

THE AGENCY'S ACCOUNTS FOR 1976

GC(XXI)/581

Printed by the
International Atomic Energy Agency
in Austria - June 1977



INTERNATIONAL ATOMIC ENERGY AGENCY

THE AGENCY'S ACCOUNTS FOR 1976

CONTENTS

	<i>Page</i>
Part I – Report by the Board of Governors	1
Part II – Text of a letter dated 15 March 1977 from the External Auditor to the Chairman of the Board of Governors	3
– 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 1976	
Part III – Report by the Director General on the accounts for 1976	7
Part IV – Statements and Schedules	13
STATEMENTS	
I. Administrative Fund	
A. Budget appropriations, transfers, obligations and expenditures by sections of the budget for the year ended 31 December 1976	13
B. Assets, liabilities and surplus as at 31 December 1976	14
C. Income and obligations incurred for the year ended 31 December 1976	15
D. Accounts of surpluses in hand as at 31 December 1976	16
II. Working Capital Fund	
Assets and liabilities as at 31 December 1976	17
III. General Fund	
A. Operational programme – 1976: Summary statement for General Fund and Operating Funds as at 31 December 1976	18
B. Operating Fund I: Summary of funds available, obligations and expenditures during 1976 and unliquidated balance as at 31 December 1976	19
C. Operating Fund II: Summary of obligations and expenditures during 1976 and unliquidated obligations by recipients as at 31 December 1976	20
IV. United National Development Programme (UNDP)	
A. Status of funds as at 31 December 1976	23
B. Expenditures during 1976	24
V. Special Account: Trust Fund for projects supported by the United Nations Environment Programme (UNEP)	
A. Status of funds as at 31 December 1976	25
B. Status of project expenditures and unliquidated obligations for year ended December 1976	26
VI. Special Account: Swedish International Development Authority (SIDA) Trust Fund	
A. Status of funds as at 31 December 1976	27
B. Status of funds as at 31 December 1976 by project	28
VII. Special Account: Joint Co-ordinated Research Programmes (Supported by the Government of the Federal Republic of Germany through the Radiation and Environmental Research Organization)	
A. Status of funds as at 31 December 1976	29
B. Status of funds as at 31 December 1976 by project	30

	<i>Page</i>
VIII. Special Account: Joint Research Programme supported by the Government of the United States of America	31
Status of funds as at 31 December 1976	
IX. Special Account: Special fellowships offered by the Government of the Union of Soviet Socialist Republics	32
Status of funds as at 31 December 1976	
SCHEDULES	
A. Current and deposit accounts at banks as at 31 December 1976	
1. Current accounts at banks	33
2. Deposit accounts at banks	34
3. Distribution by fund	34
B. Outstanding contributions	
1. Outstanding contributions to prior years' Regular Budgets as at 31 December 1976	35
2. Voluntary contributions pledged to the General Fund for the years 1967–1975 and outstanding as at 31 December 1976	35
C. Contributions to the 1976 Regular Budget and advances to the Working Capital Fund as at 31 December 1976	36
D. Voluntary contributions pledged and paid to the General Fund for 1976 as at 31 December 1976	38
E. Shares of Member States in the 1975 cash surplus	40
F. Data in support of the report of the Director General on the Agency's accounts for 1976:	
1. Statement of annual appropriations, total obligations, expenditures, unliquidated obligations as at 31 December 1976, and budgetary savings, by years 1958–1976 inclusive	42
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 1958–1976 inclusive	43
3. Statement of annual assessments on Member States, showing payments and rescissions by years and outstanding contributions receivable as at 31 December 1976	44
4. Statement of cumulative assessments on Member States, showing cumulative payments and rescissions, and unpaid balances and percentage relationships to total assessments as at 31 December each year, 1958–1976 inclusive	45
5. Statement of 1975 unliquidated obligations carried forward on 31 December 1975 showing expenditures and savings during 1976 and the balance carried forward to 1977	45
6. Statement of miscellaneous income in 1976 compared with budget estimates	46
7. Statement of financial contributions received from Member States towards the costs of conferences, symposia and seminars held in 1976	47
8. Statement of fixed assets as at 31 December 1976 showing locations and value at cost	48
9. Statement of expendable and other supplies on hand as at 31 December 1976	48
G. Resources made available to the Agency by Member States during 1976 including contributions in cash, in kind and in the form of services	49

	<i>Page</i>
H. Combined table of assets and liabilities as at 31 December 1976 and of income and obligations for the year 1976	53
Part V – Budgetary performance	
Comparison of budget estimates with actual obligations by programmes under each appropriation section, with an explanation of major differences	55

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 1976.
2. The Board has examined the reports by the External Auditor and the Director General on the accounts, as well as the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

THE AGENCY'S ACCOUNTS FOR 1976

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 1976 and of the report of the Board of Governors thereon [*].

[*] GC(XXI)/481, Parts II and I respectively.

[1] INFCIRC/8/Rev.1.

PART II

TEXT OF A LETTER FROM THE EXTERNAL AUDITOR TO THE CHAIRMAN OF THE BOARD OF GOVERNORS

15 March 1977

"I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1976 which were submitted to me by the Director General in accordance with Financial Regulation 11.04. I have examined and certified these statements.

"In addition to the above, I have the honour to present the report with respect to the accounts of the Agency for the year 1976."

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 1976

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 1976, for audit certification. I also received a statement as is prescribed in the Financial Regulations, in respect of writing off losses of assets (Regulation 10.05).
2. I have examined the accounts and financial statements in accordance with the "Principles to Govern the Audit Procedures of the International Atomic Energy Agency" [1] to the extent deemed necessary in the circumstances.
3. During the audit I have had discussions regarding the presentation of the statements and the Report by the Director General on the accounts. Questions that arose on this subject have been settled satisfactorily.

Internal Audit

4. In the course of the audit, liaison was maintained with the Director of the Agency's Internal Audit and Management Services and his staff in order to avoid unnecessary duplication of effort and overlapping of work and also to obtain insight into his tasks and working methods.
5. On some occasions I have observed that the Service has directed its efforts on audit aspects which were brought to its attention. The work of the Internal Audit and Management Services during the year has facilitated my own examination.

Audit Opinion

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

Transfers

7. Transfers in respect of the budget appropriations have been observed to be in accordance with the relevant authorizations conferred upon the Director General by the General Conference and the Board of Governors [2].

Unliquidated Obligations

8. The unliquidated obligations at the end of the year amount to \$ 2 660 163. In his last report, my predecessor mentioned a trend of increasing amounts of unliquidated obligations, although in relation to the total obligations for 1975 the lowest percentage (8.22%) as compared to the foregoing three years had been reached. In this connection it is noted that the amount of unliquidated obligations this year has decreased by \$ 65 753 and now represents 6.84% of the total obligations.

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

[2] GC(XIX)RES/325 and by the Board in September 1976.

9. The carry-over of an amount of \$ 1 551 029, representing unliquidated obligations for goods that had not been delivered or for services which had not been rendered before 31 December 1976 and which amount is included in the total of unliquidated obligations has been treated in conformity with the directives issued by the Board of Governors in July 1959.

Verification of Bank Accounts

10. In eight cases involving an amount of \$ 119 432 in current account, confirmation of balance was not received directly from the banks. This amount represents 3.57% of the total of balances in current bank accounts.

11. These balances were, however, verified with year-end bank statements available at the Agency in seven cases. In one case, where only one transaction was recorded during the last four months of the year, the balance was verified with the relevant statement as at 31 August 1976.

Reimbursement of Overhead Costs

12. The UNDP pays executing agencies a percentage of total project costs in order to meet part of the expenses they incur in the administration of UNDP-financed projects. During 1976, \$ 420 314 was recorded as overhead costs; this amount being based on a rate of 14% of project expenditures (\$ 3 002 240).

13. Since some agencies having an annual budget on behalf of UNDP not exceeding \$ 10 000 000 have been awarded overhead reimbursements on the average of approximately 19%, in conformity with a flexibility arrangement, I drew the attention of the Director General to this matter.

14. I have been informed that the above-mentioned subject at the moment is being studied by the Secretariat.

Physical Inventories

15. Regulations and Rules prescribe that physical inventories shall be taken in any event once during each financial period. It has been brought to my attention that owing to staff shortage the physical inventory for 1976 could not be fully completed.

Administrative Practices

16. In addition to the audit, directed at the certification of the accounts, I have started on a limited scale such audit activities in respect of procedures, internal control and administrative practices as to satisfy myself on the efficiency and effectiveness of the Agency's activities. Questions and comments in respect of such audits have been submitted to the Director General or to the Secretariat.

17. I venture to anticipate that in the course of the year responses will reach me and that the forming of opinions can be concluded. It has been observed however that the workload on Offices in this Organization encountered on these occasions is rather heavy. Therefore, this anticipation might prove to be too optimistic.

United Nations Environment Programme

18. In the report of the United Nations Board of Auditors on the 1975 accounts on the United Nations Environment Programme (UNEP) it was observed that co-operating agencies with that programme held cash balances in considerable amounts. The Board felt it would be appropriate that interest attributable to such balances should be returned to UNEP. It was further observed that while it may not be feasible to identify interest accruing on UNEP balances, a distribution on a pro rata basis of income earned on invested funds between UNEP moneys and other funds would be possible.

19. In respect of this question the Acting Deputy Executive Director of UNEP requested from the IAEA an enunciation as to its readiness to apportion earned interest to UNEP or to give a reasoned justification for not complying. In the latter case the opinion of the Agency's External Auditor on such justification was requested.

20. The latter being the case, I have taken into consideration inter alia that:

- the participation of the Agency in the UNEP cash balances is minimal;
- earned interest on the Agency's current bank accounts is small and, in general, offset by bank charges;
- reduced cash holdings could be accomplished by more frequent but smaller advances.

21. In connection with the above I have concurred with the views of the Director General, the more so as this problem is of a United Nations system-wide nature. In my opinion discussions should take place and decisions should be made at a central level rather than establishing a precedent on an ad hoc basis.

XXth General Conference

22. The financial policy of the Agency, laid down in Regulations and Rules, provided that for conferences held away from Headquarters the additional costs of organizing and conducting shall be borne by the Government that acts as host. This policy has been applied also for the holding of the XXth General Conference at the invitation of the Government of Brazil in Rio de Janeiro.

23. In the agreement in respect of this conference, which the Director General concluded with the Brazilian Government in conformity with the General Conference's request, a provision has been concluded that the External Auditor for the year 1976 shall certify a final statement of such costs.

24. The afore-mentioned Statement has been submitted to me and I have certified that the identifiable additional costs in respect of this conference were correct.

United Nations Development Programme

25. In relation to the participation of the Agency in the United Nations Development Programme, I have transmitted a certified Statement and Schedule together with a report in respect of the participation to the Administrator of that Programme.

Commissary and Restaurant

26. In conformity with the request of the Board of Governors in June 1962, I have submitted my certification of the accounts of the Commissary and Restaurant together with a report on that audit to the Director General.

Acknowledgement

27. I wish to record my appreciation of the willing co-operation and assistance extended by the Director General, his Officers and Members of their staff. Particularly since this was the first year in which I performed my duties as External Auditor to the Agency this was considered of prominent value to my staff and myself.

(signed) H. Peschar
External Auditor

Vienna, 15 March 1977

PART III

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1976

1. I present herewith the Agency's accounts for the year ended 31 December 1976, 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 1976 Regular Budget amounted to \$37 002 000^[1]. With respect to the appropriations, \$34 237 000 was to be financed from contributions made by Member States on the basis of the 1976 scale of assessments and \$2 765 000 from miscellaneous income.

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 appropriations [1]. The Board of Governors in September authorized the Director General to make transfers in the amounts shown in the column headed "Authorized transfers".

4. Total obligations incurred during 1976 amounted to \$34 504 222, which resulted in an unobligated balance of \$2 732 077.

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 1976, special comments are provided below.

1. Cash in hand and at banks

6. As of 31 December 1976, total cash in hand and at banks amounted to \$6 835 049, an increase of \$1 313 716 over the balance at the end of 1975. Although a significantly smaller amount than last year, the portion of the cash balance that was received in the last 15 days of December as a result of Member States paying their assessed contributions for 1976 amounted to \$2 787 144.

2. Contributions receivable from Member States

7. Total assessed contributions for 1976 amounted to \$34 255 684, made up of the original assessment of \$34 237 000 and assessments totalling \$18 684 on new Members (Statement I.C). Payments of 1976 assessments in 1976 amounted to \$32 591 252, or 95.1% of the total (Schedule F.2).

8. At the end of 1976, total outstanding contributions receivable from Member States amounted to \$2 211 252, or \$1 390 668 more than at the end of 1975. The amounts remaining unpaid by individual Member States for each year of assessment are shown in detail in Schedules B.1 and C.

9. Of the total contributions receivable as at 31 December 1976, \$546 820 pertained to 1975 and prior years and \$1 664 432 represented the unpaid balance of the 1976 assessment. The 1976 contributions received through 31 January 1977 amounted to \$790 064.

3. Accounts receivable and other debit balances

10. Accounts receivable as at 31 December 1976 amounted to \$1 471 284, compared with \$1 132 852 at the end of 1975. The increase is due to increases in the categories related to staff accounts, Member States, and publications invoices outstanding.

4. Liabilities

11. Total unliquidated obligations at the end of 1976 amounted to \$2 660 163, compared with \$2 725 916 at the end of 1975. Accounts payable and other credit balances amounted to \$1 033 351 compared with \$1 009 107 in 1975 — a net increase of \$24 244.

[1] Resolution GC(XIX)/RES/325.

5. *Special reserve*

12. This reserve has been established to provide part of the funds necessary for the transfer of the Agency to its Permanent Headquarters. It is made up of \$1 000 000 from the 1976 cash surplus, \$2 129 137 from the 1975 cash surplus and \$220 863 from the 1974 cash surplus^[2].

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

13. The provisional cash surplus brought forward from 1975 amounted to \$2 007 283 as shown in Statement I.D. Payments of prior years' assessed contributions during 1976 amounted to \$273 764. These amounts, together with savings amounting to \$211 363 on obligations brought forward from 1974 and 1975 increased the provisional cash surplus for 1975 to \$2 492 410. The transfer of \$2 129 137 from the 1975 cash surplus for use in 1977 resulted in a final 1975 cash surplus of \$363 273 at 31 December 1976.

14. As at 31 December 1976 the only remaining cash surpluses amounted to \$4567 representing the shares of cash surpluses for the years 1958–1968 retained for eventual distribution to Member States which have not yet paid their assessed contributions for the budget years in question^[3].

7. *Undistributed budgetary surpluses*

15. Undistributed budgetary surpluses as at 31 December 1976 amounted to \$2 734 977, made up of arrears of contributions receivable from Members for 1958–1975 in the amount of \$546 820 and a provisional budgetary surplus of \$2 188 157 for 1976. This provisional budgetary surplus for 1976 consists of \$2 732 077 representing the unobligated balance of 1976 appropriations, \$437 396 representing higher miscellaneous income in 1976 than anticipated, and \$18 684 representing contributions assessed on new Member States, less \$1 000 000 reserved for use in 1977 for the transfer of the Agency to its Permanent Headquarters.

II. WORKING CAPITAL FUND (Statement II)

16. In September 1975 the General Conference decided to retain the level of the Working Capital Fund at \$2 000 000 in 1976^[4]. Changes in this fund were minimal in 1976. All advances receivable from Member States were collected except for \$400. Bond holdings with a nominal value of \$75 000 were sold.

III. OPERATIONAL PROGRAMME – 1976

A. General Fund (Statement III.A)

17. During 1976 a total of \$5 156 756 was pledged or paid into the General Fund for the support of technical assistance financed under Operating Fund II. The items of income were \$5 043 839 in pledges of voluntary cash contributions for 1976, \$106 847 of interest income on short-term deposits, and gain on exchange in the amount of \$6124 less bank charges of \$54.

18. Of the \$5 043 839 pledged in voluntary cash contributions to the General Fund for 1976 a total of \$4 818 519 or about 96% was received by 31 December 1976 (Schedule D), leaving an unpaid balance of \$225 320, compared with an unpaid balance of \$187 667 in respect of pledges for 1975 at the end of 1975. By the end of 1976 the unpaid balance for 1975 and prior years had been reduced to \$24 957 (Schedule B.2).

B. Operating Fund I (Statement III.B)

19. As at 1 January 1976, Operating Fund I had an opening balance of \$85 741 available for expenditure, made up of unliquidated obligations of \$1476 and an unobligated balance of \$84 265 brought forward from 1975. During 1976 income of \$1 522 158 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 1976 the unliquidated obligations and unobligated balances under Operating Fund I amounted to \$26 225 and \$173 338 respectively, as explained in more detail for each facility below.

[2] Resolution GC(XX)/RES/338.

[3] In accordance with Financial Regulation 7.02.

[4] GC(XIX)/RES/327.

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. During 1976 the Laboratory received \$77 217 as the annual contribution of the Principality of Monaco, \$7500 from UNESCO, and \$34 297 from miscellaneous income and exchange adjustments. A total of \$119 014 was expended during the year, leaving no unobligated balance at the end of the year. The Agency's Regular Budget support in 1976 was \$519 263.

The International Centre for Theoretical Physics

21. The Trieste Centre started the year with an unobligated balance of \$84 265 and unliquidated obligations of \$1476 carried forward from 1975. Income accrued during the year amounted to \$1 403 144 made up primarily of annual contributions from the Italian Government, UNESCO and the Agency's Regular Budget, plus special grants and contributions from the Government of Denmark and the Swedish International Development Authority (SIDA) [5] and UNDP, and miscellaneous income and exchange adjustments.

22. During 1976 total expenditures in respect of the Trieste Centre under Operating Fund I amounted to \$1 289 322 and unliquidated obligations as at 31 December 1976 amounted to \$26 225 leaving an unobligated balance of \$173 338.

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

23. At the beginning of 1976 balances of \$2 738 065 and \$2 467 270 were carried forward from 1975 in the form of unobligated balances and unliquidated obligations respectively. Income during 1976 amounted to \$5 474 049 of which \$5 156 756 represented transfers from the General Fund, \$234 507 assessed programme costs and \$22 786 miscellaneous income and exchange adjustments. Income in 1976 therefore amounted to \$928 628 more than in 1975. The United States of America made a special contribution of \$60 000 in support of a training course. Total funds available in 1976 amounted to \$10 679 384, made up of the \$5 205 335 carried forward from 1975 and the \$5 474 049 of 1976 income. Of this amount \$3 954 396 was expended in 1976 and \$2 821 846 was represented by unliquidated obligations, leaving an unobligated balance of \$3 903 142 as at 31 December 1976. 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 1975 balance results primarily from the large increase during 1976 in total programme resources coupled with an implementation period for projects that is significantly longer.

24. Unliquidated obligations as at 31 December 1975 and 31 December 1976 together with obligations and expenditures incurred in 1976 are given in detail in Statement III.C. This Statement shows the technical assistance provided to the recipient States during 1976, 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 six 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
31 December 1976	5 474 049	3 954 396	2 821 846	3 903 142

26. In order to indicate the approximate value of resources made available to the Agency during 1976, Schedule G has 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.

