribution of \$5 100 in 1980.

k/ See Statement XIV, Supplementary nuclear power safety programme \$50 000.

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

m/ Tunisia also pledged and paid a 1979 voluntary contribution of \$1 300 in 1980.

n/ See Statement VIII.A, Programme activities supported by the Government of the United States of America, \$3 692 892.

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1980  
AND OF INCOME AND OBLIGATIONS FOR THE YEAR 1980  
(in thousands of US dollars)

Description	Administrative Fund	Working Capital Fund	General Fund	UNDP	UNEP	Programme activities supported by								Supplementary Nuclear Power Safety Programme	Adjustments <sup>a/</sup>	Total <sup>b/</sup>
						SIDA	FRG	USA	USSR	Canada	Australia	Other Member States	INFCP			
Statement No.	I.B, I.C	II	III.A	IV.A	V.A	VI.A	VII.A	VIII.A	IX.A	X.A	XI.A	XII	XIII	XIV		
<b>ASSETS, LIABILITIES AND SURPLUSES AS AT 31 DECEMBER 1980</b>																
<u>Assets</u>																
Cash at banks, in hand and in transit (including interest bearing bank deposits)	16 640.1	2 000.0	9 795.9	773.1	18.1	1 578.4	1 055.9	1 595.4	680.9	44.0	109.2	310.3	-	4.6	-	34 605.9
Government letters of credit convertible on demand	-	-	1 125.0	-	-	-	-	-	-	-	-	-	-	-	-	1 125.0
Contributions and advances due	4 467.3	-	2 015.0	-	-	-	-	-	-	-	-	-	9.6	-	-	6 491.9
Accounts receivable and sundry debit balances	5 690.9	-	1 875.6	194.4	1.1	160.2	4.9	1 778.5	54.1	21.0	-	112.9	0.1	-	-	9 893.7
<b>Total assets</b>	<b>26 798.3</b>	<b>2 000.0</b>	<b>14 811.5</b>	<b>967.5</b>	<b>19.2</b>	<b>1 738.6</b>	<b>1 060.8</b>	<b>3 373.9</b>	<b>735.0</b>	<b>65.0</b>	<b>109.2</b>	<b>423.2</b>	<b>9.7</b>	<b>4.6</b>	<b>-</b>	<b>52 116.5</b>
<u>Liabilities</u>																
Reserve for unliquidated obligations	7 859.2	-	6 807.1	1 436.2	5.3	596.9	469.4	602.3	136.4	1.5	17.4	53.3	4.1	4.6	-	17 993.7
Accounts payable and sundry credit balances	1 696.7	-	1 607.1	1 807.0	-	11.7	143.3	5.4	-	-	17.5	-	5.6	-	-	5 294.3
Principal of the Working Capital Fund	-	2 000.0	-	-	-	-	-	-	-	-	-	-	-	-	-	2 000.0
<b>Total liabilities</b>	<b>9 555.9</b>	<b>2 000.0</b>	<b>8 414.2</b>	<b>3 243.2</b>	<b>5.3</b>	<b>608.6</b>	<b>612.7</b>	<b>607.7</b>	<b>136.4</b>	<b>1.5</b>	<b>34.9</b>	<b>53.3</b>	<b>9.7</b>	<b>4.6</b>	<b>-</b>	<b>25 288.0</b>
<b>Surpluses as at 31 December 1980</b>	<b>17 242.4</b>	<b>-</b>	<b>6 397.3</b>	<b>(2 275.7)</b>	<b>13.9</b>	<b>1 130.0</b>	<b>448.1</b>	<b>2 766.2</b>	<b>598.6</b>	<b>63.5</b>	<b>74.3</b>	<b>369.9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26 828.5</b>
<b>INCOME AND OBLIGATIONS FOR THE YEAR 1980</b>																
<u>Income</u>																
Balance brought forward from 1979																
Surpluses on 1 January 1980	6 187.2	-	4 988.1	(2 678.6)	31.2	1 146.5	402.7	1 878.1	611.0	126.0	244.2	457.1	144.6	174.5	-	13 712.6
Unliquidated obligations	6 721.6	-	5 270.2	-	64.4	860.5	362.3	654.3	138.2	21.0	29.9	24.3	8.8	1.9	-	14 157.4
	12 908.8	-	10 258.3	(2 678.6)	95.6	2 007.0	765.0	2 532.4	749.2	147.0	274.1	481.4	153.4	176.4	-	27 870.0
<u>Income in 1980</u>																
Regular or special contributions and allocations	74 920.0	-	11 093.5	6 478.3	85.3	1 256.4	832.1	3 692.9	-	92.1	4.0	263.0	157.6	54.3	(116.4)	98 813.1
Other income and exchange adjustments	12 396.3	-	1 174.7	(8.1)	-	-	-	-	(12.1)	-	-	-	-	-	(1 213.2)	12 337.6
Transfers among funds	37.9	-	-	-	-	-	-	16.9	-	-	-	-	-	(54.8)	-	-
	87 354.2	-	12 268.2	6 470.2	85.3	1 256.4	832.1	3 709.8	(12.1)	92.1	4.0	263.0	157.6	(0.5)	(1 329.6)	111 150.7
<b>Total funds available in 1980</b>	<b>100 263.0</b>	<b>-</b>	<b>22 526.5</b>	<b>3 791.6</b>	<b>180.9</b>	<b>3 263.4</b>	<b>1 597.1</b>	<b>6 242.2</b>	<b>737.1</b>	<b>239.1</b>	<b>278.1</b>	<b>744.4</b>	<b>311.0</b>	<b>175.9</b>	<b>(1 329.6)</b>	<b>139 020.7</b>
<u>Obligations</u>																
Expenditures <sup>c/</sup>	75 161.4	-	9 322.1	4 631.1	161.6	1 536.5	679.6	2 873.7	2.1	174.1	186.4	321.2	306.9	171.3	(1 329.6)	94 198.4
Unliquidated obligations as at 31 December 1980	7 859.2	-	6 807.1	1 436.2	5.4	596.9	469.4	602.3	136.4	1.5	17.4	53.3	4.1	4.6	-	17 993.8
	83 020.6	-	16 129.2	6 067.3	167.0	2 133.4	1 149.0	3 476.0	138.5	175.6	203.8	374.5	311.0	175.9	(1 329.6)	112 192.2
<b>Surpluses as at 31 December 1980</b>	<b>17 242.4</b>	<b>-</b>	<b>6 397.3</b>	<b>(2 275.7)</b>	<b>13.9</b>	<b>1 130.0</b>	<b>448.1</b>	<b>2 766.2</b>	<b>598.6</b>	<b>63.5</b>	<b>74.3</b>	<b>369.9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26 828.5</b>

