

# THE AGENCY'S ACCOUNTS FOR 1977

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INTERNATIONAL ATOMIC ENERGY AGENCY



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NOTE

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

## PART I

### REPORT BY THE BOARD OF GOVERNORS

1. In accordance with Financial Regulation 12.04[1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1977.
2. The Board has examined the reports by the External Auditor and the Director General on the accounts, as well as the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

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#### THE AGENCY'S ACCOUNTS FOR 1977

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 1977 and of the report of the Board of Governors thereon[\*].

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[\*] GC(XXII)/598, Parts II and I respectively.

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[1] INFCIRC/8/Rev.1.





## PART II

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

22 March 1978

"I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1977 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 1977."

#### 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 1977

##### 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 1977, for audit certification.
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.

##### Audit opinion

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

##### Losses of assets

4. In accordance with Financial Regulation 10.05 the Secretariat submitted a statement in respect of losses of assets that occurred during 1977. These losses had minor financial consequences and recovery through insurance was obtained to the extent possible.
5. I have the impression that every care is exercised in respect of this subject.

##### Transfers

6. 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].

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

[2] GC(XX)/RES/338 and by the Board in September 1977.

Internal audit

7. During the audit, liaison was maintained with the Agency's Office of Internal Audit and Management Services. The work of this Office, which included the verification of a significant portion of transactions and work in other fields of audit on which I could take cognizance through the relevant reports, has facilitated my own examination.

Verification of bank accounts

8. The principles to govern the audit procedures of the International Atomic Energy Agency, annexed to the Financial Regulations, require from the External Auditor that securities and moneys on deposit be verified by certificate received direct from the Agency's depositories.

9. At my request, the Secretariat called upon its banks and where necessary issued reminders, to confirm directly to me the balances of the Agency's Accounts at year-end 1977. Banks which did not respond to the request as mentioned in my report on the 1976 Accounts and also failed to confirm balances at the initial request from the Secretariat were reminded by me personally.

10. Two balances, involving an amount of approximately \$40 000 and including the balance at a bank in the Philippines which also did not respond to the Agency's request in the former year, have not been confirmed directly. These balances however have been verified with statements available at the Agency.

11. Direct confirmations have been received in respect of current accounts to the extent of 99.1% and for deposit accounts up to 100%. I consider the result to be satisfactory.

Unliquidated obligations

12. The downward trend through the last three years in respect of unliquidated obligations, measured against the total of obligations, is reflected in the following figures.

<u>1974</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>
9.01%	8.22%	6.84%	5.10%

13. In these figures the obligations relating to the transfer of the Agency to the Permanent Headquarters have been omitted as the financial impact of this move has an incidental character.

Reimbursement of overhead costs

14. In 1976 I drew the attention of the Director General to the flexibility arrangement, which is available to agencies having an annual budget on behalf of UNDP not exceeding \$10 million. Where justified, under this arrangement, overhead expenses can be reimbursed in an amount in excess of the normal rate of 14 per cent of project expenditures.

15. A status report on a feasibility study undertaken by the Secretariat has been submitted to me.

16. I have been advised that if, as expected, the completion of this study justifies an overhead payment from UNDP at a rate larger than 14 per cent of project expenditures, negotiations will be entered into with UNDP to seek a flexibility arrangement.

Financial presentation

17. During the audit I had discussions regarding the presentation of the Statements and related information contained in the Agency's Accounts for 1977. These resulted inter alia in an agreement to a change in the presentation of Statement III, B for 1977 and to explore other possible changes as noted in the following paragraphs.

18. The results of operation of the activities of the International Laboratory of Marine Radioactivity (Monaco Laboratory) and the International Centre for Theoretical Physics (Trieste Centre) are recorded and reported partly in the Regular Budget and partly in Operating Fund I, and the Agency's Technical Assistance Programme is recorded and reported in the General Fund and in Operating Fund II.

19. Although these financial presentations are consistent with the Agency's Budget Appropriations, they are somewhat complex and no single presentation is complete within itself. Accordingly, I have requested the Director General's review and opinion on the desirability of changing the financial presentation in the Agency's Accounts and to this end I have made some suggestions for his consideration. It is recognized that in the study of this issue consideration might also have to be given to changes in the Agency's budget submission and to amending the Agency's Financial Regulations.

20. During the 1978 interim audit, discussion of this subject will be continued with respect to initiatives of the Director of the Division of Budget and Finance for the purpose of arriving at a common understanding on presentation matters.

#### Safeguards

21. In a note concerning the Department of Safeguards, attention was paid inter alia to the question whether the division of the budget into a Safeguards and a Non-Safeguards component has been effected in an acceptable way.

22. The understood intention of the Board of Governors to distribute to the Safeguards Component the identifiable Safeguards costs has been realized on the basis of the total estimated costs in respect of the Department of Safeguards and a proportion of the estimated costs of the Linguistic, the Printing and Publishing, the Data Processing, the Laboratory and the Legal Services of the Agency. After discussions with the Secretariat, I formed the opinion that thereby the Board of Governors' intentions have been carried into effect in a practicable and realistic manner.

23. The assessment of contributions is of necessity based upon budget estimates which constitute both a ceiling and a task for the Agency to execute the Safeguards Programme as approved by the General Conference. By nature, actual expenditure will normally be less, particularly where a considerable increase of a programme is involved.

24. It was observed that specific guidelines have not been formally established regarding the way to distinguish between the Non-Safeguards and the Safeguards component in respect of unspent balances of and transfers within budget appropriations.

25. While no remarks seem to be justified as to the proceedings during past years, it is concluded that a clear resolution in respect of the aspects regarding the handling of unspent balances and transfers of budget appropriations is desirable. The Secretariat agrees with this conclusion. I was further advised that a report is under preparation for consideration in the Administrative and Budgetary Committee which will set forth the general procedures used in administering Safeguards funds since 1972 and will identify any problems on which additional guidance from the Board of Governors might be needed.

#### Administrative practices

26. In my report on the 1976 Accounts I have mentioned the start of audit activities in respect of procedures, internal control and administrative practices. On this subject I concluded a review and discussions on the input part of the automated payroll-personnel system, which processes over 70 per cent of the Agency's total expenditures. The system is of a complex nature caused by the complicated salary and allowances structure.

27. On the input procedures, I recommended a strengthening of verification provisions. At the time of the review I had the impression that a somewhat vulnerable situation existed with regard to the uninterrupted continuity of the system in the case one or more staff

members in key positions would drop out. Later, through measures taken by the Secretariat, I found the situation considerably improved. From a subsequent audit of the working of the system it appeared that mistakes occur incidentally only. A high degree of competency and dedication of the staff involved was observed.

28. Most questions arisen have been settled satisfactorily. A few items are still under my consideration.

29. I also concluded a review of the printing and publishing operations which are of growing importance and size. An appraisal of the rates of usage of the available man and machine capacity made at the time of the review presented a satisfactory picture.

30. The method of accounting was acceptable for the purpose of cost distribution within the organization. In view of the growing magnitude of the printing operations and the intended cost sharing with outside organizations after the move to Donaupark, I recommended the introduction of a more advanced cost-accounting system in time before that event. The Director General accepted the recommendation.

31. Other matters in this field of administrative practices are still under my consideration.

#### United Nations Development Programme

32. 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

33. In conformity with the relevant directives I have submitted an audit report and certified Statements regarding the Accounts of the Commissary and Restaurant to the Director General.

#### Acknowledgement

34. I take this opportunity to express my appreciation for the ready co-operation and assistance extended by the Director General, his Officers and Members of their staff.

(signed) H. Peschar

Vienna, 22 March 1978

## PART III

### REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1977

1. I present herewith the Agency's accounts for the year ended 31 December 1977, comprising Statements I to X 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 1977 Regular Budget amounted to \$46 341 000 consisting of the original appropriations of \$43 501 000[1] and a supplementary appropriation in the amount of \$2 840 000[2]. With respect to the appropriations, \$37 000 000 was to be financed from contributions made by Member States on the basis of the 1977 scale of assessments, \$3 932 845 from miscellaneous income and \$5 408 155 from the transfer of cash surplus in respect of previous years.

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 1977 amounted to \$43 665 006, which resulted in an unobligated balance of \$2 675 994. In June 1977 the Board of Governors waived the application of Financial Regulations 5.02 and 5.03 to the appropriation Section of the Regular Budget for the transfer of the Agency to its Permanent Headquarters for the years 1977 and 1978 with respect to amounts that remained unobligated or unspent at the end of the year for which they were appropriated. Accordingly, the balance of appropriation Section 9, an amount of \$1 847 333, remains available for subsequent use solely for the purposes appropriated.

##### 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 1977, special comments are provided below.

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

6. As of 31 December 1977, total cash in hand and at banks amounted to \$6 550 835, a decrease of \$284 214 when compared with the balance at the end of 1976. The portion of the cash balance that was received in the last three working days of December, as a result of Member States paying their assessed contributions for 1977, amounted to \$3 019 385.

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

7. Total assessed contributions for 1977 amounted to \$37 006 567, made up of the original assessment of \$37 000 000 and an assessment of \$6567 on a new Member (Statement I. C). Payments of 1977 assessments in 1977 amounted to \$36 246 830, or 98.0% of the total (Schedule F. 2).

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

[2] Resolution GC(XXI)/RES/346.

8. At the end of 1977, total outstanding contributions receivable from Member States amounted to \$1 214 905, or \$996 347 less than at the end of 1976. The amounts remaining unpaid by individual Member States for each year of assessment are shown in detail in Schedules B and D.

9. Of the total contributions receivable as at 31 December 1977, \$455 168 pertained to 1976 and prior years and \$759 737 represented the unpaid balance of the 1977 assessment.

### 3. Accounts receivable and other debit balances

10. Accounts receivable and other debit balances as at 31 December 1977 amounted to \$2 254 682, compared with \$1 471 284 at the end of 1976. The increase is due to increases in the categories related to staff accounts, Member States, and other asset accounts (prepaid expenses).

### 4. Liabilities

11. Total unliquidated obligations at the end of 1977 amounted to \$4 134 348, compared with \$2 660 163 at the end of 1976. Of the 1977 balance, however, \$1 737 164 relates to the transfer of the Agency to its Permanent Headquarters which is an activity initiated in 1977 and being carried out over a period of approximately three years. Accordingly, the unliquidated obligations at the end of 1977, related to the other activities of the Agency, amounted to \$2 397 184 which is a figure more comparable to the 1976 balance.

### 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. The reserve has been funded in the amount of \$4 580 000 from cash surpluses of prior years and has been reduced by obligations totalling \$1 932 667 in 1977 which resulted in the balance of \$2 647 333 at the end of 1977.

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

13. The provisional cash surplus brought forward from 1976 amounted to \$1 523 725 as shown in Statement I. D and payments of prior years' assessed contributions during 1977 amounted to \$1 756 084. These amounts, together with savings amounting to \$215 073 on obligations brought forward from 1975 and 1976, increased the cash surplus for 1976 to \$3 494 882. The transfers from the 1976 cash surplus of \$3 058 155 for use in 1977 and \$436 727 for use in 1978 resulted in the complete use of the 1976 cash surplus.

14. As at 31 December 1977, the only remaining cash surpluses amounted to \$4429 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 1977 amounted to \$1 665 995, made up of arrears of contributions receivable from Member States for 1958-1976 in the amount of \$455 168 and a provisional budgetary surplus of \$1 210 827 for 1977. This provisional budgetary surplus for 1977 consists of \$2 675 994 representing the unobligated balance of 1977 appropriations, \$375 599 representing higher miscellaneous income in 1977 than anticipated, and \$6567 representing the contribution assessed on a new Member State, less the \$1 847 333 reserved for use in the future for the transfer of the Agency to its Permanent Headquarters as explained in paragraph 4.

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[3] In accordance with Financial Regulation 7. 02.

## II. WORKING CAPITAL FUND (Statement II)

16. In September 1976 the General Conference decided to retain the level of the Working Capital Fund at \$2 000 000 in 1977.[4] Changes in this fund were minimal in 1977. All advances receivable from Member States were collected except for \$400. Bond holdings with a nominal value of \$15 000 were redeemed.

## III. OPERATIONAL PROGRAMME

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

17. During 1977 a total of \$5 600 496 was pledged or paid into the General Fund for the support of technical assistance financed under Operating Fund II, against a target of \$6 million established by the General Conference. The items of income were \$5 334 637 in pledges of voluntary cash contributions for 1977, \$18 118 in pledges applicable to prior years and other income of \$247 741.

18. Of the \$5 334 637 pledged in voluntary cash contributions to the General Fund for 1977, a total of \$5 292 158 or over 99% was received by 31 December 1977 (Schedule C), leaving an unpaid balance of \$42 479, compared with an unpaid balance of \$225 320 in respect of pledges for 1976 at the end of 1976. By the end of 1977 the unpaid balance for 1976 and prior years had been reduced to \$36 922 (Schedule E).

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

19. The activities of the Monaco Laboratory and the Trieste Centre are funded from both the Agency's Regular Budget and Operating Fund I. The financial results for 1977 in respect of the Agency's Regular Budget are set forth in Statement I, A and in Part V under appropriation Section 6, Operational facilities. The financial results in respect of Operating Fund I are discussed in the following paragraphs.