[5] See also Statement VI.B.

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

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

27. Statements IV.A and IV.B are presented in the form required by UNDP. At the end of 1976 the balance of unspent allocations reported to UNDP amounted to \$4 596 610. UNDP allocations recorded in the Agency's accounts during 1976 amounted to \$892 220 compared with \$4 688 803 in 1975. It is understood that this significant reduction resulted from the stringent financial situation which was recognized in UNDP during 1975. For 1976, expenditure ceilings for all projects were established. In most cases, these ceilings permitted only the execution of legal commitments rather than the full implementation of approved projects. Also, a limited number of new projects could be started in 1976. The amount for cash at banks and on hand consists of \$386 968 held in current accounts at banks (Schedule A) and \$1 302 held in imprest funds.

28. The expenditures under the total UNDP programme during 1976 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 29 countries, for which a total of \$2 731 854 was expended, in addition to regional and interregional projects, for which \$148 002 was expended. Other expenditures include \$122 011 under a cost sharing arrangement, \$373 under special measures, and \$420 314 for overhead costs.

29. The executing agency overhead costs, amounting to \$420 314, are based on a rate of 14% of project expenditures (\$3 002 240). With respect to the executing agency overhead amount of \$420 314, \$419 067 was transferred as 1976 income to the Administrative Fund and \$1247 was included in accounts payable, being owed to other agencies. The \$419 067 income for 1976 plus \$6265 net income related to the variance accounts make up the \$425 332 shown on Schedule F.6 as UNDP programme support costs.

V. SPECIAL ACCOUNTS (Statements V–IX)

30. The statements relating to special accounts and trust funds are largely self-explanatory so that few comments are required.

31. Statement V.B is presented in the form required by UNEP. The balance of cash in the amount of \$196 416 (Statement V.A) is unusually high because a request for a \$102 000 advance was honoured twice by UNEP. The \$102 000 was returned in January 1977.

32. The SIDA detailed statement (Statement VI.B) shows unobligated balances for the Summer College of \$47 308 and for the Asian Course of \$3 010. These funds are now due and payable to SIDA. However, it is planned to request SIDA to authorize the use of these funds for other courses at the International Centre for Theoretical Physics.

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 1976. These schedules show budgetary savings in 1976 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 1976 are quite low and amount to less than 1% of total assessments on Member States to date.

Savings on unliquidated obligations (Schedule F.5)

34. Of the \$2 489 951 carried forward as at 31 December 1975 in the form of unliquidated obligations under the Regular Budget (Administrative Fund) a total of \$2 018 447 was liquidated during 1976 and \$299 019 remained as valid unliquidated obligations for research contracts which may be carried forward to 31 December 1977^[7]. Thus, savings of \$172 485 resulted during 1976 from the liquidation of obligations carried forward from 1975. Similar savings in respect of the research contract obligations carried forward from 1974 amounted to \$38 878, so that total savings from this source during 1976 amounted to \$211 363. The details of these savings are shown by appropriation Section in Schedule F.5, and the total is recorded in Statement I.D.

[7] In accordance with Financial Regulation 5.03.

Miscellaneous income (Schedule F.6)

35. The Regular Budget for 1976 was based on estimated income other than assessments on Members in the amount of \$2 765 000. Actual income amounted to \$3 202 396, or an excess of \$437 396, as shown in detail in Schedule F.6. The major items of income in excess of the budget estimates related to the refund of value added tax, SIDA overhead allocations, sales of publications, and income from investments and short-term deposits.

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

36. During 1976 financial contributions amounting to \$149 000 were pledged and paid by Member States towards the cost of Agency conferences, symposia and seminars. This amount includes \$94 000, which represents the contribution from the Government of Brazil for the additional costs to the Agency resulting from holding the General Conference in Rio de Janeiro.

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 1976 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 1976 is shown together with similar balances for the end of 1975 in Schedule F.9.

Total resources available during 1976 (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 1976 for all the Agency funds shown in Statements I to IX.

(signed) Sigvard Eklund
Director General

PART IV

STATEMENTS AND SCHEDULES

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND EXPENDITURES
BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1976

	Appropriations ^(a)	Authorized transfers ^(b)	Revised appropriations	Special income ^(c)	Total authorizations	Total obligations	Expenditures	Unliquidated obligations	Unobligated balance of appropriations
1. Policy-making organs	1 262 000	148 000	1 410 000	—	1 410 000	1 285 398	1 271 757	13 641	124 602
2. Executive management and administration	5 262 000	118 000	5 380 000	—	5 380 000	5 368 391	5 159 192	209 199	11 609
3. General services	3 680 000	336 000	4 016 000	—	4 016 000	3 988 230	3 697 817	290 413	27 770
4. Technical assistance and training	1 669 000	4 000	1 673 000	—	1 673 000	1 664 680	1 663 995	685	8 320
5. Research and isotopes	4 903 000	(224 000)	4 679 000	—	4 679 000	4 654 142	4 083 049	571 093	24 858
6. Operational facilities	3 039 000	310 000	3 349 000	—	3 349 000	3 097 994	2 941 470	156 524	251 006
7. Technical operations	8 444 000	67 000	8 511 000	182 825	8 693 825	8 456 923	7 751 800	705 123	236 902
8. Safeguards	6 443 000	(409 000)	6 034 000	51 474	6 085 474	5 988 464	5 573 998	414 466	97 010
9. Adjustment of programme cost estimates	2 300 000	(350 000)	1 950 000	—	1 950 000	—	—	—	1 950 000
TOTAL	37 002 000	—	37 002 000	234 299	37 236 299	34 504 222	32 143 078	2 361 144	2 732 077

(a) GC(XIX)/RES/325, para. 1.

(b) Approved by the Board in September 1976

(c) GC(XIX)/RES/325, para. 4.

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND SURPLUS AS AT 31 DECEMBER 1976

ASSETS	1976		1975		LIABILITIES AND SURPLUS	1976		1975	
CASH IN HAND AND AT BANKS					UNLIQUIDATED OBLIGATIONS				
Cash (in hand and travellers' cheques)	57 584	49 576			Current year	2 361 144	2 489 951		
Current accounts and deposit accounts at banks (Schedule A)	6 777 465	5 471 757			Prior year	299 019	235 965		
	6 835 049	5 521 333				2 660 163	2 725 916		
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES					CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	371 254	686 290		
1958-1968 Budgets (Schedule B 1)	103 741	103 741			ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES				
1969 Budget (Schedule B.1)	21 264	21 784			Payroll accounts, staff accounts, etc.	395 597	371 913		
1970 Budget (Schedule B.1)	23 705	36 380			United Nations, specialized agencies and other international organizations	96 160	100 667		
1971 Budget (Schedule B.1)	26 225	36 667			Member States	57 095	28 311		
1972 Budget (Schedule B.1)	29 670	41 538			Suppliers, contractors, etc.	41 060	41 577		
1973 Budget (Schedule B.1)	67 731	81 478			Deferred revenue from publications	288 936	205 357		
1974 Budget (Schedule B.1)	103 257	126 908			Reserve for fluctuations of bonds	60 000	120 000		
1975 Budget (Schedule B.1)	171 227	372 088			Other accounts	94 503	141 282		
	546 820	820 584				1 033 351	1 009 107		
1976 Budget (Schedule C)	1 664 432	-			SPECIAL RESERVE				
	2 211 252	820 584			Reserve for transfer of the Agency to its Permanent Headquarters	3 350 000 ^(a)	-		
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES					CASH SURPLUSES OR DEFICIT (Statement I.D)				
Staff accounts (salary advances, travel, etc.)	372 270	250 262			1958-68	4 567	4 726		
United Nations, specialized agencies and other international organizations	203 096	275 410			1974	-	220 863		
Member States	581 724	372 890			1975	363 273	-		
Suppliers, contractors, insurance claims, etc.	25 258	23 592				367 840	225 589		
Publications invoices outstanding	288 936	205 357			UNDISTRIBUTED BUDGETARY SURPLUSES				
Other accounts	-	5 341			From 1958-1975 Budgets (arrears of contributions receivable from Member States -- Schedule B.1)	546 820	448 496		
	1 471 284	1 132 852			Provisional budgetary surplus, current year (Statement I.C)	2 188 157	2 379 371		
						2 734 977	2 827 867		
TOTAL ASSETS	10 517 585	7 474 769			TOTAL LIABILITIES AND SURPLUS	10 517 585	7 474 769		

(a) Resolution GC(XX)/RES/338.

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1976

	1976	1975
MEMBER STATES' ASSESSED CONTRIBUTIONS (Schedule C)		
Contributions assessed on Member States	34 237 000	26 660 000
Add: Contributions assessed on new Member States during the year	18 684	21 910
Total contributions assessed	34 255 684	26 681 910
Deduct: Contributions outstanding	1 664 432	372 088
Contributions paid	32 591 252	26 309 822
Add: Miscellaneous income (Schedule F.6)	3 202 396	2 947 680
Special income (Statement I.A)	234 299 ^(a)	—
Transfers to 1975 from prior years	—	3 035 308
TOTAL INCOME	36 027 947	32 292 810
Deduct: Obligations incurred (Statement I.A)		
Expenditures	32 143 078	27 795 576
Unliquidated obligations	2 361 144	2 489 951
	34 504 222	30 285 527
PROVISIONAL CASH SURPLUS	1 523 725	2 007 283
Deduct: Transfer to 1977	1 000 000 ^(b)	—
	523 725	2 007 283
Add: Contributions receivable from Member States, current year	1 664 432	372 088
PROVISIONAL BUDGETARY SURPLUS	2 188 157	2 379 371
Provisional budgetary surplus is due to:		
Budgetary savings (Statement I.A)	2 732 077	1 889 473
Contributions assessed on new Member States	18 684	21 910
Excess of income over budget (Schedule F.6)	437 396	467 988
Sub-total	3 188 157	2 379 371
Less: Transfer to 1977	1 000 000 ^(b)	—
PROVISIONAL BUDGETARY SURPLUS	2 188 157	2 379 371

^(a) Resolution GC(XX)/RES/338, para. 4(a).

^(b) Resolution GC(XX)/RES/338, para. 3(c).

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

ADMINISTRATIVE FUND
ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1976

	1976	1975
Shares retained of Member States which have not paid their assessed contributions towards the 1958-1968 budgets	4 567	4 726
1974 Final cash surplus	220 863	
Transfer of 1974 cash surplus for use in 1977	220 863 ^(a)	220 863
1975 Final cash surplus		
Provisional cash surplus brought forward from 1975	2 007 283	
Arrears of prior years' contributions received during the year 1976	273 764	
Savings on obligations brought forward from 1974 and 1975 (Schedule F.5)	211 363	
	2 492 410	
Transfers from 1975 cash surplus for use in 1977:		
2 007 283 ^(b)		
121 854 ^(c)	2 129 137	
	363 273	
TOTAL SURPLUS	367 840	225 589

(a) Resolution GC(XX)/RES/338, para. 3(a).

(b) Resolution GC(XX)/RES/338, para. 3(b).

(c) Resolution GC(XX)/RES/338, para. 3(d).

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

WORKING CAPITAL FUND
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1976

ASSETS				
	Nominal value	Purchase price		
		Rate	Amount	
Cash in banks (Schedule A)				1 413 659
Investments at cost:				
6 3/4% Republic of Austria Dollar Bonds 1967- 1982	37 000	98.9625	36 616	
5 3/4% Österreichische-Alpine Montangesellschaft	150 000	96.75	145 125	
5 1/2% Kingdom of Denmark 20-Year External Loan of 1964	193 000	101.50	195 895	
5 3/4% Japan Development Bank 1979	19 000	98.00	18 620	
6 1/4% Mexico External Sinking Fund 1979	49 000	98.25	48 143	
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	587 141
Advances receivable from Member States (Schedule C)				400
Total				2 001 200
LIABILITIES				
Principal of the Fund as fixed by the General Conference at its nineteenth regular session				2 000 000
Advances assessed on new Member States (Schedule C)				1 200
Total				2 001 200

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

(signed) SIGVARD EKLUND
 Director General

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

(signed) H. PESCHAR
 External Auditor

GENERAL FUND

OPERATIONAL PROGRAMME — 1976

SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING FUNDS AS AT 31 DECEMBER 1976

Item	General Fund	Operating Fund I	Operating Fund II	TOTAL
1. STATUS OF FUNDS AS AT 31 DECEMBER 1976				
<i>Balances as at 1 January 1976</i>				
Unobligated balances	—	84 265	2 738 065	2 822 330
Unliquidated obligations	—	1 476	2 467 270	2 468 746
Sub-total balances as at 1 January 1976	—	85 741	5 205 335	5 291 076
<i>Income during 1976</i>				
Voluntary contributions pledged for 1976	5 043 839	—	—	5 043 839
Special contributions from Member States	—	462 497	60 000	522 497
IAEA contribution	—	305 000	—	305 000
UNESCO contribution	—	232 500	—	232 500
Other contributions	—	464 521	—	464 521
Miscellaneous income	—	—	—	—
Assessed programme costs	—	—	234 507	234 507
Other income (inclusive exchange adjustments)	112 917	57 640	22 786	193 343
Transfers from General Fund	(5 156 756)	—	5 156 756	—
Net income during 1976	—	1 522 158	5 474 049	6 996 207
Total funds available	—	1 607 899	10 679 384	12 287 283
Less: Expenditures in 1976	—	1 408 336	3 954 396	5 362 732
Unliquidated obligations as at 31 December 1976	—	26 225	2 821 846	2 848 071
Sub-total	—	1 434 561	6 776 242	8 210 803
Unobligated balances as at 31 December 1976	—	173 338	3 903 142	4 076 480
2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1976				
<i>Obligations</i>				
Brought forward from prior years	—	1 476	2 467 270	2 468 746
Incurred in 1976	—	—	—	—
For prior year programmes	—	(16)	1 034 324	1 034 308
For 1976 programme	—	1 433 101	3 274 648	4 707 749
Total	—	1 434 561	6 776 242	8 210 803
<i>Expenditures</i>				
Against prior year programmes	—	1 460	2 455 038	2 456 498
Against 1976 programme	—	1 406 876	1 499 358	2 906 234
Total expenditures	—	1 408 336	3 954 396	5 362 732
Unliquidated obligations as at 31 December 1976	—	26 225	2 821 846	2 848 071
3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1976				
Cash in banks (Schedule A)	—	—	5 356 739	5 356 739
Government letters of credit convertible on demand	1 000 000	—	—	1 000 000
Petty cash on hand	—	24 859	—	24 859
Voluntary contributions receivable (Schedules B.2 and D)	250 277	—	—	250 277
Other contributions receivable	—	230 884	—	230 884
Assessed programme costs receivable	—	—	248 364	248 364
Other accounts receivable and sundry debit balances	250	9 361	435 720	445 331
Due to Operating Funds	(1 211 527)	(13 468)	1 224 995	—
Accounts payable and sundry credit balances	(39 000)	(52 073)	(540 830)	(631 903)
Unliquidated obligations as at 31 December 1976	—	(26 225)	(2 821 846)	(2 848 071)
Unobligated balances as at 31 December 1976	—	173 338	3 903 142	4 076 480

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

GENERAL FUND

OPERATING FUND I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES DURING 1976
AND UNLIQUIDATED BALANCE AS AT 31 DECEMBER 1976

Description	Monaco Project	Theoretical Physics Centre Trieste	TOTAL Operating Fund I
<i>Balance as at 1 January 1976</i>			
Unobligated balance	—	84 265	84 265
Unliquidated obligations	—	1 476	1 476
Sub-total	—	85 741	85 741
<i>Income during 1976</i>			
Contributions from Member States	77 217	385 280	462 497
IAEA contribution	—	305 000	305 000
UNESCO contribution	7 500	225 000	232 500
Other contributions	—	464 521	464 521
Miscellaneous income and exchange adjustments	34 297	23 343	57 640
Net income during 1976	119 014	1 403 144	1 522 158
Total funds available	119 014	1 488 885	1 607 899
Less: Expenditures in 1976	119 014	1 289 322	1 408 336
Unliquidated obligations as at 31 December 1976	—	26 225	26 225
Sub-total	119 014	1 315 547	1 434 561
Unobligated balance as at 31 December 1976	—	173 338	173 338

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

GENERAL FUND

OPERATING FUND II

SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1976 AND UNLIQUIDATED OBLIGATIONS
BY RECIPIENTS AS AT 31 DECEMBER 1976

Recipients	Unliquidated obligations brought forward from 1975			Net new obligations in 1976			Expenditures in 1976			Unliquidated obligations as at 31 December 1976		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Afghanistan	—	—	—	2 189	12 769	14 958	2 189	832	3 021	—	11 937	11 937
Albania	8	1 500	1 508	(8)	41 155	41 147	—	9 855	9 855	—	32 800	32 800
Algeria	—	500	500	—	(500)	(500)	—	—	—	—	—	—
Argentina	28 481	14 814	43 295	30 622	116 980	147 602	14 761	50 420	65 181	44 342	81 374	125 716
Bangladesh	38 172	5 346	43 518	28 136	73 523	101 659	41 324	56 616	97 940	24 984	22 253	47 237
Bolivia	3 048	—	3 048	(1 893)	62	(1 831)	613	62	675	542	—	542
Brazil	7 230	19 872	27 102	2 718	91 659	94 377	6 337	67 358	73 695	3 611	44 173	47 784
Bulgaria	23 856	6 024	29 880	45 734	50 337	96 071	18 662	33 018	51 680	50 928	23 343	74 271
Burma	4 624	1 998	6 622	10 425	59 306	69 731	6 216	25 812	32 028	8 833	35 492	44 325
Chile	—	—	—	30 277	48 270	78 547	25 345	15 895	41 240	4 932	32 375	37 307
Colombia	1 332	29 422	30 754	3 492	68 438	71 930	1 172	96 266	97 438	3 652	1 594	5 246
Costa Rica	—	6 544	6 544	4 500	45 905	50 405	1 026	32 285	33 311	3 474	20 164	23 638
Cuba	—	51 954	51 954	2 748	3 804	6 552	2 647	52 334	54 981	101	3 424	3 525
Cyprus	2 900	—	2 900	2 813	2 600	5 413	5 713	2 313	8 026	—	287	287
Czechoslovakia	15 348	—	15 348	32 413	—	32 413	13 691	—	13 691	34 070	—	34 070
Ecuador	1 600	31 048	32 648	1 307	3 768	5 075	2 907	34 816	37 723	—	—	—
Egypt	21 184	15 084	36 268	14 251	137 971	152 222	14 684	22 217	36 901	20 751	130 838	151 589
Ethiopia	15 478	3 028	18 506	5 334	35 046	40 380	15 689	24 597	40 286	5 123	13 477	18 600
Ghana	16 882	27 723	44 605	18 815	62 747	81 562	17 315	52 506	69 821	18 382	37 964	56 346
Greece	47 100	10 266	57 366	(19 417)	68 597	49 180	22 396	65 157	87 553	5 287	13 706	18 993
Guatemala	—	4 691	4 691	—	(436)	(436)	—	804	804	—	3 451	3 451
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	938	1 763	2 701	2 261	38 942	41 203	3 199	39 971	43 170	—	734	734
Hungary	20 846	115 857	136 703	28 483	50 005	78 488	36 614	129 430	166 044	12 715	36 432	49 147
Iceland	3 312	712	4 024	(979)	60 822	59 843	2 333	2 291	4 624	—	59 243	59 243
India	80 213	47 174	127 387	101 509	2 295	103 804	65 898	49 469	115 367	115 824	—	115 824
Indonesia	11 033	52 260	63 293	(5 505)	171 684	166 179	5 413	149 275	154 688	115	74 669	74 784
Iran	4 085	—	4 085	(85)	16 240	16 155	902	16 240	17 142	3 098	—	3 098
Iraq	29 102	326 775	355 877	13 939	(2 713)	11 226	34 846	8 959	43 805	8 195	315 103	323 298
Israel	8 687	4 766	13 453	491	98 884	99 375	7 864	81 308	89 172	1 314	22 342	23 656
Ivory Coast	—	23 238	23 238	—	(8 309)	(8 309)	—	5 260	5 260	—	9 669	9 669

