

THE AGENCY'S ACCOUNTS FOR 1974

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INTERNATIONAL ATOMIC ENERGY AGENCY

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NOTE

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

PART I

Report by the Board of Governors

1. In accordance with Financial Regulation 12.04[1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1974.
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 1974

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 1974 and of the report of the Board of Governors thereon[*].

[*] GC(XIX)/ 549, 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 1974

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 1974, 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.
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 June 1974 the Director General was authorized by the Board of Governors to make transfers from Section 9 to Sections 1-8 to the extent and in the amounts required to finance increased expenditure resulting solely from changes in currency exchange rates. The amount of \$2 972 027 was actually transferred. Due to the difficulties described in Part V, paragraphs 4-6 of this document, the audit could not be performed in sufficient detail as to enable me to confirm a consistent observance of the given condition. The estimates as shown in the table included in paragraph 5 of Part V prepared on a statistical basis as explained in paragraph 4, together with the rationale given in paragraph 6, I consider as adequate.

Unliquidated obligations

6. The unliquidated obligations of the Agency for 1974 in the amount of \$2 117 776 were checked against the relevant documents. In comparison with the last year the amount is higher by \$443 538. Of the above-mentioned total, \$1 252 289 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1974. The amount of \$865 487 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. By auditing individual items at random we

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

came across some items of unliquidated obligations which should have been cleared before the end of the year 1974. Consequently, the total unliquidated obligations are overstated, even if only by relatively small amounts. Those cases which have been discovered during the course of the audit have already been adjusted, and the remaining ones, if any, will be adjusted in 1975. Bank accounts and cash in hand are not affected thereby.

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 \$1 252 289 of unliquidated obligations as at 31 December 1974 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 \$1 252 289, the sum of \$660 849 represents unliquidated obligations for 245 research contracts, as compared with \$652 762 for 227 research contracts in 1973.

8. The unliquidated obligations of the Agency for the year 1973 in the amount of \$205 400 represent obligations which are in conformity with the interpretation and application of Financial Regulation 5.03.

The United Nations Development Programme (UNDP)

9. 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

10. 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

11. During the interim audit which was carried out in October 1974 and during the final audit of the accounts, several questions arose which were satisfactorily settled with the Secretariat of the Agency.

Vienna, 12 March 1975

(signed) Julius Hájek
External Auditor

PART III

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1974

1. I present herewith the Agency's accounts for the year ended 31 December 1974, 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 1974 Regular Budget [1] amounted to \$25 064 000, of which \$23 137 000 was to be financed from contributions made by Member States on the basis of the 1974 scale of assessments and \$1 927 000 from other income [2]. The General Conference also authorized the Director General to incur additional expenditures in 1974 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. The Board of Governors in June authorized the Director General to make transfers not to exceed \$3 800 000 from Section 9 to Sections 1-8 to the extent and in the amounts required to finance increased expenditure under each Section resulting solely from changes in currency exchange rates. At its eighteenth regular session in September 1974 the General Conference decided that the remaining \$800 000 of the \$4 600 000 originally appropriated under Section 9 should be used to finance part of the Regular Budget appropriations for 1975 [4], which had the effect of reducing the 1974 Regular Budget appropriation by \$800 000, to a revised total of \$24 264 000, as shown in Statement I. A.

4. The Board also authorized the Director General to make further transfers to Sections 1-8, not exceeding \$10 000 in any one case. This authority was fully used with respect to the Trieste Centre during 1974; no other use of this general authority was required.

5. The authority to incur additional expenditures financed entirely from revenues extraneous to the budget [3] was used in respect of one activity during 1974: special contributions totalling \$56 843 were made by two Members [5] to cover the costs of a research programme relating to tsetse fly control in Africa. To meet the actual costs incurred for this activity, the level of approved expenditures under the Regular Budget was raised by a total of \$56 843, as shown in Statement I. A. The level of approved expenditures under the Regular Budget for 1974 was therefore increased from the revised level of \$24 264 000 to \$24 320 843.

6. Total obligations incurred during 1974 amounted to \$23 492 870, which resulted in a total unobligated balance of \$827 973, all of which is under Section 9 because only the amounts actually required have been transferred to other Sections [6].

[1] Resolution GC(XVII)/RES/304, para. 1.

[2] Ibid., para. 2.

[3] Ibid., para. 4.

[4] Resolution GC(XVIII)/RES/314.

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

[6] See Part V, paras 4-6, for more detailed explanation of transfers.

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 1974, special comments are provided below.

1. Cash in hand and at banks

8. As at 31 December 1974 total cash in hand and at banks amounted to \$5 385 427, or \$4 018 691 more than at the end of 1973. This favourable cash position was due primarily to the following factors: (a) the \$800 000 assessed in 1974 for Section 9, but later held to finance part of the 1975 appropriation, was largely paid by Members in 1974; (b) because of stringent economy measures and some late savings on exchange, budgetary savings of \$827 973 resulted in 1974; (c) miscellaneous income exceeded budget estimates by \$399 044; (d) assessments on new Member States were paid in the amount of \$322 767; (e) Member States paid in December 1974 contributions for 1975 in the amount of \$1 412 817, which is higher than ever before paid in advance, and (f) December payments of assessed contributions for 1974 and prior years amounted to \$1 957 420. In spite of the first three items above, if Members' contributions received in December had been delayed by less than 30 days, the cash balance in the Administrative Fund would have been \$304 039 less than required to cover unliquidated obligations.

2. Contributions receivable from Member States

9. At the end of 1974 total outstanding contributions receivable from Member States amounted to \$1 161 303, or \$476 773 less than at the end of 1973 and \$1 397 771 less than at the end of 1972. This represents the lowest level of unpaid contributions since 1961. 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 1974 amounted to \$23 474 491, made up of the original assessment of \$23 137 000 and assessments totalling \$337 491 on new Members (Statement I, C). Payments of 1974 assessments in 1974 amounted to \$22 735 361, or 96.9% of the total (Schedule F, 2), including \$322 767, or 95.6% of the assessments on new Members.

11. As stated above, the unpaid total of the assessments on Members, as at 31 December 1974 was at the lowest level since 1961. Of the total contributions receivable as at 31 December 1974, \$422 173 pertained to 1973 and prior years, \$724 406 represented the unpaid balance of the original 1974 assessment and \$14 724 represented assessments on new Members. Member States are to be commended on the promptness of payments during 1974.

12. With regard to contributions receivable from Members for 1958-1973, the level of arrearages as at 31 December 1974 was \$25 157 higher than for 1958-1972 at the end of 1973. Of the \$422 173 unpaid for 1973 and earlier years, \$307 526 pertained to the nine Member States which had no voting rights at the eighteenth regular session of the General Conference in 1974 because of arrearages of contributions and \$15 949 pertained to two States which have withdrawn from membership, leaving a balance of only \$98 698 payable by 11 Member States which still retained voting rights in 1974.

3. Sundry accounts receivable and deferred expenditures

13. Accounts receivable and deferred expenditures as at 31 December 1974 amounted to \$1 799 434, compared with \$1 507 543 at the end of 1973. The increase is due primarily to amounts due from Governments for laboratory services, host-Government contributions to Agency meetings, and the refund of value-added taxes, partially offset by a reduction in the level of deferred expenditure with respect to purchase of electronic data processing equipment.

14. The amounts due from Governments included value-added tax refunds in the amount of \$109 926 at the end of 1973, whereas the level as at 31 December 1974 was \$436 000 or an increase of \$326 074. The Austrian authorities have now reached a favourable decision whereby these value-added tax amounts, with respect to official purchases of the Agency in Austria since 1 January 1973, will be refunded in the near future.

4. Sundry liabilities

15. Total unliquidated obligations at the end of 1974 amounted to \$2 323 176, compared with \$1 883 239 at the end of 1973. Accounts payable and other credit balances amounted to \$1 616 047, compared with \$610 253 in 1973 - an increase of \$1 005 794. The main items of increase related to payroll accounts for which the amount due to the United Nations Joint Staff Pension Fund remained unpaid in December 1974 but not in 1973 and the \$800 000 of 1974 assessments to be transferred to the 1975 budget as explained in paragraph 3 above.

5. Cash surpluses (Statement I, D)

16. The provisional cash deficit for 1973 as at 31 December 1973 amounted to \$750 978, as shown in Statement I, D. Payments of prior years' assessed contributions during 1974 amounted to \$1 215 903, compared with only \$796 663 in 1973 - an increase of \$419 240. These unusually large payments, together with savings amounting to \$170 383 on obligations brought forward from 1972 and 1973 [7], converted the provisional cash deficit for 1973 to a final cash surplus of \$635 308 as at 31 December 1974.

17. As at 31 December 1974 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 [8]. As shown in Statement I, D, this net figure has not changed since 31 December 1973.

6. Undistributed budgetary surpluses

18. Undistributed budgetary surpluses as at 31 December 1974 amounted to \$1 986 681, made up of arrears of contributions receivable from Members for 1958-73 in the amount of \$422 173 and a provisional budgetary surplus of \$1 564 508 for 1974. This provisional budgetary surplus for 1974 is unusually high because of: (a) assessment on new Member States amounting to \$337 491; (b) higher miscellaneous income than anticipated [9], amounting to \$399 044, 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) budgetary savings of \$827 973.

II. WORKING CAPITAL FUND (Statement II)

19. In September 1973 the General Conference decided to retain the level of the Working Capital Fund at \$2 million in 1974 [10]. In accordance with the Financial Regulations, three new Member States were assessed for advances to the Fund, in the amount of \$29 000 in 1974. In December advances were also received from Members in the amount

[7] See Schedule F.5 for details.

[8] In accordance with Financial Regulation 7.02.

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

[10] Resolution GC(XVII)/RES/306, para. 1.

of \$7800 with respect to 1975. As a result, the total assets of the Working Capital Fund were increased to \$2 036 800 as at 31 December 1974. This total was represented by \$1 363 617 in deposit accounts at banks (Schedule A), \$667 190 in investments in bonds (Statement II), \$5509 in advances receivable from Member States (Schedule C), and \$484 in accounts receivable from self-liquidating projects.

20. During 1974 two bond holdings with a nominal value of \$336 000 were sold at a loss of \$11 930. These sales appeared prudent in view of the relatively small loss compared with the higher interest rates available from short-term United States dollar deposits. A reduction in the reserve for fluctuation in bond values has also been made and the adjustment credited to investment income for 1974.

21. In September 1973 the General Conference authorized the Director General to make certain advances from the Working Capital Fund during 1974 if needed [11]. No use was made of this authority; however, an amount of \$1656 was repaid to the Working Capital Fund during 1974 as partial repayment of the advance made during 1970 to a self-liquidating project. As at 31 December 1974 a balance of \$484 remained unpaid against this advance.

III. OPERATIONAL PROGRAMME - 1974

A. General Fund (Statement III, A)

22. During 1974 a net total of \$3 250 312 was pledged or paid into the General Fund from various sources entirely for the support of technical assistance financed under Operating Fund II. The items of income were \$3 080 705 in pledges of voluntary cash contributions for 1974, \$12 710 in pledges for prior years, \$172 103 of interest income on short-term deposits, offset by losses on exchange in the amount of \$15 206.

23. Of the \$3 080 705 pledged in voluntary cash contributions to the General Fund for 1974, a total of \$2 948 541 was received by 31 December 1974 (Schedule D), leaving an unpaid balance of \$132 164, compared with an unpaid balance of \$96 339 in respect of pledges for 1973 at the end of 1973. By the end of 1974 the unpaid balance for 1973 had been reduced to \$3000. A total of \$15 100 in pledges for 1965-72 also remained unpaid at the end of 1974 (Schedule B. 2), compared with a total of \$24 109 for 1965-71 at the end of 1973. Member States are again to be commended on their prompt payment of voluntary contributions to the General Fund during 1974.

B. Operating Fund I (Statement III, B)

24. As at 1 January 1974, Operating Fund I had an opening balance of \$36 342 available for expenditure, made up of unliquidated obligations of \$13 113 and an unobligated balance of \$23 229 brought forward from 1973. During 1974 additional income of \$1 038 890 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 1974 the unliquidated obligations and unobligated balances under Operating Fund I amounted to \$21 077 and \$3414 respectively, as explained in more detail for each facility below.

The International Laboratory of Marine Radioactivity

25. The portion of Monaco Laboratory activities financed from Operating Fund I [12] started the year with an unobligated balance of \$2918 carried forward from 1973.

[11] Resolution GC(XVII)/RES/306, para. 3.

[12] See also Part V, paras 50-54 below for total activities including Regular Budget support.

During 1974 the Laboratory received \$48 077 as the annual contribution of the Principality of Monaco, \$5000 from UNESCO, and \$10 058 from miscellaneous income and exchange adjustments. A total of \$65 350 was expended during the year, leaving an unobligated balance of \$703 to be carried forward to 1975.

The International Centre for Theoretical Physics

26. The Trieste Centre started the year with an unobligated balance of \$20 311 and unliquidated obligations of \$13 113 carried forward from 1973. Income during the year amounted to \$975 755, made up primarily of the annual contributions from the Italian Government, UNESCO and the Agency's Regular Budget, plus special grants and contributions from the Governments of Denmark and Sri Lanka, the Swedish International Development Authority (SIDA) [13], UNDP [14], and miscellaneous income and exchange adjustments.

27. During 1974 total expenditures in respect of the Trieste Centre under Operating Fund I [15] amounted to \$985 391 and unliquidated obligations as at 31 December 1974 amounted to \$21 077, leaving an unobligated balance of \$2711.

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

28. At the beginning of 1974 balances of \$1 445 042 and \$1 683 895 were carried forward from 1973 in the form of unobligated balances and unliquidated obligations respectively. Additional income during 1974 amounted to \$3 356 435 of which \$3 250 312 represented transfers from the General Fund, \$94 127 assessed programme costs and \$11 996 miscellaneous income and exchange adjustments. Income in 1974 therefore amounted to \$252 704 more than in 1973. Total funds available in 1974 amounted to \$6 485 372, made up of the \$3 128 937 carried forward from 1973 and the \$3 356 435 of new 1974 income. Of this amount \$2 413 017 was expended in 1974 and \$2 303 681 was represented by unliquidated obligations, leaving an unobligated balance of \$1 768 674 as at 31 December 1974.

29. Total obligations and expenditures incurred in 1974 and unliquidated obligations as at 31 December 1974 are given in detail in Statement III, C, which shows the technical assistance provided to the 65 recipient States during 1974 and also the interregional training courses that were held. The unobligated balance of \$1 768 674 (Statement III, A) is earmarked for approved projects to be implemented in the near future. Although this unobligated balance is \$323 632 higher than at the end of 1973, total obligations in 1974 exceeded the level in 1973 by \$227 371.

30. In order to indicate the approximate value of all resources available to the Agency during 1974, Schedule G has again been included to show contributions in kind 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 is subject to the reservations expressed in the past [16] and the assumptions explained in the footnote to Schedule G.

[13] See also Statement V, B.

[14] Through UNESCO as executing agency.

[15] See also Part V, paras 47-49 below for total activities including Regular Budget support.

[16] 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)

31. Statement IV. A is presented in the form required by UNDP. At the end of 1973 the balances reported in respect of UNDP programmes [17] amounted to \$3 242 920. This amount was reduced during 1974 by \$19 544 because of the need to surrender prior years' miscellaneous income. The adjusted balance as at 1 January 1974 was therefore \$3 223 376. Additional UNDP allocations recorded in the Agency's accounts during 1974 amounted to \$7 264 786, made up of (a) allocations of \$2 508 252 made with respect to 1973 and prior years but not recorded in the Agency's accounts until 1974; (b) new allocations of \$995 079 for 1974 and prior years, and (c) allocations of \$3 761 455 received in 1974 for future years. Total allocations available in 1974 therefore amounted to \$10 488 162 of which \$3 556 720 was expended during 1974 [18], leaving an available unexpended balance of \$6 931 442 as at 31 December 1974, which was represented by: cash in banks, on hand or in transit, \$75 709; \$6 931 442 in unspent allocations; \$129 404 in accounts receivable and sundry debit balances, and \$196 952 receivable from UNDP for variance in experts costs, offset by \$402 065 in accounts payable and sundry credit balances.

32. The expenditures under the total UNDP programme during 1974 are presented by recipient States in Statement IV. B, which shows that the Agency was the executing agency for projects under the indicative planning figures for 40 countries, for which a total of \$2 741 654 was expended, in addition to regional and interregional projects, for which \$315 258 was expended.

33. Executing Agency overhead costs in the total amount of \$404 578 were transferred as income to the Administrative Fund, based on a rate of 13% of actual expenditures for IPF projects (\$3 056 912) and cost-sharing (\$55 230). This represents an increase of \$145 363 in UNDP overhead costs received by the Administrative Fund compared with this form of income in 1973.

V. SPECIAL ACCOUNTS (Statements V-VIII)

34. The statements relating to special accounts and trust funds include comparative columns for 1973, 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 [19] has been included to show by project the 1974 activities financed from this fund.

35. During 1974 initial financial support was received by the Agency from the United Nations Environment Programme (UNEP) for which a new trust fund (Statement VI) has been established. During 1974 a total of \$115 074 was received from UNEP, of which \$41 351 was expended and \$12 935 was represented by unliquidated obligations, thus leaving an unobligated balance of \$60 788 as at 31 December 1974. The specific purposes for which these special grants were made are shown in detail in a supporting statement [20].

[17] See document GC(XVIII)/527, Part IV, Statement IV.

[18] See Statement IV. B for details ("Indicative planning figures" (IPF) plus "Cost sharing" columns).

[19] See Statement V. B.

[20] See Statement VI. B.