20. As at 1 January 1977, Operating Fund I had an opening balance of \$199 563 available for expenditure, made up of unliquidated obligations of \$26 225 and an unobligated balance of \$173 338 brought forward from 1976. During 1977 income of \$1 123 373 was accrued to finance, in part, the activities of the International Laboratory of Marine Radioactivity at Monaco and the International Centre for Theoretical Physics at Trieste. As at 31 December 1977 the unliquidated obligations and unobligated balances under Operating Fund I amounted to \$4000 and \$177 504 respectively, as explained in more detail for each facility below.

#### The International Laboratory of Marine Radioactivity

21. With respect to Operating Fund I, during 1977, income amounted to \$102 997 consisting of \$78 369 contributed by the Principality of Monaco, \$12 340 contributed by UNESCO, and \$12 288 of miscellaneous income and exchange adjustments. A total of \$102 997 was expended during the year, leaving no unobligated balance at the end of the year.

#### The International Centre for Theoretical Physics

22. With respect to Operating Fund I, the Trieste Centre started the year with an unobligated balance of \$173 338 and unliquidated obligations of \$26 225 carried forward from 1976. Income accrued during the year amounted to \$1 020 376 made up primarily of annual contributions from the Italian Government and UNESCO, plus special grants and contributions from the Governments of Canada and France, the Swedish International

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[4] GC(XX)/RES/340.

Development Authority (SIDA)[5] and UNDP, and miscellaneous income and exchange adjustments. During 1977, total expenditures in respect of the Trieste Centre under Operating Fund I amounted to \$1 038 435 and unliquidated obligations as at 31 December 1977 amounted to \$4000 leaving an unobligated balance of \$177 504.

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

23. At the beginning of 1977 balances of \$3 903 142 and \$2 821 846 were carried forward from 1976 in the form of unobligated balances and unliquidated obligations respectively. Income during 1977 amounted to \$5 888 140 of which \$5 600 496 represented transfers from the General Fund, \$203 279 assessed programme costs and \$84 365 miscellaneous income and exchange adjustments. Income in 1977 therefore amounted to \$414 091 more than in 1976. Total funds available in 1977 amounted to \$12 590 965, made up of the \$6 724 988 carried forward from 1976 less \$22 163 transferred and the \$5 888 140 of 1977 income. Of the funds available, \$4 977 908 was expended in 1977 and \$3 627 088 represented year-end unliquidated obligations, leaving an unobligated balance of \$3 985 969 as at 31 December 1977. 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.

24. Unliquidated obligations as at 31 December 1976 and 31 December 1977 together with obligations and expenditures incurred in 1977 are given in detail in Statement III, C. This Statement shows the technical assistance provided to the recipient States during 1977, 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 seven years is shown below.

	Income	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
31 December 1977	5 888 140	4 977 908	3 627 088	3 985 969

26. In 1977, the Governments of the United States of America and of Canada made significant cash contributions for selected technical assistance projects. The financial data regarding these contributions are shown in Statements VIII, B and X and, for the year 1977, are summarized as follows: income \$1 294 092, expenditures \$158 069, year-end unliquidated obligations \$401 025, and year-end unobligated balances of \$734 998.

[5] See also Statement VI, B.



27. In order to indicate the approximate value of resources made available by Member States to the Agency during 1977, Schedule G has been included to show contributions both in cash and in kind in the form of Type II fellowships, equipment, meetings and training courses, and cost-free experts. This schedule is included for information only and is subject to the reservations expressed in the past[6] and to the information provided in the footnotes to Schedule G.

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

28. Statements IV. A and IV. B are presented in the form required by UNDP and, in accordance with accounting requirements established by UNDP, these Statements reflect a change in accounting principle that affected expenditures, cash and unliquidated obligations. Project expenditures during 1977 include obligations incurred in respect of goods and services provided for in the project budget for 1977, irrespective of the date of delivery of those goods and services; in 1976 project expenditures included obligations incurred in respect of only those goods and services which had been delivered by the end of that year. The effect on the 1977 statements of this change in accounting principle has been to increase expenditures by \$ 650 719 with the offsetting result being an increase of \$ 570 806 in unliquidated obligations and a decrease of \$ 79 913 in cash. Further, since UNDP also limits our cash drawings to the cash needed for approximately a six-week period, the cash balance at the end of the year is not intended to cover fully the unliquidated obligations at the end of the year. While these obligations relate to goods and services provided for in the project budget for 1977, a significant portion of these goods and services will not be delivered within the prescribed six-week period. Accordingly, the year-end balance of the fund is a negative figure of \$ 342 534 which will be covered by subsequent cash drawings from UNDP or other financial transactions of the fund.

29. The expenditures under the total UNDP programme during 1977 are presented by recipient States in Statement IV. B, which shows that the Agency was the executing agency for projects in 28 countries and in one region. Expenditures totalled \$ 3 233 530 consisting of \$ 2 836 275 for projects and \$ 397 255 for overhead costs.

30. The executing agency overhead costs, amounting to \$ 397 255, are based on a rate of 14% of 1977 project expenditures plus a small amount of overhead costs related to transactions in 1976. With respect to the executing agency overhead amount, \$ 392 232 was transferred as 1977 income to the Administrative Fund (see Schedule F. 6) and \$ 5023 was transferred to other agencies.

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

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

32. Statement V. B is presented in the form required by UNEP.

33. Statements VIII. B and IX. B have been prepared this year for the first time because the contributions from the United States of America and the Union of Soviet Socialist Republics now cover various programmes which require separate reporting.

34. Statement X has been prepared this year for the first time because the Canadian Government has contributed funds for selected technical assistance projects.

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

## VI. OTHER FINANCIAL DATA

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

35. In order to show historical trends in annual appropriations, obligations, disbursements, unliquidated obligations, unobligated balances and payments of assessed contributions by Member States, several special schedules have again been included in the accounts for 1977. These schedules show the unobligated balance in the Administrative Fund at the end of 1977 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 1977 are quite low and amount to less than half of 1% of total assessments on Member States to date.

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

36. Of the \$2 361 144 carried forward as at 31 December 1976 in the form of unliquidated obligations under the Regular Budget (Administrative Fund) a total of \$1 933 678 was liquidated during 1977 and \$270 056 remained as valid unliquidated obligations for research contracts which may be carried forward to 31 December 1978[7]. Thus, savings of \$157 410 resulted during 1977 from the liquidation of obligations carried forward from 1976. Similar savings in respect of the research contract obligations carried forward from 1975 amounted to \$57 663, so that total savings from this source during 1977 amounted to \$215 073. The details of these savings are shown by appropriation Section in Schedule F. 5 and the total is recorded in Statement I. D.

### Miscellaneous income (Schedule F. 6)

37. The Regular Budget for 1977 was based on estimated income other than assessments on Member States in the amount of \$3 151 000. Actual income amounted to \$4 308 444, or an excess of \$1 157 444, as shown in detail in Schedule F. 6. The major items of income in excess of the budget estimates related to the gain on exchange of currencies, sales of publications, investments and interest income and sales of surplus property.

### Total resources available during 1977 (Schedule H)

38. An information schedule has been included to show on a consolidated basis the assets and liabilities as at 31 December 1977 and the income and obligations for the year 1977 for all the Agency funds shown in Statements I to X.

(signed) Sigvard Eklund  
Director General

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[7] In accordance with Financial Regulation 5.03.

## PART IV

## STATEMENTS AND SCHEDULES

## ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND EXPENDITURES  
BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1977

Appropriation Section	Appropriations <sup>a/</sup>	Authorized transfers <sup>b/</sup>	Revised appropriations	Total obligations	Expenditures	Unliquidated obligations	Unobligated balance of appropriations
1. Policy-making organs	1 614 000	114 127	1 728 127	1 567 085	1 524 184	42 901	161 042
2. Executive management and administration	5 784 000	744 000	6 528 000	6 482 585	6 150 099	332 486	45 415
3. General services	4 177 000	418 000	4 595 000	4 515 380	4 293 068	222 312	79 620
4. Technical assistance and training	1 867 000	125 000	1 992 000	1 962 707	1 961 863	844	29 293
5. Research and isotopes	8 069 000	414 000	8 483 000	8 306 777	7 662 365	644 412	176 223
6. Operational facilities	1 210 000	(67 127)	1 142 873	1 142 873	879 403	263 470	-
7. Technical operations	9 479 000	643 000	10 122 000	10 053 448	9 741 043	312 405	68 552
8. Safeguards	7 951 000	19 000	7 970 000	7 701 484	7 393 186	308 298	268 516
9. Transfer of the Agency to its Permanent Headquarters	3 350 000	430 000	3 780 000	1 932 667	1 95 503	1 737 164	1 847 333
Original appropriations	43 501 000	2 840 000	46 341 000	43 665 006	39 800 714	3 864 292	2 675 994
Supplementary appropriation	2 840 000	(2 840 000)	-	-	-	-	-
TOTAL	46 341 000	-	46 341 000	43 665 006	39 800 714	3 864 292	2 675 994

<sup>a/</sup> GC(XX)/RES/338, and GC(XXI)/RLS/346

<sup>b/</sup> Approved by the Board of Governors in September 1977.

(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

## STATEMENT I. B

## ADMINISTRATIVE FUND

## ASSETS, LIABILITIES AND SURPLUS AS AT 31 DECEMBER 1977

ASSETS	1977		1976		LIABILITIES AND SURPLUS	1977		1976	
<b>CASH IN HAND AND AT BANKS</b>					<b>UNLIQUIDATED OBLIGATIONS</b>				
Cash (in hand and travellers' cheques)	43 205	57 584			Current year (Statement I A)	3 864 292	2 361 144		
Current accounts and deposit accounts at banks (Schedule A)	6 507 630	6 777 465			Prior year (Schedule F 5)	270 056	299 019		
	<u>6 550 835</u>	<u>6 835 049</u>				<u>4 134 348</u>	<u>2 660 163</u>		
<b>CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES</b>					<b>CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES</b>	<u>315 445</u>	<u>371 254</u>		
1958-1969 Budgets (Schedule D)	122 625	125 005			<b>ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES</b>				
1970 Budget (Schedule D)	23 705	23 705			Payroll accounts, staff accounts, etc	591 409	395 597		
1971 Budget (Schedule D)	26 225	26 225			United Nations, specialized agencies and other international organizations	136 826	90 160		
1972 Budget (Schedule D)	29 670	29 670			Member States	33 759	57 095		
1973 Budget (Schedule D)	37 234	67 731			Suppliers, contractors, etc	34 190	41 060		
1974 Budget (Schedule D)	50 484	103 257			Deferred revenue from publications	298 044	288 936		
1975 Budget (Schedule D)	47 899	171 227			Reserve for fluctuations of bonds	60 000	60 000		
1976 Budget (Schedule D)	117 326	1 664 432			Other accounts	98 644	94 503		
	<u>455 168</u>	<u>2 211 252</u>				<u>1 252 872</u>	<u>1 033 351</u>		
1977 Budget (Schedule B)	759 737	-			<b>SPECIAL RESERVE</b>				
	<u>1 214 905</u>	<u>2 211 252</u>			Reserve for transfer of the Agency to its Permanent Headquarters <sup>a/</sup>	2 647 333	3 350 000		
<b>ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES</b>					<b>CASH SURPLUSES (Statement I. D)</b>				
Staff accounts (Salary advances, travel, etc )	768 750	372 270			1958-1968	4 429	4 567		
United Nations, specialized agencies and other international organizations	243 740	203 096			1976	-	363 273		
Member States	794 748	581 724				<u>4 429</u>	<u>367 840</u>		
Suppliers, contractors, insurance claims, etc	60 989	25 258			<b>UNDISTRIBUTED BUDGETARY SURPLUSES</b>				
Publications invoices outstanding	298 044	288 936			From 1958-1976 Budgets (arrears of contributions receivable from Member States - Schedule D)	455 168	546 820		
Other accounts	88 411	-			Provisional budgetary surplus, current year (Statement I C)	1 210 827	2 188 157		
	<u>2 254 682</u>	<u>1 471 284</u>				<u>1 665 995</u>	<u>2 734 977</u>		
<b>TOTAL ASSETS</b>	<u>10 020 422</u>	<u>10 517 585</u>			<b>TOTAL LIABILITIES AND SURPLUS</b>	<u>10 020 422</u>	<u>10 517 585</u>		

a/ GC(XXI)/582/Mod 1, para 20

(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 1977

	<u>1977</u>	<u>1976</u>
MEMBER STATES' ASSESSED CONTRIBUTIONS (Schedule C)		
Contributions assessed on Member States	37 000 000	34 237 000
Add: Contributions assessed on new Member States during the year	6 567	18 684
Total contributions assessed	<u>37 006 567</u>	<u>34 255 684</u>
Deduct: Contributions outstanding	759 737	1 664 432
Contributions paid	36 246 830	32 591 252
Add: Miscellaneous income (Schedule F. 6)	4 308 444	3 202 396
Transfers for use in 1977:		
- from 1974 cash surplus	220 863 <sup>a/</sup>	
- from 1975 cash surplus	2 129 137 <sup>b/</sup>	
- from 1976 cash surplus	3 058 155 <sup>c/</sup>	
Special income	-	234 299
TOTAL INCOME	<u>45 963 429</u>	<u>36 027 947</u>
Deduct: Obligations incurred (Statement I. A)		
Expenditures	39 800 714	32 143 078
Unliquidated obligations	3 864 292	2 361 144
	<u>43 665 006</u>	<u>34 504 222</u>
PROVISIONAL CASH SURPLUS	2 298 423	1 523 725
Deduct: Transfer to subsequent year	1 847 333 <sup>d/</sup>	1 000 000
	451 090	523 725
Add: Contributions receivable from Member States, current year	759 737	1 664 432
PROVISIONAL BUDGETARY SURPLUS	<u>1 210 827</u>	<u>2 188 157</u>
Provisional budgetary surplus is due to:		
Unobligated balance as at 31 December 1977 (Statement I. A)	2 675 994	2 732 077
Deduct: Transfer to subsequent year	1 847 333 <sup>d/</sup>	1 000 000
	<u>828 661</u>	<u>1 732 077</u>
Contributions assessed on new Member States	6 567	18 684
Excess of income over budget (Schedule F. 6)	1 157 444	
Deduct: Transfer for use in 1977	781 845 <sup>e/</sup>	
PROVISIONAL BUDGETARY SURPLUS	<u>1 210 827</u>	<u>2 188 157</u>

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

b/ Resolution GC(XX)/RES/338, para. 3(b) for \$2 007 283 and para. 3(d) for \$121 854.

c/ Resolution GC(XX)/RES/338, para. 3(c) for \$1 000 000; Resolution GC(XXI)/RES/346, para. 2(a) for \$1 680 000 and para. 2(d) for \$378 155.

d/ GC(XXI)/582/Mod.1, para. 20.

e/ Resolution GC(XXI)/RES/346, para. 2(b) for \$280 000 and para. 2(d) for \$501 845.