Recipients	Unliquidated obligations brought forward from 1975			Net new obligations in 1976			Expenditures in 1976			Unliquidated obligations as at 31 December 1976		
	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
Jamaica	—	—	—	—	39 164	39 164	—	24 399	24 399	—	14 765	14 765
Jordan	1 496	663	2 159	(410)	73 355	72 945	1 086	71 737	72 823	—	2 281	2 281
Kenya	5 568	3 014	8 582	7 621	4 720	12 341	7 752	7 734	15 486	5 437	—	5 437
Korea, Republic of	57 523	23 145	80 668	(18 943)	97 201	78 258	27 874	93 829	121 703	10 706	26 517	37 223
Kuwait	—	—	—	—	1 608	1 608	—	1 608	1 608	—	—	—
Lebanon	3 544	3 683	7 227	(42)	(129)	(171)	3 502	2 454	5 956	—	1 100	1 100
Libyan Arab Republic	—	6 270	6 270	—	29 223	29 223	—	29 482	29 482	—	6 011	6 011
Madagascar	—	—	—	—	39 137	39 137	—	24 382	24 382	—	14 755	14 755
Malaysia	22 115	183	22 298	1 616	23 530	25 146	22 045	23 713	45 758	1 686	—	1 686
Mali	—	—	—	484	59 415	59 899	484	58 384	58 868	—	1 031	1 031
Mauritius	—	—	—	—	3 253	3 253	—	3 253	3 253	—	—	—
Mexico	5 869	9 106	14 975	10 852	90 944	101 796	2 721	68 260	70 981	14 000	31 790	45 790
Mongolia	—	9 208	9 208	—	88 943	88 943	—	22 657	22 657	—	75 494	75 494
Morocco	7 073	11 161	18 234	(389)	(1 034)	(1 423)	5 827	5 796	11 623	857	4 331	5 188
Nigeria	4 800	10 345	15 145	(47)	35 744	35 697	2 413	37 456	39 869	2 340	8 633	10 973
Pakistan	62 975	63 108	126 083	71 625	29 150	100 775	52 929	85 406	138 335	81 671	6 852	88 523
Panama	—	—	—	—	41 281	41 281	—	21 552	21 552	—	19 729	19 729
Peru	6 236	21 338	27 574	(5 199)	101 792	96 593	492	87 183	87 675	545	35 947	36 492
Philippines	50 263	52 572	102 835	10 441	28 072	38 513	29 199	60 532	89 731	31 505	20 112	51 617
Poland	68 953	73 018	141 971	72 414	25 914	98 328	78 573	97 939	176 512	62 794	993	63 787
Romania	27 697	92 005	119 702	(3 349)	221 092	217 743	5 710	94 604	100 314	18 638	218 493	237 131
Senegal	1 245	48	1 293	(1 245)	31 071	29 826	—	28 147	28 147	—	2 972	2 972
Sierra Leone	—	—	—	978	—	978	888	—	888	90	—	90
Singapore	46	43 659	43 705	2 698	54 707	57 405	1 950	39 073	41 023	794	59 293	60 087
Socialist Republic of Viet Nam	7 933	263	8 196	(7 933)	(263)	(8 196)	—	—	—	—	—	—
Spain	—	—	—	662	—	662	662	—	662	—	—	—
Sri Lanka	11 209	—	11 209	20 226	93 681	113 907	19 822	56 597	76 419	11 613	37 084	48 697
Sudan	18 851	25 509	44 360	28 612	13 555	42 167	26 357	34 078	60 435	21 106	4 986	26 092
Syrian Arab Republic	35 267	—	35 267	14 937	26 011	40 948	40 995	10 862	51 857	9 209	15 149	24 358
Thailand	29 967	34 036	64 003	6 242	105 614	111 856	18 221	111 376	129 597	17 988	28 274	46 262
Tunisia	—	11 342	11 342	—	34 730	34 730	—	43 043	43 043	—	3 029	3 029
Turkey	33 610	4 466	38 076	21 677	10 224	31 901	30 516	13 455	43 971	24 771	1 235	26 006
Uganda	3 756	8 265	12 021	7 953	15 618	23 571	6 926	22 401	29 327	4 783	1 482	6 265
United Republic of Cameroon	9 007	4 939	13 946	9 364	(3 718)	5 646	14 862	1 221	16 083	3 509	—	3 509
Uruguay	—	2 573	2 573	(569)	43 437	42 868	(569)	26 844	26 275	—	19 166	19 166
Venezuela	176	—	176	4 060	6 392	10 452	746	6 392	7 138	3 490	—	3 490
Yugoslavia	31 825	2 139	33 964	31 691	41 738	73 429	26 853	41 486	68 339	36 663	2 391	39 054
Zaire	17 461	603	18 064	10 202	24 276	34 478	26 076	14 898	40 974	1 587	9 981	11 568
Zambia	—	8 344	8 344	—	78 900	78 900	—	61 939	61 939	—	25 305	25 305
Sub-total	909 924	1 327 364	2 237 288	650 799	2 958 199	3 608 998	824 668	2 559 538	3 384 206	736 055	1 726 025	2 462 080

Recipients	Unliquidated obligations brought forward from 1975			Net new obligations in 1976			Expenditures in 1976			Unliquidated obligations as at 31 December 1976		
	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
Regional programmes:												
Asia and the Far East	923	3 135	4 058	(13)	423	410	910	3 558	4 468	—	—	—
Interregional training courses	201 990	23 934	225 924	569 132	112 982	682 114	430 647	122 138	552 785	340 475	14 778	355 253
Sub-total	202 913	27 069	229 982	569 119	113 405	682 524	431 557	125 696	557 253	340 475	14 778	355 253
Equipment not yet allocated for specific projects	—	—	—	—	(275)	(275)	—	(275)	(275)	—	—	—
Sub-total	—	—	—	—	(275)	(275)	—	(275)	(275)	—	—	—
Administrative expenses	—	—	—	2 156	15 361	17 517	2 156	10 848	13 004	—	4 513	4 513
Fellows' health insurance	—	—	—	208	—	208	208	—	208	—	—	—
Sub-total	—	—	—	2 364	15 361	17 725	2 364	10 848	13 212	—	4 513	4 513
GRAND TOTAL	1 112 837	1 354 433	2 467 270	1 222 282	3 086 690	4 308 972	1 258 589	2 695 807	3 954 396	1 076 530	1 745 316	2 821 846

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME

Status of funds as at 31 December 1976

OPERATING FUND

Balance as at 31 December 1975		212 860
Add: Cash drawings from UNDP		2 248 140
Inter-office vouchers and other charges (net)		1 252 722
		<hr/>
		3 713 722
Deduct: Expenditure during 1976 (Statement IV.B)		3 422 554
		<hr/>
Balance as at 31 December 1976		291 168

Represented by:

Cash at banks, on hand and in transit		388 270
Accounts receivable		42 812
Variance on expert costs during 1976 receivable from UNDP		162 178
14% Overhead on variance costs receivable from UNDP		22 705
		<hr/>
		615 965

Deduct:

Accounts payable	179 500	
Miscellaneous income during 1976 payable to UNDP	11 429	
Variance on fellowship costs during 1976 payable to UNDP	117 428	
14% Overhead on variance costs payable to UNDP	16 440	324 797
		<hr/>
		291 168

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1975		7 126 944
Add: Net Allocations issued by UNDP during 1976		892 220
		<hr/>
		8 019 164
Deduct: Allocations utilized during 1976		3 422 554
		<hr/>
Unspent balance of allocations as at 31 December 1976		4 596 610

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME

EXPENDITURES DURING 1976

Recipients	Indicative planning figures	Programme reserve	Special measures for least developed countries	Cost sharing	Sub- total	Government cash counterpart contributions	TOTAL
COUNTRY PROJECTS							
Afghanistan	—	—	373	—	373	—	373
Albania	51 435	—	—	—	51 435	—	51 435
Argentina	84 779	—	—	—	84 779	—	84 779
Bolivia	3 264	—	—	—	3 264	—	3 264
Brazil	273 470	—	—	—	273 470	—	273 470
Burma	31 506	—	—	—	31 506	—	31 506
Chile	584 834	—	—	—	584 834	—	584 834
Egypt	71 122	—	—	—	71 122	—	71 122
Ghana	41 250	—	—	—	41 250	—	41 250
Greece	144 980	—	—	13 239	158 219	—	158 219
Hungary	174 217	—	—	—	174 217	—	174 217
India	100 655	—	—	—	100 655	—	100 655
Indonesia	37 509	—	—	—	37 509	—	37 509
Israel	2 660	—	—	—	2 660	—	2 660
Ivory Coast	2 660	—	—	—	2 660	—	2 660
Jordan	8 800	—	—	—	8 800	—	8 800
Korea, Republic of	62 703	—	—	—	62 703	—	62 703
Lebanon	9 648	—	—	—	9 648	—	9 648
Morocco	113 651	—	—	—	113 651	—	113 651
Nigeria	47 883	—	—	—	47 883	—	47 883
Pakistan	203 191	—	—	—	203 191	—	203 191
Romania	207 256	—	—	—	207 256	—	207 256
Sierra Leone	40 883	—	—	—	40 883	—	40 883
Sri Lanka	3 271	—	—	—	3 271	—	3 271
Sudan	94 486	—	—	—	94 486	—	94 486
Syrian Arab Republic	46 221	—	—	—	46 221	—	46 221
Turkey	146 295	—	—	108 772	255 067	—	255 067
Uruguay	207	—	—	—	207	—	207
Yugoslavia	143 018	—	—	—	143 018	—	143 018
Sub-total	2 731 854	—	373	122 011	2 854 238	—	2 854 238
INTERCOUNTRY PROJECTS							
REGIONAL							
Africa	7 482	—	—	—	7 482	—	7 482
Asia and the Pacific	33 465	—	—	—	33 465	—	33 465
Europe, Mediterranean and the Middle East	8 730	—	—	—	8 730	—	8 730
INTERREGIONAL	98 325	—	—	—	98 325	—	98 325
GLOBAL	—	—	—	—	—	—	—
Sub-total	148 002	—	—	—	148 002	—	148 002
TOTAL PROJECT EXPENDITURE	2 879 856	—	373	122 011	3 002 240	—	3 002 240
OVERHEAD COSTS 14% on 3 002 240							420 314
GRAND TOTAL							3 422 554

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

TRUST FUND FOR PROJECTS SUPPORTED BY
UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)*Status of funds as at 31 December 1976***OPERATING FUND**

Balance as at 31 December 1975		18 567
Unliquidated obligations brought forward		1 290
Cash drawings from UNEP		260 750
		<u>280 607</u>
Deduct: Expenditure during 1976 (Statement V.B)	84 191	
Unliquidated obligations at year end	<u>5 783</u>	89 974
Balance as at 31 December 1976		<u>190 633</u>

Represented by:

Cash at banks, on hand and in transit		196 416
Deduct: Reserve for unliquidated obligations at year end		<u>5 783</u>
		<u>190 633</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1975		69 307
Add: Net allocations issued by UNEP during 1976		214 700
		<u>284 007</u>
Deduct: Allocations utilized during 1976		<u>89 974</u>
Unspent balance of allocations as at 31 December 1976		<u>194 033</u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

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

*Status of project expenditures and unliquidated obligations
Year ended December 1976*

Project	Title	Total allocations available	Expenditures during year	Unliquidated obligations 1976-12-31	Total expenditures and unliquidated obligations	Unused allocations 1976-12-31
0-800-73-007	Intercalibration Programme, Phase I (Monaco)	3 620	—	—	—	3 620
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	114 310	16 851	—	16 851	97 459
0-800-74-007	Intercalibration and Ligurian Sea Base-Line Measurements (Monaco)	11 327	6 032	1 158	7 190	4 137
0-700-75-01	Regional Centres for Nuclear Fuel Cycle	35 000	26 223	2 083	28 306	6 694
0-501-75-03	Evaluation of Release of Radionuclides into Aquatic Environments	5 750	5 750	—	5 750	—
0-503-75-04	The Mediterranean Programme Activity: Intercalibration Measurements for Pilot Projects under the Co-ordinated Pollution Monitoring and Research Programme — MED IV	69 000	28 355	2 542	30 897	38 103
0-503-76-01	The Mediterranean Programme Activity: Pollutants from Land-based Sources in the Mediterranean	1 000	655	—	655	345
0-503-76-09	The Mediterranean Programme Activity: Biogeochemical Studies of Selected Pollutants in the Open Water of the Mediterranean — MED XIII	44 000	325	—	325	43 675
Total, as at 31 December 1976		284 007	84 191	5 783	89 974	194 033

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

TRUST FUND FOR PROJECTS SUPPORTED BY
SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)*Status of funds as at 31 December 1976*

	1976	1975
Unobligated balance as at 1 January	93 352	530 010
Unliquidated obligations brought forward	294 084	207 335
Income from SIDA	1 021 000	56 859
Miscellaneous income and exchange adjustments	(1 588)	2 099
Available for expenditure during the year	1 406 848	796 303
Deduct:		
Expenditure during the year	669 132	408 867
Unliquidated obligations at year end	264 984	294 084
	934 116	702 951
Unobligated balance at year end	472 732	93 352
Represented by:		
Cash at banks (Schedule A)	640 223	355 162
Accounts receivable and sundry debit balances	97 493	32 274
	737 716	387 436
Deduct:		
Reserve for unliquidated obligations at year end	264 984	294 084
TOTAL	472 732	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) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) TRUST FUND

Status of funds as at 31 December 1976 by projects

	Projects completed in prior years	International Centre for Theoretical Physics				Fellowships	Training courses				Research contracts			Bangladesh Institute of Nuclear Agriculture	Total
		Winter College	Summer College	Associated members	Asian Course		Animal science	Plant breeding	Pesticide residues	Soil sciences	Plant breeding	Pesticide residues	Animal science		
Unobligated balance as at 1 January 1976	6 080	—	—	—	—	14 195	35 675	8 613	25 065	1 229	16 155	21 493	(3 475)	(31 678)	93 352
Unliquidated obligations brought forward	—	—	—	—	—	54 630	11 763	6 645	2 745	2 497	23 136	20 134	7 226	165 308	294 084
Transfers	(499)	222	—	277	—	—	—	—	—	—	—	—	—	—	—
Income from SIDA during 1976	—	41 001	153 759	86 561	34 169	130 000	—	50 000	90 000	—	38 000	—	28 000	369 510	1 021 000
Miscellaneous income and exchange adjustments	—	—	—	—	—	—	—	—	—	—	—	—	—	(1 588)	(1 588)
Available for expenditure in 1976	5 581	41 223	153 759	86 838	34 169	198 825	47 438	65 258	117 810	3 726	77 291	41 627	31 751	501 552	1 406 848
Deduct:															
Expenditure during 1976	—	41 223	106 451	86 838	31 159	41 604	7 793	157	3 860	—	2 500	18 392	9 223	319 932	669 132
Unliquidated obligations at year end	—	—	—	—	—	83 419	2 639	—	25 145	—	37 675	6 912	12 278	96 916	264 984
Sub-total	—	41 223	106 451	86 838	31 159	125 023	10 432	157	29 005	—	40 175	25 304	21 501	416 848	934 116
Unobligated balance as at 31 December 1976	5 581	—	47 308	—	3 010	73 802	37 006	65 101	88 805	3 726	37 116	16 323	10 250	84 704	472 732

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

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 1976

	1976	1975
Unobligated balance as at 1 January	121 109	73 598
Unliquidated obligations brought forward	128 138	51 745
Income from contributions	324 938	351 642
Miscellaneous income and exchange adjustments	7 259	4 729
Available for expenditure during the year	581 444	481 714
Deduct:		
Expenditures during the year	317 296	232 467
Unliquidated obligations at year end	110 889	128 138
	428 185	360 605
Unobligated balance at year end	153 259	121 109
Represented by:		
Cash at banks (Schedule A)	264 848	248 714
Accounts receivable	—	533
	264 848	249 247
Deduct:		
Accounts payable	700	—
Reserve for unliquidated obligations at year end	110 889	128 138
	111 589	128 138
TOTAL	153 259	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) H. PESCHAR
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 1976 by project

Item	Joint Protein Programme	Joint Nitrogen Programme	Joint Tsetse Fly Programme	Total
Unobligated balance as at 1 January 1976	80 399	37 714	2 996	121 109
Unliquidated obligations brought forward	76 047	47 091	5 000	128 138
Income from contributions	179 477	130 620	14 841	324 938
Miscellaneous income and exchange adjustments	5 481	1 778	—	7 259
Available for expenditure during the year	341 404	217 203	22 837	581 444
Deduct: Expenditure during the year	168 693	139 982	8 621	317 296
Unliquidated obligations at year end	69 392	36 497	5 000	110 889
Sub-total	238 085	176 479	13 621	428 185
Unobligated balance at year end	103 319	40 724	9 216	153 259

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

SPECIAL ACCOUNT
 JOINT RESEARCH PROGRAMMES
 (Supported by the Government of the United States of America)

Status of funds as at 31 December 1976

	1976	1975
Unobligated balance as at 1 January	58 157	—
Unliquidated obligations brought forward	1 315	—
Income from contributions	68 318	91 101
Miscellaneous income and exchange adjustments	249	—
Available for expenditure during the year	128 039	91 101
Deduct:		
Expenditures during the year	84 534	31 629
Unliquidated obligations at year end	12 983	1 315
	97 517	32 944
Unobligated balance at year end	30 522	58 157
Represented by:		
Cash at banks (Schedule A)	5 948	12 492
Accounts receivable	37 557	46 980
	43 505	59 472
Deduct:		
Reserve for unliquidated obligations at year end	12 983	1 315
TOTAL	30 522	58 157

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

(signed) SIGVARD EKLUND
 Director General

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

(signed) H. PESCHAR
 External Auditor

SPECIAL ACCOUNT

SPECIAL FELLOWSHIPS OFFERED BY THE GOVERNMENT OF THE
UNION OF SOVIET SOCIALIST REPUBLICS*Status of funds as at 31 December 1976*