<sup>a/</sup> These adjustments are required in order to eliminate duplications resulting from the allocation of amounts both as income to a recipient fund and expenditure from a paying fund. Such allocations include those for programme support costs to the Administration Fund: \$ 1 049 397 from UNDP (Statement IV.A)  
\$ 92 078 from SIDA (Schedule F)  
and to the Operating Fund I (to the International Centre for Theoretical Physics): \$ 71 770 from SIDA (Statement VI.B)  
\$ 28 248 from the Federal Republic of Germany (Statement VII.B)  
\$ 68 928 from the United States of America (Statement VIII.B)  
\$ 19 235 from Japan (Statement XII)

<sup>b/</sup> Data in respect of the Staff Welfare Fund, the Staff Assistance Fund, The Agency's Housing Projects as well as the Commissary and the Restaurant are not included in this table.

<sup>c/</sup> Including expenditures in respect of unliquidated obligations carried forward from 1979 and prior years.

P A R T   V I  
BUDGETARY PERFORPMANCE

1980 REGULAR BUDGET

Comparison of budget estimates with total obligations  
by programmes under each appropriation Section,  
with an explanation of major differences

1. The following report on budgetary performance during 1980 is submitted in accordance with the recommendations 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 of the report is to compare the total appropriations as presented in Statement I.A of this document with the total obligations incurred during the year and to provide brief explanations of the reasons for major differences.
3. The programme estimates for 1980 were based on an exchange rate of 15.05 Austrian schillings to the United States dollar. The Regular Budget for 1980 totalled \$ 80 643 000 [2], which included \$ 9 067 000 in reserve funds for the adjustment of programme cost estimates at an assumed mean exchange rate of 12.90 schillings to the dollar. The General Conference decided that the funds appropriated for the adjustment of programme cost estimates should be used only with the prior approval of the Board of Governors.
4. The following table reflects the budgetary process during 1980.

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

[2] GC(XXIII)/RES/365, para.1.

Table 1  
BUDGETARY PROCESS DURING 1980  
(in \$1000)

Appropriation Section	Original budget	Adjusted budget <sup>1/</sup>	Authorized transfers	Additional transfer	Revised appropriations and additional transfer (3 + 4 + 5) <sup>2/</sup>	Total obligations	(Overrun) or underrun in comparison with column (6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Technical assistance and training	3 197	3 619	115	-	3 734	3 615	119
2. Technical operations	12 745	14 339	(143)	-	14 196	14 054	142
3. Research and isotopes	11 554	12 933	(413)	(104)	12 416	12 156	260
4. Operational facilities	1 816	1 816	39	-	1 855	1 831	24
5. Safeguards	19 396	21 740	(2 172)	-	19 568	18 258	1 310
6. Policy-making organs	2 284	2 592	9	104	2 705	2 705	-
7. Executive management and administration	8 277	9 423	274	-	9 697	9 354	343
8. General services	10 599	12 216	29	-	12 245	10 377	1 868
9. Cost of work for others	1 708	1 965	1 169	-	3 134	3 128	6
10. Adjustment of programme cost estimates	9 067	-	1 093	-	1 093	-	1 093
TOTAL	80 643	80 643	-	-	80 643	75 478	5 165

<sup>1/</sup> GC(XXIV)/630, Table 2.

