

# THE AGENCY'S ACCOUNTS FOR 1975`

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GC(XX)/566

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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 1975.
2. The Board has examined the reports by the External Auditor and the Director General on the accounts, as well as the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

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THE AGENCY'S ACCOUNTS FOR 1975

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 1975 and of the report of the Board of Governors thereon[\*].

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[\*] GC(XX)/ 566, Parts II and I respectively.

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[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 1975

#### 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 1975 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 September 1975 the Director General was authorized by the Board of Governors to use the amount under appropriation Section 9 and the supplementary appropriation for making transfers to Sections 1-8 in amounts not exceeding \$5.1 million, to finance increased expenditures. The actual transfers amounted to only \$3 410 527 and are therefore in conformity with the relevant authorization.

##### Unliquidated obligations

6. The unliquidated obligations of the Agency for 1975 in the amount of \$2 489 951 were checked against the relevant documents. In comparison with last year the amount is again higher by \$372 175; but although the trend of the amount of the unliquidated obligations is an increasing one, the percentage of the total unliquidated obligations in relation to the total obligations is favourable and percentagewise is the lowest in the past three years (8.22%). Of the above-mentioned total, \$1 521 222 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1975. The amount of \$968 729 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 1975.

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

7. In accordance with the recommendation of the Advisory Committee on Administrative and Budgetary Questions of the United Nations relating to the interpretation and application of Financial Regulation 5.03, which deals with obligations that are to be carried forward, a report covering the \$1 521 222 of unliquidated obligations as at 31 December 1975 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 \$1 521 222, the sum of \$789 120 represents unliquidated obligations for 256 research contracts, as compared with \$660 849 for 245 research contracts in 1974.

8. The unliquidated obligations of the Agency for the year 1974 in the amount of \$235 965 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 1975 and during the final audit of the accounts, several questions arose which were satisfactorily settled with the Secretariat of the Agency.

Vienna, 18 March 1976

(signed) Julius Hájek  
External Auditor

## PART III

### REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1975

1. I present herewith the Agency's accounts for the year ended 31 December 1975, comprising Statements I to IX 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 1975 Regular Budget amounted to \$32 175 000, consisting of the original appropriations in the amount of \$29 675 000 [1] and a supplementary appropriation in the amount of \$2 500 000 [2]. With respect to the total appropriations, \$26 660 000 was to be financed from contributions made by Member States on the basis of the 1975 scale of assessments and \$5 515 000 from other sources.

3. The General Conference authorized the Director General, with the prior approval of the Board, to make transfers between any of the approved Sections of the appropriation [1]. The Board of Governors in September authorized the Director General to make transfers not to exceed \$5 100 000 to Sections 1-8 to the extent and in the amounts required to finance increased expenditure under each Section resulting from changes in currency exchange rates and price increases. In addition, an expansion in the INIS programme was authorized.

4. Total obligations incurred during 1975 amounted to \$30 285 527, which resulted in an unobligated balance of \$1 889 473, all of which is shown under the supplementary appropriation because only the amounts actually required have been transferred to other Sections.

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

5. 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 1975, special comments are provided below.

###### 1. Cash in hand and at banks

6. As of 31 December 1975 total cash on hand and at banks amounted to \$5 521 333, slightly more than the balance at the end of 1974. A significant portion of the cash balance was received in the last 15 days of December as a result of Member States paying their assessed contributions for 1975 amounting to \$4 122 217.

###### 2. Contributions receivable from Member States

7. Total assessed contributions for 1975 amounted to \$26 681 910, made up of the original assessment of \$26 660 000 and assessments totalling \$21 910 on new Members (Statement I. C). Payments of 1975 assessments in 1975 amounted to \$26 309 822, or 98.6% of the total (Schedule F. 2).

8. At the end of 1975 total outstanding contributions receivable from Member States amounted to \$820 584, or \$340 719 less than at the end of 1974 and \$817 492 less than at the end of 1973. This represents the lowest level of unpaid contributions since 1959. The amounts remaining unpaid by individual Member States for each year of assessment are shown in detail in Schedules B. 1 and C.

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

[2] Resolution GC(XIX)/RES/324.

9. Of the total contributions receivable as at 31 December 1975, \$448 496 pertained to 1974 and prior years and \$372 088 represented the unpaid balance of the 1975 assessment.

### 3. Accounts receivable and other debit balances

10. Accounts receivable as at 31 December 1975 amounted to \$1 132 852, compared with \$1 432 025 at the end of 1974. The decrease is due primarily to collection of the refund of value-added taxes and to the reduction in the amount due from other funds within the Agency.

### 4. Deferred expenditure

11. The deferred expenditure of \$367 409 at 31 December 1974 relating to purchase of electronic data processing equipment was charged to 1975 budget expenditures. The contra account, long-term liability, representing the balance of the loan obtained to purchase the equipment, was liquidated in 1975.

### 5. Sundry liabilities

12. Total unliquidated obligations at the end of 1975 amounted to \$2 725 916, compared with \$2 323 176 at the end of 1974. Accounts payable and other credit balances amounted to \$1 009 107, compared with \$1 616 047 in 1974 - a decrease of \$606 940. The decrease results primarily from there being no comparable transaction in 1975 to the \$800 000 in 1974, representing a portion of 1974 assessments transferred to the 1975 budget, combined with several offsetting amounts in the balance of other accounts.

### 6. Cash surpluses (Statement I. D)

13. The provisional cash surplus brought forward from 1974 amounted to \$825 378, as shown in Statement I. D. Payment of prior years' assessed contributions during 1975 amounted to \$712 806. These amounts, together with savings amounting to \$282 679 on obligations brought forward from 1973 and 1974, increased the provisional cash surplus for 1974 to \$1 820 863. The transfer of \$1 600 000 from the 1974 provisional cash surplus for use in 1975 resulted in a final 1974 cash surplus of \$220 863 at 31 December 1975.

14. As at 31 December 1975 the only remaining cash surpluses amounted to \$4 726, 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 [3]. This net figure has not changed since 31 December 1973.

### 7. Undistributed budgetary surpluses

15. Undistributed budgetary surpluses as at 31 December 1975 amounted to \$2 827 867, made up of arrears of contributions receivable from Members for 1958-74 in the amount of \$448 496 and a provisional budgetary surplus of \$2 379 371 for 1975. This provisional budgetary surplus for 1975 consists of \$1 889 473 representing the unobligated balance of 1975 appropriations, \$467 988 representing higher miscellaneous income in 1975 than anticipated, and \$21 910 representing contributions assessed on new Member States.

## II. WORKING CAPITAL FUND (Statement II)

16. In September 1974 the General Conference decided to retain the level of the Working Capital Fund at \$2 000 000 in 1975 [4]. Similarly, other changes in this fund were minimal

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[3] In accordance with Financial Regulation 7.02.

[4] Resolution GC(XVIII)/RES/316.

in 1975. All advances receivable from Member States were collected except for \$400. The advance to finance activities of a strictly self-liquidating character (Hofzeile Housing Project) was also collected. Bond holdings with a nominal value of \$6000 were sold.

### III. OPERATIONAL PROGRAMME - 1975

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

17. During 1975 a total of \$4 338 374 was pledged or paid into the General Fund for the support of technical assistance financed under Operating Fund II. The items of income were \$4 219 641 in pledges of voluntary cash contributions for 1975, \$5412 in pledges for prior years, \$163 825 of interest income on short-term deposits, offset by losses on exchange in the amount of \$50 350 and bank charges of \$154.

18. Of the \$4 219 641 pledged in voluntary cash contributions to the General Fund for 1975, a total of \$4 031 974 or about 96% was received by 31 December 1975 (Schedule D), leaving an unpaid balance of \$187 667, compared with an unpaid balance of \$132 164 in respect of pledges for 1974 at the end of 1974. By the end of 1975 the unpaid balance for 1974 and prior years had been reduced to \$17 700 (Schedule B. 2).

#### B. Operating Fund I (Statement III. B)

19. As at 1 January 1975, Operating Fund I had an opening balance of \$24 491 available for expenditure, made up of unliquidated obligations of \$21 077 and an unobligated balance of \$3414 brought forward from 1974. During 1975 income of \$1 517 257 was accrued 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 1975 the unliquidated obligations and unobligated balances under Operating Fund I amounted to \$1476 and \$84 265 respectively, as explained in more detail for each facility below.

##### The International Laboratory of Marine Radioactivity

20. Activities of the Monaco Laboratory are funded from both the Agency's Regular Budget and Operating Fund I. In respect of the portion of Monaco Laboratory activities financed from Operating Fund I the year started with an unobligated balance of \$703 carried forward from 1974. During 1975 the Laboratory received \$76 190 as the annual contribution of the Principality of Monaco, \$7000 from UNESCO, and \$13 687 from miscellaneous income and exchange adjustments. A total of \$97 580 was expended during the year, leaving no unobligated balance at the end of the year.

##### The International Centre for Theoretical Physics

21. The Trieste Centre started the year with an unobligated balance of \$2711 and unliquidated obligations of \$21 077 carried forward from 1974. Income accrued during the year amounted to \$1 420 380 made up primarily of 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)[5], and miscellaneous income and exchange adjustments. As of 31 December 1975 the Italian Government was in arrears on its contribution in the amount of \$527 355, consisting of \$177 355 for 1974 and \$350 000 for 1975.

22. During 1975 total expenditures in respect of the Trieste Centre under Operating Fund I amounted to \$1 358 427 and unliquidated obligations as at 31 December 1975 amounted to \$1476, leaving an unobligated balance of \$84 265.

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[5] See also Statement VI. B.

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

23. At the beginning of 1975 balances of \$1 768 674 and \$2 303 681 were carried forward from 1974 in the form of unobligated balances and unliquidated obligations respectively. Income during 1975 amounted to \$4 545 421 of which \$4 338 374 represented transfers from the General Fund, \$189 255 assessed programme costs and \$17 792 miscellaneous income and exchange adjustments. Income in 1975 therefore amounted to \$1 188 986 more than in 1974. Total funds available in 1975 amounted to \$8 617 776, made up of the \$4 072 355 carried forward from 1974 and the \$4 545 421 of 1975 income. Of this amount \$3 412 441 was expended in 1975 and \$2 467 270 was represented by unliquidated obligations, leaving an unobligated balance of \$2 738 065 as at 31 December 1975. This unobligated balance represents the estimated cost of projects approved by the Board of Governors that had not been started or had only been partially implemented. The increase over the 31 December 1974 balance results, in significant part, from the large increase during 1975 in total programme resources coupled with an implementation period of generally 18 to 24 months for projects.

24. Unliquidated obligations as at 31 December 1974 and 31 December 1975 together with obligations and expenditures incurred in 1975 are given in detail in Statement III. C. This Statement shows the technical assistance provided to the recipient States during 1975, the interregional training courses that were held, and other pertinent data.

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

	Annual income	Annual expenditures	Year-end unliquidated obligations	Year-end unobligated balances
31 December 1971	2 214 353	2 119 855	1 668 817	940 569
31 December 1972	2 652 361	2 573 960	1 541 044	1 146 743
31 December 1973	3 103 731	2 662 581	1 683 895	1 445 042
31 December 1974	3 356 435	2 413 017	2 303 681	1 768 674
31 December 1975	4 545 421	3 412 441	2 467 270	2 738 065

26. In order to indicate the approximate value of all resources available to the Agency during 1975, 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, and cost-free experts. This schedule is included for information only and is subject to the reservations expressed in the past [6] and the assumptions explained in the footnote to Schedule G.

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

27. Statement IV. A is presented in the form required by UNDP. At the end of 1974 the balance reported in respect of UNDP programmes amounted to \$6 931 442. Additional UNDP allocations recorded in the Agency's accounts during 1975 amounted to \$4 688 803, made up of (a) allocations of \$1 550 710 for 1975 and prior years and (b) allocations of \$3 138 093 received in 1975 for future years. Total allocations available in 1975 therefore amounted to \$11 620 245 of which \$4 493 301 was expended during 1975, leaving a balance of \$7 126 944 as at 31 December 1975.

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

28. The expenditures under the total UNDP programme during 1975 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 36 countries, for which a total of \$3 613 990 was expended, in addition to regional and interregional projects, for which \$237 476 was expended. Other expenditures include \$75 755 under a cost sharing arrangement, \$14 271 under special measures, and \$551 809 for overhead costs.

29. The executing agency overhead costs, amounting to \$551 809, are based on a rate of 14% of project expenditures (\$3 941 492). With respect to the Executing Agency overhead amount of \$551 809, \$534 719 was transferred as 1975 income to the Administrative Fund and \$17 090 was included in accounts payable, being owed to other agencies. The \$534 719 income for 1975 plus \$43 812 income received applicable to 1974, make up the \$578 531 shown on Schedule F. 6 as "UNDP allocation of overhead costs".