VI. OTHER FINANCIAL DATA

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

36. 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 1974. These schedules show budgetary savings in 1974 compared with the experience of earlier years (Schedule F. 1); the trend of payments of assessed contributions by year (Schedules F. 2 and F. 3), and the percentage of assessed contributions remaining unpaid at the end of each year (Schedule F. 4). From Schedule F. 4 it can be seen that the assessed contributions outstanding at the end of 1974 represented the lowest percentage level in the history of the Agency. Total arrearages amounted to only 0.68% of total assessments on Member States to date.

Savings on unliquidated obligations (Schedule F. 5)

37. Of the \$1 674 238 carried forward as at 31 December 1973 in the form of unliquidated obligations under the Regular Budget (Administrative Fund) a total of \$1 326 811 was expended during 1974 and \$205 400 remained as valid unliquidated obligations for research contracts which may be carried forward to 31 December 1975 [21]. Thus, savings of \$142 027 resulted during 1974 from the liquidation of obligations carried forward from 1973. Similar savings in respect of the research contract obligations carried forward from 1972 amounted to \$28 356, so that total savings from this source during 1974 amounted to \$170 383. The details of these savings are shown by appropriation Section in Schedule F. 5, and the total is recorded in Statement I. D.

Miscellaneous income (Schedule F. 6)

38. The Regular Budget for 1974 was based on estimated income other than assessments on Members in the amount of \$1 927 000. Actual income amounted to \$2 326 044, or an excess of \$399 044, as shown in detail in Schedule F. 6. The major items of income in excess of the budget estimates related to UNIDO payments for common services, UNDP overhead allocations, refunds from the United Nations Joint Staff Pension Fund, income from FAO for AGRIS services, and additional income from investments and short-term deposits.

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

39. During 1974 financial contributions amounting to \$80 197 were pledged by Member States towards the cost of Agency symposia, seminars and panels. As at 31 December 1974 payments totalled \$44 926, leaving an unpaid balance of \$35 271.

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 1974 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 1974 is shown together with similar balances for the end of 1973 in Schedule F. 9.

[21] In accordance with Financial Regulation 5.03.

Total resources available during 1974 (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 1974 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 1974, plus unliquidated obligations as at 31 December 1974, amounted to \$34 599 463. Subtraction from this amount of the \$3 753 917 of unliquidated obligations brought forward from 1973 results in net total 1974 obligations of \$30 845 546, or \$5 008 746 more than in 1973.

Ex-gratia payments

43. Two ex-gratia payments were approved by the Director General with respect to the Agency's accounts for 1974, as follows:

- (a) A payment of 8000 Swedish crowns was made to the widow of a consultant who died a few months after being injured in an automobile accident while on duty travel on behalf of the Agency. This payment was made as full and final settlement of any claim which she may have had against the Agency [22]; and
- (b) Early in 1974 a payment of 40 000 Austrian schillings was made as an ex-gratia payment to the United Nations Joint Staff Pension Board (UNJSPB) Emergency Fund. This fund was established in order to deal with the immediate hardships arising from pension reductions consequent upon the devaluation of the dollar. The fund proposed to disburse benefits to pensioners receiving less than \$2000 per annum, who had retired in areas where the devaluation of the dollar had brought about a reduction in the pension received by them in the currency of the particular country involved. The Agency's Staff Welfare Committee approved a recommendation by the Staff Council to pay from the Staff Welfare Fund a sum of 20 000 Austrian schillings to the UNJSPB Emergency Fund. The Pension Committee recommended that the Administration make a similar contribution at the normal ratio of pension contributions, namely, double the contribution of staff members. The Director General, therefore, approved the payment of 40 000 Austrian schillings to the UNJSPB Emergency Fund as an ex-gratia payment.

(signed) Sigvard Eklund
Director General

[22] See document GC(XVIII)/527, Part II, para. 43, which refers to an ex-gratia payment to the wife of a Market Survey staff member involved in the same automobile accident.

PART IV

STATEMENTS AND SCHEDULES

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND DISBURSEMENTS
 BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED
 31 DECEMBER 1974

Appropriation Section	Original appropriation ^{a/}	Authorized transfers ^{b/}	Additional special income ^{c/}	Revised appropriation	Total obligations	Disbursements	Unliquidated obligations	Unobligated balance of appropriations
1. Policy-making organs	837 000	185 292	-	1 022 292	1 022 292	1 009 705	12 587	-
2. Executive management and administration	3 447 000	579 244	-	4 026 244	4 026 244	3 805 014	221 230	-
3. Common services	3 310 000	740 369	-	4 050 369	4 050 369	3 891 169	159 200	-
4. Technical assistance and training	984 000	142 629	-	1 126 629	1 126 629	1 123 911	2 718	-
5. Research and isotopes	2 596 000	151 851	-	2 747 851	2 747 851	2 299 844	448 007	-
6. Operational facilities	1 847 000	229 238	56 843	2 133 081	2 133 081	2 060 693	72 388	-
7. Technical operations	4 002 000	676 446	-	4 678 446	4 678 446	4 035 858	642 588	-
8. Safeguards	3 441 000	266 958	-	3 707 958	3 707 958	3 148 900	559 058	-
9. Contingent financing	3 800 000	(2 972 027)	-	827 973	-	-	-	827 973
TOTAL	24 264 000	-	56 843	24 320 843	23 492 870	21 375 094	2 117 776	827 973

a/ GC(XVII)/RES/304 as adjusted by GC(XVIII)/RES/314.

b/ Approved by the Board in June 1974.

c/ Special contributions received from Member States in 1974:

In support of tsetse fly control in Africa, Section 6
 (for details by country see 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
ASSETS, LIABILITIES AND SURPLUS AS AT 31 DECEMBER 1974

ASSETS	<u>1974</u>	<u>1973</u>	LIABILITIES AND SURPLUS	
CASH IN HAND AND AT BANKS	<u>1974</u>	<u>1973</u>	<u>1974</u>	<u>1973</u>
Cash (in hand and travellers' cheques)	49 482	52 029	2 117 776	1 674 238
Current accounts and deposit accounts at banks (Schedule A)	5 335 945	1 314 707	205 400	209 001
	<u>5 385 427</u>	<u>1 366 736</u>	<u>2 323 176</u>	<u>1 883 239</u>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES				
1958-1964 Budgets (Schedule B.1)	44 339	44 339	1 412 817	508 289
1965 Budget (Schedule B.1)	13 112	13 112		
1966 Budget (Schedule B.1)	13 868	13 868		
1967 Budget (Schedule B.1)	17 002	17 002	291 133	56 987
1968 Budget (Schedule B.1)	16 260	19 054	52 348	57 915
1969 Budget (Schedule B.1)	22 464	26 819		
1970 Budget (Schedule B.1)	40 135	41 401	45 670	38 466
1971 Budget (Schedule B.1)	41 888	68 248	25 140	15 544
1972 Budget (Schedule B.1)	78 641	153 173	175 445	175 396
1973 Budget (Schedule B.1)	134 464	1 241 060	120 000	150 000
Sub-total	<u>422 173</u>	<u>1 638 076</u>	<u>1 06 311</u>	<u>115 945</u>
1974 Budget (Schedule C)	739 130	-	<u>1 616 047</u>	<u>610 253</u>
	<u>1 161 303</u>	<u>1 638 076</u>		
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES				
Staff accounts (salary advances, travel, etc.)	188 531	128 642	4 726	4 726
United Nations, specialized agencies and other international organizations	228 848	275 589	-	-
Member States	607 153	225 505	635 308	-
Suppliers, contractors, insurance claims, etc.	36 638	17 357	640 034	4 726
Publications invoices outstanding	175 445	175 396		
Other accounts	195 410	66 304		
	<u>1 432 025</u>	<u>888 793</u>	<u>422 173</u>	<u>397 016</u>
DEFERRED EXPENDITURE				
Purchase of electronic data processing equipment	387 409	618 750	1 564 508	490 082
	<u>8 346 164</u>	<u>4 512 355</u>	<u>1 986 681</u>	<u>887 098</u>
TOTAL ASSETS				
	<u>8 346 164</u>	<u>4 512 355</u>	<u>8 346 164</u>	<u>4 512 355</u>
LONG-TERM LIABILITY				
Loan for purchase of electronic data processing equipment	367 409	618 750	367 409	618 750
	<u>8 346 164</u>	<u>4 512 355</u>	<u>8 346 164</u>	<u>4 512 355</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) JULIUS HÁJEK
External Auditor

(signed) SIGVARD EKLUND
Director General

ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1974

	1974	1973
	<u> </u>	<u> </u>
MEMBER STATES' ASSESSED CONTRIBUTIONS (SCHEDULE C)		
Contributions assessed on Member States	23 137 000	18 000 000
Add: Contributions assessed on new Member States during the year	337 491	258 757
Total contributions assessed	<u>23 474 491</u>	<u>18 258 757</u>
Deduct: Contributions outstanding	739 130	1 241 060
Contributions paid	<u>22 735 361</u>	<u>17 017 697</u>
Less: Portion of 1974 Assessments to be transferred to 1975 Budget	800 000	-
	<u>21 935 361</u>	<u>17 017 697</u>
Add: Special contributions	56 843	178 786
Miscellaneous income (Schedule F. 6)	2 326 044	1 699 430
Transfer of 1971 and 1972 cash surpluses for use in 1973	-	234 277
	<u> </u>	<u> </u>
TOTAL INCOME	24 318 248	19 130 190
Deduct:		
OBLIGATIONS INCURRED (STATEMENT I, A)		
Disbursements	21 375 094	18 206 930
Unliquidated obligations	2 117 776	1 674 238
	<u>23 492 870</u>	<u>19 881 168</u>
PROVISIONAL CASH SURPLUS (DEFICIT)	825 378	(750 978)
Add: Contributions receivable from Member States, current year	739 130	1 241 060
PROVISIONAL BUDGETARY SURPLUS	<u>1 564 508</u>	<u>490 082</u>
Provisional budgetary surplus is due to:		
Budgetary savings (Statement I, A)	827 973	54 618
Amounts in excess of budget estimates:		
Contributions assessed on new Member States	337 491	7 450
1972 financial cash surplus (net)	-	190 584
Sub-total	<u>1 165 464</u>	<u>252 652</u>
Excess of other income over budget:		
Actual income (Schedule F. 6)	2 326 044	1 699 430
Deduct: Budget	1 927 000	1 462 000
Sub-total	<u>399 044</u>	<u>237 430</u>
PROVISIONAL BUDGETARY SURPLUS	<u>1 564 508</u>	<u>490 082</u>
(signed) HOWARD R. ENNOR Director, Division of Budget and Finance		(signed) SIGVARD EKLUND Director General

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

(signed) JULIUS HÁJEK
External Auditor

STATEMENT I, D

ADMINISTRATIVE FUND

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1974

		<u>1974</u>	<u>1973</u>
Shares retained of Member States which have not paid their assessed contributions towards the 1958-1968 budgets		4 726	4 726
1969 Final cash surplus		nil	nil
1970 Final cash surplus		nil	nil
1971 Final cash surplus		nil	nil
1972 Final cash surplus		nil	nil
1973 Final cash surplus:			
Provisional cash deficit brought forward from 1973	(750 978)		
Arrears of prior years' contributions received during the year 1974	1 215 903		
Savings on obligations brought forward from 1972 and 1973 (Schedule F. 5)	170 383	635 308	
TOTAL SURPLUSES		<u>640 034</u>	<u>4 726</u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1974

ASSETS

	<u>Nominal value</u>	<u>Purchase price Rate</u>	<u>Amount</u>	
Cash in banks (Schedule A)				1 363 617
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	
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	667 190
Advances receivable from Member States (Schedule C)				5 509
Advances to finance temporary projects or activities of a strictly self-liquidating character (Hofzeile Housing Project)				484
Total				<u>2 036 800</u>

LIABILITIES

Principal of the Fund as fixed by the General Conference at its seventeenth regular session				2 000 000
Advances assessed on new Member States (Schedule C)				29 000
Advances received from Member States (applicable to 1975 fiscal year)				7 800
				<u>2 036 800</u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

STATEMENT III, A

OPERATIONAL PROGRAMME - 1974

SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING FUNDS
AS AT 31 DECEMBER 1974

Item	General Fund	Operating Fund I	Operating Fund II	TOTAL
1. STATUS OF FUNDS AS AT 31 DECEMBER 1974				
<u>Balance as at 1 January 1974</u>				
Unobligated balances	-	23 229	1 445 042	1 468 271
Unliquidated obligations	-	13 113	1 683 895	1 697 008
Sub-total balances as at 1 January 1974	-	36 342	3 128 937	3 165 279
<u>Income during 1974</u>				
Voluntary contributions pledged for 1974	3 080 705	-	-	3 080 705
Voluntary contributions pledged in 1974 towards prior years' programmes	12 710	-	-	12 710
Special contributions from Member States for 1974	-	360 077	-	360 077
IAEA contribution	-	200 000	-	200 000
UNESCO contribution	-	190 000	-	190 000
Other contributions	-	277 886	-	277 886
Miscellaneous income:				
Assessed programme costs	-	-	94 127	94 127
Other income (inclusive exchange adjustments)	156 897	10 927	11 996	179 820
Transfers from General Fund	(3 250 312)	-	3 250 312	-
Net income during 1974	-	1 038 890	3 356 435	4 395 325
<u>Total funds available</u>	-	1 075 232	6 485 372	7 560 604
Less: Expenditures in 1974	-	1 050 741	2 413 017	3 463 758
Unliquidated obligations as at 31 December 1974	-	21 077	2 303 681	2 324 758
Sub-total	-	1 071 818	4 716 698	5 788 516
<u>Unobligated balances as at 31 December 1974</u>	-	3 414	1 768 674	1 772 088
2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1974				
<u>Obligations</u>				
Brought forward from prior years	-	13 113	1 683 895	1 697 008
Incurred in 1974:				
For prior year programmes	-	(3 657)	704 607	700 950
For 1974 programme	-	1 062 362	2 328 196	3 390 558
Sub-total 1974 obligations	-	1 058 705	3 032 803	4 091 508
Total obligations	-	1 071 818	4 716 698	5 788 516
<u>Expenditures</u>				
Against prior year programmes	-	9 455	1 678 309	1 687 764
Against 1974 programme	-	1 041 286	734 708	1 775 994
Total expenditures	-	1 050 741	2 413 017	3 463 758
<u>Unliquidated obligations as at 31 December 1974</u>	-	21 077	2 303 681	2 324 758
3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1974				
Cash in banks (Schedule A)	-	-	2 764 265	2 764 265
Government letters of credit convertible on demand	950 000	-	-	950 000
Petty cash on hand	-	16 571	-	16 571
Voluntary contributions receivable (Schedule B, 2 and D)	150 264	-	-	150 264
Other contributions receivable	-	177 355	-	177 355
Due to Operating Funds	(1 067 414)	(225 500)	1 292 914	-
Accounts receivable and sundry debit balances	-	68 382	391 450	459 832
Accounts payable and sundry credit balances	(32 850)	(12 317)	(376 274)	(421 441)
Unliquidated obligations as at 31 December 1974	-	(21 077)	(2 303 681)	(2 324 758)
<u>Unobligated balances as at 31 December 1974</u>	-	3 414	1 768 674	1 772 088

(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 I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES DURING 1974
AND UNLIQUIDATED BALANCE AS AT 31 DECEMBER 1974

Description	Monaco project	Theoretical Physics Centre Trieste	TOTAL Operating Fund I
<u>Balance as at 1 January 1974</u>			
Unobligated balance	2 918	20 311	23 229
Unliquidated obligations	-	13 113	13 113
Sub-total	2 918	33 424	36 342
<u>Income during 1974</u>			
Contributions from Member States	48 077	312 000	360 077
IAEA contribution	-	200 000	200 000
UNESCO contribution	-	190 000	190 000
Other contributions	5 000	272 886	277 886
Miscellaneous income and exchange adjustments	10 058	869	10 927
Net income during 1974	63 135	975 755	1 038 890
<u>Total funds available</u>	66 053	1 009 179	1 075 232
Less: Expenditures in 1974	65 350	985 391	1 050 741
Unliquidated obligations as at 31 December 1974	-	21 077	21 077
Sub-total	65 350	1 006 468	1 071 818
Unobligated balance as at 31 December 1974	703	2 711	3 414

(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 1974 AND UNLIQUIDATED OBLIGATIONS BY RECIPIENTS AS AT 31 DECEMBER 1974

