

THE AGENCY'S ACCOUNTS FOR 1973

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INTERNATIONAL ATOMIC ENERGY AGENCY

CONTENTS

- Part I - Report by the Board of Governors
- Part II - Report of the External Auditor to the Board of Governors on the audit of the accounts for the International Atomic Energy Agency for the year ended 31 December 1973
- Part III - Report by the Director General on the accounts for 1973
- Part IV - Statements and schedules

STATEMENTS

- I. Administrative Fund
 - A. Budget appropriations, transfers, obligations and disbursements by sections of the budget for the year ended 31 December 1973
 - B. Assets, liabilities and surplus as at 31 December 1973
 - C. Income and obligations incurred for the year ended 31 December 1973
 - D. Accounts of surpluses in hand as at 31 December 1973
- II. Working Capital Fund: Assets and liabilities as at 31 December 1973
- III. General Fund
 - A. Operational programme - 1973: Summary statement for General Fund and Operating Funds as at 31 December 1973
 - 1. Status of funds as at 31 December 1973
 - 2. Summary of obligations and expenditures during 1973
 - 3. Summary of assets and liabilities as at 31 December 1973
 - B. Operating Fund I: Summary of funds available, obligations and expenditures during 1973 and unobligated balance as at 31 December 1973
 - C. Operating Fund II: Summary of obligations and expenditures during 1973 and unliquidated obligations by recipients as at 31 December 1973

- IV. A. United Nations Development Programme: Status of funds as at 31 December 1973
- B. United Nations Development Programme: Expenditure during 1973
- V. Special Account: Swedish International Development Authority (SIDA) Trust Fund:
 - A. Status of funds as at 31 December 1973
 - B. Status of funds as at 31 December 1973 by projects
- VI. Special Account: Trust Fund for Market Survey for Nuclear Power in Developing Countries: Status of funds as at 31 December 1973
- VII. Special Account: Joint Protein Co-ordinated Research Programme: Status of funds as at 31 December 1973
- VIII. Special Account: Special fellowships offered by the Government of the Union of Soviet Socialist Republics: Status of funds as at 31 December 1973

SCHEDULES

- A. Accounts at banks as at 31 December 1973
 - 1. Current accounts
 - 2. Deposit accounts
- B. Outstanding contributions
 - 1. Outstanding contributions to prior years' Regular Budgets as at 31 December 1973
 - 2. Voluntary contributions pledged to the General Fund for the years 1965-1972 and outstanding as at 31 December 1973
- C. Contributions to the 1973 Regular Budget and advances to the Working Capital Fund as at 31 December 1973
- D. Voluntary contributions pledged and paid to the General Fund for 1973 as at 31 December 1973
- E. Market survey for nuclear power in developing countries
- F. Data in support of the report of the Director General on the Agency's accounts for 1973:
 - 1. Statement of annual appropriations, total obligations, disbursements, unliquidated obligations as at 31 December 1973, and budgetary savings, by years 1958-1973 inclusive
 - 2. Statement of assessed contributions received during year of assessment compared with total payments and rescissions and outstanding balances as at 31 December, by years 1958-1973 inclusive

3. Statement of annual assessments on Member States, showing payments and rescissions by years and outstanding contributions receivable as at 31 December 1973
 4. Statement of cumulative assessments on Member States, showing cumulative payments and rescissions, and unpaid balances and percentage relationships to total assessments as at 31 December each year, 1958-1973 inclusive
 5. Statement of 1972 unliquidated obligations carried forward on 31 December 1972 showing expenditures and savings during 1973 and the balance carried forward to 1974
 6. Statement of miscellaneous income in 1973 compared with budget estimates
 7. Statement of financial contributions received towards the costs of conferences, symposia and seminars held in 1973
 8. Statement of fixed assets as at 31 December 1973 showing locations and value at cost
 9. Statement of expendable and other supplies on hand as at 31 December 1973
- G. Resources available to the Agency during 1973 including contributions in cash, in kind and in the form of services, as at 31 December 1973
- H. Combined table of assets and liabilities as at 31 December 1973 and of income and obligations for the year 1973

Part V - Budgetary performance

- A. 1973 Regular Budget
- B. 1973 Operational Budget

NOTE

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

PART I

Report by the Board of Governors

1. In accordance with Financial Regulation 12.04 [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1973.
2. The Board has examined the reports by the External Auditor and the Director General on the accounts, as well as the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

THE AGENCY'S ACCOUNTS FOR 1973

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 1973 and of the report of the Board of Governors thereon [*].

[*] GC(XVIII)/527, parts II and I respectively.

[1] INFCIRC/8/Rev.1.

PART II

REPORT OF THE EXTERNAL AUDITOR TO THE BOARD OF GOVERNORS ON THE AUDIT OF THE ACCOUNTS FOR THE INTERNATIONAL ATOMIC ENERGY AGENCY FOR THE YEAR ENDED 31 DECEMBER 1973

General

1. The Director General of the International Atomic Energy Agency has submitted to me the financial statements and associated schedules, contained in his report on the accounts for 1973, for audit certification.

2. I have examined the transactions, accounts and inventories in accordance with the "Principles to Govern the Audit Procedures of the International Atomic Energy Agency"[1] to the extent deemed necessary to satisfy myself as to the general state of the accounts and the accuracy of the financial statements. I have also examined the reports of the Internal Auditor, whose work and co-operation during the year have facilitated my own examination. All information required was provided and I now record my appreciation of the co-operation and assistance extended by the Secretariat of the Agency.

3. As a result of my audit I can state that the accounts comply with the established regulations and rules of the Agency. The above-mentioned statements are certified by me as being in accordance with the books and records, except as noted below.

4. I wish, however, to report on several specific questions which I considered during the course of the audit.

The Administrative and Operating Funds and Special Accounts

Transfers

5. In September 1973 the Director General was authorized by the Board of Governors to make further transfers to any of the Sections 1, 2, 3, 4, 6 and 7 not exceeding \$10 000 in any one case. The actual transfer of \$286 is therefore in conformity with the relevant decision.

Unliquidated obligations

6. The unliquidated obligations of the Agency for 1973 in the amount of \$1 674 238 were checked against the relevant documents. In comparison with the last year the amount is higher by \$381 807. Of the above-mentioned total, \$996 855 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1973. The amount of \$677 383 relates to other outstanding legal obligations in respect of goods or services that had been received or rendered but for which payment had not been made by 31 December. Similarly to last year it was found by auditing individual items at random, that the sum of unliquidated obligations contains some small items which should have been liquidated before the end of the year 1973. These items will change into savings in the accounts for 1974. The actual picture of the financial position is consequently inaccurate by only relatively small amounts, some of which might not have been apparent at year end.

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

7. In accordance with the recommendation of the Advisory Committee on Administrative and Budgetary Questions of the United Nations relating to the interpretation and application of Financial Regulation 5.03, which deals with obligations that are to be carried forward, a report covering the \$996 855 of unliquidated obligations as at 31 December 1973 was handed to me. The justification given for the carry-over of these unliquidated obligations is in conformity with the aforementioned interpretation. Of the amount of \$996 855, the sum of \$652 762 represents unliquidated obligations for 227 research contracts, as compared with \$553 932 for 210 research contracts in 1972.

8. The unliquidated obligations of the Agency for the year 1972 in the amount of \$209 001 represent obligations which are in conformity with the interpretation and application of Financial Regulation 5.03.

Cash in banks

9. Having compared the statements received from the banks with the books and records of the Agency, I have found a difference of about US \$193 with respect to the Austrian schilling and Canadian dollar bank accounts. The actual bank balances are about US \$193 higher than stated as a total in Schedule A.1. This difference apparently affects only the Administrative Fund; therefore, I have added my reservation only on Statement I.B for this fund. The difference with respect to the schilling account was discovered by the Secretariat after closure of the accounts on the basis of the computerized trial balance and after receipt of the bank statement for reconciliation. The Secretariat advised me of the problem upon my arrival, although at that time the cause was as yet unknown. It has now been found that the difference has been caused by a faulty computer programme. This matter has been discussed with the Secretariat and procedural changes are under consideration to avoid such shortcomings in the future. The cash balances will be corrected in 1974. No losses to the Agency have occurred and the corrective measures proposed to avoid a recurrence of this problem are considered to be appropriate.

The United Nations Development Programme (UNDP)

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

Commissary and Restaurant

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

External audit

12. During the interim audit which was carried out in October 1973 and during the final audit of the accounts, several questions arose which were satisfactorily settled with the Secretariat of the Agency.

Vienna, 14 March 1974

(signed) Julius Hájek
External Auditor

PART III

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1973

1. I present herewith the Agency's accounts for the year ended 31 December 1973, comprising Statements I to VIII and Schedules A to H, for which summary comments on and explanations of the most important items are given below.

I. ADMINISTRATIVE FUND

A. Budgetary performance (Statement I.A)

2. Total appropriations for the original 1973 Regular Budget [1] amounted to \$18 127 000, of which \$16 750 000 was to be financed from contributions made by Member States on the basis of the 1973 scale of assessments and \$1 377 000 from other income, including \$195 000 from the Special Account of the United Nations [2]. The General Conference also authorized the Director General to incur additional expenditures in 1973 provided that they were entirely financed from special contributions or revenues extraneous to the budget and, with the prior approval of the Board, to make transfers between any of the approved Sections of the appropriation [3].

3. During the early part of 1973 a second round of currency realignments in international money markets had such an impact on the Regular Budget that the resultant cost increase could not have been absorbed without serious reductions in approved programmes. Therefore, the Board of Governors recommended and the General Conference approved [4] a supplementary appropriation of \$1 630 000 for 1973, to be financed by use of the final cash surpluses for 1971 and 1972, an amount not exceeding \$1 250 000 to be obtained through a special supplementary assessment on Members, miscellaneous income in excess of the amount originally budgeted, and contributions assessed on new Member States. The distribution of this supplementary appropriation in Statement I.A is the same as in the memorandum in which the Director General recommended in September 1973 that the Board authorize him to make transfers between appropriation Sections, except that \$10 000 less than originally anticipated has been transferred from Section 8, Safeguards, to Section 1, Policy-making organs.

4. The Board, in addition to authorizing specific transfers to appropriation Sections 1, 2, 3, 4, 6 and 7, also authorized the Director General to make further transfers to any of these Sections not exceeding \$10 000 in any one case. Only minor use was made of this general authority in 1973: a transfer of \$286 was made from Section 5, Research and isotopes, to Section 6, Operational facilities, to cover an obligation slightly in excess of the appropriation approved for the Monaco Laboratory.

5. The authority to incur additional expenditures financed entirely from revenues extraneous to the budget [3] was used in respect of two activities during 1973: (a) special contributions totalling \$152 941 were made by ten Members [5] in support of an expanded programme in the field of environmental protection; and (b) special contributions totalling \$25 845 were made by two Members [5] to cover the costs of a research

[1] Resolution GC(XVI)/RES/292, para. 1.

[2] Ibid., para. 2.

[3] Ibid., para. 3.

[4] Resolution GC(XVII)/RES/301.

[5] See Schedule G and the footnote thereto for details of these contributions.

programme relating to tsetse fly control in Africa. To meet the actual costs incurred for these two activities, the level of approved expenditures under the Regular Budget was raised by a total of \$178 786, as shown in Statement I.A and footnote c/ thereto. With the supplementary appropriation and these special revenues, the level of approved expenditures under the Regular Budget for 1973 was raised from \$18 127 000 to \$19 935 786.

6. Total obligations incurred during 1973 amounted to \$19 881 168, which resulted in a total unobligated balance of \$54 618, or only 0.27% of the revised level of \$19 935 786 for approved expenditures. Of the \$54 618 unobligated at the end of the year, \$31 847 pertained to Section 3, Common services, under which savings accrued during the last quarter of the year as the dollar grew stronger and payments of local utility and service costs in Austrian schillings required fewer dollars, and \$9076 pertained to Section 5, Research and isotopes, under which savings were effected in respect of meetings. All other Sections involved minor unobligated balances, of less than \$4000 each.

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

7. The amounts reported by major category of assets and liabilities in Statement I. B are largely self-explanatory. However, in order to highlight some of the significant trends which developed during 1973, special comments are provided below, with small graphs in a few cases to show the trend over the past ten years.

1. Cash in hand and at banks

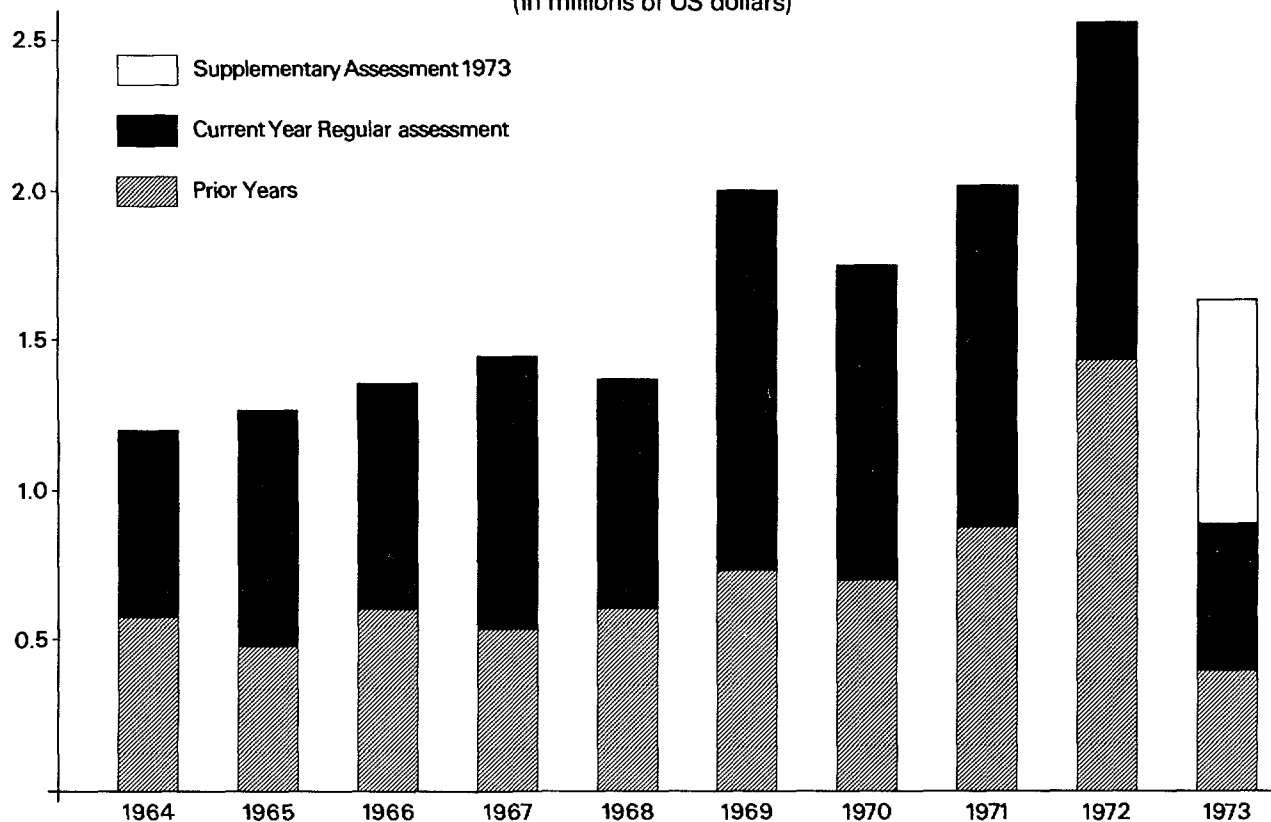
8. As at 31 December 1973 total cash in hand and at banks amounted to \$1 366 736, or \$422 160 more than at the end of 1972. This favourable cash position was due to the fact that during December total payments of assessed contributions amounted to \$3 244 445, consisting of \$2 745 406 for 1973 and earlier years and \$499 039 for 1974. If these payments had been delayed by one month, the combined assets of the Administrative Fund and the Working Capital Fund would have been less than \$145 000, to cover over \$1 880 000 of unliquidated obligations as at 31 December 1973.

2. Contributions receivable from Member States

9. At the end of 1973 total outstanding contributions receivable from Member States amounted to \$1 638 076, or \$920 998 less than at the end of 1972. As shown in the accompanying graph, this represents the lowest level of unpaid contributions since 1968. The amounts remaining unpaid by individual Member States for each year of assessment are shown in detail in Schedules B.1 and C.

10. Total assessed contributions for 1973 amounted to \$18 258 757, made up of the original assessment of \$16 750 000, the supplementary assessment of \$1 250 000, and assessments totalling \$258 757 on new Members (Statement I. C). Payments of 1973 assessments in 1973 amounted to \$17 017 697, or 93.2% of the total. As regards the original 1973 assessment, Members had by 31 December paid \$16 266 823, or 97.1%, compared with only 92.7% of the 1972 assessment by 31 December 1972. Moreover, although notification of the supplementary assessment was sent to Members only in October, by the end of December \$499 366, or almost 40%, had been paid. Lastly, \$251 508, or 97.2% of the 1973 assessments on new Members had been paid by the end of December.

CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER EACH YEAR
(in millions of US dollars)



11. As can be seen from the accompanying graph and from Statement I. B, the unpaid total of the current year assessment, exclusive of the supplementary assessment, was at the lowest level in ten years. Of the total 1973 contributions receivable as at 31 December 1973, \$397 016 pertained to 1972 and prior years, \$483 177 represented the unpaid balance of the original 1973 assessment, \$750 634 represented the unpaid balance of the 1973 supplementary assessment and \$7249 represented assessments on new Members. Member States are to be commended on the promptness of payments during 1973.

12. With regard to contributions receivable from Members for 1972 and earlier years, the level of arrearages as at 31 December 1973 was also lower than at any time during the past ten years. This was partly due to the fact that several Members with substantial arrearages made sizable payments during 1973. The most significant improvement, however, was due to the elimination of the arrearages of the country affected by the Board's decision of 9 December 1971. These arrearages, in the amount of \$1 365 394 for 1970-72, were transferred to a special account, in accordance with the practice of several other organizations in the United Nations family and as recommended during meetings of the Administrative and Budgetary Committee in May 1973 and of the Board of Governors in June 1973, and this account has been closed by the transfer of "undistributed budgetary surpluses" in an equal amount to offset the arrearages. As a result of this action, the balances in the account "Contributions receivable from Member States" and the account "Undistributed budgetary surpluses" are more realistic as at 31 December 1973 than as at 31 December 1972 [6].

13. The arrearages of this country are deemed to have been rescinded and, in order to give the history of the assessed contributions receivable, in supporting Schedules F.2 and F.3 the relevant amounts (\$353 332 for 1970, \$472 482 for 1971 and \$539 580 for 1972) have been shown separately from actual 1973 payments, so that these schedules reflect

[6] See also document GC(XVII)/504, para. 10 of Part III.

correctly the contributions now receivable from Member States. In Schedule F.4 the rescinded amounts have been consolidated with 1973 payments in order to show the true amount receivable as at 31 December 1973.

3. Sundry accounts receivable and deferred expenditures

14. Accounts receivable and deferred expenditures as at 31 December 1973 amounted to \$1 507 543, compared with \$1 233 393 at the end of 1972. The increase is due primarily to: (a) amounts receivable from the United Nations and specialized agencies, including year-end billings to UNIDO for common services; and (b) amounts due from Governments for laboratory services, host-Government contributions to Agency meetings, and special contributions pledged for the expanded programme of environmental protection.

4. Sundry liabilities

15. Total unliquidated obligations at the end of 1973 amounted to \$1 883 239, compared with \$1 518 500 at the end of 1972. Accounts payable and other credit balances amounted to \$610 253, compared with \$750 328 in 1972 - a decrease of \$140 075. The main item of decrease related to payroll accounts for which the amount due to the United Nations Joint Staff Pension Fund remained unpaid in December 1972 but not in 1973. The long-term liability in the amount of \$618 750 represents the balance of the amount payable over the next four years for purchase of the central processing unit of the computer. This amount is payable in German marks, and the increase in the account in 1973 is due to the fact that the conversion to United States dollars for accounting purposes was made on the basis of a less favourable United Nations exchange rate than in 1972. Although a substantial amount in respect of this purchase is included under the unliquidated obligations as at 31 December 1973, since the contract payment date is in the second half of January the obligation could not be liquidated in 1973 so as to reduce the year-end level of deferred expenditures.