<sup>2/</sup> The approved 1980 Regular Budget was modified through transfers authorized by the Board - column (4) - and additional transfer - column (5) - for which retroactive authorization is required.

5. During the first quarter of 1980, the exchange rate was below the assumed rate of 12.90 shillings to the dollar. To avoid the need for supplementary funding, rather stringent economy measures were taken. In June, the Board authorized the Director General to use \$ 7 974 000 of the amount provided under appropriation Section 10 of the Regular Budget for 1980, "Adjustment of programme cost estimates", in making transfers to Sections 1 through 9.

6. The changes between the adjusted budget and the revised appropriations accommodated expected financial requirements not provided for in the Regular Budget. The major expected additional requirements were under:

- "Technical assistance and training"
  - for temporary assistance staff and the translation of reports
- "Technical operations"
  - Nuclear safety and environmental protection
    - for the translation of safety codes and guides
- "Research and isotopes"
  - Food and agriculture
    - for RCA research contracts
  - Life sciences
    - for laboratory services
  - Physical sciences
    - for INTOR Workshop meetings
- "Safeguards"
  - for inspection travel
- "Executive management and administration"
  - for meetings on International Plutonium Storage and International Spent Fuel Management, for staff transferred from "General services" and for increased computer services.

Total obligations under "Cost of work for others" reflect greater computer services for UNRWA and the United Nations Postal Administration and greater printing services for UNIDO and United Nations conferences and for the Joint Medical Service. The overruns were offset by underruns, mainly under "Safeguards", due to the delayed recruitment of staff, "Technical operations", in respect of salaries and wages (including the costs of consultants) and meetings; and "Research and isotopes", in respect of salaries and wages, linguistic services and printing services.

7. In the light of further currency instability and in order to accommodate additional changes in financial requirements, the Board in September authorized further transfers.

8. As compared to the earlier requirements, there were major underruns under "Safeguards", in respect of scientific and technical contracts and computer services, and "Executive management and administration", in respect of salaries and wages, meetings on International Plutonium Storage and publications.

9. Otherwise, all overruns are attributable to currency instability; in the third quarter of 1980 the dollar/schilling exchange rate declined to a level below the rate experienced during the first six months of the year.

10. A comparison of the adjusted budget with total obligations by item of expenditure (in thousands of dollars) is given in Table 2.

Table 2

Item of expenditure (1)	Adjusted budget (2)	Total obligations (3)	(Overrun) or underrun (4)
Salaries and wages	43 085	39 335	3 750
Common staff costs	12 051	11 648	403
Travel	1 927	1 938	(11)
Meetings:			
Conferences, symposia, seminars	597	485	112
Technical committees and advisory groups	1 373	1 089	284
Representation and hospitality	115	102	13
Scientific and technical contracts	2 345	2 180	165
Scientific supplies and equipment	1 504	1 372	132
Common services, supplies and equipment	15 540	13 213	2 327 <sup>1/</sup>
Other items of expenditure	141	168	(27)
Losses from the exchange of currencies	-	820	(820)
Cost of work for others	1 965	3 128	(1 163)
<b>TOTAL</b>	<b>80 643</b>	<b>75 478</b>	<b>5 165</b>

<sup>1/</sup> Including VIC operating costs of \$ 1 786.

11. The underruns under "Salaries and wages" relate to two factors: firstly, the late recruitment of staff (mainly under "Safeguards"); and, secondly, to the increased schilling value of the dollar later in the year, at the time when the vacancy figures reached a minimum. The overrun under "Travel" relates to safeguards inspection travel only. The underrun under "Common services, supplies and equipment" reflects lower VIC operating costs.

12. All other underruns relate to economy measures and to the increased schilling value of the dollar during the last quarter of 1980.

13. Losses incurred as a result of the exchange of currencies are offset against any gains made. Net profits are taken into account as miscellaneous income and net losses are charged to the budget for the financial period.

14. During the preceding five years, the net result of exchanges of currencies was a profit, which was transferred to miscellaneous income. At the end of the 1980 financial period, the net result was a loss of \$ 820 462, largely attributable to an increase in the United Nations dollar/schilling exchange rate from 12.70 in October to 13.30 in November and 13.50 in December.