#### V. SPECIAL ACCOUNTS (Statements V-IX)

30. The statements relating to special accounts and trust funds include comparative columns for 1974 so that few comments are required.

31. The SIDA detailed statement (Statement VI. B) discloses that Animal science research contracts and the Bangladesh projects have been overobligated at 31 December 1975; however, expenditures during 1975 for both projects were within the amounts available for expenditure. The overobligations are a temporary situation and result because the 1975 contributions previously approved by SIDA had not been requested at the end of the year. These contributions were requested in early 1976.

32. A new special account was established to reflect the status of the Joint research programmes with the United States of America in accordance with the budgetary decision to show this activity as a special account rather than as a special contribution to the Administrative Fund. All of the expenditures in 1975 were related to the tsetse fly programme. The Medical diagnosis and research project accounted for \$30 825 of the income but no funds had been expended at the year end.

#### VI. OTHER FINANCIAL DATA

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

33. 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 1975. These schedules show budgetary savings in 1975 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 1975 represented the lowest percentage level in the history of the Agency. Total arrearages amounted to only 0.41% of total assessments on Member States to date.

##### Savings on unliquidated obligations (Schedule F. 5)

34. Of the \$2 117 776 carried forward as at 31 December 1974 in the form of unliquidated obligations under the Regular Budget (Administrative Fund) a total of \$1 636 996 was expended during 1975 and \$235 965 remained as valid unliquidated obligations for research contracts which may be carried forward to 31 December 1976 [7]. Thus, savings of \$244 815 resulted during 1975 from the liquidation of obligations carried forward from 1974.

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[7] In accordance with Financial Regulation 5.03.

Similar savings in respect of the research contract obligations carried forward from 1973 amounted to \$37 864, so that total savings from this source during 1975 amounted to \$282 679. 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)

35. The Regular Budget for 1975 was based on estimated income other than assessments on Members in the amount of \$2 479 692. Actual income amounted to \$2 947 680, or an excess of \$467 988, as shown in detail in Schedule F. 6. The major items of income in excess of the budget estimates related to UNDP overhead allocations, sales of publications, and additional income from investments and short-term deposits.

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

36. During 1975 financial contributions amounting to \$95 108 were pledged by Member States towards the cost of Agency symposia, seminars and panels. As at 31 December 1975 payments totalled \$56 000, leaving an unpaid balance of \$39 108.

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

37. 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 1975 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.

38. The value at purchase price of printing paper, office supplies, library books and Agency publications for sale which were in stock on 31 December 1975 is shown together with similar balances for the end of 1974 in Schedule F. 9.

Total resources available during 1975 (Schedule H)

39. An information schedule has been included to show on a consolidated basis the assets, liabilities, income, expenses and unobligated balances as at 31 December 1975 for all the Agency funds shown in Statements I to IX.

(signed) Sigvard Eklund  
Director General



ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND EXPENDITURES BY  
SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1975

Appropriation Section	Appropriations <sup>a/</sup>	Authorized transfers <sup>b/</sup>	Revised appropriation	Total obligations	Expenditures	Unliquidated obligations	Unobligated balance of appropriations
1. Policy-making organs	958 000	150 272	1 108 272	1 108 272	1 103 660	4 612	-
2. Executive management and administration	3 729 000	833 033	4 562 033	4 562 033	4 242 223	319 810	-
3. Common services	2 918 000	668 196	3 586 196	3 586 196	3 320 445	265 751	-
4. Technical assistance and training	1 285 000	185 956	1 470 956	1 470 956	1 465 895	5 061	-
5. Research and isotopes	3 839 000	434 002	4 273 002	4 273 002	3 656 103	616 899	-
6. Operational facilities	2 310 000	581 604	2 891 604	2 891 604	2 736 998	154 606	-
7. Technical operations	7 034 000	397 831	7 431 831	7 431 831	6 726 631	705 200	-
8. Safeguards	4 802 000	159 633	4 961 633	4 961 633	4 543 621	418 012	-
9. Contingent financing	2 800 000	(2 800 000)	-	-	-	-	-
Original appropriations	29 675 000	610 527	30 285 527	30 285 527	27 795 576	2 489 951	-
Supplementary appropriation	2 500 000	(610 527)	1 889 473	-	-	-	1 889 473
TOTAL	32 175 000	-	32 175 000	30 285 527	27 795 576	2 489 951	1 889 473

a/ GC(XVIII)/RES/314 and GC(XIX)/RES/324.

b/ Approved by the Board in September 1975.

(signed) JOHN P. ABBADESSA  
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.

(signed) JULIUS HÁJEK  
External Auditor

(signed) SIGVARD EKLUND  
Director General

STATEMENTS AND SCHEDULES

PART IV

STATEMENT I.A.

## ADMINISTRATIVE FUND

## ASSETS, LIABILITIES AND SURPLUS AS AT 31 DECEMBER 1975

ASSETS	<u>1975</u>	<u>1974</u>	LIABILITIES AND SURPLUS	<u>1975</u>	<u>1974</u>
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash (in hand and travellers' cheques)	49 576	49 482	Current year	2 489 951	2 117 776
Current accounts and deposit accounts at banks (Schedule A)	5 471 757	5 335 945	Prior year	235 965	205 400
	<u>5 521 333</u>	<u>5 385 427</u>		<u>2 725 916</u>	<u>2 323 176</u>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	686 290	1 412 817
1958-1968 Budgets (Schedule B, 1)	103 741	104 581	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES		
1969 Budget (Schedule B, 1)	21 784	22 464	Payroll accounts, staff accounts, etc.	371 913	291 133
1970 Budget (Schedule B, 1)	36 380	40 135	United Nations, specialized agencies and other international organizations	100 667	52 348
1971 Budget (Schedule B, 1)	36 667	41 888	Member States	28 311	45 670
1972 Budget (Schedule B, 1)	41 538	78 641	Suppliers, contractors, etc.	41 577	25 140
1973 Budget (Schedule B, 1)	81 478	134 464	Deferred revenue from publications	205 357	175 445
1974 Budget (Schedule B, 1)	126 908	739 130	Reserve for fluctuations of bonds	120 000	120 000
	<u>448 496</u>	<u>1 161 303</u>	Other accounts	141 282	106 311
1975 Budget (Schedule C)	372 088	-	Portion of 1974 Assessments to be transferred to 1975 budget	-	800 000
	<u>820 584</u>	<u>1 161 303</u>		<u>1 009 107</u>	<u>1 616 047</u>
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES			CASH SURPLUSES OR DEFICIT (Statement I, D)		
Staff accounts (salary advances, travel, etc.)	250 262	188 531	1958-72	4 726	4 726
United Nations, specialized agencies and other international organizations	275 410	228 848	1973	-	635 308
Member States	372 890	607 153	1974	220 863	-
Suppliers, contractors, insurance claims, etc.	23 592	36 638		<u>225 589</u>	<u>640 034</u>
Publications invoices outstanding	205 357	175 445	UNDISTRIBUTED BUDGETARY SURPLUSES		
Other accounts	5 341	195 410	From 1958-1974 Budgets (arrears of contributions receivable from Member States - Schedule B, 1)	448 496	422 173
	<u>1 132 852</u>	<u>1 432 025</u>	Provisional budgetary surplus, current year (Statement I, C)	2 379 371	1 564 508
DEFERRED EXPENDITURE				<u>2 827 867</u>	<u>1 986 681</u>
Purchase of electronic data processing equipment	-	367 409	LONG-TERM LIABILITY		
TOTAL ASSETS	<u>7 474 769</u>	<u>8 346 164</u>	Loan for purchase of electronic data processing equipment	-	367 409
			TOTAL LIABILITIES AND SURPLUS	<u>7 474 769</u>	<u>8 346 164</u>

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

## ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED  
31 DECEMBER 1975

	1975	1974
	<u>          </u>	<u>          </u>
MEMBER STATES' ASSESSED CONTRIBUTIONS (Schedule C)		
Contributions assessed on Member States	26 660 000	23 137 000
Add: Contributions assessed on new Member States during the year	21 910	337 491
	<u>          </u>	<u>          </u>
Total contributions assessed	26 681 910	23 474 491
Deduct: Contributions outstanding	372 088	739 130
	<u>          </u>	<u>          </u>
Contributions paid	26 309 822	22 735 361
Add: Portion of 1974 assessments transferred to 1975 Budget	800 000 <sup>a/</sup>	(800 000) <sup>a/</sup>
Transfer of 1973 final cash surplus (Statement I, D)	635 308 <sup>b/</sup>	-
Transfer of portion of 1974 cash surplus (Statement I, D)	1 600 000 <sup>c/</sup>	-
Miscellaneous income (Schedule F, 6)	2 947 680	2 326 044
Special contributions	-	56 843
	<u>          </u>	<u>          </u>
TOTAL INCOME	32 292 810	24 318 248
Deduct:		
OBLIGATIONS INCURRED (Statement I, A)		
Expenditures	27 795 576	21 375 094
Unliquidated obligations	2 489 951	2 117 776
	<u>          </u>	<u>          </u>
	30 285 527	23 492 870
PROVISIONAL CASH SURPLUS	2 007 283	825 378
Add: Contributions receivable from Member States, current year	372 088	739 130
PROVISIONAL BUDGETARY SURPLUS	<u>2 379 371</u>	<u>1 564 508</u>
Provisional budgetary surplus is due to:		
Budgetary savings (Statement I, A)	1 889 473	827 973
Amounts in excess of budget estimates:		
Contributions assessed on new Member States	21 910	337 491
	<u>          </u>	<u>          </u>
Sub-total	1 911 383	1 165 464
Excess of other income over budget:		
Actual income (Schedule F, 6)	2 947 680	2 326 044
Deduct: Budget	2 479 692	1 927 000
	<u>          </u>	<u>          </u>
Sub-total	467 988	399 044
PROVISIONAL BUDGETARY SURPLUS	<u>2 379 371</u>	<u>1 564 508</u>

<sup>a/</sup> Resolution GC(XVIII)/RES/314, para. 2(a).

<sup>b/</sup> Resolution GC(XIX)/RES/324, para. 2(a).

<sup>c/</sup> Resolution GC(XIX)/RES/324, para. 2(b).

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

## ADMINISTRATIVE FUND

## ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1975

		<u>1975</u>	<u>1974</u>
Shares retained of Member States which have not paid their assessed contributions towards the 1958-1972 budgets		4 726	4 726
1973 Final cash surplus	635 308		
Transfer of 1973 cash surplus for use in 1975	(635 308) <sup>a/</sup>	nil	635 308
	<hr/>		
1974 Final cash surplus			
Provisional cash surplus brought forward from 1974	825 378		
Arrears of prior years' contributions received during the year 1975	712 806		
Savings on obligations brought forward from 1973 and 1974 (Schedule F. 5)	282 679		
	<hr/>		
	1 820 863		
Transfer from 1974 cash surplus for use in 1975	1 600 000 <sup>b/</sup>		
	<hr/>		
		220 863	
		<hr/>	
TOTAL SURPLUS		225 589	640 034
		<hr/> <hr/>	<hr/> <hr/>

a/ Resolution GC(XIX)/RES/324, para. 2(a).

b/ Resolution GC(XIX)/RES/324, para. 2(b).