5. Cash surpluses (Statement I. D)

16. The final cash surplus in respect of fiscal year 1971, as reported in the published accounts for 1972 [7], amounted to \$16 433. In accordance with the relevant General Conference decision [8], this amount has been transferred as income to the Administrative Fund for 1973 in order to help in financing the approved supplementary appropriation of \$1 630 000.

17. The provisional cash deficit for 1972, as carried forward from 1972, amounted to \$716 796, as shown in Statement I. D. Payments of prior years' assessed contributions during 1973 amounted to \$796 663, compared with only \$587 428 in 1972 - an increase of \$209 235. These unusually large payments, together with savings amounting to \$137 977 on obligations brought forward from 1971 and 1972 [9], converted the provisional cash deficit for 1972 to a final cash surplus of \$217 844 as at 31 December 1973. This amount has also been transferred as income to the Administrative Fund for 1973 in order to help in financing the approved supplementary appropriation of \$1 630 000.

18. As at 31 December 1973 the only remaining cash surpluses amounted to \$4726, representing the shares of cash surpluses for the years 1958-68 retained for eventual distribution to Member States which have not yet paid their assessed contributions for the budget years in question [10]. As shown in Statement I. D, this net total surplus compares with a total of \$21 821 as at 31 December 1972.

[7] GC(XVII)/504, Part III, para. 14 and Part IV, Statement I. D.

[8] GC(XVII)/RES/301; see also para. 3 above.

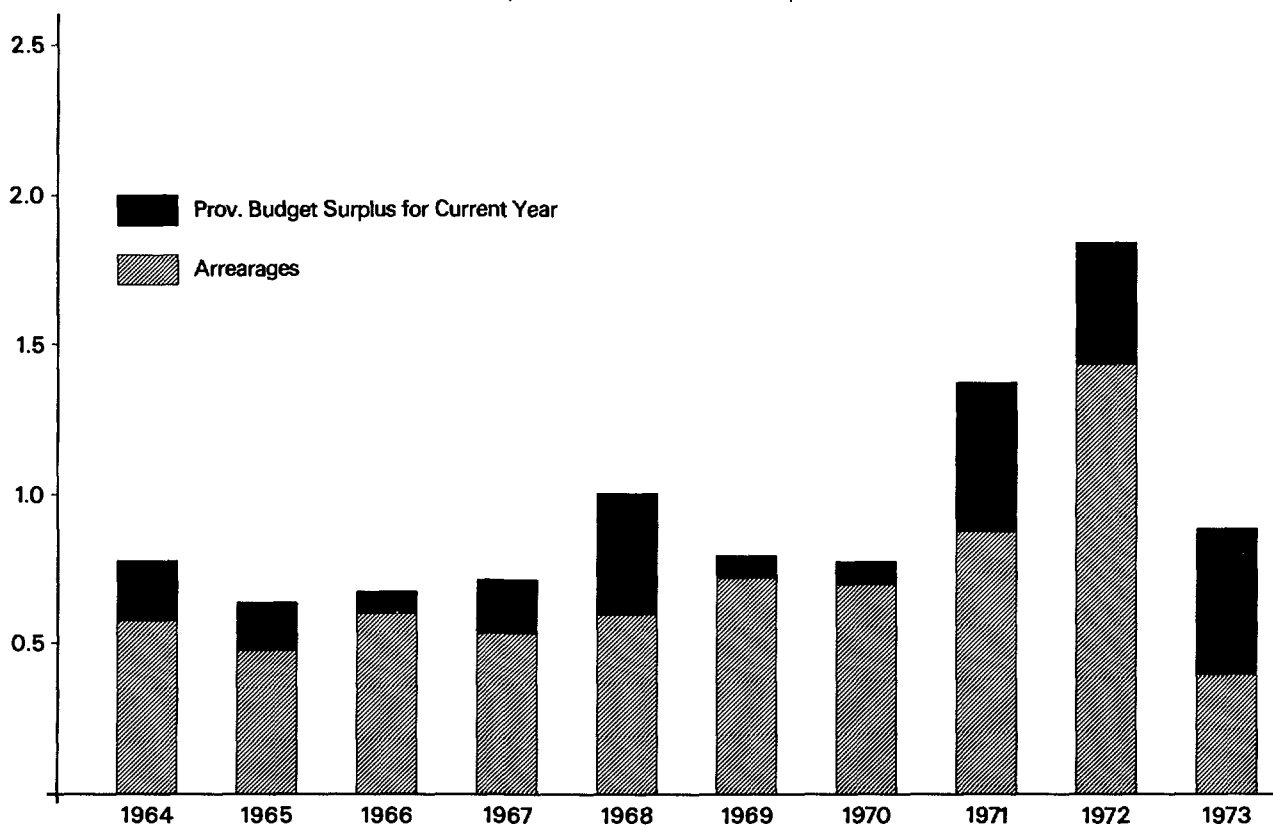
[9] See Schedule F. 5 for details.

[10] In accordance with Financial Regulation 7.02.

6. Undistributed budgetary surpluses

19. Undistributed budgetary surpluses as at 31 December 1973 amounted to \$887 098, made up of arrears of contributions receivable from Members for 1958-72 in the amount of \$397 016 and a provisional budgetary surplus of \$490 092 for 1973. By comparison, as at 31 December 1972 there was a total of \$1 842 278, made up of arrearages of \$1 433 772 and a provisional budgetary surplus of \$408 506 for 1972. The level of the undistributed budgetary surplus at the end of 1973 compares very favourably with the levels for the past ten years, as can be seen from the accompanying graph, which shows for each year the arrearage of contributions receivable for earlier years and, in the top section of each bar in the graph, the provisional budgetary surplus for the current year. The action described in paragraph 12 above has reduced the undistributed budgetary surpluses due to arrears of contributions receivable to the lowest point in over ten years.

UNDISTRIBUTED BUDGETARY SURPLUSES AS AT 31 DECEMBER EACH YEAR
(in millions of US dollars)



20. The provisional budgetary surplus of \$490 082 for 1973 is higher than expected, mainly because of: (a) assessments on new Member States amounting to \$258 757; (b) higher miscellaneous income than anticipated [11], primarily due to continuously high rates of interest on investments, large refunds from the United Nations Joint Staff Pension Fund, higher income from the UNDP overheads account, and higher charges to UNIDO for common services; and (c) a larger final cash surplus for 1972 than originally anticipated, due to large payments of prior years' assessments, all of which has been made available in 1973 in order to help in financing part of the approved supplementary appropriation of \$1 630 000.

II. WORKING CAPITAL FUND (Statement II)

21. In September 1972 the General Conference decided to raise the level of the Working Capital Fund to \$2.0 million in 1973 [12]. In accordance with the Financial Regulations, three new Member States were assessed for advances to the Fund, in the amount of \$28 600 in 1973. As a result, the total of the Working Capital Fund was increased to \$2 028 600 as at 31 December 1973. This total was represented by \$1 021 540 in deposit accounts at banks (Schedule A.2), \$999 970 in investments in bonds (Statement II), \$4950 in advances receivable from Member States (Schedule C), and \$2140 in accounts receivable from self-liquidating projects.

22. During 1973 there was no change in the level of bonds held in the Working Capital Fund. No bonds were called for redemption and, because payments by Member States were made in accordance with the forecast of cash needs, it was not necessary to sell any of the bonds. The market value of the bonds has remained at about the same level as at the end of 1972.

23. In September 1972 the General Conference authorized the Director General to make certain advances from the Working Capital Fund during 1973 if needed [13]. No use was made of this authority; however, an amount of \$930 was repaid to the Working Capital Fund during 1973 as partial repayment of the advance made during 1970 to a self-liquidating project. As at 31 December 1973 a balance of \$2140 remained unpaid against this advance.

III. OPERATIONAL PROGRAMME - 1973

A. General Fund (Statement III. A)

24. The General Fund originally served as a fund for the receipt of revenues for distribution to Operating Funds I and II. However, the special contributions to the International Centre for Theoretical Physics at Trieste and the International Laboratory of Marine Radioactivity at Monaco are now entered directly in Operating Fund I, so that General Fund revenues are available entirely for the support of technical assistance financed under Operating Fund II. During 1973 a net total of \$2 995 301 was collected in this fund from various sources and then distributed to Operating Fund II. The items of income were \$2 836 246 in pledges of voluntary cash contributions for 1973, \$122 926 of interest income on short-term deposits, and \$36 129 from other miscellaneous income and exchange adjustments.

25. Of the \$2 836 246 pledged in voluntary cash contributions to the General Fund for 1973, a total of \$2 739 907 was received by 31 December 1973 (Schedule D), leaving an unpaid balance of \$96 339, compared with an unpaid balance of \$287 900 in respect of pledges for 1972 at the end of 1972. By the end of 1973 the unpaid balance for 1972 had been reduced to \$34 250. A total of \$24 109 in pledges for 1965-71 also remained unpaid at the end of 1973 (Schedule B.2), compared with a total of \$55 189 for these years at the end of 1972. Member States are to be commended on their prompt payment of voluntary contributions to the General Fund during 1973.

[11] See Schedule F.6 for details of miscellaneous income.

[12] Resolution GC(XVI)/RES/294, para. 1.

[13] Resolution GC(XVI)/RES/294, para. 3(a).

B. Operating Fund I (Statement III, B)

26. As at 1 January 1973, Operating Fund I had an opening balance of \$182 062 available for expenditure, made up of unliquidated obligations of \$59 663 and an unobligated balance of \$122 399 brought forward from 1972. During 1973 additional income of \$956 181 was received to finance activities of the International Laboratory of Marine Radioactivity at Monaco and the International Centre for Theoretical Physics at Trieste. As at 31 December 1973 the unliquidated obligations and unobligated balances under Operating Fund I amounted to \$13 113 and \$23 229 respectively, as explained in more detail for each facility below.

The International Laboratory of Marine Radioactivity

27. The portion of Monaco Laboratory activities financed from Operating Fund I [14] started the year with \$5559 in unliquidated obligations and an unobligated balance of \$521 carried forward from 1972. During 1973 the Laboratory received \$54 348 as the annual contribution of the Principality of Monaco and \$11 638 from miscellaneous income and exchange adjustments. A total of \$69 148 was expended during the year, leaving an unobligated balance of \$2918 to be carried forward to 1974.

The International Centre for Theoretical Physics

28. The Trieste Centre started the year with an unobligated balance of \$121 878 and unliquidated obligations of \$54 104 carried forward from 1972. Income during the year amounted to \$890 195, made up primarily of the annual contributions from the Italian Government and UNESCO, plus special grants and contributions from the Government of Denmark, the Ford Foundation, the Swedish International Development Authority (SIDA) [15], and the United Nations Development Programme (UNDP) [16], and miscellaneous income and exchange adjustments.

29. During 1973 total expenditures in respect of the Trieste Centre under Operating Fund I [17] amounted to \$1 032 753 and unliquidated obligations as at 31 December 1973 amounted to \$13 113, leaving an unobligated balance of \$20 311.

C. Operating Fund II (Statement III, A and III, C)

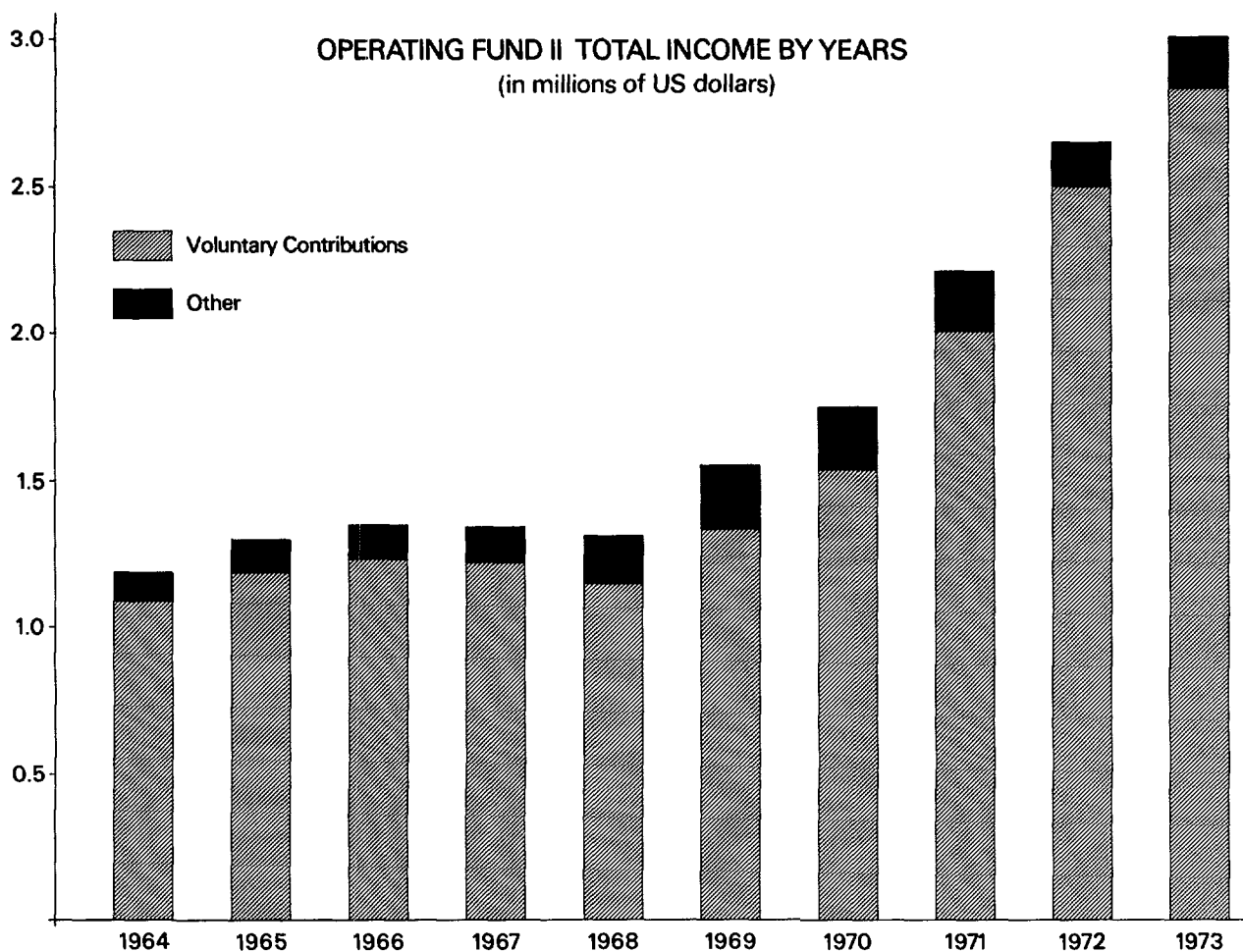
30. At the beginning of 1973 balances of \$1 146 743 and \$1 541 044 were carried forward from 1972 in the form of unobligated balances and unliquidated obligations respectively. Additional income during 1973 amounted to \$3 103 731 of which \$2 836 246 represented voluntary contributions pledged by Member States, \$122 926 income derived from interest, \$80 136 local costs of experts and \$64 423 miscellaneous income and exchange adjustments. Income in 1973 therefore amounted to \$451 370 more than in 1972; a comparison with amounts for the past ten years is given in the accompanying graph. Total funds available in 1973 therefore amounted to \$5 791 518, made up of the \$2 687 787 carried forward from 1972 and the \$3 103 731 of new 1973 income. Of this amount \$2 662 581 was expended in 1973 and \$1 683 895 was represented by unliquidated obligations, leaving an unobligated balance of \$1 445 042 as at 31 December 1973.

[14] See also Part V, paras 49-54 below for total activities including Regular Budget support.

[15] See also Statement V, B.

[16] Through UNESCO as executing agency.

[17] See also Part V, paras 55-63 below for total activities including Regular Budget support.



31. Total obligations and expenditures incurred in 1973 and unliquidated obligations as at 31 December 1973 are given in detail in Statement III, C, which shows the technical assistance provided to the 65 recipient States during 1973 and also the regional and inter-regional training courses that were held. The unobligated balance of \$1 445 042 (Statement III, A) is earmarked for technical assistance which had been approved and which is to be provided in the near future. Although this unobligated balance is \$298 299 higher than at the end of 1972, total obligations in 1973 exceeded the level in 1972 by \$359 245.

32. In addition to the cash contributions available for technical assistance under Operating Fund II, some resources were available to the Agency through contributions of free services or gifts in kind. In order to indicate the approximate value of all resources available to the Agency during 1973, Schedule G has again been included to show contributions by Member States in the form of Type II fellowships, equipment, special nuclear materials, research contracts, cost-free experts, etc. This schedule is included for information only, and the reservations expressed in the past should be borne in mind [18]. An effort has been made to give for 1973 an approximate value for the services of cost-free experts, which were previously expressed in man-days only; the assumptions used are explained in the footnote to Schedule G.

[18] See document GC(XIV)/435, Part III, para. 30 and GC(XIII)/406, Part III, para. 36.

IV. UNITED NATIONS DEVELOPMENT PROGRAMME
(Statements IV. A and IV. B)

33. Statement IV. A is presented in the form required by UNDP. At the end of 1972 the balances reported in respect of UNDP programmes [19] amounted to \$4 750 154. This amount was reduced during 1973 by \$10 906 because of the need to surrender prior years' miscellaneous income. The adjusted balance as at 1 January 1973 was therefore \$4 739 248. Additional funds allocated by UNDP amounted to \$737 306 during 1973, so that total available allocations amounted to \$5 476 554, of which \$2 253 178 was expended during 1973 [20], leaving an available unexpended balance of \$3 223 376. Of this amount, although not now reported in the statement required by UNDP, a total of over \$855 000 was represented by unliquidated obligations, mostly for equipment not yet delivered.

34. The unexpended balance of allocations, in the amount of \$3 223 376, was increased by \$19 543 because of minor items of miscellaneous income including income resulting from exchange adjustments, so that the balance as at 31 December 1973 amounted to \$3 242 920. This amount was represented by: cash in banks, on hand or in transit, \$395 560; \$2 751 899 in undrawn allocations; and \$157 899 in accounts receivable, offset by \$62 438 in accounts payable and sundry credit balances. The expenditures under the UNDP programme during 1973 are presented by recipient States in Statement IV. B, which shows that the Agency was the executing agency for 40 country projects and three inter-country projects in 1973 and that the Agency's Administrative Fund received \$259 215 to cover overhead expenditure.

V. SPECIAL ACCOUNTS (Statements V-VII)

35. The statements relating to special accounts and trust funds include comparative columns for 1972, so that few comments are required. However, because of the magnitude and diversity of projects supported by the SIDA Trust Fund (Statement V) a detailed statement [21] has been included to show by project the 1973 activities financed from the SIDA grant.

36. Statement VI, relating to the Market Survey for Nuclear Power in Developing Countries, covers only the direct cash contributions to the trust fund - in a total amount of \$259 678, of which \$109 678 was received in 1973 and \$150 000 in 1972. This trust fund was closed during the last quarter of 1973 upon completion of the survey. To show the approximate total cost of the survey, including estimated values of the cost-free services provided by Member States and the cost of supporting services provided under the Agency's Regular Budget, an additional schedule has been included [22].

VI. OTHER FINANCIAL DATA

Regular Budget appropriations and assessed contributions (Schedules F.1-F.4)

37. In order to show historical trends in annual appropriations, obligations, disbursements, unliquidated obligations, budgetary savings, and payments of assessed contributions by Member States, several special schedules have again been included in the accounts for 1973. On the basis of these schedules, budgetary savings in 1973 can be compared with the experience of earlier years (Schedule F.1) and the trend of payments of assessed contributions by

[19] See document GC(XVII)/504, Part IV, Statement IV.

[20] See Statement IV. B for details.

[21] See Statement V. B for details.

[22] See Schedule E.

year (Schedules F. 2 and F. 3) and the percentage of assessed contributions remaining unpaid at the end of each year (Schedule F. 4) can be seen. From Schedule F. 4 it can be seen that the assessed contributions outstanding at the end of 1973 represented the lowest percentage level in the history of the Agency. Total arrearages amounted to only 1.11% of total assessments on Member States to date.