(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

## STATEMENT I. D

## ADMINISTRATIVE FUND

## ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1977

		<u>1977</u>	<u>1976</u>
Shares retained of Member States which have not paid their assessed contributions towards the 1958-1968 budgets		4 429	4 567
1975 Final cash surplus	363 273		
Transfer of 1975 cash surplus for use in 1978	363 273 <sup>a/</sup>	nil	363 273
1976 Final cash surplus			
Provisional cash surplus brought forward from 1976	1 523 725		
Arrears of prior years' contributions received during the year 1977	1 756 084		
Savings on obligations brought forward from 1975 and 1976 (Schedule F. 5)	215 073		
	<u>3 494 882</u>		
Transfers from 1976 final cash surplus			
- for use in 1977	3 058 155 <sup>b/</sup>		
- for use in 1978	436 727 <sup>c/</sup>	3 494 882	nil
		<u>4 429</u>	<u>367 840</u>
<b>TOTAL SURPLUS</b>			

a/ Resolution GC(XXI)/RES/347, para. 3(a).

b/ Resolution GC(XX)/RES/338, para. 3(c) for \$1 000 000; Resolution GC(XXI)/RES/346, para. 2(a) for \$1 680 000 and para. 2(d) for \$378 155.

c/ Resolution GC(XXI)/RES/347, para. 3(b).

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor

## WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1977

	<u>ASSETS</u>			
	<u>Nominal value</u>	<u>Purchase price Rate</u>	<u>Amount</u>	
Cash in banks (Schedule A)				1 427 615
Investments at cost:				
6 3/4% Republic of Austria Dollar Bonds 1967-1982	34 000	98.9625	33 647	
5 3/4% Oesterreichische-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	18 000	98.00	17 640	
6 1/4% Mexico External Sinking Fund 1979	38 000	98.25	37 335	
5 1/2% Kingdom of Norway 20-Year External Loan of 1964	95 000	98.25	93 338	
5 1/2% Sinking Fund External Loan City of Oslo 1984	50 000	98.81	49 405	572 385
Advances receivable from Member States (Schedule B)				<u>400</u>
Total				<u><u>2 000 400</u></u>

LIABILITIES

Principal of the Fund as fixed by the General Conference at its twentieth regular session				2 000 000
Advances assessed on new Member States (Schedule B)				<u>400</u>
Total				<u><u>2 000 400</u></u>

(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

## STATEMENT III. A

## GENERAL FUND

## OPERATIONAL PROGRAMME - 1977

SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING FUNDS  
AS AT 31 DECEMBER 1977

Item	General Fund	Operating Fund I	Operating Fund II	TOTAL
<b>1. STATUS OF FUNDS AS AT 31 DECEMBER 1977</b>				
Balances as at 1 January 1977				
Unobligated balances	-	173 338	3 903 142	4 076 480
Unliquidated obligations	-	26 225	2 821 846	2 848 071
Balances as at 1 January 1977	-	199 563	6 724 988	6 924 551
Transfer of unobligated balance	-	-	(22 163)	(22 163)
Income during 1977				
Voluntary contributions pledged for 1977	5 334 637	-	-	5 334 637
Voluntary contributions pledged in 1977 towards prior years' programmes	18 118	-	-	18 118
Contributions from Member States	-	526 179	-	526 179
UNESCO contribution	-	322 340	-	322 340
Other contributions	-	234 305	-	234 305
Miscellaneous income:				
Assessed programme costs	-	-	203 279	203 279
Other income (inclusive exchange adjustments)	247 741	40 549	84 365	372 655
Transfer from General Fund	(5 600 496)	-	5 600 496	-
Net income during 1977	-	1 123 373	5 888 140	7 011 513
Total funds available	-	1 322 936	12 590 965	13 913 901
Less: Expenditures in 1977	-	1 141 432	4 977 908	6 119 340
Unliquidated obligations as at 31 December 1977	-	4 000	3 627 088	3 631 088
	-	1 145 432	8 604 996	9 750 428
Unobligated balances as at 31 December 1977	-	177 504	3 985 969	4 163 473
<b>2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1977</b>				
Obligations:				
Brought forward from prior years	-	26 225	2 821 846	2 848 071
Incurred in 1977:				
For prior year programmes	-	(6 761)	1 802 175	1 795 414
For 1977 programme	-	1 125 968	3 980 975	5 106 943
Total	-	1 145 432	8 604 996	9 750 428
Expenditures:				
Against prior year programmes	-	19 464	3 214 113	3 233 577
Against 1977 programme	-	1 121 968	1 763 795	2 885 763
Total	-	1 141 432	4 977 908	6 119 340
Unliquidated obligations as at 31 December 1977	-	4 000	3 627 088	3 631 088
<b>3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1977</b>				
Cash in banks (Schedule A)	1 400	133 419	6 033 477	6 168 296
Government letters of credit convertible on demand	1 100 000	-	-	1 100 000
Petty cash on hand	-	32 533	-	32 533
Voluntary contributions receivable	79 401	-	-	79 401
Other contributions receivable	-	31 814	-	31 814
Assessed programme costs receivable	-	-	285 851	285 851
Other accounts receivable and sundry debit balances	-	10 660	824 136	834 796
Due to Operating Funds	(1 179 401)	-	1 179 401	-
Accounts payable and sundry credit balances	(1 400)	(26 922)	(709 808)	(738 130)
Unliquidated obligations as at 31 December 1977	-	(4 000)	(3 627 088)	(3 631 088)
Unobligated balances as at 31 December 1977	-	177 504	3 985 969	4 163 473

(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



## OPERATING FUND I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES  
DURING 1977 AND UNLIQUIDATED BALANCE AS AT  
31 DECEMBER 1977

Description	Monaco Project	Theoretical Physics Centre Trieste	TOTAL Operating Fund I
Balance as at 1 January 1977			
Unobligated balance	-	173 338	173 338
Unliquidated obligations	-	26 225	26 225
	-	199 563	199 563
Income during 1977			
Contributions from Member States	78 369	447 810	526 179
UNESCO contribution	12 340	310 000	322 340
Other contributions	-	234 305	234 305
Miscellaneous income and exchange adjustments	12 288	28 261	40 549
	102 997	1 020 376	1 123 373
Total funds available	102 997	1 219 939	1 322 936
Less: Expenditures in 1977	102 997	1 038 435	1 141 432
Unliquidated obligations as at 31 December 1977	-	4 000	4 000
	102 997	1 042 435	1 145 432
Unobligated balance as at 31 December 1977	-	177 504	177 504

(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

GENERAL FUND  
OPERATING FUND II  
SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1977 AND UNLIQUIDATED OBLIGATIONS  
BY RECIPIENTS AS AT 31 DECEMBER 1977

Recipients	Unliquidated obligations brought forward from 1976			Net new obligations in 1977			Expenditures in 1977			Unliquidated obligations as at 31 December 1977		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Afghanistan	-	11 937	11 937	3 672	105 500	109 172	3 672	70 954	74 626	-	46 483	46 483
Albania	-	32 800	32 800	-	18 514	18 514	-	51 314	51 314	-	-	-
Algeria	-	-	-	-	7 047	7 047	-	7 047	7 047	-	-	-
Argentina	44 342	81 374	125 716	44 556	133 531	178 087	36 217	204 790	241 007	52 681	10 115	62 796
Bangladesh	24 984	22 253	47 237	29 066	77 996	107 062	32 615	62 466	95 081	21 435	37 783	59 218
Bolivia	542	-	542	7 791	30 965	38 756	4 274	17 315	21 589	4 059	13 650	17 709
Brazil	3 611	44 173	47 784	120	107 141	107 261	325	98 193	98 518	3 406	53 121	56 527
Bulgaria	50 928	23 343	74 271	42 177	63 926	106 103	33 622	80 895	114 517	59 483	6 374	65 857
Burma	8 833	35 492	44 325	13 038	34 734	47 772	9 255	56 834	66 089	12 616	13 392	26 008
Chile	4 932	32 375	37 307	1 840	94 390	96 230	6 506	110 026	116 532	266	16 739	17 005
Colombia	3 652	1 594	5 246	6 339	38 370	44 709	6 269	35 246	41 515	3 722	4 718	8 440
Costa Rica	3 474	20 164	23 638	4 939	128 207	133 146	6 947	88 042	94 989	1 466	60 329	61 795
Cuba	101	3 424	3 525	8 613	140 674	149 287	(39)	61 427	61 388	8 753	82 671	91 424
Cyprus	-	287	287	5 383	1 283	6 666	5 331	1 570	6 901	52	-	52
Czechoslovakia	34 070	-	34 070	30 976	-	30 976	12 853	-	12 853	52 193	-	52 193
Ecuador	-	-	-	(73)	99 451	99 378	(73)	51 084	51 011	-	48 367	48 367
Egypt	20 751	130 838	151 589	27 577	105 415	132 992	18 691	48 274	66 965	29 637	187 979	217 616
El Salvador	-	-	-	-	7 000	7 000	-	-	-	-	7 000	7 000
Ethiopia	5 123	13 477	18 600	1 915	54 655	56 570	5 243	62 825	68 068	1 795	5 307	7 102
Ghana	18 382	37 964	56 346	41 831	27 282	69 113	27 681	46 910	74 591	32 532	18 336	50 868
Greece	5 287	13 706	18 993	22 963	37 491	60 454	15 639	51 197	66 836	12 611	-	12 611
Guatemala	-	3 451	3 451	-	16 649	16 649	-	6 919	6 919	-	13 181	13 181
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	-	734	734	-	1 031	1 031	-	1 765	1 765	-	-	-
Hungary	12 715	36 432	49 147	59 228	168 717	227 945	43 282	39 877	83 159	28 661	165 272	193 933
Iceland	-	59 243	59 243	-	15 156	15 156	-	66 589	66 589	-	7 810	7 810
India	115 824	-	115 824	64 649	60 910	125 559	109 646	8 698	118 344	70 827	52 212	123 039
Indonesia	115	74 669	74 784	3 764	111 411	115 175	3 317	151 554	154 871	562	34 526	35 088
Iran	3 098	-	3 098	21 597	7 354	28 951	24 695	6 954	31 649	-	400	400
Iraq	8 195	315 103	323 298	(437)	82 361	81 924	7 431	241 024	248 455	327	156 440	156 767
Israel	1 314	22 342	23 656	3 006	60 615	63 621	4 165	42 380	46 545	155	40 577	40 732
Ivory Coast	-	9 669	9 669	-	25 062	25 062	-	25 977	25 977	-	8 754	8 754
Jamaica	-	14 765	14 765	3 607	11 715	15 322	3 607	26 480	30 087	-	-	-
Jordan	-	2 281	2 281	-	48 995	48 995	-	44 858	44 858	-	6 418	6 418
Kenya	5 437	-	5 437	9 423	3 173	12 596	13 969	3 173	17 142	891	-	891
Korea, Republic of	10 706	26 517	37 223	27 912	110 011	137 923	19 697	123 314	143 011	18 921	13 214	32 135
Kuwait	-	-	-	-	2 972	2 972	-	2 972	2 972	-	-	-
Lebanon	-	1 100	1 100	-	(1 100)	(1 100)	-	-	-	-	-	-
Libyan Arab Jamahiriya	-	6 011	6 011	9 800	64 414	74 214	1 100	62 502	63 602	8 700	7 923	16 623
Madagascar	-	14 755	14 755	3 300	83 353	86 653	3 178	83 214	86 392	122	14 894	15 016
Malaysia	1 686	-	1 686	15 038	79 793	94 831	9 180	44 665	53 845	7 544	35 128	42 672
Mali	-	1 031	1 031	-	80 646	80 646	-	61 967	61 967	-	19 710	19 710
Mexico	14 000	31 790	45 790	822	99 196	100 018	6 697	110 194	116 891	8 125	20 792	28 917
Mongolia	-	75 494	75 494	-	71 057	71 057	-	78 031	78 031	-	68 520	68 520
Morocco	857	4 331	5 188	3 452	4 243	7 695	3 276	8 574	11 850	1 033	-	1 033
Niger	-	-	-	-	2 836	2 836	-	2 286	2 286	-	550	550