Recipients	Unliquidated obligations brought forward from 1973			Net new obligations in 1974			Expenditures in 1974			Unliquidated obligations as at 31 December 1974		
	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	1 439	-	1 439	(638)	-	(638)	801	-	801	-	-	-
Albania	3 648	-	3 648	782	1 042	1 824	4 430	1 042	5 472	-	-	-
Algeria	5 081	-	5 081	3 969	5 219	9 188	6 825	73	6 898	2 225	1 177	3 402
Argentina	23 940	29 221	53 161	23 507	61 350	84 857	20 507	72 179	92 686	26 940	18 392	45 332
Bangladesh	12 214	6 062	18 276	37 262	1 548	38 810	13 774	7 610	21 384	35 702	-	35 702
Bolivia	830	9 662	10 492	(830)	4 560	3 730	-	11 982	11 982	-	2 240	2 240
Brazil	15 277	15 462	30 739	20 461	36 815	57 276	21 692	43 080	64 772	14 046	9 197	23 243
Bulgaria	21 393	3 531	24 924	27 827	75 223	103 050	19 993	58 548	78 541	29 227	20 206	49 433
Burma	2 700	43 396	46 096	6 600	34 157	40 757	-	57 329	57 329	9 300	20 224	29 524
Chile	537	1 957	2 494	6 322	8 313	14 635	4 129	8 604	12 733	2 730	1 666	4 396
Colombia	174	18 267	18 441	7 830	106 717	114 547	1 204	104 445	105 649	6 800	20 539	27 339
Costa Rica	-	19 107	19 107	1 424	22 205	23 629	1 424	32 041	33 465	-	9 271	9 271
Cuba	4 400	101 128	105 528	1 001	59 583	60 584	596	17 568	18 164	4 805	143 143	147 948
Cyprus	9 161	6 934	16 095	1 450	351	1 801	5 572	1 489	10 761	5 039	2 096	7 135
Czechoslovakia	10 285	-	10 285	36 079	-	36 079	11 132	-	11 132	35 232	-	35 232
Egypt	13 803	83 071	96 874	26 826	61 789	88 615	11 242	45 948	57 190	29 387	98 912	128 299
El Salvador	6 210	-	6 210	(7 000)	-	(7 000)	(790)	-	-	-	-	-
Ethiopia	-	-	-	-	2 365	2 365	-	2 365	2 365	-	-	-
Gabon	-	-	-	-	3 676	3 676	-	3 676	3 676	-	-	-
Ghana	6 477	20 636	27 113	3 649	(288)	3 361	8 565	20 348	28 913	1 561	-	1 561
Greece	7 663	34 064	41 727	93 475	13 224	106 699	33 946	32 822	66 768	67 192	14 466	81 668
Guatemala	-	-	-	-	20 116	20 116	-	12 898	12 898	-	7 218	7 218
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	-	16 763	16 763	2 900	86	2 986	-	15 086	15 086	2 900	1 763	4 663
Hungary	18 999	18 090	37 089	28 467	35 759	64 226	24 138	20 364	44 502	23 328	33 485	56 813
Iceland	-	-	-	1 650	-	1 650	-	-	-	1 650	-	1 650
India	22 217	131	22 348	62 787	122 672	185 459	37 825	31 923	69 748	47 179	90 880	138 059
Indonesia	11 832	14 801	26 633	7 847	130 674	138 521	14 313	81 158	95 471	5 366	64 317	69 683
Iran	878	4 307	5 185	3 668	15 414	19 082	546	19 721	20 267	4 000	-	4 000
Iraq	4 541	141 545	146 086	62 677	83 319	145 996	9 839	62 736	72 675	57 279	162 128	219 407
Israel	4 595	15 863	20 458	15 418	50 212	65 630	9 032	51 121	60 153	10 981	14 954	25 935
Ivory Coast	-	180	180	-	15 081	15 081	-	15 261	15 261	-	-	-
Jamaica	4 186	-	4 186	(457)	22	(435)	3 729	22	3 751	-	-	-
Jordan	-	12 537	12 537	9 284	5 383	14 667	2 684	17 862	20 546	6 600	58	6 668
Kenya	-	-	-	-	33 466	33 466	-	16 897	16 897	-	16 569	16 569
Korea, Republic of	24 289	39 028	63 317	23 208	78 158	101 366	26 272	76 030	102 302	21 225	41 156	62 381
Lebanon	-	13 613	13 613	-	59 762	59 762	-	52 834	52 834	-	20 541	20 541
Liberia	-	137	137	-	(19)	(19)	-	118	118	-	-	-
Madagascar	2 044	-	2 044	(820)	30 000	29 180	1 224	3 791	5 015	-	26 209	26 209
Malaysia	21 230	-	21 230	11 212	8 122	19 334	20 172	3 721	23 544	12 270	4 750	17 020
Mali	-	14 893	14 893	-	3 587	3 587	-	18 480	18 480	-	-	-
Mexico	12 222	12 553	24 775	19 445	42 045	61 490	9 071	45 053	54 124	22 596	9 545	32 141
Morocco	215	56 420	56 635	18 285	29 474	47 759	3 372	57 326	60 698	15 128	28 568	43 696
Nigeria	3 476	17 003	20 479	6 994	12 265	19 259	1 363	28 378	29 741	9 107	890	9 997
Pakistan	18 417	55 462	73 879	37 332	52 957	90 289	19 970	59 273	79 243	35 779	49 146	84 925
Peru	-	4 935	4 935	-	16 168	16 168	-	19 087	19 087	-	2 016	2 016

Recipients	Unliquidated obligations brought forward from 1973			Net new obligations in 1974			Expenditures in 1974			Unliquidated obligations as at 31 December 1974		
	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
Philippines	11 505	41 154	52 659	51 941	38 385	90 326	21 934	75 683	97 617	41 512	3 856	45 368
Poland	22 060	34 314	56 374	73 458	50 940	124 398	28 914	31 853	60 767	66 804	53 401	120 005
Romania	14 391	47 496	61 887	38 210	111 516	149 726	21 836	42 395	64 231	30 765	116 617	147 382
Senegal	-	175	175	5 400	11 519	16 919	-	11 694	11 694	-	-	5 400
Sierra Leone	-	691	691	-	(669)	(669)	-	22	22	-	-	-
Singapore	-	15 105	15 105	5 100	53 530	58 630	1 091	45 145	46 236	4 009	23 490	27 499
Sri Lanka	148	18 568	18 716	14 811	10 370	25 181	5 778	14 638	20 416	9 181	14 300	23 481
Sudan	8 861	2 337	11 198	56 614	56 897	113 511	22 025	12 937	34 962	43 450	46 297	89 747
Syrian Arab Republic	6 733	6 556	13 289	52 196	13 877	66 073	8 985	20 433	29 418	49 944	-	49 944
Thailand	21 301	74 968	96 269	39 223	24 582	63 805	22 463	81 059	103 522	38 061	18 491	56 552
Tunisia	-	5 440	5 440	-	(150)	(150)	-	5 290	5 290	-	-	-
Turkey	10 196	7 486	17 682	48 144	20 072	68 216	16 417	12 993	29 410	41 923	14 565	56 488
Uganda	-	-	-	-	18 892	18 892	-	18 892	18 892	-	-	-
United Republic of Cameroon	-	4 957	4 957	9 800	1 216	11 016	-	1 234	1 234	9 800	4 939	14 739
Uruguay	979	31 993	32 972	2 277	19 034	21 311	2 277	20 560	22 837	979	30 467	31 446
Venezuela	-	7 592	7 592	-	24 257	24 257	-	29 609	29 609	-	2 240	2 240
Viet-Nam ^{a/}	15 884	-	15 884	10 373	9 160	19 533	18 130	9 160	27 290	8 127	-	8 127
Yugoslavia	19 015	21 262	40 277	41 944	33 791	75 735	14 987	43 047	58 034	45 972	12 006	57 978
Zaire	6 031	7 148	13 179	32 046	28 136	60 182	5 427	30 822	36 249	32 650	4 462	37 112
Zambia	1 500	-	1 500	-	85	85	-	85	85	1 500	-	1 500
Sub-total	432 977	1 158 001	1 590 978	1 081 430	1 864 043	2 945 473	538 956	1 741 191	2 280 147	975 451	1 280 853	2 256 304
Regional programmes:												
Interregional Training Courses	85 838	7 079	92 917	65 798	8 778	74 576	106 313	13 803	120 116	45 323	2 054	47 377
Sub-total	85 838	7 079	92 917	65 798	8 778	74 576	106 313	13 803	120 116	45 323	2 054	47 377
Equipment not yet allocated for specific projects	-	-	-	-	(140)	(140)	-	(140)	(140)	-	-	-
Sub-total	-	-	-	-	(140)	(140)	-	(140)	(140)	-	-	-
Administrative expenses	-	-	-	3 331	9 006	12 337	3 331	9 006	12 337	-	-	-
Fellows' health insurance	-	-	-	557	-	557	557	-	557	-	-	-
Sub-total	-	-	-	3 888	9 006	12 894	3 888	9 006	12 894	-	-	-
GRAND TOTAL	518 815	1 165 080	1 683 895	1 151 116	1 881 687	3 032 803	649 157	1 763 860	2 413 017	1 020 774	1 282 907	2 303 681

a/ The official designation of Viet-Nam is now the Republic of South Viet-Nam.

(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 IV. A

UNITED NATIONS DEVELOPMENT PROGRAMME

Status of funds as at 31 December 1974

Balance as at 31 December 1973		3 242 920
Deduct: Surrender of prior year's miscellaneous income		19 544
		<u>3 223 376</u>
Add: Funds allocated for:		
1973 and prior years recorded in 1974	2 508 252	
1974 and prior years	995 079	
Future years	3 761 455	7 264 786
		<u>10 488 162</u>
Deduct: Expenditure during 1974 (Statement IV. B)		3 556 720
Balance as at 31 December 1974		<u><u>6 931 442</u></u>
Represented by:		
Cash at banks, on hand and in transit		75 709
Accounts receivable and sundry debit balances		129 404
Receivable from UNDP for variance on experts' costs		196 952
Receivable from UNDP in respect of unspent allocations		
Current and prior years	2 279 428	
Future years	4 652 014	6 931 442
		<u>7 333 507</u>
Deduct: Accounts payable and sundry credit balances	441 879	
Net operating fund provided by UNDP	(54 398)	
1974 miscellaneous income and exchange adjustments (net) to be refunded to UNDP in 1975	14 584	402 065
		<u><u>6 931 442</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

STATEMENT IV. B

UNITED NATIONS DEVELOPMENT PROGRAMME

EXPENDITURE DURING 1974

Recipients	Indicative planning figures	Governments' cash counterpart contributions	Cost sharing	Programme reserve	Special measures for least developed countries	TOTAL
<u>COUNTRY PROJECTS</u>						
Afghanistan	8 125	-	-	-	-	8 125
Albania	500	-	-	-	-	500
Algeria	2 270	-	-	-	-	2 270
Argentina	101 255	-	-	-	-	101 255
Bolivia	12 141	-	-	-	-	12 141
Brazil	231 082	-	-	-	-	231 082
Bulgaria	6 785	-	-	-	-	6 785
Chile	52 738	-	-	-	-	52 738
Cuba	1 500	-	-	-	-	1 500
Egypt	43 203	-	-	-	-	43 203
Ethiopia	8 076	-	-	-	-	8 076
Ghana	8 357	-	-	-	-	8 357
Greece	109 896	-	55 230	-	-	165 126
Hungary	73 502	-	-	-	-	73 502
India	350 530	-	-	-	-	350 530
Indonesia	76 362	-	-	-	-	76 362
Iran	5 020	-	-	-	-	5 020
Israel	37 555	-	-	-	-	37 555
Jordan	13 006	-	-	-	-	13 006
Korea, Republic of	134 404	-	-	-	-	134 404
Lebanon	5 827	-	-	-	-	5 827
Liberia	17 500	-	-	-	-	17 500
Mexico	31 833	-	-	-	-	31 833
Morocco	49 955	-	-	-	-	49 955
Nigeria	3 030	-	-	-	-	3 030
Pakistan	334 248	-	-	-	-	334 248
Peru	6 421	-	-	-	-	6 421
Philippines	5 678	-	-	-	-	5 678
Poland	5 639	-	-	-	-	5 639
Romania	524 084	-	-	-	-	524 084
Sierra Leone	13 234	-	-	-	-	13 234
Sri Lanka	2 130	-	-	-	-	2 130
Sudan	8 582	-	-	-	-	8 582
Thailand	22 986	-	-	-	-	22 986
Turkey	249 412	-	-	-	-	249 412
United Republic of Cameroon	34 673	-	-	-	-	34 673
Uruguay	16 629	-	-	-	-	16 629
Venezuela	62 702	40 000	-	-	-	102 702
Yugoslavia	39 844	-	-	-	-	39 844
Zambia	30 940	-	-	-	-	30 940
Sub-total	2 741 654	40 000	55 230	-	-	2 836 884
<u>INTERCOUNTRY PROJECTS</u>						
REGIONAL						
Africa	85 108	-	-	-	-	85 108
Asia and the Pacific	54 054	-	-	-	-	54 054
Europe, Mediterranean and the Middle East	198	-	-	-	-	198
Latin America and the Caribbean	72 429	-	-	-	-	72 429
INTERREGIONAL	103 469	-	-	-	-	103 469
GLOBAL	-	-	-	-	-	-
Sub-total	315 258	-	-	-	-	315 258
TOTAL PROJECT EXPENDITURE	3 056 912	40 000	55 230	-	-	3 152 142
OVERHEAD EXPENDITURE	397 398	-	7 180	-	-	404 578
TOTAL EXPENDITURE	3 454 310	40 000	62 410	-	-	3 556 720

(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 1974

	<u>1974</u>	<u>1973</u>
Unobligated balance as at 1 January	304 600	102 400
Unliquidated obligations brought forward	94 989	38 870
Income from SIDA	602 732	420 997
Miscellaneous income and exchange adjustments	4 181	-
Available for expenditure during the year	<u>1 006 502</u>	<u>562 267</u>
Deduct:		
Cash disbursements during the year	269 157	162 678
Unliquidated obligations at year end	207 335	94 989
	<u>476 492</u>	<u>257 667</u>
Unobligated balance at year end	<u>530 010</u>	<u>304 600</u>
Represented by:		
Cash at banks (Schedule A)	695 322	399 589
Accounts receivable and sundry debit balances	42 023	-
	<u>737 345</u>	<u>399 589</u>
Deduct:		
Reserve for unliquidated obligations at year end	207 335	94 989
TOTAL	<u>530 010</u>	<u>304 600</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

SPECIAL ACCOUNT

SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) TRUST FUND

Status of funds as at 31 December 1974 by projects

Item	International Centre for Theoretical Physics			Fellowships			Training courses				Research contracts				Bangladesh Institute of Nuclear Agriculture	Total
	Projects completed in prior years	Winter College	Associated members	Asian Course on Theoretical Physics	Agriculture	Other subjects	Animal science	Plant breeding	Pesticide residues	Soil sciences	Plant breeding	Pesticide residues	Animal science			
Unobligated balance as at 1 January 1974	8 328	36 117	50 602	-	3 719	52 968	12 729	32 330	65 126	-	19 853	22 828	-	-	-	304 600
Unliquidated obligations brought forward	-	-	-	-	3 550	33 111	1 022	7 670	-	-	25 266	24 370	-	-	-	94 989
Adjustments authorized by SIDA	(837)	649	188	-	-	-	-	-	-	-	-	-	-	-	-	-
Income from SIDA during 1974	-	34 091	76 137	34 091	21 777	56 818	-	-	-	40 000	35 000	51 136	28 000	225 682	602 732	
Miscellaneous income and exchange adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	4 181	4 181	
Available for expenditure in 1974	7 491	70 857	126 927	34 091	29 046	142 897	13 751	40 000	65 126	40 000	80 119	98 334	28 000	229 863	1 006 502	
Deduct:																
Cash disbursements during 1974	-	36 766	49 240	-	11 552	28 894	654	12 094	44 420	36 711	22 784	22 126	2 500	1 416	269 157	
Unliquidated obligations at year end	-	-	-	-	4 577	40 297	-	19 281	12 193	3 564	20 047	24 898	8 500	73 978	207 335	
Sub-total	-	36 766	49 240	-	16 129	69 191	654	31 375	56 613	40 275	42 831	47 024	11 000	75 394	476 492	
Unobligated balance as at 31 December 1974	7 491	34 091	77 687	34 091	12 917	73 706	13 097	8 625	8 513	(275)	37 288	51 310	17 000	154 469	530 010	

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HAJEK
External Auditor

STATEMENT VI. A

SPECIAL ACCOUNT

TRUST FUND FOR PROJECTS SUPPORTED BY UNITED NATIONS
ENVIRONMENT PROGRAMME (UNEP)Status of funds as at 31 December 1974

Income from UNEP		115 074
Deduct: Expenditure during 1974	41 351	
Unliquidated obligations at year end	12 935	54 286
Balance as at 31 December 1974		<u>60 788</u>
Represented by:		
Cash at banks (Schedule A)		73 723
Deduct: Reserve for unliquidated obligations at year end		12 935
TOTAL		<u>60 788</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

TRUST FUND FOR PROJECTS SUPPORTED BY UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)

Status of fund as at 31 December 1974 by project

Project No.	Title	Income received	Expended during 1974	Unliquidated obligations 1974-12-31	Unobligated balance 1974-12-31
0-800-73-007	Intercalibration Programme, Phase I (Monaco)	30 000	19 677	10 323	-
0-501-73-009	Panel on the Effects of Ionizing Radiation on Aquatic Organisms and Ecosystems	7 850	7 850	-	-
0-102-74-001	Studies of the Radiation Doses to the Population from the Peaceful Uses of Atomic Energy including Nuclear Industry, Phase I	12 824	12 824	-	-
0-102-74-002	Studies of the Measures to be taken in International Co-operation in the Long-term Management of High-level and Alpha-bearing Radioactive Wastes	10 400	1 000	-	9 400
0-800-74-002	Studies on the Development of Environmental Surveillance Programmes at Local, National and Global Levels Related to the Release of Radioactive and Other Contaminants in Nuclear Programmes - Preparatory Work	4 000	-	2 612	1 388
0-800-74-007	Intercalibration and Ligurian Sea Base Line Measurements	50 000	-	-	50 000
Total, as at 31 December 1974		115 074	41 351	12 935	60 788

(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 1974

	<u>1974</u>	<u>1973</u>
Unobligated balance as at 1 January	46 283	17 292
Unliquidated obligations brought forward	50 805	52 444
Income from contributions	146 947	122 950
Miscellaneous income and exchange adjustments	1 327	2 246
Available for expenditure during the year	<u>245 362</u>	<u>194 932</u>
Deduct: Cash disbursements during the year	120 019	97 844
Unliquidated obligations at year end	51 745	50 805
	<u>171 764</u>	<u>148 649</u>
Unobligated balance at year end	<u><u>73 598</u></u>	<u><u>46 283</u></u>
Represented by:		
Cash at banks (Schedule A)	125 343	97 088
Deduct: Reserve for unliquidated obligations at year end	51 745	50 805
	<u>73 598</u>	<u>46 283</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 1974