Savings on unliquidated obligations (Schedule F. 5)

38. Of the \$1 292 431 carried forward as at 31 December 1972 in the form of unliquidated obligations under the Regular Budget (Administrative Fund) a total of \$971 798 was expended during 1973 and \$209 001 remained as valid unliquidated obligations for research contracts which may be carried forward to 31 December 1974 [23]. Thus, savings of \$111 632 resulted during 1973 from the liquidation of obligations carried forward from 1972. Similar savings in respect of the research contract obligations carried forward from 1971 amounted to \$26 345; thus, total savings from this source during 1973 amounted to \$137 977. The details of these savings are shown by appropriation Section in Schedule F. 5, and the total is recorded in Statement I. D.

Host-Government contributions to Agency meetings (Schedule F. 7)

39. During 1973 financial contributions amounting to \$89 500 were pledged by Member States towards the cost of Agency symposia, seminars and panels. As at 31 December 1973 payments totalled \$85 500, leaving an unpaid balance of \$4000.

Fixed assets and Expendable supplies (Schedules F. 8 and F. 9)

40. Fixed assets comprising the Agency's equipment, fittings and fixtures, valued at cost and summarized by location, are reported in Schedule F. 8, which shows the balances as at 31 December 1973 compared with those of the previous year. In the case of gifts of equipment, where the actual cost could not be ascertained, a conservative estimate has been made.

41. The value at purchase price of printing paper, office supplies, library books and Agency publications for sale which were in stock on 31 December 1973 is shown together with similar balances for the end of 1972 in Schedule F. 9.

Total resources available during 1973 (Schedule H)

42. An information schedule has been included to show on a consolidated basis the assets, liabilities, income, expenses and unobligated balances as at 31 December 1973 for all the Agency funds shown in Statements I to VIII. This schedule includes an adjustment column which eliminates the double counting which might otherwise be overlooked if individual fund statements were merely combined. After the appropriate adjustment, total Agency expenditures during 1973, plus unliquidated obligations as at 31 December 1973, amounted to \$29 091 065. Subtraction from this amount of the \$3 254 265 of unliquidated obligations brought forward from 1972 results in net total 1973 obligations of \$25 836 800, or \$4 217 719 more than in 1972.

[23] In accordance with Financial Regulation 5.03.

Ex-gratia payment

43. During 1973 the Director General approved an ex-gratia payment [24] in the amount of \$728.65, representing reimbursement of travel expenses to and from Chile for the wife of a Market Survey staff member who was seriously injured in an automobile accident while on duty travel. His wife attended to his needs while hospitalized in Santiago and assisted him on his return trip to Vienna.

(signed) Sigvard Eklund
Director General

[24] Reported in accordance with Financial Regulation 10.04.

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND DISBURSEMENTS
BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED
31 DECEMBER 1973

STATEMENT I.A

STATEMENTS AND SCHEDULES

PART IV

Appropriation Section	Original appropriation ^{a/}	Supplementary appropriation ^{b/}	Additional special income ^{c/}	Authorized transfers ^{d/}	Revised appropriation	Total obligations	Disbursements	Unliquidated obligations	Unobligated balance of appropriations
1. Policy-making organs	785 000	40 000	-	-	825 000	822 924	814 124	8 800	2 076
2. Executive management and administration	3 194 000	376 000	-	-	3 570 000	3 566 232	3 418 481	147 751	3 768
3. Common services	3 124 000	433 000	-	-	3 557 000	3 525 153	3 326 317	198 836	31 847
4. Technical assistance and training	775 000	218 000	-	-	993 000	990 937	988 394	2 543	2 063
5. Research and isotopes	2 408 000	(23 000)	-	(286)	2 384 714	2 375 638	1 921 523	454 115	9 076
6. Operational facilities	1 864 000	202 000	30 104	286	2 096 390	2 096 390	2 021 680	74 710	-
7. Technical operations	3 379 000	465 000	148 682	-	3 992 682	3 990 267	3 542 995	447 272	2 415
8. Safeguards	2 598 000	(81 000)	-	-	2 517 000	2 513 627	2 173 416	340 211	3 373
TOTAL	18 127 000	1 630 000	178 786	-	19 935 786	19 881 168	18 206 930	1 674 238	54 618

a/ GC(XVI)/RES/292.

b/ GC(XVII)/RES/301.

c/ Special contributions received from Member States in 1973 were:

	Section 6	Section 7	Total
(a) In support of tsetse fly control in Africa	25 845	-	25 845
(b) In support of expanded programme for environmental protection	4 259	148 682	152 941
Total	30 104	148 682	178 786

(For details by donor country see Schedule G)

d/ Approved by the Board in September 1973.

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND SURPLUS AS AT 31 DECEMBER 1973

ASSETS	1973	1972	LIABILITIES AND SURPLUS	1973	1972
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash (in hand and travellers' cheques)	52 029	21 980	Current year	1 674 238	1 292 431
Current accounts at banks (Schedule A. 1)	70 775	146 991	Prior year	209 001	226 069
Deposit accounts at banks (Schedule A. 2)	1 243 932	775 605		<u>1 883 239</u>	<u>1 518 500</u>
	<u>1 366 736</u>	<u>944 576</u>			
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	508 289	38 264
1958-1963 Budgets (Schedule B. 1)	32 933	32 933	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES		
1964 Budget (Schedule B. 1)	11 406	14 749	Payroll accounts, staff accounts, etc.	56 987	315 865
1965 Budget (Schedule B. 1)	13 112	16 969	United Nations, specialized agencies and other international organizations	57 915	25 086
1966 Budget (Schedule B. 1)	13 868	18 201	Member States	38 466	53 344
1967 Budget (Schedule B. 1)	17 002	23 391	Suppliers, contractors, etc.	15 544	11 168
1968 Budget (Schedule B. 1)	19 054	25 382	Deferred revenue from publications	175 396	159 395
1969 Budget (Schedule B. 1)	26 819	37 206	Reserve for fluctuations of bonds	150 000	150 000
1970 Budget (Schedule B. 1)	41 401	517 773	Other accounts	115 945	35 470
1971 Budget (Schedule B. 1)	68 248	747 168		<u>610 253</u>	<u>750 328</u>
1972 Budget (Schedule B. 1)	153 173	1 125 302	CASH SURPLUSES OR DEFICIT (Statement I, D)		
Sub-total	397 016	2 559 074	1958-1969	4 726	5 388
1973 Budget (Schedule C)	1 241 060	-	1970	-	-
	<u>1 638 076</u>	<u>2 559 074</u>	1971	-	16 433
			1972	-	-
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES				<u>4 726</u>	<u>21 821</u>
Staff accounts (salary advances, travel, etc.)	128 642	121 732	UNDISTRIBUTED BUDGETARY SURPLUSES		
United Nations, specialized agencies and other international organizations	275 589	159 066	From 1958-1972 budgets (arrears of contributions receivable from Member States - Schedule B. 1)	397 016	1 433 772
Member States	225 505	139 170	Provisional budgetary surplus, current year (Statement I, C)	490 082	408 506
Suppliers, contractors, insurance claims, etc.	17 357	26 790		<u>887 098</u>	<u>1 842 278</u>
Publications invoices outstanding	175 396	159 395	LONG-TERM LIABILITY		
Other accounts	66 304	61 388	Loan for purchase of electronic data processing equipment	618 750	565 852
	<u>888 793</u>	<u>667 541</u>		<u>4 512 355</u>	<u>4 737 043</u>
DEFERRED EXPENDITURE			TOTAL LIABILITIES AND SURPLUS		
Purchase of electronic data processing equipment	618 750	565 852			
TOTAL ASSETS	<u>4 512 355</u>	<u>4 737 043</u>			

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

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

(signed) SIGVARD EKLUND
Director General

(signed) JULIUS HÁJEK
External Auditor

STATEMENT I. C

ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1973

	<u>1973</u>	<u>1972</u>
MEMBER STATES' ASSESSED CONTRIBUTIONS (SCHEDULE C)		
Contributions assessed on Member States	18 000 000 ^{a/}	15 392 000
Add: Contributions assessed on new Member States during the year	258 757	5 934
Total contributions assessed	<u>18 258 757</u>	<u>15 397 934</u>
Deduct: Contributions outstanding	<u>1 241 060</u>	<u>1 125 302</u>
Contributions paid	17 017 697	14 272 632
Add: Transfer of 1971 and 1972 cash surpluses for use in 1973 (Statement I. D)	234 277	
Special contributions	178 786 ^{b/}	243 196
Miscellaneous income (Schedule F. 6)	<u>1 699 430</u>	<u>1 299 085</u>
TOTAL INCOME	19 130 190	15 814 913
Deduct:		
OBLIGATIONS INCURRED (STATEMENT I. A)		
Disbursements	18 206 930	15 239 278
Unliquidated obligations	<u>1 674 238</u>	<u>1 292 431</u>
	<u>19 881 168</u>	<u>16 531 709</u>
PROVISIONAL CASH SURPLUS (DEFICIT)	(750 978)	(716 796)
Add: Contributions receivable from Member States, current year	<u>1 241 060</u>	<u>1 125 302</u>
PROVISIONAL BUDGETARY SURPLUS	<u>490 082</u>	<u>408 506</u>
Provisional budgetary surplus is due to		
Budgetary savings (Statement I. A)	54 618	272 487
Amounts in excess of supplementary budget estimates		
Contributions assessed on new Member States	7 450	5 934
1972 final cash surplus - \$217 844		
Deduct: Budget	<u>(27 260)</u>	
Sub-total	<u>252 652</u>	<u>278 421</u>
Excess of other income over budget		
Actual income (Schedule F. 6)	1 699 430	1 299 085
Deduct Budget	<u>1 462 000</u>	<u>1 169 000</u>
Sub-total	<u>237 430</u>	<u>130 085</u>
PROVISIONAL BUDGETARY SURPLUS	<u>490 082</u>	<u>408 506</u>

^{a/} Includes \$1 250 000 supplementary contributions assessed in accordance with GC(XVII)/RES/301, para. 2(e).

^{b/} See Statement I. A and Schedule G.

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

ADMINISTRATIVE FUND

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1973

	<u>1973</u>	<u>1972</u>
Shares retained of Member States which have not paid their assessed contributions towards the 1958-1968 Budgets	4 726	5 388
1969 Final cash surplus	nil	nil
1970 Final cash surplus	nil	nil
1971 Final cash surplus	16 433	16 433
Transfer of the 1971 cash surplus to finance the supplementary budget appropriation for 1973	(16 433) ^{a/} —————	nil
1972 Final cash surplus or deficit		
Provisional cash deficit brought forward from 1972	(716 796)	
Arrears of prior years' contributions received during the year 1973	796 663	
Savings on obligations brought forward from 1971 and 1972 (Schedule F. 5)	137 977 —————	
	217 844	
Transfer of the 1972 cash surplus to finance the supplementary budget appropriation for 1973	(217 844) ^{b/} —————	nil
TOTAL SURPLUSES	—————	————— 4 726 ————— 21 821 —————

^{a/} Resolution GC(XVII)/RES/301, para. 2(a).

^{b/} Resolution GC(XVII)/RES/301, paras 2(b) and 2(e).

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

STATEMENT II

WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1973

ASSETS

	<u>Nominal value</u>	<u>Purchase price Rate</u>	<u>Amount</u>	
Deposit accounts at banks (Schedule A. 2)				1 021 540
Investments at cost:				
6 3/4% Republic of Austria Dollar Bonds 1967-1982	100 000	98.9625	98 963	
5 3/4% Oesterreichisch-Alpine Montan- gesellschaft	150 000	96.75	145 125	
5 1/2% Kingdom of Denmark 20-Year External Loan of 1964	194 000	101.50	196 910	
6% Japan Development Bank 1977	236 000	101.125	238 655	
5 3/4% Japan Development Bank 1979	25 000	98.00	24 500	
6 1/4% Mexico External Sinking Fund 1979	60 000	98.25	58 950	
5 1/2% Kingdom of Norway 20-Year External Loan of 1964	95 000	98.25	93 337	
5 1/2% Sinking Fund External Loan City of Oslo 1984	50 000	98.81	49 405	
6% City of Tokyo 1980	100 000	94.125	94 125	999 970
Advances receivable from Member States (Schedule C)				4 950
Advances to finance temporary projects or activities of a strictly self-liquidating character (Hofzeile Housing Project)				2 140
				<u>2 028 600</u>

LIABILITIES

Principal of the Fund as fixed by the General Conference at its sixteenth regular session				2 000 000
Advances assessed on new Member States (Schedule C)				28 600
				<u>2 028 600</u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

OPERATIONAL PROGRAMME - 1973
SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING FUNDS
AS AT 31 DECEMBER 1973

Item	General Fund	Operating Fund I	Operating Fund II	TOTAL
1. STATUS OF FUNDS AS AT 31 DECEMBER 1973				
<u>Balance as at 1 January 1973</u>				
Unobligated balances	-	122 399	1 146 743	1 269 142
Unliquidated obligations	-	59 663	1 541 044	1 600 707
Sub-total balances as at 1 January 1973	-	182 062	2 687 787	2 869 849
<u>Income during 1973</u>				
Voluntary contributions pledged for 1973	2 836 246	-	-	2 836 246
Adjustment of voluntary contribution pledged for prior year	(10 000)	-	-	(10 000)
Special contributions from Member States for 1973	-	314 348	-	314 348
UNESCO contributions	-	155 000	-	155 000
Other contributions	-	476 052	-	476 052
Miscellaneous income:				
Local projects	-	-	80 136	80 136
Other income (inclusive exchange adjustments)	169 055	10 781	28 294	208 130
Transfers from General Fund	(2 995 301)	-	2 995 301	-
Net income during 1973	-	956 181	3 103 731	4 059 912
<u>Total funds available</u>	-	1 138 243	5 791 518	6 929 761
Less: Expenditures in 1973	-	1 101 901	2 662 581	3 764 482
Unliquidated obligations as at 31 December 1973	-	13 113	1 683 895	1 697 008
Sub-total	-	1 115 014	4 346 476	5 461 490
<u>Unobligated balances as at 31 December 1973</u>	-	23 229	1 445 042	1 468 271
2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1973				
<u>Obligations</u>				
Brought forward from prior years	-	59 663	1 541 044	1 600 707
Incurred in 1973				
For prior year programmes	-	(1 055)	741 748	740 693
For 1973 programme	-	1 056 406	2 063 684	3 120 090
Sub-total 1973 obligations	-	1 055 351	2 805 432	3 860 783
Total obligations	-	1 115 014	4 346 476	5 461 490
<u>Expenditures</u>				
Against prior-year programmes	-	58 480	1 704 200	1 762 680
Against 1973 programme	-	1 043 421	958 381	2 001 802
Total expenditures	-	1 101 901	2 662 581	3 764 482
<u>Unliquidated obligations as at 31 December 1973</u>	-	13 113	1 683 895	1 697 008
3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1973				
Current accounts at banks (Schedule A 1)	-	-	455 861	455 861
Deposit accounts at banks (Schedule A. 2)	127 024	-	1 438 120	1 565 144
Government letters of credit convertible on demand	875 000	-	-	875 000
Petty cash on hand	-	12 212	-	12 212
Voluntary contributions receivable (Schedule B. 2 and D)	154 698	-	-	154 698
Due to Operating Funds	(1 128 882)	(44 055)	1 172 937	-
Accounts receivable and sundry debit balances	-	75 826	327 353	403 179
Accounts payable and sundry credit balances	(27 840)	(7 641)	(265 334)	(300 815)
Unliquidated obligations as at 31 December 1973	-	(13 113)	(1 683 895)	(1 697 008)
<u>Unobligated balances as at 31 December 1973</u>	-	23 229	1 445 042	1 468 271

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

STATEMENT III. B

OPERATING FUND I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES DURING 1973
AND UNOBLIGATED BALANCE AS AT 31 DECEMBER 1973

Description	Monaco project	Theoretical Physics Centre Trieste	TOTAL Operating Fund I
<u>Balance as at 1 January 1973</u>			
Unobligated balance	521	121 878	122 399
Unliquidated obligations	5 559	54 104	59 663
Sub-total	6 080	175 982	182 062
<u>Income during 1973</u>			
Contributions from Member States	54 348	260 000	314 348
UNESCO contribution	-	155 000	155 000
Other contributions	5 000	471 052	476 052
Miscellaneous income and exchange adjustments	6 638	4 143	10 781
Net income during 1973	65 986	890 195	956 181
<u>Total funds available</u>	72 066	1 066 177	1 138 243
Less: Expenditures in 1973	69 148	1 032 753	1 101 901
Unliquidated obligations as at 31 December 1973	-	13 113	13 113
Sub-total	69 148	1 045 866	1 115 014
Unobligated balance as at 31 December 1973	2 918	20 311	23 229

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

OPERATING FUND II

SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1973 AND
UNLIQUIDATED OBLIGATIONS BY RECIPIENTS
AS AT 31 DECEMBER 1973

Recipients	Unliquidated obligations brought forward from 1972			Net new obligations in 1973			Expenditures in 1973			Unliquidated obligations as at 31 December 1973		
	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	-	-	-	3 250	-	3 250	1 811	-	1 811	1 439	-	1 439
Albania	-	4 211	4 211	5 450	10 449	15 899	1 802	14 660	16 462	3 648	-	3 648
Algeria	3 179	-	3 179	14 065	-	14 065	12 163	-	12 163	5 081	-	5 081
Argentina	18 907	69 226	88 133	25 122	47 249	72 371	20 089	87 254	107 343	23 940	29 221	53 161
Austria	2 782	-	2 782	1 687	-	1 687	4 469	-	4 469	-	-	-
Bangladesh	-	11 701	11 701	15 704	19 976	35 680	3 490	25 615	29 105	12 214	6 062	18 276
Bolivia	754	-	754	6 845	15 119	21 964	6 769	5 457	12 226	830	9 662	10 492
Brazil	7 773	31 116	38 889	23 514	33 893	57 407	16 010	49 547	65 557	15 277	15 462	30 739
Bulgaria	8 565	13 245	21 810	22 599	27 425	50 024	9 771	37 139	46 910	21 393	3 531	24 924
Burma	8 703	55 350	64 053	(726)	79 087	78 361	5 277	91 041	96 318	2 700	43 396	46 096
Cameroon	83	13 295	13 378	2 729	12 793	15 522	2 812	21 131	23 943	-	4 957	4 957
Chile	2 822	1 292	4 114	9 100	24 623	33 723	11 385	23 958	35 343	537	1 957	2 494
Colombia	6 190	14 444	20 634	(4 112)	20 854	16 742	1 904	17 031	18 935	174	18 267	18 441
Costa Rica	757	1 660	2 417	2 158	31 781	33 939	2 915	14 334	17 249	-	19 107	19 107
Cuba	5 400	26 949	32 349	6 176	121 989	128 165	7 176	47 810	54 986	4 400	101 128	105 528
Cyprus	3 474	15 917	19 391	9 401	37 288	46 689	3 714	46 271	49 985	9 161	6 934	16 095
Czechoslovak Socialist Republic	12 403	-	12 403	14 530	-	14 530	16 648	-	16 648	10 285	-	10 285
Ecuador	499	-	499	(499)	-	(499)	-	-	-	-	-	-
Egypt, Arab Republic of	18 334	60 460	78 794	19 942	80 378	100 320	24 473	57 767	82 240	13 803	83 071	96 874
El Salvador	-	-	-	7 000	-	7 000	790	-	790	6 210	-	6 210
Ghana	429	29 280	29 709	9 064	29 171	38 235	3 016	37 815	40 831	6 477	20 636	27 113
Greece	8 251	4 373	12 624	13 506	47 961	61 467	14 094	18 270	32 364	7 663	34 064	41 727
Guatemala	-	2 128	2 128	-	(1 421)	(1 421)	-	707	707	-	-	-
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	-	32 259	32 259	-	15 001	15 001	-	30 497	30 497	-	16 763	16 763
Hungary	17 503	6 895	24 398	29 407	122 878	152 285	27 911	111 683	139 594	18 999	18 090	37 089
India	28 082	37 608	65 690	31 106	25 419	56 525	36 971	62 896	99 867	22 217	131	22 348
Indonesia	8 708	11 333	20 041	12 213	38 794	51 007	9 089	35 326	44 415	11 832	14 801	26 633
Iran	1 729	16 655	18 384	5 745	12 171	17 916	6 596	24 519	31 115	878	4 307	5 185
Iraq	7 682	62 835	70 517	11 828	108 261	120 089	14 969	29 551	44 520	4 541	141 545	146 086
Israel	-	28 224	28 224	14 563	19 369	33 932	9 968	31 730	41 698	4 595	15 863	20 458
Ivory Coast	-	-	-	-	502	502	-	322	322	-	180	180
Jamaica	-	-	-	5 599	1 108	6 707	1 413	1 108	2 521	4 186	-	4 186
Jordan	943	8 982	9 925	2 409	14 672	17 081	3 352	11 117	14 469	-	12 537	12 537
Kenya	-	-	-	6	-	6	6	-	6	-	-	-
Korea, Republic of	13 062	14 275	27 337	27 732	69 519	97 251	16 505	44 766	61 271	24 289	39 028	63 317
Lebanon	-	25 647	25 647	-	6 850	6 850	-	18 884	18 884	-	13 613	13 613
Liberia	-	137	137	-	102	102	-	102	102	-	137	137
Madagascar	481	-	481	6 768	-	6 768	5 205	-	5 205	2 044	-	2 044
Malaysia	-	26 233	26 233	31 557	(1 015)	30 542	10 327	25 218	35 545	21 230	-	21 230
Mali	-	-	-	-	29 022	29 022	-	14 129	14 129	-	14 893	14 893
Mexico	5 711	25 790	31 501	17 719	57 453	75 172	11 208	70 690	81 898	12 222	12 553	24 775
Morocco	2 327	43 092	45 419	4 763	95 142	99 905	6 875	81 814	88 689	215	56 420	56 635
Nigeria	9 199	-	9 199	7 659	57 045	64 704	13 382	40 042	53 424	3 476	17 003	20 479
Pakistan	30 129	40 866	70 995	23 183	53 983	77 166	34 895	39 387	74 282	18 417	55 462	73 879
Panama	-	-	-	-	5 169	5 169	-	5 169	5 169	-	-	-