Recipients	Unliquidated obligations brought forward from 1976			Net new obligations in 1977			Expenditures in 1977			Unliquidated obligations as at 31 December 1977		
	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
Nigeria	2 340	8 633	10 973	11 042	6 589	17 631	6 052	9 327	15 379	7 330	5 895	13 225
Pakistan	81 671	6 852	88 523	62 479	190 958	253 437	58 270	20 081	78 351	85 880	177 729	263 609
Panama	-	19 729	19 729	-	8 795	8 795	-	26 914	26 914	-	1 610	1 610
Paraguay	-	-	-	3 961	890	4 851	3 599	890	4 489	362	-	362
Peru	545	35 947	36 492	3 202	87 140	90 342	3 145	112 894	116 039	602	10 193	10 795
Philippines	31 505	20 112	51 617	47 282	143 538	190 820	25 339	99 295	124 634	53 448	64 355	117 803
Poland	62 794	993	63 787	17 236	4 877	22 113	58 134	5 870	64 004	21 896	-	21 896
Portugal	-	-	-	9 991	40 273	50 264	9 827	32 523	42 350	164	7 750	7 914
Romania	18 638	218 493	237 131	(18 600)	106 811	88 211	38	83 720	83 758	-	241 584	241 584
Senegal	-	2 972	2 972	-	29 848	29 848	-	23 215	23 215	-	9 605	9 605
Sierra Leone	90	-	90	5	-	5	95	-	95	-	-	-
Singapore	794	59 293	60 087	(794)	60 623	59 829	-	67 001	67 001	-	52 915	52 915
Spain	-	-	-	-	84 000	84 000	-	24 401	24 401	-	59 599	59 599
Sri Lanka	11 613	37 084	48 697	51 589	61 296	112 885	29 383	92 761	122 144	33 819	5 619	39 438
Sudan	21 106	4 986	26 092	33 288	72 739	106 037	22 814	60 225	83 039	31 590	17 500	49 090
Syrian Arab Republic	9 209	15 149	24 358	28 584	(1 360)	27 224	21 419	13 789	35 208	16 374	-	16 374
Thailand	17 988	28 274	46 262	31 685	91 824	123 509	17 473	68 930	86 403	32 200	51 168	83 368
Tunisia	-	3 029	3 029	-	44 328	44 328	-	47 357	47 357	-	-	-
Turkey	24 771	1 235	26 006	49 906	10 894	60 800	37 978	10 492	48 470	36 699	1 637	38 336
Uganda	4 783	1 482	6 265	13 817	71 947	85 764	6 626	26 055	32 681	11 974	47 374	59 348
United Republic of Cameroon	3 509	-	3 509	1 723	-	1 723	5 232	-	5 232	-	-	-
United Republic of Tanzania	-	-	-	-	26 100	26 100	-	1 345	1 345	-	24 755	24 755
Uruguay	-	19 166	19 166	2 824	50 109	52 933	2 824	59 681	62 505	-	9 594	9 594
Venezuela	3 490	-	3 490	2 409	47 308	49 717	1 075	13 034	14 109	4 824	34 274	39 098
Yugoslavia	36 663	2 391	39 054	28 484	16 446	44 930	21 928	18 837	40 765	43 219	-	43 219
Zaire	1 587	9 981	11 568	6 273	26 522	32 795	610	28 977	29 587	7 250	7 526	14 776
Zambia	-	25 305	25 305	-	31 097	31 097	-	49 796	49 796	-	6 606	6 606
Sub-total	736 055	1 726 025	2 462 080	904 280	3 837 734	4 742 014	810 129	3 447 786	4 257 915	830 206	2 115 973	2 946 179
Regional programmes:												
Asia and the Pacific	-	-	-	25 132	35 048	60 180	6 367	24 624	30 991	18 765	10 424	29 189
Latin America	-	-	-	5 044	12 499	17 543	5 044	12 394	17 438	-	105	105
Interregional training courses	340 475	14 778	355 253	763 323	191 338	954 661	498 734	161 615	660 349	605 064	44 501	649 565
Sub-total	340 475	14 778	355 253	793 499	238 885	1 032 384	510 145	198 633	708 778	623 829	55 030	678 859
Equipment not yet allocated for specific projects	-	-	-	-	(11 923)	(11 923)	-	(11 923)	(11 923)	-	-	-
Sub-total	-	-	-	-	(11 923)	(11 923)	-	(11 923)	(11 923)	-	-	-
Administrative expenses	-	4 513	4 513	1 598	17 897	19 495	1 598	20 360	21 958	-	2 050	2 050
Fellows' health insurance	-	-	-	1 180	-	1 180	1 180	-	1 180	-	-	-
Sub-total	-	4 513	4 513	2 778	17 897	20 675	2 778	20 360	23 138	-	2 050	2 050
GRAND TOTAL	1 076 530	1 745 316	2 821 846	1 700 557	4 082 593	5 783 150	1 323 052	3 654 856	4 977 908	1 454 035	2 173 053	3 627 088

(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

STATEMENT III. C (continued)

## STATEMENT IV. A

## UNITED NATIONS DEVELOPMENT PROGRAMME

Status of funds as at 31 December 1977

## OPERATING FUND

Balance at 1 January 1977		291 168
Add: Cash drawings from UNDP		1 585 000
Interoffice vouchers and other charges (net)		997 911
Miscellaneous income and exchange adjustments (net)		18 181
Miscellaneous items charged to UNDP (net)		(1 264)
		<u>2 890 996</u>
Deduct: Expenditure during 1977		
For projects	2 836 275	
For overhead	397 255	3 233 530
	<u>          </u>	<u>          </u>
Balance at 31 December 1977		<u><u>(342 534)</u></u>

## REPRESENTED BY:

Cash at banks, on hand and in transit		319 304
Accounts receivable		69 529
		<u>388 833</u>
Deduct: Accounts payable	39 508	
1977 unliquidated obligations	691 859	731 367
	<u>          </u>	<u>          </u>
		<u><u>(342 534)</u></u>

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor

## UNITED NATIONS DEVELOPMENT PROGRAMME

## Expenditures during 1977

Recipients	Indicative Planning Figures and Cost Sharing	Programme Reserve	Special Measures Fund for Least Developed Countries	Special Industrial Services	Government Cash Counterpart Contributions	Total
<b>COUNTRY PROJECTS</b>						
Albania	1 297	-	-	-	-	1 297
Argentina	170 629	-	-	-	-	170 629
Bangladesh	6 901	-	-	-	-	6 901
Brazil	304 238	-	-	-	-	304 238
Burma	602	-	-	-	-	602
Chile	577 943	-	-	-	-	577 943
Cuba	15 773	14 028	-	-	-	29 801
Czechoslovakia	1 426	-	-	-	-	1 426
Egypt	248 810	-	-	-	-	248 810
Ghana	7 936	-	-	-	-	7 936
Greece	112 054	-	-	-	-	112 054
Hungary	91 010	-	-	-	-	91 010
India	5 870	-	-	-	-	5 870
Indonesia	19 898	-	-	-	-	19 898
Israel	5 225	-	-	-	-	5 225
Korea, Republic of	14 624	-	-	-	-	14 624
Morocco	199 363	-	-	-	-	199 363
Nigeria	67 634	-	-	-	-	67 634
Pakistan	150 194	-	-	-	-	150 194
Peru	188 870	-	-	-	-	188 870
Philippines	9 538	-	-	-	-	9 538
Romania	142 259	-	-	-	-	142 259
Sri Lanka	2 248	-	-	-	-	2 248
Sudan	23 413	-	-	-	-	23 413
Syrian Arab Republic	39 126	-	-	-	-	39 126
Turkey	124 559	-	-	-	-	124 559
Uruguay	208	-	-	-	-	208
Yugoslavia	248 688	-	-	-	-	248 688
	2 780 336	14 028	-	-	-	2 794 364
<b>REGIONAL PROJECTS</b>						
Africa	-	-	-	-	-	-
Asia and the Pacific	41 911	-	-	-	-	41 911
Europe, Mediterranean and the Middle East	-	-	-	-	-	-
Latin America and the Caribbean	-	-	-	-	-	-
	41 911	-	-	-	-	41 911
<b>INTERREGIONAL PROJECTS</b>						
	-	-	-	-	-	-
<b>GLOBAL PROJECTS</b>						
	-	-	-	-	-	-
<b>TOTAL PROJECT EXPENDITURE</b>	<b>2 822 247</b>	<b>14 028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 836 275</b>
<b>OVERHEADS</b>						
(a) IPF, Cost-Sharing, Programme Reserve, Special Measures Fund and Special Industrial Services						397 078
(b) GCCC						-
						397 078
(c) Plus: Miscellaneous items charged to UNDP						177
<b>TOTAL OVERHEAD EXPENDITURE</b>						<b>397 255</b>
<b>TOTAL EXPENDITURE DURING 1977</b>						<b>3 233 530</b>

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor

## STATEMENT V. A

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)Status of funds as at 31 December 1977OPERATING FUND

Balance as at 31 December 1976		190 633
Unliquidated obligations brought forward		5 783
Cash drawings from UNEP		188 000
		<u>384 416</u>
Deduct: Expenditure during 1977 (Statement V. B)	311 619	
Unliquidated obligations at year end	<u>26 526</u>	338 145
Balance as at 31 December 1977		<u>46 271</u>
Represented by:		
Cash at banks (Schedule A)		72 797
Deduct: Reserve for unliquidated obligations at year end		<u>26 526</u>
		<u>46 271</u>

STATEMENT OF UNUSED ALLOCATIONS

Balance of unused allocations as at 31 December 1976		194 033
Add: Net allocations issued by UNEP during 1977		181 015
		<u>375 048</u>
Deduct: Allocations utilized during 1977		338 145
Balance of unused allocations as at 31 December 1977		<u>36 903</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

PROGRAMME ACTIVITIES SUPPORTED BY  
THE UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)Status of project expenditures and unliquidated obligations  
Year ended December 1977

Project	Title	Total allocations available	Expenditures during year	Unliquidated obligations 1977-12-31	Total expenditures and unliquidated obligations	Unused allocations 1977-12-31
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	47 400	25 197	790	25 987	21 413
0-800-74-007	Intercalibration and Ligurian Sea Base-Line Measurements (Monaco)	4 137	4 137	-	4 137	-
0-700-75-01	Regional Centres for Nuclear Fuel Cycle	44 895	42 749	-	42 749	2 146
0-501-75-03	Evaluation of Release of Radionuclides into Aquatic Environments	31 000	19 723	467	20 190	10 810
0-503-75-04	The Mediterranean Programme Activity: Intercalibration Measurements for Pilot Projects under the Co-ordinated Pollution Monitoring and Research Programme - MED IV	92 191	88 852	922	89 774	2 417
0-503-76-01	The Mediterranean Programme Activity: Pollutants from Land-based Sources in the Mediterranean	4 750	4 750	-	4 750	-
0-503-76-09	The Mediterranean Programme Activity: Biogeochemical Studies of Selected Pollutants in the Open Waters of the Mediterranean - MED XIII	150 675	126 211	24 347	150 558	117
Total as at 31 December 1977		375 048	311 619	26 526	338 145	36 903

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor

## STATEMENT VI. A

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)Status of funds as at 31 December 1977

	<u>1977</u>	<u>1976</u>
Unobligated balance as at 1 January	472 732	93 352
Unliquidated obligations brought forward	264 984	294 084
Refund to SIDA	(50 318)	-
Income from SIDA	1 077 453	1 021 000
Miscellaneous income and exchange adjustments	498	(1 588)
Available for expenditures during the year	<u>1 765 349</u>	<u>1 406 848</u>
Deduct:		
Expenditures during the year	569 348	669 132
Unliquidated obligations at year end	231 551	264 984
	<u>800 899</u>	<u>934 116</u>
Unobligated balance at year end	<u><u>964 450</u></u>	<u><u>472 732</u></u>
Represented by:		
Cash at banks (Schedule A)	919 882	640 223
Accounts receivable and sundry debit balances	278 390	97 493
	<u>1 198 272</u>	<u>737 716</u>
Deduct:		
Accounts payable	2 271	-
Reserve for unliquidated obligations at year end	231 551	264 984
	<u>233 822</u>	<u>264 984</u>
TOTAL	<u><u>964 450</u></u>	<u><u>472 732</u></u>