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

## WORKING CAPITAL FUND

## ASSETS AND LIABILITIES AS AT 31 DECEMBER 1975

ASSETS

	<u>Nominal value</u>	<u>Purchase price</u>		
		<u>Rate</u>	<u>Amount</u>	
Cash in banks (Schedule A)				1 340 102
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	24 000	98.00	23 520	
6 1/4% Mexico External Sinking Fund 1979	55 000	98.25	54 038	
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	661 298
Advances receivable from Member States (Schedule C)				400
Total				<u><u>2 001 800</u></u>

LIABILITIES

Principal of the Fund as fixed by the General Conference at its eighteenth regular session	2 000 000
Advances assessed on new Member States (Schedule C)	1 800
	<u><u>2 001 800</u></u>

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

## STATEMENT III. A

## OPERATIONAL PROGRAMME - 1975

SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING FUNDS  
AS AT 31 DECEMBER 1975

Item	General Fund	Operating Fund I	Operating Fund II	TOTAL
<b>1. STATUS OF FUNDS AS AT 31 DECEMBER 1975</b>				
<u>Balances as at 1 January 1975</u>				
Unobligated balances	-	3 414	1 768 674	1 772 088
Unliquidated obligations	-	21 077	2 303 681	2 324 758
Sub-total balances as at 1 January 1975	-	24 491	4 072 355	4 096 846
<u>Income during 1975</u>				
Voluntary contributions pledged for 1975	4 219 641	-	-	4 219 641
Voluntary contributions pledged in 1975 towards prior years' programmes	5 412	-	-	5 412
Special contributions from Member States for 1975	-	455 996	-	455 996
IAEA contribution	-	386 000	-	386 000
UNESCO contribution	-	232 000	-	232 000
Other contributions	-	405 960	-	405 960
Miscellaneous income:				
Assessed programme costs	-	-	189 255	189 255
Other income (inclusive exchange adjustments)	113 321	37 301	17 792	168 414
Transfers from General Fund	(4 338 374)	-	4 338 374	-
Net income during 1975	-	1 517 257	4 545 421	6 062 678
<u>Total funds available</u>	-	1 541 748	8 617 776	10 159 524
Less: Expenditures in 1975	-	1 456 007	3 412 441	4 868 448
Unliquidated obligations as at 31 December 1975	-	1 476	2 467 270	2 468 746
Total obligations	-	1 457 483	5 879 711	7 337 194
<u>Unobligated balances as at 31 December 1975</u>	-	84 265	2 738 065	2 822 330
<b>2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1975</b>				
<u>Obligations</u>				
Brought forward from prior years	-	21 077	2 303 681	2 324 758
Incurred in 1975:				
For prior year programmes	-	(12 612)	826 414	813 802
For 1975 programme	-	1 449 018	2 749 616	4 198 634
Sub-total	-	1 436 406	3 576 030	5 012 436
Total obligations	-	1 457 483	5 879 711	7 337 194
<u>Expenditures</u>				
Against prior year programmes	-	8 465	2 201 503	2 209 968
Against 1975 programme	-	1 447 542	1 210 938	2 658 480
Total expenditures	-	1 456 007	3 412 441	4 868 448
<u>Unliquidated obligations as at 31 December 1975</u>	-	1 476	2 467 270	2 468 746
<b>3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1975</b>				
Cash in banks (Schedule A)	-	-	3 376 921	3 376 921
Government letters of credit convertible on demand	966 400	-	-	966 400
Petty cash on hand	-	29 986	-	29 986
Voluntary contributions receivable (Schedules B.2 and D)	205 367	-	-	205 367
Other contributions receivable	-	538 708	-	538 708
Assessed programme costs receivable	-	-	245 224	245 224
Other accounts receivable and sundry debit balances	-	7 129	416 902	424 031
Due to Operating Funds	(1 058 281)	(470 292)	1 528 573	-
Accounts payable and sundry credit balances	(113 486)	(19 790)	(362 285)	(495 561)
Unliquidated obligations as at 31 December 1975	-	(1 476)	(2 467 270)	(2 468 746)
<u>Unobligated balances as at 31 December 1975</u>	-	84 265	2 738 065	2 822 330

(signed) JOHN P. ABBADDESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

## OPERATING FUND I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES  
DURING 1975 AND UNLIQUIDATED BALANCE AS AT  
31 DECEMBER 1975

Description	Monaco Project	Theoretical Physics Centre Trieste	TOTAL Operating Fund I
<u>Balance as at 1 January 1975</u>			
Unobligated balance	703	2 711	3 414
Unliquidated obligations	-	21 077	21 077
Sub-total	703	23 788	24 491
<u>Income during 1975</u>			
Contributions from Member States	76 190	379 806	455 996
IAEA contribution	-	386 000	386 000
UNESCO contribution	7 000	225 000	232 000
Other contributions	-	405 960	405 960
Miscellaneous income and exchange adjustments	13 687	23 614	37 301
Net income during 1975	96 877	1 420 380	1 517 257
<u>Total funds available</u>	97 580	1 444 168	1 541 748
Less: Expenditures in 1975	97 580	1 358 427	1 456 007
Unliquidated obligations as at 31 December 1975	-	1 476	1 476
Sub-total	97 580	1 359 903	1 457 483
Unobligated balance as at 31 December 1975	-	84 265	84 265

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

OPERATING FUND II  
SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1975 AND UNLIQUIDATED  
OBLIGATIONS BY RECIPIENTS AS AT 31 DECEMBER 1975

	Unliquidated obligations brought forward from 1974			Net new obligations in 1975			Expenditures in 1975			Unliquidated obligations as at 31 December 1975		
	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
Albania	-	-	-	3 271	14 725	17 996	3 263	13 225	16 488	8	1 500	1 508
Algeria	2 225	1 177	3 402	1 720	682	2 402	3 945	1 359	5 304	-	500	500
Argentina	26 940	18 392	45 332	21 791	48 177	69 968	20 250	51 755	72 005	28 481	14 814	43 295
Bangladesh	35 702	-	35 702	24 838	52 550	77 388	22 368	47 204	69 572	36 172	5 346	43 518
Bolivia	-	2 240	2 240	5 807	1 394	7 201	2 759	3 634	6 393	3 048	-	3 048
Brazil	14 046	9 197	23 243	20 830	103 520	124 350	27 646	92 845	120 491	7 230	19 872	27 102
Bulgaria	29 227	20 206	49 433	24 005	10 726	34 731	29 376	24 908	54 284	23 856	6 024	29 880
Burma	9 300	20 224	29 524	(1 967)	19 956	17 989	2 709	38 182	40 891	4 624	1 998	6 622
Chile	2 730	1 666	4 396	106	33 706	33 812	2 836	35 372	38 208	-	-	-
Colombia	6 800	20 539	27 339	(4 777)	24 823	20 046	691	15 940	16 631	1 332	29 422	30 754
Costa Rica	-	9 271	9 271	-	18 220	18 220	-	20 947	20 947	-	6 544	6 544
Cuba	4 805	143 143	147 948	3	49 920	49 923	4 808	141 109	145 917	-	51 954	51 954
Cyprus	5 039	2 096	7 135	3 375	(1 938)	1 437	5 514	158	5 672	2 900	-	2 900
Czechoslovakia	35 232	-	35 232	14 386	-	14 386	34 270	-	34 270	15 348	-	15 348
Ecuador	-	-	-	2 863	51 694	54 557	1 263	20 646	21 909	1 600	31 048	32 648
Egypt	29 387	98 912	128 299	34 188	23 776	57 964	42 391	107 604	149 995	21 184	15 084	36 268
Ethiopia	-	-	-	21 908	9 945	31 853	6 430	6 917	13 347	15 478	3 028	18 506
Ghana	1 561	-	1 561	36 140	50 739	86 879	20 819	23 016	43 835	16 882	27 723	44 605
Greece	67 192	14 466	81 658	44 660	41 510	86 170	64 752	45 710	110 462	47 100	10 266	57 366
Guatemala	-	7 218	7 218	-	(171)	(171)	-	2 356	2 356	-	4 691	4 691
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	2 900	1 763	4 663	6 396	22 493	28 889	8 358	22 493	30 851	938	1 763	2 701
Hungary	23 328	33 485	56 813	24 667	146 055	170 722	27 149	63 683	90 832	20 846	115 857	136 703
Iceland	1 650	-	1 650	4 349	35 955	40 304	2 687	35 243	37 930	3 312	712	4 024
India	47 179	90 880	138 059	78 816	75 984	154 800	45 782	119 690	165 472	80 213	47 174	127 387
Indonesia	5 366	64 317	69 683	19 707	85 274	104 981	14 040	97 331	111 371	11 033	52 260	63 293
Iran	4 000	-	4 000	2 963	1 693	4 656	2 878	1 693	4 571	4 085	-	4 085
Iraq	57 279	162 128	219 407	14 481	236 843	251 324	42 658	72 196	114 854	29 102	326 775	355 877
Israel	10 981	14 954	25 935	13 712	58 628	72 340	16 006	68 816	84 822	8 687	4 766	13 453
Ivory Coast	-	-	-	-	26 353	26 353	-	3 115	3 115	-	23 238	23 238
Jamaica	-	-	-	-	9 561	9 561	-	9 561	9 561	-	-	-
Jordan	6 600	58	6 658	(2 350)	31 842	29 492	2 754	31 237	33 991	1 496	663	2 159
Kenya	-	16 569	16 569	10 000	18 770	28 770	4 432	32 325	36 757	5 568	3 014	8 582
Korea, Republic of	21 225	41 156	62 381	65 365	61 350	126 715	29 067	79 361	108 428	57 523	23 145	80 668
Kuwait	-	-	-	-	1 877	1 877	-	1 877	1 877	-	-	-
Lebanon	-	20 541	20 541	11 900	1 991	13 891	8 356	18 849	27 205	3 544	3 683	7 227
Libyan Arab Republic	-	-	-	-	30 681	30 681	-	24 411	24 411	-	6 270	6 270
Madagascar	-	26 209	26 209	-	(30 000)	(30 000)	-	(3 791)	-	-	-	-
Malaysia	12 270	4 750	17 020	27 537	12 239	39 776	17 692	16 806	34 498	22 115	183	22 298
Mali	-	-	-	-	49 994	49 994	-	49 994	49 994	-	-	-
Mexico	22 596	9 545	32 141	(1 566)	65 900	64 334	15 161	66 339	81 500	5 869	9 106	14 975
Mongolia	-	-	-	-	36 677	36 677	-	27 469	27 469	-	9 208	9 208
Morocco	15 128	28 568	43 696	(2 043)	17 799	15 756	6 012	35 206	41 218	7 073	11 161	18 234
Nigeria	9 107	890	9 997	1 845	93 222	95 067	6 152	83 767	89 919	4 800	10 345	15 145
Pakistan	35 779	49 146	84 925	69 924	105 427	175 351	42 728	91 465	134 193	62 975	63 108	126 083
Peru	-	2 016	2 016	7 961	92 800	100 761	1 725	73 478	75 203	6 236	21 338	27 574



	Unliquidated obligations brought forward from 1974			Net new obligations in 1975			Expenditures in 1975			Unliquidated obligations as at 31 December 1975		
	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	41 512	3 856	45 368	38 778	75 473	114 251	30 027	26 757	56 784	50 263	52 572	102 835
Poland	66 604	53 401	120 005	38 020	25 818	63 838	35 671	6 201	41 872	68 953	73 018	141 971
Republic of South Viet-Nam	8 127	-	8 127	93	3 327	3 420	287	3 064	3 351	7 933	263	8 196
Romania	30 765	116 617	147 382	14 280	34 537	48 817	17 348	59 149	76 497	27 697	92 005	119 702
Senegal	5 400	-	5 400	19	5 594	5 613	4 174	5 546	9 720	1 245	48	1 293
Singapore	4 009	23 490	27 499	2 786	54 372	57 158	6 749	34 203	40 952	46	43 659	43 705
Sri Lanka	9 181	14 300	23 481	25 336	54 697	80 033	23 308	68 997	92 305	11 209	-	11 209
Sudan	43 450	46 297	89 747	26 873	35 827	62 700	51 472	56 615	108 087	18 851	25 509	44 360
Syrian Arab Republic	49 944	-	49 944	(4 044)	371	(3 673)	10 633	371	11 004	35 267	-	35 267
Thailand	38 061	18 491	56 552	21 276	55 202	76 478	29 370	39 657	69 027	29 967	34 036	64 003
Tunisia	-	-	-	-	33 910	33 910	-	22 568	22 568	-	11 342	11 342
Turkey	41 923	14 565	56 488	28 919	34 815	63 734	37 232	44 914	82 146	33 610	4 466	38 076
Uganda	-	-	-	5 100	17 606	22 706	1 344	9 341	10 685	3 756	8 265	12 021
United Republic of Cameroon	9 800	4 939	14 739	3 000	-	3 000	-	3 793	3 793	9 007	4 939	13 946
Uruguay	979	30 467	31 446	841	10 503	11 344	1 820	38 397	40 217	-	2 573	2 573
Venezuela	-	2 240	2 240	2 691	(620)	2 071	2 515	1 620	4 135	176	-	176
Yugoslavia	45 972	12 006	57 978	7 608	28 812	36 420	21 755	38 679	60 434	31 825	2 139	33 964
Zaire	32 650	4 462	37 112	(9 100)	3 946	(5 154)	6 089	7 805	13 894	17 461	603	18 064
Zambia	1 500	-	1 500	(1 500)	8 344	6 844	-	-	-	-	8 344	8 344
Sub-total	975 451	1 280 853	2 256 304	807 787	2 325 896	3 133 683	873 314	2 279 385	3 152 699	909 924	1 327 364	2 237 288
Regional programmes:												
Asia and the Far East	-	-	-	12 334	8 244	20 578	11 411	5 109	16 520	923	3 135	4 058
Interregional training courses	45 323	2 054	47 377	340 814	75 730	416 544	184 147	53 850	237 997	201 990	23 934	225 924
Sub-total	45 323	2 054	47 377	353 148	83 974	437 122	195 558	58 959	254 517	202 913	27 069	229 982
Equipment not yet allocated for specific projects	-	-	-	-	(11 102)	(11 102)	-	(11 102)	(11 102)	-	-	-
Sub-total	-	-	-	-	(11 102)	(11 102)	-	(11 102)	(11 102)	-	-	-
Administrative expenses	-	-	-	2 223	13 253	15 476	2 223	13 253	15 476	-	-	-
Fellows' health insurance	-	-	-	851	-	851	851	-	851	-	-	-
Sub-total	-	-	-	3 074	13 253	16 327	3 074	13 253	16 327	-	-	-
GRAND TOTAL	1 020 774	1 282 907	2 303 681	1 164 009	2 412 021	3 576 030	1 071 946	2 340 495	3 412 441	1 112 837	1 354 433	2 467 270