15. Losses were partially offset by exchange gains made in prior months through the purchase of Austrian schillings at a bank rate which was more favourable than the United Nations operational rate of exchange. The higher schilling value of the dollar during the last quarter of 1980, however, led to budgetary savings. No provision was included in the budget estimates to meet losses from the exchange of currencies. The net loss of \$ 820 462 resulting from the exchange of currencies was distributed to all appropriation Sections on the basis of salary expenditures, as these constitute the major portion of schilling payments.

16. The following exhibits provide a comparison of revised appropriations with the total obligations incurred during the year, except as regards appropriation Sections 3 and 6, which reflect an additional transfer for which retroactive authorization is required.

Section 1. Technical assistance and training a/

Exhibit 1

Item of expenditure	Total appropriations 1980	Total obligations 1980	(Overrun) or underrun of total appropriations
Established posts	2 321 000	2 284 384	36 616
Consultants	-	-	-
Overtime	3 000	3 574	(574)
Temporary assistance	54 600	54 397	203
Salaries and wages	2 378 600	2 342 355	36 245
Common staff costs	751 500	704 428	47 072
Travel	69 900	66 110	3 790
Representation and hospitality	1 000	584	416
Common services, supplies and equipment	5 600	5 473	127
Losses from the exchange of currencies	-	36 601	(36 601)
Transfer of costs:			
Linguistic services	283 000	223 573	59 427
Printing and publishing services	136 500	101 789	34 711
Data processing services	107 900	134 443	(26 543)
<b>TOTAL</b>	<b>3 734 000</b>	<b>3 615 356</b>	<b>118 644</b>

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

17. The overrun relating to data processing services resulted from the establishment and introduction of a refined computerized system for technical assistance projects.

18. The underruns in printing and publishing services and in travel resulted, in part, from the fact that some requirements were met from extrabudgetary resources. Translation service requirements during the second half of the year remained substantially below the estimated requirements.

Section 2. Technical operations

Exhibit 2

Item of expenditure	Total appropriations 1980	Total obligations 1980	(Overrun) or underrun of total appropriations
Established posts	6 651 200	6 455 917	195 283
Consultants	258 500	200 028	58 472
Overtime	27 300	25 097	2 203
Temporary assistance	54 800	46 167	8 633
Salaries and wages	6 991 800	6 727 209	264 591
Common staff costs	2 153 900	1 992 012	161 888
Travel	187 800	152 058	35 742
Meetings:			
Conferences, symposia and seminars	155 900	131 270	24 630
Technical committees and advisory groups	842 600	727 748	114 852
Representation and hospitality	26 700	24 619	2 081
Scientific and technical contracts	507 500	515 558	(8 058)
Scientific supplies and equipment	60 700	43 512	17 188
Common services, supplies and equipment	2 483 100	2 495 798	(12 698)
Other items of expenditure	35 400	28 840	6 560
Losses from the exchange of currencies	-	140 100	(140 100)
Transfer of costs:			
Linguistic services	971 000	970 080	920
Printing and publishing services	2 390 100	2 613 251	(223 151)
Data processing services	(2 836 500)	(2 740 171)	(96 329)
Conference services	178 000	183 567	(5 567)
Other	48 000	48 000	-
<b>TOTAL</b>	<b>14 196 000</b>	<b>14 053 451</b>	<b>142 549</b>

19. 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".

20. The overrun under printing and publishing services was experienced by all programmes, except "Nuclear explosions for peaceful purposes", as more pages were published than originally estimated and at higher cost per edited page than foreseen.

21. Sixty-six technical committee and advisory group meetings were held as planned. About 60% of the underrun in meetings represent was due to the provision of less interpretation than foreseen or of none at all.

22. The cost of data processing services distributed to Agency programmes remained below the amount appropriated. However, computer services rendered to other United Nations organizations increased, as reflected under appropriation Section 9, "Cost of work for others".

Section 3. Research and isotopes

Exhibit 3

Item of expenditure	Total appropriations 1980 and additional transfer	Total obligations 1980	(Overrun) or underrun of total appropriations
Established posts	3 161 900	3 124 618	37 282
Consultants	126 700	105 956	20 744
Overtime	500	-	500
Temporary assistance	16 200	9 443	6 757
Salaries and wages	3 305 300	3 240 017	65 283
Common staff costs	1 021 900	965 214	56 686
Travel	89 700	79 637	10 063
Meetings:			
Conferences, symposia and seminars	242 900	157 030	85 870
Technical committees and advisory groups	179 100	141 982	37 118
Representation and hospitality	17 000	13 766	3 234
Scientific and technical contracts	1 397 500	1 440 853	(43 353)
Scientific supplies and equipment	28 700	16 961	11 739
Common services, supplies and equipment	23 800	27 631	(3 831)
Other items of expenditure	2 500	2 420	80
Losses from the exchange of currencies	-	50 041	(50 041)
Transfer of costs:			
Linguistic services	359 200	238 388	120 812
Printing and publishing services	1 024 700	1 105 773	(81 073)
Data processing services	174 300	168 576	5 724
Laboratory services	4 511 800	4 372 842	138 958
Conference services	141 600	134 746	6 854
TOTAL	12 520 000	12 155 877	364 123
Less transfer to Section 6	(104 093)	-	(104 093)
REVISED TOTAL	12 415 907	12 155 877	260 030

23. Appropriation Section 3, "Research and isotopes", covers "Food and agriculture", "Life sciences" and "Physical sciences".