	1976	1975
Unobligated balance as at 1 January	134 876	130 553
Unliquidated obligations brought forward	3 351	21 900
Exchange adjustments	1 081	4 156
Available for expenditure during the year	139 308	156 609
Deduct:		
Expenditures during the year	9 244	18 382
Unliquidated obligations at year end	16 202	3 351
	25 446	21 733
Unobligated balance at year end	113 862	134 876
Represented by:		
Cash at banks (Schedule A)	130 064	138 227
Deduct:		
Reserve for unliquidated obligations at year end	16 202	3 351
TOTAL	113 862	134 876

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

(signed) SIGVARD EKLUND
Director General

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

(signed) H. PESCHAR
External Auditor

CURRENT AND DEPOSIT ACCOUNTS AT BANKS
As at 31 December 1976

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
1. Current Accounts at banks:			
Albanian leks	10 095	4.10	2 462
Argentine pesos	1 481 251	260.00	5 697
Australian dollars	2 967	0.96	3 091
Austrian schillings	1 981 158	17.00	116 539
Bangladesh takas	114 354	16.10	7 103
Belgian francs	392 160	37.00	10 599
Brazilian cruzeiros	20 760	11.99	1 731
Bulgarian leva	54 885	0.972	56 466
Burmese kyats	7 572	6.80	1 113
Canadian dollars	10 511	1.02	10 305
Chilean pesos	2 136	17.03	125
Cuban pesos	25 083	0.825	30 404
Czechoslovak korunas	348 659	11.46	30 424
Danish kroner	61 622	5.87	10 498
Egyptian pounds	8 305	0.3913	21 224
Finnish markka	31 955	3.85	8 300
French francs	113 719	5.00	22 744
German Democratic Republic marks	326 334	2.40	135 972
Germany, Federal Republic of, marks	99 682	2.39	41 708
Greek drachmae	355 461	36.90	9 633
Hungarian forints	1 027 648	20.83	49 335
Icelandic kronur	22 657	190.00	119
Indian rupees	85 732	8.80	9 742
Iranian rials	434 281	70.35	6 173
Israeli pounds	122 427	8.90	13 756
Italian lire	47 377 692	865.00	54 772
Japanese yen	1 852 814	295.00	6 281
Mexican pesos	48 418	20.00	2 421
Netherlands guilders	19 144	2.51	7 627
New Zealand dollars	2 496	1.10	2 269
Norwegian kroner	6 104	5.23	1 167
Pakistani rupees	176 406	9.90	17 819
Philippine pesos	194 885	7.40	26 336
Polish zlotys	1 898 138	19.92	95 288
Portuguese escudos	207 331	31.00	6 688
Romanian lei	271 404	12.00	22 617
Spanish pesetas	631 018	68.00	9 280
Sri Lanka rupees	38 451	8.66	4 440
Swedish kronor	39 120	4.20	9 314
Swiss francs	26 276	2.44	10 769
Thai baht	8 783	20.15	436
Tunisian dinars	3 640	0.422	8 625
Turkish liras	216 673	16.50	13 132
USSR roubles	1 293 109	0.754	1 714 999
United Kingdom pounds	85 184	0.606	140 568
United States dollars	583 090	—	583 090
Vietnamese piastres	15 146	725.00	21
Yugoslav new dinars	65 805	18.35	3 586
Sub-total			3 346 808

SCHEDULE A (cont.)

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
2. Deposit Accounts at banks:					
American Express Company, Vienna	4 1/2 %	48 hours call	\$ 84 081	—	84 081
Bank of America, Vienna	4 1/2 %	48 hours call	\$ 37 821	—	37 821
Zentralsparkasse der Gemeinde Wien, Vienna	7 %	77-01-05	S 2 000 000	17.00	117 647
Dresdner Bank, Munich	4 1/4 %	77-01-10	DM 100 000	2.39	41 841
Österreichisches Credit-Institut, Vienna	7 1/2 %	77-01-10	S 4 000 000	17.00	235 294
Erste Österreichische Spar-Casse, Vienna	7 1/2 %	77-01-15	S 11 000 000	17.00	647 059
Dresdner Bank, Munich	4 1/8 %	77-01-17	DM 200 000	2.39	83 682
Bank of America, Vienna	5 5/16%	77-01-17	\$ 500 000	—	500 000
Banque Worms, Paris	6 1/4 %	77-01-17	\$ 1 000 000	—	1 000 000
Mitsui Bank Ltd., London	6 7/16%	77-01-20	\$ 800 000	—	800 000
American Express Company, Vienna	6 3/16%	77-01-20	\$ 250 000	—	250 000
American Express Company, Vienna	15 1/2 %	77-01-24	Lit 90 000 000	865.00	104 046
Mitsui Bank Ltd., London	4 7/8 %	77-01-24	\$ 700 000	—	700 000
Bank of America, Vienna	14 3/4 %	77-01-24	£ 50 000	0.606	82 508
Österreichisches Credit-Institut, Vienna	7 1/2 %	77-01-24	S 16 820 000	17.00	989 412
Allgemeine Elsässische Bank AG, Vienna	10 7/8 %	77-01-24	FF 400 000	5.00	80 000
Zentralsparkasse der Gemeinde Wien, Vienna	7 1/2 %	77-01-27	S 11 900 000	17.00	700 000
Österreichische Länderbank, Vienna	7 1/2 %	77-01-28	S 10 000 000	17.00	588 235
Österreichisches Credit-Institut, Vienna	7 1/2 %	77-01-28	S 20 000 000	17.00	1 176 471
Österreichische Länderbank, Vienna	7 3/4 %	77-01-28	S 16 727 500	17.00	983 971
Österreichisches Credit-Institut, Vienna	7 1/2 %	77-01-31	S 5 000 000	17.00	294 118
Bankers Trust Company, London	6 5/16%	77-01-31	\$ 1 000 000	—	1 000 000
Allgemeine Elsässische Bank AG, Vienna	11 %	77-02-21	FF 747 825	5.00	149 565
American Express Company, Vienna	25 %	77-02-23	Lit 90 000 000	865.00	104 046
Mitsui Bank Ltd., London	5 3/16%	77-02-24	\$ 450 000	—	450 000
Chemical Bank, Frankfurt	5 %	77-03-14	\$ 500 000	—	500 000
Österreichisches Credit-Institut, Vienna	7 1/2 %	Savings Account	S 3 060 598	17.00	180 035
Sub-total					11 879 832
Total Current and Deposit Accounts at banks					15 226 640
3. Distribution by Fund:					
Administrative Fund					6 777 465
Working Capital Fund					1 413 659
General Fund (including Operating Funds)					5 356 739
United Nations Development Programme (UNDP)					386 968
Trust Fund for projects supported by United Nations Environment Programme (UNEP)					196 416
Trust Fund for projects supported by Swedish International Development Authority (SIDA)					640 223
Joint Co-ordinated Research Programmes with the Federal Republic of Germany					264 848
Joint Research Programmes with the United States of America					5 948
Special Fellowships offered by the Union of Soviet Socialist Republics					130 064
Other funds and special accounts					54 310
Total Current and Deposit Accounts at banks					15 226 640

SCHEDULE B.1

OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS

as at 31 December 1976

Member State	1958-68 ^(a)	1969	1970	1971	1972	1973	1974	1975	Total
Afghanistan	—	—	—	—	—	—	—	4 654	4 654
Albania	—	—	—	—	—	—	6 498	5 054	11 552
Chile	—	—	—	—	—	—	—	35 409	35 409
Colombia	—	—	—	—	—	30 497	37 862	40 936	109 295
Democratic Kampuchea	—	—	—	—	—	3 344	8 414	5 054	16 812
Dominican Republic ^(b)	24 965	4 355	4 741	5 221	5 934	6 778	8 414	5 054	65 462
El Salvador	—	3 844	4 741	5 221	5 934	6 778	8 414	5 054	39 986
Gabon	—	—	—	—	—	—	—	4 654	4 654
Haiti ^(c)	29 221	4 355	4 741	5 221	5 934	6 778	8 414	5 054	69 718
Jordan	—	—	—	—	—	—	8 413	5 054	13 467
Libyan Arab Republic	—	—	—	—	—	—	—	25 489	25 489
Mali ^(d)	6 107	4 355	4 741	5 221	5 934	6 778	8 414	5 054	46 604
Paraguay ^(e)	31 206	4 355	4 741	5 341	5 934	6 778	8 414	5 054	71 823
Peru	—	—	—	—	—	—	—	562	562
Socialist Republic of Viet Nam	—	—	—	—	—	—	—	14 248	14 248
Zaire	—	—	—	—	—	—	—	4 843	4 843
Former Member	12 242	—	—	—	—	—	—	—	12 242
TOTAL	103 741	21 264	23 705	26 225	29 670	67 731	103 257	171 227	546 820

(a) Includes supplemental assessments.

(b) In arrears to 1962.

(c) In arrears to 1959.

(d) In arrears to 1967.

(e) In arrears to 1958.

SCHEDULE B.2

VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND
FOR THE YEARS 1967-1975 AND OUTSTANDING AS AT 31 DECEMBER 1976

Member State	1967	1968	1969	1970	1971	1972	1973	1974	1975	Total
Burma	—	—	—	—	—	—	—	—	1 350	1 350
Ecuador	1 000	—	—	—	—	—	—	—	—	1 000
Greece	—	—	—	—	—	—	—	—	13 871	13 871
Haiti	—	—	—	800	—	—	—	—	—	800
Jordan	—	—	—	—	—	800	—	—	—	800
Uganda	—	—	—	536	—	—	—	—	—	536
Zaire	—	—	—	1 000	1 500	1 200	2 000	—	900	6 600
TOTAL	1 000	—	—	2 336	1 500	2 000	2 000	—	16 121	24 957

SCHEDULE C

CONTRIBUTIONS TO THE 1976 REGULAR BUDGET AND
ADVANCES TO THE WORKING CAPITAL FUND AS AT 31 DECEMBER 1976

Member State	Working Capital Fund			Regular Budget		
	Assessed	Paid	Outstanding	Assessed	Paid	Outstanding
Afghanistan	400	400	--	6 228	--	6 228
Albania	400	400	--	6 228	--	6 228
Algeria	1 600	1 600	--	24 644	24 644	--
Argentina	17 200	17 200	--	264 919	264 919	--
Australia	29 800	29 800	--	515 901	515 901	--
Austria	11 600	11 600	--	200 820	200 820	--
Bangladesh	2 000	2 000	--	30 804	--	30 804
Belgium	21 800	21 800	--	377 404	377 404	--
Bolivia	400	400	--	6 228	6 228	--
Brazil	16 000	16 000	--	246 436	246 436	--
Bulgaria	3 000	3 000	--	46 206	46 206	--
Burma	600	600	--	9 241	--	9 241
Byelorussian Soviet Socialist Republic	9 600	9 600	--	166 196	166 196	--
Canada	65 800	65 800	--	1 139 137	1 139 137	--
Chile	3 000	3 000	--	46 206	--	46 206
Colombia	3 400	3 400	--	52 368	--	52 368
Costa Rica	400	400	--	6 228	6 228	--
Cuba	2 200	2 200	--	33 884	33 084	800
Cyprus	400	400	--	6 228	6 228	--
Czechoslovakia	18 400	18 400	--	318 543	318 543	--
Democratic Kampuchea	400	400	--	6 228	--	6 228
Democratic People's Republic of Korea	1 400	1 400	--	21 563	21 563	--
Denmark	13 000	13 000	--	225 057	225 057	--
Dominican Republic	400	400	--	6 228	--	6 228
Ecuador	400	400	--	6 228	73	6 155
Egypt	2 400	2 400	--	36 966	36 966	--
El Salvador	400	400	--	6 228	--	6 228
Ethiopia	400	400	--	6 228	--	6 228
Finland	8 800	8 800	--	152 347	152 347	--
France	121 400	121 400	--	2 101 690	1 388 988	712 702
Gabon	400	400	--	6 228	--	6 228
German Democratic Republic	25 200	25 200	--	436 266	436 266	--
Germany, Federal Republic of	147 000	147 000	--	2 544 880	2 544 880	--
Ghana	800	800	--	12 322	12 322	--
Greece	6 600	6 600	--	101 655	101 655	--
Guatemala	600	600	--	9 241	9 241	--
Haiti	400	400	--	6 228	--	6 228
Holy See	400	400	--	6 925	6 925	--
Hungary	6 800	6 800	--	117 723	117 723	--
Iceland	400	400	--	6 925	6 925	--
India	24 800	24 800	--	381 976	381 976	--
Indonesia	4 000	4 000	--	61 609	--	61 609
Iran	4 200	4 200	--	72 710	72 710	--
Iraq	1 000	1 000	--	15 402	15 402	--
Ireland	3 200	3 200	--	55 398	55 398	--
Israel	4 400	4 400	--	76 174	76 174	--
Italy	74 600	74 600	--	1 291 484	1 291 484	--
Ivory Coast	400	400	--	6 228	6 188	40
Jamaica	400	400	--	6 417	1 558	4 859
Japan	148 000	148 000	--	2 562 192	2 562 192	--
Jordan	400	400	--	6 228	--	6 228
Kenya	400	400	--	6 228	6 228	--
Korea, Republic of	2 200	2 200	--	33 884	33 884	--
Kuwait	1 800	1 800	--	31 162	--	31 162
Lebanon	600	600	--	9 241	--	9 241
Liberia	400	400	--	6 228	5 554	674
Libyan Arab Republic	2 200	2 200	--	38 086	--	38 086
Liechtenstein	400	400	--	6 925	6 925	--
Luxembourg	800	800	--	13 850	13 850	--
Madagascar	400	400	--	6 228	6 228	--

Member State	Working Capital Fund			Regular Budget		
	Assessed	Paid	Outstanding	Assessed	Paid	Outstanding
Malaysia	1 400	1 400	—	21 563	21 563	—
Mali	400	400	—	6 228	—	6 228
Mauritius	400	400	—	6 228	6 228	—
Mexico	17 800	17 800	—	274 160	274 160	—
Monaco	400	400	—	6 925	6 925	—
Mongolia	400	400	—	6 228	6 228	—
Morocco	1 200	1 200	—	18 482	18 482	—
Netherlands	25 600	25 600	—	443 190	443 190	—
New Zealand	5 800	5 800	—	100 411	100 411	—
Niger	400	400	—	6 228	6 228	—
Nigeria	2 000	2 000	—	30 804	30 804	—
Norway	9 000	9 000	—	155 809	155 809	—
Pakistan	3 000	3 000	—	46 206	46 206	—
Panama	400	400	—	6 228	—	6 228
Paraguay	400	—	400	6 228	—	6 228
Peru	1 400	1 400	—	21 563	—	21 563
Philippines	3 800	3 800	—	58 529	58 529	—
Poland	26 000	26 000	—	450 115	450 115	—
Portugal	3 200	3 200	—	49 287	49 287	—
Romania	6 200	6 200	—	95 494	95 494	—
Saudi Arabia	1 200	1 200	—	18 482	—	18 482
Senegal	400	400	—	6 228	6 228	—
Sierra Leone	400	400	—	6 228	334	5 894
Singapore	800	800	—	12 322	12 322	—
Socialist Republic of Viet Nam	1 200	1 200	—	18 482	—	18 482
South Africa	10 400	10 400	—	160 184	160 184	—
Spain	20 400	20 400	—	314 206	—	314 206
Sri Lanka	600	600	—	9 241	—	9 241
Sudan	400	400	—	6 417	—	6 417
Sweden	27 000	27 000	—	467 427	467 427	—
Switzerland	17 000	17 000	—	294 306	294 306	—
Syrian Arab Republic	400	400	—	6 228	6 228	—
Thailand	2 200	2 200	—	33 884	33 884	—
Tunisia	400	400	—	6 228	—	6 228
Turkey	6 000	6 000	—	92 413	20 973	71 440
Uganda	400	400	—	6 228	6 228	—
Ukrainian Soviet Socialist Republic	35 400	35 400	—	612 849	612 849	—
Union of Soviet Socialist Republics	268 600	268 600	—	4 650 032	4 650 032	—
United Kingdom of Great Britain and Northern Ireland	110 000	110 000	—	1 904 332	1 904 332	—
United Republic of Cameroon	400	400	—	6 228	6 228	—
United States of America	551 400	551 400	—	9 545 897	9 545 897	—
Uruguay	1 200	1 200	—	18 482	18 482	—
Venezuela	6 600	6 600	—	101 655	—	101 655
Yugoslavia	7 000	7 000	—	107 815	107 815	—
Zaire	400	400	—	6 417	—	6 417
Zambia	400	400	—	6 228	504	5 724
Sub-total	2 000 000	1 999 600	400	34 237 000	32 572 568	1 664 432
<i>New Members:</i>						
Qatar (a)	400	400	—	6 228	6 228	—
United Arab Emirates (b)	400	400	—	6 228	6 228	—
United Republic of Tanzania (c)	400	400	—	6 228	6 228	—
Sub-total	1 200	1 200	—	18 684	18 684	—
TOTAL	2 001 200	2 000 800	400	34 255 684	32 591 252	1 664 432

(a) Qatar became a Member on 17 February 1976.

(b) United Arab Emirates became a Member on 15 January 1976.

(c) United Republic of Tanzania became a Member on 6 January 1976.