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

## STATEMENT IV. A

## UNITED NATIONS DEVELOPMENT PROGRAMME

Status of funds as at 31 December 1975

Balance as at 31 December 1974		6 931 442
Add: Funds allocated for 1975	1 550 710	
Funds allocated for future years	3 138 093	4 688 803
		<u>11 620 245</u>
Deduct: Expenditure during 1975 (Statement IV. B)		4 493 301
Balance as at 31 December 1975		<u><u>7 126 944</u></u>
Represented by:		
Cash at banks, on hand and in transit		255 113
Accounts receivable and sundry debit balances		201 775
Receivable from UNDP in respect of unspent allocations:		
Current and prior years	2 515 650	
Future years	4 611 294	7 126 944
		<u>7 583 832</u>
Deduct: Accounts payable and sundry credit balances	99 473	
Net operating fund provided by UNDP	212 860	
Payable to UNDP for variance in experts' and fellows' costs	103 470	
1975 miscellaneous income and exchange adjustments (net) to be refunded to UNDP in 1976	41 085	456 888
		<u><u>7 126 944</u></u>

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME  
EXPENDITURE DURING 1975

Recipients	Indicative planning figures	Governments' cash counterpart contributions	Cost sharing	Programme reserve	Special measures for least developed countries	TOTAL
<u>COUNTRY PROJECTS</u>						
Afghanistan	-	-	-	-	14 271	14 271
Albania	50 816	-	-	-	-	50 816
Argentina	189 384	-	-	-	-	189 384
Bolivia	21 217	-	-	-	-	21 217
Brazil	382 212	-	-	-	-	382 212
Burma	59 686	-	-	-	-	59 686
Chile	311 024	-	-	-	-	311 024
Egypt	188 476	-	-	-	-	188 476
Ethiopia	20 300	-	-	-	-	20 300
Ghana	18 300	-	-	-	-	18 300
Greece	154 405	-	75 755	-	-	230 160
Hungary	135 317	-	-	-	-	135 317
India	117 280	-	-	-	-	117 280
Indonesia	74 213	-	-	-	-	74 213
Israel	6 073	-	-	-	-	6 073
Ivory Coast	8 400	-	-	-	-	8 400
Jordan	12 600	-	-	-	-	12 600
Korea, Republic of	237 065	-	-	-	-	237 065
Lebanon	47 883	-	-	-	-	47 883
Mexico	3 500	-	-	-	-	3 500
Morocco	188 948	-	-	-	-	188 948
Nigeria	28 404	-	-	-	-	28 404
Pakistan	344 503	-	-	-	-	344 503
Romania	279 403	-	-	-	-	279 403
Sierra Leone	80 636	-	-	-	-	80 636
Somalia	6 311	-	-	-	-	6 311
Sri Lanka	11 078	-	-	-	-	11 078
Sudan	139 525	-	-	-	-	139 525
Syrian Arab Republic	78 578	-	-	-	-	78 578
Thailand	10 500	-	-	-	-	10 500
Turkey	233 688	-	-	-	-	233 688
United Republic of Cameroon	60 246	-	-	-	-	60 246
Uruguay	4 412	-	-	-	-	4 412
Venezuela	3 850	-	-	-	-	3 850
Yugoslavia	73 947	-	-	-	-	73 947
Zambia	31 810	-	-	-	-	31 810
Sub-total	3 613 990	-	75 755	-	14 271	3 704 016
<u>INTERCOUNTRY PROJECTS</u>						
<u>REGIONAL</u>						
Africa	54 169	-	-	-	-	54 169
Asia and the Pacific	12 261	-	-	-	-	12 261
Europe, Mediterranean and the Middle East	40 125	-	-	-	-	40 125
Latin America and the Caribbean	-	-	-	-	-	-
INTERREGIONAL	130 921	-	-	-	-	130 921
GLOBAL	-	-	-	-	-	-
Sub-total	237 476	-	-	-	-	237 476
TOTAL PROJECT EXPENDITURE	3 851 466	-	75 755	-	14 271	3 941 492
OVERHEAD EXPENDITURE	539 205	-	10 606	-	1 998	551 809
TOTAL EXPENDITURE	4 390 671	-	86 361	-	16 269	4 493 301

(signed) JOHN P. ABBADNESSA  
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 funds as at 31 December 1975

	<u>1975</u>	<u>1974</u>
Unobligated balance as at 1 January	60 788	-
Unliquidated obligations brought forward	12 935	-
Income from UNEP	48 612	115 074
Available for expenditure during the year	<u>122 335</u>	<u>115 074</u>
Deduct:		
Expenditures during the year	102 477	41 351
Unliquidated obligations at year end	1 290	12 935
	<u>103 767</u>	<u>54 286</u>
Unobligated balance at year end	<u><u>18 568</u></u>	<u><u>60 788</u></u>
Represented by:		
Cash at banks (Schedule A)	19 858	73 723
Deduct:		
Reserve for unliquidated obligations at year end	1 290	12 935
TOTAL	<u><u>18 568</u></u>	<u><u>60 788</u></u>

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

SPECIAL ACCOUNT

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

Status of funds as at 31 December 1975 by project

Project No.	Title	Unobligated balance 1975-01-01	Unliquidated obligations 1975-01-01	Income from UNEP	Available for expenditure during the year	Expenditures during the year	Unliquidated obligations 1975-12-31	Unobligated balance 1975-12-31
0-800-73-007	Intercalibration Programme, Phase I (Monaco)	-	10 323	-	10 323	6 703	-	3 620
0-800-74-007	Intercalibration and Ligurian Sea Base- Line Measurements (Monaco)	50 000	-	50 000	100 000	88 673	1 290	10 037
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	9 400	-	-	9 400	4 489	-	4 911
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	1 388	2 612	(1 388)	2 612	2 612	-	-
<b>Total, as at 31 December 1975</b>		<b>60 788</b>	<b>12 935</b>	<b>48 612</b>	<b>122 335</b>	<b>102 477</b>	<b>1 290</b>	<b>18 568</b>

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

## STATEMENT VI. A

## SPECIAL ACCOUNT

TRUST FUND FOR PROJECTS SUPPORTED BY SWEDISH INTERNATIONAL  
DEVELOPMENT AUTHORITY (SIDA)Status of funds as at 31 December 1975

	<u>1975</u>	<u>1974</u>
Unobligated balance as at 1 January	530 010	304 600
Unliquidated obligations brought forward	207 335	94 989
Income from SIDA	56 859	602 732
Miscellaneous income and exchange adjustments	2 099	4 181
Available for expenditure during the year	<u>796 303</u>	<u>1 006 502</u>
Deduct:		
Expenditures during the year	408 867	269 157
Unliquidated obligations at year end	294 084	207 335
	<u>702 951</u>	<u>476 492</u>
Unobligated balance at year end	<u><u>93 352</u></u>	<u><u>530 010</u></u>
Represented by:		
Cash at banks (Schedule A)	355 162	695 322
Accounts receivable and sundry debit balances	32 274	42 023
	<u>387 436</u>	<u>737 345</u>
Deduct:		
Reserve for unliquidated obligations at year end	294 084	207 335
TOTAL	<u><u>93 352</u></u>	<u><u>530 010</u></u>

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

SPECIAL ACCOUNT

SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) TRUST FUND

Status of funds as at 31 December 1975 by projects

	Projects completed in prior years	International Centre for Theoretical Physics			Fellowships	Training courses				Research contracts			Bangladesh Institute of Nuclear Agriculture	Total
		Autumn Course	Associated members	Asian Course on Theoretical Physics		Animal science	Plant breeding	Pesticide residues	Soil sciences	Plant breeding	Pesticide residues	Animal science		
Unobligated balance as at 1 January 1975	7 491	34 091	77 687	34 091	86 623	13 097	8 625	8 513	(275)	37 288	51 310	17 000	154 469	530 010
Unliquidated obligations brought forward	-	-	-	-	44 874	-	19 281	12 193	3 564	20 047	24 898	8 500	73 978	207 335
Adjustments authorized by SIDA	(1 411)	1 201	210	-	-	-	-	-	-	-	-	-	-	-
Income from SIDA during 1975	-	-	(1 550)	(34 091)	-	60 000	-	20 000	-	12 500	-	-	-	56 859
Miscellaneous income and exchange adjustments	-	-	-	-	-	-	-	-	-	-	-	-	2 099	2 099
Available for expenditure in 1975	6 080	35 292	76 347	-	131 497	73 097	27 906	40 706	3 289	69 835	76 208	25 500	230 546	796 303
Deduct:														
Expenditure during 1975	-	35 292	76 347	-	62 672	25 659	12 648	12 896	(437)	30 544	34 581	21 749	96 916	408 867
Unliquidated obligations at year end	-	-	-	-	54 630	11 763	6 645	2 745	2 497	23 136	20 134	7 226	165 308	294 084
Sub-total	-	35 292	76 347	-	117 302	37 422	19 293	15 641	2 060	53 680	54 715	28 975	262 224	702 951
Unobligated balance as at 31 December 1975	6 080	-	-	-	14 195	35 675	8 613	25 065	1 229	16 155	21 493	(3 475)	(31 678)	93 352

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

## SPECIAL ACCOUNT

## JOINT CO-ORDINATED RESEARCH PROGRAMMES

(Supported by the Government of the Federal Republic of Germany  
through the Radiation and Environmental Research Organization)

Status of funds as at 31 December 1975

	1975	1974
Unobligated balance as at 1 January	73 598	46 283
Unliquidated obligations brought forward	51 745	50 805
Income from contributions	351 642	146 947
Miscellaneous income and exchange adjustments	4 729	1 327
Available for expenditure during the year	481 714	245 362
Deduct:		
Expenditures during the year	232 467	120 019
Unliquidated obligations at year end	128 138	51 745
	360 605	171 764
Unobligated balance at year end	121 109	73 598
Represented by:		
Cash at banks (Schedule A)	248 714	125 343
Accounts receivable	533	-
	249 247	125 343
Deduct:		
Reserve for unliquidated obligations at year end	128 138	51 745
TOTAL	121 109	73 598

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor



## SPECIAL ACCOUNT

## JOINT CO-ORDINATED RESEARCH PROGRAMMES

(Supported by the Government of the Federal Republic of Germany  
through the Radiation and Environmental Research Organization)

Status of funds as at 31 December 1975 by project

Item	Joint Protein Programme	Joint Nitrogen Programme	Joint Tsetse Fly Programme	Total
Unobligated balance as at 1 January 1975	73 598	-	-	73 598
Unliquidated obligations brought forward	51 745	-	-	51 745
Income from contributions	174 764	156 504	20 374	351 642
Miscellaneous income and exchange adjustments	4 784	-	(55)	4 729
Available for expenditure during the year	304 891	156 504	20 319	481 714
Deduct: Expenditure during the year	148 445	71 699	12 323	232 467
Unliquidated obligations at year end	76 047	47 091	5 000	128 138
Sub-total	224 492	118 790	17 323	360 605
Unobligated balance at year end	80 399	37 714	2 996	121 109

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

## STATEMENT VIII

## SPECIAL ACCOUNT

## JOINT RESEARCH PROGRAMMES

(Supported by the Government of the United States of America)

Status of funds as at 31 December 1975

		<u>1975</u>
Income from contributions		91 101
Deduct:		
Expenditures during the year	31 629	
Unliquidated obligations at year end	1 315	<u>32 944</u>
Balance at year end		<u><u>58 157</u></u>
Represented by:		
Cash at banks (Schedule A)		12 492
Accounts receivable		<u>46 980</u>
		59 472
Deduct:		
Reserve for unliquidated obligations at year end		<u>1 315</u>
Balance at year end		<u><u>58 157</u></u>

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) 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 1975