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor



SPECIAL ACCOUNT

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

Status of funds as at 31 December 1977 by programme

	Projects completed in prior years	International Centre for Theoretical Physics		Fellowships	Training courses				Research contracts				Bangladesh Institute of Nuclear Agriculture	Total
		Winter College	Associated members		Animal science	Plant breeding	Pesticide residues	Soil science	Animal science	Plant breeding	Pesticide residues	Soil science		
Unobligated balance as at 1 January 1977	55 899	-	-	73 802	37 006	65 101	88 805	3 726	10250	37 116	16 323	-	84 704	472 732
Unliquidated obligations brought forward	-	-	-	83 419	2 639	-	25 145	-	12 278	37 675	6 912	-	96 916	264 984
Refund to SIDA	(50 318)	-	-	-	-	-	-	-	-	-	-	-	-	(50 318)
Transfers among programmes	-	-	-	63 145	(37 588)	(15 258)	(6 573)	(3 726)	-	-	-	-	-	-
Income from SIDA	-	40 021	72 846	144 118	136 362	-	-	67 000	57 537	142 400	67 603	77 801	271 765	1 077 453
Miscellaneous income and exchange adjustments	-	-	-	-	-	-	-	-	-	-	-	-	498	498
Available for expenditure during the year	5 581	40 021	72 846	364 484	138 419	49 843	107 377	67 000	80 065	217 191	90 838	77 801	453 883	1 765 349
Deduct:														
Expenditures during the year	-	40 021	72 846	71 643	99 842	20 268	66 869	-	11 765	33 556	9 399	-	143 139	569 348
Unliquidated obligations at year end	-	-	-	77 059	2 267	17 187	-	-	14 313	21 392	21 813	-	77 520	231 551
	-	40 021	72 846	148 702	102 109	37 455	66 869	-	26 078	54 948	31 212	-	220 659	800 899
Unobligated balance as at 31 December 1977	5 581	-	-	215 782	36 310	12 388	40 508	67 000	53 987	162 243	59 626	77 801	233 224	964 450

(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

## STATEMENT VII. A

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANYStatus of funds as at 31 December 1977

	<u>1977</u>	<u>1976</u>
Unobligated balance as at 1 January	153 259	121 109
Unliquidated obligations brought forward	110 889	128 138
Income from contributions	368 207	324 938
Miscellaneous income and exchange adjustments	5 690	7 259
Available for expenditures during the year	<u>638 045</u>	<u>581 444</u>
Deduct:		
Expenditures during the year	359 282	317 296
Unliquidated obligations at year end	93 421	110 889
	<u>452 703</u>	<u>428 185</u>
Unobligated balance at year end	<u><u>185 342</u></u>	<u><u>153 259</u></u>
Represented by:		
Cash at banks (Schedule A)	278 393	264 848
Accounts receivable and sundry debit balances	1 542	-
	<u>279 935</u>	<u>264 848</u>
Deduct:		
Accounts payable and sundry credit balances	1 172	700
Reserve for unliquidated obligations at year end	93 421	110 889
	<u>94 593</u>	<u>111 589</u>
TOTAL	<u><u>185 342</u></u>	<u><u>153 259</u></u>

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANYStatus of funds as at 31 December 1977 by programme

	Protein Programme	Nitrogen Programme	Tsetse Fly Programme	Food Irradiation	Total
Unobligated balance as at 1 January 1977	103 319	40 724	9 216	-	153 259
Unliquidated obligations brought forward	69 392	36 497	5 000	-	110 889
Income from contributions	181 970	152 345	25 417	8 475	368 207
Miscellaneous income and exchange adjustments	2 009	3 310	181	190	5 690
Available for expenditures during the year	356 690	232 876	39 814	8 665	638 045
Deduct: Expenditures during the year	189 269	155 766	10 247	4 000	359 282
Unliquidated obligations at year end	56 940	27 369	5 112	4 000	93 421
	246 209	183 135	15 359	8 000	452 703
Unobligated balance at year end	110 481	49 741	24 455	665	185 342

(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

## STATEMENT VIII. A

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE UNITED STATES OF AMERICAStatus of funds as at 31 December 1977

	<u>1977</u>	<u>1976</u>
Unobligated balance as at 1 January	30 522	58 157
Transfer of unobligated balance	22 163	-
Unliquidated obligations brought forward	12 983	1 315
Income from contributions	3 020 112	68 318
Miscellaneous income and exchange adjustments	<u>1 617</u>	<u>249</u>
Available for expenditures during the year	<u>3 087 397</u>	<u>128 039</u>
Deduct:		
Expenditures during the year	1 392 864	84 534
Unliquidated obligations at year end	<u>396 675</u>	<u>12 983</u>
	<u>1 789 539</u>	<u>97 517</u>
Unobligated balance at year end	<u><u>1 297 858</u></u>	<u><u>30 522</u></u>
Represented by:		
Cash at banks (Schedule A)	1 417 369	5 948
Accounts receivable	<u>277 164</u>	<u>37 557</u>
	1 694 533	43 505
Deduct:		
Reserve for unliquidated obligations at year end	<u>396 675</u>	<u>12 983</u>
TOTAL	<u><u>1 297 858</u></u>	<u><u>30 522</u></u>

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE UNITED STATES OF AMERICAStatus of funds as at 31 December 1977 by programme

	Safeguards programme	Technical assistance	Medfly programme	Resources evaluation	Risk assessment	Medical programme	Tsetse fly programme	Other programmes	Total
Unobligated balance as at 1 January	-	-	-	-	-	2 607	27 915	-	30 522
Transfer of unobligated balance	-	-	-	-	-	-	-	22 163	22 163
Unliquidated obligations brought forward	-	-	-	-	-	12 983	-	-	12 983
Income from contributions	1 264 125	1 199 000	118 300	110 000	108 000	101 776	52 238	66 673	3 020 112
Miscellaneous income and exchange adjustments	-	-	-	-	-	1 356	261	-	1 617
Available for expenditures during the year	1 264 125	1 199 000	118 300	110 000	108 000	118 722	80 414	88 836	3 087 397
Deduct:									
Expenditures during the year	876 419	155 989	72 849	15 813	36 214	68 106	78 638	88 836	1 392 864
Unliquidated obligations at year end	33 410	344 641	16 062	742	-	44	1 776	-	396 675
	909 829	500 630	88 911	16 555	36 214	68 150	80 414	88 836	1 789 539
Unobligated balance at year end	354 296	698 370	29 389	93 445	71 786	50 572	-	-	1 297 858

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor

## STATEMENT IX. A

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1977

	<u>1977</u>	<u>1976</u>
Unobligated balance as at 1 January	113 862	134 876
Unliquidated obligations brought forward	16 202	3 351
Income from contributions	331 565	-
Exchange adjustments	21 642	1 081
Available for expenditure during the year	<u>483 271</u>	<u>139 308</u>
Deduct:		
Expenditures during the year	24 848	9 244
Unliquidated obligations at year end	254 917	16 202
	<u>279 765</u>	<u>25 446</u>
Unobligated balance at year end	<u><u>203 506</u></u>	<u><u>113 862</u></u>
Represented by:		
Cash at banks (Schedule A)	418 635	130 064
Accounts receivable	39 788	-
	<u>458 423</u>	<u>130 064</u>
Deduct:		
Reserve for unliquidated obligations at year end	254 917	16 202
TOTAL	<u><u>203 506</u></u>	<u><u>113 862</u></u>

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1977 by programme

	<u>Fellowships Programme</u>	<u>Safeguards Programme</u>	<u>Total</u>
Unobligated balance as at 1 January	113 862	-	113 862
Unliquidated obligations brought forward	16 202	-	16 202
Income from contributions	-	331 565	331 565
Exchange adjustments	4 045	17 597	21 642
Available for expenditure during the year	<u>134 109</u>	<u>349 162</u>	<u>483 271</u>
Deduct:			
Expenditures during the year	21 533	3 315	24 848
Unliquidated obligations at year end	3 520	251 397	254 917
	<u>25 053</u>	<u>254 712</u>	<u>279 765</u>
Unobligated balance at year end	<u><u>109 056</u></u>	<u><u>94 450</u></u>	<u><u>203 506</u></u>

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor

## STATEMENT X

## SPECIAL ACCOUNT

TECHNICAL ASSISTANCE SUPPORTED BY  
THE GOVERNMENT OF CANADAStatus of funds as at 31 December 1977

		<u>1977</u>
Income from contributions		95 092
Deduct:		
Expenditures during the year	2 080	
Unliquidated obligations at year end	56 384	<u>58 464</u>
Unobligated balance at year end		<u><u>36 628</u></u>
Represented by:		
Cash at banks (Schedule A)		93 012
Deduct:		
Reserve for unliquidated obligations at year end		<u>56 384</u>
TOTAL		<u><u>36 628</u></u>

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor



## CURRENT AND DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1977

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	3 667 976	590.00	6 217
Australian dollars	23 703	0.89	26 633
Austrian schillings	1 325 605	16.15	82 081
Bangladesh takas	6 873	15.00	458
Belgian francs	367 242	35.00	10 493
Brazilian cruzeiros	66 226	15.43	4 292
Bulgarian leva	63 743	0.972	65 579
Burmese kyats	3 552	7.34	484
Canadian dollars	18 294	1.10	16 631
Chilean pesos	2 313	27.67	84
Cuban pesos	37 618	0.825	45 597
Czechoslovak korunas	526 523	11.24	46 844
Danish kroner	131 065	6.10	21 486
Egyptian pounds	15 324	0.70	21 892
Finnish markka	46 156	4.13	11 176
French francs	77 974	4.85	16 077
German Democratic Republic marks	422 546	2.25	187 798
Germany, Federal Republic of, marks	149 934	2.22	67 538
Greek drachmae	123 809	36.00	3 439
Hungarian forints	1 797 420	20.83	86 290
Icelandic kronur	3 657	210.00	17
Indian rupees	66 813	8.50	7 860
Iranian rials	795 769	70.35	11 311
Israeli pounds	100 897	15.15	6 660
Italian lire	75 515 119	880.00	85 813
Japanese yen	1 153 659	240.00	4 807
Mexican pesos	56 569	22.64	2 499
Netherlands guilders	26 225	2.40	10 927
New Zealand dollars	2 005	1.00	2 005
Norwegian kroner	237 393	5.42	43 799
Pakistan rupees	107 836	9.90	10 892
Philippine pesos	211 979	7.35	28 841
Polish zlotys	2 693 950	19.92	135 238
Portuguese escudos	261 602	40.50	6 459
Romanian lei	148 423	12.00	12 369
Spanish pesetas	635 035	82.50	7 697
Sri Lanka rupees	167 975	16.00	10 498
Swedish kronor	35 945	4.78	7 520
Swiss francs	16 012	2.17	7 379
Thai baht	164 247	20.15	8 151
Tunisian dinars	3 640	0.423	8 605
Turkish liras	575 559	19.25	29 899
USSR roubles	1 756 614	0.716	2 453 371
United Kingdom pounds	14 693	0.55	26 714
United States dollars	947 105	-	947 105
Vietnamese dong	30	3.024	10
Yugoslav new dinars	471 318	18.35	25 685
Sub-total			4 625 682

SCHEDULE A (continued)

Deposit	Interest rate p a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
<b>2. Deposit Accounts at banks:</b>					
Bank of America, Vienna	5 5/8 %	48 hours call	\$ 203 527	-	203 527
American Express Company, Vienna	6 %	48 hours call	\$ 232 588	-	232 588
Conill Bank, Vienna	6 3/8 %	48 hours call	\$ 405 000	-	405 000
American Express Company, Vienna	6 1/2 %	48 hours call	\$ 800 000	-	800 000
American Express Company, Vienna	6 9/16%	48 hours call	\$ 1 000 000	-	1 000 000
Mitsui Bank, London	7 1/16%	78-01-03	\$ 500 000	-	500 000
Conill Bank, Vienna	7 3/4 %	78-01-05	\$ 900 000	-	900 000
Mitsui Bank, London	7 3/4 %	78-01-05	\$ 900 000	-	900 000
Banque Worms, Paris	7 3/4 %	78-01-05	\$ 900 000	-	900 000
American Express Company, Vienna	24 %	78-01-13	Skr. 150 000	4.78	31 381
Conill Bank, Vienna	6 11/16%	78-01-16	\$ 1 000 000	-	1 000 000
Chemical Bank, Frankfurt	7 7/16%	78-01-16	\$ 1 200 000	-	1 200 000
Osterreichisches Credit-Institut, Vienna	9 1/4 %	78-01-16	S 18 000 000	16.15	1 114 551
Chemical Bank, Frankfurt	7 1/8 %	78-01-25	\$ 300 000	-	300 000
Conill Bank, Vienna	9 1/2 %	78-01-26	S 20 000 000	16.15	1 238 390
Bank of America, Vienna	6 7/8 %	78-01-31	\$ 300 000	-	300 000
Mitsui Bank, London	6 3/4 %	78-02-02	\$ 1 000 000	-	1 000 000
Österreichische Länderbank, Vienna	6 15/16%	78-02-16	\$ 1 000 000	-	1 000 000
Österreichisches Credit-Institut, Vienna	8 %	Savings Accounts	S 5 754 501	16.15	356 316
Sub-total					<u>13 381 753</u>
Total Current and Deposit Accounts at banks					<u>18 007 435</u>
<b>3. Distribution by Fund:</b>					
Administrative Fund					6 507 630
Working Capital Fund					1 427 615
General Fund (including Operating Funds)					6 168 296
United Nations Development Programme (UNDP)					319 304
United Nations Environment Programme (UNEP)					72 797
Programme Activities supported by the Swedish International Development Authority (SIDA)					919 882
Programme Activities supported by the Government of the Federal Republic of Germany					278 393
Programme Activities supported by the Government of the United States of America					1 417 369
Programme Activities supported by the Government of the Union of Soviet Socialist Republics					418 635
Technical Assistance supported by the Government of Canada					93 012
Other funds and special accounts					384 502
Total Current and Deposit Accounts at banks					<u>18 007 435</u>