SCHEDULE D

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID
TO THE GENERAL FUND FOR 1976 AS AT 31 DECEMBER 1976

Member State	Pledged	Paid	Outstanding
Afghanistan	—	—	—
Albania	—	—	—
Algeria	4 400	—	4 400
Argentina	47 300	47 300	—
Australia	75 136	75 136	—
Austria	31 900	31 900	—
Bangladesh	5 500	5 500	—
Belgium	81 125	81 125	—
Bolivia	—	—	—
Brazil	44 000	44 000	—
Bulgaria	8 300	8 300	—
Burma	1 650	—	1 650
Byelorussian Soviet Socialist Republic	26 525	26 525	—
Canada	180 950	180 950	—
Chile	8 500	—	8 500
Colombia	—	—	—
Costa Rica	1 100	1 100	—
Cuba	6 500	6 500	—
Cyprus	240	240	—
Czechoslovakia	21 441	21 441	—
Democratic Kampuchea	—	—	—
Democratic People's Republic of Korea	—	—	—
Denmark	35 750	35 750	—
Dominican Republic	—	—	—
Ecuador	—	—	—
Egypt	12 778	12 778	—
El Salvador	—	—	—
Ethiopia	1 100	—	1 100
Finland	25 000	25 000	—
France	120 000	120 000	—
Gabon	—	—	—
German Democratic Republic	78 431	78 431	—
Germany, Federal Republic of	404 250	404 250	—
Ghana	2 200	2 200	—
Greece	18 150	—	18 150
Guatemala	—	—	—
Haiti	—	—	—
Holy See	—	—	—
Hungary	48 924	48 924	—
Iceland	1 200	1 200	—
India	68 200	68 200	—
Indonesia	11 000	—	11 000
Iran	20 000	20 000	—
Iraq	5 500	5 500	—
Ireland	8 800	8 800	—
Israel	12 100	12 100	—
Italy	—	—	—
Ivory Coast	—	—	—
Jamaica	—	—	—
Japan	407 000	407 000	—
Jordan	—	—	—
Kenya	—	—	—
Korea, Republic of	6 050	6 050	—
Kuwait	8 100	8 100	—
Lebanon	—	—	—
Liberia	—	—	—
Libyan Arab Republic	—	—	—
Liechtenstein	1 400	1 400	—
Luxembourg	—	—	—
Madagascar	—	—	—

Member State	Pledged	Paid	Outstanding
Malaysia	1 000	1 000	—
Mali	—	—	—
Mauritius	1 100	1 100	—
Mexico	48 950	48 950	—
Monaco	—	—	—
Mongolia	1 100	1 100	—
Morocco	3 300	3 300	—
Netherlands	70 400	70 400	—
New Zealand	—	—	—
Niger	—	—	—
Nigeria	5 500	5 500	—
Norway	24 750	24 750	—
Pakistan	8 250	—	8 250
Panama	1 200	1 200	—
Paraguay	—	—	—
Peru	3 850	3 850	—
Philippines	10 500	10 500	—
Poland	50 201	50 201	—
Portugal	8 800	8 800	—
Qatar	—	—	—
Romania	17 050	8 525	8 525
Saudi Arabia	70 000	—	70 000
Senegal	—	—	—
Sierra Leone	—	—	—
Singapore	1 800	1 800	—
Socialist Republic of Viet Nam	—	—	—
South Africa	28 600	28 600	—
Spain	30 000	30 000	—
Sri Lanka	1 650	1 650	—
Sudan	2 500	—	2 500
Sweden	74 250	74 250	—
Switzerland	44 346	44 346	—
Syrian Arab Republic	1 100	1 100	—
Thailand	6 050	6 050	—
Tunisia	1 200	1 200	—
Turkey	16 500	16 500	—
Uganda	—	—	—
Ukrainian Soviet Socialist Republic	105 263	105 263	—
Union of Soviet Socialist Republics	723 684	723 684	—
United Arab Emirates	—	—	—
United Kingdom of Great Britain and Northern Ireland	302 500	302 500	—
United Republic of Cameroon	1 100	1 100	—
United Republic of Tanzania	—	—	—
United States of America	1 516 350	1 426 350	90 000
Uruguay	—	—	—
Venezuela	—	—	—
Yugoslavia	19 250	19 250	—
Zaire	—	—	—
Zambia	1 245	—	1 245
TOTAL	5 043 839	4 818 519	225 320

SCHEDULE E

SHARES OF MEMBER STATES IN THE 1975 CASH SURPLUS

Member State	1975 Scale of assessment (percentage)	Share (amount)
Afghanistan	0.01896	69
Albania	0.01896	69
Algeria	0.07226	262
Argentina	0.77677	2 819
Australia	1.50588	5 466
Austria	0.58618	2 128
Bangladesh	0.09032	328
Belgium	1.10162	3 999
Bolivia	0.01896	69
Brazil	0.72258	2 623
Bulgaria	0.13548	492
Burma	0.02773	101
Byelorussian Soviet Socialist Republic	0.48512	1 761
Canada	3.32506	12 069
Chile	0.13582	493
Colombia	0.15355	557
Costa Rica	0.01896	69
Cuba	0.10073	365
Cyprus	0.01896	69
Czechoslovakia	0.92981	3 375
Democratic Kampuchea	0.01896	69
Democratic People's Republic of Korea (a)	0.06322	229
Denmark	0.65692	2 384
Dominican Republic	0.01896	69
Ecuador	0.01896	69
Egypt	0.10950	397
El Salvador	0.01896	69
Ethiopia	0.01896	69
Finland	0.44469	1 614
France	6.13469	22 267
Gabon	0.01896	69
German Democratic Republic	1.27343	4 622
Germany, Federal Republic of	7.42833	26 963
Ghana	0.03721	135
Greece	0.29806	1 082
Guatemala	0.02773	101
Haiti	0.01896	69
Holy See	0.02021	73
Hungary	0.34362	1 247
Iceland	0.02021	73
India	1.12000	4 065
Indonesia	0.18321	665
Iran	0.18968	688
Iraq	0.04516	164
Ireland	0.16170	587
Israel	0.22234	807
Italy	3.76975	13 683
Ivory Coast	0.01896	69
Jamaica	0.01966	71
Japan	7.47886	27 146
Jordan	0.01896	69
Kenya	0.01896	69
Korea, Republic of	0.09935	361
Kuwait	0.09096	330
Lebanon	0.02773	101
Liberia	0.01896	69
Libyan Arab Republic	0.11117	403
Liechtenstein	0.02021	73
Luxembourg	0.04042	147
Madagascar	0.01896	69

	1975 Scale of assessment (percentage)	Share (amount)
Malaysia	0.06352	230
Mali	0.01896	69
Mauritius (a)	0.01896	69
Mexico	0.80387	2 918
Monaco	0.02021	73
Mongolia	0.01896	69
Morocco	0.05475	199
Netherlands	1.29364	4 696
New Zealand	0.29309	1 064
Niger	0.01896	69
Nigeria	0.09032	328
Norway	0.45479	1 651
Pakistan	0.13548	492
Panama	0.01896	69
Paraguay	0.01896	69
Peru	0.06322	229
Philippines	0.17514	636
Poland	1.31386	4 769
Portugal	0.14452	524
Romania	0.28000	1 016
Saudi Arabia	0.05419	197
Senegal	0.01896	69
Sierra Leone	0.01896	69
Singapore	0.03613	131
Socialist Republic of Viet Nam	0.05419	197
South Africa	0.46968	1 705
Spain	0.92129	3 344
Sri Lanka	0.02773	101
Sudan	0.01966	71
Sweden	1.36439	4 952
Switzerland	0.85906	3 118
Syrian Arab Republic	0.01896	69
Thailand	0.09935	361
Tunisia	0.01896	69
Turkey	0.27097	983
Uganda	0.01896	69
Ukrainian Soviet Socialist Republic	1.78886	6 493
Union of Soviet Socialist Republics	13.57312	49 267
United Kingdom of Great Britain and Northern Ireland	5.55861	20 176
United Republic of Cameroon	0.01896	69
United States of America	27.95477	101 469
Uruguay	0.05419	197
Venezuela	0.29806	1 082
Yugoslavia	0.31613	1 147
Zaire	0.01966	71
Zambia	0.01896	69
TOTAL	100.08218^(a)	363 273

(a) The Democratic People's Republic of Korea and Mauritius became Members of the Agency after the General Conference had decided by Resolution GC(XVIII)/RES/317 the scale of assessment of Members' contributions for 1975.

SCHEDULE F.1

DATA IN SUPPORT OF THE REPORT OF THE DIRECTOR GENERAL
ON THE AGENCY'S ACCOUNTS FOR 1976

STATEMENT OF ANNUAL APPROPRIATIONS, TOTAL OBLIGATIONS, EXPENDITURES,
UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1976,
AND BUDGETARY SAVINGS, BY YEARS 1958-1976 INCLUSIVE

Year	Total appropriation	Total obligations	Expenditures	Unliquidated obligations	Budgetary savings	
					Amount	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
1976	37 236 299	34 504 222	32 143 078	2 361 144	2 732 077	7.34
TOTAL	247 916 586	238 618 415	216 857 886	21 760 529	9 298 171	3.75

STATEMENT OF ASSESSED CONTRIBUTIONS RECEIVED DURING YEAR OF ASSESSMENT
 COMPARED WITH TOTAL PAYMENTS AND RESCISSIONS AND
 OUTSTANDING BALANCES AS AT 31 DECEMBER,
 BY YEARS 1958–1976 INCLUSIVE

Year	Total assessments ^(a)	Assessment received					Difference [(2) minus (6)]
		Current year		Prior years	Total		
		Amount	% [(3) divided by (2)]		Amount	% [(6) divided by (2)]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1958	4 114 760	3 771 396	91.7	—	3 771 396	91.7	343 364
1959	5 225 000	4 722 638	90.4	228 388	4 951 026	94.8	273 974
1960	5 880 980	5 312 034	90.3	319 167	5 631 201	95.8	249 779
1961	6 200 690	5 554 021	89.6	484 557	6 038 578	97.4	162 112
1962	6 640 079	5 638 304	84.9	493 177	6 131 481	92.3	508 598
1963	7 155 263	6 159 522	86.1	997 111	7 156 633	100.0	(1 370)
1964	7 230 274	6 605 083	91.4	962 280	7 567 363	104.7	(337 089)
1965	7 732 282	6 943 041	89.8	722 874	7 665 915	99.1	66 367
1966	8 437 455	7 683 571	91.1	663 439	8 347 010	98.9	90 445
1966 ^(b)	240 104	223 628	93.1	—	223 628	93.1	16 476
1967	9 185 010	8 516 909	92.7	822 956	9 339 865	101.7	(154 855)
1968	10 171 630	9 415 395	92.6	604 575	10 019 970	98.5	151 660
1969	10 911 453	9 637 651	88.3	638 082	10 275 733	94.1	635 720
1970	11 870 780	10 818 133	91.1	1 306 458	12 124 591	102.1	(253 811)
1971	13 346 659	12 201 519	91.4	875 311	13 076 830	97.9	269 829
1972	15 397 934	14 272 632	92.7	587 428	14 860 060	96.5	537 874
1973	18 258 757	17 017 697	93.2	2 162 057	19 179 754	105.0	(920 997)
1974	23 474 491	22 735 361	96.9	1 215 903	23 951 264	102.0	(476 773)
1975	26 681 910	26 309 822	98.6	712 807	27 022 629	101.3	(340 719)
1976	34 255 684	32 591 252	95.1	273 764	32 865 016	95.9	1 390 668
TOTAL	232 411 195	216 129 609	93.0	14 070 334	230 199 943	99.0	2 211 252

(a) Includes assessment on new Member States.

(b) Includes supplemental assessments.

STATEMENT OF ANNUAL ASSESSMENTS ON MEMBER STATES, SHOWING
PAYMENTS AND RESCISSIONS BY YEARS AND OUTSTANDING
CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1976

Year	Total assessments ^(a)	Amount paid in year									Contributions still receivable
		1958-1968	1969	1970	1971	1972	1973	1974	1975	1976	
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 ^(b)	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	520	21 264
1970	11 870 780	-	-	10 818 133	374 507	160 367	476 372 ^(c)	1 266	3 755	12 675	23 705
1971	13 346 659	-	-	-	12 201 519	397 972	678 920 ^(c)	26 360	5 221	10 442	26 225
1972	15 397 934	-	-	-	-	14 272 632	972 129 ^(c)	74 532	37 103	11 868	29 670
1973 ^(bc)	18 258 757	-	-	-	-	-	17 017 697	1 106 596	52 986	13 747	67 731
1974	23 474 491	-	-	-	-	-	-	22 735 361	612 222	23 651	103 257
1975	26 681 910	-	-	-	-	-	-	-	26 309 822	200 861	171 227
1976	34 255 684	-	-	-	-	-	-	-	-	32 591 252	1 664 432
TOTAL	232 411 195	76 844 066	10 275 733	12 124 591	13 076 830	14 860 060	19 179 754^(c)	23 951 264	27 022 629	32 865 016	2 211 252

(a) Includes assessments on new Member States.

(b) Includes supplemental assessments.

(c) Includes amounts rescinded in 1973.

SCHEDULE F.4

STATEMENT OF CUMULATIVE ASSESSMENTS ON MEMBER STATES, SHOWING CUMULATIVE PAYMENTS AND RESCISSIONS AND UNPAID BALANCES AND PERCENTAGE RELATIONSHIPS TO TOTAL ASSESSMENTS AS AT 31 DECEMBER EACH YEAR, 1958-1976 INCLUSIVE

	1958-1968	1969	1970	1971	1972	1973	1974	1975	1976
<i>Amounts:</i>									
Cumulative assessments ^(a)	78 213 527	89 124 980	100 995 760	114 342 419	129 740 353	147 999 110	171 473 601	198 155 511	232 411 195
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	230 199 943
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	2 211 252
<i>Percentages:</i>									
Cumulative assessments	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Less:									
Cumulative payments and rescissions	98.25%	97.75%	98.27%	98.23%	98.03%	98.89%	99.32%	99.59%	99.05%
Net cumulative	1.75%	2.25%	1.73%	1.77%	1.97%	1.11%	0.68%	0.41%	0.95%

(a) Including assessments on new Member States.

SCHEDULE F.5

STATEMENT OF 1975 UNLIQUIDATED OBLIGATIONS CARRIED FORWARD ON 31 DECEMBER 1975 SHOWING EXPENDITURES AND SAVINGS DURING 1976 AND THE BALANCE CARRIED FORWARD TO 1977

Appropriation Section	Obligations carried over on 31 December 1975	Obligations liquidated during 1976	Savings in 1976	Balance carried forward to 1977
1. Policy-making organs	4 612	5 358	(746)	—
2. Executive management and administration	319 810	260 763	59 047	—
3. Common services	265 751	232 937	32 814	—
4. Technical assistance and training	5 061	5 189	(128)	—
5. Research and isotopes	616 899	414 251	11 024	191 624
6. Operational facilities	154 606	170 200	(15 594)	—
7. Technical operations	705 200	609 003	52 112	44 085
8. Safeguards	418 012	320 746	33 956	63 310
TOTAL	2 489 951	2 018 447	172 485^(a)	299 019

(a) In addition savings of \$38 878 occurred on obligations brought forward from 1974 as unliquidated obligations, so that total savings were \$211 363 as follows:

Savings on 1974 unliquidated obligations	38 878
Savings on 1975 unliquidated obligations	172 485
Total (Statement I.D)	211 363

STATEMENT OF MISCELLANEOUS INCOME IN 1976 COMPARED WITH
BUDGET ESTIMATES

Source	Budget estimate	Actual income	Difference
<i>(a) Attributable to specific programmes</i>			
Sale of Agency publications	380 000	452 395	72 395
Sale of INIS publications including microfiches	250 000	197 367	(52 633)
Sale of INIS tapes	5 000	7 392	2 392
Sale of CINDA publications	22 000	28 745	6 745
Advertising	10 000	23 159	13 159
Laboratory income	37 000	29 906	(7 094)
Sale of surplus property	8 000	13 311	5 311
IAEA/UNIDO joint services arrangement			
Computer services	300 000	189 438	(110 562)
Printing services	140 000	103 205	(36 795)
Other services	175 000	130 927	(44 073)
Amounts recoverable under safeguards agreement from non-member States	5 000	12 240	7 240
UNDP programme support costs	420 000	425 332	5 332
SIDA programme support costs	—	45 784	45 784
Other programme support costs	—	9 914	9 914
Reimbursable computer services for AGRIS	115 000	34 776	(80 224)
Sub-total	1 867 000	1 703 891	(163 109)
<i>(b) Not attributable to specific programmes</i>			
Investment and interest income	315 000	706 605	391 605
Refund from United Nations Joint Staff Pension Fund	230 000	163 323	(66 677)
Refund of Value Added Tax	260 000	377 411	117 411
Other	93 000	251 166	158 166
Sub-total	898 000	1 498 505	600 505
Total miscellaneous income	2 765 000 ^a	3 202 396	437 396

^a Resolution GC(XIX)/RES/325.

STATEMENT OF FINANCIAL CONTRIBUTIONS RECEIVED FROM MEMBER STATES TOWARDS THE COSTS
OF CONFERENCES, SYMPOSIA AND SEMINARS HELD IN 1976

Meeting		Member State or organization	Amount pledged	Status as at 31 December 1976	
Place	Title			Paid	Outstanding
Rio de Janeiro	General Conference of the IAEA	Brazil	94 000	94 000	—
Otaniemi	International Symposium on the design of and equipment for hot laboratories	Finland	11 000	11 000	—
Berchtesgaden	Sixth international conference on plasma physics and nuclear fusion research	Federal Republic of Germany	11 000	11 000	—
Braunschweig	FAO/IAEA/AGROCHIMICA symposium on soil organic matter studies	Federal Republic of Germany	11 000	11 000	—
Oslo	International seminar on nuclear fuel quality assurance	Norway	11 000	11 000	—
Los Angeles	International symposium on medical radionuclide imaging	USA	11 000	11 000	—
TOTAL			149 000	149 000	—

SCHEDULES F.8 and F.9

SCHEDULE F.8

STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 1976
SHOWING LOCATIONS AND VALUE AT COST

Location of assets	Value of equipment, fittings and furniture	
	1976	1975
Headquarters: Vienna and Seibersdorf	7 296 279	6 063 229
International Centre for Theoretical Physics at Trieste	16 461	15 434
International Laboratory of Marine Radioactivity in Monaco	365 054	268 847
New York Office	3 432	3 432
TOTAL FIXED ASSETS	7 681 226	6 350 942

SCHEDULE F.9

STATEMENT OF EXPENDABLE AND OTHER SUPPLIES ON HAND
AS AT 31 DECEMBER 1976

Item	Amount	
	1976	1975
Stationary and office supplies	51 219	49 539
Reproduction supplies, including envelopes, other distribution supplies and INIS supplies	129 071	121 423
Paper for the publications programme and the Secretariat	172 715	172 192
Maintenance supplies	3 028	2 316
Safeguards supplies	1 193	532
Publications for sale	1 147 332	1 049 830
Sub-total	1 504 558	1 395 832
Library books	444 825	422 033
TOTAL	1 949 383	1 817 865

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES DURING 1976 INCLUDING CONTRIBUTIONS IN CASH,
IN KIND AND IN THE FORM OF SERVICES

Member State	Total	1976 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Other equipment and supplies	Special nuclear materials	Library, films, publications, etc.	Cost-free experts provided		
										Amount ^{h)}	Number	Man-days
Afghanistan	6 228	6 228										
Albania	6 268	6 228						40				
Algeria	29 044	24 644	4 400									
Argentina	323 521	264 919	47 300		5 600			80	5 622	3	22	
Australia	593 006	515 901	75 136					203	1 766	1	4	
Austria	239 375	200 820	31 900		3 400			725	2 530	7	25	
Bangladesh	36 304	30 804	5 500									
Belgium	479 651	377 404	81 125		10 100			137	10 885	15	78	
Bolivia	6 228	6 228										
Brazil	319 196	246 436	44 000		23 200			440	5 120	3	17	
Bulgaria	54 526	46 206	8 300					20				
Burma	10 891	9 241	1 650									
Byelorussian Soviet Socialist Republic	192 721	166 196	26 525									
Canada	1 406 740	1 139 137	180 950	10 000 ^{a)}			25 510	950	50 193	39	220	
Chile	54 706	46 206	8 500									
Colombia	52 368	52 368										
Costa Rica	7 328	6 228	1 100									
Cuba	40 384	33 884	6 500									
Cyprus	6 468	6 228	240									
Czechoslovakia	352 167	318 543	21 441		10 200			353	1 630	3	35	
Democratic Kampuchea Democratic People's Republic of Korea	6 228	6 228										
Denmark	21 563	21 563										
Denmark	292 329	225 057	35 750	11 800 ^{b)}	14 600			270	4 852	6	34	
Dominican Republic	6 228	6 228										
Ecuador	6 228	6 228										
Egypt	50 349	36 966	12 778					45	560	1	7	
El Salvador	6 228	6 228										
Ethiopia	7 328	6 228	1 100									
Finland	200 369	152 347	25 000		15 300			15	7 707	7	35	
France	2 693 178	2 101 690	120 000	270 000 ^{c)}	64 200		58 816	945	77 527	80	523	
Gabon	6 228	6 228										
German Democratic Republic	521 455	436 266	78 431					202	6 556	9	51	
Germany, Federal Republic of	3 727 076	2 544 880	404 250	609 513 ^{d)}	50 500			3 205	114 728	106	851	
Ghana	14 532	12 322	2 200					10				
Greece	119 910	101 655	18 150					105				