	<u>1975</u>	<u>1974</u>
Unobligated balance as at 1 January	130 553	141 862
Unliquidated obligations brought forward	21 900	27 876
Exchange adjustments	4 156	(2 641)
Available for expenditure during the year	<u>156 609</u>	<u>167 097</u>
Deduct:		
Expenditures during the year	18 382	14 644
Unliquidated obligations at year end	3 351	21 900
	<u>21 733</u>	<u>36 544</u>
Unobligated balance at year end	<u><u>134 876</u></u>	<u><u>130 553</u></u>
Represented by:		
Cash at banks (Schedule A)	138 227	152 453
Deduct:		
Reserve for unliquidated obligations at year end	3 351	21 900
TOTAL	<u><u>134 876</u></u>	<u><u>130 553</u></u>

(signed) JOHN P. ABBADESSA  
Director, Division of Budget and Finance

(signed) SIGVARD EKLUND  
Director General

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

(signed) JULIUS HÁJEK  
External Auditor

## SCHEDULE A

## CURRENT AND DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1975

Local currency	Amount in local currency	UN operational exchange rates	US dollar equivalent
<b>1. Current Accounts at banks:</b>			
Albanian leks	95	4.10	23
Argentine pesos	525 476	78.70	6 677
Australian dollars	46 415	.792	58 605
Austrian schillings	986 866	18.15	54 373
Belgian francs	345 066	39.00	8 848
Brazilian cruzeiros	120 411	8.85	13 606
Bulgarian leva	39 407	1.20	32 839
Burmese kyats	10 462	6.24	1 677
Canadian dollars	13 624	1.01	13 489
Chilean pesos	2 136	8.50	251
Cuban pesos	17 913	.815	21 979
Czechoslovak korunas	215 380	11.66	18 472
Danish kroner	52 301	6.06	8 631
Egyptian pounds	3 347	.3913	8 554
Finnish markka	55 706	3.80	14 659
French francs	9 024	4.40	2 051
German Democratic Republic marks	198 741	2.55	77 938
Germany, Federal Republic of, marks	56 820	2.60	21 854
Greek drachmae	351 200	35.00	10 034
Hungarian forints	701 206	20.44	34 306
Icelandic kronur	66 256	168.00	394
Indian rupees	189 602	8.80	21 546
Iranian rials	490 847	69.15	7 098
Israeli pounds	50 100	7.10	7 056
Italian lire	43 445 119	679.00	63 984
Japanese yen	3 439 147	303.00	11 350
Mexican pesos	83 620	12.50	6 689
Netherlands guilders	20 553	2.67	7 698
New Zealand dollars	1 764	.947	1 863
Norwegian kroner	59 112	5.52	10 709
Pakistani rupees	109 096	9.90	11 020
Philippine pesos	194 974	7.50	25 997
Polish zlotys	1 014 182	19.92	50 913
Portuguese escudos	121 737	27.00	4 509
Romanian lei	71 798	12.00	5 983
Spanish pesetas	220 430	59.00	3 736
Sri Lanka rupees	16 113	7.56	2 131
Swedish kronor	46 201	4.39	10 524
Swiss francs	18 738	2.66	7 044
Thai baht	19 354	20.15	960
Tunisian dinars	3 118	.420	7 424
Turkish liras	160 407	15.00	10 694
USSR roubles	892 400	.76	1 174 211
United Kingdom pounds	35 784	.495	72 291
United States dollars	705 606	-	705 606
Viet-Nameese piastres	50 471	725.00	70
Yugoslav new dinars	55 331	17.80	3 108
Sub-total			2 643 474

## SCHEDULE A (continued)

Deposit	Interest rate p. a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
Deposit Accounts at banks:					
Oesterreichisches Credit-Institut, Vienna	7 1/2 %	At sight	S 2 000 000	18.15	110 193
Bank of America, Vienna	5 %	48 hours call	\$ 71 245	-	71 245
American Express Company, Vienna	5 %	48 hours call	\$ 500 000	-	500 000
Dresdner Bank, Munich	4 %	76-01-02	DM 100 000	2.60	38 461
Oesterreichische Länderbank, Vienna	7 3/4 %	76-01-05	S 2 500 000	18.15	137 741
Oesterreichische Länderbank, Vienna	7 3/4 %	76-01-05	S 9 212 500	18.15	507 576
Banque Worms, Paris	6 5/8 %	76-01-21	\$ 600 000	-	600 000
Bankers Trust Company, London	6 9/16%	76-01-21	\$ 600 000	-	600 000
Erste Oesterreichische Spar-Casse, Vienna	7 3/4 %	76-01-28	S 9 232 500	18.15	508 678
Zentralsparkasse der Gemeinde Wien, Vienna	7 5/8 %	76-01-29	S 9 095 000	18.15	501 102
Bankers Trust Company, London	5 7/8 %	76-01-29	\$ 500 000	-	500 000
Chemical Bank, Frankfurt	6 3/16%	76-02-24	\$ 1 250 000	-	1 250 000
Zentralsparkasse der Gemeinde Wien, Vienna	7 3/4 %	76-02-25	S 10 000 000	18.15	550 964
Zentralsparkasse der Gemeinde Wien, Vienna	7 3/4 %	76-02-26	S 4 000 000	18.15	220 386
Erste Oesterreichische Spar-Casse, Vienna	7 3/4 %	76-02-26	S 13 000 000	18.15	716 253
American Express Company, Vienna	7 %	76-02-27	\$ 400 000	-	400 000
Chemical Bank, Frankfurt	6 3/16%	76-03-24	\$ 1 250 000	-	1 250 000
Oesterreichisches Credit-Institut, Vienna	7 1/2 %	Savings Account	S 2 658 150	18.15	146 455
Sub-total					8 609 054
Total Current and Deposit Accounts at banks					11 252 528
3. Distribution by Fund:					
Administrative Fund					5 471 757
Working Capital Fund					1 340 102
General Fund (including Operating Funds)					3 376 921
United Nations Development Programme (UNDP)					252 664
Trust Fund for projects supported by United Nations Environment Programme (UNEP)					19 858
Trust Fund for projects supported by Swedish International Development Authority (SIDA)					355 162
Joint Co-ordinated Research Programmes with the Federal Republic of Germany					248 714
Joint Research Programmes with the United States of America					12 492
Special Fellowships offered by the Union of Soviet Socialist Republics					138 227
Other funds and special accounts					36 631
Total Current and Deposit Accounts at banks					11 252 528

SCHEDULES B.1 and B.2

SCHEDULE B.1

OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS  
AS AT 31 DECEMBER 1975

Member State	1958-1968 <sup>a/</sup>	1969	1970	1971	1972	1973 <sup>a/</sup>	1974	Total
Albania	-	-	-	-	-	-	6 498	6 498
Bolivia	-	-	-	-	-	-	6 822	6 822
Cambodia	-	-	-	-	-	3 344	8 414	11 758
Colombia	-	-	-	-	-	30 497	37 862	68 359
Dominican Republic <sup>b/</sup>	24 965	4 355	4 741	5 221	5 934	6 778	8 414	60 408
Ecuador	-	520	4 741	5 221	5 934	6 778	8 414	31 608
El Salvador	-	3 844	4 741	5 221	5 934	6 778	8 414	34 932
Haiti <sup>c/</sup>	29 221	4 355	4 741	5 221	5 934	6 778	8 414	64 664
Jordan	-	-	-	-	-	191	8 414	8 605
Mali <sup>d/</sup>	6 107	4 355	4 741	5 221	5 934	6 778	8 414	41 550
Paraguay <sup>e/</sup>	31 206	4 355	4 741	5 341	5 934	6 778	8 414	66 769
Uganda	-	-	4 227	5 221	5 934	6 778	8 414	30 574
Former Members <sup>f/</sup>	12 242	-	3 707	-	-	-	-	15 949
<b>TOTAL</b>	<b>103 741</b>	<b>21 784</b>	<b>36 380</b>	<b>36 667</b>	<b>41 538</b>	<b>81 478</b>	<b>126 908</b>	<b>448 496</b>

<sup>a/</sup> Includes supplemental assessments.

<sup>b/</sup> In arrears to 1962.

<sup>c/</sup> In arrears to 1959.

<sup>d/</sup> In arrears to 1967.

<sup>e/</sup> In arrears to 1958.

<sup>f/</sup> Two countries - one withdrew from membership on 19 June 1967 and the other on 14 December 1970.

SCHEDULE B.2

VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND FOR  
THE YEARS 1967-1974 AND OUTSTANDING AS AT 31 DECEMBER 1975

Member State	1967	1968	1969	1970	1971	1972	1973	1974	Total
Ecuador	1 000	-	-	-	-	-	-	-	1 000
Greece	-	-	-	-	-	-	-	8 400	8 400
Haiti	-	-	-	800	-	-	-	-	800
Jordan	-	-	-	-	-	800	-	-	800
Uganda	-	-	-	1 000	-	-	-	-	1 000
Zaire	-	-	-	1 000	1 500	1 200	2 000	-	5 700
<b>TOTAL</b>	<b>1 000</b>	<b>-</b>	<b>-</b>	<b>2 800</b>	<b>1 500</b>	<b>2 000</b>	<b>2 000</b>	<b>8 400</b>	<b>17 700</b>

CONTRIBUTIONS TO THE 1975 REGULAR BUDGET AND ADVANCES TO  
THE WORKING CAPITAL FUND AS AT 31 DECEMBER 1975

Member State	Working Capital Fund			1975 Regular Budget			
	Assessed	Paid	Outstand- ing	Assessed	Credit	Paid	Outstand- ing
Afghanistan	400	400	-	5 054	-	400	4 654
Albania	400	400	-	5 054	-	-	5 054
Algeria	1 600	1 600	-	19 264	200	-	19 064
Argentina	17 200	17 200	-	207 088	-	207 088	-
Australia	29 800	29 800	-	401 468	-	401 468	-
Austria	11 600	11 600	-	156 275	-	156 275	-
Bangladesh	2 000	2 000	-	24 080	-	-	24 080
Belgium	21 800	21 800	-	293 692	-	293 692	-
Bolivia	400	400	-	5 054	-	-	5 054
Brazil	16 000	16 000	-	192 640	-	192 640	-
Bulgaria	3 000	3 000	-	36 120	-	36 120	-
Burma	800	600	-	7 393	-	400	6 993
Byelorussian Soviet Socialist Republic	9 600	9 600	-	129 332	-	129 332	-
Cambodia	400	400	-	5 054	-	-	5 054
Canada	65 800	65 800	-	886 461	-	886 461	-
Chile	3 000	3 000	-	36 209	-	800	35 409
Colombia	3 400	3 400	-	40 936	-	-	40 936
Costa Rica	400	400	-	5 054	-	5 054	-
Cuba	2 200	2 200	-	26 854	511	26 343	-
Cyprus	400	400	-	5 054	400	4 654	-
Czechoslovakia	18 400	18 400	-	247 886	-	247 886	-
Denmark	13 000	13 000	-	175 136	-	175 136	-
Dominican Republic	400	400	-	5 054	-	-	5 054
Ecuador	400	400	-	5 054	-	-	5 054
Egypt	2 400	2 400	-	29 193	-	29 193	-
El Salvador	400	400	-	5 054	-	-	5 054
Ethiopia	400	400	-	5 054	400	4 654	-
Finland	8 800	8 800	-	118 554	-	118 554	-
France	121 400	121 400	-	1 635 508	-	1 635 508	-
Gabon	400	400	-	5 054	400	-	4 654
German Democratic Republic	25 200	25 200	-	339 496	1 800	337 696	-
Germany, Federal Republic of	147 000	147 000	-	1 980 392	-	1 980 392	-
Ghana	800	800	-	9 920	600	9 320	-
Greece	6 600	6 600	-	79 464	-	77 014	2 450
Guatemala	600	600	-	7 393	-	7 393	-
Haiti	400	400	-	5 054	-	-	5 054
Holy See	400	400	-	5 389	400	4 989	-
Hungary	6 800	6 800	-	91 610	2 400	89 210	-
Iceland	400	400	-	5 389	400	4 989	-
India	24 800	24 800	-	298 592	-	298 592	-
Indonesia	4 000	4 000	-	48 843	-	1 400	47 443
Iran	4 200	4 200	-	50 568	-	50 568	-
Iraq	1 000	1 000	-	12 040	400	11 640	-
Ireland	3 200	3 200	-	43 110	-	43 110	-
Israel	4 400	4 400	-	59 277	-	59 277	-
Italy	74 600	74 600	-	1 005 016	-	1 005 016	-
Ivory Coast	400	400	-	5 054	-	5 054	-
Jamaica	400	400	-	5 243	1 316	-	3 927
Japan	148 000	148 000	-	1 993 864	-	1 993 864	-
Jordan	400	400	-	5 054	-	-	5 054
Kenya	400	400	-	5 054	-	5 054	-
Korea, Republic of	2 200	2 200	-	26 488	-	26 488	-
Kuwait	1 800	1 800	-	24 249	-	24 249	-
Lebanon	600	600	-	7 393	400	6 993	-
Liberia	400	400	-	5 054	400	4 654	-
Libyan Arab Republic	2 200	2 200	-	29 639	-	4 150	25 489
Liechtenstein	400	400	-	5 389	400	4 989	-
Luxembourg	800	800	-	10 777	200	10 577	-
Madagascar	400	400	-	5 054	727	4 327	-
Malaysia	1 400	1 400	-	16 935	-	16 935	-
Mali	400	400	-	5 054	-	-	5 054
Mexico	17 800	17 800	-	214 312	-	214 312	-
Monaco	400	400	-	5 389	905	4 484	-
Mongolia	400	400	-	5 054	400	4 654	-
Morocco	1 200	1 200	-	14 597	1 599	12 138	860
Netherlands	25 600	25 600	-	344 885	-	344 885	-
New Zealand	5 800	5 800	-	78 138	400	77 738	-
Niger	400	400	-	5 054	-	5 054	-
Nigeria	2 000	2 000	-	24 080	-	24 080	-
Norway	9 000	9 000	-	121 248	-	121 248	-