	<u>1974</u>	<u>1973</u>
Unobligated balance as at 1 January	141 862	146 300
Unliquidated obligations brought forward	27 876	15 630
Exchange adjustments	<u>(2 641)</u>	<u>16 238</u>
Available for expenditure during the year	<u>167 097</u>	<u>178 168</u>
Deduct:		
Cash disbursements during the year	14 644	8 430
Unliquidated obligations at year end	<u>21 900</u>	<u>27 876</u>
	<u>36 544</u>	<u>36 306</u>
Unobligated balance at year end	<u><u>130 553</u></u>	<u><u>141 862</u></u>
Represented by:		
Cash at banks (Schedule A)	152 453	169 738
Deduct:		
Reserve for unliquidated obligations at year end	<u>21 900</u>	<u>27 876</u>
TOTAL	<u><u>130 553</u></u>	<u><u>141 862</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

SCHEDULE A

CURRENT AND DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1974

Local currency	Amount in local currency	UN Operational exchange rates	US dollar equivalent
1. Current Account at banks:			
Albanian new leks	4 000	4.10	976
Argentine new pesos	87 499	9.93	8 812
Australian dollars	21 682	0.763	28 417
Austrian schillings	2 460 269	17.90	137 445
Belgian francs	148 260	37.50	3 954
Brazilian cruzeiros	159 835	7.29	21 925
Bulgarian leva	28 275	1.20	23 563
Burmese kyats	1 102	4.814	229
Canadian dollars	7 415	0.98	7 566
Chilean escudos	1 901 360	1800.00	1 056
Cuban pesos	5 584	0.815	6 852
Czechoslovak korunas	99 377	11.74	8 465
Danish kroner	28 571	5.80	4 926
Egyptian pounds	4 732	0.3913	12 093
Finnish markka	15 120	3.70	4 087
French francs	53 286	4.65	11 459
German Democratic Republic marks	184 626	2.45	75 358
Germany, Federal Republic of, marks	253 766	2.47	102 739
Greek drachmae	44 857	29.90	1 500
Hungarian forints	29 701	24.90	1 193
Icelandic kronur	66 256	119.00	557
Indian rupees	202 777	7.95	25 507
Iranian rials	151 803	67.75	2 241
Israeli pounds	2 951	6.00	492
Italian lire	14 648 817	667.00	21 962
Japanese yen	6 053 239	300.00	20 178
Mexican pesos	104 319	12.50	8 346
Netherlands guilders	27 169	2.60	10 450
New Zealand dollars	2 152	0.763	2 821
Norwegian kroner	14 787	5.38	2 749
Pakistani rupees	748	9.90	76
Philippine pesos	143 860	7.00	20 552
Polish zlotys	293 712	19.92	14 745
Portuguese escudos	83 657	25.00	3 346
Romanian lei	36 386	12.00	3 032
Spanish pesetas	139 514	57.00	2 448
Sri Lanka rupees	21 097	6.75	3 126
Swedish kronor	45 337	4.27	10 618
Swiss francs	8 012	2.74	2 924
Thai baht	43 494	20.15	2 159
Tunisian dinars	1 552	0.415	3 740
Turkish liras	53 682	13.85	3 876
USSR roubles	622 352	0.757	822 129
United Kingdom pounds	2 875	0.431	6 671
United States dollars	937 453	-	937 453
Viet-Nameese piastres	50 471	670.00	75
Yugoslav new dinars	7 162	17.30	414
Sub-total			2 395 302

SCHEDULE A (continued)

Deposit	Interest rate p. a.	Maturity date		Amount in local currency	UN Operational exchange rates	US dollar equivalent
2. Deposit Accounts:						
Oesterreichisches Credit-Institut, Vienna	7 1/2%	At sight	S	1 500 000	17.90	83 799
Bank of America, Vienna	7 1/2%	48 hours call	\$	204 303	-	204 303
Mitsui Bank, London	9 1/4%	75-01-06	\$	200 000	-	200 000
Oesterreichische Laenderbank, Vienna	8 3/4%	75-01-07	S	2 000 000	17.90	111 732
Oesterreichisches Credit-Institut, Vienna	9%	75-01-13	S	10 000 000	17.90	558 659
Oesterreichisches Credit-Institut, Vienna	8 3/4%	75-01-15	S	1 600 000	17.90	89 385
Mitsui Bank, London	11 1/4%	75-01-22	\$	500 000	-	500 000
Chemical Bank, London	10 3/8%	75-01-23	\$	250 000	-	250 000
Bank of America, Vienna	10 9/16%	75-01-23	\$	1 000 000	-	1 000 000
Mitsui Bank, London	10 3/4%	75-01-27	\$	700 000	-	700 000
American Express Company, Vienna	8 7/8%	75-01-29	S	5 052 500	17.90	282 263
American Express Company, Vienna	8 7/8%	75-01-30	S	11 370 000	17.90	635 196
Chemical Bank, Frankfurt	10 3/8%	75-01-31	\$	400 000	-	400 000
Bank of America, Vienna	9%	75-02-24	S. Kr.	870 000	4.27	203 747
American Express Company, Vienna	8 5/8%	75-02-27	S	13 014 375	17.90	727 060
Banque Worms, Paris	10 3/8%	75-02-28	\$	500 000	-	500 000
Mitsui Bank, London	10 7/8%	75-02-28	\$	500 000	-	500 000
Société Générale de Banque Alsacienne, Vienna	18%	75-03-24	F. Fr.	673 500	4.65	144 839
Zentralsparkasse der Gemeinde Wien, Vienna	9%	75-03-27	S	13 012 500	17.90	726 955
Mitsui Bank, London	10 13/16%	75-04-02	\$	500 000	-	500 000
Sub-total						8 317 938
Total Current and Deposit Accounts						10 713 240
3. Distribution by Fund:						
Administrative Fund						5 335 945
Working Capital Fund						1 363 617
General Fund (including Operating Funds)						2 764 265
United Nations Development Programme						69 816
Swedish International Development Authority						695 322
Trust Fund for projects supported by United Nations Environment Programme						73 723
Trust Fund for special projects supported by the Federal Republic of Germany						125 343
Special Fellowships offered by the Government of the Union of Soviet Socialist Republics						152 453
Other funds and special accounts						132 756
Total Current and Deposit Accounts						10 713 240

SCHEDULE B, 1

OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS
AS AT 31 DECEMBER 1974

Member State	1958-1964 ^{a/}	1965	1966 ^{b/}	1967	1968	1969	1970	1971	1972	1973 ^{b/}	Total
Afghanistan	-	-	-	-	-	-	-	-	5 933	6 778	12 711
Bangladesh	-	-	-	-	-	-	-	-	-	471	471
Bolivia	-	-	-	-	-	-	3 475	5 221	5 934	6 778	21 408
Burma	-	-	-	-	-	-	-	-	-	588	588
Chile	-	-	-	-	-	-	-	-	-	8 831	8 831
Colombia	-	-	-	-	-	-	-	-	25 236	30 498	55 734
Dominican Republic	10 186	3 857	3 467	3 670	4 065	4 355	4 741	5 221	5 934	6 778	52 274
Ecuador	-	-	-	-	-	920	4 741	5 221	5 934	6 778	23 594
El Salvador	-	-	-	-	-	4 124	4 741	5 221	5 934	6 778	26 798
Haiti	15 214	3 085	3 467	3 670	4 065	4 355	4 741	5 221	5 934	6 778	56 530
Honduras ^{c/}	2 020	3 085	3 467	3 670	-	-	-	-	-	-	12 242
Ivory Coast	-	-	-	-	-	-	-	-	-	-	471
Jordan	-	-	-	-	-	-	-	-	-	-	591
Khmer Republic ^{e/}	-	-	-	-	-	-	-	-	-	-	3 744
Malaysia	-	-	-	-	-	-	-	-	-	-	16 943
Mali	-	-	-	2 322	4 065	4 355	4 741	5 221	5 934	6 778	33 416
Nicaragua ^{d/}	-	-	-	-	-	-	3 707	-	-	-	3 707
Nigeria	-	-	-	-	-	-	-	-	-	-	1 322
Paraguay	16 919	3 085	3 467	3 670	4 065	4 355	4 741	5 341	5 934	6 778	58 355
Uganda	-	-	-	-	-	-	4 507	5 221	5 934	6 778	22 440
Uruguay	-	-	-	-	-	-	-	-	-	-	10 003
TOTAL	44 339	13 112	13 868	17 002	16 260	22 464	40 135	41 888	78 641	134 464	422 173

a/	Details of amounts due for 1958-1964:	1958	1959	1960	1961	1962	1963	1964	Total
	Dominican Republic	-	-	-	-	3 015	3 561	3 610	10 186
	Haiti	-	2 021	2 337	2 467	2 652	2 849	2 888	15 214
	Honduras	-	-	-	-	-	-	2 020	2 020
	Paraguay	1 636	2 090	2 337	2 467	2 652	2 849	2 888	16 919
	TOTAL	1 636	4 111	4 674	4 934	8 319	9 259	11 406	44 339

b/ Includes supplemental assessments.

c/ Withdrew from membership on 19 June 1967.

d/ Withdrew from membership on 14 December 1970.

e/ The Khmer Republic has now reverted to the use of the name Cambodia.

VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND FOR
THE YEARS 1965-1973 AND OUTSTANDING AS AT 31 DECEMBER 1974

Member State	1965	1966	1967	1968	1969	1970	1971	1972	1973	Total
Bolivia	800	800	800	-	-	-	-	-	-	2 400
Chile	-	-	-	-	-	-	-	5 400	1 000	6 400
Ecuador	-	-	1 000	-	-	-	-	-	-	1 000
Haiti	-	-	-	-	-	800	-	-	-	800
Jordan	-	-	-	-	-	-	-	800	-	800
Uganda	-	-	-	-	-	1 000	-	-	-	1 000
Zaire	-	-	-	-	-	1 000	1 500	1 200	2 000	5 700
TOTAL	800	800	1 800	-	-	2 800	1 500	7 400	3 000	18 100

CONTRIBUTIONS TO THE 1974 REGULAR BUDGET AND ADVANCES TO
THE WORKING CAPITAL FUND AS AT 31 DECEMBER 1974

Member State	Working Capital Fund			1974 Regular Budget			
	Assessed	Paid	Outstanding	Assessed	Credit	Paid	Outstanding
Afghanistan	800	800	-	8 414	-	-	8 414
Albania	800	800	-	8 414	-	1 516	6 898
Algeria	1 800	1 800	-	18 932	-	18 932	-
Argentina	16 400	16 400	-	172 487	-	169 874	2 613
Australia	28 200	28 200	-	330 775	-	330 775	-
Austria	10 600	10 600	-	124 334	-	124 334	-
Bangladesh	2 800	1 271	1 529	29 449	-	-	29 449
Belgium	20 200	20 200	-	236 938	-	199 098	37 840
Bolivia	800	800	-	8 414	-	-	8 414
Brazil	15 400	15 400	-	161 969	-	161 969	-
Bulgaria	3 400	3 400	-	35 759	-	17 880	17 879
Burma	1 000	1 000	-	10 518	-	-	10 518
Byelorussian Soviet Socialist Republic	9 600	9 600	-	112 605	-	112 605	-
Canada	59 200	59 200	-	694 393	-	694 393	-
Chile	3 800	3 800	-	39 967	-	-	39 967
Colombia	3 600	2 890	710	37 862	-	-	37 862
Costa Rica	800	800	-	8 414	-	2 733	5 681
Cuba	3 000	3 000	-	31 604	9 250	22 065	289
Cyprus	800	800	-	8 414	-	8 414	-
Czechoslovakia	17 200	17 200	-	201 749	-	201 749	-
Denmark	11 800	11 800	-	138 410	200	138 210	-
Dominican Republic	800	680	120	8 414	-	-	8 414
Ecuador	800	800	-	8 414	-	-	8 414
Egypt	3 400	3 400	-	35 759	-	23 855	11 904
El Salvador	800	680	120	8 414	-	-	8 414
Ethiopia	800	800	-	8 414	-	8 414	-
Finland	8 600	8 600	-	100 875	-	100 875	-
France	115 200	115 200	-	1 351 250	200	1 294 136	56 914
Gabon	800	800	-	8 414	-	8 414	-
Germany, Federal Republic of	130 600	130 600	-	1 531 886	200	1 531 686	-
Ghana	1 400	1 400	-	14 724	-	14 724	-
Greece	5 600	5 600	-	58 898	-	44 934	13 964
Guatemala	1 000	1 000	-	10 518	-	5 652	4 866
Haiti	800	680	120	8 414	-	-	8 414
Holy See	800	800	-	9 384	-	9 384	-
Hungary	9 200	9 200	-	107 912	-	107 912	-
Iceland	800	800	-	9 384	-	9 384	-
India	29 800	29 800	-	313 422	-	295 778	17 644
Indonesia	5 400	5 400	-	56 962	-	46 962	10 000
Iran	4 200	4 200	-	1 173	-	44 173	-

Member State	Working Capital Fund			1974 Regular Budget			
	Assessed	Paid	Outstanding	Assessed	Credit	Paid	Outstanding
Iraq	1 400	1 400	-	14 724	-	14 724	-
Ireland	2 800	2 800	-	32 843	-	32 843	-
Israel	3 800	3 800	-	44 573	-	44 573	-
Italy	68 000	68 000	-	797 613	-	797 613	-
Ivory Coast	800	800	-	8 414	-	-	8 414
Jamaica	800	800	-	8 516	-	8 516	-
Japan	103 600	103 600	-	1 215 187	-	1 215 187	-
Jordan	800	800	-	8 414	-	-	8 414
Kenya	800	800	-	8 414	-	5 593	2 821
Khmer Republic ^{a/}	800	800	-	8 414	-	-	8 414
Korea, Republic of	2 000	2 000	-	21 035	-	21 035	-
Kuwait	1 600	1 600	-	18 767	-	18 767	-
Lebanon	1 000	1 000	-	10 518	-	10 518	-
Liberia	800	800	-	8 414	-	8 414	-
Libyan Arab Republic	1 400	1 400	-	16 421	-	16 421	-
Liechtenstein	800	800	-	9 384	-	9 384	-
Luxembourg	1 000	1 000	-	11 730	-	11 730	-
Madagascar	800	800	-	8 414	-	8 414	-
Malaysia	2 000	1 530	470	21 035	-	-	21 035
Mali	800	680	120	8 414	-	-	8 414
Mexico	16 800	16 800	-	176 694	-	176 694	-
Monaco	800	800	-	9 384	-	9 384	-
Morocco	1 800	1 800	-	18 932	-	18 932	-
Netherlands	22 600	22 600	-	265 089	-	265 089	-
New Zealand	6 200	6 200	-	72 723	-	72 723	-
Niger	800	800	-	8 414	-	7 784	630
Nigeria	2 200	2 200	-	23 276	-	-	23 276
Norway	8 200	8 200	-	96 182	-	96 182	-
Pakistan	6 600	6 600	-	69 415	-	69 415	-
Panama	800	800	-	8 414	-	6 132	2 282
Paraguay	800	-	800	8 414	-	-	8 414
Peru	2 000	2 000	-	21 035	-	9 873	11 162
Philippines	6 000	6 000	-	63 105	-	63 105	-
Poland	27 000	27 000	-	283 973	-	269 926	14 047
Portugal	3 000	3 000	-	31 553	-	31 553	-
Romania	7 000	7 000	-	73 623	-	73 623	-
Saudi Arabia	1 400	1 400	-	14 724	-	14 724	-
Senegal	800	800	-	8 414	-	7 359	1 055
Sierra Leone	800	800	-	8 414	-	6 439	1 975
Singapore	1 000	1 000	-	10 518	-	10 518	-

SCHEDULE C (continued)

Member State	Working Capital Fund			1974 Regular Budget			
	Assessed	Paid	Outstanding	Assessed	Credit	Paid	Outstanding
South Africa	10 400	10 400	-	109 382	-	109 382	-
Spain	20 000	20 000	-	210 350	-	2 040	208 310
Sri Lanka	1 000	1 000	-	10 518	-	10 518	-
Sudan	800	800	-	8 516	-	-	8 516
Sweden	24 000	24 000	-	281 510	-	281 510	-
Switzerland	16 200	16 200	-	190 019	-	190 019	-
Syrian Arab Republic	800	800	-	8 414	-	7 943	471
Thailand	2 400	2 400	-	25 242	-	25 242	-
Tunisia	800	800	-	8 414	-	-	8 414
Turkey	6 800	6 800	-	71 518	-	71 518	-
Uganda	800	680	120	8 414	-	-	8 414
Ukrainian Soviet Socialist Republic	35 800	35 800	-	419 920	200	419 720	-
Union of Soviet Socialist Republics	272 200	272 200	-	3 192 797	400	3 192 397	-
United Kingdom of Great Britain and Northern Ireland	113 200	113 200	-	1 327 791	200	1 327 591	-
United Republic of Cameroon	800	800	-	8 414	-	8 414	-
United States of America	629 400	629 400	-	7 382 611	-	7 382 611	-
Uruguay	1 400	1 400	-	14 761	-	-	14 761
Venezuela	7 800	7 800	-	82 037	-	82 037	-
Viet-Nam ^{b/}	1 400	1 400	-	14 724	-	14 724	-
Yugoslavia	7 200	7 200	-	75 726	-	75 726	-
Zaire	800	800	-	8 516	-	8 516	-
Zambia	800	800	-	8 414	-	8 019	395
TOTAL	2 000 000	1 995 891	4 109	23 137 000	10 650	22 401 944	724 406
<u>New Members:</u>							
Democratic People's Republic of Korea ^{c/}	1 400	-	1 400	14 724	-	-	14 724
German Democratic Republic ^{d/}	26 800	26 800	-	314 353	-	314 353	-
Mongolia ^{e/}	800	800	-	8 414	-	8 414	-
Sub-total	29 000	27 600	1 400	337 491	-	322 767	14 724
TOTAL	2 029 000	2 023 491	5 509	23 474 491	10 650	22 724 711	739 130

a/ The Khmer Republic has now reverted to the use of the name Cambodia.

b/ The official designation of Viet-Nam is now the Republic of South Viet-Nam.

c/ The Democratic People's Republic of Korea became a Member of the Agency on 18 September 1974.