24. The overrun under scientific and technical contracts relates to expanded activities in connection with the Regional Co-operative Agreement (RCA) for Research, Development and Training Related to Nuclear Science and Technology.

25. The overrun in respect of printing and publishing services relates primarily to "Physical sciences".

26. The underrun in respect of laboratory services, which represents more than 50% of the total underrun in Section 3, was the net result of underruns under "Food and agriculture" and "Life sciences" and an overrun under "Physical sciences" relating to modernization of the Isotope Hydrology Laboratory.

27. Under conferences, symposia and seminars, eight meetings were held (nine had been planned, but one seminar - under "Life sciences" - was cancelled). Savings also resulted from the provision of reduced interpretation services.

28. In respect of technical committees and advisory groups, 13 meetings were held as planned; 30% of the underrun resulted from the provision of reduced interpretation services.

29. The underrun under linguistic services resulted partly from the deferral of translation work owing to the urgent translation needs of the Policy-making Organs.

#### Section 4. Operational facilities

##### Exhibit 4

Item of expenditure	Total appropriations 1980	Total obligations 1980	(Overrun) or underrun of total appropriations
Established posts	3 763 600	3 679 649	83 951
Consultants	71 500	65 845	5 655
Overtime	30 200	26 792	3 408
Temporary assistance	57 800	49 447	8 353
Salaries and wages	3 923 100	3 821 733	101 367
Common staff costs	1 209 300	1 124 489	84 811
Travel	45 600	40 735	4 865
Meetings:			
Conferences, symposia and seminars	650 000	613 369	36 631
Technical committees and advisory groups	9 000	6 353	2 647
Representation and hospitality	11 600	11 632	(32)
Scientific and technical contracts	15 500	10 108	5 392
Scientific supplies and equipment	608 700	595 140	13 560
Common services, supplies and equipment	1 711 700	1 529 225	182 475
Other items of expenditure	506 000	510 756	(4 756)
Losses from the exchange of currencies	-	121 115	(121 115)
Transfer of costs:			
Linguistic services	14 800	9 044	5 756
Printing and publishing services	210 200	212 393	(2 193)
Data processing services	44 000	28 724	15 276
Laboratory services	(5 509 500)	(5 295 976)	(213 524)
TOTAL	3 450 000	3 338 840	111 160
Source of funds:			
Regular Budget	1 855 000	1 831 107	23 893
Operating Fund I	1 595 000	1 507 733	87 267
TOTAL	3 450 000	3 338 840	111 160

30. Appropriation Section 4, "Operational facilities", covers the Seibersdorf Laboratory and the Safeguards Analytical Laboratory (SAL), the Regular Budget portion of the International Centre for Theoretical Physics (Trieste Centre) and the Regular Budget portion of the International Laboratory of Marine Radioactivity (Monaco Laboratory). 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.

31. 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 exhibit totals \$ 1 595 000, of which \$ 1 470 000 is applicable to the Trieste Centre and \$ 125 000 to the Monaco Laboratory. The amount of \$ 1 595 000 represents the financial requirements under Operating Fund I as estimated in September. The total obligations under Operating Fund I shown in Exhibit 4 (\$ 1 507 733) are \$ 232 lower than the amount shown in paragraph 21 of Part III. The difference relates to the liquidation of an obligation in an amount of \$ 500 carried forward from 1979 to 1980, as shown in Statement III.A. The actual payment made against this obligation was \$ 732.

32. 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 1980 by SIDA, Denmark, the Federal Republic of Germany, Japan and the United States of America. Support to the Trieste Centre from Operating Fund I consisted primarily of the funding shown under meetings and other items of expenditure and a portion of the funding shown under common services, supplies and equipment. Costs of meetings remained below the estimates; expenditure for visiting scientists, fellows, associate members and federated institutions, which is reflected under other items of expenditure, exceeded the estimates slightly.

33. The total activities at the Monaco Laboratory, which are supported in part by the Principality of Monaco, were conducted with an underrun (about 5%).

34. The operation of the Seibersdorf Laboratory and SAL also resulted in an underrun (about 4%). Most of the underrun was under common services, supplies and equipment; it was attributable largely to the reduced construction cost of the Dosimetry and Medical Wing of the Laboratory.