SCHEDULE C (continued)

Member State	Working Capital Fund			1975 Regular Budget			
	Assessed	Paid	Outstand- ing	Assessed	Credit	Paid	Outstand- ing
Pakistan	3 000	3 000	-	36 120	3 600	32 520	-
Panama	400	400	-	5 054	-	5 054	-
Paraguay	400	-	400	5 054	-	-	5 054
Peru	1 400	1 400	-	16 856	-	16 294	562
Philippines	3 800	3 800	-	46 693	2 200	44 493	-
Poland	26 000	26 000	-	350 274	-	350 233	21
Portugal	3 200	3 200	-	38 528	-	38 528	-
Republic of South Viet-Nam	1 200	1 200	-	14 448	200	-	14 248
Romania	6 200	6 200	-	74 648	800	73 848	-
Saudi Arabia	1 200	1 200	-	14 448	200	14 248	-
Senegal	400	400	-	5 054	-	5 054	-
Sierra Leone	400	400	-	5 054	-	5 054	-
Singapore	800	800	-	9 632	200	9 432	-
South Africa	10 400	10 400	-	125 216	-	125 216	-
Spain	20 400	20 400	-	245 616	-	245 616	-
Sri Lanka	600	600	-	7 393	400	6 993	-
Sudan	400	400	-	5 243	-	400	4 843
Sweden	27 000	27 000	-	363 746	-	363 746	-
Switzerland	17 000	17 000	-	229 025	-	229 025	-
Syrian Arab Republic	400	400	-	5 054	-	5 054	-
Thailand	2 200	2 200	-	26 488	200	26 288	-
Tunisia	400	400	-	5 054	-	5 054	-
Turkey	6 000	6 000	-	72 240	800	-	71 440
Uganda	400	400	-	5 054	-	-	5 054
Ukrainian Soviet Socialist Republic	35 400	35 400	-	476 911	400	476 511	-
Union of Soviet Socialist Republics	268 600	268 600	-	3 618 593	3 600	3 614 993	-
United Kingdom of Great Britain and Northern Ireland	110 000	110 000	-	1 481 926	3 200	1 478 726	-
United Republic of Cameroon	400	400	-	5 054	400	4 654	-
United States of America	553 200	553 200	-	7 452 741	23 537	7 429 204	-
Uruguay	1 200	1 200	-	14 448	-	14 448	-
Venezuela	6 600	6 600	-	79 464	1 200	78 264	-
Yugoslavia	7 000	7 000	-	84 280	200	84 080	-
Zaire	400	400	-	5 243	400	-	4 843
Zambia	400	400	-	5 054	5	471	4 578
<b>TOTAL</b>	<b>2 000 000</b>	<b>1 999 600</b>	<b>400</b>	<b>26 660 000</b>	<b>56 200</b>	<b>26 231 712</b>	<b>372 088</b>
<b>New Members:</b>							
Democratic People's Republic of Korea <sup>a/</sup>	1 400	1 400	-	16 856	-	16 856	-
Mauritius <sup>b/</sup>	400	400	-	5 054	-	5 054	-
<b>Sub-total</b>	<b>1 800</b>	<b>1 800</b>	<b>-</b>	<b>21 910</b>	<b>-</b>	<b>21 910</b>	<b>-</b>
<b>TOTAL</b>	<b>2 001 800</b>	<b>2 001 400</b>	<b>400</b>	<b>26 681 910</b>	<b>56 200</b>	<b>26 253 622</b>	<b>372 088</b>

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

b/ Mauritius became a Member of the Agency on 1 January 1975.



VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID TO THE GENERAL FUND  
FOR 1975 AS AT 31 DECEMBER 1975

Member State	Pledged	Paid	Outstand- ing
Afghanistan	-	-	-
Albania	1 950	-	1 950
Algeria	3 600	3 600	-
Argentina	38 700	38 700	-
Australia	67 050	67 050	-
Austria	26 100	26 100	-
Bangladesh	4 500	-	4 500
Belgium	64 758	64 758	-
Bolivia	-	-	-
Brazil	40 000	40 000	-
Bulgaria	6 750	6 750	-
Burma	1 350	-	1 350
Byelorussian Soviet Socialist Republic	27 285	27 285	-
Cambodia	-	-	-
Canada	148 500	148 500	-
Chile	-	-	-
Colombia	-	-	-
Costa Rica	900	787	113
Cuba	5 521	5 521	-
Cyprus	-	-	-
Czechoslovakia	34 722	34 722	-
Democratic People's Republic of Korea	-	-	-
Denmark	29 250	29 250	-
Dominican Republic	-	-	-
Ecuador	-	-	-
Egypt	12 778	12 778	-
El Salvador	-	-	-
Ethiopia	-	-	-
Finland	21 000	21 000	-
France	125 517	125 517	-
Gabon	-	-	-
German Democratic Republic	65 306	65 306	-
Germany, Federal Republic of	330 750	330 750	-
Ghana	2 200	2 200	-
Greece	14 850	-	14 850
Guatemala	1 500	1 500	-
Haiti	-	-	-
Holy See	-	-	-
Hungary	34 483	34 483	-
Iceland	1 200	1 200	-

## SCHEDULE D (continued)

Member State	Pledged	Paid	Outstanding
India	60 000	60 000	-
Indonesia	9 000	-	9 000
Iran	70 000	70 000	-
Iraq	25 000	25 000	-
Ireland	7 200	7 200	-
Israel	9 900	9 900	-
Italy	-	-	-
Ivory Coast	-	-	-
Jamaica	-	-	-
Japan	333 000	333 000	-
Jordan	-	-	-
Kenya	-	-	-
Korea, Republic of	4 950	4 950	-
Kuwait	8 100	8 100	-
Lebanon	1 500	1 500	-
Liberia	900	900	-
Libyan Arab Republic	2 100	2 100	-
Liechtenstein	1 400	1 400	-
Luxembourg	-	-	-
Madagascar	-	-	-
Malaysia	-	-	-
Mali	-	-	-
Mauritius	-	-	-
Mexico	40 050	40 050	-
Monaco	2 000	2 000	-
Mongolia	1 200	-	1 200
Morocco	2 700	2 700	-
Netherlands	57 600	57 600	-
New Zealand	9 420	9 420	-
Niger	986	986	-
Nigeria	4 500	-	4 500
Norway	20 250	20 250	-
Pakistan	6 750	6 750	-
Panama	1 200	1 200	-
Paraguay	-	-	-
Peru	3 150	3 033	117
Philippines	9 500	9 500	-
Poland	30 120	30 120	-
Portugal	7 200	7 200	-
Republic of South Viet-Nam	2 100	2 100	-
Romania	13 950	7 312	6 638
Saudi Arabia	2 700	2 700	-
Senegal	1 415	1 415	-
Sierra Leone	-	-	-
Singapore	1 800	1 800	-

## SCHEDULE D (continued)

Member State	Pledged	Paid	Outstand- ing
South Africa	23 400	23 400	-
Spain	30 000	30 000	-
Sri Lanka	1 350	1 301	49
Sudan	2 500	-	2 500
Sweden	60 750	60 750	-
Switzerland	38 250	38 250	-
Syrian Arab Republic	-	-	-
Thailand	4 950	4 950	-
Tunisia	1 356	1 356	-
Turkey	13 500	13 500	-
Uganda	-	-	-
Ukrainian Soviet Socialist Republic	115 942	115 942	-
Union of Soviet Socialist Republics	684 932	684 932	-
United Kingdom of Great Britain and Northern Ireland	247 500	247 500	-
United Republic of Cameroon	-	-	-
United States of America	1 106 400	966 400	140 000
Uruguay	-	-	-
Venezuela	10 000	10 000	-
Yugoslavia	15 750	15 750	-
Zaire	900	-	900
Zambia	-	-	-
<b>TOTAL</b>	<b>4 219 641</b>	<b>4 031 974</b>	<b>187 667</b>

## SCHEDULE E

## SHARES OF MEMBER STATES IN THE 1974 CASH SURPLUS

Member State	1974 Scale of assessment (percentage)	Share (amount)
Afghanistan	0.03637	79
Albania	0.03637	79
Algeria	0.08182	178
Argentina	0.74550	1 623
Australia	1.42964	3 112
Austria	0.53738	1 170
Bangladesh	0.12728	277
Belgium	1.02406	2 229
Bolivia	0.03637	79
Brazil	0.70004	1 524
Bulgaria	0.15455	336
Burma	0.04546	99
Byelorussian Soviet Socialist Republic	0.48669	1 060
Cambodia	0.03637	79
Canada	3.00122	6 533
Chile	0.17274	376
Colombia	0.16364	356
Costa Rica	0.03637	79
Cuba	0.03637	79
Cyprus	0.13659	297
Czechoslovakia	0.87197	1 898
Democratic People's Republic of Korea <sup>a/</sup>	0.06364	139
Denmark	0.59822	1 302
Dominican Republic	0.03637	79
Ecuador	0.03637	79
Egypt	0.15455	336
El Salvador	0.03637	79
Ethiopia	0.03637	79
Finland	0.43599	949
France	5.84021	12 714
Gabon	0.03637	79
German Democratic Republic <sup>a/</sup>	1.35866	2 958
Germany, Federal Republic of	6.62093	14 413
Ghana	0.06364	139
Greece	0.25456	554
Guatemala	0.04546	99
Haiti	0.03637	79
Holy See	0.04056	88
Hungary	0.46640	1 015
Iceland	0.04056	88

Member State	1974 Scale of assessment (percentage)	Share (amount)
India	1.35463	2 949
Indonesia	0.24619	536
Iran	0.19092	416
Iraq	0.06364	139
Ireland	0.14195	309
Israel	0.19265	419
Italy	3.44735	7 505
Ivory Coast	0.03637	79
Jamaica	0.03680	80
Japan	5.25214	11 433
Jordan	0.03637	79
Kenya	0.03637	79
Korea, Republic of	0.09091	198
Kuwait	0.08111	177
Lebanon	0.04546	99
Liberia	0.03637	79
Libyan Arab Republic	0.07097	155
Liechtenstein	0.04056	88
Luxembourg	0.05070	110
Madagascar	0.03637	79
Malaysia	0.09091	198
Mali	0.03637	79
Mexico	0.76368	1 663
Monaco	0.04056	88
Mongolia <sup>a/</sup>	0.03637	79
Morocco	0.08182	178
Netherlands	1.14573	2 494
New Zealand	0.31431	684
Niger	0.03637	79
Nigeria	0.10060	219
Norway	0.41570	905
Pakistan	0.30002	653
Panama	0.03637	79
Paraguay	0.03637	79
Peru	0.09091	198

<sup>a/</sup> The Democratic People's Republic of Korea, the German Democratic Republic and Mongolia became Members of the Agency after the General Conference had decided by Resolution GC(XVII)/RES/308 the scale of assessment of Members' contributions for 1974.