Recipients	Unliquidated obligations brought forward from 1972			Net new obligations in 1973			Expenditures in 1973			Unliquidated obligations as at 31 December 1973		
	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
Peru	-	-	-	-	40 101	40 101	-	35 166	35 166	-	4 935	4 935
Philippines	13 038	794	13 832	28 172	71 486	99 658	29 705	31 126	60 831	11 505	41 154	52 659
Poland	12 922	24 460	37 382	32 284	44 640	76 924	23 146	34 786	57 932	22 060	34 314	56 374
Romania	19 479	77 775	97 254	14 479	67 258	81 737	19 567	97 537	117 104	14 391	47 496	61 887
Senegal	32	1 723	1 755	(32)	2 800	2 768	-	4 348	4 348	-	175	175
Sierra Leone	-	11 211	11 211	-	6 582	6 582	-	17 102	17 102	-	691	691
Singapore	-	1 800	1 800	4 098	19 341	23 439	4 098	6 036	10 134	-	15 105	15 105
Sri Lanka	10 924	14 612	25 536	2 372	61 853	64 225	13 148	57 897	71 045	148	18 568	18 716
Sudan	5 850	12 844	18 694	10 276	31 851	42 127	7 265	42 358	49 623	8 861	2 337	11 198
Syrian Arab Republic	13 304	25 275	38 579	7 119	31 227	38 346	13 690	49 946	63 636	6 733	6 556	13 289
Thailand	4 471	70 060	74 531	24 852	54 957	79 809	8 022	50 049	58 071	21 301	74 968	96 269
Tunisia	-	2 194	2 194	-	12 594	12 594	-	9 348	9 348	-	5 440	5 440
Turkey	10 147	9 543	19 690	11 961	27 193	39 154	11 912	29 250	41 162	10 196	7 486	17 682
Uganda	21	7 848	7 869	433	(239)	194	454	7 609	8 063	-	-	-
Uruguay	1 008	36 402	37 410	(29)	45 602	45 573	-	50 011	50 011	979	31 993	32 972
Venezuela	-	1 649	1 649	-	29 351	29 351	-	23 408	23 408	-	7 592	7 592
Viet-Nam	4 700	-	4 700	21 001	-	21 001	9 817	-	9 817	15 884	-	15 884
Yugoslavia	8 861	22 103	30 964	23 941	30 959	54 900	13 787	31 800	45 587	19 015	21 262	40 277
Zaire, Republic of	12 986	4 855	17 841	15 425	14 650	30 075	22 380	12 357	34 737	6 031	7 148	13 179
Zambia	5 200	3 166	8 366	(3 700)	(90)	(3 790)	-	3 076	3 076	1 500	-	1 500
Sub-total	357 804	1 063 792	1 421 596	631 414	1 962 176	2 593 590	556 241	1 867 967	2 424 208	432 977	1 158 001	1 590 978
Regional programmes:												
Asia and Far East	3 134	14 336	17 470	(2 022)	(12 309)	(14 331)	1 112	2 027	3 139	-	-	-
Interregional training courses	98 808	-	98 808	205 522	25 181	230 703	218 492	18 102	236 594	85 838	7 079	92 917
Sub-total	101 942	14 336	116 278	203 500	12 872	216 372	219 604	20 129	239 733	85 838	7 079	92 917
Equipment not yet allocated for specific projects	-	3 170	3 170	-	(16 549)	(16 549)	-	(13 379)	(13 379)	-	-	-
Sub-total	-	3 170	3 170	-	(16 549)	(16 549)	-	(13 379)	(13 379)	-	-	-
Administrative expenses	-	-	-	1 159	10 513	11 672	1 159	10 513	11 672	-	-	-
Fellows' health insurance	-	-	-	347	-	347	347	-	347	-	-	-
Sub-total	-	-	-	1 506	10 513	12 019	1 506	10 513	12 019	-	-	-
GRAND TOTAL	459 746	1 081 298	1 541 044	836 420	1 969 012	2 805 432	777 351	1 885 230	2 662 581	518 815	1 165 080	1 683 895

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME

Status of funds as at 31 December 1973

Balance as at 31 December 1972	4 750 154
Deduct: Surrender of prior year's miscellaneous income	10 906
Adjusted balance as at 1 January 1973	4 739 248
Add: Funds allocated during 1973	737 306
	5 476 554
Deduct: Expenditure during 1973 (Statement IV, B)	2 253 178
Unspent balance of allocations	3 223 376
Add: Miscellaneous income and exchange adjustments (net)	19 544
Balance as at 31 December 1973	3 242 920
Represented by:	
Cash at banks, on hand and in transit	395 560
Undrawn allocations	2 751 899
Accounts receivable	157 899
	3 305 358
Less: Accounts payable and sundry credit balances	62 438
Balance as at 31 December 1973	3 242 920

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

(signed) SIGVARD EKLUND
Director General

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(signed) JULIUS HÁJEK
External Auditor

STATEMENT IV, B

UNITED NATIONS DEVELOPMENT PROGRAMME

EXPENDITURE DURING 1973

Recipients	Charged against			TOTAL
	Indicative planning figures	Government cash counterpart contributions	Programme reserve	
<u>Country projects</u>				
Algeria	6 944	-	-	6 944
Argentina	84 608	-	-	84 608
Brazil	274 135	-	-	274 135
Bulgaria	15 116	-	-	15 116
Burma	7 750	-	-	7 750
Cameroon	45 434	-	-	45 434
Chile	36 137	-	-	36 137
Cyprus	1 250	-	-	1 250
Czechoslovak Socialist Republic	735	-	-	735
Egypt, Arab Republic of	30 019	-	-	30 019
Ethiopia	24 500	-	-	24 500
Ghana	11 610	-	-	11 610
Greece	128 616	-	-	128 616
Guatemala	5 000	-	-	5 000
Hungary	22	-	-	22
India	518 599	-	-	518 599
Indonesia	26 327	-	-	26 327
Iran	4 750	-	-	4 750
Israel	6 378	-	-	6 378
Ivory Coast	12 500	-	-	12 500
Jordan	5 000	-	-	5 000
Korea, Republic of	5 864	-	-	5 864
Lebanon	60 272	-	-	60 272
Liberia	30 028	-	-	30 028
Mexico	40 077	-	-	40 077
Morocco	46 750	-	-	46 750
Pakistan	152 165	-	-	152 165
Peru	8 103	-	-	8 103
Philippines	31 772	-	-	31 772
Romania	136 860	-	-	136 860
Sri Lanka	2 146	-	-	2 146
Syrian Arab Republic	500	-	-	500
Tanzania, United Republic of	2 500	-	-	2 500
Thailand	12 558	-	-	12 558
Turkey	18 152	-	-	18 152
Uganda	2 500	-	-	2 500
Uruguay	5 538	-	-	5 538
Venezuela	30 000	-	-	30 000
Yugoslavia	29 403	-	-	29 403
Zambia	30 000	-	-	30 000
Sub-total	1 890 618	-	-	1 890 618
<u>Inter-country projects</u>				
Asia and the Far East	40 128	-	-	40 128
Latin America and the Caribbean	7 559	-	-	7 559
Interregional	55 658	-	-	55 658
Sub-total	103 345	-	-	103 345
Total project expenditure	1 993 963	-	-	1 993 963
Overhead expenditure	259 215	-	-	259 215
TOTAL EXPENDITURE	2 253 178	-	-	2 253 178

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

SPECIAL ACCOUNT

SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) TRUST FUND

Status of funds as at 31 December 1973

	<u>1973</u>	<u>1972</u>
Unobligated balance as at 1 January	102 400	66 687
Unliquidated obligations brought forward	38 870	15 624
Income from SIDA	<u>420 997</u>	<u>190 211</u>
Available for expenditure during the year	<u>562 267</u>	<u>272 522</u>
Deduct:		
Cash disbursements during the year	162 678	131 252
Unliquidated obligations at year end	<u>94 989</u>	<u>38 870</u>
	<u>257 667</u>	<u>170 122</u>
Unobligated balance at year end	<u><u>304 600</u></u>	<u><u>102 400</u></u>
Represented by:		
Cash at banks (Schedule A. 1)	399 589	106 107
Accounts receivable from SIDA	-	33 663
Deferred expenditure	<u>-</u>	<u>1 500</u>
	399 589	141 270
Deduct:		
Reserve for unliquidated obligations at year end	<u>94 989</u>	<u>38 870</u>
TOTAL	<u><u>304 600</u></u>	<u><u>102 400</u></u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

SPECIAL ACCOUNT

SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) TRUST FUND

Status of funds as at 31 December 1973 by projects

Item	Projects completed in prior years	International Centre for Theoretical Physics		Fellowships		Training courses			Research contracts		Total
		Winter College	Associated members	Agriculture	Other subjects	Animal science	Plant breeding	Pesticide residues	Plant breeding	Pesticide residues	
Unobligated balance as at 1 January	8 728	-	(33)	10 519	485	10 000	-	7 085	13 650	51 966	102 400
Unliquidated obligations brought forward	-	-	-	-	11 793	-	-	123	15 837	11 117	38 870
Adjustments authorized by SIDA	(400)	367	33	-	-	-	-	-	-	-	-
Income from SIDA during 1973	-	69 117	83 790	-	100 390	35 000	40 000	57 700	35 000	-	420 997
Available for expenditure in 1973	8 328	69 484	83 790	10 519	112 668	45 000	40 000	64 908	64 487	63 083	562 267
Deduct:											
Cash disbursements during 1973	-	33 367	33 188	3 250	26 589	31 249	-	(218)	19 368	15 885	162 678
Unliquidated obligations at year end	-	-	-	3 550	33 111	1 022	7 670	-	25 266	24 370	94 989
Sub-total	-	33 367	33 188	6 800	59 700	32 271	7 670	(218)	44 634	40 255	257 667
Unobligated balance as at 31 December 1973	8 328	36 117	50 602	3 719	52 968	12 729	32 330	65 126	19 853	22 828	304 600

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

SPECIAL ACCOUNT

TRUST FUND FOR MARKET SURVEY FOR NUCLEAR POWER
IN DEVELOPING COUNTRIESStatus of funds as at 31 December 1973

	<u>1973</u>	<u>1972</u>
<u>Balances at beginning of year</u>		
Unobligated balance	38 421	-
Unliquidated obligations	28 114	-
	<hr/>	<hr/>
Sub-total	66 535	-
	<hr/>	<hr/>
<u>Income during the year</u>		
Contributions from:		
International Bank for Reconstruction and Development	25 000	25 000
Inter-American Development Bank	25 000	-
United States Agency for International Development	25 000	-
United States Atomic Energy Commission	16 320	5 000
International Atomic Energy Agency	18 358	20 000
Federal Republic of Germany	-	25 000
Export-Import Bank of the United States	-	75 000
	<hr/>	<hr/>
Sub-total	109 678	150 000
	<hr/>	<hr/>
<u>Total funds available</u>	176 213	150 000
Deduct:		
Expenditures incurred during the year	176 213	83 465
Unliquidated obligations at year end	-	28 114
	<hr/>	<hr/>
Unobligated balance at year end	-	38 421
	<hr/> <hr/>	<hr/> <hr/>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

STATEMENT VII

SPECIAL ACCOUNT

JOINT PROTEIN CO-ORDINATED RESEARCH PROGRAMME
(Financed by the Government of the Federal Republic of Germany
through the Radiation and Environmental Research Organization)

Status of funds as at 31 December 1973

	<u>1973</u>			<u>1972</u>
Unobligated balance as at 1 January	17 292			15 611
Unliquidated obligations brought forward	52 444			24 949
Income from contributions	122 950			123 145
Miscellaneous income and exchange adjustments	2 246			2 009
Deduct: Adjustment of prior year's income from contributions	-			(1 242)
Balance available for expenditure during the year	<u>194 932</u>			<u>164 472</u>
Deduct: Cash disbursements during the year	97 844			94 736
Unliquidated obligations at year end	50 805	148 649	52 444	147 180
Unobligated balance at year end	<u>46 283</u>			<u>17 292</u>
Represented by:				
Cash at banks (Schedule A. 1)	97 088			69 736
Deduct: Reserve for unliquidated obligations	<u>50 805</u>			<u>52 444</u>
Total unobligated balance	<u>46 283</u>			<u>17 292</u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

SPECIAL ACCOUNT

SPECIAL FELLOWSHIPS OFFERED BY THE GOVERNMENT
OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1973

	<u>1973</u>	<u>1972</u>
Unobligated balance as at 1 January	146 300	143 968
Unliquidated obligations brought forward	15 630	28 455
Exchange adjustments	<u>16 238</u>	<u>16 658</u>
Available for expenditure during the year	<u>178 168</u>	<u>189 081</u>
Deduct:		
Cash disbursements during the year	8 430	27 151
Unliquidated obligations at year end	<u>27 876</u>	<u>15 630</u>
	<u>36 306</u>	<u>42 781</u>
Unobligated balance at year end	<u><u>141 862</u></u>	<u><u>146 300</u></u>
Represented by:		
Cash at banks (Schedule A. 1)	169 738	161 930
Deduct:		
Reserve for unliquidated obligations at year end	<u>27 876</u>	<u>15 630</u>
TOTAL	<u><u>141 862</u></u>	<u><u>146 300</u></u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

CURRENT ACCOUNTS AT BANKS AS AT 31 DECEMBER 1973

Local currency	Amount in local currency	Operational exchange rates of UNDP	TOTAL ^{a/}	Administrative Fund	Working Capital Fund	General and Operating Funds	UNDP Technical Assistance	SIDA Trust Fund	Special Soviet Union Fellowships Account	Other Funds or Accounts ^{b/}
Argentine new pesos	33 140	9.93	3 337				3 337			
Australian dollars	17 536	0.6723	26 084			21 750	4 334			
Austrian schillings	3 870 963	19.30	200 568	39 669			37 281			123 618
Belgian francs	104 887	39.50	2 655				2 655			
Brazilian cruzeiros	26 704	6.12	4 363				4 363			
Bulgarian leva	22 579	1.65	13 684			9 785	3 899			
Burmese kyats	3 658	4.814	760				760			
Canadian dollars	40 156	1.00	40 156				40 156			
Chilean escudos	1 116 248	780.00	1 431				1 431			
Cuban pesos	3 538	0.815	4 341				4 341			
Czechoslovak korunas	50 073	11.26	4 447				4 447			
Danish kroner	44 475	6.05	7 351				7 351			
Egyptian pounds	4 258	0.3913	10 881			10 881				
Finish markka	13 770	3.70	3 722				3 722			
French francs	30 892	4.45	6 942				6 942			
German marks	83 595	2.64	31 665							31 665
Greek drachmae	99 203	28.35	3 499				3 499			
Hungarian forints	197 253	24.90	7 922			7 922				
Icelandic krónur	170 656	83.80	2 036				2 036			
Indian rupees	7 741	7.90	980			980				
Iranian rials	89 075	67.75	1 315				1 315			
Israeli pounds	5 517	4.20	1 314			1 314				
Italian lire	11 287 082	600.00	18 812	18 812						
Japanese yen	2 398 744	280.00	8 567				8 567			
Mexican pesos	60 187	12.50	4 815				4 815			
Netherlands guilders	31 668	2.75	11 516				11 516			
New Zealand dollars	4 419	0.674	6 557				6 557			
Norwegian kroner	38 366	5.62	6 827				6 827			
Pakistani rupees	115 349	9.90	11 651	1 272		9 743	636			
Philippine pesos	5 005	6.70	747			747				
Polish zlotys	239 884	19.92	12 042			12 042				
Portuguese escudos	53 644	24.50	2 190				2 190			
Romanian lei	105 306	14.38	7 323			7 323				
Spanish pesetas	42 990	57.00	754				754			
Sri Lanka rupees	15 683	6.48	2 420			600	1 820			
Swedish kronor	117 834	4.43	26 599				17 045	9 554		
Swiss francs	24 665	3.20	7 708				7 708			
Thai baht	51 279	20.15	2 545				2 545			
Tunisian dinars	1 552	0.417	3 722				3 722			
Turkish liras	99 353	14.00	7 097			5 097	2 000			
USSR roubles	387 883	0.746	519 950			344 108	6 104		169 738	
United Kingdom pounds	4 662	0.423	11 022	11 022						
United States dollars	570 920		570 920				180 885	390 035		
Viet-Nameese piastres	50 471	535.00	94			94				
Yugoslav new dinars	366 207	15.60	23 475			23 475				
Total current account at banks			1 646 806	70 775		455 861	395 560	399 589	169 738	155 283

DEPOSIT ACCOUNTS

Deposit	Maturity date	TOTAL ^{a/}	Adminis- trative Fund	Working Capital Fund	General and Operating Funds	UNDP Technical Assistance	SIDA Trust Fund	Special Soviet Union Fellowships Account	Other Funds or Accounts ^{b/}
Oesterreichisches Credit-Institut, Vienna, 6% p. a. (Austrian schillings 298 948)	At sight	15 489							
Oesterreichische Landerbank, Vienna, 5 1/2% p. a. (Austrian schillings 554 133)	At sight	28 711							
Bank of America, Vienna, 7 1/2% p. a.	48 hours call	150 673							
Bankers Trust Co., London, 10 13/16% p. a.	74-01-04	1 000 000							
Oesterreichische Länderbank, Vienna, 7 1/2% p. a. (Austrian schillings 2 000 000)	74-01-14	103 627							
Oesterreichisches Credit-Institut, Vienna, 7 1/2% p. a. (Austrian schillings 1 500 000)	74-01-20	77 720							
Bank of America, Vienna, 8% p. a. (Austrian schillings 11 844 000)	74-01-28	613 679							
Bank of America, Vienna, 7 5/8% p. a. (Austrian schillings 5 820 000)	74-01-29	301 554							
Oesterreichisches Credit-Institut, Vienna, 7 1/2% p. a. (Austrian schillings 6 000 000)	74-01-29	310 881							
Bank of America, Vienna, 7 5/8% p. a. (Austrian schillings 9 715 000)	74-01-30	503 368							
American Express Co., Vienna, 8% p. a. (Austrian schillings 9 882 500)	74-01-31	512 047							
Bank of America, Vienna, 9 1/2% p. a.	74-02-04	100 000							
Bank of America, Vienna, 5 1/8% p. a. (Swedish kronor 500 000)	74-02-14	112 867							
Total deposit accounts at banks		3 830 616	1 243 932	1 021 540	1 565 144				
TOTAL AGENCY ACCOUNTS		5 477 422	1 314 707	1 021 540	2 021 005	395 560	399 589	169 738	155 283

^{a/} The conversion into United States dollars of all other currencies has been done at the operational exchange rate of the United Nations Development Programme in effect on 31 December 1973.