Section 5. Safeguards

Exhibit 5

Item of expenditure	Total appropriations 1980	Total obligations 1980	(Overrun) or underrun of total appropriations
Established posts	9 588 400	9 172 838	415 562
Consultants	36 400	28 746	7 654
Overtime	3 900	2 538	1 362
Temporary assistance	4 000	2 098	1 902
Salaries and wages	9 632 700	9 206 220	426 480
Common staff costs	3 105 700	2 825 837	279 863
Travel	1 635 200	1 474 471	160 729
Meetings:			
Conferences, symposia and seminars	39 400	44 341	(4 941)
Technical committees and advisory groups	185 300	116 205	69 095
Representation and hospitality	13 100	10 937	2 163
Scientific and technical contracts	399 000	178 994	220 006
Scientific supplies and equipment	801 100	799 781	1 319
Common services, supplies and equipment	290 400	299 308	(8 908)
Other items of expenditure	105 000	62 173	42 827
Losses from the exchange of currencies	-	142 556	(142 556)
Transfer of costs:			
Linguistic services	118 400	105 868	12 532
Printing and publishing services	159 400	117 839	41 561
Data processing services	1 901 400	1 767 175	134 225
Laboratory services	997 700	923 134	74 566
Legal services	160 000	160 000	-
Conference services	24 200	23 434	766
<b>TOTAL</b>	<b>19 568 000</b>	<b>18 258 273</b>	<b>1 309 727</b>

35. A delay in the recruitment of staff resulted in a substantial underrun of staff costs. The budgetary provision for inspection travel was increased by \$ 247 900 (see paragraphs 6 and 11). However, the total obligations remained below the adjusted estimated requirements.

36. Five advisory group sessions were held, including two sessions of the Standing Advisory Group on Safeguards Implementation (SAGSI), as compared with the six planned. The underrun resulted from the cancellation of one advisory group session and from a reduction in interpretation services.

37. There was a substantial underrun in respect of scientific and technical contracts as the negotiation of contracts for the installation of field equipment did not proceed at the planned rate and the cost of maintaining safeguards surveillance equipment installed at nuclear facilities remained below the estimate.

38. Requirements for data processing services remained about 7% below the estimates. The underrun in respect of laboratory services resulted from general savings achieved at Seibersdorf.

Section 6. Policy-making organs

Exhibit 6

Item of expenditure	Total appropriations 1980 and additional transfer	Total obligations 1980	(Overrun) or underrun of total appropriations
Established posts	186 700	187 690	(990)
Overtime	29 400	12 266	17 134
Temporary assistance	27 400	19 851	7 549
Salaries and wages	243 500	219 807	23 693
Common staff costs	61 000	57 368	3 632
Meetings:			
Conferences, symposia and seminars	142 900	152 797	(9 897)
Common services, supplies and equipment	157 800	101 398	56 402
Other items of expenditure	63 500	68 402	(4 902)
Losses from the exchange of currencies	-	3 006	(3 006)
Transfer of costs:			
Linguistic services	1 391 000	1 526 102	(135 102)
Printing and publishing services	435 300	460 995	(25 695)
Conference services	106 000	115 218	(9 218)
TOTAL	2 601 000	2 705 093	(104 093)
Transfer from Section 3	104 093	-	104 093
REVISED TOTAL	2 705 093	2 705 093	-

39. Appropriation Section 6 reflects the costs of the regular session of the General Conference and of the meetings of the Board of Governors and its Committees.

40. In June and September, the Board authorized transfers to Section 6 of a total amount of \$ 297 000 from other appropriation Sections to cover the expected deficit resulting from the realignment of currencies. There nevertheless occurred an overrun of \$ 124 093, resulting partly from the holding of meetings of the Committee on Assurances of Supply (CAS) in September and of additional meetings of the Board in December and partly from the late issue of the records of the 23rd regular session of the General Conference (held in December 1979); at the time the documents relating to the Director General's requests to the Board for authority to transfer funds between Sections of the Regular Budget for 1980 were being prepared, the full impact of the delay was not realized. This final overrun was attributable solely to allocated costs for interpretation, translation and printing services. After use of the Director General's authority to make transfers in an amount not exceeding \$ 20 000 to any one Section, an unauthorized additional transfer of \$ 104 093 was still required. In view of the fact that the final results of cost allocations were available only late in December 1980, this transfer has to be covered through retroactive authorization by the Board.

41. Underruns under common services, supplies and equipment relate mainly to the discontinuation of charges by the Austrian authorities for the use of the Hofburg for sessions of the General Conference. The underrun under overtime relates to the fact that, in general, the staff assigned to the General Conference who worked additional hours took compensatory time off instead of receiving financial compensation.