SCHEDULE E (continued)

Member State	1974 Scale of assessment (percentage)	Share (amount)
Philippines	0.27274	594
Poland	1.22735	2 672
Portugal	0.13637	297
Republic of South Viet-Nam	0.06364	139
Romania	0.31820	693
Saudi Arabia	0.06364	139
Senegal	0.03637	79
Sierra Leone	0.03637	79
Singapore	0.04546	99
South Africa	0.47276	1 029
Spain	0.90915	1 979
Sri Lanka	0.04546	99
Sudan	0.03680	80
Sweden	1.21671	2 649
Switzerland	0.82128	1 788
Syrian Arab Republic	0.03637	79
Thailand	0.10910	238
Tunisia	0.03637	79
Turkey	0.30911	673
Uganda	0.03637	79
Ukrainian Soviet Socialist Republic	1.81493	3 951
Union of Soviet Socialist Republics	13.79953	30 040
United Kingdom of Great Britain and Northern Ireland	5.73882	12 493
United Republic of Cameroon	0.03637	79
United States of America	31.90825	69 461
Uruguay	0.06380	139
Venezuela	0.35457	772
Yugoslavia	0.32729	713
Zaire	0.03680	80
Zambia	0.03637	79
<b>TOTAL</b>	<b>101,45867</b>	<b>220 863</b>

DATA IN SUPPORT OF THE REPORT OF THE DIRECTOR GENERAL  
ON THE AGENCY'S ACCOUNTS FOR 1975

STATEMENT OF ANNUAL APPROPRIATIONS, TOTAL OBLIGATIONS,  
EXPENDITURES, UNLIQUIDATED OBLIGATIONS AS AT  
31 DECEMBER 1975, AND BUDGETARY SAVINGS,  
BY YEARS 1958-1975 INCLUSIVE

Year	Total appropriation	Total obligations	Expenditures	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
1975	32 175 000	30 285 527	27 795 576	2 489 951	1 889 473	5.87
TOTAL	210 680 287	204 114 193	184 714 808	19 399 385	6 566 094	3.12

SCHEDULE F. 2

STATEMENT OF ASSESSED CONTRIBUTIONS RECEIVED DURING YEAR OF ASSESSMENT  
 COMPARED WITH TOTAL PAYMENTS AND RESCISSIONS AND  
 OUTSTANDING BALANCES AS AT 31 DECEMBER,  
 BY YEARS 1958-1975 INCLUSIVE

Year	Total assessments <sup>a/</sup>	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	8 437 455	7 683 571	91.1	663 439	8 347 010	98.9	90 445
1966 <sup>b/</sup>	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)
1975	26 681 910	26 309 822	98.6	712 807	27 022 629	101.3	(340 719)
TOTAL	198 155 511	183 538 357	92.6	13 796 570	197 334 927	99.6	820 584

<sup>a/</sup> Includes assessment on new Member States.

<sup>b/</sup> Includes supplemental assessments.



STATEMENT OF ANNUAL ASSESSMENTS ON MEMBER STATES, SHOWING  
PAYMENTS AND RESCISSIONS BY YEARS AND OUTSTANDING  
CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1975

Year	Total assessments <sup>a/</sup>	Amount paid in year								Contributions still receivable
		1958-1968	1969	1970	1971	1972	1973	1974	1975	
1958	4 114 760	4 113 124	-	-	-	-	-	-	-	1 636
1959	5 225 000	5 220 889	-	-	-	-	-	-	280	3 831
1960	5 880 980	5 876 306	-	-	-	-	-	-	-	4 674
1961	6 200 690	6 195 756	-	-	-	-	-	-	-	4 934
1962	6 640 079	6 631 119	641	-	-	-	-	-	280	8 039
1963	7 155 263	7 143 155	2 849	-	-	-	-	-	-	9 259
1964	7 230 274	7 214 657	868	-	-	-	3 343	-	-	11 406
1965	7 732 282	7 713 267	2 046	-	-	-	3 857	-	-	13 112
1966 <sup>b/</sup>	8 677 559	8 610 606	31 383	15 620	1 728	21	4 333	-	-	13 868
1967	9 185 010	8 709 792	413 035	35 123	3 669	-	6 389	-	280	16 722
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	680	21 784
1970	11 870 780	-	-	10 818 133	374 507	160 367	476 372 <sup>c/</sup>	1 266	3 755	36 380
1971	13 346 659	-	-	-	12 201 519	397 972	678 920 <sup>c/</sup>	26 360	5 221	36 667
1972	15 397 934	-	-	-	-	14 272 632	972 129 <sup>c/</sup>	74 532	37 103	41 538
1973 <sup>bc/</sup>	18 258 757	-	-	-	-	-	17 017 697	1 106 596	52 986	81 478
1974	23 474 491	-	-	-	-	-	-	22 735 361	612 222	126 908
1975	26 681 910	-	-	-	-	-	-	-	26 309 822	372 088
<b>TOTAL</b>	<b>198 155 511</b>	<b>76 844 066</b>	<b>10 275 733</b>	<b>12 124 591</b>	<b>13 076 830</b>	<b>14 860 060</b>	<b>19 179 754<sup>c/</sup></b>	<b>23 951 264</b>	<b>27 022 629</b>	<b>820 584</b>

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, 1958-1975 INCLUSIVE

Description	1958-1968	1969	1970	1971	1972	1973	1974	1975
<u>Amounts:</u>								
Cumulative assessments <sup>a/</sup>	78 213 527	89 124 980	100 995 760	114 342 419	129 740 353	147 999 110	171 473 601	198 155 511
Less: Cumulative payments and rescissions	76 844 066	87 119 799	99 244 390	112 321 220	127 181 280	146 361 034	170 312 298	197 334 927
Cumulative unpaid balance	1 369 461	2 005 181	1 751 370	2 021 199	2 559 073	1 638 076	1 161 303	820 584
<u>Percentages:</u>								
Cumulative assessments	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Less: Cumulative payments and rescissions	98.25%	97.73%	98.27%	98.23%	98.03%	98.89%	99.32%	99.59%
Net cumulative	1.75%	2.27%	1.73%	1.77%	1.97%	1.11%	0.68%	0.41%

<sup>a/</sup> Including assessments on new Member States.

STATEMENT OF 1974 UNLIQUIDATED OBLIGATIONS CARRIED FORWARD  
ON 31 DECEMBER 1974 SHOWING EXPENDITURES AND SAVINGS  
DURING 1975 AND THE BALANCE CARRIED FORWARD TO 1976

Appropriation Section	Obligations carried over on 31 December 1974	Obligations liquidated during 1975	Savings in 1975	Balance carried forward to 1976
1. Policy-making organs	12 587	11 750	837	-
2. Executive management and administration	221 230	174 892	46 338	-
3. Common services	159 200	173 246	(14 046)	-
4. Technical assistance and training	2 718	2 072	646	-
5. Research and isotopes	448 007	302 554	4 746	140 707
6. Operational facilities	72 388	57 794	12 133	2 461
7. Technical operations	642 588	516 798	81 220	44 570
8. Safeguards	559 058	397 890	112 941	48 227
<b>TOTAL</b>	<b>2 117 776</b>	<b>1 636 996</b>	<b>244 815<sup>a/</sup></b>	<b>235 965</b>

<sup>a/</sup> In addition savings of \$37 864 occurred on obligations brought forward from 1973 as unliquidated obligations, so that total savings were \$282 679 as follows:

Savings on 1973 unliquidated obligations	37 864
Savings on 1974 unliquidated obligations	244 815
Total (Statement I. D)	<u>282 679</u>

## SCHEDULE F. 6.

STATEMENT OF MISCELLANEOUS INCOME IN 1975 COMPARED WITH  
BUDGET ESTIMATES

Source	Budget estimate	Actual income	Difference
(a) Attributable to specific programmes			
Sale of Agency publications	300 000	389 221	89 221
Sale of INIS publications including microfiches	110 000	97 511	(12 489)
Sale of INIS tapes	4 000	6 000	2 000
Sale of CINDA publications	14 000	31 921	17 921
Advertising	10 000	14 898	4 898
Laboratory income	50 000	22 250	(27 750)
Sale of surplus property	7 000	11 011	4 011
IAEA/UNIDO joint services arrangement			
Computer services	344 000	275 455	(68 545)
Printing services	115 000	138 006	23 006
Other services	141 000	200 418	59 418
Amounts recoverable under safe-guards agreement from non-member States	8 000	13 920	5 920
UNDP allocation for overhead costs	330 000	578 531	248 531
Reimbursable services for AGRIS	95 000	18 692	(76 308)
Reimbursable services for the International Development Research Centre	-	12 024	12 024
Sub-total	1 528 000	1 809 858	281 858
(b) Not attributable to specific programmes			
Investment and short-term deposits	157 000	482 250	325 250
Refund from United Nations Joint Staff Pension Fund	230 000	114 593	(115 407)
Other	564 692	540 979	(23 713)
Sub-total	951 692	1 137 822	186 130
Total miscellaneous income	2 479 692 <sup>a/</sup>	2 947 680	467 988

<sup>a/</sup> Resolutions GC(XVIII)/RES/314 and GC(XIX)/RES/324.

STATEMENT OF FINANCIAL CONTRIBUTIONS RECEIVED FROM MEMBER STATES  
TOWARDS THE COSTS OF CONFERENCES,  
SYMPOSIA AND SEMINARS HELD IN 1975

Meeting		Member State or organization	Amount pledged	Status as at 31 December 1975	
Place	Title			Paid	Outstanding
Otaniemi	Symposium on radiological effects of releases from nuclear facilities into aquatic systems	Finland	9 000	9 000	
Libreville	Gabon symposium on the "Oklo phenomenon"	France	20 743		20 743
Munich	Symposium on the use of high-level radiation in waste treatment - status and prospects	Federal Republic of Germany	11 000	11 000	
Jülich	IAEA/NEA international symposium on gas-cooled reactors with emphasis on advanced systems	Federal Republic of Germany	9 000	9 000	
Stockholm	IAEA/NEA international symposium on the combined effects on the environment of radioactive, chemical and thermal releases from the nuclear industry	Sweden	11 000	11 000	
Ankara	INIS/AGRIS international training seminar	Turkey	5 000	5 000	
Chicago	International symposium on biological effects of low-level radiation pertinent to protection of man and his environment	USA	11 000	11 000	
San Francisco	International symposium on the transuranium nuclides, from the standpoint of safety, waste management and environmental considerations	USA	16 554		16 554
Washington	IAEA advisory group meeting on uranium ore processing	USA	1 811		1 811
TOTAL			95 108	56 000	39 108

## SCHEDULES F.8 and F.9

## SCHEDULE F.8

STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 1975  
SHOWING LOCATIONS AND VALUE AT COST

Location of assets	Value of equipment, fittings and furniture	
	1975	1974
Headquarters: Vienna and Seibersdorf	6 063 229	5 661 626
International Centre for Theoretical Physics at Trieste	15 434	15 434
International Laboratory of Marine Radioactivity in Monaco	268 847	286 583
New York Office	3 432	3 432
<b>TOTAL FIXED ASSETS</b>	<b>6 350 942</b>	<b>5 967 075</b>

## SCHEDULE F.9

STATEMENT OF EXPENDABLE AND OTHER SUPPLIES ON HAND  
AS AT 31 DECEMBER 1975

Item	Amount	
	1975	1974
Stationery and office supplies	49 539	46 150
Reproduction supplies, including envelopes, other distribution supplies and INIS supplies	121 423	87 388
Paper for the publications programme and the Secretariat	172 192	177 534
Maintenance supplies	2 316	2 677
Safeguards supplies	532	995
Publications for sale	1 049 830	713 150
Sub-total	1 395 832	1 027 894
Library books	422 033	394 461
<b>TOTAL</b>	<b>1 817 865</b>	<b>1 422 355</b>

RESOURCES AVAILABLE TO THE AGENCY DURING 1975 INCLUDING CONTRIBUTIONS IN CASH,  
IN KIND AND IN THE FORM OF SERVICES AS AT 31 DECEMBER 1975

Member State	Total	1975 Assessed contri- butions	Voluntary contributions to the General Fund	Other voluntary contri- butions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Special nuclear materials	Library, films, publica- tions, etc.	Cost-free experts provided		
										Amount <sup>a</sup>	Number	Man-days
Afghanistan	5 054	5 054										
Albania	7 004	5 054	1 950									
Algeria	23 770	19 264	3 600							906	1	4
Argentina	248 525	207 088	38 700		700				150	1 887	1	3
Australia	481 122	401 468	67 050						780	11 824	5	27
Austria	190 125	156 275	26 100		5 200				415	2 135	4	22
Bangladesh	28 635	24 080	4 500						55			
Belgium	382 156	293 692	64 758		11 700				65	11 941	14	89
Bolivia	5 054	5 054										
Brazil	252 770	192 640	40 000		19 400				380	350	1	5
Bulgaria	44 885	36 120	6 750						15	2 000	3	20
Burma	10 243	7 393	2 850									
Byelorussian Soviet Socialist Republic	156 617	129 332	27 285									
Cambodia	5 054	5 054										
Canada	1 080 131	886 461	148 500						435	44 735	32	213
Chile	36 209	36 209										
Colombia	41 221	40 936								285	1	3
Costa Rica	5 954	5 054	900									
Cuba	32 375	26 854	5 521									
Cyprus	5 054	5 054										
Czechoslovakia	297 927	247 886	34 722		10 900				210	4 209	10	52
Democratic People's Republic of Korea	16 856	16 856										
Denmark	238 035	175 136	29 250	13 457 <sup>b/</sup>	15 300				260	4 632	5	35
Dominican Republic	5 054	5 054										
Ecuador	5 059	5 054							5			
Egypt	42 021	29 193	12 778						50			
El Salvador	5 054	5 054										
Ethiopia	5 054	5 054										
Finland	139 564	118 554	21 000						10			
France	1 979 962	1 635 508	125 517	98 641 <sup>c/</sup>	66 900				1 533	51 863	50	367
Gabon	5 054	5 054										
German Democratic Republic	419 765	339 496	65 306						168	14 795	8	101
Germany, Federal Republic of	3 350 262	1 980 392	330 750	803 042 <sup>d/</sup>	131 400	36 775			3 100	64 803	56	590
Ghana	12 140	9 920	2 200						20			
Greece	95 244	79 464	14 850						20	910	1	13
Guatemala	8 893	7 393	1 500									
Haiti	5 054	5 054										
Holy See	5 449	5 389							60			
Hungary	132 221	91 610	34 483		4 700				415	1 013	2	12
Iceland	6 589	5 389	1 200									