^{b/} Includes the following accounts:

Joint Protein Co-ordinated Research Programme	97 088
IAEA Staff Welfare Fund	195
IAEA Staff Assistance Fund	16 259
IAEA Commissary	37 724
IAEA Restaurant	4 017
	155 283
	155 283

SCHEDULE B. 1

OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS
AS AT 31 DECEMBER 1973

Member State	1958-1963 ^{a/}	1964	1965	1966 ^{b/}	1967	1968	1969	1970	1971	1972	Total
Afghanistan	-	-	-	-	-	-	-	-	5 220	5 934	11 154
Albania	-	-	-	-	-	-	-	-	-	120	120
Bolivia	-	-	-	-	-	2 794	4 355	4 741	5 221	5 934	23 045
Chile	-	-	-	-	-	-	-	-	18 601	27 267	45 868
Colombia	-	-	-	-	-	-	-	-	-	25 236	25 236
Dominican Republic	6 576	3 610	3 857	3 467	3 670	4 065	4 355	4 741	5 221	5 934	45 496
Ecuador	-	-	-	-	-	-	920	4 741	5 221	5 934	16 816
El Salvador	-	-	-	-	-	-	4 124	4 741	5 221	5 934	20 020
Guatemala	-	-	-	-	-	-	-	-	2 159	7 417	9 576
Haiti	12 326	2 888	3 085	3 467	3 670	4 065	4 355	4 741	5 221	5 934	49 752
Honduras ^{c/}	-	2 020	3 085	3 467	3 670	-	-	-	-	-	12 242
Khmer Republic	-	-	-	-	-	-	-	-	-	124	124
Mali	-	-	-	-	2 322	4 065	4 355	4 741	5 221	5 934	26 638
Nicaragua ^{d/}	-	-	-	-	-	-	-	3 707	-	-	3 707
Panama	-	-	-	-	-	-	-	-	-	833	833
Paraguay	14 031	2 888	3 085	3 467	3 670	4 065	4 355	4 741	5 341	5 934	51 577
Peru	-	-	-	-	-	-	-	-	-	11 183	11 183
Senegal	-	-	-	-	-	-	-	-	-	5 420	5 420
Syrian Arab Republic	-	-	-	-	-	-	-	-	-	1 095	1 095
Uganda	-	-	-	-	-	-	-	4 507	5 221	5 934	15 662
Uruguay	-	-	-	-	-	-	-	-	380	9 277	9 657
Zaire, Republic of	-	-	-	-	-	-	-	-	-	6 063	6 063
Zambia	-	-	-	-	-	-	-	-	-	5 732	5 732
TOTAL	32 933	11 406	13 112	13 868	17 002	19 054	26 819	41 401	68 248	153 173	397 016

a/	Details of amounts due for 1958-1963:	1958	1959	1960	1961	1962	1963	Total
	Dominican Republic	-	-	-	-	3 015	3 561	6 576
	Haiti	-	2 021	2 337	2 467	2 652	2 849	12 326
	Paraguay	1 636	2 090	2 337	2 467	2 652	2 849	14 031
	TOTAL	1 636	4 111	4 674	4 934	8 319	9 259	32 933

b/ Includes supplemental assessment.

c/ Withdrew from membership on 19 June 1967.

d/ Withdrew from membership on 14 December 1970.

VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND FOR
THE YEARS 1965-1972 AND OUTSTANDING AS AT 31 DECEMBER 1973

Member State	1965	1966	1967	1968	1969	1970	1971	1972	Total
Albania	-	-	-	-	-	-	-	800	800
Argentina	-	-	-	-	-	-	8 809	23 100	31 909
Bolivia	800	800	800	-	-	-	-	-	2 400
Chile	-	-	-	-	-	-	-	5 400	5 400
Colombia	-	-	-	-	-	2 000	-	-	2 000
Costa Rica	-	-	-	-	-	-	-	400	400
Ecuador	-	-	1 000	-	-	-	-	-	1 000
Haiti	-	-	-	-	-	800	-	-	800
Jordan	-	-	-	-	-	-	-	800	800
Peru	-	-	-	-	-	-	-	750	750
Uganda	-	-	-	-	-	1 000	-	-	1 000
Uruguay	-	-	-	-	2 000	1 600	2 000	1 800	7 400
Zaire, Republic of	-	-	-	-	-	1 000	1 500	1 200	3 700
TOTAL	800	800	1 800	-	2 000	6 400	12 309	34 250	58 359

CONTRIBUTIONS TO THE 1973 REGULAR BUDGET AND ADVANCES TO
THE WORKING CAPITAL FUND AS AT 31 DECEMBER 1973

Member State	Working Capital Fund			1973 Regular Budget						
	Assessed	Paid	Outstanding	Original assessment	Supplemental assessment	Total	Credit	Paid	Outstanding	
									Original assessment	Supplemental assessment
Afghanistan	800	800	-	6 307	471	6 778	-	-	6 307	471
Albania	800	800	-	6 307	471	6 778	-	-	6 307	471
Algeria	1 800	1 360	440	14 191	1 059	15 250	-	-	14 191	1 059
Argentina	16 400	16 400	-	129 666	9 676	139 342	-	136 093	-	3 249
Australia	28 200	28 200	-	238 313	17 784	256 097	-	238 313	-	17 784
Austria	10 600	10 600	-	89 579	6 685	96 264	-	96 264	-	-
Belgium	20 200	20 200	-	170 707	12 739	183 446	-	183 446	-	-
Bolivia	800	800	-	6 307	471	6 778	-	-	6 307	471
Brazil	15 400	15 400	-	122 159	9 116	131 275	-	39 970	82 189	9 116
Bulgaria	3 400	3 400	-	26 615	1 986	28 601	-	12 967	13 648	1 986
Burma	1 000	1 000	-	7 884	588	8 472	-	7 884	-	588
Byelorussian Soviet Socialist Republic	9 600	9 600	-	81 128	6 054	87 182	-	87 182	-	-
Cameroon	800	800	-	6 307	471	6 778	-	6 307	-	471
Canada	59 200	59 200	-	500 289	37 335	537 624	-	500 289	-	37 335
Chile	3 800	3 060	740	30 335	2 264	32 599	-	-	30 335	2 264
Colombia	3 600	2 890	710	28 380	2 118	30 498	-	-	28 380	2 118
Costa Rica	800	800	-	6 307	471	6 778	-	1 799	4 508	471
Cuba	3 000	3 000	-	24 027	1 793	25 820	-	25 820	-	-
Cyprus	800	800	-	6 307	471	6 778	-	6 778	-	-
Czechoslovak Socialist Republic	17 200	17 200	-	145 354	10 847	156 201	170	145 184	-	10 847
Denmark	12 000	12 000	-	101 410	7 568	108 978	-	108 978	-	-
Dominican Republic	800	680	120	6 307	471	6 778	-	-	6 307	471
Ecuador	800	800	-	6 307	471	6 778	-	-	6 307	471
Egypt, Arab Republic of	3 400	3 400	-	26 992	2 014	29 006	-	17 102	9 890	2 014
El Salvador	800	680	120	6 307	471	6 778	-	-	6 307	471
Ethiopia	800	800	-	6 307	471	6 778	-	6 778	-	-
Finland	8 600	8 600	-	72 677	5 423	78 100	-	78 100	-	-
France	115 400	115 400	-	975 227	72 778	1 048 005	-	1 016 891	-	31 114
Gabon	800	800	-	6 307	471	6 778	-	6 307	-	471
Germany, Federal Republic of	130 800	130 800	-	1 105 370	82 490	1 187 860	-	1 187 860	-	-
Ghana	1 400	1 400	-	11 037	824	11 861	-	11 037	-	824
Greece	5 600	5 600	-	43 770	3 266	47 036	-	43 770	-	3 266
Guatemala	1 000	1 000	-	7 884	588	8 472	-	-	7 884	588
Haiti	800	680	120	6 307	471	6 778	-	-	6 307	471
Holy See	800	800	-	6 761	505	7 266	-	7 266	-	-

Member State	Working Capital Fund			1973 Regular Budget						
	Assessed	Paid	Outstanding	Original assessment	Supplemental assessment	Total	Credit	Paid	Outstanding	
									Original assessment	Supplemental assessment
Hungary	9 200	9 200	-	77 748	5 802	83 550	-	14 082	63 666	5 802
Iceland	800	800	-	6 761	505	7 266	-	7 266	-	-
India	29 800	29 800	-	236 436	17 644	254 080	-	236 436	-	17 644
Indonesia	5 400	5 400	-	43 324	3 233	46 557	-	46 557	-	-
Iran	4 200	4 200	-	32 922	2 457	35 379	-	32 922	-	2 457
Iraq	1 400	1 400	-	10 848	810	11 658	-	11 658	-	-
Ireland	2 800	2 800	-	23 662	1 766	25 428	-	23 662	-	1 766
Israel	3 800	3 800	-	32 113	2 396	34 509	-	34 509	-	-
Italy	68 000	68 000	-	574 657	42 885	617 542	-	574 657	-	42 885
Ivory Coast	800	800	-	6 307	471	6 778	-	6 307	-	471
Jamaica	800	800	-	6 496	485	6 981	-	5 640	856	485
Japan	103 800	103 800	-	877 197	65 462	942 659	-	877 197	-	65 462
Jordan	800	800	-	6 307	471	6 778	-	6 187	120	471
Kenya	800	800	-	6 307	471	6 778	-	5 933	374	471
Khmer Republic	800	800	-	6 307	471	6 778	-	-	6 307	471
Korea, Republic of	2 000	2 000	-	15 955	1 190	17 145	170	15 785	-	1 190
Kuwait	1 600	1 600	-	13 521	1 009	14 530	-	14 530	-	-
Lebanon	1 000	1 000	-	7 884	588	8 472	-	7 884	-	588
Liberia	800	800	-	6 307	471	6 778	-	6 778	-	-
Libyan Arab Republic	1 400	1 400	-	11 831	883	12 714	-	12 714	-	-
Liechtenstein	800	800	-	6 761	505	7 266	-	7 266	-	-
Luxembourg	1 000	1 000	-	8 451	631	9 082	-	9 082	-	-
Madagascar	800	800	-	6 307	471	6 778	-	6 307	-	471
Malaysia	2 000	1 530	470	15 767	1 176	16 943	-	-	15 767	1 176
Mali	800	680	120	6 307	471	6 778	-	-	6 307	471
Mexico	17 000	17 000	-	132 888	9 917	142 805	-	132 888	-	9 917
Monaco	800	800	-	6 761	505	7 266	-	7 266	-	-
Morocco	1 800	1 800	-	14 191	1 059	15 250	-	14 191	-	1 059
Netherlands	22 600	22 600	-	190 989	14 253	205 242	-	205 242	-	-
New Zealand	6 200	6 200	-	52 395	3 910	56 305	-	56 305	-	-
Niger	800	800	-	6 307	471	6 778	-	6 307	-	471
Nigeria	2 200	2 200	-	17 720	1 322	19 042	-	1 869	15 851	1 322
Norway	8 200	8 200	-	69 297	5 171	74 468	-	69 297	-	5 171
Pakistan	6 600	6 600	-	52 031	3 883	55 914	-	52 031	-	3 883
Panama	800	800	-	6 307	471	6 778	-	-	6 307	471
Paraguay	800	-	800	6 307	471	6 778	-	-	6 307	471
Peru	2 000	2 000	-	15 579	1 162	16 741	-	-	15 579	1 162
Philippines	6 000	6 000	-	47 489	3 544	51 033	-	47 489	-	3 544
Poland	27 000	27 000	-	212 477	15 856	228 333	-	225 959	-	2 374
Portugal	3 000	3 000	-	23 462	1 751	25 213	-	23 462	-	1 751

Member State	Working Capital Fund			1973 Regular Budget						
	Assessed	Paid	Outstanding	Original assessment	Supplemental assessment	Total	Credit	Paid	Outstanding	
									Original assessment	Supplemental assessment
Romania	7 000	7 000	-	54 808	4 090	58 898	-	58 898	-	-
Saudi Arabia	1 400	1 400	-	10 720	800	11 520	-	10 720	-	800
Senegal	800	680	120	6 307	471	6 778	-	-	6 307	471
Sierra Leone	800	800	-	6 307	471	6 778	-	77	6 230	471
Singapore	1 000	1 000	-	7 884	588	8 472	-	8 472	-	-
South Africa	10 400	10 400	-	81 046	6 048	87 094	-	81 046	-	6 048
Spain	20 000	20 000	-	154 465	11 527	165 992	-	156 505	-	9 487
Sri Lanka	1 000	850	150	7 884	588	8 472	-	-	7 884	588
Sudan	800	680	120	6 496	485	6 981	-	-	6 496	485
Sweden	24 000	24 000	-	202 820	15 136	217 956	-	202 820	-	15 136
Switzerland	16 200	16 200	-	136 903	10 216	147 119	-	147 119	-	-
Syrian Arab Republic	800	800	-	6 307	471	6 778	-	-	6 307	471
Thailand	2 400	2 400	-	18 920	1 412	20 332	-	20 332	-	-
Tunisia	800	800	-	6 307	471	6 778	-	6 307	-	471
Turkey	6 800	6 800	-	53 231	3 972	57 203	-	53 231	-	3 972
Uganda	800	680	120	6 307	471	6 778	-	-	6 307	471
Ukrainian Soviet Socialist Republic	36 000	36 000	-	304 230	22 704	326 934	-	326 934	-	-
Union of Soviet Socialist Republics	272 600	272 600	-	2 303 698	171 917	2 475 615	-	2 475 615	-	-
United Kingdom of Great Britain and Northern Ireland	113 400	113 400	-	958 325	71 516	1 029 841	-	1 029 841	-	-
United States of America	630 400	630 400	-	5 327 407	397 567	5 724 974	-	5 327 407	-	397 567
Uruguay	1 400	1 400	-	11 225	838	12 063	-	-	11 225	838
Venezuela	7 800	7 800	-	61 869	4 617	66 486	-	14 866	47 003	4 617
Viet-Nam	1 400	1 400	-	10 848	810	11 658	-	10 848	-	810
Yugoslavia	7 200	7 200	-	56 761	4 236	60 997	-	56 761	-	4 236
Zaire, Republic of	800	800	-	6 496	485	6 981	-	-	6 496	485
Zambia	800	800	-	6 307	471	6 778	-	-	6 307	471
TOTAL	2 000 000	1 995 850	4 150	16 750 000	1 250 000	18 000 000	340	16 765 849	483 177	750 634
New Members:										
Bangladesh ^{a/}	800	800	-	6 307	471	6 778	-	6 307	-	471
German Democratic Republic ^{b/}	27 000	27 000	-	228 173	17 028	245 201	-	245 201	-	-
Mongolia ^{c/}	800	-	800	6 307	471	6 778	-	-	6 307	471
Sub-total	28 600	27 800	800	240 787	17 970	258 757	-	251 508	6 307	942
TOTAL	2 028 600	2 023 650	4 950	16 990 787	1 267 970	18 258 757	340	17 017 357	489 484	751 576

a/ Bangladesh became a Member of the Agency on 27 September 1972.

b/ The German Democratic Republic became a Member of the Agency on 19 September 1973.

c/ Mongolia became a Member of the Agency on 22 September 1973.

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID
TO THE GENERAL FUND FOR 1973 AS AT 31 DECEMBER 1973

Member State	Pledged	Paid	Outstanding
Afghanistan	-	-	-
Albania	-	-	-
Algeria	2 700	2 700	-
Argentina	24 600	-	24 600
Australia	44 300	44 300	-
Austria	15 900	15 900	-
Bangladesh	-	-	-
Belgium	25 000	25 000	-
Bolivia	-	-	-
Brazil	30 000	30 000	-
Bulgaria	5 100	5 100	-
Burma	1 000	1 000	-
Byelorussian Soviet Socialist Republic	-	-	-
Cameroon	1 200	1 200	-
Canada	88 800	88 800	-
Chile	1 000	-	1 000
Colombia	-	-	-
Costa Rica	-	-	-
Cuba	4 500	4 500	-
Cyprus	1 200	1 200	-
Czechoslovak Socialist Republic	27 778	27 778	-
Denmark	21 540	21 540	-
Dominican Republic	-	-	-
Ecuador	-	-	-
Egypt, Arab Republic of	12 778	12 778	-
El Salvador	-	-	-
Ethiopia	-	-	-
Finland	12 900	12 900	-
France	77 418	77 418	-
Gabon	-	-	-
German Democratic Republic	35 156	-	35 156
Germany, Federal Republic of	196 200	196 200	-
Ghana	2 200	2 200	-
Greece	8 400	-	8 400
Guatemala	-	-	-
Haiti	-	-	-
Holy See	3 000	3 000	-
Hungary	14 115	14 115	-
Iceland	-	-	-
India	45 000	45 000	-
Indonesia	8 100	4 867	3 233
Iran	7 300	7 300	-
Iraq	2 100	2 100	-
Ireland	4 200	4 200	-
Israel	5 700	5 700	-
Italy	96 600	96 600	-
Ivory Coast	680	680	-
Jamaica	-	-	-
Japan	155 700	155 700	-
Jordan	-	-	-
Kenya	-	-	-
Khmer Republic	-	-	-
Korea, Republic of	3 000	3 000	-
Kuwait	1 500	1 500	-
Lebanon	-	-	-

SCHEDULE D (continued)

Member State	Pledged	Paid	Outstanding
Liberia	-	-	-
Libyan Arab Republic	-	-	-
Liechtenstein	1 200	1 200	-
Luxembourg	-	-	-
Madagascar	1 200	1 200	-
Malaysia	-	-	-
Mali	-	-	-
Mexico	25 500	25 500	-
Monaco	2 000	2 000	-
Mongolia	-	-	-
Morocco	2 700	2 700	-
Netherlands	40 000	40 000	-
New Zealand	9 361	9 361	-
Niger	-	-	-
Nigeria	-	-	-
Norway	12 300	12 300	-
Pakistan	8 250	8 250	-
Panama	-	-	-
Paraguay	-	-	-
Peru	-	-	-
Philippines	8 000	8 000	-
Poland	15 060	15 060	-
Portugal	4 500	4 500	-
Romania	10 500	10 500	-
Saudi Arabia	2 100	2 000	100
Senegal	-	-	-
Sierra Leone	-	-	-
Singapore	1 500	1 500	-
South Africa	15 600	15 600	-
Spain	30 000	30 000	-
Sri Lanka	1 250	-	1 250
Sudan	1 200	1 200	-
Sweden	36 000	36 000	-
Switzerland	24 300	24 300	-
Syrian Arab Republic	-	-	-
Thailand	4 000	4 000	-
Tunisia	-	-	-
Turkey	10 200	10 200	-
Uganda	-	-	-
Ukrainian Soviet Socialist Republic	-	-	-
Union of Soviet Socialist Republics	449 383	449 383	-
United Kingdom of Great Britain and Northern Ireland	174 777	174 777	-
United States of America	945 600	925 000	20 600
Uruguay	-	-	-
Venezuela	-	-	-
Viet-Nam	2 100	2 100	-
Yugoslavia	9 000	9 000	-
Zaire, Republic of	2 000	-	2 000
Zambia	-	-	-
TOTAL	2 836 246	2 739 907	96 339

MARKET SURVEY FOR NUCLEAR POWER IN DEVELOPING COUNTRIES

Actual expenditures from the Trust Fund for 1972 and 1973 combined with expenditures for Regular Budget supporting services and estimated costs of services furnished cost-free by Member States

Object of expenditure	Cash expenditures against contributions to Trust Fund		Cost-free services from Member States		IAEA supporting services from Regular Budget		Total	
	1972	1973	1972	1973	1972	1973	1972	1973
Salaries and wages	54 236	128 970	59 910	46 340	103 348	82 919	217 494	258 229
Travel and per diem	22 444	2 223	33 775	14 971	-	-	56 219	17 194
Contractual services	26 651	19 517	-	-	-	-	26 651	19 517
Computer services	-	-	-	-	8 000	50 369	8 000	50 369
Printing and reproduction	-	2 270	-	-	-	37 458	-	39 728
Other	192	3 175	-	-	13 291 ^{a/}	-	13 483	3 175
TOTAL	103 523	156 155	93 685	61 311	124 639	170 746	321 847	388 212
TOTAL, 1972-1973	259 678		154 996		295 385		710 059	

^{a/} Pre-project costs (prior to 1 May 1972).