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

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

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID TO THE GENERAL FUND
FOR 1974 AS AT 31 DECEMBER 1974

Member State	Pledged	Paid	Outstanding
Afghanistan	-	-	-
Albania	-	-	-
Algeria	3 000	3 000	-
Argentina	24 600	24 600	-
Australia	46 300	44 300	2 000
Austria	15 900	15 900	-
Bangladesh	-	-	-
Belgium	28 517	28 517	-
Bolivia	-	-	-
Brazil	30 000	30 000	-
Bulgaria	5 100	5 100	-
Burma	-	-	-
Byelorussian Soviet Socialist Republic	-	-	-
Canada	88 800	88 800	-
Chile	-	-	-
Colombia	-	-	-
Costa Rica	800	-	800
Cuba	5 521	-	5 521
Cyprus	-	-	-
Czechoslovakia	27 778	27 778	-
Democratic People's Republic of Korea	-	-	-
Denmark	21 240	21 240	-
Dominican Republic	-	-	-
Ecuador	-	-	-
Egypt	12 778	12 778	-
El Salvador	-	-	-
Ethiopia	-	-	-
Finland	16 800	16 800	-
France	120 000	120 000	-
Gabon	-	-	-
German Democratic Republic	41 667	41 667	-
Germany, Federal Republic of	220 000	220 000	-
Ghana	2 200	-	2 200
Greece	8 400	-	8 400
Guatemala	-	-	-
Haiti	-	-	-
Holy See	3 000	3 000	-
Hungary	20 080	20 080	-
Iceland	1 200	1 200	-
India	50 000	50 000	-
Indonesia	8 100	8 100	-
Iran	7 000	7 000	-
Iraq	2 100	2 100	-
Ireland	5 600	5 600	-
Israel	6 300	6 300	-
Italy	-	-	-
Ivory Coast	-	-	-
Jamaica	-	-	-
Japan	259 000	259 000	-
Jordan	-	-	-
Kenya	-	-	-
Khmer Republic ^{a/}	-	-	-
Korea, Republic of	3 000	3 000	-
Kuwait	2 400	2 400	-
Lebanon	1 500	1 500	-

SCHEDULE D (continued)

Member State	Pledged	Paid	Outstanding
Liberia	-	-	-
Libyan Arab Republic	-	-	-
Liechtenstein	1 400	1 400	-
Luxembourg	-	-	-
Madagascar	1 200	1 200	-
Malaysia	-	-	-
Mali	-	-	-
Mexico	30 000	30 000	-
Monaco	2 000	2 000	-
Mongolia	-	-	-
Morocco	2 700	2 700	-
Netherlands	40 000	40 000	-
New Zealand	9 420	9 420	-
Niger	-	-	-
Nigeria	-	-	-
Norway	12 500	12 500	-
Pakistan	5 000	-	5 000
Panama	1 200	1 200	-
Paraguay	-	-	-
Peru	3 000	2 672	328
Philippines	9 000	9 000	-
Poland	22 590	-	22 590
Portugal	4 500	4 500	-
Romania	10 500	5 775	4 725
Saudi Arabia	2 100	2 100	-
Senegal	-	-	-
Sierra Leone	-	-	-
Singapore	1 600	1 600	-
South Africa	17 100	17 100	-
Spain	30 000	-	30 000
Sri Lanka	1 500	1 500	-
Sudan	2 500	2 500	-
Sweden	44 048	44 048	-
Switzerland	24 300	24 300	-
Syrian Arab Republic	-	-	-
Thailand	4 000	4 000	-
Tunisia	-	-	-
Turkey	11 000	11 000	-
Uganda	-	-	-
Ukrainian Soviet Socialist Republic	-	-	-
Union of Soviet Socialist Republics	533 436	533 436	-
United Kingdom of Great Britain and Northern Ireland	201 330	201 330	-
United Republic of Cameroon	1 200	1 200	-
United States of America	950 000	899 400	50 600
Uruguay	-	-	-
Venezuela	-	-	-
Viet-Nam ^{b/}	2 100	2 100	-
Yugoslavia	10 800	10 800	-
Zaire	-	-	-
Zambia	-	-	-
TOTAL	3 080 705	2 948 541	132 164

a/ The Khmer Republic has now reverted to the use of the name Cambodia.

b/ The official designation of Viet-Nam is now the Republic of South Viet-Nam.

SHARES OF MEMBER STATES IN THE 1973 CASH SURPLUS

Member State	1973 Scale of assessment (percentage)	Share (amount)
Afghanistan	0.03765	236
Albania	0.03765	236
Algeria	0.08472	531
Argentina	0.77413	4 848
Australia	1.42277	8 911
Austria	0.53480	3 349
Bangladesh ^{a/}	0.03765	236
Belgium	1.01915	6 383
Bolivia	0.03765	236
Brazil	0.72931	4 568
Bulgaria	0.15890	995
Burma	0.04707	295
Byelorussian Soviet Socialist Republic	0.48435	3 033
Canada	2.98680	18 706
Chile	0.18111	1 134
Colombia	0.16943	1 061
Costa Rica	0.03765	236
Cuba	0.14345	898
Cyprus	0.03765	236
Czechoslovakia	0.86779	5 435
Denmark	0.60543	3 792
Dominican Republic	0.03765	236
Ecuador	0.03765	236
Egypt	0.16115	1 009
El Salvador	0.03765	236
Ethiopia	0.03765	236
Finland	0.43389	2 717
France	5.82225	36 465
Gabon	0.03765	236
German Democratic Republic ^{a/}	1.36223	8 532
Germany, Federal Republic of	6.59923	41 331
Ghana	0.06589	413
Greece	0.26131	1 636
Guatemala	0.04707	295
Haiti	0.03765	236
Holy See	0.04037	253
Hungary	0.46417	2 907
Iceland	0.04037	253
India	1.41156	8 841
Indonesia	0.25865	1 620
Iran	0.19655	1 231
Iraq	0.06477	406
Ireland	0.14127	885
Israel	0.19172	1 201
Italy	3.43079	21 487
Ivory Coast	0.03765	236
Jamaica	0.03878	243
Japan	5.23700	32 799
Jordan	0.03765	236
Kenya	0.03765	236
Khmer Republic ^{b/}	0.03765	236
Korea, Republic of	0.09525	596
Kuwait	0.08072	505
Lebanon	0.04707	295
Liberia	0.03765	236
Libyan Arab Republic	0.07063	442
Liechtenstein	0.04037	253
Luxembourg	0.05045	316
Madagascar	0.03765	236
Malaysia	0.09413	589

SCHEDULE E (continued)

Member State	1973 Scale of assessment (percentage)	Share (amount)
Mali	0.03765	236
Mexico	0.79336	4 969
Monaco	0.04037	253
Mongolia ^{a/}	0.03765	236
Morocco	0.08472	531
Netherlands	1.14023	7 141
New Zealand	0.31281	1 959
Niger	0.03765	236
Nigeria	0.10579	662
Norway	0.41371	2 591
Pakistan	0.31063	1 945
Panama	0.03765	236
Paraguay	0.03765	236
Peru	0.09301	582
Philippines	0.28352	1 776
Poland	1.26852	7 945
Portugal	0.14007	877
Romania	0.32721	2 049
Saudi Arabia	0.06400	401
Senegal	0.03765	236
Sierra Leone	0.03765	236
Singapore	0.04707	295
South Africa	0.48386	3 030
Spain	0.92218	5 776
Sri Lanka	0.04707	295
Sudan	0.03878	243
Sweden	1.21087	7 584
Switzerland	0.81733	5 119
Syrian Arab Republic	0.03765	236
Thailand	0.11296	707
Tunisia	0.03765	236
Turkey	0.31780	1 990
Uganda	0.03765	236
Ukrainian Soviet Socialist Republic	1.81630	11 375
Union of Soviet Socialist Republics	13.75343	86 138
United Kingdom of Great Britain and Northern Ireland	5.72135	35 833
United Republic of Cameroon	0.03765	236
United States of America	31.80542	199 199
Uruguay	0.06702	420
Venezuela	0.36937	2 313
Viet-Nam ^{c/}	0.06477	406
Yugoslavia	0.33887	2 122
Zaire	0.03878	243
Zambia	0.03765	236
TOTAL	101.43753	635 308

a/ Bangladesh, the German Democratic Republic and Mongolia became Members of the Agency after the General Conference had decided by Resolution GC(XVI)/RES/295 the scale of assessment of Members' contributions for 1973.

b/ The Khmer Republic has now reverted to the use of the name Cambodia.

c/ The official designation of Viet-Nam is now the Republic of South Viet-Nam.

DATA IN SUPPORT OF THE REPORT OF THE DIRECTOR GENERAL
ON THE AGENCY'S ACCOUNTS FOR 1974

STATEMENT OF ANNUAL APPROPRIATIONS, TOTAL OBLIGATIONS, DISBURSEMENTS,
UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1974,
AND BUDGETARY SAVINGS, BY YEARS 1958-1974 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	8 984 104	8 984 104	8 194 849	789 255	-	-
1967	9 491 500	9 326 379	8 324 574	1 001 805	165 121	1.74
1968	10 477 000	10 083 330	9 037 138	1 046 192	393 670	3.76
1969	11 251 000	11 234 761	10 192 029	1 042 732	16 239	0.14
1970	12 250 000	12 231 107	11 105 753	1 125 354	18 893	0.15
1971	14 214 258	14 010 024	12 935 460	1 074 564	204 234	1.44
1972	16 804 196	16 531 709	15 239 278	1 292 431	272 487	1.62
1973	19 935 786	19 881 168	18 206 930	1 674 238	54 618	0.27
1974	24 320 843	23 492 870	21 375 094	2 117 776	827 973	3.40
TOTAL	178 505 287	173 828 666	156 919 232	16 909 434	4 676 621	2.62

STATEMENT OF ASSESSED CONTRIBUTIONS RECEIVED DURING YEAR OF ASSESSMENT
 COMPARED WITH TOTAL PAYMENTS AND RECISSIONS AND
 OUTSTANDING BALANCES AS AT 31 DECEMBER,
 BY YEARS 1958-1974 INCLUSIVE

Year	Total assessments ^{a/}	Assessment received						Difference [(2) minus (6)]
		Current year		Prior years	Total			
		Amount	% [(3) divided by (2)]		Amount	% [(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	15 397 934	14 272 632	92.7	587 428	14 860 060	96.5	537 874	
1973	18 258 757	17 017 697	93.2	2 162 057	19 179 754	105.0	(920 997)	
1974	23 474 491	22 735 361	96.9	1 215 903	23 951 264	102.0	(476 773)	
TOTAL	171 473 601	157 228 535	91.7	13 083 763	170 312 298	99.3	1 161 303	

a/ Includes assessment on new Member States.

b/ Includes supplemental assessments.

STATEMENT OF ANNUAL ASSESSMENTS ON MEMBER STATES, SHOWING PAYMENTS
AND RESCISSIONS BY YEARS ON OUTSTANDING CONTRIBUTIONS
RECEIVABLE AS AT 31 DECEMBER 1974

Year	Total assessments ^{a/}	Amount paid in year											Contributions still receivable	
		1958-1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973		1974
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	-	-	-	-	-	-	-	4 874
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	435 249	22 907	6 922	-	2 849	-	-	-	-	-	9 259
1964	7 230 274	-	6 605 083	251 594	335 286	22 694	-	868	-	-	-	3 843	-	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	2 794	16 260
1969	10 911 453	-	-	-	-	-	-	9 637 651	755 721	455 848	25 028	10 386	4 355	22 464
1970	11 870 780	-	-	-	-	-	-	-	10 818 133	374 507	160 367	476 372 ^{c/}	1 266	40 135
1971	13 346 659	-	-	-	-	-	-	-	-	12 201 519	397 972	678 920 ^{c/}	26 360	41 888
1972	15 397 934	-	-	-	-	-	-	-	-	-	14 272 632	972 129 ^{c/}	74 532	78 641
1973 ^{bc/}	18 258 757	-	-	-	-	-	-	-	-	-	-	-	17 017 697	134 464
1974	23 474 491	-	-	-	-	-	-	-	-	-	-	-	22 735 361	739 130
TOTAL	171 473 601	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	19 179 754 ^{c/}	23 951 264	1 161 303

a/ Includes assessments on new Member States.

b/ Includes supplemental assessments.

c/ Includes amounts rescinded in 1973.

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, 1958-1974 INCLUSIVE

Description	1958-1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974
<u>Amounts:</u>												
Cumulative assessments ^{a/}	35 216 772 -	42 447 046	50 179 328	58 616 783	67 801 793	78 213 827	89 124 980	100 995 760	114 342 419	129 740 353	147 999 110	171 473 601
Less: Cumulative payments 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	170 312 298
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	1 161 303
<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%	100.00%
Less: Cumulative payments and rescissions	95.63%	97.17%	97.48%	97.68%	98.22%	98.25%	97.73%	98.27%	98.23%	98.03%	98.89%	99.32%
Net cumulative	4.37%	2.83%	2.52%	2.32%	1.78%	1.75%	2.27%	1.73%	1.77%	1.97%	1.11%	0.68%

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

STATEMENT OF 1973 UNLIQUIDATED OBLIGATIONS CARRIED FORWARD ON
31 DECEMBER 1973 SHOWING EXPENDITURES AND SAVINGS DURING 1974
AND THE BALANCE CARRIED FORWARD TO 1975

Appropriation Section	Obligations carried over on 31 December 1973	Obligations liquidated during 1974	Savings in 1974	Balance carried forward to 1975
1. Policy-making organs	8 800	9 933	(1 133)	-
2. Executive management and administration	147 751	149 821	(2 070)	-
3. Common services	198 836	118 153	80 683	-
4. Technical assistance and training	2 543	2 638	(95)	-
5. Research and isotopes	454 115	329 763	14 821	109 531
6. Operational facilities	74 710	68 681	6 029	-
7. Technical operations	447 272	399 226	(2 642)	50 688
8. Safeguards	340 211	248 596	46 434	45 181
TOTAL	1 674 238	1 326 811	142 027^{a/}	205 400

a/ In addition savings of \$28 356 occurred on obligations brought forward from 1972 as unliquidated obligations, so that total savings were \$170 383 as follows:

Savings on 1972 unliquidated obligations	28 356
Savings on 1973 unliquidated obligations	142 027
Total (Statement I, D)	<u>170 383</u>

SCHEDULE F. 6

STATEMENT OF MISCELLANEOUS INCOME IN 1974 COMPARED WITH
BUDGET ESTIMATES

Source	Budget estimate	Actual income	Difference
(a) Attributable to specific programmes			
Sale of Agency publications	400 000	294 775	(105 225)
Sale of INIS publications including microfiches	100 000	112 361	12 361
Sale of INIS tapes	6 000	4 538	(1 462)
Sale of CINDA publications	12 000	12 241	241
Advertising	10 000	9 035	(965)
Laboratory income	50 000	14 692	(35 308)
Sale of surplus property	10 000	9 279	(721)
IAEA/UNIDO joint services arrangement			
Computer services	220 000	243 328	23 328
Printing services	65 000	103 863	38 863
Other services	94 000	144 724	50 724
Amounts recoverable under safe-guards agreement from non-Member States	10 000	7 320	(2 680)
Reimbursement under the Food Irradiation Project	20 000	-	(20 000)
Allocation from the United Nations Special Account	330 000	404 578	74 578
Reimbursable services for AGRIS	-	22 295	22 295
Sub-total	1 327 000	1 383 029	56 029
(b) Not attributable to specific programmes			
Investment and short-term deposits	140 000	526 986	386 986
Refund from United Nations Joint Staff Pension Fund	120 000	149 738	29 738
Other	340 000	266 291	(73 709)
Sub-total	600 000	943 015	343 015
Total miscellaneous income	1 927 000	2 326 044	399 044

STATEMENT OF FINANCIAL CONTRIBUTIONS RECEIVED FROM MEMBER STATES
TOWARDS THE COSTS OF CONFERENCES, SYMPOSIA AND SEMINARS
HELD IN 1974

Place	Meeting		Member State or organization	Amount pledged	Status as at 31 December 1974	
	Title				Paid	Outstanding
Lucas Heights	Seventh meeting of the International Nuclear Data Committee	Australia	28 271	-	28 271	
Innsbruck	FAO/IAEA symposium on the sterility principle for insect control	Austria	3 684	3 684	-	
Varna	IAEA/FAO/UNESCO international symposium on information systems connection and compatibility	Bulgaria	4 242	4 242	-	
Athens	Symposium on the formation of uranium ore deposits	Greece	5 000	5 000	-	
Athens	Study group meeting on regulations and procedures for licensing nuclear installations	Greece	2 000	-	2 000	
Bombay	Symposium on ionizing radiation for the sterilization of medical products and biological tissues	India	5 000	-	5 000	
Tokyo	Fifth conference on plasma physics and controlled nuclear fusion research	Japan	9 000	9 000	-	
Oslo	Symposium on physical and biological effects on the environment of cooling systems and thermal discharges at nuclear power stations	Norway	9 000	9 000	-	
Knoxville	Symposium on dynamic studies with radioisotopes in clinical medicine and research	U.S.A.	9 000	9 000	-	
Portoroz	IAEA/WHO seminar on radiological safety evaluation of population doses and the application of radiological safety standards to man and the environment	Yugoslavia	5 000	5 000	-	
TOTAL			80 197	44 926	35 271	

SCHEDULES F. 8 and F. 9

SCHEDULE F. 8

STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 1974
SHOWING LOCATIONS AND VALUE AT COST

Location of assets	Value of equipment, fittings and furniture	
	1974	1973
Headquarters: Vienna and Seibersdorf	5 661 626	5 227 451
International Centre for Theoretical Physics at Trieste	15 434	13 887
International Laboratory of Marine Radioactivity in Monaco	286 583	276 707
New York Office	3 432	3 432
TOTAL FIXED ASSETS	5 967 075	5 521 477