CONTRIBUTIONS TO THE 1977 REGULAR BUDGET AND ADVANCES TO THE  
WORKING CAPITAL FUND AS AT 31 DECEMBER 1977

Member State	Working Capital Fund			Regular Budget		
	Assessed	Paid	Out-standing	Assessed	Paid	Out-standing
Afghanistan	400	400	-	6 567	-	6 567
Albania	400	400	-	6 567	-	6 567
Algeria	1 600	1 600	-	25 997	25 997	-
Argentina	17 200	17 200	-	279 469	279 469	-
Australia	29 800	29 800	-	558 886	558 886	-
Austria	11 600	11 600	-	217 553	217 553	-
Bangladesh	1 600	1 600	-	26 683	400	26 283
Belgium	21 800	21 800	-	408 850	408 850	-
Bolivia	400	400	-	6 567	6 567	-
Brazil	16 000	16 000	-	259 972	259 972	-
Bulgaria	3 000	3 000	-	48 744	48 744	-
Burma	600	600	-	9 748	-	9 748
Byelorussian Soviet Socialist Republic	9 600	9 600	-	180 043	180 043	-
Canada	65 800	65 800	-	1 234 049	1 234 049	-
Chile	3 000	3 000	-	48 744	48 744	-
Colombia	3 400	3 400	-	55 244	-	55 244
Costa Rica	400	400	-	6 567	6 567	-
Cuba	2 200	2 200	-	35 745	35 745	-
Cyprus	400	400	-	6 567	6 567	-
Czechoslovakia	18 400	18 400	-	345 084	345 084	-
Democratic Kampuchea	400	400	-	6 567	-	6 567
Democratic People's Republic of Korea	1 400	1 400	-	22 747	-	22 747
Denmark	13 000	13 000	-	243 809	243 809	-
Dominican Republic	400	400	-	6 567	-	6 567
Ecuador	400	400	-	6 567	6 567	-
Egypt	2 400	2 400	-	38 996	38 996	-
El Salvador	400	400	-	6 567	-	6 567
Ethiopia	400	400	-	6 567	-	6 567
Finland	8 800	8 800	-	165 041	165 041	-
France	121 400	121 400	-	2 276 802	2 276 802	-
Gabon	400	400	-	6 567	2 067	4 500
German Democratic Republic	25 200	25 200	-	472 614	472 614	-
Germany, Federal Republic of	147 000	147 000	-	2 756 919	2 756 919	-
Ghana	800	800	-	12 998	-	12 998
Greece	6 600	6 600	-	107 238	107 238	-
Guatemala	600	600	-	9 748	9 748	-
Haiti	400	400	-	6 567	-	6 567
Holy See	400	400	-	7 502	7 502	-
Hungary	6 800	6 800	-	127 531	127 531	-
Iceland	400	400	-	7 502	7 502	-
India	24 800	24 800	-	402 957	402 957	-
Indonesia	4 000	4 000	-	64 993	-	64 993
Iran	4 200	4 200	-	78 769	78 769	-
Iraq	1 000	1 000	-	16 248	16 248	-
Ireland	3 200	3 200	-	60 014	60 014	-
Israel	4 400	4 400	-	82 520	82 520	-
Italy	74 600	74 600	-	1 399 089	1 399 089	-
Ivory Coast	400	400	-	6 567	-	6 567
Jamaica	400	400	-	6 756	621	6 135
Japan	148 000	148 000	-	2 775 674	2 775 674	-
Jordan	400	400	-	6 567	-	6 567
Kenya	400	400	-	6 567	6 567	-
Korea, Republic of	2 200	2 200	-	35 745	35 745	-
Kuwait	1 800	1 800	-	33 757	33 757	-
Lebanon	600	600	-	9 748	-	9 748
Liberia	400	400	-	6 567	-	6 567
Libyan Arab Jamahiriya	2 200	2 200	-	41 260	41 260	-
Liechtenstein	400	400	-	7 502	7 502	-
Luxembourg	800	800	-	15 003	15 003	-
Madagascar	400	400	-	6 567	6 567	-

SCHEDULE B (continued)

Member State	Working Capital Fund			Regular Budget		
	Assessed	Paid	Out-standing	Assessed	Paid	Out-standing
Malaysia	1 400	1 400	-	22 747	22 747	-
Mali	400	400	-	6 567	-	6 567
Mauritius	400	400	-	6 567	-	6 567
Mexico	17 800	17 800	-	289 219	289 219	-
Monaco	400	400	-	7 502	7 502	-
Mongolia	400	400	-	6 567	6 501	66
Morocco	1 200	1 200	-	19 497	19 497	-
Netherlands	25 600	25 600	-	480 116	480 116	-
New Zealand	5 800	5 800	-	108 775	108 775	-
Niger	400	400	-	6 567	6 567	-
Nigeria	2 000	2 000	-	32 496	13 292	19 204
Norway	9 000	9 000	-	168 791	168 791	-
Pakistan	3 000	3 000	-	48 744	48 744	-
Panama	400	400	-	6 567	-	6 567
Paraguay	400	-	400	6 567	-	6 567
Peru	1 400	1 400	-	22 747	-	22 747
Philippines	3 800	3 800	-	61 743	-	61 743
Poland	26 200	26 200	-	491 369	491 369	-
Portugal	3 200	3 200	-	51 994	51 994	-
Qatar	400	400	-	7 502	7 502	-
Romania	6 200	6 200	-	100 738	50 369	50 369
Saudi Arabia	1 200	1 200	-	19 497	19 497	-
Senegal	400	400	-	6 567	6 567	-
Sierra Leone	400	400	-	6 567	-	6 567
Singapore	800	800	-	12 998	12 998	-
South Africa	10 400	10 400	-	168 982	168 982	-
Spain	20 600	20 600	-	334 370	314 006	20 364
Sri Lanka	600	600	-	9 748	-	9 748
Sudan	400	400	-	6 756	-	6 756
Sweden	27 000	27 000	-	506 373	506 373	-
Switzerland	17 000	17 000	-	318 827	318 827	-
Syrian Arab Republic	400	400	-	6 567	-	6 567
Thailand	2 200	2 200	-	35 745	35 745	-
Tunisia	400	400	-	6 567	6 567	-
Turkey	6 000	6 000	-	97 489	-	97 489
Uganda	400	400	-	6 567	-	6 567
Ukrainian Soviet Socialist Republic	35 400	35 400	-	663 912	663 912	-
Union of Soviet Socialist Republics	268 600	268 600	-	5 037 472	5 037 472	-
United Arab Emirates	400	400	-	7 502	7 502	-
United Kingdom of Great Britain and Northern Ireland	110 000	110 000	-	2 063 001	2 063 001	-
United Republic of Cameroon	400	400	-	6 567	6 567	-
United Republic of Tanzania	400	400	-	6 567	-	6 567
United States of America	550 200	550 200	-	10 318 753	10 318 753	-
Uruguay	1 200	1 200	-	19 497	-	19 497
Venezuela	6 600	6 600	-	107 238	5 583	101 655
Viet Nam	1 200	1 200	-	19 497	-	19 497
Yugoslavia	7 000	7 000	-	113 737	113 737	-
Zaire	400	400	-	6 756	6 756	-
Zambia	400	400	-	6 567	6 567	-
Sub-total	2 000 000	1 999 600	400	37 000 000	36 240 263	759 737
<u>New Member:</u>						
Nicaragua <sup>a/</sup>	400	400	-	6 567	6 567	-
Sub-total	400	400	-	6 567	6 567	-
<b>TOTAL</b>	<b>2 000 400</b>	<b>2 000 000</b>	<b>400</b>	<b>37 006 567</b>	<b>36 246 830</b>	<b>759 737</b>

a/ Nicaragua became a Member on 25 March 1977.

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID TO THE GENERAL FUND  
FOR 1977 AS AT 31 DECEMBER 1977

Member State	1977 Base rate %	Share of \$6 million target for voluntary contributions for 1977 using base rate a/	Pledged	Paid	Outstanding
Afghanistan	0.02	1 200	-	-	-
Albania	0.02	1 200	-	-	-
Algeria	0.08	4 800	-	-	-
Argentina	0.86	51 600	51 600	51 600	-
Australia	1.49	89 400	84 967	84 967	-
Austria	0.58	34 800	34 800	34 800	-
Bangladesh	0.08	4 800	-	-	-
Belgium	1.09	65 400	b/	b/	-
Bolivia	0.02	1 200	-	-	-
Brazil	0.80	48 000	55 000	55 000	-
Bulgaria	0.15	9 000	9 000	9 000	-
Burma	0.03	1 800	1 800	-	1 800
Byelorussian Soviet Socialist Republic	0.48	28 800	26 525	26 525	-
Canada	3.29	197 400	197 400	197 400	-
Chile	0.15	9 000	9 250	9 250	-
Colombia	0.17	10 200	-	-	-
Costa Rica	0.02	1 200	1 200	1 200	-
Cuba	0.11	6 600	6 600	6 600	-
Cyprus	0.02	1 200	1 200	1 200	-
Czechoslovakia	0.92	55 200	21 815	21 815	-
Democratic Kampuchea	0.02	1 200	-	-	-
Democratic People's Republic of Korea	0.07	4 200	-	-	-
Denmark	0.65	39 000	39 000	39 000	-
Dominican Republic	0.02	1 200	-	-	-
Ecuador	0.02	1 200	1 200	1 200	-
Egypt	0.12	7 200	7 143	7 143	-
El Salvador	0.02	1 200	-	-	-
Ethiopia	0.02	1 200	-	-	-
Finland	0.44	26 400	26 400	26 400	-
France	6.07	364 200	120 000	120 000	-
Gabon	0.02	1 200	-	-	-
German Democratic Republic	1.26	75 600	83 333	83 333	-
Germany, Federal Republic of	7.35	441 000	441 000	441 000	-
Ghana	0.04	2 400	2 400	-	2 400
Greece	0.33	19 800	-	-	-
Guatemala	0.03	1 800	300	300	-
Haiti	0.02	1 200	-	-	-
Holy See	0.02	1 200	-	-	-
Hungary	0.34	20 400	48 008	48 008	-
Iceland	0.02	1 200	-	-	-
India	1.24	74 400	74 400	74 400	-
Indonesia	0.20	12 000	12 000	-	12 000
Iran	0.21	12 600	20 000	20 000	-
Iraq	0.05	3 000	70 000	70 000	-
Ireland	0.16	9 600	9 600	9 600	-
Israel	0.22	13 200	13 200	13 200	-
Italy	3.73	223 800	-	-	-
Ivory Coast	0.02	1 200	-	-	-
Jamaica	0.02	1 200	-	-	-
Japan	7.40	444 000	444 000	444 000	-

Member State	1977 Base rate %	Share of \$6 million target for voluntary contributions for 1977 using base rate a/	Pledged	Paid	Outstanding
Jordan	0.02	1 200	-	-	-
Kenya	0.02	1 200	-	-	-
Korea, Republic of	0.11	6 600	6 600	6 600	-
Kuwait	0.09	5 400	5 400	5 400	-
Lebanon	0.03	1 800	-	-	-
Liberia	0.02	1 200	-	-	-
Libyan Arab Jamahiriya	0.11	6 600	-	-	-
Liechtenstein	0.02	1 200	1 200	1 200	-
Luxembourg	0.04	2 400	-	-	-
Madagascar	0.02	1 200	-	-	-
Malaysia	0.07	4 200	4 200	4 200	-
Mali	0.02	1 200	-	-	-
Mauritius	0.02	1 200	1 200	-	1 200
Mexico	0.89	53 400	53 400	35 821	17 579
Monaco	0.02	1 200	-	-	-
Mongolia	0.02	1 200	1 200	1 200	-
Morocco	0.06	3 600	3 600	3 600	-
Netherlands	1.28	76 800	76 800	76 800	-
New Zealand	0.29	17 400	-	-	-
Nicaragua	0.02	1 200	-	-	-
Niger	0.02	1 200	1 200	1 200	-
Nigeria	0.10	6 000	-	-	-
Norway	0.45	27 000	27 000	27 000	-
Pakistan	0.15	9 000	9 000	9 000	-
Panama	0.02	1 200	1 100	1 100	-
Paraguay	0.02	1 200	-	-	-
Peru	0.07	4 200	-	-	-
Philippines	0.19	11 400	11 500	11 500	-
Poland	1.31	78 600	50 201	50 201	-
Portugal	0.16	9 600	10 000	10 000	-
Qatar	0.02	1 200	1 200	1 200	-
Romania	0.31	18 600	-	-	-
Saudi Arabia	0.06	3 600	3 600	3 600	-
Senegal	0.02	1 200	1 200	1 200	-
Sierra Leone	0.02	1 200	-	-	-
Singapore	0.04	2 400	1 800	1 800	-
South Africa	0.52	31 200	31 200	31 200	-
Spain	1.03	61 800	30 000	23 500	6 500
Sri Lanka	0.03	1 800	1 800	1 800	-
Sudan	0.02	1 200	2 500	2 500	-
Sweden	1.35	81 000	81 000	81 000	-
Switzerland	0.85	51 000	51 000	51 000	-
Syrian Arab Republic	0.02	1 200	-	-	-
Thailand	0.11	6 600	6 600	6 600	-
Tunisia	0.02	1 200	-	-	-
Turkey	0.30	18 000	18 000	18 000	-
Uganda	0.02	1 200	-	-	-
Ukrainian Soviet Socialist Republic	1.77	106 200	107 239	107 239	-
Union of Soviet Socialist Republics	13.43	805 800	795 756	795 756	-
United Arab Emirates	0.02	1 200	1 200	1 200	-

Member State	1977 Base rate %	Share of \$6 million target for voluntary contributions for 1977 using base rate <u>a/</u>	Pledged	Paid	Outstanding
United Kingdom of Great Britain and Northern Ireland	5.50	330 000	330 000	330 000	-
United Republic of Cameroon	0.02	1 200	-	-	-
United Republic of Tanzania	0.02	1 200	1 200	1 200	-
United States of America	27.51	1 650 600	1 650 600	1 650 600	-
Uruguay	0.06	3 600	-	-	-
Venezuela	0.33	19 800	19 800	19 800	-
Viet Nam	0.06	3 600	-	-	-
Yugoslavia	0.35	21 000	21 000	20 000	1 000
Zaire	0.02	1 200	-	-	-
Zambia	0.02	1 200	1 200	1 200	-
<b>TOTAL</b>	<b>100.02<sup>c/</sup></b>	<b>6 001 200</b>	<b>5 334 637</b>	<b>5 292 158</b>	<b>42 479</b>

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

b/ Belgium pledged and paid \$81 125 which was received in 1976 and was reported in the Agency Accounts for 1976, GC(XXI)/581, page 38.

c/ Nicaragua became a Member after the base rates for 1977 had been established; therefore total of 100.00% (\$6 000 000) is exceeded by 0.02% (\$1200).