SCHEDULES F. 1 and F. 2

DATA IN SUPPORT OF THE REPORT OF THE DIRECTOR GENERAL
ON THE AGENCY'S ACCOUNTS FOR 1973

SCHEDULE F. 1

STATEMENT OF ANNUAL APPROPRIATIONS, TOTAL OBLIGATIONS, DISBURSEMENTS,
UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1973,
AND BUDGETARY SAVINGS, BY YEARS 1958-1973 INCLUSIVE

Year	Total appropriation	Total obligations	Disbursements	Unliquidated obligations	Budgetary savings	
					Amount and percentage of appropriation	
1958	4 089 000	3 867 786	3 586 389	281 397	221 214	5.41
1959	5 225 000	4 494 610	3 988 150	506 460	730 390	13.98
1960	5 843 000	5 158 146	4 487 151	670 995	684 854	11.72
1961	6 168 000	6 030 557	5 001 195	1 029 362	137 443	2.23
1962	6 731 600	6 446 139	5 637 846	808 293	285 461	4.24
1963	7 337 500	6 893 613	6 081 279	812 334	443 887	6.05
1964	7 444 500	7 287 179	6 473 931	813 248	157 321	2.11
1965	7 938 000	7 875 184	7 052 186	822 998	62 816	0.79
1966	8 964 104	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
TOTAL	154 184 444	150 335 796	135 544 138	14 791 658	3 848 648	2.50

SCHEDULE F. 2

STATEMENT OF ASSESSED CONTRIBUTIONS RECEIVED DURING YEAR OF ASSESSMENT
COMPARED WITH TOTAL PAYMENTS AND RESCISSIONS AND
OUTSTANDING BALANCES AS AT 31 DECEMBER,
BY YEARS 1958-1973 INCLUSIVE

Year	Total assessments ^{a/}	Assessments received					Difference [(2) minus (6)]
		Current year		Prior years	Total		
		Amount	%		Amount	%	
			[(3) divided by (2)]	[(6) divided by (2)]			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1958	4 114 760	3 771 396	91.7	-	3 771 396	91.7	343 364
1959	5 225 000	4 722 638	90.4	228 388	4 951 026	94.8	273 974
1960	5 880 980	5 312 034	90.3	319 167	5 631 201	95.8	249 779
1961	6 200 690	5 554 021	89.6	484 557	6 038 578	97.4	162 112
1962	6 640 079	5 638 304	84.9	493 177	6 131 481	92.3	508 598
1963	7 155 263	6 159 522	86.1	997 111	7 156 633	100.0	(1 370)
1964	7 230 274	6 605 083	91.4	962 280	7 567 363	104.7	(337 089)
1965	7 732 282	6 943 041	89.8	722 874	7 665 915	99.1	66 367
1966 ^{b/}	8 437 455	7 683 571	91.1	663 439	8 347 010	98.9	90 445
1966 ^{b/}	240 104	223 628	93.1	-	223 628	93.1	16 476
1967	9 185 010	8 516 909	92.7	822 956	9 339 865	101.7	(154 855)
1968	10 171 630	9 415 395	92.6	604 575	10 019 970	98.5	151 660
1969	10 911 453	9 637 651	88.3	638 082	10 275 733	94.1	635 720
1970	11 870 780	10 818 133	91.1	1 306 458	12 124 591	102.1	(253 811)
1971	13 346 659	12 201 519	91.4	875 311	13 076 830	97.9	269 829
1972 ^{b/}	15 397 934	14 272 632	92.7	587 428	14 860 060	96.5	537 874
1973 ^{b/}							
Payments ^{c/}	18 258 757	17 017 697	93.2	796 663	17 814 360	97.6	444 397
Rescissions ^{c/}	-	-	-	1 365 394	1 365 394	7.4	(1 365 394)
1973 Sub-total	18 258 757	17 017 697	93.2	2 162 057	19 179 754	105.0	(920 997)
TOTAL	147 999 110	134 493 174	90.9	11 867 860	146 361 034	98.9	1 638 076

a/ Includes assessment on new Member States.

b/ Includes supplemental assessments.

c/ See Part III paras 11-12 above.

STATEMENT OF ANNUAL ASSESSMENTS ON MEMBER STATES, SHOWING PAYMENTS
AND RESCISSIONS BY YEARS AND OUTSTANDING CONTRIBUTIONS
RECEIVABLE AS AT 31 DECEMBER 1973

Year	Total assessments ^{a/}	Amount paid in year											Rescinded in 1973	Contributions still receivable	
		1958-1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973			
1958	4 114 760	4 111 489	-	-	1 635	-	-	-	-	-	-	-	-	-	1 636
1959	5 225 000	5 218 799	-	-	1 434	656	-	-	-	-	-	-	-	-	4 111
1960	5 880 980	5 873 969	-	-	-	2 337	-	-	-	-	-	-	-	-	4 674
1961	6 200 690	6 124 640	55 820	2 035	10 794	1 397	1 070	-	-	-	-	-	-	-	4 934
1962	6 640 079	6 191 896	377 905	43 996	15 311	-	2 011	641	-	-	-	-	-	-	8 319
1963	7 155 263	6 159 522	528 555	425 249	22 907	6 922	-	2 849	-	-	-	-	-	-	9 259
1964	7 230 274	-	6 605 083	251 594	335 286	22 694	-	868	-	-	-	-	3 343	-	11 406
1965	7 732 282	-	-	6 943 041	276 072	481 202	12 952	2 046	-	-	-	-	3 857	-	13 112
1966 ^{b/}	8 677 559	-	-	-	7 683 571	307 748	619 287	31 383	15 620	1 728	21	4 333	-	-	13 868
1967	9 185 010	-	-	-	-	8 516 909	192 883	413 035	35 123	3 669	-	6 389	-	-	17 002
1968	10 171 630	-	-	-	-	-	9 415 395	187 260	499 994	39 559	4 040	6 328	-	-	19 054
1969	10 911 453	-	-	-	-	-	-	9 637 651	755 721	455 848	25 028	10 386	-	-	26 819
1970	11 870 780	-	-	-	-	-	-	-	10 818 133	374 507	160 367	123 040	353 332	-	41 401
1971	13 346 659	-	-	-	-	-	-	-	-	12 201 519	397 972	206 438	472 462	-	68 248
1972	15 397 934	-	-	-	-	-	-	-	-	-	14 272 632	432 549	539 580	-	153 173
1973 ^{bc/}	18 258 757	-	-	-	-	-	-	-	-	-	-	17 017 697	-	-	1 241 060
TOTAL	147 999 110	33 680 315	7 567 363	7 665 915	8 347 010	9 339 865	10 243 598	10 275 733	12 124 591	13 076 830	14 860 060	17 814 360	1 365 394	-	1 638 076

a/ Includes assessments on new Member States.

b/ Includes supplemental assessments.

c/ See Part III, paras 11-12 above.

STATEMENT OF CUMULATIVE ASSESSMENTS ON MEMBER STATES, SHOWING
 CUMULATIVE PAYMENTS AND RESCISSIONS AND UNPAID BALANCES AND
 PERCENTAGE RELATIONSHIPS TO TOTAL ASSESSMENTS
 AS AT 31 DECEMBER EACH YEAR, 1958-1973 INCLUSIVE

Description	1958-1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
<u>Amounts:</u>											
Cumulative assessments ^{a/}	35 216 772	42 447 046	50 179 328	58 616 783	67 801 793	78 213 527	89 124 980	100 995 760	114 342 419	129 740 353	147 999 110
Less: cumulative pay- ments and rescissions	33 680 315	41 247 678	48 913 593	57 260 603	66 600 468	76 844 066	87 119 799	99 244 390	112 321 220	127 181 280	146 361 034
Cumulative unpaid balance	1 536 457	1 199 368	1 265 735	1 356 180	1 201 325	1 369 461	2 005 181	1 751 370	2 021 199	2 559 073	1 638 076
<u>Percentages:</u>											
Cumulative assessments	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Less: cumulative pay- ments and rescissions	95.63%	97.17%	97.48%	97.68%	98.22%	98.25%	97.73%	98.27%	98.23%	98.03%	98.89%
Net cumulative	4.37%	2.83%	2.52%	2.32%	1.78%	1.75%	2.27%	1.73%	1.77%	1.97%	1.11%

^{a/} Including assessments on new Member States.

STATEMENT OF 1972 UNLIQUIDATED OBLIGATIONS CARRIED FORWARD
ON 31 DECEMBER 1972 SHOWING EXPENDITURES AND SAVINGS
DURING 1973 AND THE BALANCE CARRIED FORWARD TO 1974

Appropriation Section	Obligations carried over on 31 December 1972	Obligations liquidated during 1973	Savings in 1973	Balance carried forward to 1974
1. Policy-making organs	1 386	1 385	1	-
2. Executive management and administration	122 197	115 145	7 052	-
3. Common services	154 931	118 274	36 657	-
4. Technical assistance and training	1 489	1 251	238	-
5. Research and isotopes	419 772	326 027	(2 394)	96 139
6. Operational facilities	85 695	77 977	7 718	-
7. Technical operations	211 663	126 056	11 059	74 548
8. Safeguards	295 298	205 683	51 301	38 314
TOTAL	1 292 431	971 798	111 632^{a/}	209 001

^{a/} In addition savings of \$26 345 occurred on obligations brought forward from 1971 as unliquidated obligations, so that total savings were \$137 977 as follows:

Savings on 1971 unliquidated obligations	26 345
Savings on 1972 unliquidated obligations	111 632
Total (Statement I. D)	<u>137 977</u>

STATEMENT OF MISCELLANEOUS INCOME IN 1973 COMPARED WITH
BUDGET ESTIMATES

Source	Budget estimate	Actual income	Difference
Sale of Agency publications	350 000	240 690	(109 310)
Sale of INIS publications including microfiches	75 000	66 144	(8 856)
Sale of INIS tapes purchased from computer programme funds	6 000	2 796	(3 204)
Sale of CINDA publications	10 000	19 875	9 875
Advertising	10 000	9 148	(852)
Laboratory income	47 000	28 911	(18 089)
Sale of surplus property	10 000	3 123	(6 877)
IAEA/UNIDO joint services arrangement	323 000	415 906	92 906
Investment and short-term deposits	215 000	272 361	57 361
Amounts recoverable under safeguards agreements from non-Member States	30 000	27 790	(2 210)
Refund from United Nations Joint Staff Pension Fund	68 000	176 557	108 557
Allocations from the United Nations Special Account	195 000	259 215	64 215
Reimbursement under Food Irradiation Project	20 000	-	(20 000)
Other	103 000	176 914	73 914
TOTAL	1 462 000	1 699 430	237 430

STATEMENT OF FINANCIAL CONTRIBUTIONS RECEIVED TOWARDS THE COSTS
OF CONFERENCES, SYMPOSIA AND SEMINARS HELD IN 1973

Place	Meeting		Member State or organization	Amount pledged	Status as at 31 December 1973	
	Title				Paid	Outstanding
Brussels	Symposium on fuel and fuel elements for fast reactors		Belgium	7 500	7 500	-
Rio de Janeiro	Regional seminar for nuclear law for Latin American countries		Brazil	3 500	3 500	-
Prague	Symposium on nuclear power plants control and instrumentation		Czechoslovak Socialist Republic	3 500	3 500	-
Copenhagen	Symposium on new developments in radio-pharmaceuticals and labelled compounds		Denmark	7 500	7 500	-
Otaniemi	FAO/IAEA/WHO Symposium on nuclear techniques in comparative studies of food and environmental contamination		Finland	7 500	7 500	-
Paris	Symposium on application of nuclear data in science and technology		France	7 500	7 500	-
Aix-en-Provence	Symposium on environmental behaviour of radionuclides released in the nuclear industry		France	7 500	7 500	-
Neuherberg	Symposium on the effects of neutron irradiation upon cell function		Federal Republic of Germany	7 500	7 500	-
Jülich	Symposium on principles and standards of reactors safety		Federal Republic of Germany	7 500	7 500	-
Bologna	Panel on fission products nuclear data		Italy	6 000	6 000	-
Tokyo	Panel on systems of accountancy for and control of nuclear materials		Japan	10 000	10 000	-
Warsaw	Symposium on environmental surveillance around nuclear installations		Poland	4 000	-	4 000
Istanbul	Symposium on radioimmunoassay and related procedures in clinical medicine and research		Turkey	2 500	2 500	-
Rochester, N. Y.	Third symposium on the physics and chemistry of fission		United States of America	7 500	7 500	-
			TOTAL	89 500	85 500	4 000

SCHEDULES F. 8 and F. 9

SCHEDULE F. 8

STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 1973
SHOWING LOCATIONS AND VALUE AT COST

Location of assets	Value of equipment, fittings and furniture	
	1973	1972
Headquarters: Vienna and Seibersdorf	5 227 451	4 741 267
International Centre for Theoretical Physics at Trieste	13 887	9 641
International Laboratory of Marine Radioactivity in Monaco	276 707	150 793
New York Office	3 432	2 676
TOTAL FIXED ASSETS	5 521 477	4 904 377

SCHEDULE F. 9

STATEMENT OF EXPENDABLE AND OTHER SUPPLIES ON HAND
AS AT 31 DECEMBER 1973

Item	Amount	
	1973	1972
Stationery and office supplies	40 205	42 242
Reproduction supplies, including envelopes, other distribution supplies and INIS supplies	67 409	11 325
Paper for the Publications Programme and the Secretariat	81 433	130 408
Maintenance supplies	1 269	1 085
Publications for sale	662 558	492 106
Sub-total	852 874	677 166
Library books	377 266	357 878
TOTAL	1 230 140	1 035 044

RESOURCES AVAILABLE TO THE AGENCY DURING 1973 INCLUDING CONTRIBUTIONS
IN CASH, IN KIND AND IN THE FORM OF SERVICES, AS AT 31 DECEMBER 1973

Member State	Total	1973 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Special nuclear materials	Library, films, publications, etc.	Cost-free experts provided		
										Amount ^e	Number	Man-days
Afghanistan	6 778	6 778										
Albania	6 778	6 778										
Algeria	17 950	15 250	2 700									
Argentina	180 130	139 342	24 600		14 200				42	1 946	1	14
Australia	307 895	256 097	44 300	5 000 ^a /					265	2 233	3	11
Austria	121 114	96 264	15 900		7 700				57	1 193	2	13
Bangladesh	6 778	6 778										
Belgium	230 943	183 446	25 000		19 700				18	2 779	2	16
Bolivia	6 778	6 778										
Brazil	165 409	131 275	30 000		2 700				36	1 398	1	4
Bulgaria	34 286	28 601	5 100						12	573	1	4
Burma	9 472	8 472	1 000									
Byelorussian Soviet Socialist Republic	87 182	87 182										
Cameroon	7 978	6 778	1 200									
Canada	647 585	537 624	88 800	5 000 ^a /					90	16 071	8	155
Chile	34 109	32 599	1 000							510	1	6
Colombia	31 295	30 498							12	785	1	8
Costa Rica	6 778	6 778										
Cuba	30 320	25 820	4 500									
Cyprus	7 978	6 778	1 200									
Czechoslovak Socialist Republic	186 503	156 201	27 778				350		74	2 100	4	39
Denmark	154 330	108 978	21 540	10 000	11 700				454	1 658	4	15
Dominican Republic	6 778	6 778										
Ecuador	6 778	6 778										
Egypt, Arab Republic of	45 317	29 006	12 778		3 500				33			
El Salvador	6 778	6 778										
Ethiopia	6 778	6 778										
Finland	116 653	78 100	12 900	5 000 ^a /	4 500	14 351			250	1 552	3	13
France	1 215 928	1 048 005	77 418	5 000 ^a /	34 500		28 935	4 250	1 812	16 008	23	149
Gabon	6 778	6 778										
German Democratic Republic	280 432	245 201	35 156						75			
Germany, Federal Republic of	1 705 433	1 187 860	196 200	133 550 ^b /	116 000	20 300	15 600		1 778	34 145	32	374
Ghana	14 061	11 861	2 200									
Greece	55 890	47 036	8 400						51	403	1	5
Guatemala	8 472	8 472										
Haiti	6 778	6 778										
Holy See	10 266	7 266	3 000									
Hungary	107 010	83 550	14 115		7 700				129	1 516	3	13
Iceland	7 266	7 266										
India	306 405	254 080	45 000		4 100				114	3 111	4	18
Indonesia	54 657	46 557	8 100									
Iran	42 679	35 379	7 300									
Iraq	13 758	11 658	2 100									
Ireland	29 628	25 428	4 200									
Israel	42 209	34 509	5 700		2 000							

Member State	Total	1973 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Special nuclear materials	Library, films, publications, etc.	Cost-free experts provided		
										Amount ^{e/}	Number	Man-days
Italy	1 016 264	617 542	96 600	250 000	44 700				354	7 068	12	59
Ivory Coast	7 458	6 778	680									
Jamaica	6 981	6 981										
Japan	1 168 459	942 659	155 700	7 941 ^{a/}	38 200				27	23 932	15	101
Jordan	6 778	6 778										
Kenya	6 778	6 778										
Khmer Republic	6 778	6 778										
Korea, Republic of	20 145	17 145	3 000									
Kuwait	16 030	14 530	1 500									
Lebanon	8 472	8 472										
Liberia	6 778	6 778										
Libyan Arab Republic	12 714	12 714										
Liechtenstein	8 466	7 266	1 200									
Luxembourg	9 094	9 082							12			
Madagascar	7 978	6 778	1 200									
Malaysia	16 943	16 943										
Mali	6 778	6 778										
Mexico	172 711	142 805	25 500		1 500							
Monaco	63 614	7 266	2 000	54 348					123	2 783	2	15
Mongolia	6 778	6 778										
Morocco	17 950	15 250	2 700									
Netherlands	269 379	205 242	40 000		20 600							
New Zealand	65 666	56 305	9 361						79	3 458	7	35
Niger	6 778	6 778										
Nigeria	19 042	19 042										
Norway	87 498	74 468	12 300							730	1	6
Pakistan	64 164	55 914	8 250									
Panama	6 778	6 778										
Paraguay	7 233	6 778								455	1	6
Peru	17 408	16 741								667	1	7
Philippines	59 053	51 033	8 000						20			
Poland	264 750	228 333	15 060		18 400				24	2 933	6	45
Portugal	31 116	25 213	4 500							1 403	2	8
Romania	75 603	58 898	10 500		5 400				240	565	1	4
Saudi Arabia	13 620	11 520	2 100									
Senegal	6 778	6 778										
Sierra Leone	6 778	6 778										
Singapore	9 972	8 472	1 500									
South Africa	107 736	87 094	15 600	5 000 ^{a/}					42			
Spain	214 196	165 992	30 000		16 000				81	2 123	3	15
Sri Lanka	9 722	8 472	1 250									
Sudan	8 181	6 981	1 200									
Sweden	687 136	217 956	36 000	425 997 ^{c/}					45	7 138	9	47
Switzerland	171 959	147 119	24 300						30	510	1	4
Syrian Arab Republic	6 778	6 778										

Member State	Total	1973 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Special nuclear materials	Library, films, publications, etc.	Cost-free experts provided		
										Amount ^{e/}	Number	Man-days
Thailand	24 332	20 332	4 000									
Tunisia	6 778	6 778										
Turkey	67 403	57 203	10 200									
Uganda	6 778	6 778										
Ukrainian Soviet Socialist Republic	326 934	326 934										
Union of Soviet Socialist Republics	2 934 899	2 475 615	449 383					936	8 965	11	53	
United Kingdom of Great Britain and Northern Ireland	1 240 191	1 029 841	174 777	5 000 ^{a/}				247	30 326	30	324	
United States of America	7 580 633	5 724 974	945 600	166 565 ^{d/}	356 500 ^{f/}	174 130	92 262	50 000	7 114	63 488	49	369
Uruguay	12 063	12 063										
Venezuela	67 154	66 486							668	1	6	
Viet-Nam	13 758	11 658	2 100									
Yugoslavia	74 307	60 997	9 000		3 300			9	1 001	2	9	
Zaire, Republic of	9 181	6 981	2 000					200				
Zambia	6 778	6 778										
TOTAL	23 567 561	18 258 757	2 836 246	1 078 401	732 900	208 781	137 147	54 250	14 885	246 194	248	1 970

a/ Contributions to Expanded Programme for Environmental Protection.

b/ Consists of \$122 950 in support of Joint Protein Co-ordinated Research Programme (Statement VII), \$10 000 in support of Expanded Programme for Environmental Protection and \$600 in support of tsetse-fly control in Africa.

c/ Consists of \$420 997 under SIDA Trust Fund (Statements V, A and V, B) and \$5000 in support of Expanded Programme for Environmental Protection.

d/ Consists of \$100 000 in support of Expanded Programme for Environmental Protection, \$25 245 in support of tsetse-fly control in Africa and \$41 320 in support of Market Survey for Nuclear Power in Developing Countries (Statement VI).

e/ Includes salaries, travel costs and per diem of cost-free experts supplied by Member States.

f/ Includes \$41 500 for training courses in the United States of America.