SCHEDULE F. 9

STATEMENT OF EXPENDABLE AND OTHER SUPPLIES ON HAND
AS AT 31 DECEMBER 1974

Item	Amount	
	1974	1973
Stationery and office supplies	46 150	40 205
Reproduction supplies, including envelopes, other distribution supplies and INIS supplies	87 388	67 409
Paper for the Publications Programme and the Secretariat	177 534	81 433
Maintenance supplies	2 677	1 269
Safeguards supplies	995	-
Publications for sale	713 150	662 558
Sub-total	1 027 894	852 874
Library books	394 461	377 266
TOTAL	1 422 355	1 230 140

RESOURCES AVAILABLE TO THE AGENCY DURING 1974 INCLUDING CONTRIBUTIONS IN CASH,
IN KIND AND IN THE FORM OF SERVICES AS AT 31 DECEMBER 1974

SCHEDULE G

Member State	Total	1974 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 ^a	Number Man-days
Afghanistan	8 414	8 414							21		
Albania	8 435	8 414									
Algeria	21 932	18 932	3 000		32 600				78	2 220	4
Argentina	231 985	172 487	48 300		8 800				147	10 375	4
Australia	398 397	330 775									
Austria	212 795	124 334	15 900	63 957	7 900				704		
Bangladesh	29 449	29 449							36	5 660	5
Belgium	305 710	236 938	28 517		34 559 ^{e/}						47
Bolivia	8 414	8 414									
Brazil	206 519	161 969	30 000		6 900				210	7 440	5
Bulgaria	40 862	35 759	5 100						3		
Burma	10 518	10 518									
Byelorussian Soviet Socialist Republic	112 605	112 605					3 000				
Canada	796 749	694 393	88 800						228	10 328	10
Chile	39 967	39 967									59
Colombia	37 868	37 862							6		
Costa Rica	9 214	8 414	800								
Cuba	37 125	31 604	5 521								
Cyprus	8 414	8 414									
Czechoslovakia	242 589	201 749	27 778		12 600				102	360	1
Democratic People's Republic of Korea	14 724	14 724									6
Denmark	193 965	138 410	21 240	10 000	22 100				255	1 960	3
Dominican Republic	8 414	8 414									
Ecuador	8 429	8 414							15		
Egypt	50 584	35 759	12 778		2 000				47		
El Salvador	8 414	8 414									
Ethiopia	8 414	8 414									
Finland	125 075	100 875	16 800		7 400						
France	1 525 839	1 351 250	120 000		29 600				6 199	18 790	25
Gabon	8 414	8 414									142
German Democratic Republic	356 096	314 353	41 667								
Germany, Federal Republic of	2 083 104	1 531 886	220 000	162 242 ^{b/}	124 900 ^{f/}				76	15 450	20
Ghana	16 924	14 724	2 200						7 383		148
Greece	67 340	58 898	8 400						42		
Guatemala	10 518	10 518									
Haiti	8 414	8 414									
Holy See	12 384	9 384	3 000								
Hungary	138 898	107 912	20 080		6 200		1 670		306	2 730	5
Iceland	10 584	9 384	1 200								29
India	367 514	313 422	50 000		3 300				312	480	1
Indonesia	65 062	56 962	8 100								8
Iran	51 173	44 173	7 000								
Iraq	16 830	14 724	2 100						6		
Ireland	38 443	32 843	5 600								
Israel	50 939	44 573	6 300								66

SCHEDULE G (continued)

Member State	Total	1974 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 ^a	Number	Man-days
Italy	1 135 204	797 613		301 570	32 200				1 446	2 375	4	32
Ivory Coast	8 414	8 414										
Jamaica	8 516	8 516										
Japan	1 519 622	1 215 187	259 000		28 200				1 250	15 985	9	59
Jordan	8 414	8 414										
Kenya	8 414	8 414										
Khmer Republic ^{g/}	8 414	8 414							9			
Korea, Republic of	24 044	21 035	3 000									
Kuwait	21 167	18 767	2 400									
Lebanon	13 518	10 518	3 000									
Liberia	8 414	8 414										
Libyan Arab Republic	16 421	16 421										
Liechtenstein	10 784	9 384	1 400									
Luxembourg	11 730	11 730										
Madagascar	9 614	8 414	1 200									
Malaysia	21 035	21 035										
Mali	8 414	8 414										
Mexico	206 727	176 694	30 000						33			
Monaco	59 461	9 384	2 000	48 077								
Mongolia	8 414	8 414										
Morocco	21 632	18 932	2 700									
Netherlands	348 675	265 089	40 000		19 400				436	23 750	8	405
New Zealand	82 173	72 723	9 420						30			
Niger	8 414	8 414										
Nigeria	31 296	23 276	6 600							1 420	1	6
Norway	108 685	96 182	12 500									
Pakistan	74 415	69 415	5 000									
Panama	9 614	8 414	1 200									
Paraguay	8 414	8 414										
Peru	24 035	21 035	3 000									
Philippines	74 508	63 105	9 000		2 400				3			
Poland	321 323	283 973	22 590		14 400					360	1	6
Portugal	36 083	31 553	4 500						30			
Romania	84 844	73 623	10 500						301	420	1	7
Saudi Arabia	16 824	14 724	2 100									
Senegal	9 614	8 414	1 200									
Sierra Leone	8 414	8 414										
Singapore	12 118	10 518	1 600									
South Africa	126 500	109 382	17 100						18			
Spain	251 823	210 350	30 000		9 700				63	1 710	1	5
Sri Lanka	14 228	10 518	1 710	2 000								
Sudan	11 016	8 516	2 500									
Sweden	932 876	281 510	44 048	602 732 ^{c/}					84	4 502	6	35
Switzerland	215 695	190 019	24 300						581	795	1	5
Syrian Arab Republic	9 614	8 414	1 200									

Member State	Total	1974 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 ^a	Number
Thailand	29 242	25 242	4 000								
Tunisia	8 414	8 414									
Turkey	82 557	71 518	11 000					39			
Uganda	8 414	8 414									
Ukrainian Soviet Socialist Republic	419 920	419 920									
Union of Soviet Socialist Republics	3 733 581	3 192 797	533 436								
United Kingdom of Great Britain and Northern Ireland	1 555 939	1 327 791	201 330				5 250		138	7 210	11 69
United Republic of Cameroon	9 614	8 414	1 200						1 578	19 990	32 208
United States of America	9 363 074	7 382 611	950 000								
Uruguay	14 761	14 761		41 548 ^d	407 100	324 600	81 928	50 000	48 924	76 363	55 557
Venezuela	82 037	82 037									
Viet-Nam ^h	16 824	14 724	2 100								
Yugoslavia	90 929	75 726	10 800		4 100				3	300	1 5
Zaire	8 516	8 516									
Zambia	8 414	8 414									
TOTAL	29 406 266	23 474 491	3 093 415	1 232 126	816 359	324 600	110 091	53 000	71 211	230 973	214 1 983

^a/ Includes salary at an estimated average cost of \$60 per day, plus travel and subsistence of cost-free experts supplied by Member States.

^b/ Consists of \$146 947 in support of the Joint Protein Co-ordinated Research Programme and \$15 295 in support of tsetse-fly control in Africa.

^c/ See SIDA Trust Fund, Statement V.

^d/ In support of tsetse-fly control in Africa.

^e/ Includes \$19 359 for training course on reactor burn-up physics.

^f/ Includes \$10 000 for training course on activation analysis in industry and research.

^g/ The Khmer Republic has now reverted to the use of the name Cambodia.

^h/ The official designation of Viet-Nam is now the Republic of South Viet-Nam.

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1974
AND OF INCOME AND OBLIGATIONS FOR THE YEAR 1974

Description	Administrative Fund (Statement I.B)	Working Capital Fund (Statement II)	General Fund (including Operating Funds) (Statement III.A)	United Nations Development Programme (Statement IV)	Swedish International Development Programme (Statement V)	United Nations Environment Programme (Statement VI)	Joint Co-ordinated Research Programme (Statement VII)	Special fellowships offered by the USSR (Statement VIII)	Adjustments for transfers between funded/	TOTAL ^{a/}
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1974										
<u>Assets</u>										
Cash in banks, in hand and in transit, including interest-bearing bank deposits	5 385 427	1 363 617	2 760 836	75 709	695 322	73 723	125 343	152 453	-	10 652 430
Government letters of credit convertible on demand	-	-	950 000	-	-	-	-	-	-	950 000
Investments	1 161 303	667 190	327 619	7 182 792 ^{c/}	-	-	-	-	-	667 190
Contributions and advances due	1 799 434	484	459 832	129 404	42 023	-	-	-	-	8 677 223
Accounts receivable and sundry debit balances	8 346 164	2 036 800	4 518 287	7 387 905	737 345	73 723	125 343	152 453	-	23 378 020
<u>Total</u>	2 323 176	-	2 324 758	-	207 335	12 935	51 745	21 900	-	4 941 849
<u>Liabilities</u>	3 396 273	7 800	421 441	456 463	-	-	-	-	-	4 281 977
Reserve for unliquidated obligations	-	2 000 000	-	-	-	-	-	-	-	2 000 000
Accounts payable and sundry credit balances	5 719 449	2 007 800	2 746 199	456 463	207 335	12 935	51 745	21 900	-	11 223 826
Principal of the Working Capital Fund	2 626 715	29 000	1 772 088	6 931 442	530 010	60 788	73 598	130 553	-	12 154 194
<u>Total</u>	2 626 715	29 000	1 772 088	6 931 442	530 010	60 788	73 598	130 553	-	12 154 194
INCOME AND OBLIGATIONS FOR THE YEAR 1974										
<u>Income</u>										
Balances brought forward from 1973:										
Surplus	891 824	28 600	1 468 271	3 242 920	304 600	-	46 283	141 862	-	6 124 360
Unliquidated obligations	1 883 239	-	1 697 008	-	94 989	-	50 805	27 876	-	3 753 917
<u>Sub-total</u>	2 775 063	28 600	3 165 279	3 242 920	399 589	-	97 088	169 738	-	9 878 277
Income in 1974										
Regular or special contributions and allocations	23 474 491	400	4 121 378	7 245 242 ^{d/}	602 732	115 074	146 947	-	(286 006)	35 420 258
Other income and exchange adjustments	1 582 886	-	273 947	-	4 181	-	1 327	(2 641)	(404 578)	1 455 122
<u>Sub-total</u>	25 057 377	400	4 395 325	7 245 242	606 913	115 074	148 274	(2 641)	(690 584)	36 875 380
Total funds available in 1974	27 832 440	29 000	7 560 604	10 488 162	1 006 502	115 074	245 362	167 097	(690 584)	46 753 657
<u>Obligations</u>										
Expenditures ^{e/}	22 862 549	-	3 463 758	3 556 720	269 157	41 351	120 019	14 644	(690 584)	29 657 614
Unliquidated obligations as at 31 December 1974	2 323 176	-	2 324 758	-	207 335	12 935	51 745	21 900	-	4 941 849
<u>Total</u>	25 205 725	-	5 788 516	3 556 720	476 492	54 286	171 764	36 544	(690 584)	34 599 463
Surplus as at 31 December 1974	2 626 715	29 000	1 772 088	6 931 442	530 010	60 788	73 598	130 553	-	12 154 194

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 (\$404 578), to Operating Fund I for the International Centre for Theoretical Physics from the Administrative Fund (\$200 000) and from the SIDA Trust Fund (\$36 766 for the Winter College and \$49 240 for Associate Members of the Centre).

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 1973.

e/ Includes expenditures in respect of unliquidated obligations carried forward from 1973 and prior years.

PART V

BUDGETARY PERFORMANCE

A. 1974 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 1974 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 1974 [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 24 are presented in the same order as the appropriation Sections in the Regular Budget for 1974 [3]. In respect of appropriation Section 9 "Contingent financing", the General Conference approved a total amount of \$4.6 million with the restriction that the funds appropriated for Section 9 shall be used only with the prior approval of the Board and solely for the purpose of compensating for changes in currency exchange rates [4]. The original programme estimates for 1974 were prepared on the basis of a rate of exchange of 23.20 Austrian schillings to the United States dollar. In order to meet the extra dollar costs resulting from fluctuations of currency exchange rates at a mean rate of 18 schillings to the dollar a provision of \$4.6 million was appropriated. In the light of an expected rate of exchange of 18.70 Austrian schillings to the dollar in 1974 the Board approved in September 1974 a transfer of \$3.8 million from Section 9 to Sections 1 through 8, as shown in Statement I, A. As a result of an actual average monthly United Nations rate of 18.77 schillings to the dollar and stringent economy measures, a total of only \$2 972 027 was utilized, leaving an unspent balance of \$827 973 as shown in Table 24. The actual amounts transferred have been shown as a one-line adjustment to the original budget in all Statements included in Part V.

4. As indicated above [5] the amounts transferred from Section 9 to other Sections of the Regular Budget in 1974 were to be for the purpose of meeting increased expenditures resulting solely from changes in currency exchange rates. Because of the complex mixture of factors affecting costs, such as currency exchange rates in general, the specific currency of payment, the time of receipt of the given currency as opposed to the time of expenditure, and the impact of inflation and other factors on each procurement or expenditure action, it is impossible to determine precisely the exact amount of net increased expenditure due to fluctuation of currency exchange rates. However, in order to attempt to avoid any violation of the intent of the General Conference in adopting the restrictive wording in the appropriation resolution [4], as well as the intent of the Board of Governors in its authorization to

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

[2] GC(XVII)/505 and Mod. 1.

[3] Ibid., The Budget, Annex V, Regular Budget appropriations for 1974.

[4] GC(XVII)/RES/304.

[5] See also Part III, paras 3 and 6.

use up to \$3 800 000 from Section 9 for transfers to Sections 1-8 as required, a detailed analysis was made of the budget estimates for each Section of the approved 1974 budget. This analysis took into consideration the estimated differences in impact of currency fluctuations on the various objects of expenditure under each appropriation Section. This statistical analysis, which was made in November 1974 and took into consideration known facts at that time, indicated that approximately \$3 767 000 of the \$3 800 000 from Section 9 might be utilized to meet the estimated impact of currency fluctuations, of which \$2 618 400 would pertain to salary and wages, \$357 700 to common staff costs, \$459 800 to local currency expenditures related to common services, supplies and equipment, and \$331 100 would pertain to other items of expenditure.

5. A summary of these estimates compared with the amounts transferred to each appropriation Section is given below:

Appropriation Section	Estimated impact of currency fluctuations			Actual transfers	Difference
	Emoluments of staff	Other	Total		
1. Policy-making organs	155 200	33 100	188 300	185 292	3 008
2. Executive management and administration	641 100	72 600	713 700	579 244	134 456
3. Common services	473 400	314 100	787 500	740 369	47 131
4. Technical assistance and training	181 400	13 800	195 200	142 629	52 571
5. Research and isotopes	292 900	25 200	318 100	151 851	166 249
6. Operational facilities	196 600	59 900	256 500	229 238	27 262
7. Technical operations	481 100	230 600	711 700	676 446	35 254
8. Safeguards	554 400 *	41 600	596 000	266 958	329 042
TOTAL	\$2 976 100	\$790 900	\$3 767 000	\$2 972 027	\$794 973

6. In addition to the authority to transfer funds from Section 9 to other Sections, the Board also authorized the Director General to make transfers of up to \$10 000 each from savings within Sections 1-8 to any other Section where needed. Because of the inability to determine precisely the impact of currency fluctuations as distinct from other cost factors, it has been assumed that if in any individual case, such as Section 1, where the legality of transfers from Section 9 might be difficult to prove because of the almost complete utilization of the estimated transfer authority as shown in the table above, the general authority to transfer up to \$10 000 from other Sections, such as Section 2, 5 or 8, under which major net budgetary savings have accrued, would remove all doubt as to the legality of the transfers. Only one specific use of the general transfer authority was made by the Director General during 1974, namely to transfer \$10 000 to the Trieste Centre from Section 8 savings. In actual fact upon closure of the accounts, other savings within the programmes under Section 6 were sufficient to accommodate the increase in Trieste Centre expenditures.

7. The programme estimate for 1974 included the cost of 6.5 classes of post adjustment [6]. Due to the changes in the applicable post adjustment index, resulting mainly from exchange rate fluctuation, ten classes of post adjustments became payable in December.

8. The dollar equivalent of General Service (GS) and Maintenance and Operatives Service (M&O) salary costs, which are based on Austrian schillings, was directly affected by the repeated changes of the exchange rates. Whereas the original budget estimates for 1974 were prepared at a rate of 23.20 schillings to the dollar, the mean rate for 1974 was 18.77. This change of the exchange rates resulted in a cost increase of 23.6% for GS and M&O salaries. The cost of an interim adjustment of salaries for the GS and M&O staff, which became effective as of 1 November 1974, was covered by savings already achieved during the year.

9. Common staff costs were also affected by changes in currency exchange rates, but to a lesser degree than salaries, particularly since a number of allowances for staff in the Professional or higher categories were not affected. The costs for common services, supplies and equipment were affected by the full impact of these currency exchange rate changes.

Section 1. Policy-making organs

Table 1

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	533 700	76 477	457 223
Overtime	17 800	6 025	11 775
Temporary assistance	32 000	7 511	24 489
Salaries and wages	583 500	90 013	493 487
Common staff costs	176 200	23 178	153 022
Travel	600	-	600
Common services, supplies and equipment	68 100	75 677	(7 577)
Other items of expenditure			
Linguistic services	-	701 854	(701 854)
Printing and publishing services	-	118 797	(118 797)
Other	8 600	12 773	(4 173)
Sub-total	837 000	1 022 292	(185 292)
Contingent financing	185 292	-	185 292
TOTAL	\$1 022 292	\$1 022 292	-

[6] 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.