Section 7. Executive management and administration

Exhibit 7

Item of expenditure	Total appropriations 1980	Total obligations 1980	(Overrun) or underrun of total appropriations
Established posts	11 041 600	10 700 680	340 920
Consultants	181 700	154 513	27 187
Overtime	117 000	99 422	17 578
Temporary assistance	507 100	465 462	41 638
Salaries and wages	11 847 400	11 420 077	427 323
Common staff costs	3 573 400	3 306 922	266 478
Travel	136 700	124 080	12 620
Meetings:			
Technical committees and advisory groups	134 000	103 151	30 849
Representation and hospitality	44 400	40 246	4 154
Scientific and technical contracts	17 000	7 468	9 532
Common services, supplies and equipment	1 620 700	1 884 992	(264 292)
Other items of expenditure	3 700	772	2 928
Losses from the exchange of currencies	-	295 169	(295 169)
Transfer of costs:			
Linguistic services	(3 141 500)	(3 075 449)	(66 051)
Printing and publishing services	(4 471 500)	(4 690 444)	218 944
Data processing services	590 500	601 686	(11 186)
Conference services	(449 800)	(456 965)	7 165
Other: Safeguards	(160 000)	(160 000)	-
PNE	(48 000)	(48 000)	-
<b>TOTAL</b>	<b>9 697 000</b>	<b>9 353 705</b>	<b>343 295</b>

42. Appropriation Section 7, "Executive management and administration", covers "Executive management and technical programme planning", "Administration", "Linguistic services" and "Printing and publishing services".

43. The underrun in "Administration" resulted primarily from savings under staff costs and the deferral of a session of the Standing Committee on Civil Liability for Nuclear Damage; the meetings on International Plutonium Storage were held at almost no cost to the Agency.

44. The figures in the right-hand column for linguistic services and printing and publishing services are net figures reflecting the allocation of the costs of these services to users inside and outside "Executive management and administration". The overrun under common services, supplies and equipment reflects an increase in the use of paper and other material to meet additional requests for printing services for Agency programmes.

Section 8. General services

Exhibit 8

Item of expenditure	Total appropriations 1980	Total obligations 1980	(Overrun) or underrun of total appropriations
Established posts	2 229 000	2 179 332	49 668
Consultants	45 200	44 361	839
Overtime	27 300	27 722	(422)
Temporary assistance	120 300	105 973	14 327
Salaries and wages	2 421 800	2 357 388	64 412
Common staff costs	723 100	671 110	51 990
Travel	1 000	990	10
Representation and hospitality	200	324	(124)
Scientific and technical contracts	46 000	26 896	19 104
Common services, supplies and equipment <sup>a/</sup>	8 915 100	7 168 122	1 746 978
Other items of expenditure	-	133	(133)
Losses from the exchange of currencies	-	31 874	(31 874)
Transfer of costs:			
Linguistic services	4 100	2 394	1 706
Printing and publishing services	115 300	78 404	36 896
Data processing services	18 400	39 567	(21 167)
<b>TOTAL</b>	<b>12 245 000</b>	<b>10 377 202</b>	<b>1 867 798</b>
<u>a/ VIC operating costs</u>	<u>7 872 000</u>	<u>6 085 706</u>	<u>1 786 294</u>

45. The underrun in staff costs resulted mainly from the fact that the dollar/schilling rate of exchange during the last two months of the year was more favourable than expected.

46. The underrun in this appropriation Section is to a large extent due to an underrun in respect of VIC operating costs, which are included under common services, supplies and equipment and also set out separately below the exhibit.

47. In response to suggestions made at meetings of the Board, a firm of consulting engineers was invited by the Agency and UNIDO to study possible operational savings at the VIC; its report was submitted at the end of January 1981.

48. The estimates for operating the VIC in 1980 were prepared before the move to the VIC. Furthermore, the first few months of occupancy, in 1979, were not typical from the operational point of view and the data collected in that early period require careful interpretation in the light of subsequent experience; for utilities (electricity, heating and cooling, etc.) in particular a number of charges are still outstanding. The estimates of unliquidated obligations for 1980 are based on meter readings.

49. Agreements involving the Government of Austria, the United Nations and the Agency and relating to the conditions of occupancy of the VIC were approved by the Board in December.