Member State	Total	1976 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Other equipment and supplies	Special nuclear materials	Library, films, publications, etc.	Cost-free experts provided		
										Amount ^{h)}	Number	Man-days
Guatemala	9 241	9 241										
Haiti	6 228	6 228										
Holy See	6 925	6 925										
Hungary	199 935	117 723	48 924		8 700		19 100		618	4 870	6	39
Iceland	8 125	6 925	1 200									
India	471 352	381 976	68 200		9 000				660	11 516	18	102
Indonesia	72 609	61 609	11 000									
Iran	93 270	72 710	20 000							560	1	7
Iraq	20 902	15 402	5 500									
Ireland	64 198	55 398	8 800									
Israel	96 302	76 174	12 100		3 500				18	4 510	6	45
Italy	1 757 182	1 291 484		373 480 ^{b)}	68 200				1 330	22 688	25	141
Ivory Coast	6 228	6 228										
Jamaica	6 417	6 417										
Japan	3 099 106	2 562 192	407 000		23 700				290	105 924	43	354
Jordan	6 228	6 228										
Kenya	6 228	6 228										
Korea, Republic of	40 904	33 884	6 050						10	960	2	12
Kuwait	39 262	31 162	8 100									
Lebanon	9 241	9 241										
Liberia	6 228	6 228										
Libyan Arab Republic	38 086	38 086										
Liechtenstein	8 325	6 925	1 400									
Luxembourg	13 850	13 850										
Madagascar	6 228	6 228										
Malaysia	22 573	21 563	1 000						10			
Mali	6 228	6 228										
Mauritius	7 328	6 228	1 100									
Mexico	326 960	274 160	48 950		2 400				10	1 440	2	18
Monaco	84 142	6 925		77 217 ^{e)}								
Mongolia	7 328	6 228	1 100									
Morocco	21 782	18 482	3 300									
Netherlands	573 106	443 190	70 400		35 000				75	24 441	14	307
New Zealand	100 411	100 411										
Niger	6 228	6 228										
Nigeria	36 304	30 804	5 500									
Norway	188 136	155 809	24 750						60	7 517	3	106
Pakistan	58 956	46 206	8 250		4 500							
Panama	7 448	6 228	1 200						20			
Paraguay	6 228	6 228										

Member State	Total	1976 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Other equipment and supplies	Special nuclear materials	Library, films, publications, etc.	Cost-free experts provided		
										Amount ^{h)}	Number	Man-days
Peru	25 413	21 563	3 850									
Philippines	69 989	58 529	10 500							960	6	2
Poland	519 285	450 115	50 201		13 300					5 669	10	44
Portugal	58 087	49 287	8 800									
Qatar	6 228	6 228										
Romania	117 993	95 494	17 050		2 900				465	2 084	4	8
Saudi Arabia	88 482	18 482	70 000									
Senegal	6 228	6 228										
Sierra Leone	6 228	6 228										
Singapore	14 122	12 322	1 800									
Socialist Republic of Viet Nam	18 482	18 482										
South Africa	192 814	160 184	28 600							4 030	2	11
Spain	368 536	314 206	30 000		16 900				120	7 310	10	57
Sri Lanka	10 951	9 241	1 650						60			
Sudan	8 917	6 417	2 500									
Sweden	1 749 113	467 427	74 250	1 021 000 ^{f)}	92 900				53	93 483	36	1 572
Switzerland	356 793	294 306	44 346						62	18 079	19	117
Syrian Arab Republic	7 328	6 228	1 100									
Thailand	39 934	33 884	6 050									
Tunisia	7 428	6 228	1 200									
Turkey	108 958	92 413	16 500						45			
Uganda	6 228	6 228										
Ukrainian Soviet Socialist Republic	718 112	612 849	105 263									
Union of Soviet Socialist Republic	5 414 956	4 650 032	723 684		19 500				203	21 537	22	132
United Arab Emirates	6 228	6 228										
United Kingdom of Great Britain and Northern Ireland	2 294 417	1 904 332	302 500		15 900				1 440	70 245	87	468
United Republic of Cmaeroon	7 328	6 228	1 100									
United Republic of Tanzania	6 228	6 228										
United States of America	12 928 300	9 545 897	1 516 350	387 849 ^{g)}	653 100	331 950	135 309	55 000	4 196	298 649	147	1 660
Uruguay	18 482	18 482										
Venezuela	101 655	101 655										
Yugoslavia	135 868	107 815	19 250		4 200				7	4 596	6	36
Zaire	6 417	6 417										
Zambia	7 473	6 228	1 245									
TOTAL	44 875 108	34 255 684	5 043 839	2 760 859	1 170 800	331 950	238 735	55 000	17 497	1 000 744	749	7 140

- a) Visit of Argonne Training Course participants to Canadian authorities.
- b) Contribution to the International Centre for Theoretical Physics, Trieste.
- c) Costs incurred in connection with the Agency's interregional training course on nuclear power project planning and implementation which was held in 1976, as reported by the Government of France.
- d) Includes \$ 146 500, 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 1976; \$ 324 938 as support for the Joint Research Programme, and \$ 138 075 for the "ADABAS" Safeguards Information System.
- e) Contribution to the IAEA Laboratory, Monaco.
- f) See SIDA Trust Fund, Statements VI.A and VI.B.
- g) Includes support for the following activities
- | | |
|---|-------------------|
| 1. <i>Training Courses</i> – Safeguards instruments training courses | \$ 62 163 |
| State systems of accounting for and control of nuclear material | 60 000 |
| Nuclear power project planning and implementation (additional amount to that reported in 1975 as indicated by the Government of the United States of America) | <u>28 579</u> |
| | \$ 150 742 |
| 2. <i>Joint Research Programme</i> | 68 318 |
| 3. <i>Other</i> – Development and operation of the safeguards ADP information system | 51 474 |
| Regional nuclear fuel cycle centres study | <u>117 315</u> |
| | <u>\$ 387 849</u> |
- h) Includes salaries at an estimated cost of \$ 80 per day, plus travel and subsistence of cost-free experts provided by Member States.

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1976 AND OF INCOME AND OBLIGATIONS FOR THE YEAR 1976
(in thousands of U.S. dollars)

Description	Administrative	Working	General	United	United	Swedish	Joint	Joint	USSR	Adjustments	Total ^{b)}
	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. A	IX	transfers	
				Development	Environment	Development	Programme	Programme		between	
				Programme	Programme	Trust Fund	with FRG	with USA		funds ^{a)}	
ASSETS AND LIABILITIES											
AS AT 31 DECEMBER 1976											
<i>Assets</i>											
Cash in banks, in hand and in transit (including interest-bearing bank deposits)	6 835.0	1 413.7	5 381.6	388.3	196.4	640.2	264.8	5.9	130.1	—	15 256.0
Government letters of credit convertible on demand	—	—	1 000.0	—	—	—	—	—	—	—	1 000.0
Investments	—	587.1	—	—	—	—	—	—	—	—	587.1
Contributions and advances due	2 211.3	0.4	481.2	—	—	—	—	—	—	—	2 692.9
Accounts receivable and sundry debit balances	1 471.3	—	693.7	227.7	—	97.5	—	37.6	—	—	2 527.8
Total assets	10 517.6	2 001.2	7 556.5	616.0	196.4	737.7	264.8	43.5	130.1	—	22 063.8
<i>Liabilities</i>											
Reserve for unliquidated obligations	2 660.2	—	2 848.1	—	5.8	265.0	110.9	13.0	16.2	—	5 919.2
Accounts payable and sundry credit balances	4 754.6	—	631.9	324.8	—	—	0.7	—	—	—	5 712.0
Principal of the Working Capital Fund	—	2 000.0	—	—	—	—	—	—	—	—	2 000.0
Total liabilities	7 414.8	2 000.0	3 480.0	324.8	5.8	265.0	111.6	13.0	16.2	—	13 631.2
<i>Surplus</i>	3 102.8	1.2	4 076.5	291.2	190.6	472.7	153.2	30.5	113.9	—	8 432.6

Description	Administrative	Working	General	United	United	Swedish	Joint	Joint	USSR	Adjustments	Total ^{b)}
	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. A	IX	transfers	
										between	
										funds ^{a)}	
INCOME AND OBLIGATIONS FOR THE YEAR 1976											
<i>Income</i>											
<i>Balances brought forward from 1975:</i>											
Surpluses on 1 January 1976	3 053.5	1.8	2 822.3	212.8	18.6	93.3	121.1	58.2	134.9	—	6 516.5
Unliquidated obligations	2 725.9	—	2 468.8	—	1.3	294.1	128.1	1.3	3.3	—	5 622.8
Less allocation to Special Reserve	(3.350.0)	—	—	—	—	—	—	—	—	—	(3 350.0)
	2 429.4	1.8	5 291.1	212.8	19.9	387.4	249.2	59.5	138.2	—	8 789.3
<i>Income in 1976:</i>											
Regular or special contributions and allocations	34 489.8	(0.6)	6 802.9	3 500.9	260.7	1 021.0	324.9	68.3	—	(1 051.7)	45 416.2
Other income and exchange adjustments	3 202.4	—	193.3	—	—	(1.6)	7.3	0.2	1.1	—	3 402.7
	37 692.2	(0.6)	6 996.2	3 500.9	260.7	1 019.4	332.2	68.5	1.1	(1 051.7)	48 818.9
Total funds available in 1976	40 121.6	1.2	12 287.3	3 713.7	280.6	1 406.8	581.4	128.0	139.3	(1 051.7)	57 608.2
<i>Obligations</i>											
Expenditures ^{c)}	34 358.6	—	5 362.7	3 422.5	84.2	669.1	317.3	84.5	9.2	(1 051.7)	43 256.4
Unliquidated obligations as at 31 December 1976	2 660.2	—	2 848.1	—	5.8	265.0	110.9	13.0	16.2	—	5 919.2
	37 018.8	—	8 210.8	3 422.5	90.0	934.1	428.2	97.5	25.4	(1 051.7)	49 175.6
Surplus as at 31 December 1976	3 102.8	1.2	4 076.5	291.2	190.6	472.7	153.2	30.5	113.9	—	8 432.6

^{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 (\$ 425 332 from UNDP, \$ 45 784 from the SIDA Trust Fund and \$ 9 914 from other programmes), to Operating Fund 1 for the International Centre for Theoretical Physics, from the Administrative Fund (\$ 305 000) and from the SIDA Trust Fund (\$ 265 671).

^{b)} Data in respect of the Staff Welfare Fund, the Staff Assistance Fund, the Agency's Housing Projects as well as the Commissary and the Restaurant are not included in this table.

^{c)} Includes expenditures in respect of unliquidated obligations carried forward from 1975 and prior years.

PART V

BUDGETARY PERFORMANCE

1976 REGULAR BUDGET

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

1. The following report on budgetary performance during 1976 is submitted in accordance with the recommendation by the United Nations General Assembly's Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies^[1].
2. Its purpose is to permit comparison of the Regular Budget estimates for 1976 with the actual obligations incurred during the year and to provide brief explanations of the reasons for major differences. The material is presented in the order followed by the Regular Budget appropriation Sections in Annex V to document GC(XIX)/550.
3. The Regular Budget total for 1976 was \$37 million ^[2]. The programme cost estimates were based on an exchange rate of 18.50 Austrian schillings to the United States dollar. By the time they were approved, however, the average rate had fallen to 17.00 schillings to the dollar. The Board of Governors and the General Conference therefore appropriated \$2.3 million for adjusting the programme cost estimates (Section 9 of the Regular Budget appropriations). The \$2.3 was part of the Regular Budget total of \$37 million, but the appropriation contained the restriction that it should be used only with the prior approval of the Board.
4. For the first seven months of 1976 the average dollar/schilling exchange rate was about 18.30; the schilling value of the dollar fell below 18.00 in August, however, and averaged approximately 17.35 over the last five months. In September, the Board authorized a transfer of \$350 000 from Section 9 to the other Sections of the Regular Budget appropriations for 1976. An analysis was then made of the impact of currency fluctuations on the costs of the various objects of expenditure in each appropriation Section.
5. In addition, the Board authorized the Director General to make other transfers of funds between Sections 1–8. These transfers were authorized by the Board in order to accommodate changes in financial requirements for programmes after the General Conference had approved the 1976 budget estimates in September 1975.
6. The 1976 Regular Budget total was increased by \$234 299 following the granting to the Director General by the General Conference of authority to incur additional expenditures where such expenditures were financed entirely from certain revenues extraneous to the Regular Budget^[3]. Accordingly, the final total of the approved Regular Budget for 1976 was \$37 236 299.
7. The following table provides a comparison, by appropriation Sections, of the approved Regular Budget for 1976 with the actual obligations incurred during the year.

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

^[2] GC(XIX)/RES/325, para. 1.

^[3] GC(XIX)/RES/325, para. 4.

Table 1

Appropriation Section	Approved 1976 budget ^(a)	Actual 1976 obligations	Overrun () or underrun of budget	Subsequent table reference
1. Policy-making organs	1 410 000	1 285 398	124 602	2
2. Executive management and administration	5 380 000	5 368 391	11 609	3
3. General services	4 016 000	3 988 230	27 770	8
4. Technical assistance and training	1 673 000	1 664 680	8 320	9
5. Research and isotopes	4 679 000	4 654 142	24 858	10
6. Operational facilities	3 349 000	3 097 994	251 006	14
7. Technical operations	8 693 825	8 456 923	236 902	19
8. Safeguards	6 085 474	5 988 464	97 010	24
Sub-total	35 286 299	34 504 222	782 077	
9. Adjustment of programme costs estimates	1 950 000	—	1 950 000	
TOTAL	37 236 299	34 504 222	2 732 077	

(a) See "Total authorizations" column in Statement I.A. The approved 1976 budget is the original appropriations modified through transfers authorized by the Board plus special income as indicated in Statement I.A.

8. The above table shows total savings or underruns for the first eight appropriation Sections of \$782 077, about 2% of the amount approved for these Sections. In addition, there was an unused amount of \$1 950 000 in Section 9; this amount was not needed since the appropriation for the adjustment of programme costs estimates was based on an assumed average exchange rate of 17.00 schillings to the dollar in 1976 whereas the actual average exchange rate was about 17.90. Accordingly, the total unobligated balance for 1976 is \$2 732 077.

9. Within the various appropriation Sections there were programme-related overruns and underruns prior to the application of the authorized transfers and the special income. The relevant information, together with explanations of the major differences, is set forth in the following tables.

SECTION 1. POLICY-MAKING ORGANS

Table 2

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	104 000	133 755	(29 755)
Overtime	4 200	4 605	(405)
Temporary assistance	11 300	5 000	6 300
Salaries and wages	119 500	143 360	(23 860)
Common staff costs	29 900	39 932	(10 032)
Travel	600	—	600
Common services, supplies and equipment	71 000	96 536	(25 536)
Other items of expenditure:			
Linguistic services	870 000	814 169	55 831
Printing and publishing services	158 000	173 773	(15 773)
Other	13 000	17 628	(4 628)
Sub-total	1 262 000	1 285 398	(23 398)
Authorized transfers	148 000	—	148 000
TOTAL	1 410 000	1 285 398	124 602

10. Section 1 reflects the costs of the regular session of the General Conference and of the meetings of the Board of Governors and its Committees. It does not, however, include the additional costs incurred by the Agency in holding the regular session of the General Conference in Rio de Janeiro since these costs, which totalled \$94 000, were refunded by the Brazilian Government.

11. The 1976 budget includes the cost of two Professional posts, whereas actual obligations under established posts and common staff costs reflect the cost of two Professional posts and one Director's post as a result of organizational restructuring.

12. The overrun in respect of common services, supplies and equipment is attributable partly to the cost of lecturers for the "Scientific afternoon" held during the regular session of the General Conference, which was not provided for in the budget, and partly to additional meetings of the Ad Hoc Advisory Group on Nuclear Explosions for Peaceful Purposes.

SECTION 2. EXECUTIVE MANAGEMENT AND ADMINISTRATION

Table 3

Sub-item of appropriation Section	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
(a) Executive management and technical programme planning	829 000	823 020	5 980
(b) Administration	4 293 000	4 438 466	(145 466)
(c) Service and support activities	140 000	106 905	33 095
Sub-total	5 262 000	5 368 391	(106 391)
Authorized transfers	118 000	—	118 000
TOTAL	5 380 000	5 368 391	11 609

13. The individual programmes included under this appropriation Section are dealt with in Tables 4–7 and in the associated explanatory paragraphs.

2(a) Executive management and technical programme planning

Table 4

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	524 000	500 711	23 289
Consultants	17 400	49 833	(32 433)
Overtime	4 900	5 207	(307)
Temporary assistance	—	1 775	(1 775)
Salaries and wages	546 300	557 526	(11 226)
Common staff costs	153 200	149 485	3 715
Travel	44 500	41 899	2 601
Technical committees, advisory groups	38 000	26 864	11 136
Representation and hospitality	23 000	22 500	500
Other items of expenditure:			
Linguistic services	20 000	20 097	(97)
Printing and publishing services	4 000	4 649	(649)
Sub-total	829 000	823 020	5 980
Transfer to another programme under appropriation Section 2	(5 000)	—	(5 000)
TOTAL	824 000	823 020	980

14. The overrun in respect of consultants reflects the remuneration of a Special Advisor to the Director General, which was originally included under established posts.

15. The Scientific Advisory Committee met informally in Rio de Janeiro, before the regular session of the General Conference, and held its 25th session on 30 November and 1 December in Vienna.

2(b) Administration

Table 5

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	2 449 000	2 565 914	(116 914)
Consultants	1 300	13 304	(12 004)
Overtime	3 700	10 155	(6 455)
Temporary assistance	11 600	87 369	(75 769)
Salaries and wages	2 465 600	2 676 742	(211 142)
Common staff costs	715 200	766 560	(51 360)
Travel	35 000	31 265	3 735
Representation and hospitality	12 400	12 003	397
Common services, supplies and equipment	185 800	142 182	43 618
Other items of expenditure:			
Linguistic services	299 000	229 737	69 263
Printing and publishing services	200 000	313 495	(113 495)
Data processing services	414 000	316 580	97 420
Support of PNE	(28 000)	(28 000)	—
Legal services for Safeguards	(96 000)	(96 000)	—
Other	90 000	73 902	16 098
Sub-total	4 293 000	4 438 466	(145 466)
Authorized transfers	156 000	—	156 000
TOTAL	4 449 000	4 438 466	10 534

16. Actual obligations under established posts and common staff costs include the cost of the services of a Chief Security Officer, which was not foreseen at the time of the preparation of the 1976 budget. Leaving aside this item, the two overruns are generally in line with the average increase in costs resulting from currency fluctuations.