10. Because of the apportionment of the costs of service activities to various programmes, linguistic and printing services for policy-making organs in 1974 were charged on the basis of cost accounting principles. As a result, whereas the original budget foresaw a pre-determined transfer of salaries related to established posts, 1974 actual obligations show the related costs under other items of expenditure.

11. The apportionment of the costs for linguistic and printing services resulted in a decrease under the obligation for salaries and wages and common staff costs and an off-setting increase under other items of expenditure. The amount shown under established posts represents solely the cost of the relevant staff serving the policy-making organs.

Section 2. Executive management and administration

Table 2

Sub-item of appropriation Section	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
(a) Executive management and technical programme planning	428 000	564 440	(136 440)
(b) Administration	2 260 000	2 644 848	(384 848)
(c) Service and support activities	759 000	816 956	(57 956)
Sub-total	3 447 000	4 026 244	(579 244)
Contingent financing	579 244	-	579 244
TOTAL	\$4 026 244	\$4 026 244	-

12. 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 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	264 600	335 721	(71 121)
Consultants	8 500	8 314	186
Overtime	4 300	4 748	(448)
Temporary assistance	400	599	(199)
Salaries and wages	277 800	349 382	(71 582)
Common staff costs	87 400	101 739	(14 339)
Travel	27 600	45 427	(17 827)
Meetings:			
Panels and committees	15 000	37 823	(22 823)
Representation and hospitality	20 200	20 150	50
Common services, supplies and equipment	-	9 919	(9 919)
Sub-total	428 000	564 440	(136 440)
Contingent financing	136 440	-	136 440
TOTAL	\$ 564 440	\$ 564 440	-

13. Actual expenditures under established posts include the cost of an additional P-5 post in the office of the Deputy Director General for Research and Isotopes, which was transferred from the Division of Personnel to that office.

14. The budget provided funds for one meeting of the Scientific Advisory Committee, whereas in 1974 there were two sessions of that Committee. The cost of the Safeguards Review Committee, convened in February 1974, is also shown under meetings of this programme.

15. An amount of \$9919 has been obligated for office equipment in order to refurbish the office of the Director General.

2(b) Administration

Table 4

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	1 595 700	1 853 410	(257 710)
Consultants	-	4 455	(4 455)
Overtime	3 000	1 303	1 697
Temporary assistance	8 600	14 534	(5 934)
Salaries and wages	1 607 300	1 873 702	(266 402)
Common staff costs	526 200	561 668	(35 468)
Travel	26 100	33 778	(7 678)
Meetings:			
Panels and committees	10 000	4 707	5 293
Seminars, symposia and conferences	13 500	18 915	(5 415)
Representation and hospitality	9 900	7 516	2 384
Contractual services	-	20	(20)
Common services, supplies and equipment	82 000	203 588	(121 588)
Other items of expenditure:			
Linguistic services	-	715	(715)
Other (inter-agency activities)	45 000	33 212	11 788
Sub-total	2 320 000	2 737 821	(417 821)
Less:			
Amount transferred to Safeguards (Legal services)	(60 000)	(92 973)	32 973
Sub-total	2 260 000	2 644 848	(384 848)
Contingent financing	384 848	-	384 848
TOTAL	\$2 644 848	\$2 644 848	-

16. The overruns under established posts and common staff costs are below the average increase in staff costs because more posts have been kept vacant than assumed in the budget.

17. The meeting of the Standing Committee of the Vienna Convention on Civil Liability for Nuclear Damage, planned for 1974, was postponed to 1975, so that only a small Working Group of the Standing Committee was convened in 1974. The study group meeting on regulations and procedures for licensing nuclear installations was held as planned. In addition, the Agency acted as host for a meeting in Vienna of the United Nations Scientific Committee on the Effects of Atomic Radiation, for which the relevant costs are shown under seminars, symposia and conferences in this programme.

18. The overrun of \$121 588 in respect of common services, supplies and equipment results mainly from a loss on exchange of about \$67 000 and the purchase of replacement X-ray equipment for the joint IAEA/UNIDO medical services, for which the need was not foreseen in the budget.

19. Obligations for inter-agency activities were lower than estimated because no payment had to be made in respect of the International Civil Service Commission for 1974.

20. Actual expenditures transferred to Safeguards in respect of legal services reflect increased staff costs.

2(c) Service and support activities

Table 5

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	563 900	1 233 234	(669 334)
Overtime	1 200	9 272	(8 072)
Temporary assistance	7 500	221 380	(213 880)
Salaries and wages	572 600	1 463 886	(891 286)
Common staff costs	186 200	373 729	(187 529)
Travel	200	248	(48)
Contractual services	-	1 200	(1 200)
Other items of expenditure:			
Linguistic services	-	(1 022 107)	1 022 107
Sub-total	759 000	816 956	(57 956)
Contingent financing	57 956	-	57 956
TOTAL	\$816 956	\$816 956	-

21. The cost of linguistic services rendered to policy-making organs are not reflected under the budget estimates for service and support activities but under policy-making organs. Actual obligations in respect of salaries and wages and common staff costs include the costs of the entire staff engaged in support of this programme.

22. The deduction under other items of expenditure represents the transfer of translation and interpretation service costs to policy-making organs and of interpretation service costs to other programmes served in connection with meetings.

Section 3. Common services

Table 6

Items of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	1 728 000	2 316 607	(588 607)
Consultants	500	-	500
Overtime	25 600	36 912	(11 312)
Temporary assistance	13 000	26 498	(13 498)
Salaries and wages	1 767 100	2 380 017	(612 917)
Common staff costs	569 800	702 044	(132 244)
Travel	900	1 586	(686)
Hospitality	200	68	132
Contractual services	12 000	4 638	7 362
Common services, supplies and equipment	960 000	1 238 615	(278 615)
Other items of expenditure:			
Printing and publishing services	-	(276 599)	276 599
Sub-total	3 310 000	4 050 369	(740 369)
Contingent financing	740 369	-	740 369
TOTAL	\$4 050 369	\$4 050 369	-

23. 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 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	964 000	1 210 520	(246 520)
Overtime	12 000	18 330	(6 330)
Temporary assistance	5 000	2 078	2 922
Salaries and wages	981 000	1 230 928	(249 928)
Common staff costs	317 900	366 846	(48 946)
Travel	-	1 029	(1 029)
Hospitality	100	65	35
Contractual services	-	1 715	(1 715)
Common services, supplies and equipment	690 000	858 026	(168 026)
Sub-total	1 989 000	2 458 609	(469 609)
Contingent financing	469 609	-	469 609
TOTAL	\$2 458 609	\$2 458 609	-

24. The overruns in respect of established posts and overtime are due to the general increase in staff costs because of the various changes in the United Nations rate of exchange for the schilling. Furthermore the manpower of this Division consists mainly of GS and M&O staff, so that the impact of the interim adjustment of salaries for such staff was especially heavy in this programme.

25. Expenditures for contractual services reflect the cost of consultants' services in connection with the planning of the permanent headquarters. These costs were originally provided for under common services, supplies and equipment. The budgetary overrun of about 24% under common services, supplies and equipment reflects the impact of exchange rate fluctuations and inflation.

3(b) Publications and printing

Table 8

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	764 000	1 106 087	(342 087)
Consultants	500	-	500
Overtime	13 600	18 582	(4 982)
Temporary assistance	8 000	24 420	(16 420)
Salaries and wages	786 100	1 149 089	(362 989)
Common staff costs	251 900	335 198	(83 298)
Travel	900	557	343
Hospitality	100	3	97
Contractual services	12 000	2 923	9 077
Common services, supplies and equipment	270 000	380 589	(110 589)
Other items of expenditure:			
Printing and publishing services	-	(276 599)	276 599
Sub-total	1 321 000	1 591 760	(270 760)
Contingent financing	270 760	-	270 760
TOTAL	\$1 591 760	\$1 591 760	-

26. During 1974 the cost of the entire staff of the Division of Publications, as well as the cost of all material used, was charged to the respective items of expenditure under this programme, whereas in the budget for 1974 the cost of services rendered to policy-making organs have not been reflected under the programme of publications and printing.

27. The deduction under other items of expenditure represents the transfer of printing and publishing services costs to policy-making organs, the INIS Section, Physical sciences in connection with CINDA publications, and to other programmes in respect of meetings.

Section 4. Technical assistance and training

Table 9

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	670 400	813 347	(142 947)
Consultants	23 000	29 332	(6 332)
Overtime	1 200	520	680
Temporary assistance	4 300	2 196	2 104
Salaries and wages	698 900	845 395	(146 495)
Common staff costs	221 200	246 483	(25 283)
Travel	60 500	31 637	28 863
Representation and hospitality	3 400	3 114	286
Sub-total	984 000	1 126 629	(142 629)
Contingent financing	142 629	-	142 629
TOTAL	\$1 126 629	\$1 126 629	-

28. The overrun under salaries and wages corresponds to the average increase in staff costs. Substantial savings under travel resulted from lower expenditures for special missions than estimated.

29. The above table covers only expenditures under the Regular Budget, whereas the full 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 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
(a) Food and agriculture	746 000	855 261	(109 261)
(b) Life sciences	858 000	819 190	38 810
(c) Physical sciences	992 000	1 073 400	(81 400)
Sub-total	2 596 000	2 747 851	(151 851)
Contingent financing and transfer	151 851	-	151 851
TOTAL	\$2 747 851	\$2 747 851	-

30. The budgetary overrun of 5.8% under this appropriation Section is far less than the average increase in costs because:

- (a) The general increase in staff costs caused by changes in the rate of exchange for the schilling to the dollar was substantially reduced by delayed recruitment of staff to fill vacant posts; and
- (b) Only 64% of the provision for panels and committees was utilized. The number of participants for which the Agency assumed financial responsibility was kept as low as possible in order to compensate for increased costs.

5(a) Food and agriculture

Table 11

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	277 000	323 940	(46 940)
Consultants	18 000	23 807	(5 807)
Overtime	200	-	200
Temporary assistance	1 200	1 968	(768)
Salaries and wages	296 400	349 715	(53 315)
Common staff costs	91 300	98 169	(6 869)
Travel	25 800	27 939	(2 139)
Meetings:			
Panels and committees	47 500	28 378	19 122
Seminars, symposia and conferences	19 500	27 210	(7 710)
Hospitality	1 500	1 065	435
Scientific and technical contracts	264 000	320 822	(56 822)
Common services, supplies and equipment	-	56	(56)
Other items of expenditure:			
Linguistic services	-	1 907	(1 907)
Sub-total	746 000	855 261	(109 261)
Contingent financing	109 261	-	109 261
TOTAL	\$855 261	\$855 261	-

31. Although five panels were planned, only four were held and at lower cost than estimated. Two symposia were held jointly with FAO, namely:

- (a) The FAO/IAEA symposium on the sterility principle for insect control which was held in Innsbruck, Austria from 22 to 26 July 1974, and was attended by 91 participants from 37 countries. Travel grants were paid to eight participants from developing countries; and
- (b) The FAO/IAEA symposium on isotope ratios as pollutant source and behaviour indicators, which was held in Vienna from 18 to 22 November 1974, with 108 participants from 23 countries. Three participants received a travel grant.

32. Eighty 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.

33. Expenditures for linguistic services reflect the cost of interpretation services in connection with the meeting of the Board of Management of the Food Irradiation Project.

5(b) Life sciences

Table 12

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	316 000	334 193	(18 193)
Consultants	17 600	18 028	(428)
Overtime	200	104	96
Temporary assistance	-	406	(406)
Salaries and wages	333 800	352 731	(18 931)
Common staff costs	104 100	101 276	2 824
Travel	17 600	20 040	(2 440)
Meetings:			
Panels and committees	47 000	24 355	22 645
Seminars, symposia and conferences	36 000	38 693	(2 693)
Hospitality	2 500	1 512	988
Scientific and technical contracts	317 000	280 547	36 453
Common services, supplies and equipment	-	36	(36)
Sub-total	858 000	819 190	38 810
Transfers	(38 810)	-	(38 810)
TOTAL	\$819 190	\$819 190	-

34. Due to delayed recruitment of senior staff to fill vacant posts the expenditure for staff costs exceeds the budget estimates by only 3.7%.

35. Whereas five panels were planned, only four were held and at lower cost than estimated. The following two symposia were convened:

- (a) A symposium on dynamic studies with radioisotopes in clinical medicine and research, which was held in Knoxville, United States of America from 15 to 19 July 1974, with 197 participants and 70 observers from 30 countries. Seven participants from developing countries were paid a travel grant to facilitate their attendance at the meeting; and
- (b) A symposium on ionizing radiation for sterilization of medical products and biological tissues was held in Bombay, India, from 9 to 13 December 1974, with 92 participants from 26 countries. Four participants received a travel grant.

36. Sixty-two scientific and technical contracts were awarded or renewed during 1974. Part of the unobligated funds under this item were required for contracts under the Food and agriculture programme.

5(c) Physical sciences

Table 13

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	496 000	580 646	(84 646)
Consultants	26 000	19 798	6 202
Overtime	-	140	(140)
Temporary assistance	-	2 506	(2 506)
Salaries and wages	522 000	603 090	(81 090)
Common staff costs	163 400	175 963	(12 563)
Travel	33 800	29 932	3 868
Meetings:			
Panels and committees	78 000	58 035	19 965
Seminars, symposia and conferences	46 000	55 644	(9 644)
Hospitality	3 800	2 770	1 030
Scientific and technical contracts	117 000	91 679	25 321
Scientific supplies and equipment	17 000	6 767	10 233
Common services, supplies and equipment	11 000	5 141	5 859
Other items of expenditure:			
Printing and publishing services	-	44 379	(44 379)
Sub-total	992 000	1 073 400	(81 400)
Contingent financing	81 400	-	81 400
TOTAL	\$1 073 400	\$1 073 400	-

37. The increase in staff costs corresponds to the average increase caused by currency exchange rate changes.

38. The budget provided funds for nine panels, whereas only eight were convened. The following symposia and conferences were also held:

- (a) A symposium on isotope techniques in ground-water hydrology was held in Vienna from 11 to 15 March 1974, with 198 participants from 39 countries. Seven participants from developing countries received a travel grant to facilitate their attendance at the meeting;
- (b) A symposium on thermodynamics of nuclear materials took place in Vienna from 21 to 25 October 1974, with 107 participants from 22 countries. Four participants from developing countries were paid travel grants; and

- (c) The fifth conference on plasma physics and controlled nuclear fusion research was held in Tokyo from 11 to 15 November 1974, with 445 participants and 50 observers from 24 countries. Four travel grants were paid to participants from developing countries.

39. Twenty-three contracts were awarded or renewed in 1974. The budgetary overrun was partly utilized to finance contracts under the programme of Food and agriculture.

40. Obligations under common services, supplies and equipment reflect external type-setting for CINDA publications and the purchase of a calculator for the Nuclear Data Section. Printing and publishing services reflect the cost of services rendered by the Division of Publications in respect of CINDA publications.

Section 6. Operational facilities

Table 14

Sub-item of appropriation Section	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
(a) The Laboratory	1 365 000	1 608 719	(243 719)
(b) International Centre for Theoretical Physics	181 000	200 000	(19 000)
(c) International Laboratory of Marine Radioactivity	301 000	324 362	(23 362)
Sub-total	1 847 000	2 133 081	(286 081)
Contingent financing	229 238	-	229 238
Special income (Statement I, A)	56 843	-	56 843
TOTAL	\$2 133 081	\$2 133 081	-

41. 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 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	948 000	1 135 404	(187 404)
Consultants	-	13 123	(13 123)
Overtime	7 000	2 555	4 445
Temporary assistance	700	8 010	(7 310)
Salaries and wages	955 700	1 159 092	(203 392)
Common staff costs	312 700	344 082	(31 382)
Travel	3 500	5 114	(1 614)
Contractual services	1 100	40 980	(39 880)
Scientific supplies and equipment	198 000	186 308	11 692
Common services, supplies and equipment	154 000	224 113	(70 113)
Sub-total	1 625 000	1 959 689	(334 689)
Less:			
Amount transferred to Safeguards	(260 000)	(350 970)	90 970
Sub-total	1 365 000	1 608 719	(243 719)
Contingent financing	186 876	-	186 876
Special income: tsetse fly project	56 843	-	56 843
TOTAL	\$1 608 719	\$1 608 719	-

42. Actual obligations include expenditures in respect of the project on tsetse fly control in Africa which are offset by a special contribution of \$34 940 from the United States Department of Agriculture and an amount of \$21 903 from the Gesellschaft für Strahlen- und Umweltforschung (Association for Radiation and Environmental Research) of the Federal Republic of Germany.

43. The budgetary overrun in respect of staff costs is due to the general increase in emoluments. Additional expenditures for consultants, temporary assistance and travel were incurred in connection with the tsetse fly project on a fully reimbursable basis.

44. The major part of the obligations for contractual services was incurred in connection with the tsetse fly project; the balance of the budgetary overrun under this item is offset by a reduction under scientific supplies and equipment. The impact of the fluctuation in currency exchange rates and of inflation caused the increased cost of common services, supplies and equipment.

45. Starting with 1974 all laboratory services for Safeguards were initiated by a "Service Request System". The complete costing of services performed, based on individual service requests, resulted in a higher amount chargeable to Safeguards than initially estimated. An additional cause of the overrun is the impact of the fluctuation in currency exchange rates and the continuation of inflationary trends.