SCHEDULE D

OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS  
as at 31 December 1977

Member State	1958-1969 <sup>a/</sup>	1970	1971	1972	1973	1974	1975	1976	Total
Afghanistan	-	-	-	-	-	-	-	6 228	6 228
Albania	-	-	-	-	-	-	52	6 228	6 280
Colombia	-	-	-	-	-	-	-	11 307	11 307
Democratic Kampuchea	-	-	-	-	3 344	8 414	5 054	6 228	23 040
Dominican Republic <sup>b/</sup>	29 320	4 741	5 221	5 934	6 778	8 414	5 054	6 228	71 690
El Salvador	3 844	4 741	5 221	5 934	6 778	8 414	5 054	6 228	46 214
Ethiopia	-	-	-	-	-	-	-	6 228	6 228
Haiti <sup>c/</sup>	33 576	4 741	5 221	5 934	6 778	8 414	5 054	6 228	75 946
Ivory Coast	-	-	-	-	-	-	-	40	40
Jordan	-	-	-	-	-	-	3 275	6 228	9 503
Lebanon	-	-	-	-	-	-	-	9 241	9 241
Liberia	-	-	-	-	-	-	-	674	674
Mali <sup>d/</sup>	10 462	4 741	5 221	5 934	6 778	8 414	5 054	6 228	52 832
Panama	-	-	-	-	-	-	-	5 248	5 248
Paraguay <sup>e/</sup>	35 561	4 741	5 341	5 934	6 778	8 414	5 054	6 228	78 051
Peru	-	-	-	-	-	-	-	562	562
Sierra Leone	-	-	-	-	-	-	-	5 894	5 894
Sudan	-	-	-	-	-	-	-	3 598	3 598
Viet Nam	-	-	-	-	-	-	14 248	18 482	32 730
Former Member	9 862	-	-	-	-	-	-	-	9 862
<b>TOTAL</b>	<b>122 625</b>	<b>23 705</b>	<b>26 225</b>	<b>29 670</b>	<b>37 234</b>	<b>50 484</b>	<b>47 899</b>	<b>117 326</b>	<b>455 168</b>

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

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

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

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

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



VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND FOR THE  
YEARS 1970-1976 AND OUTSTANDING AS AT 31 DECEMBER 1977

Member State	1970	1971	1972	1973	1974	1975	1976	Total
Burma	-	-	-	-	-	-	1 650	1 650
Ethiopia	-	-	-	-	-	-	1 100	1 100
Greece	-	-	-	-	-	7 286	18 150	25 436
Haiti	800	-	-	-	-	-	-	800
Jordan	-	-	800	-	-	-	-	800
Uganda	536	-	-	-	-	-	-	536
Zaire	1 000	1 500	1 200	2 000	-	900	-	6 600
<b>TOTAL</b>	<b>2 336</b>	<b>1 500</b>	<b>2 000</b>	<b>2 000</b>	<b>-</b>	<b>8 186</b>	<b>20 900</b>	<b>36 922</b>

SCHEDULE F. 1

DATA IN SUPPORT OF THE REPORT OF THE DIRECTOR GENERAL ON THE  
AGENCY'S ACCOUNTS FOR 1977

STATEMENT OF ANNUAL APPROPRIATION, OBLIGATIONS,  
EXPENDITURES, UNLIQUIDATED OBLIGATIONS AND  
UNOBLIGATED BALANCE AS AT 31 DECEMBER,  
BY YEARS 1958-1977 INCLUSIVE

Year	Annual appropriation	Obligations	Expenditures	Unliquidated obligations	Unobligated balance	
					Amount and percentage of annual 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
1977	46 341 000	43 665 006	39 800 714	3 864 292	2 675 994	5.77

STATEMENT OF ASSESSED CONTRIBUTIONS RECEIVED DURING YEAR OF ASSESSMENT  
 COMPARED WITH TOTAL PAYMENTS AND RESCISSIONS AND  
 OUTSTANDING BALANCES AS AT 31 DECEMBER,  
 BY YEARS 1958-1977 INCLUSIVE

Year	Total assessments <sup>a/</sup>	Assessment received					Difference [(2) minus (6)]
		Current year		Prior years	Total		
		Amount	% [(3) divided by (2)]		Amount	% [(6) divided by (2)]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1958	4 114 760	3 771 396	91.7	-	3 771 396	91.7	343 364
1959	5 225 000	4 722 638	90.4	228 388	4 951 026	94.8	273 974
1960	5 880 980	5 312 034	90.3	319 167	5 631 201	95.8	249 779
1961	6 200 690	5 554 021	89.6	484 557	6 038 578	97.4	162 112
1962	6 640 079	5 638 304	84.9	493 177	6 131 481	92.3	508 598
1963	7 155 263	6 159 522	86.1	997 111	7 156 633	100.0	(1 370)
1964	7 230 274	6 605 083	91.4	962 280	7 567 363	104.7	(337 089)
1965	7 732 282	6 943 041	89.8	722 874	7 665 915	99.1	66 367
1966 <sup>b/</sup>	8 677 559	7 907 199	91.1	663 439	8 570 638	98.8	106 921
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 <sup>b/</sup>	18 258 757	17 017 697	93.2	2 162 057 <sup>c/</sup>	19 179 754 <sup>c/</sup>	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
1977	37 006 567	36 246 830	98.0	1 756 084	38 002 914	102.7	(996 347)
<b>TOTAL</b>	<b>269 417 762</b>	<b>252 376 439</b>	<b>93.7</b>	<b>15 826 418</b>	<b>268 202 857</b>	<b>99.6</b>	<b>1 214 905</b>

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

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

<sup>c/</sup> Includes amounts rescinded in 1973.

SCHEDULES F.3 and F.4

SCHEDULE F. 3

STATEMENT OF ANNUAL ASSESSMENTS ON MEMBER STATES, SHOWING PAYMENTS AND RESCISSIONS BY YEARS AND OUTSTANDING CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1977

Year	Total assessments <sup>a/</sup>	Amount paid in year								Contributions still receivable
		1958-1970	1971	1972	1973	1974	1975	1976	1977	
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	6 631 760	-	-	-	-	280	-	-	8 039
1963	7 155 263	7 146 004	-	-	-	-	-	-	-	9 259
1964	7 230 274	7 215 525	-	-	3 343	-	-	-	2 020	9 386
1965	7 732 282	7 715 313	-	-	3 857	-	-	-	360	12 752
1966 <sup>b/</sup>	8 677 559	8 657 609	1 728	21	4 333	-	-	-	-	13 868
1967	9 185 010	9 157 950	3 669	-	6 389	-	280	-	-	16 722
1968	10 171 630	10 102 649	39 559	4 040	6 328	2 794	-	-	-	16 260
1969	10 911 453	10 393 372	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 <sup>c/</sup>	1 266	3 755	12 675	-	23 705
1971	13 346 659	-	12 201 519	397 972	678 920 <sup>c/</sup>	26 360	5 221	10 442	-	26 225
1972	15 397 934	-	-	14 272 632	972 129 <sup>c/</sup>	74 532	37 103	11 868	-	29 670
1973 <sup>b/</sup>	18 258 757	-	-	-	17 017 697	1 106 596	52 986	13 747	30 497	37 234
1974	23 474 491	-	-	-	-	22 735 361	612 222	23 651	52 773	50 484
1975	26 681 910	-	-	-	-	-	26 309 822	200 861	123 328	47 899
1976	34 255 684	-	-	-	-	-	-	32 591 252	1 547 106	117 326
1977	37 006 567	-	-	-	-	-	-	-	36 246 830	759 737
<b>TOTAL</b>	<b>269 417 762</b>	<b>99 244 390</b>	<b>13 076 830</b>	<b>14 860 060</b>	<b>19 179 754<sup>c/</sup></b>	<b>23 951 264</b>	<b>27 022 629</b>	<b>32 865 016</b>	<b>38 002 914</b>	<b>1 214 905</b>

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, 1958-1977 INCLUSIVE

	1958-1970	1971	1972	1973	1974	1975	1976	1977
<b>Amounts:</b>								
Cumulative assessments <sup>a/</sup>	100 995 760	114 342 419	129 740 353	147 999 110	171 473 601	198 155 511	232 411 195	269 417 762
Less: Cumulative payments and rescissions	99 244 390	112 321 220	127 181 280	146 361 034	170 312 298	197 334 927	230 199 943	268 202 857
Cumulative unpaid balance	1 751 370	2 021 199	2 559 073	1 638 076	1 161 303	820 584	2 211 252	1 214 905
<b>Percentages:</b>								
Cumulative assessments	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Less: Cumulative payments and rescissions	98.27%	98.23%	98.03%	98.89%	99.32%	99.59%	99.05%	99.55%
Net cumulative	1.73%	1.77%	1.97%	1.11%	0.68%	0.41%	0.95%	0.45%

a/ Including assessments on new Member States

STATEMENT OF 1976 UNLIQUIDATED OBLIGATIONS CARRIED FORWARD  
ON 31 DECEMBER 1976 SHOWING EXPENDITURES AND SAVINGS  
DURING 1977 AND THE BALANCE CARRIED FORWARD TO 1978

Appropriation Section	Obligations carried over on 31 December 1976	Obligations liquidated during 1977	Savings in 1977	Balance carried forward to 1978
1. Policy-making organs	13 641	13 448	193	-
2. Executive management and administration	209 199	145 971	63 228	-
3. Common services	290 413	262 833	27 580	-
4. Technical assistance and training	685	645	40	-
5. Research and isotopes	571 093	348 796	21 545	200 752
6. Operational facilities	156 524	145 627	10 897	-
7. Technical operations	705 123	646 047	(4 643)	63 719
8. Safeguards	414 466	370 311	38 570	5 585
<b>TOTAL</b>	<b>2 361 144</b>	<b>1 933 678</b>	<b>157 410<sup>a/</sup></b>	<b>270 056</b>

a/ In addition savings of \$57 663 occurred on obligations brought forward from 1975 as unliquidated obligations, so that total savings were \$215 073 as follows:

Savings on 1975 unliquidated obligations	57 663
Savings on 1976 unliquidated obligations	157 410
Total (Statement I, D)	<u>215 073</u>

## SCHEDULE F. 6

STATEMENT OF MISCELLANEOUS INCOME IN 1977  
COMPARED WITH BUDGET ESTIMATES

Source	Budget estimate	Actual income	Difference
<b>ATTRIBUTABLE TO SPECIFIC PROGRAMMES</b>			
Sale of IAEA publications	450 000	556 621	106 621
Sale of INIS publications including microfiches and tapes	225 000	294 978	69 978
Sale of CINDA publications	35 000	15 685	(19 315)
Advertising	17 000	16 454	(546)
Laboratory income	20 000	35 276	15 276
Sale of surplus property	30 000	263 857	233 857
IAEA/UNIDO joint services arrangement:			
Computer services	325 000	238 544	(86 456)
Printing services	160 000	85 584	(74 416)
Other services	120 000	110 417	(9 583)
Amounts recoverable under safeguards agreements from non-member States	15 000	55 230	40 230
UNDP programme support costs	560 000	392 232	(167 768)
SIDA programme costs	-	16 467	16 467
Other programme support costs	-	4 787	4 787
Reimbursable services for AGRIS	50 000	71 883	21 883
	<b>2 007 000</b>	<b>2 158 015</b>	<b>151 015</b>
<b>NOT ATTRIBUTABLE TO SPECIFIC PROGRAMMES</b>			
Investment and interest income	420 000	959 100	539 100
Refund from the United Nations Joint Staff Pension Fund	120 000	70 797	(49 203)
Refund of value added tax	465 000	511 497	46 497
Gain on exchange of currencies	-	341 473	341 473
Other	139 000	267 562	128 562
	<b>1 144 000</b>	<b>2 150 429</b>	<b>1 006 429</b>
<b>TOTAL MISCELLANEOUS INCOME</b>	<b>3 151 000</b>	<b>4 308 444</b>	<b>1 157 444</b>