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1973 AND OF
INCOME AND OBLIGATIONS FOR THE YEAR 1973

Description	Administrative Fund (Statement I, B)	Working Capital Fund (Statement II)	General Fund (including Operating Funds) (Statement III, A)	UNDP (Statement IV)	SIDA Trust Fund (Statement V)	Market Survey for Nuclear Power in Developing Countries (Statement VI)	Joint Protein Co-ordinated Research Programme (Statement VII)	Special fellowships offered by the Soviet Union (Statement VIII)	Adjustments for transfers between funds ^{a/}	Total ^{b/}
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1973										
<u>Assets</u>										
Cash in banks, in hand and in transit	122 804	-	468 073	395 560	399 589	-	97 088	169 738	-	1 652 852
Interest-bearing bank deposits	1 243 932	1 021 540	1 565 144	-	-	-	-	-	-	3 830 616
Government letters of credit convertible on demand	-	-	875 000	-	-	-	-	-	-	875 000
Investments	-	999 970	-	-	-	-	-	-	-	999 970
Contributions and advances due	1 638 076	4 950	154 698	2 751 899 ^{c/}	-	-	-	-	-	4 549 523
Accounts receivable and sundry debit balances	1 507 543	2 140	403 179	157 899	-	-	-	-	-	2 070 761
Total	4 512 355	2 028 600	3 466 094	3 305 358	399 589	-	97 088	169 738	-	13 978 822
<u>Liabilities</u>										
Reserve for unliquidated obligations	1 883 239	-	1 697 008	-	94 989	-	50 805	27 876	-	3 753 917
Accounts payable and sundry credit balances	1 737 292	-	300 815	62 438	-	-	-	-	-	2 100 545
Principal of the Working Capital Fund	-	2 000 000	-	-	-	-	-	-	-	2 000 000
Total	3 620 531	2 000 000	1 997 823	62 438	94 989	-	50 805	27 876	-	7 854 462
Surplus	891 824	28 600	1 468 271	3 242 920	304 600	-	46 283	141 862	-	6 124 360
INCOME AND OBLIGATIONS FOR THE YEAR 1973										
<u>Income</u>										
Balances brought forward from 1972										
Surplus	1 864 099	680	1 269 142	4 750 154	102 400	38 421	17 292	146 300	-	8 188 488
Unliquidated obligations	1 518 500	-	1 600 707	-	38 870	28 114	52 444	15 630	-	3 254 265
Sub-total	3 382 599	680	2 869 849	4 750 154	141 270	66 535	69 736	161 930	-	11 442 753
<u>Income in 1973</u>										
Regular or special contributions and allocations	18 258 757	27 920	3 156 794	726 399 ^{d/}	420 997	109 678	122 950	-	(18 358)	22 805 137
Other income and exchange adjustments	512 159	-	903 118	19 544	-	-	2 246	16 238	(485 770)	967 535
Sub-total	18 770 916	27 920	4 059 912	745 943	420 997	109 678	125 196	16 238	(504 128)	23 772 672
Total funds available in 1973	22 153 515	28 600	6 929 761	5 496 097	562 267	176 213	194 932	178 168	(504 128)	35 215 425
<u>Obligations</u>										
Expenditures ^{e/}	19 378 452	-	3 764 482	2 253 177	162 678	176 213	97 844	8 430	(504 128)	25 337 148
Unliquidated obligations as at 31 December 1973	1 883 239	-	1 697 008	-	94 989	-	50 805	27 876	-	3 753 917
Total	21 261 691	-	5 461 490	2 253 177	257 667	176 213	148 649	36 306	(504 128)	29 091 065
Surplus as at 31 December 1973	891 824	28 600	1 468 271	3 242 920	304 600	-	46 283	141 862	-	6 124 360

a/ These adjustments are required 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 overhead costs to the Administrative Fund from UNDP (\$259 215), to Operating Fund I for the International Centre for Theoretical Physics from the Administrative Fund (\$160 000) and from the SIDA Trust Fund (\$33 367 for the Winter College and \$33 188 for Associate Members of the Centre), and to the Trust Fund for the Market Survey for Nuclear Power in Developing Countries (\$18 358) from the Administrative Fund.

b/ Data in respect of the Staff Welfare Fund, the Staff Assistance Fund, the Agency's housing projects as well as the Commissary and Restaurant are not included in this table.

c/ Undrawn allocations.

d/ Net allocations after surrender of miscellaneous income for 1972.

e/ Includes expenditures in respect of unliquidated obligations carried forward from 1972 and prior years.

PART V

BUDGETARY PERFORMANCE

A. 1973 REGULAR BUDGET

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

1. The following report on budgetary performance during 1973 is submitted in order to comply with a recommendation by the United Nations General Assembly's Ad Hoc Committee of Experts to examine the Finances of the United Nations and the Specialized Agencies [1].
2. This report compares, in summary form, the programmes covered by the budget for 1973 [2] and the actual obligations incurred during the year, with brief explanations of the reasons for major changes and the use made of budgetary savings.
3. Tables 1 to 23 are presented in the same order as the appropriation Sections in the Regular Budget for 1973 [3]. To overcome the difficulties caused to the Agency by the fluctuation in currency exchange rates which occurred during 1973 a supplementary appropriation in the amount of \$1 630 000 was approved by the General Conference [4]. This amount has been distributed to appropriation Sections as shown in Statement I. The resulting adjustments have been shown as a one-line adjustment to the original budget in all Statements included in Part V.
4. The original budget for 1973 provided for the cost of four classes of post adjustment [5] for the period January-August and for five classes for September-December. A fifth class of post adjustment actually became effective in January 1973. The various changes in the United Nations rate of exchange for the Austrian schilling - from 23.20 per United States dollar in January to 17.60 in August and to 19.30 in December - resulted in budgetary increases in the course of the year equivalent to almost six additional classes of post adjustment.
5. The dollar equivalent of General Service (GS) and Maintenance and Operatives Service (M&O) salary costs, which are based on the Austrian schilling, was also affected by the repeated adjustments of exchange rates. Since the last increase of salary scales for staff in the GS and M&O categories had become effective in October 1972 and salaries and wages in Austria had risen far more rapidly than before, an average increase of 5% for staff in both categories with effect from 1 October 1973 was approved. This increase entailed extra expenditure of approximately \$50 000 for 1973. In total, the above-mentioned factors increased the cost of GS and M&O salaries by about 20% over the provision in the 1973 budget.
6. The expenditure in respect of common staff costs increased proportionally to the increase in salaries. As a result of currency realignments, the increase for goods and services under common services, supplies and equipment averaged about 17%.

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

[2] GC(XVI)/485.

[3] Ibid., The Budget, Annex V, Regular Budget appropriations for 1973.

[4] By Resolution GC(XVII)/RES/301.

[5] A "class" of post adjustment means the fixed percentage of net base salary which is added to that salary for each 5% rise in the cost of living above the base level, as shown by the movement of the post adjustment index.

7. Budgetary savings were achieved under Sections 5 and 8. These savings, together with the supplementary appropriation of \$1 630 000, were used to offset the budgetary overrun in other Sections.

Section 1. Policy-making organs

Table 1

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	485 500	510 839	(25 339)
Overtime	10 700	15 782	(5 082)
Temporary assistance	57 600	43 114	14 486
Salaries and wages	553 800	569 735	(15 935)
Common staff costs	158 700	166 859	(8 159)
Travel	500	-	500
Common services, supplies and equipment	65 000	76 329	(11 329)
External Audit	7 000	10 001	(3 001)
Sub-total	785 000	822 924	(37 924)
Supplementary appropriation	40 000	-	40 000
TOTAL	825 000	822 924	2 076

8. The overrun for established posts resulted from the cost of additional classes of post adjustments and the effect of currency revaluations in respect of salaries in the GS and M&O categories. Part of the increase in staff emoluments was offset by delays in recruitment in the Division of Languages and Policy-making Organs. The overrun in respect of overtime is attributable to the increased number of safeguards agreements which had to be reproduced for the Board of Governors. The increased cost of overtime was more than offset by a reduction in the cost of temporary assistance.

9. The overrun under common services, supplies and equipment is due to increased costs caused by currency revaluations.

Section 2. Executive management and administration

Table 2

Sub-item of appropriation Section	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
(a) Executive management and technical programme planning	402 000	421 895	(19 895)
(b) Administration	2 090 000	2 370 929	(280 929)
(c) Service and support activities	702 000	773 408	(71 408)
Sub-total	3 194 000	3 566 232	(372 232)
Supplementary appropriation	376 000	-	376 000
TOTAL	3 570 000	3 566 232	3 768

10. Details of the above programmes are shown in the tables below.

2(a) Executive management and technical programme planning

Table 3

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	243 900	263 402	(19 502)
Consultants	17 000	4 295	12 705
Overtime	3 900	4 036	(136)
Temporary assistance	300	-	300
Salaries and wages	265 100	271 733	(6 633)
Common staff costs	80 300	86 036	(5 736)
Travel	22 400	28 595	(6 195)
Scientific Advisory Committee	14 000	15 841	(1 841)
Representation and hospitality	20 200	19 690	510
Sub-total	402 000	421 895	(19 895)
Supplementary appropriation	20 000	-	20 000
TOTAL	422 000	421 895	105

11. The overruns under established posts and common staff costs are below the average increase in staff costs mainly because the post of the Deputy Director General for Research and Isotopes remained vacant for two months. The additional expenditure for the meeting of the Scientific Advisory Committee consists of the increased cost of travel and interpretation services.

2(b) Administration

Table 4

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	1 449 000	1 660 883	(211 883)
Consultants	300	1 274	(974)
Overtime	1 500	1 929	(429)
Temporary assistance	7 000	9 157	(2 157)
Salaries and wages	1 457 800	1 673 243	(215 443)
Common staff costs	474 800	541 276	(66 476)
Travel	23 500	21 044	2 456
Meetings:			
Panels and committees	24 000	-	24 000
Seminars, symposia and conferences	-	9 510	(9 510)
Representation and hospitality	9 700	7 913	1 787
Contractual services	-	20	(20)
Common services, supplies and equipment	79 200	93 020	(13 820)
Other: Inter-agency activities	21 000	24 903	(3 903)
Sub-total	2 090 000	2 370 929	(280 929)
Supplementary appropriation	284 000	-	284 000
TOTAL	2 374 000	2 370 929	3 071

12. Actual obligations in respect of staff costs include the costs of two GS posts in the Division of Budget and Finance, which were not provided for in the budget. In the past this expenditure was charged directly against Executive Agency Overhead Costs, but since 1972 it has been covered by the allocation from the United Nations Special Account.

13. Instead of two working group meetings provided for in the budget, a regional seminar on nuclear law for Latin American countries was held. The total cost of meetings was therefore \$14 490 below the budgetary provision.

14. The overrun of \$13 820 in respect of common services, supplies and equipment results from a loss on exchange of about \$20 000, partially offset by savings under public information services.

2(c) Service and support activities

Table 5

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	522 700	575 798	(53 098)
Overtime	1 100	606	494
Temporary assistance	6 700	8 753	(2 053)
Salaries and wages	530 500	585 157	(54 657)
Common staff costs	171 300	188 076	(16 776)
Travel	200	175	25
Sub-total	702 000	773 408	(71 408)
Supplementary appropriation	72 000	-	72 000
TOTAL	774 000	773 408	592

15. The budgetary overruns are due to increased emoluments of staff caused by currency revaluations, which have been offset by an allocation from the supplementary appropriation.

16. As foreseen in the budget, interpretation costs have been apportioned to the programmes under which meetings are held.

Section 3. Common services

Table 6

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	1 555 700	1 782 756	(227 056)
Consultants	500	-	500
Overtime	16 800	32 347	(15 547)
Temporary assistance	12 000	25 118	(13 118)
Salaries and wages	1 585 000	1 840 221	(255 221)
Common staff costs	509 500	582 312	(72 812)
Travel	1 300	1 002	298
Hospitality	200	7	193
Contractual services	12 000	24 809	(12 809)
Common services, supplies and equipment	1 016 000	1 076 802	(60 802)
Sub-total	3 124 000	3 525 153	(401 153)
Supplementary appropriation	433 000	-	433 000
TOTAL	3 557 000	3 525 153	31 847

17. The programme dealing with common services includes the work of the Division of General Services and the Division of Publications. An explanation of changes in the approved budget is given below for each sub-programme.

3(a) General services

Table 7

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	820 500	968 857	(148 357)
Overtime	10 200	19 085	(8 885)
Temporary assistance	5 000	15 377	(10 377)
Salaries and wages	835 700	1 003 319	(167 619)
Common staff costs	268 700	316 464	(47 764)
Travel	500	556	(56)
Hospitality	100	7	93
Contractual services	-	24 809	(24 809)
Common services, supplies and equipment	702 000	812 998	(110 998)
Sub-total	1 807 000	2 158 153	(351 153)
Supplementary appropriation	382 000	-	382 000
TOTAL	2 189 000	2 158 153	30 847

18. The overrun in respect of established posts is due to the general increase in staff costs because of currency revaluations. In 1973 the contractual services for cleaning the Traungasse offices were discontinued and one full-time cleaner and six half-time cleaners were employed. The cost of this cleaning staff was charged to temporary assistance and resulted in a substantial overrun under this item. In the 1974 budget these posts have been included in the manning table.

19. Actual expenditures for consultants' services for the planning of permanent headquarters have been charged to contractual services, whereas the 1973 budget provided for these costs under common services, supplies and equipment. The total budgetary overrun under contractual services and common services, supplies and equipment corresponds approximately to the general increase of about 17%. Because of some improvement in currency exchange rates during the last quarter of the year, the part of the supplementary appropriation required was less than had been originally expected.

3(b) Publications and printing

Table 8

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	735 200	813 899	(78 699)
Consultants	500	-	500
Overtime	6 600	13 262	(6 662)
Temporary assistance	7 000	9 741	(2 741)
Salaries and wages	749 300	836 902	(87 602)
Common staff costs	240 800	265 848	(25 048)
Travel	800	446	354
Hospitality	100	-	100
Contractual services	12 000	-	12 000
Common services, supplies and equipment	314 000	263 804	50 196
Sub-total	1 317 000	1 367 000	(50 000)
Supplementary appropriation	51 000	-	51 000
TOTAL	1 368 000	1 367 000	1 000

20. The overrun under staff costs is the net result of cost increases caused by currency revaluations and a reduction in costs in respect of increased printing services which were charged to scientific meetings and to CINDA and INIS publications.

21. The increased workload for UNIDO resulted in higher costs for overtime, offset by additional income.

22. The funds provided under contractual services for authorship contracts for the Agency's publications have not been used.

23. Whereas the budget included the cost of paper used for printing for UNIDO amounting to \$70 000, the actual expenditures for paper are now charged directly to that organization. Savings resulting from this procedure are reduced by cost increases for material used to meet the Agency's printing requirements.

Section 4. Technical assistance and training

Table 9

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	564 500	702 151	(137 651)
Consultants	1 000	10 487	(9 487)
Overtime	500	405	95
Temporary assistance	900	1 469	(569)
Salaries and wages	566 900	714 512	(147 612)
Common staff costs	184 500	229 348	(44 848)
Travel	20 500	38 605	(18 105)
Panels and committees	-	5 040	(5 040)
Representation and hospitality	3 100	3 432	(332)
Sub-total	775 000	990 937	(215 937)
Supplementary appropriation	218 000	-	218 000
TOTAL	993 000	990 937	2 063

24. Since 1972 the Special Fund component of UNDP has been merged with the Technical Assistance component and the special allocation for Executing Agency Overhead Costs (EAOC) has been included in the allocation from the United Nations Special Account. Actual expenditures previously charged to UNDP as Executing Agency Overhead Costs have therefore been included under the Regular Budget, but have not been consolidated in the approved budget for 1973. Additional costs under established posts, consultants' services, common staff costs and travel relating to the former EAOC are covered by the increased allocation from the United Nations Special Account as part of the miscellaneous income.

25. The Panel on Nuclear Science Teaching was postponed from 1972 to 1973 and was not included under the budgetary provision for 1973.

26. The above table covers only expenditures under the Regular Budget; the programme involves the use of resources from Operating Fund II, UNDP and other extra-budgetary sources.

Section 5. Research and isotopes

Table 10

Sub-item of appropriation Section	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
(a) Food and agriculture	703 000	800 636	(97 636)
(b) Life sciences	796 000	683 436	112 564
(c) Physical sciences	909 000	891 566	17 434
Sub-total	2 408 000	2 375 638	32 362
Supplementary appropriation and transfers	(23 286)	-	(23 286)
TOTAL	2 384 714	2 375 638	9 076

27. The underrun shown in the above table results from the following facts:

- (a) The general increase in staff costs was substantially reduced by delayed recruitment of staff to fill vacant posts; and
- (b) The exercise of strict economy made it possible to save approximately 22% of the budgetary provision for consultants and 28% of the funds foreseen for travel. Expenditures for meetings also remained slightly below the amount provided in the budget.

5(a) Food and agriculture

Table 11

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	259 500	295 095	(35 595)
Consultants	17 000	16 242	758
Overtime	200	185	15
Temporary assistance	1 100	1 128	(28)
Salaries and wages	277 800	312 650	(34 850)
Common staff costs	85 400	96 389	(10 989)
Travel	24 600	21 398	3 202
Meetings:			
Panels and committees	43 000	44 083	(1 083)
Seminars, symposia and conferences	18 000	21 237	(3 237)
Hospitality	1 200	1 156	44
Scientific and technical contracts	253 000	303 477	(50 477)
Common services, supplies and equipment	-	246	(246)
Sub-total	703 000	800 636	(97 636)
Supplementary appropriation and transfers	100 000	-	100 000
TOTAL	803 000	800 636	2 364

28. The overrun in respect of established posts results from higher emoluments of staff due to currency exchange rate changes.

29. Four panels were planned, but six were held at relatively low cost. The expenditures for two symposia were slightly higher than estimated in the budget.

30. Eighty-two research contracts were awarded or renewed during the year. The overrun under this item is offset by savings under the same item of expenditure in the other two programmes of this appropriation Section.

5(b) Life sciences

Table 12

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	291 800	250 989	40 811
Consultants	16 000	9 932	6 068
Overtime	200	-	200
Temporary assistance	-	52	(52)
Salaries and wages	308 000	260 973	47 027
Common staff costs	96 100	81 982	14 118
Travel	16 500	11 056	5 444
Meetings:			
Panels and committees	46 000	31 813	14 187
Seminars, symposia and conferences	34 000	27 681	6 319
Hospitality	1 400	1 225	175
Scientific and technical contracts	294 000	268 374	25 626
Common services, supplies and equipment	-	332	(332)
Sub-total	796 000	683 436	112 564
Supplementary appropriation and transfers	(110 000)	-	(110 000)
TOTAL	686 000	683 436	2 564

31. Due to delayed recruitment of senior staff to fill vacant posts, the expenditure for salaries remained below the budget estimate in spite of increased staff emolument rates.

32. Five panels were held as planned. However, during the second half of the year the number of participants for which the Agency assumed financial responsibility was kept as low as possible in order to compensate for increased dollar costs caused by currency revaluations. The budget provided for three symposia, whereas only two were held.