46. During 1974 the Laboratory carried out in general its programme as planned.

6(b) International Centre for Theoretical Physics

Table 16

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	220 000	200 632	19 368
Consultants	16 000	17 393	(1 393)
Overtime	4 000	10 709	(6 709)
Temporary assistance	21 000	24 637	(3 637)
Salaries and wages	261 000	253 371	7 629
Common staff costs	72 600	52 262	20 338
Travel	5 000	3 608	1 392
Meetings:			
Panels and committees	5 500	7 427	(1 927)
Seminars, symposia and conferences	467 600	264 325	203 275
Hospitality	4 000	4 346	(346)
Common services, supplies and equipment	154 400	210 671	(56 271)
Other items of expenditure:			
Fellowships	40 000	23 624	16 376
Visiting scientists and lecturers	95 500	94 670	830
Associate Members	66 400	58 109	8 291
Federated institutions	18 000	24 599	(6 599)
Sub-total, other	219 900	201 002	18 898
Sub-total	1 190 000	997 012	192 988
Contingent financing	9 000	-	9 000
Transfer of funds from Section 8	10 000	-	10 000
TOTAL	\$1 209 000	\$997 012	\$211 988
Source of funds:			
Regular Budget	200 000	200 000	-
Operating Fund [1 009 000	797 012	211 988
TOTAL	\$1 209 000	\$997 012	\$211 988

Table 17

Source of income	1974 Budget	1974 Actual income	Overrun () or underrun of budget
Italian Government	300 000	300 000	-
Contributions from Member States	-	12 000	(12 000)
UNESCO contribution	181 000	190 000	(9 000)
IAEA Regular Budget	200 000	200 000	-
Contribution from UNDP	434 600	180 000	254 600
Other contributions	66 000	92 886	(26 886)
Miscellaneous income	27 400	869	26 531
Sub-total	1 209 000	975 755	233 245
Carry-over of unobligated balance as of 31 December 1973	-	20 311	(20 311)
TOTAL	\$1 209 000	\$996 066	\$212 934

47. The programme of the Trieste Centre was carried out during 1974 in accordance with the plan recommended by the Centre's Scientific Council and approved by the Director General of the Agency and UNESCO. The approved budget for 1974, including transfers of \$19 000 from the Regular Budget, amounts to \$1 209 000, whereas actual obligations amount to only \$997 012. In view of a shortfall of \$254 600 in the expected income from UNDP it was necessary to curtail the programme under seminars, symposia and conferences as well as under other items of expenditure. A shortfall in miscellaneous income was offset by special contributions from Member States and drawings on the unobligated balance carried forward from the previous year. In recognition of the overall cost increases related to the operation of the Trieste Centre, UNESCO increased its contribution by \$9000.

48. Savings under staff costs are the result of not filling two Professional posts. The overrun under common services, supplies and equipment results from a higher inflation rate than assumed in the budget estimates.

49. In 1974 the Centre held several extended courses, including:

- (a) The winter college in surface science, primarily financed from UNDP and SIDA contributions, which was held from 16 January to 10 April, with 109 participants, including 67 from developing countries;
- (b) The solid state workshop which was organized during the period April through September, with a major portion of the costs covered by contributions from UNDP. Of 74 participants, 39 came from developing countries; and
- (c) The course on control theory and topics in functional analysis which took place from 11 September to 29 November and was almost fully financed by UNDP contributions. Of 63 participants in the course, 46 were from developing countries.

In addition shorter meetings were held on physics of colliding beams, theoretical physics, astrophysics and relativity. High energy physics research was carried out throughout the whole year.

6(c) International Laboratory of Marine Radioactivity

Table 18

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	237 000	244 761	(7 761)
Consultants	3 000	175	2 825
Salaries and wages	240 000	244 936	(4 936)
Common staff costs	78 300	74 174	4 126
Travel	4 000	4 481	(481)
Hospitality	300	229	71
Scientific supplies and equipment	23 000	49 045	(26 045)
Common services, supplies and equipment	10 400	16 847	(6 447)
Sub-total	356 000	389 712	(33 712)
Additional income, Operating Fund I	10 350	-	10 350
Contingent financing	23 362	-	23 362
TOTAL	\$ 389 712	\$ 389 712	-
Source of funds:			
Regular Budget	324 362	324 362	-
Operating Fund I	55 000	65 350	(10 350)
TOTAL	\$ 379 362	\$ 389 712	(\$ 10 350)

50. 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 of marine radioactivity studies;
- (b) To monitor programmes with the aim of achieving comparability of results; and
- (c) To obtain and disseminate scientific information on the fate and effects of radioactivity in the sea.

51. Delayed recruitment of Professional staff to fill vacant posts reduced the effect of changes in the United Nations rate of exchange of the French franc to the dollar during 1974.

52. Repeated changes in the rate of exchange, the inflationary trend and increased requirements for the programme caused a substantial overrun under scientific supplies and equipment as well as under common services, supplies and equipment. These overruns are partly offset by additional income under Operating Fund I.

53. The total increase of actual obligations under the Regular Budget was less than the actual change in the value of the United States dollar in relation to the French franc compared with the rate of exchange assumed in the 1974 budget.

54. The above table covers only expenditures under the Regular Budget; in 1974 the programme also involved the use of resources from the United Nations Environment Programme (UNEP).

Section 7. Technical operations

Table 19

Sub-item of appropriation Section	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
(a) Nuclear power and reactors	991 000	1 085 331	(94 331)
(b) Nuclear safety and environmental protection	1 142 000	1 124 184	17 816
(c) Information and technical services	1 869 000	2 468 931	(599 931)
Sub-total	4 002 000	4 678 446	(676 446)
Contingent financing and transfers	676 446	-	676 446
TOTAL	\$4 678 446	\$4 678 446	-

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

- (a) The increase in costs, especially staff costs, caused by the changes in currency exchange rates; and
- (b) Instalment payments with respect to the purchase of the central processing unit of the IBM 370/145 computer in 1972.

56. Because of the high interest rates with respect to the unpaid balance of the contract for purchase of the central processing unit of the computer, it was decided that the remaining contractual payments should be made as soon as possible. Therefore, within appropriation Section 7 substantially all savings resulting from recruitment delays or other economy measures have been transferred for this purpose. The tables below for "Nuclear power and reactors" and for "Nuclear safety and environmental protection", therefore show transfers of savings to "Information and technical services", offset by transfers from Section 9 to the extent that actual obligations under these programmes were estimated to be attributable to fluctuations in rates of exchange.

7(a) Nuclear power and reactors

Table 20

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	532 000	625 183	(93 183)
Consultants	11 000	24 664	(13 664)
Overtime	400	68	332
Temporary assistance	1 200	-	1 200
Salaries and wages	544 600	649 915	(105 315)
Common staff costs	175 400	189 460	(14 060)
Travel	36 000	37 194	(1 194)
Meetings:			
Panels and committees	49 000	49 966	(966)
Seminars, symposia and conferences	96 000	56 850	39 150
Hospitality	3 000	4 105	(1 105)
Scientific and technical contracts	87 000	89 055	(2 055)
Common services, supplies and equipment	-	8 786	(8 786)
Sub-total	991 000	1 085 331	(94 331)
Contingent financing	151 500	-	151 500
Transfer to other programmes of appropriation Section 7a/	(57 169)	-	(57 169)
TOTAL	\$1 085 331	\$1 085 331	-

a/ See para. 56 above.

57. The overrun under consultants is mainly attributable to the cost of consultant services in connection with the expanded nuclear power programme, for example for the implementation of the Agency's training course in nuclear power engineering.

58. Nine panel and working group meetings were planned and held. Four study groups were foreseen in the budget, whereas three study groups and one workshop were convened. A symposium on formation of uranium ore deposits was convened in Athens, Greece, from 6 to 10 May, with 220 participants from 40 countries. Five participants from developing countries received a travel grant to facilitate their attendance.

59. Seventeen research contracts were awarded or renewed during 1974. The minor overrun under this item is by far offset by reduced expenditures for contracts under the programme of Nuclear safety and environmental protection.

60. Obligations under common services, supplies and equipment reflect the cost of the purchase of calculating equipment and upgrading of the existing Wang calculator as well as the cost of equipment maintenance.

7(b) Nuclear safety and environmental protection

Table 21

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	451 000	522 047	(71 047)
Consultants	17 600	14 509	3 091
Overtime	200	166	34
Temporary assistance	1 000	49	951
Salaries and wages	469 800	536 771	(66 971)
Common staff costs	149 100	158 208	(9 108)
Travel	47 000	39 145	7 855
Meetings:			
Panels and committees	165 800	135 307	30 493
Seminars, symposia and conferences	97 200	66 462	30 738
Hospitality	2 100	3 414	(1 314)
Scientific and technical contracts	197 000	165 638	31 362
Scientific supplies and equipment	14 000	14 030	(30)
Common services, supplies and equipment	-	3 331	(3 331)
Other items of expenditure:			
Linguistic services	-	1 878	(1 878)
Sub-total	1 142 000	1 124 184	17 816
Contingent financing	134 500	-	134 500
Transfer to other programmes of appropriation Section 7a/	(152 316)	-	(152 316)
TOTAL	\$1 124 184	\$1 124 184	-

a/ See para. 56 above.

61. Total actual obligations in 1974 were \$17 816 less than the approved budget. The reduction in costs is attributable to funds available to this programme extraneous to the budgetary provisions. The co-operation with UNEP made additional financial resources of \$39 200 available. These contributions were used to employ consultants and to defray partially the cost of meetings. The savings under this programme were transferred to other programmes in the same appropriation Section 7.

62. Funds for 16 panels were provided for in the budget, whereas 15 were held and at a lower average cost than estimated. The cost of the panel on effects of ionizing radiation in aquatic organisms and ecosystems was substantially below the original estimate because UNEP paid for most of the invited participants. One study group met as planned. The following symposia and seminars took place:

- (a) The seminar on radiological safety evaluation of population doses and application of radiological safety standards to man and the environment which was held in Portoroz, Yugoslavia from 20 to 24 May, with 164 participants from 35 countries. Six participants from developing countries were paid a travel grant to facilitate their attendance. This meeting was held at relatively low cost to the Agency because expenditures for invited participants and speakers were borne by UNEP;
- (b) The symposium on the physical and biological effects on the environment of cooling systems and thermal discharges at nuclear power stations which was held in Oslo from 26 to 30 August, with 197 participants from 25 countries. Two participants from developing countries received a travel grant;
- (c) The IAEA/NEA symposium on the siting of nuclear facilities which was held in Vienna from 9 to 13 December, with 236 participants from 39 countries. Six participants from developing countries were paid a travel grant; and
- (d) The ILO/WHO/IAEA symposium on the siting of nuclear power plants held in Bordeaux, for which the Agency provided a scientific secretary, a discussion leader and interpretation services.

63. During 1974 thirty-six research and technical contracts were awarded or renewed.

64. Obligations under common services, supplies and equipment reflect the cost of equipment for the Nuclear Safety Section to be used in connection with the Nuclear Safety Standards programme.

65. The costs of interpretation services rendered in connection with consultants' meetings are shown under Linguistic services.

7(c) Information and technical services

Table 22

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	845 600	945 586	(99 986)
Consultants	8 200	2 671	5 529
Overtime	6 500	9 857	(3 357)
Temporary assistance	10 100	12 240	(2 140)
Salaries and wages	870 400	970 354	(99 954)
Common staff costs	278 700	286 558	(7 858)
Travel	20 000	13 166	6 834
Meetings:			
Panels and committees	20 200	24 669	(4 469)
Seminars, symposia and conferences	8 500	23 583	(15 083)
Hospitality	1 400	1 283	117
Contractual services	53 300	18 157	35 143
Common services, supplies and equipment	671 500	1 107 743	(436 243)
Other items of expenditure:			
Printing and publishing services	-	86 303	(86 303)
Sub-total	1 924 000	2 531 816	(607 816)
Less:			
Amount transferred to Safeguards	(55 000)	(62 885)	7 885
Sub-total	1 869 000	2 468 931	(599 931)
Contingent financing	390 446	-	390 446
Transfers from other programmes of appropriation Section 7a/	209 485	-	209 485
TOTAL	\$2 468 931	\$2 468 931	-

a/ See para. 56 above.

66. Delayed recruitment of staff to fill vacant posts reduced increased staff costs caused by changes in the rate of exchange for schillings to the dollar. Additional expenditures for overtime were mainly attributable to special requests from UNIDO under common service arrangements. The budgetary overrun under temporary assistance resulted from changes in currency exchange rates.

67. Whereas the budget provided for three meetings during 1974, two meetings were actually convened at a higher total cost than estimated for three meetings. The 1974 budget provided funds for one symposium or seminar, but both a seminar and a symposium were held, namely:

- (a) An INIS seminar on indexing and retrieval was held in Luxembourg from 25 to 28 June, with 37 participants from 23 countries and two international organizations. The costs involved in conducting the seminar were shared between the Agency and the Commission of the European Communities. The Agency made available travel grants to participants from nine developing countries; and
- (b) An international symposium on information systems, connections and compatibility was held in Bulgaria from 30 September to 3 October, with 146 participants from 37 countries and 14 organizations. Travel grants were paid to five participants from developing countries to facilitate their participation.

68. Actual obligations in respect of common services, supplies and equipment include the expense for external typesetting of the INIS Atomindex originally included under contractual services. The overrun under this item of expenditure also reflects the increased dollar requirements resulting from the changes in the dollar exchange rates, and the inclusion of additional instalments related to the purchase of the central processing unit of the IBM 370/145 computer in order to accelerate settlement of existing contractual obligations with respect to the purchase of the unit in 1972.

69. Expenditure for printing and publishing services reflects the cost of services rendered by the Division of Publications to INIS.

70. The number of countries participating in INIS rose to 45 during 1974. The INIS input reached more than 63 000 items during 1974 as compared with about 60 000 during 1973. The clearing-house distributed more than 300 000 microfiches under firm-order arrangements and through direct sales.

Section 8. Safeguards

Table 23

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Established posts	1 688 000	1 689 845	(1 845)
Consultants	15 000	12 375	2 625
Overtime	300	278	22
Temporary assistance	-	120	(120)
Salaries and wages	1 703 300	1 702 618	682
Common staff costs	557 200	512 105	45 095
Travel	240 000	295 164	(55 164)
Meetings:			
Panels and committees	45 000	14 950	30 050
Representation and hospitality	6 500	5 916	584
Scientific and technical contracts	120 000	121 119	(1 119)
Scientific supplies and equipment	394 000	527 300	(133 300)
Common services, supplies and equipment	-	17 428	(17 428)
Other items of expenditure:			
Linguistic services	-	4 530	(4 530)
Sub-total	3 066 000	3 201 130	(135 130)
Add:			
Transfers from other programmes:			
Laboratory services	260 000	350 970	(90 970)
Legal services	60 000	92 973	(32 973)
Computer services	55 000	62 885	(7 885)
Sub-total, transfers	375 000	506 828	(131 828)
Sub-total	3 441 000	3 707 958	(266 958)
Contingent financing	266 958	-	266 958
TOTAL	\$3 707 958	\$3 707 958	-

71. As was true of all other programmes, Safeguards also was affected by the fluctuations of the dollar exchange rates; otherwise the actual underrun of staff costs would have been considerably higher than shown in the summary cost table.

72. The budgetary overrun under travel is mainly related to inspection travel.

73. Whereas four meetings had been foreseen in the budget, only one was held.

74. The overrun under scientific supplies and equipment relates to the purchase of major items of equipment designed for the operation of the Safeguards Analytical Laboratory, which will become operational in 1975. In view of the heavy capital investments for this Laboratory, budgetary provisions have been included in both the 1973 and 1974 budgets. Due to the complexity of the equipment required for extreme accuracy of measurements and because of the general price increases, the capital cost was by far higher than anticipated two years ago when the 1974 budget was prepared.

75. Actual expenditures for linguistic services reflect the cost of interpretation services rendered in connection with a consultants' meeting on safeguards techniques and with safeguards negotiations.

76. Transfers from other programmes for services rendered by them to the Department of Safeguards and Inspection were higher than estimated. Additional costs resulted mainly from increases in staff costs. The cost of laboratory services has been computed on the basis of individual services requested.

Section 9. Contingent financing

Table 24

Item of expenditure	Approved 1974 budget	Actual transfers to appropriation Sections 1-8	Unobligated balance
Contingencies	\$ 3 800 000	\$ 2 972 027	\$ 827 973

77. The General Conference appropriated an amount of \$4.6 million to compensate for additional costs caused by changes in currency exchange rates. The Board authorized the Director General in June to transfer \$3.8 million from Section 9 of the Regular Budget to Sections 1-8 to the extent and in the amounts required to finance increased expenditures under each Section resulting solely from changes in currency exchange rates, as explained in more detail in paragraphs 4-6 above.

B. 1974 OPERATIONAL BUDGET

1. Operating Fund I

Table 25

Programme	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
International Centre for Theoretical Physics	1 009 000	797 012	211 988
International Laboratory of Marine Radioactivity	55 000	65 350	(10 350)
TOTAL	\$1 064 000	\$862 362	\$201 638

78. Table 25 above shows the obligations in respect of the operational facilities which were charged to the Operational Budget, compared with the original budget estimates. The explanation of the changes has been given for each facility under the relevant Regular Budget Section [7].

2. Operating Fund II

Table 26

Item of expenditure	Approved 1974 budget	Actual 1974 obligations	Overrun () or underrun of budget
Experts and equipment	2 445 000	1 881 687	563 313
Fellowships and training	700 000	1 151 116	(451 116)
TOTAL	\$3 145 000	\$3 032 803	\$112 197

79. Pledges of voluntary contributions to the Agency's General Fund in excess of the target of \$3 million, together with higher miscellaneous income than estimated in the budget, resulted in total income of \$3 356 435, or 106.7% of the budget.

80. Actual obligations during 1974 amounted to only \$3 032 803, so that the unobligated balance of Operating Fund II was increased by \$323 632 to \$1 768 674 as at 31 December. In summary, the 1974 income was as follows:

[7] See Section 6 above, paras 41-54.

Transfer from the General Fund:

Voluntary contributions for 1974	\$ 3 080 705
Voluntary contributions from prior years	12 710
Interest on short-term deposits	172 103
Exchange adjustments and bank charge	(15 206)

Sub-total 3 250 312

Operating Fund II direct income:

Assessed programme costs	94 127
Other	11 996

Sub-total 106 123

Total income \$ 3 356 435