Section 9. Cost of work for others

Exhibit 9

Item of expenditure	Total appropriations 1980	Total obligations 1980	(Overrun) or underrun of total appropriations
Established posts	1 135 000	1 088 600	46 400
Consultants	1 700	-	1 700
Overtime	54 000	46 800	7 200
Temporary assistance	140 000	150 801	(10 801)
Salaries and wages	1 330 700	1 286 201	44 499
Common staff costs	373 400	348 996	24 404
Travel	2 000	-	2 000
Common services, supplies and equipment	1 426 000	1 446 267	(20 267)
Other items of expenditure	1 900	1 800	100
Losses from the exchange of currencies	-	44 505	(44 505)
<b>TOTAL</b>	<b>3 134 000</b>	<b>3 127 769</b>	<b>6 231</b>

50. Appropriation Section 9 reflects the cost of library services, data processing services, medical services and printing services provided to other United Nations Organizations. It is financed entirely from miscellaneous income earned through the provision of these services.

51. The net underrun results from underruns in library services, medical services and printing services and from an overrun of \$ 110 014 in data processing services due to the fact that more computer services were requested by UNRWA and the United Nations Postal Administration than originally estimated.

## ANNEX

TRANSFER OF THE AGENCY TO ITS PERMANENT HEADQUARTERS

Item of expenditure	Total appropriations 1977-79 \$	Obligations 1977-80 \$	Balance \$
Interpretation equipment	1 356 500	1 251 877	104 623
Sound transmission	176 320	186 417	(10 097)
Video equipment	304 800	433 931	(129 131)
Projection equipment	253 800	210 185	43 615
Intercom and alarm systems	257 357	277 485	(20 128)
Security system	98 757	95 499	3 258
Low-voltage equipment	2 447 534	2 455 394	(7 860)
Office furniture	423 797	556 150	(132 353)
Conference room furniture	679 747	373 199	306 548
Lounge furnishings	80 656	50 433	30 223
Beverage stations	55 647	185	55 462
Restaurant and kitchen equipment	1 239 877	1 103 922	135 955
Commissary equipment	306 831	30 639	276 192
Building and maintenance	158 221	407 100	(248 879)
Medical equipment	135 298	104 469	30 829
Library equipment	334 852	226 377	108 475
Registry equipment	111 100	96 058	15 042
Storage equipment	63 868	48 077	15 791
Direction signs	96 989	97 783	(794)
Moving costs	602 806	311 607	291 199
Installation costs	381 481	272 449	109 032
Modification costs	185 185	185 185	-
Unforeseen items	314 111	969 036	(654 925)
Other	-	17 627	(17 627)
<b>TOTAL</b>	<b>7 618 000<sup>a/</sup></b>	<b>7 305 690</b>	<b>312 310<sup>b/</sup></b>

a/ See GC(XXII)/598, Statement I.A, appropriation Section 9 (\$ 3 780 000), GC(XXIII)/611, Statement I.A., appropriation Section 9 (\$ 982 000) and GC(XXIV)/629, Statement I.A, appropriation Section 9 (\$ 2 856 000).

b/ See Statements I.C and I.E.

52. This table shows the financial status, as at 31 December 1980, of the activities related to the transfer of the Agency to its Permanent Headquarters. The total funds appropriated in the 1977, 1978 and 1979 Regular Budgets were \$ 7 618 000, of which \$ 6 148 085 had been obligated at the end of 1979. Accordingly, \$ 1 469 915 remained available for use in 1980<sup>1/</sup>. The Board waived the application of financial regulations 5.02 and 5.03 (INFCIRC/8/Rev.1) and thereby authorized the transfer of this unobligated balance at the end of 1979 for use in 1980.

53. The orders placed in 1977 were primarily for low-voltage equipment, which took a long time to deliver. Those placed in 1978 related largely to restaurant equipment, library equipment and conference room furniture. Those placed in 1979 related mainly to upgrading of the simultaneous interpretation system, the purchase of special video and projection equipment and the installation of a wired intercom and alarm system; also in 1979, orders were placed for office furniture, restaurant furnishings, buildings management equipment and further library equipment. In addition, expenditures were incurred in connection with the physical move to the VIC, the installation of computer, laboratory and other equipment and modifications to tower B.

<sup>1/</sup> GC(XXIV)/629, Statement I.C (Transfer to subsequent year).

54. With regard to the use of the unobligated balance from 1979, funds were needed to meet unforeseen requirements attributable to the improvement of the telephone and intercom systems (about \$ 485 000), the Agency's contribution towards the UNIDO-operated staff training facilities (\$ 90 000), the Agency's contribution towards the acquisition of surveillance equipment for the United Nations-run security services (\$ 12 000), and the modification of the elevators in towers A and B (\$ 24 000).

55. The Agency also contributed towards the acquisition of equipment, including road-cleaning vehicles, for the UNIDO-run buildings management services (about \$ 175 000) and of equipment for the UNIDO-run restaurant (about \$ 54 000) and incurred additional expenditures of about \$ 300 000 for further conference room furniture, simultaneous interpretation equipment and office furniture.

56. As at 31 December 1980, the total unused funds relating to the transfer of the Agency to its Permanent Headquarters amounted to \$ 312 310.