Member State	Total	1975 Assessed contri- butions	Voluntary contributions to the General Fund	Other voluntary contri- butions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Special nuclear materials	Library, films, publica- tions, etc.	Cost-free experts provided		
										Amount <sup>a</sup> /	Number	Man-days
India	370 408	298 592	60 000		2 000				320	9 496	7	91
Indonesia	57 843	48 843	9 000									
Iran	120 918	50 568	70 000							350	1	5
Iraq	37 040	12 040	25 000									
Ireland	50 310	43 110	7 200									
Israel	81 047	59 277	9 900						20	350	1	5
Italy	1 453 165	1 005 016		365 349 <sup>b/</sup>	66 000				2 260	14 540	17	91
Ivory Coast	5 054	5 054										
Jamaica	5 243	5 243										
Japan	2 454 687	1 993 864	333 000		19 600				298	107 925	36	515
Jordan	5 054	5 054										
Kenya	5 054	5 054										
Korea, Republic of	31 483	26 488	4 950						45			
Kuwait	32 349	24 249	8 100									
Lebanon	8 893	7 393	1 500									
Liberia	5 954	5 054	900									
Libyan Arab Republic	31 739	29 639	2 100									
Liechtenstein	6 789	5 389	1 400									
Luxembourg	10 777	10 777										
Madagascar	5 054	5 054										
Malaysia	17 557	16 935								622	1	3
Mali	5 054	5 054										
Mauritius	5 054	5 054										
Mexico	257 661	214 312	40 050						45	3 254	2	9
Monaco	83 579	5 389	2 000	76 190 <sup>e/</sup>								
Mongolia	6 254	5 054	1 200									
Morocco	17 297	14 597	2 700									
Netherlands	461 640	344 885	57 600		24 100				35	35 020	13	337
New Zealand	87 603	78 138	9 420						45			
Niger	7 541	5 054	986							1 501	1	4
Nigeria	28 980	24 080	4 500							400	1	4
Norway	142 597	121 248	20 250						15	1 084	1	6
Pakistan	43 155	36 120	6 750							285	1	3
Panama	6 269	5 054	1 200						15			
Paraguay	5 054	5 054										
Peru	20 006	16 856	3 150									
Philippines	56 223	46 693	9 500						30			
Poland	385 572	350 274	30 120		4 000				60	1 118	2	9
Portugal	46 739	38 528	7 200						5	1 006	1	4
Republic of South Viet-Nam	16 548	14 448	2 100									
Romania	92 582	74 648	13 950		1 700				700	1 584	2	10
Saudi Arabia	17 148	14 448	2 700									
Senegal	7 669	5 054	2 615									
Sierra Leone	5 054	5 054										
Singapore	11 432	9 632	1 800									



Member State	Total	1975 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 <sup>a/</sup>	Number	Man-days
South Africa	157 789	125 216	23 400	3 000 <sup>e/</sup>					45	6 128	3	18
Spain	281 600	245 616	30 000		1 800				90	4 094	5	24
Sri Lanka	9 773	7 393	1 350	1 000 <sup>b/</sup>					30			
Sudan	7 743	5 243	2 500									
Sweden	533 792	363 746	60 750	56 859 <sup>f/</sup>					95	52 342	28	375
Switzerland	281 117	229 025	38 250						160	13 682	16	102
Syrian Arab Republic	5 054	5 054										
Thailand	31 438	26 488	4 950									
Tunisia	9 122	5 054	4 068									
Turkey	86 934	72 240	13 500						90	1 104	1	6
Uganda	5 054	5 054										
Ukrainian Soviet Socialist Republic	592 853	476 911	115 942									
Union of Soviet Socialist Republics	4 334 357	3 618 593	684 932						300	30 532	21	296
United Kingdom of Great Britain and Northern Ireland	1 788 924	1 481 926	247 500				10 142		1 578	47 778	55	305
United Republic of Cameroon	5 054	5 054										
United States of America	10 282 506	7 452 741	1 106 400	676 874 <sup>g/</sup>	462 800	262 505	39 709	50 000	27 454	204 023	106	1 492
Uruguay	14 448	14 448										
Venezuela	90 980	79 464	10 000							1 516	1	7
Yugoslavia	104 825	84 280	15 750		4 300				5	490	2	7
Zaire	6 153	5 243	900						10			
Zambia	5 054	5 054										
<b>TOTAL</b>	<b>35 064 914</b>	<b>26 681 910</b>	<b>4 225 053<sup>h/</sup></b>	<b>2 094 412</b>	<b>864 000</b>	<b>299 280</b>	<b>49 851</b>	<b>50 000</b>	<b>41 896</b>	<b>758 512</b>	<b>519</b>	<b>5 284</b>

a/ Includes salaries at an estimated cost of \$70 per day, plus travel and subsistence of cost-free experts provided by Member States.

b/ Contribution to the International Centre for Theoretical Physics, Trieste.

c/ Includes \$94 091, as reported by the Government of France, in respect of costs incurred in connection with the Agency's interregional training course on nuclear power project planning and implementation, which was held in 1975, and similar training courses to be held in 1976 and subsequent years.

d/ Includes \$451 100, as reported by the Government of the Federal Republic of Germany, in respect of costs incurred in connection with the Agency's interregional training course on nuclear power project planning and implementation, which was held in 1975, and for its repetition in 1976 and subsequent years; and \$351 642 as support for the Joint Co-ordinated Research Programme.

e/ Contributions to the IAEA Laboratory, Monaco or the Seibersdorf Laboratory.

f/ See SIDA Trust Fund, Statement V.

g/ Includes support for the following activities:	1. <u>Training Courses</u> -	"Occupational and Environmental Safety in the Utilization of Radioactive Material"	\$ 10 374
		"Methods and Technical Bases of Nuclear Energy Regulations"	11 191
		"Use of Radioisotopes and Radiation in Entomology"	13 167
		- for 13 safeguards inspectors in Los Alamos in October-November 1975	27 082
		"Nuclear Power Project Planning and Implementation", to be held in 1976 and subsequent years (as reported by the Government of the United States of America)	506 000
		<b>Total, Training Courses</b>	<b>\$567 814</b>
	2. <u>Joint Research Programmes</u>		91 101
	3. <u>Provision of an 8K Data Processor</u> - PDP - 8/E - AF for the Seibersdorf Laboratory		17 959
		<b>Total</b>	<b>\$676 874</b>

h/ Consists of voluntary contributions for prior years \$5412 (see Statement III.A) and current year \$4 219 641 (see Schedule D).

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1975 AND OF  
INCOME AND OBLIGATIONS FOR THE YEAR 1975  
(in thousands of US dollars)

Description	Administrative	Working	General	United	United	Swedish	Joint	Joint	USSR	Adjustments	Total <sup>b/</sup>
	Fund	Capital	Fund	Nations	Nations	International	Research	Research	Fellowships	for	
Statement No.	I, B	II	III, A	IV, A	V, A	VI, A	VII, A	VIII	IX	transfers	
				Development	Environment	Development	Programme	Programme		between	
				Programme	Programme	Trust Fund	with FRG	with USA		funds <sup>a/</sup>	
<b>ASSETS AND LIABILITIES AS AT 31 DECEMBER 1975</b>											
<u>Assets</u>											
Cash in banks, in hand and in transit (including interest-bearing bank deposits)	5 521.3	1 340.1	3 406.9	255.1	19.9	355.2	248.7	12.5	138.2	-	11 297.9
Government letters of credit convertible on demand	-	-	966.4	-	-	-	-	-	-	-	966.4
Investments	-	661.3	-	-	-	-	-	-	-	-	661.3
Contributions and advances due	820.6	.4	989.3	7 126.9 <sup>c/</sup>	-	-	-	47.0	-	-	8 984.2
Accounts receivable and sundry debit balances	1 132.9	-	424.0	201.8	-	32.2	.5	-	-	-	1 791.4
<b>Total</b>	<b>7 474.8</b>	<b>2 001.8</b>	<b>5 786.6</b>	<b>7 583.8</b>	<b>19.9</b>	<b>387.4</b>	<b>249.2</b>	<b>59.5</b>	<b>138.2</b>	<b>-</b>	<b>23 701.2</b>
<u>Liabilities</u>											
Reserve for unliquidated obligations	2 725.9	-	2 468.7	-	1.3	294.1	128.1	1.3	3.3	-	5 622.7
Accounts payable and sundry credit balances	1 695.4	-	495.6	456.9	-	-	-	-	-	-	2 647.9
Principal of the Working Capital Fund	-	2 000.0	-	-	-	-	-	-	-	-	2 000.0
<b>Total</b>	<b>4 421.3</b>	<b>2 000.0</b>	<b>2 964.3</b>	<b>456.9</b>	<b>1.3</b>	<b>294.1</b>	<b>128.1</b>	<b>1.3</b>	<b>3.3</b>	<b>-</b>	<b>10 270.6</b>
<u>Surplus</u>	3 053.5	1.8	2 822.3	7 126.9	18.6	93.3	121.1	58.2	134.9	-	13 430.6

Description	Administrative Fund	Working Capital Fund	General Fund	United Nations Development Programme	United Nations Environment Programme	Swedish International Development Programme Trust Fund	Joint Research Programme with FRG	Joint Research Programme with USA	USSR Fellowships	Adjustments for transfers between funds <sup>a/</sup>	Total <sup>b/</sup>
	Statement No. I. B	II	III, A	IV, A	V, A	VI, A	VII, A	VIII	IX		
<b>INCOME AND OBLIGATIONS FOR THE YEAR 1975</b>											
<u>Income</u>											
Balances brought forward from 1974:											
Surpluses on 1 January 1975	2 626.7	29.0	1 772.1	6 931.4	60.8	530.0	73.6	-	130.5	-	12 154.1
Unliquidated obligations	2 323.2	-	2 324.7	-	12.9	207.3	51.7	-	21.9	-	4 941.7
	4 949.9	29.0	4 096.8	6 931.4	73.7	737.3	125.3	-	152.4	-	17 095.8
Income in 1975:											
Regular or special contributions and allocations	27 022.6	(27.2)	5 894.3	4 688.8	48.6	56.9	351.7	91.1	-	(1 032.4)	37 094.4
Other income and exchange adjustments	3 407.0	-	168.4	-	-	2.1	4.7	-	4.2	-	3 586.4
	30 429.6	(27.2)	6 062.7	4 688.8	48.6	59.0	356.4	91.1	4.2	(1 032.4)	40 680.8
Total funds available in 1975	35 379.5	1.8	10 159.5	11 620.2	122.3	796.3	481.7	91.1	156.6	(1 032.4)	57 776.6
<u>Obligations</u>											
Expenditures <sup>d/</sup>	29 600.1	-	4 868.5	4 493.3	102.4	408.9	232.5	31.6	18.4	(1 032.4)	38 723.3
Unliquidated obligations as at 31 December 1975	2 725.9	-	2 468.7	-	1.3	294.1	128.1	1.3	3.3	-	5 622.7
	32 326.0	-	7 337.2	4 493.3	103.7	703.0	360.6	32.9	21.7	(1 032.4)	44 346.0
Surplus as at 31 December 1975	3 053.5	1.8	2 822.3	7 126.9	18.6	93.3	121.1	58.2	134.9	-	13 430.6

a/ These adjustments are required in order to eliminate duplications resulting from the allocation of amounts both as income to a recipient fund and expenditure from a paying fund. Such allocations include those for overhead costs to the Administrative Fund from UNDP (\$534 700), to Operating Fund I for the International Centre for Theoretical Physics from the Administrative Fund (\$386 000) and from the SIDA Trust Fund (\$76 400 for Associate Members of the Centre and \$35 300 for the Winter College).

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/ Includes expenditures in respect of unliquidated obligations carried forward from 1974 and prior years.