17. The overrun in respect of consultants reflects the remuneration of a consultant in the Legal Division and of a consultant in the Division of Budget and Finance, which was not foreseen in the budget estimates.

18. Additional temporary assistance was required primarily in the Division of Budget and Finance, because of the increased workload and the measures necessary to strengthen the system of financial control.

19. The 1976 budget estimates provided for a currency exchange loss of \$38 000, whereas the account for gain or loss on exchange showed a gain of \$49 339 at the end of December. In accordance with the Financial Regulations, this amount has been transferred to miscellaneous income.

20. The overrun in respect of printing and publishing services is related mainly to increased public information activities.

2(c) Service activities

21. This programme consists of the sub-programmes dealt with in the next two tables. Since each sub-programme is concerned solely with the provision of services in support of the Agency's functional programmes, the total cost in each case is apportioned among those programmes which require the services.

Linguistic services

Table 6

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	1 717 000	1 515 425	201 575
Overtime	11 000	17 021	(6 021)
Temporary assistance	562 500	376 833	185 667
Salaries and wages	2 290 500	1 909 279	381 221
Common staff costs	499 400	452 424	46 976
Travel	1 100	163	937
Scientific and technical contracts	26 000	10 748	15 252
Other items of expenditure:			
Linguistic services	(2 817 000)	(2 372 614)	(444 386)
Printing and publishing services	-	-	-
TOTAL	-	-	-

22. This sub-programme consists of interpretation, translation and records service.

23. The underruns in respect of established posts and common staff costs result from delayed recruitment for vacant posts. Lower requirements for free-lance interpretation services resulted in lower temporary assistance costs.

Printing and publishing services

Table 7

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	1 482 000	1 496 170	(14 170)
Overtime	35 000	16 275	18 725
Temporary assistance	93 000	72 814	20 186
Salaries and wages	1 610 000	1 585 259	24 741
Common staff costs	430 300	446 675	(16 375)
Travel	2 500	2 179	321
Representation and hospitality	200	-	200
Scientific and technical contracts	3 000	2 320	680
Common services, supplies and equipment	620 000	829 308	(209 308)
Other items of expenditure:			
Linguistic services	9 000	2 380	6 620
Printing and publishing services	(2 559 000)	(2 807 221)	248 221
Data processing services	24 000	46 005	(22 005)
Sub-total	140 000	106 905	33 095
Transfer to another programme under appropriation Section 2	(33 000)	-	(33 000)
TOTAL	107 000	106 905	95

24. The costs of printing and publishing are apportioned to the programme for which such services are provided. The balance in respect of this programme represents the cost of reimbursable services rendered to other United Nations organizations under contractual arrangements.

25. The overruns in respect of established posts and common staff costs are below the average increase resulting from currency fluctuations. The overrun in respect of common services, supplies and equipment resulted essentially from the enlargement and modernization of the Agency's printing facilities and from the fact that, during this operation, a significant portion of the printing work had to be done under contract by outside printers.

SECTION 3. GENERAL SERVICES

Table 8

Item of expenditure	Approved 1976 budget ob	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	1 736 000	1 720 538	15 462
Overtime	29 000	40 972	(11 972)
Temporary assistance	9 000	84 487	(75 487)
Salaries and wages	1 774 000	1 845 997	(71 997)
Common staff costs	504 400	513 660	(9 260)
Travel	500	990	(490)
Representation and hospitality	100	11	89
Planning of new Headquarters	50 000	34 578	15 422
Common services, supplies and equipment	1 224 000	1 478 181	(254 181)
Other items of expenditure:			
Linguistic services	19 000	938	18 062
Printing and publishing services	86 000	112 077	(26 077)
Data processing services	22 000	1 798	20 202
Sub-total	3 680 000	3 988 230	(308 230)
Authorized transfers	336 000	—	336 000
TOTAL	4 016 000	3 988 230	27 770

26. The overrun in respect of temporary assistance reflects the fact that additional security staff had to be engaged for the physical protection measures at Headquarters and security guards, messengers and other M&O staff had to be engaged in order to service the additional temporary office space put at the Agency's disposal at Wasagasse. The posts in question have been regularized in the 1977 budget.

27. The overrun in respect of common services, supplies and equipment reflects increased postal and communications costs and the purchase of bullet-proof glass and other security installations in connection with the physical protection measures.

SECTION 4. TECHNICAL ASSISTANCE AND TRAINING^(a)

Table 9

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	1 056 700	1 086 398	(29 698)
Consultants	34 000	33 795	205
Overtime	1 500	1 383	117
Temporary assistance	6 500	18 494	(11 994)
Salaries and wages	1 098 700	1 140 070	(41 370)
Common staff costs	307 100	324 340	(17 240)
Travel	59 000	27 498	31 502
Representation and hospitality	1 200	1 232	(32)
Other items of expenditure:			
Linguistic services	159 000	136 146	22 854
Printing and publishing services	42 000	34 093	7 907
Data processing services	2 000	1 301	699
Sub-total	1 669 000	1 664 680	4 320
Authorized transfers	4 000	-	4 000
TOTAL	1 673 000	1 664 680	8 320

(a) This table covers obligations under the Regular Budget only.

28. The overruns in respect of established posts and common staff costs correspond generally to the average increase resulting from currency fluctuations. Additional costs for temporary assistance resulted from an increase in the volume of technical assistance projects which meant that more clerical support was needed for correspondence – particularly in the Equipment Section and in the Training Courses Section.

29. The underrun in respect of travel resulted mainly from lower expenditures for special missions.

SECTION 5. RESEARCH AND ISOTOPES

Table 10

Sub-item of appropriation Section	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
(a) Food and agriculture	1 436 000	1 400 691	35 309
(b) Life sciences	1 421 000	1 429 194	(8 194)
(c) Physical sciences	2 046 000	1 824 257	221 743
Sub-total	4 903 000	4 654 142	248 858
Authorized transfers	(224 000)	-	(224 000)
TOTAL	4 679 000	4 654 142	24 858

30. The main reasons for the underrun of about 5% under this appropriation Section were that:
- Only about 65% of the budgetary provision for meetings was utilized;
 - The costs of service activities were considerably below the budget estimates, especially in respect of printing and publishing services.

31. The individual programmes included under this appropriation Section are dealt with in Tables 11–13 and in the associated explanatory paragraphs.

5(a) Food and agriculture

Table 11

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	478 500	470 792	7 708
Consultants	25 000	22 881	2 119
Overtime	500	80	420
Temporary assistance	1 800	1 336	464
Salaries and wages	505 800	495 089	10 711
Common staff costs	139 300	140 554	(1 254)
Travel	33 000	35 923	(2 923)
Conferences, symposia, seminars	46 000	31 310	14 690
Technical committees, advisory groups	60 000	34 067	25 933
Representation and hospitality	3 500	2 331	1 169
Scientific and technical contracts	320 000	395 421	(75 421)
Common services, supplies and equipment	400	1 483	(1 083)
Other items of expenditure:			
Linguistic services	88 000	80 519	7 481
Printing and publishing services	221 000	172 229	48 771
Data processing services	19 000	11 765	7 235
Sub-total	1 436 000	1 400 691	35 309
Authorized transfers	(35 309)	—	(35 309)
TOTAL	1 400 691	1 400 691	—

32. Four technical committee and advisory group meetings were held as planned; however, the costs were lower than estimated since no interpretation services were required.

33. Two symposia were held jointly with FAO:

- The FAO/IAEA International Symposium on Nuclear Techniques in Animal Production and Health, as related to the Soil-Plant System took place from 2 to 6 February 1976 in Vienna and was attended by 90 participants from 28 countries. Nine participants from developing countries received travel grants;
- The FAO/IAEA/AGROCHIMICA International Symposium on Soil Organic Matter Studies took place from 6 to 10 September 1976 in Brunswick, Federal Republic of Germany, and was attended by 146 participants from 33 countries. Travel grants were paid to seven participants from developing countries. The host government contribution of \$11 000 was credited against the total expenditure for the symposium, resulting in lower costs than foreseen in the budget.

34. To a great extent, the "Food and agriculture" programme is implemented through co-ordinated research programmes. During 1976 the Agency concluded or renewed 77 research contracts with institutes in Member States. Of the total actual obligations, 25% related to the "Animal production and health" sub-programme and especially to the co-ordinated research programme on the use of competitive protein binding with labelled steroids and radio-immunoassay techniques in studies of the reproductive physiology and pathology of domestic animals.

35. The proceedings of the FAO/IAEA International Symposium on Nuclear Techniques in Animal Production and Health, as related to the Soil-Plant System were published in 1976.

36. Five other publications – on the following subjects – were issued:

- (a) Evaluation of seed protein alterations by mutation breeding;
- (b) Induced mutations in cross-breeding;
- (c) Trace contaminants of agriculture, fisheries and food in developing countries;
- (d) Tracer studies on non-protein nitrogen for ruminants III; and
- (e) Tracer manual on crops and soils.

5(b) Life sciences

Table 12

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	494 000	552 639	(58 639)
Consultants	32 000	28 724	3 276
Overtime	–	48	(48)
Temporary assistance	1 500	535	965
Salaries and wages	527 500	581 946	(54 446)
Common staff costs	144 400	164 988	(20 588)
Travel	21 000	28 808	(7 808)
Conferences, symposia, seminars	58 000	46 048	11 952
Technical committees, advisory groups	44 000	32 353	11 647
Representation and hospitality	4 100	2 817	1 283
Scientific and technical contracts	359 000	349 039	9 961
Common services, supplies and equipment	–	1 783	(1 783)
Other items of expenditure:			
Linguistic services	34 000	38 248	(4 248)
Printing and publishing services	199 000	158 066	40 934
Data processing services	30 000	25 098	4 902
Sub-total	1 421 000	1 429 194	(8 194)
Transfer from another programme under appropriation Section 5	8 194	–	8 194
TOTAL	1 429 194	1 429 194	–

37. A Senior Officer involved in this programme served as an expert for two technical assistance projects financed from Operating Fund II during the whole of 1976, his post being filled by another Professional staff member. These projects were charged only at the standard rate of \$2 400 per month of service rendered, most of the staff costs being charged to the "Life sciences" programme.

38. Two symposia were held in 1976 as planned:

- (a) The International Symposium on Medical Radionuclide Imaging took place from 25 to 29 October 1976 in Los Angeles, USA, and was attended by 276 participants from 27 countries. Travel grants were paid to five participants from developing countries;
- (b) The International Symposium on Radiobiological Research needed for the Improvement of Radiotherapy took place from 22 to 26 November 1976 in Vienna and was attended by 133 participants from 31 countries. Travel grants were paid to ten participants from developing countries.

Both symposia required less interpretation services than provided for in the budget.

39. Four advisory group meetings were held as planned; however, the costs were lower than estimated since no interpretation services were required.

40. Sixty-eight scientific and technical contracts were concluded or renewed during 1976.
41. The proceedings of the International Symposium on Biological Effects of Low-level Radiation pertinent to the Protection of Man and his Environment — held in 1975 — were published in 1976.
42. Five other publications — on the following subjects — were issued:
- (a) Some physical, dosimetry and biomedical aspects of californium-252;
 - (b) Modification of radiosensitivity of biological systems;
 - (c) Tumour localization with radioactive agents;
 - (d) Directory of high-energy radiotherapy centres; and
 - (e) Radiation dosimetry data, catalogue 1976.
43. In addition to the Regular Budget expenditures shown in the foregoing table, extra-budgetary resources amounting to \$33 185 were spent on a study dealing with instrumentation requirements in nuclear medicine for developing countries as part of joint research programmes supported by the Government of the United States.

5(c) Physical sciences

Table 13

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	810 000	802 284	7 716
Consultants	44 000	48 868	(4 868)
Overtime	—	219	(219)
Temporary assistance	1 000	15 299	(14 299)
Salaries and wages	855 000	866 670	(11 670)
Common staff costs	235 800	239 519	(3 719)
Travel	42 000	20 890	21 110
Conferences, symposia, seminars	116 000	50 700	65 300
Technical committees, advisory groups	83 000	66 980	16 020
Representation and hospitality	7 200	5 003	2 197
Scientific and technical contracts	189 000	197 699	(8 699)
Scientific supplies and equipment	24 000	26 934	(2 934)
Common services, supplies and equipment	—	10 544	(10 544)
Other items of expenditure:			
Linguistic services	72 000	85 049	(13 049)
Printing and publishing services	322 000	197 405	124 595
Data processing services	100 000	56 864	43 136
Sub-total	2 046 000	1 824 257	221 743
Authorized transfers	(196 885)	—	(196 885)
TOTAL	1 849 115	1 824 257	24 858

44. The overruns in respect of consultants and temporary assistance relate mainly to the Nuclear Data Section, where additional temporary assistance was required in order to cope with the increased workload of compiling, indexing and reviewing nuclear data.

45. One conference, two symposia and two seminars were provided for in the budget, whereas only one conference, one symposium and one seminar were held during 1976:

- (a) The International Symposium on the Development of Nuclear-based Techniques for the Measurement, Detection and Control of Environmental Pollutants took place from 15 to 18 March 1976 in Vienna and was attended by 118 participants from 29 countries. Travel grants were paid to four participants from developing countries;
- (b) A regional seminar on the utilization of research reactors was held from 23 to 27 August 1976 in Bandung, Indonesia. Travel grants were paid to seven participants from developing countries;
- (c) The 6th International Conference on Plasma Physics and Controlled Nuclear Fusion Research took place from 6 to 13 October 1976 in Berchtesgaden, Federal Republic of Germany, and was attended by 441 participants from 30 countries. Three participants from developing countries received travel grants.
46. Four technical committee and seven advisory group meetings were provided for in the budget, whereas three technical committee and six advisory group meetings were actually held.
47. During 1976 the Agency concluded or renewed 48 research contracts with institutes in Member States.
48. No provision was made in the budget under common services for external photocomposition since it was planned to provide in-house photocomposition services for the publication of CINDA; actually, however, the provision of in-house photocomposition services will not start before the second half of 1977.
49. The proceedings of the International Symposium on the Development of Nuclear-based Techniques for the Measurement, Detection and Control of Environmental Pollutants were published during 1976.
50. Six other publications – on the following subjects – were issued:
- (a) Hot atom chemistry status report;
- (b) Nuclear techniques in geochemistry and geophysics;
- (c) Interpretation of environmental isotope and hydrochemical data in ground water hydrology;
- (d) The chemical thermodynamics of actinide elements and compounds, Part 1 – The actinide elements;
- (e) The chemical thermodynamics of actinide elements and compounds, Part 2 – The actinide aqueous ions; and
- (f) CINDA 76/77, Volume I, Volume II and Supplement I.

Section 6. Operational facilities

Table 14^(a)

Sub-item of appropriation Section	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
(a) The Laboratory	2 236 000	2 273 731	(37 731)
(b) International Centre for Theoretical Physics	305 000	305 000	–
(c) International Laboratory of Marine Radioactivity	498 000	519 263	(21 263)
Sub-total	3 039 000	3 097 994	(58 994)
Authorized transfers	310 000	–	310 000
TOTAL	3 349 000	3 097 994	251 006

(a) This table shows the Regular Budget funds used for the Agency's three operational facilities.

51. The individual programmes included under this appropriation Section are dealt with in Tables 15–18 and in the associated explanatory paragraphs.

6(a) The Laboratory

Table 15

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	1 689 000	1 515 345	173 655
Overtime	4 000	4 584	(584)
Temporary assistance	1 000	6 431	(5 431)
Salaries and wages	1 694 000	1 526 360	167 640
Common staff costs	491 500	452 400	39 100
Travel	4 500	8 485	(3 985)
Scientific and technical contracts	15 000	10 999	4 001
Scientific supplies and equipment	226 000	300 367	(74 367)
Common services, supplies and equipment	294 000	288 211	5 789
Other items of expenditure:			
Linguistic services	—	3 206	(3 206)
Printing and publishing services	2 000	28 919	(26 919)
Data processing services	5 000	13 528	(8 528)
Transfer to "Safeguards"	(496 000)	(358 994)	(137 006)
Other	—	250	(250)
Sub-total	2 236 000	2 273 731	(37 731)
Authorized transfers	288 737	—	288 737
TOTAL	2 524 737	2 273 731	251 006

52. Delays in the recruitment of Professional staff resulted in underruns in respect of established posts and common staff costs.

53. The overrun in respect of scientific supplies and equipment was due to the replacement of obsolete counting equipment in the Tritium Laboratory of the Isotope Hydrology Section.

54. The cost of laboratory services rendered by the Safeguards Analytical Laboratory to the Department of Safeguards and Inspection was below the budget estimate because fewer uranium and plutonium samples than foreseen had to be analyzed.

55. In addition to the Regular Budget expenditures shown in the foregoing table, the Laboratory expended extra-budgetary resources for joint research programmes funded by the Government of the Federal Republic of Germany:

- (a) \$129 388 for a joint nitrogen research programme;
- (b) \$162 038 for a joint protein research programme; and
- (c) \$8621 for a joint programme on tsetse fly control.

The joint programme on tsetse fly control was also supported by the Government of the United States, \$63 027 being spent out of the resources provided by it.