33. Sixty scientific and technical contracts were awarded or renewed during 1973. Some funds were transferred to cover research contract needs of the food and agriculture programme.

5(c) Physical sciences

Table 13

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	449 700	466 318	(16 618)
Consultants	23 300	17 791	5 509
Overtime	300	40	260
Salaries and wages	473 300	484 149	(10 849)
Common staff costs	147 300	152 316	(5 016)
Travel	32 000	19 787	12 213
Meetings:			
Panels and committees	71 500	64 067	7 433
Seminars, symposia and conferences	43 000	54 778	(11 778)
Hospitality	1 900	3 129	(1 229)
Scientific and technical contracts	130 000	100 186	29 814
Scientific supplies and equipment	-	747	(747)
Common services, supplies and equipment	10 000	12 407	(2 407)
Sub-total	909 000	891 566	17 434
Supplementary appropriation and transfers	(13 286)	-	(13 286)
TOTAL	895 714	891 566	4 148

34. Delayed recruitment of staff reduced the general increase in staff costs for this programme.

35. Three symposia and one study group meeting were planned and held, whereas one panel less than provided for in the budget was financed.

36. After the award or renewal of 26 contracts an amount of \$29 814 remained unobligated, part of which was required for similar contracts under the food and agriculture programme.

37. The total amount of \$12 407 under common services, supplies and equipment was spent to finance CINDA publications, for which actual income of \$19 875 was received compared with \$10 000 estimated in the budget.

Section 6. Operational facilities

Table 14

Sub-item of appropriation Section	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
The Laboratory	1 468 000	1 622 627	(154 627)
International Laboratory of Marine Radioactivity	241 000	313 763	(72 763)
International Centre for Theoretical Physics	155 000	160 000	(5 000)
Sub-total	1 864 000	2 096 390	(232 390)
Supplementary appropriation	202 000	-	202 000
Special income (Statement I. A)	30 104	-	30 104
Transfers	286	-	286
TOTAL	2 096 390	2 096 390	-

38. Table 14 shows the Regular Budget funds used for the Agency's three operational facilities. Details of the above programmes are shown in the tables below.

6(a) The Laboratory

Table 15

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	856 000	982 579	(126 579)
Overtime	6 000	1 495	4 505
Temporary assistance	600	2 884	(2 284)
Salaries and wages	862 600	986 958	(124 358)
Common staff costs	280 100	321 043	(40 943)
Travel	3 200	3 266	(66)
Contractual services	1 100	10 269	(9 169)
Scientific supplies and equipment	173 000	123 413	49 587
Common services, supplies and equipment	148 000	151 833	(3 833)
Other: Tsetse fly project	-	25 845	(25 845)
Sub-total	1 468 000	1 622 627	(154 627)
Supplementary appropriation	128 496	-	128 496
Transfers and additional special income	26 131	-	26 131
Sub-total	154 627	-	154 627
TOTAL	1 622 627	1 622 627	-

39. The total obligations of the Laboratory were financed from the Regular Budget.
40. The budgetary overrun in respect of staff costs is due to the general increase in emoluments. Additional expenditure for temporary assistance is offset by savings under overtime.
41. Increased costs for contractual services are compensated by savings under scientific supplies and equipment. These savings are the result of economy measures applied to reduce the impact of currency revaluations. For the same reason, expenditures for common services, supplies and equipment have been kept as low as possible without curtailing the programme.
42. An amount of \$25 845 was spent for the project on tsetse fly control in Africa. This expenditure is covered by a special contribution of \$25 245 from the United States Department of Agriculture and an amount of \$600 from the "Gesellschaft für Strahlen- und Umweltforschung" (the Association for Radiation and Environmental Research) of the Federal Republic of Germany.
43. During 1973 the Laboratory carried out its programme as planned, primarily to provide support for other programmes of the Agency.
44. Laboratory service support continues to be supplied to the Department of Safeguards and Inspection. The mechanical workshop has designed and constructed about 40 cameras and fitted them into camera housings for surveillance purposes. In the Electronics Section the portable gamma scintillation spectrometers used in inspections have been improved. About 300 samples have been analysed for the safeguards programme by the Chemistry Group. A mass spectrometer has been set up and about 400 isotopic analyses have been completed.
45. The Agriculture Section of the Laboratory continued to service the co-ordinated research contract programmes on crop nutrition, plant breeding and entomology of the Joint FAO/IAEA Division of Atomic Energy in Food and Agriculture. For the crop nutrition programme 700 analyses were carried out on plant samples received from contractors. For the plant breeding and grain improvement programmes, 13 500 seed protein analyses were made. Seed irradiation services were given to contractors in 14 countries.
46. The quality control service dispatched 253 samples to 58 institutes in 28 countries.
47. The Hydrology Section provided analytical services for UNDP projects in eight countries.
48. In co-operation with WHO, the Dosimetry Group carried out an intercomparison run on thermoluminescence measurements and distributed 154 dosimeter sets.

6(b) International Laboratory of Marine Radioactivity

Table 16

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	187 400	233 788	(46 388)
Consultants	3 300	1 871	1 429
Temporary assistance	-	774	(774)
Salaries and wages	190 700	236 433	(45 733)
Common staff costs	61 300	76 363	(15 063)
Travel	3 300	4 422	(1 122)
Panels and committees	-	4 259	(4 259)
Hospitality	200	141	59
Scientific supplies and equipment	21 000	39 461	(18 461)
Common services, supplies and equipment	9 500	16 083	(6 583)
Sub-total	286 000	377 162	(91 162)
Supplementary appropriation and transfers	72 763	-	72 763
TOTAL	358 763	377 162	(18 399)
Source of funds:			
Regular Budget	313 763	313 763	-
Operating Fund I	45 000	63 399	(18 399)
TOTAL	358 763	377 162	(18 399)

49. The main objectives of this programme are as follows:

- (a) To promote intercomparison, calibration and standardization of methods and techniques being used in national laboratories and institutes for marine radioactivity studies;
- (b) To obtain scientific information in order to evaluate effects of radioactivity in the sea; and
- (c) To develop technical measures that should be adopted in the event of the accidental contamination of the sea.

50. Actual expenditures for established posts include an average of 14 classes of post adjustment for the year; this is six classes more than foreseen in the budget. Furthermore an increase in costs in respect of GS salaries of about 17% was not provided for. All increases in emoluments of staff over the budgetary provisions are due to the revaluations of the French franc during 1973.

51. Obligations under panels and committees represent the cost of a meeting of experts on the problem of heavy metal measurement in the marine environment. This expenditure is entirely covered by special contributions from Member States to the expanded programme for environmental protection.

52. Currency revaluations and increased requirements for the programme caused the substantial overrun under scientific supplies and equipment as well as under common services, supplies and equipment.

53. Additional income under Operating Fund I covered part of the budgetary overrun. The dollar equivalent of the contribution from the Monegasque Government was \$54 348, whereas an amount of \$45 000 was estimated in the budget; other contributions and miscellaneous income increased the resources available under Operating Fund I.

54. The total net budgetary overrun was \$91 162. The \$72 763 pertaining to the Regular Budget was offset by an allocation from the supplementary appropriation and from special income, leaving \$18 399 to be charged to the Operational Budget.

6(c) International Centre for Theoretical Physics

Table 17

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	161 000	185 988	(24 988)
Consultants	12 000	13 728	(1 728)
Overtime	3 500	8 610	(5 110)
Temporary assistance	15 000	30 320	(15 320)
Salaries and wages	191 500	238 646	(47 146)
Common staff costs	53 000	45 042	7 958
Travel	5 000	4 366	634
Meetings:			
Panels and committees	5 500	2 084	3 416
Seminars, symposia and conferences	70 000	277 509	(207 509)
Hospitality	3 000	4 323	(1 323)
Common services, supplies and equipment	141 000	184 234	(43 234)
Other items of expenditure:			
Fellowships	37 000	31 982	5 018
Visiting scientists and lecturers	113 000	118 578	(5 578)
Associate members	75 000	69 950	5 050
Federated institutions	12 000	16 293	(4 293)
Sub-total	237 000	236 803	197
Sub-total	706 000	993 007	(287 007)
Supplementary appropriation	5 000	-	5 000
TOTAL	711 000	993 007	(282 007)
Source of funds:			
Regular Budget	160 000	160 000	-
Operating Fund I	551 000	833 007	(282 007)
TOTAL	711 000	993 007	(282 007)

55. The programme of the Trieste Centre was carried out during 1973 in accordance with the plan recommended by the Centre's Scientific Council and approved by the Directors General of the Agency and UNESCO. Total obligations exceeded the approved budget for 1973 by \$282 007, as shown above. Actual income was \$179 195 higher than foreseen in the budget, and most of that increase consisted of UNDP's contribution, as shown in the table below; the balance of the budgetary overrun was covered by part of the carry-over of unobligated balances from 1972.

Table 18

Source of income	1973 Budget	Actual income	Overrun () or underrun of budget
Italian Government	250 000	250 000	-
Contributions from other Member States	-	26 200	(26 200)
UNESCO contribution	155 000	155 000	-
IAEA Regular Budget	160 000	160 000	-
Contribution from UNDP	-	161 400	(161 400)
Other contributions	116 000	133 452	(17 452)
Miscellaneous income	30 000	4 143	25 857
Sub-total	711 000	890 195	(179 195)
Carry-over of unobligated balance as at 31 December 1972	-	121 878	(121 878)
TOTAL	711 000	1 012 073	(301 073)

56. The major item of income not foreseen in the budget consisted of the contributions from UNDP, namely \$55 600 for solid state physics activities and \$105 800 for training and research in applied mathematics and computer science.

57. These contributions were used primarily in support of the Workshop on solid state physics and the Autumn College on mathematical and numerical methods in fluid dynamics. The additional activities, which were not envisaged in the budget, caused part of the overrun under meetings, visiting scientists and lecturers.

58. The overrun of costs for established posts is due to two additional classes of post adjustment not provided for in the budget and an increase of about 8% in the cost of salaries of GS staff. These increases are partly due to currency revaluations and partly to adjustment of emoluments to local conditions of employment.

59. The large number of participants in meetings and other scientific activities account for the increased costs of hospitality and of common services, supplies and equipment.

60. In 1973 the activities of the Centre included extended courses on mathematical and numerical methods in fluid dynamics and on nuclear physics. The first event was the Winter College on atoms, molecules and lasers, which lasted from 17 January through 10 April 1973.

61. The summer activities of the Centre included a research session on theoretical astrophysics and relativity, the working group on plasma physics, the summer school on the physics and mathematics of the nervous system, and a topical meeting on weak interactions.

The summer school was jointly sponsored by the Centre and the Institute for Information Science of the University of Tuebingen. The Volkswagen Foundation also contributed to this course.

62. The Research Workshop in solid state physics was organized from 1 July through 30 September and the majority of the 60 physicists who took part in it came from developing countries. Nearly half of the more than 100 participants in the Autumn College on mathematical and numerical methods in fluid dynamics, which was held from 17 September to 15 December 1973, were scientists from developing countries.

63. The extended Seminar on nuclear physics lasted from 12 September through 21 December. Research on high-energy physics has been carried out throughout the year. During 1973 some two thirds of the scientific papers issued by the Centre were prepared by physicists from developing countries.

Section 7. Technical operations

Table 19

Sub-item of appropriation Section	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
(a) Nuclear power and reactors	911 000	901 905	9 095
(b) Nuclear safety and environmental protection	876 000	1 033 206	(157 206)
(c) Information and technical services	1 592 000	2 055 156	(463 156)
Sub-total	3 379 000	3 990 267	(611 267)
Supplementary appropriation	465 000	-	465 000
Special income (Statement I. A)	148 682	-	148 682
TOTAL	3 992 682	3 990 267	2 415

64. The main reasons for the budgetary overrun in this appropriation Section are:

- (a) The general increase in costs caused by the revaluations of the Austrian schilling;
- (b) Expenditure in the amount of \$148 682 in respect of the expanded programme of environmental protection under the nuclear safety and environmental protection programme was not provided for in the 1973 budget, but was covered by special contributions from Member States; and
- (c) Instalments related to the purchase of the central processing unit of the IBM 370/145 computer in 1972.

7(a) Nuclear power and reactors

Table 20

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	485 800	508 932	(23 132)
Consultants	10 000	34 326	(24 326)
Overtime	300	84	216
Temporary assistance	1 100	87	1 013
Salaries and wages	497 200	543 429	(46 229)
Common staff costs	159 200	166 253	(7 053)
Travel	32 500	18 781	13 719
Meetings:			
Panels and committees	61 500	56 016	5 484
Seminars, symposia and conferences	70 500	57 405	13 095
Hospitality	2 100	3 232	(1 132)
Scientific and technical contracts	88 000	54 965	33 035
Scientific supplies and equipment	-	935	(935)
Common services, supplies and equipment	-	889	(889)
Sub-total	911 000	901 905	9 095
Transfers	(9 000)	-	(9 000)
TOTAL	902 000	901 905	95

65. The impact of currency revaluations on the cost of established posts and related common staff costs was substantially reduced by keeping a larger number of posts vacant than had been foreseen in the budget.

66. Actual expenditure for consultants' services include the Agency's cash contribution of \$18 358 for the market survey for nuclear power in developing countries, which was not provided for in the budget.

67. Ten panel and working group meetings were planned, but only five were held. The budget provided funds for two study group meetings and four symposia. Actual obligations include the costs for three symposia and three study group meetings; the costs of the latter are much lower than those of symposia.

68. Of the budgetary provision for research contracts, 62% was used for the award or renewal of 15 contracts. Part of the remaining funds was transferred to the information and technical services programme.

7(b) Nuclear safety and environmental protection

Table 21

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	336 200	382 379	(46 179)
Consultants	15 500	69 751	(54 251)
Overtime	200	296	(96)
Temporary assistance	200	8 510	(8 310)
Salaries and wages	352 100	460 936	(108 836)
Common staff costs	110 100	124 899	(14 799)
Travel	26 500	38 206	(11 706)
Meetings:			
Panels and committees	112 500	147 148	(34 648)
Seminars, symposia and conferences	55 000	71 769	(16 769)
Hospitality	1 800	4 492	(2 692)
Scientific and technical contracts	197 000	175 673	21 327
Scientific supplies and equipment	6 000	9 597	(3 597)
Common services, supplies and equipment	15 000	486	14 514
Sub-total	876 000	1 033 206	(157 206)
Supplementary appropriation	9 000	-	9 000
Special income (Statement I, A)	148 682	-	148 682
TOTAL	1 033 682	1 033 206	476

69. Activities related to the expanded programme of environmental protection resulted in additional costs under almost all items of expenditure, especially consultants and meetings. As the total cost of \$148 682 was covered by special contributions extraneous to the budget, the net budgetary overrun was \$8524, which was covered by a small allocation from the supplementary appropriation.

70. The general increase in staff costs was slightly reduced by leaving more posts vacant than had been foreseen in the budget.

71. Actual obligations for consultants' services include an amount of \$59 466 for services required in connection with the expanded programme. Part of the overrun under temporary assistance was incurred in connection with these services.

72. The overrun under meetings is entirely attributable to the expanded programme, for which three panels and one study group meeting were held.

73. During 1973 a total of 31 contracts were awarded or renewed, of which two contracts related to the expanded programme.

7(c) Information and technical services

Table 22

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	665 800	795 491	(129 691)
Consultants	8 500	3 719	4 781
Overtime	1 700	11 457	(9 757)
Temporary assistance	11 000	12 652	(1 652)
Salaries and wages	687 000	823 319	(136 319)
Common staff costs	218 000	259 836	(41 836)
Travel	18 000	11 339	6 661
Meetings:			
Panels and committees	16 000	16 131	(131)
Seminars, symposia and conferences	8 000	5 457	2 543
Hospitality	1 000	1 564	(564)
Contractual services	46 000	22 817	23 183
Common services, supplies and equipment	598 000	914 693	(316 693)
Sub-total	1 592 000	2 055 156	(463 156)
Supplementary appropriation	465 000	-	465 000
TOTAL	2 057 000	2 055 156	1 844

74. The overrun in respect of staff costs is in line with the general increase in staff emoluments.

75. Additional expenditures for overtime are mainly due to an increase in the work load for UNIDO and are covered by higher income than foreseen in the budget.

76. Two panels and one seminar were held as planned.

77. An amount of \$6865 was used for INIS contractual services, for which there was a budgetary provision of \$30 000.

78. The overrun in respect of common services, supplies and equipment results partly from increased costs caused by revaluation of currencies and partly from the instalments paid for the central processing unit of the IBM 370/145 computer, which was purchased in 1972. Actual obligations include an amount of \$315 817 for these instalments, whereas the expenditure for rental of computer equipment is \$148 720 lower than estimated in the budget. The increase in the payments for the central processing unit will result in earlier settlement of the contractual balance, with savings in interest over the next few years.

79. The number of international organizations participating in INIS rose to 12 during 1973, whereas the number of participating countries remained at 44, as in 1972. The INIS input reached 60 181 items during 1973 as compared with about 20 000 published during 1972. The clearing-house distributed about 200 000 microfiches under fifteen firm-order arrangements

and through direct sales. Under a co-operative agreement with FAO, INIS used its system for the experimental operation of an Agricultural Information System. This service was provided to FAO on a cost recoverable basis.

Section 8. Safeguards

Table 23

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Established posts	1 367 000	1 370 504	(3 504)
Consultants	10 000	8 062	1 938
Overtime	300	660	(360)
Temporary assistance	1 400	-	1 400
Salaries and wages	1 378 700	1 379 226	(526)
Common staff costs	448 300	447 656	644
Travel	240 000	241 920	(1 920)
Panels and committees	54 000	641	53 359
Representation and hospitality	5 000	5 363	(363)
Scientific and technical contracts	160 000	118 015	41 985
Scientific supplies and equipment	192 000	308 160	(116 160)
Common services, supplies and equipment	-	12 646	(12 646)
Other items of expenditure	120 000	-	120 000
Sub-total	2 598 000	2 513 627	84 373
Supplementary appropriation and transfers	(81 000)	-	(81 000)
TOTAL	2 517 000	2 513 627	3 373

80. The general increase in staff costs was almost offset by keeping a larger number of posts vacant than foreseen in the budget.

81. Six working group meetings were provided for in the budget, but only one was held. The greater part of the expenditure incurred for this working group, which met in Tokyo, was charged against a host Government contribution.

82. Savings under scientific and technical contracts and under other items of expenditure more than offset an overrun in obligations for the purchase of scientific supplies and equipment. As shown in Statement I. A, it was possible to transfer \$81 000 to other programmes to meet part of the costs of the supplementary appropriation.

B. 1973 OPERATIONAL BUDGET

1. Operating Fund I

Table 24

Programmes	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
International Laboratory of Marine Radioactivity	45 000	63 399	(18 399)
International Centre for Theoretical Physics	551 000	833 007	(282 007)
TOTAL	596 000	896 406	(300 406)

83. Table 24 above shows the obligations in respect of the operational facilities which were charged to the Operational Budget, together with the original estimates. The explanation of the changes has been given for each facility under the relevant Regular Budget Section [6].

2. Operating Fund II

Table 25

Item of expenditure	Approved 1973 budget	Actual 1973 obligations	Overrun () or underrun of budget
Experts and equipment	2 445 000	1 969 012	475 988
Fellowships and training	700 000	836 420	(136 420)
TOTAL	3 145 000	2 805 432	339 568

84. The approved budget of \$3 145 000 would have represented the Operating Fund II income, if the target of \$3 million for voluntary contributions to the General Fund had been met. A shortfall of contributions, partly compensated for by higher miscellaneous income than estimated in the budget, resulted in a total income of \$3 103 731, or 99% of the budget.

[6] See Section 6 above, paras 49-63.

85. Actual obligations during 1973 amounted to only \$2 805 432, so that the unobligated balance of Operating Fund II was increased by \$298 299 to \$1 445 042. In summary, the 1973 income was as follows:

Transfer from the General Fund:

Voluntary contributions	\$2 836 246
Interest on short-term deposit	122 926
Miscellaneous income	36 129
Sub-total	<u>2 995 301</u>

Operating Fund II direct income:

Local project costs reimbursed	80 136
Miscellaneous income	28 294
Sub-total	<u>108 430</u>

Total income \$3 103 731