6(b) International Centre for Theoretical Physics

Table 16

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	258 000	240 375	17 625
Consultants	16 200	13 488	2 712
Overtime	8 000	8 054	(54)
Temporary assistance	20 000	15 064	4 936
Salaries and wages	302 200	276 981	25 219
Common staff costs	74 900	62 376	12 524
Travel	5 000	5 458	(458)
Conferences, symposia, seminars	517 000	383 631	133 369
Technical committees, advisory groups	5 500	—	5 500
Representation and hospitality	6 500	7 358	(858)
Common services, supplies and equipment	189 000	203 856	(14 856)
Other items of expenditure:			
Fellowships	25 000	1 633	23 367
Visiting scientists and lecturers	112 000	108 856	3 144
Associate members and federated institutions	135 900	80 181	55 719
Other	—	2 197	(2 197)
Sub-total	272 900	192 867	80 033
Transfer of cost:			
Printing and publishing services	75 000	181 560	(106 560)
TOTAL	1 448 000	1 314 087	133 913
Source of funds:			
Regular Budget	305 000	305 000	—
Operating Fund I	1 143 000	1 009 087	133 913
TOTAL	1 448 000	1 314 087	133 913

Table 17

Source of income	1976 Budget	1976 Actual income	Overrun () or underrun of budget
Regular Budget of the Agency	305 000	305 000	—
Contribution from UNESCO	230 000	225 000	5 000
Italian Government	350 000	350 000	—
Contribution from UNDP	210 000	184 500	25 500
Contribution from SIDA	308 000	265 671	42 329
Other contributions	—	49 630	(49 630)
Miscellaneous income	45 000	23 343	21 657
TOTAL	1 448 000	1 403 144	44 856

56. The International Centre for Theoretical Physics is jointly financed by contributions from the Agency's Regular Budget, UNESCO and the Italian government. In addition, funds were available from SIDA and UNDP for specific purposes such as the holding of seminars and workshops on specific topics and the financing of associated participation of institutions in developing countries.
57. The underrun in respect of conferences and seminars is due to reduced participation in meetings for which the Centre assumed the financial responsibility. In addition, dollar expenditures on participants were reduced due to the devaluation of the Italian lira.
58. During 1976 about 2500 pages of conference proceedings were published as compared to about one thousand assumed in the estimates for that year.
59. The proceedings of an international seminar course on "Control Theory and Topics in Functional Analysis", held in 1974, were published in three volumes in 1976. Lectures presented at an international summer course in 1975 were published in three volumes in 1976 as planned.
60. Nine extended courses or seminars were provided for in the budget, whereas eleven were held:
- (a) A winter college on the interaction of radiation with condensed matter, from 14 January to 26 March. Of the 95 participants, 79 were from 29 developing countries. The meeting was financed entirely from UNDP and SIDA contributions;
 - (b) A workshop on solid state physics, from 5 April to 30 June. Of the 47 participants, 23 were from developing countries. The workshop was financed entirely from UNDP and SIDA contributions. A symposium on critical phenomena and phase transitions was convened from 7 to 9 June in order to give participants in the workshop an opportunity to meet leading experts in condensed matter physics;
 - (c) A meeting on spontaneous symmetry breaking, from 7 to 9 April, financed partially by the Italian Istituto Nazionale di Fisica Nucleare;
 - (d) A topical meeting on multiparticle production on nuclei at very high energy, from 10 to 15 June, with 87 participants;
 - (e) The 4th international workshop on weak interactions with very high energy beams, from 14 to 25 June;
 - (f) A topical meeting on lepton interactions and new particles, from 6 to 9 July, with 85 participants;
 - (g) A conference on the physics of tandem accelerators, from 27 to 30 April, was followed by a research workshop on nuclear physics, which ended on 7 May. The conference was held in collaboration with the Italian Istituto Nazionale di Fisica Nucleare and the Consiglio Nazionale delle Ricerche. The conference and the workshop were attended by 125 participants, including 35 from developing countries;
 - (h) A meeting on the physics and astrophysics of SPACELAB, from 6 to 11 September;
 - (i) A summer college on the teaching of physics at the tertiary level, from 7 July to 19 August, with financial support from SIDA. All participants came from developing countries;
 - (j) An autumn course on applications of analysis to mechanics, from 22 September through 3 December, financed entirely from UNDP contributions. Of the 80 participants from 30 countries, 66 came from developing countries; and
 - (k) A summer college on physics and contemporary needs, held from 2 to 20 August in Nathiagali, Pakistan, with financial support from SIDA. Thirty countries were represented by 114 participants.
61. The meeting of the Scientific Council was postponed to February 1977.
62. Two publications – on the following subjects – were issued:
- (a) Control theory and topics in functional analysis; and
 - (b) Complex analysis and its applications.

6(c) International Laboratory of Marine Radioactivity

Table 18

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	379 000	399 575	(20 575)
Consultants	4 500	—	4 500
Salaries and wages	383 500	399 575	(16 075)
Common staff costs	110 500	119 292	(8 792)
Travel	5 000	4 713	287
Representation and hospitality	1 000	300	700
Scientific supplies and equipment	49 000	75 966	(26 966)
Common services, supplies and equipment	24 000	35 608	(11 608)
Other items of expenditure:			
Linguistic services	1 000	—	1 000
Printing and publishing services	3 000	2 683	317
Other	—	140	(140)
Sub-total	577 000	638 277	(61 277)
Additional income, Operating Fund I	40 014	—	40 014
Authorized transfers	21 263	—	21 263
TOTAL	638 277	638 277	—
Source of funds:			
Regular Budget	498 000	519 263	(21 263)
Authorized transfers	21 263	—	21 263
	519 263	519 263	—
Operating Fund I	79 000	119 014	(40 014)
Additional income	40 014	—	40 014
	119 014	119 014	—
TOTAL	638 277	638 277	—

63. The overruns in respect of salaries and wages and common staff costs relate to salary increases on 1 June and 1 September which were not foreseen in the 1976 budget and to additional classes of post adjustment for Professional staff members.

64. The overruns in respect of scientific supplies and equipment and common service, supplies and equipment reflect the costs involved in completing the renovation and improvement of the Monaco Laboratory, which started in 1975. They are offset by additional income under Operating Fund I.

65. In addition to the obligations shown in the foregoing table, the Monaco Laboratory incurred extra-budgetary expenses of \$38 412 in connection with studies of non-nuclear pollution which were met by UNEP.

Section 7. Technical operations

Table 19

Sub-item of appropriation Section	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
(a) Nuclear power and reactors	2 224 000	2 518 718	(294 718)
(b) Nuclear safety and environmental protection	3 121 000	2 652 791	468 209
(c) Information and technical services	2 891 000	3 126 499	(235 499)
(d) Nuclear explosions for peaceful purposes	208 000	158 915	49 085
Sub-total	8 444 000	8 456 923	(12 923)
Authorized transfers	67 000	—	67 000
Special income (Statement I.A.)	182 825	—	182 825
TOTAL	8 693 825	8 456 923	236 902

66. The individual programmes included under this appropriation Section are dealt with in Tables 20–23 and in the associated explanatory paragraphs.

7(a) Nuclear power and reactors

Table 20

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	993 000	1 009 313	(16 313)
Consultants	80 000	236 391	(156 391)
Overtime	1 000	1 109	(109)
Temporary assistance	2 000	24 570	(22 570)
Salaries and wages	1 076 000	1 271 383	(195 383)
Common staff costs	289 500	315 104	(25 604)
Travel	50 000	48 251	1 749
Conferences, symposia, seminars	57 000	61 769	(4 769)
Technical committees, advisory groups	192 000	114 592	77 408
Representation and hospitality	7 000	9 485	(2 485)
Scientific and technical contracts	98 000	136 909	(38 909)
Scientific supplies and equipment	—	1 326	(1 326)
Common services, supplies and equipment	5 500	5 416	84
Other items of expenditure:			
Linguistic services	92 000	101 277	(9 277)
Printing and publishing services	257 000	343 686	(86 686)
Data processing services	100 000	109 520	(9 520)
Sub-total	2 224 000	2 518 718	(294 718)
Authorized transfers	137 403	—	137 403
Special income (Study of regional nuclear fuel cycle centres)	157 315	—	157 315
TOTAL	2 518 718	2 518 718	—

67. The total actual obligations include \$329 397 in respect of the study of regional nuclear fuel cycle centres, of which \$157 315 was covered by special income. The special income consists of a special contribution from the United States Government, including the reimbursement of a cost-free expert, and a grant of \$40 000 from the International Bank for Reconstruction and Development. Most of these resources were utilized to cover the costs of experts' and of consultants' meetings. The study was also supported by UNEP, and an amount of \$28 306 was obligated in 1976 under a UNEP project.
68. One symposium and one seminar were held as planned:
- (a) The IAEA/NEA International Symposium on the Exploration of Uranium Ore Deposits took place from 29 March to 2 April in Vienna and was attended by 187 participants from 40 countries. Travel grants were paid to nine participants from developing countries;
 - (b) The International Seminar on Nuclear Fuel Quality Assurance took place from 24 to 27 May in Oslo, Norway, and was attended by 137 participants from 25 countries. Travel grants were paid to five participants from developing countries. Reduced requirements for interpretation services at both meetings resulted in lower costs.
69. The actual obligations include preliminary expenditures in connection with the International Conference on Nuclear Power and its Fuel Cycle. Total expenditures of \$26 982 reflect the cost of translating and printing the pre-conference documentation.
70. Twenty advisory group and technical committee meetings had been planned, but 25 were held; however the costs were lower than estimated.
71. During 1976 the Agency concluded or renewed 24 research contracts with institutes in Member States. About 50% of the actual obligations related to the "Nuclear materials resources, supply and demand" sub-programme – for instance, to the co-ordinated research programme on the bacterial leaching of uranium ores or to the study of factors controlling the formation of sandstone-type uranium ore deposits. These activities are of special value to developing Member States in connection with uranium prospecting.
72. The proceedings of one symposium held in 1975 and of one symposium and one seminar held in 1976 were published during 1976. The subjects were:
- (a) Gas-cooled reactors with emphasis on advanced systems;
 - (b) Exploration of uranium ore deposits; and
 - (c) Nuclear fuel quality assurance.
73. Other publications issued during 1976 dealt with the following subjects:
- (a) Directory of nuclear reactors;
 - (b) Quality assurance and control in the manufacture of metal-clad UO₂ reactor fuels;
 - (c) Reporting methods and calibration in uranium exploration;
 - (d) Economic evaluation of bids for nuclear power plants;
 - (e) Power reactors in Member States;
 - (f) Operating experience with nuclear power stations in Member States – Performance analysis report 1974;
 - (g) Nuclear power planning study for Indonesia; and
 - (h) Operating experience with nuclear power stations in Member States in 1975.

7(b) Nuclear safety and environmental protection

Table 21

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	1 145 000	1 055 850	89 150
Consultants	142 000	135 797	6 203
Overtime	—	3 387	(3 387)
Temporary assistance	2 300	333	1 967
Salaries and wages	1 289 300	1 195 367	93 933
Common staff costs	333 900	315 220	18 680
Travel	127 400	73 023	54 377
Conferences, symposia, seminars	92 000	53 464	38 536
Technical committees, advisory groups	439 000	251 391	187 609
Representation and hospitality	10 400	10 840	(440)
Scientific and technical contracts	311 000	205 177	105 823
Scientific supplies and equipment	18 000	11 011	6 989
Common services, supplies and equipment	17 000	3 001	13 999
Other items of expenditure:			
Linguistic services	139 000	240 631	(101 631)
Printing and publishing services	370 000	319 654	50 346
Data processing services	—	12	(12)
Other (Support of PNE)	(26 000)	(26 000)	—
Sub-total	3 121 000	2 652 791	468 209
Transfer to another programme under appropriation Section 7	(271 307)	—	(271 307)
TOTAL	2 849 693	2 652 791	196 902

74. The delayed recruitment of staff to fill vacant posts resulted in an underrun in respect of established posts and common staff costs.

75. Two symposia and two seminars were provided for in the budget, whereas two symposia and only one seminar were actually held:

- The IAEA/NEA International Symposium on the Management of Radioactive Wastes from the Nuclear Fuel Cycle took place in Vienna from 22 to 26 March 1976, with 354 participants from 32 countries. Five participants from developing countries were paid travel grants;
- The International Symposium on the Design of and Equipment for Hot Laboratories took place from 2 to 6 August 1976 in Otaniemi, Finland, with 140 participants from 32 countries. Travel grants were paid to eight participants from developing countries; and
- The International Seminar on the Design, Construction and Testing of Packaging for the Safe Transport of Radioactive Materials took place from 23 to 27 August, in Vienna, with 139 participants from 28 countries. Travel grants were paid to two participants from developing countries.

76. Provision for 38 advisory group and technical committee meetings was made in the budget, whereas 29 — including ten international working group meetings — were held. The large underrun was also due to the following factors: the cost of interpretation services rendered to technical review committee and senior advisory group meetings held in connection with the nuclear safety standards programmes was considerably below the budget estimate; the cost-free participation of delegates from Member States; part of the cost of convening the advisory group on site selection, operation, control and decommissioning of low- and intermediate-level radioactive waste burial grounds was borne by UNEP.

77. During 1976 the Agency concluded or renewed 34 research contracts with institutes in Member States. A lower number of research contracts than provided for were awarded under the "Waste management" sub-programme.

78. The proceedings of two symposia and one seminar held in 1975 and of two symposia held in 1976 were published during 1976. The subjects were:

- (a) The radiological impact of releases from nuclear facilities into aquatic environments;
- (b) Transuranium nuclides in the environment;
- (c) The diagnosis and treatment of incorporated radionuclides;
- (d) The management of radioactive wastes from the nuclear fuel cycle; and
- (e) Design of and equipment for hot laboratories.

79. Publications were issued on the subjects listed below:

- (a) Objectives and design of environmental programmes for radioactive contaminants;
- (b) Radiological safety aspects of the operation of neutron generators;
- (c) Radiological safety in uranium and thorium mines and mills;
- (d) Management of wastes from the mining and milling of uranium and thorium ores; and
- (e) Effects of ionizing radiation on aquatic organisms and ecosystems.

7(c) Information and technical services

Table 22

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	1 462 000	1 391 369	70 631
Consultants	10 500	4 407	6 093
Overtime	13 300	7 121	6 179
Temporary assistance	21 700	19 328	2 372
Salaries and wages	1 507 500	1 422 225	85 275
Common staff costs	426 500	415 388	11 112
Travel	24 500	19 960	4 540
Conferences, symposia, seminars	8 000	13 637	(5 637)
Technical committees, advisory groups	29 000	19 825	9 175
Representation and hospitality	2 000	2 490	(490)
Scientific and technical contracts	36 000	30 400	5 600
Common services, supplies and equipment	1 153 500	1 368 323	(214 823)
Other items of expenditures:			
Linguistic services	109 000	90 477	18 523
Printing and publishing services	436 000	561 234	(125 234)
Data processing services	(841 000)	(821 445)	(19 555)
Other	—	3 985	(3 985)
Sub-total	2 891 000	3 126 499	(235 499)
Authorized transfers	209 989	—	209 989
Special income (from the International Development Research Centre)	25 510	—	25 510
TOTAL	3 126 499	3 126 499	—

80. The INIS/AGRIS Training Seminar was held jointly with FAO in Vienna from 24 May to 4 June 1976. Twelve participants from developing countries received travel grants from the Agency.

81. The budget provided for four technical committees, whereas only two were convened; one of them was the Annual Consultative Meeting of INIS Liaison Officers, which was held from 2 to 4 November in Vienna.

82. Since 1970 the Agency has made extensive use, for its INIS and CINDA publications, of computerized photocomposition services provided outside the house. As a result of the expansion of the subject scopes and the inclusion of abstracts in Atomindex, the volume of published material has increased considerably; the total cost of these services was about \$90 000 in 1976. A study of the future requirements of the Agency and the related costs indicated that it would be more economical to acquire a photocomposition machine. Actual obligations for common services, supplies and equipment include \$307 835 for this purpose, which accounts for the overrun. Part of the cost of an optical character reader and of other equipment for handling AGRIS and INIS input is covered by special income from the International Development Research Centre.

83. Publications included:

- (a) Nuclear Fusion, special supplement 1976 – World survey of major facilities in controlled fusion research;
- (b) Atomic Energy Review; and
- (c) INIS Atomindex and INIS Reference Series.

84. The cost of data processing services is apportioned to those programmes which received them.

7(d) Nuclear explosions for peaceful purposes

Table 23

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	37 000	43 612	(6 612)
Consultants	15 000	4 228	10 772
Overtime	–	209	(209)
Temporary assistance	–	3 442	(3 442)
Salaries and wages	52 000	51 491	509
Common staff costs	11 100	13 020	(1 920)
Travel	2 000	1 808	192
Technical committees, advisory groups	35 000	9 133	25 867
Representation and hospitality	900	–	900
Other items of expenditure:			
Linguistic services	28 000	29 440	(1 440)
Printing and publishing services	25 000	23	24 977
Other (Transfers from other programmes)	54 000	54 000	–
Sub-total	208 000	158 915	49 085
Transfer to another programme under appropriation Section 7	(9 085)	–	(9 085)
TOTAL	198 915	158 915	40 000

85. One advisory group and one technical committee were provided for in the budget, whereas in fact one technical committee was actually convened (at relatively low cost).

86. At the time of preparation of the 1976 budget it was assumed that printing costs would be charged to this programme. However, since all documents produced were issued as Board papers, the related printing costs were charged to "Policy-making organs".

Section 8. Safeguards

Table 24

Item of expenditure	Approved 1976 budget	Actual 1976 obligations	Overrun () or underrun of budget
Established posts	3 158 000	2 879 134	278 866
Consultants	21 000	37 372	(16 372)
Overtime	1 000	1 343	(343)
Temporary assistance	—	733	(733)
Salaries and wages	3 180 000	2 918 582	261 418
Common staff costs	917 000	869 709	47 291
Travel	410 000	413 627	(3 627)
Conferences, symposia, seminars	—	19 614	(19 614)
Technical committees, advisory groups	67 000	60 540	6 460
Representation and hospitality	8 000	8 606	(606)
Scientific and technical contracts	490 000	69 876	420 124
Scientific supplies and equipment	510 000	634 280	(124 280)
Common services, supplies and equipment	—	95 826	(95 826)
Other items of expenditures:			
Linguistic services	75 000	81 140	(6 140)
Printing and publishing services	69 000	123 710	(54 710)
Data processing services	125 000	237 960	(112 960)
Laboratory services	496 000	358 994	137 006
Legal services	96 000	96 000	—
Sub-total	6 443 000	5 988 464	454 536
Authorized transfers	(409 000)	—	(409 000)
Special income (Statement I.A.)	51 474	—	51 474
TOTAL	6 085 474	5 988 464	97 010

87. The total costs of two experts provided by USERDA to assist the Department of Safeguards in the development and operation of the safeguards information treatment system are reimbursable by the United States authorities. Total obligations incurred against this special income during 1976 amounted to \$51 474.

88. Owing primarily to the delay in the entry into force, of the safeguards agreement with EURATOM and the non-nuclear-weapon Member States of EURATOM, the number of inspectors required was much lower than provided for in the 1976 budget.

89. The overrun in respect of seminars was due to a safeguards seminar for personnel from states' systems based on INFCIRC/153 requirements which was not foreseen in the budget (held in Vienna from 13 to 17 December).

90. Five advisory groups were provided for in the budget, whereas four were actually convened during 1976.

91. There were two main reasons for the underrun in respect of scientific and technical contracts: measurements were made by non-destructive methods at facilities, so that it became unnecessary to take samples and have them analyzed by laboratories in Member States; some of the objectives foreseen in the budget regarding the development of equipment were achieved under cost-free agreements and with the help of cost-free experts provided mainly by the Governments of the United States and Canada.

92. Actual obligations for scientific equipment include about \$140 000 for new video surveillance systems to be installed in nuclear power plants. This equipment was not provided for in the budget estimates.

93. Delays affecting the operation of the Safeguards Analytical Laboratory meant a considerable reduction in expenditures on laboratory services chargeable to "Safeguards".

94. Actual obligations for common services, supplies and equipment include the purchase of a photocopying machine (about \$21 000) for the exclusive use of the Department of Safeguards, freight charges (\$26 000), the rental of storage space (\$6000), the repair of scientific equipment (\$5000), non-standard office equipment and supplies (\$20 000) and miscellaneous expenses (about \$18 000).

95. The overrun in respect of data processing services is related solely to safeguards information treatment. In order to achieve effective utilization of the computerbased data processing system, a task force was formed in the summer of 1975. The task force has succeeded in increasing the effectiveness of data processing. With the establishment of the "Safeguards information treatment" programme the demand for computer services has grown rapidly. By the end of 1976 about 100 000 accounting data records had been introduced into the computer-based data bank.