STATEMENT OF FINANCIAL CONTRIBUTIONS RECEIVED FROM MEMBER STATES  
TOWARDS THE COSTS OF CONFERENCES, SYMPOSIA  
AND SEMINARS HELD IN 1977

Place	Meeting Title	Member State making the contribution	Amount pledged	Status as at 31 December 1977	
				Paid	Outstanding
Portoroz	Symposium on monitoring of radioactive airborne and liquid releases from nuclear facilities	Yugoslavia	6 000	-	6 000
Wageningen	Symposium on food irradiation	Netherlands	11 000	11 000	-
Berlin (West)	Symposium on radioimmunoassay and related procedures in medicine	Federal Republic of Germany	11 000	11 000	-
Atlanta	Symposium on national and international standardization of radiation dosimetry	USA	11 000	-	11 000
Leipzig	Technical Committee on biological application of stable isotopes	German Democratic Republic	5 000	5 000	-
<b>TOTAL</b>			<b>44 000</b>	<b>27 000</b>	<b>17 000</b>

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES DURING  
1977 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

SCHEDULE G

Member State	T O T A L	C A S H			I N K I N D				C o s t - f r e e e x p e r t s		
		Assessed contri- butions	Voluntary contributions (General Fund)	Other voluntary contributions	Type II fellow- ships	Equipment and supplies	Meetings and training courses	Films, books and reports	C o s t - f r e e e x p e r t s		
									Amount <sup>a/</sup>	Number	Man-days
Afghanistan	6 567	6 567	-	-	-	-	-	-	-	-	-
Albania	6 567	6 567	-	-	-	-	-	-	-	-	-
Algeria	26 017	25 997	-	-	-	-	20	-	-	-	-
Argentina	348 691	279 469	51 600	-	3 686	-	-	13 936	9	108	-
Australia	655 132	558 886	84 967	-	-	-	240	11 039	8	108	-
Austria	264 170	217 553	34 800	-	10 500	-	425	892	2	6	-
Bangladesh	27 188	26 683	-	-	-	-	5	500	1	5	-
Belgium	436 127	408 850	b/	-	15 180	-	45	12 052	11	61	-
Bolivia	6 567	6 567	-	-	-	-	-	-	-	-	-
Brazil	331 154	259 972	55 000	-	9 082	-	450	6 650	7	48	-
Bulgaria	70 598	48 744	9 000	-	-	-	-	12 854	5	305	-
Burma	11 548	9 748	1 800	-	-	-	-	-	-	-	-
Byelorussian Soviet Socialist Republic	206 568	180 043	26 525	-	-	-	-	-	-	-	-
Canada	1 582 670	1 234 049	197 400	98 412 <sup>c/</sup>	-	-	12 000	885	39 924	29	159
Chile	59 780	48 744	9 250	-	-	-	-	1 786	1	7	-
Colombia	55 254	55 244	-	-	-	-	10	-	-	-	-
Costa Rica	8 667	6 567	1 200	-	-	-	-	900	1	9	-
Cuba	42 345	35 745	6 600	-	-	-	-	-	-	-	-
Cyprus	7 767	6 567	1 200	-	-	-	-	-	-	-	-
Czechoslovakia	373 851	345 084	21 815	-	-	400	145	6 407	10	59	-
Democratic Kampuchea	6 567	6 567	-	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	22 747	22 747	-	-	-	-	-	-	-	-	-
Denmark	314 478	243 809	39 000	-	28 200	-	360	3 109	3	19	-
Dominican Republic	6 567	6 567	-	-	-	-	-	-	-	-	-
Ecuador	7 767	6 567	1 200	-	-	-	-	-	-	-	-
Egypt	46 139	38 996	7 143	-	-	-	-	-	-	-	-
El Salvador	6 567	6 567	-	-	-	-	-	-	-	-	-
Ethiopia	6 567	6 567	-	-	-	-	-	-	-	-	-
Finland	193 681	165 041	26 400	-	-	-	50	2 190	3	12	-
France	2 929 759	2 276 802	120 000	80 248 <sup>d/</sup>	76 485	-	252 000	2 056	122 168	79	795
Gabon	6 567	6 567	-	-	-	-	-	-	-	-	-
German Democratic Republic	561 469	472 614	83 333	-	-	-	200	5 322	4	27	-
Germany, Federal Republic of	3 862 680	2 756 919	441 000	368 207 <sup>e/</sup>	65 970	-	125 000	3 170	102 414	79	805
Ghana	15 398	12 998	2 400	-	-	-	-	-	-	-	-
Greece	110 773	107 238	-	-	-	3 500	35	-	-	-	-
Guatemala	10 063	9 748	300	-	-	-	15	-	-	-	-
Haiti	6 567	6 567	-	-	-	-	-	-	-	-	-
Holy See	7 502	7 502	-	-	-	-	-	-	-	-	-
Hungary	188 276	127 531	48 008	-	5 076	3 000	865	3 796	5	27	-
Iceland	7 502	7 502	-	-	-	-	-	-	-	-	-
India	495 868	402 957	74 400	-	3 234	-	375	14 902	13	81	-
Indonesia	76 993	64 993	12 000	-	-	-	-	-	-	-	-
Iran	99 763	78 769	20 000	-	-	-	-	994	1	7	-
Iraq	86 248	16 248	70 000	-	-	-	-	-	-	-	-
Ireland	69 614	60 014	9 600	-	-	-	-	-	-	-	-



Member State	T O T A L	C A S H			I N K I N D				C o s t - f r e e e x p e r t s		
		Assessed contri- butions	Voluntary contributions (General Fund)	Other voluntary contributions	Type II fellow- ships	Equipment and supplies	Meetings and training courses	Films, books and reports	C o s t - f r e e e x p e r t s		
									Amount <sup>a/</sup>	Number	Man-days
Israel	107 771	82 520	13 200	-	6 810	-	-	95	5 146	4	25
Italy	1 852 217	1 399 089	-	364 242 <sup>g/</sup>	55 810	-	-	1 500	31 576	29	154
Ivory Coast	6 567	6 567	-	-	-	-	-	-	-	-	-
Jamaica	6 756	6 756	-	-	-	-	-	-	-	-	-
Japan	3 381 020	2 775 674	444 000	-	19 700	-	-	562	141 084	43	621
Jordan	6 567	6 567	-	-	-	-	-	-	-	-	-
Kenya	6 567	6 567	-	-	-	-	-	-	-	-	-
Korea, Republic of	63 665	35 745	6 600	-	-	-	20 000	20	1 300	2	13
Kuwait	40 382	33 757	5 400	-	-	-	-	-	1 225	2	10
Lebanon	9 748	9 748	-	-	-	-	-	-	-	-	-
Liberia	6 567	6 567	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	41 260	41 260	-	-	-	-	-	-	-	-	-
Liechtenstein	8 702	7 502	1 200	-	-	-	-	-	-	-	-
Luxembourg	15 003	15 003	-	-	-	-	-	-	-	-	-
Madagascar	6 567	6 567	-	-	-	-	-	-	-	-	-
Malaysia	27 587	22 747	4 200	-	-	-	-	40	600	1	6
Mali	6 567	6 567	-	-	-	-	-	-	-	-	-
Mauritius	7 767	6 567	1 200	-	-	-	-	-	-	-	-
Mexico	351 935	289 219	53 400	-	5 500	-	-	80	3 736	4	31
Monaco	85 871	7 502	-	78 369 <sup>g/</sup>	-	-	-	-	-	-	-
Mongolia	7 767	6 567	1 200	-	-	-	-	-	-	-	-
Morocco	23 157	19 497	3 600	-	-	-	-	60	-	-	-
Netherlands	661 647	480 116	76 800	-	24 710	-	-	165	79 856	19	840
New Zealand	108 815	108 775	-	-	-	-	-	40	-	-	-
Nicaragua	6 567	6 567	-	-	-	-	-	-	-	-	-
Niger	7 767	6 567	1 200	-	-	-	-	-	-	-	-
Nigeria	32 496	32 496	-	-	-	-	-	-	-	-	-
Norway	224 999	168 791	27 000	-	-	-	-	30	29 178	4	275
Pakistan	60 544	48 744	9 000	-	-	-	-	-	2 800	4	28
Panama	7 767	6 567	1 100	-	-	-	-	100	-	-	-
Paraguay	6 567	6 567	-	-	-	-	-	-	-	-	-
Peru	22 747	22 747	-	-	-	-	-	-	-	-	-
Philippines	75 933	61 743	11 500	-	1 350	-	-	40	1 300	2	13
Poland	566 004	491 369	50 201	-	15 400	-	-	-	9 034	11	57
Portugal	63 809	51 994	10 000	-	-	-	-	10	1 805	2	5
Qatar	8 702	7 502	1 200	-	-	-	-	-	-	-	-
Romania	102 538	100 738	-	-	-	-	-	320	1 480	2	9
Saudi Arabia	23 097	19 497	3 600	-	-	-	-	-	-	-	-
Senegal	7 767	6 567	1 200	-	-	-	-	-	-	-	-
Sierra Leone	6 567	6 567	-	-	-	-	-	-	-	-	-
Singapore	14 798	12 998	1 800	-	-	-	-	-	-	-	-
South Africa	228 177	168 982	31 200	-	-	-	-	-	27 995	3	263
Spain	390 628	334 370	30 000	-	11 930	-	-	220	14 108	18	98
Sri Lanka	11 548	9 748	1 800	-	-	-	-	-	-	-	-
Sudan	9 256	6 756	2 500	-	-	-	-	-	-	-	-
Sweden	1 683 988	506 373	81 000	1 077 453 <sup>h/</sup>	-	-	400	30	18 732	18	95
Switzerland	388 427	318 827	51 000	-	-	-	-	325	18 275	18	89
Syrian Arab Republic	6 567	6 567	-	-	-	-	-	-	-	-	-
Thailand	42 345	35 745	6 600	-	-	-	-	-	-	-	-
Tunisia	6 567	6 567	-	-	-	-	-	-	-	-	-

Member State	T O T A L	C A S H			I N K I N D				C o s t - f r e e e x p e r t s		
		Assessed contri- butions	Voluntary contributions (General Fund)	Other voluntary contributions	Type II fellow- ships	Equipment and supplies	Meetings and training courses	Films, books and reports	Amount <sup>a/</sup>	Number	Man-days
Turkey	116 804	97 489	18 000	-	-	-	15	1 300	2	13	
Uganda	6 567	6 567	-	-	-	-	-	-	-	-	
Ukrainian Soviet Socialist Republic	771 151	663 912	107 239	-	-	-	-	-	-	-	
Union of Soviet Socialist Republics	6 201 704	5 037 472	795 756	331 565 <sup>l/</sup>	-	-	480	36 431	31	188	
United Arab Emirates	8 702	7 502	1 200	-	-	-	-	-	-	-	
United Kingdom of Great Britain and Northern Ireland	2 488 400	2 063 001	330 000	-	23 600	-	2 000	68 069	59	328	
United Republic of Cameroon	6 567	6 567	-	-	-	-	-	-	-	-	
United Republic of Tanzania	7 767	6 567	1 200	-	-	-	-	-	-	-	
United States of America	16 998 807	10 318 753	1 650 600	3 020 112 <sup>l/</sup>	961 681	349 824	521 010 <sup>k/</sup>	175 087	121	1 065	
Uruguay	19 497	19 497	-	-	-	-	-	-	-	-	
Venezuela	127 038	107 238	19 800 <sup>l/</sup>	-	-	-	-	-	-	-	
Viet Nam	19 497	19 497	-	-	-	-	-	-	-	-	
Yugoslavia	137 754	113 737	21 000	-	600	-	5	2 412	3	16	
Zaire	6 756	6 756	-	-	-	-	-	-	-	-	
Zambia	7 767	6 567	1 200	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>51 444 772</b>	<b>37 006 567</b>	<b>5 334 637</b>	<b>5 418 608</b>	<b>1 344 504</b>	<b>352 824</b>	<b>936 310</b>	<b>1 034 364</b>	<b>673</b>	<b>6 890</b>	

a/ Includes actual costs where known; otherwise, salaries at an estimated cost of \$100 per day, plus travel and subsistence of cost-free experts provided by Member States.

b/ Belgium pledged and paid \$81 125 which was received in 1976 and was reported in The Agency's Accounts for 1976.

c/ See Statement X Technical Assistance supported by the Government of Canada (\$95 092 income) plus \$3320 of "Contributions from Member States" to the International Centre for Theoretical Physics, Trieste, on Statement III. B. Operating Fund I.

d/ \$80 248 of "Contributions from Member States to ICTP, Trieste" on Statement III. B. Operating Fund I.

e/ See Statement VII. B. Programme Activities supported by the Government of the Federal Republic of Germany.

f/ \$364 242 of "Contributions from Member States to ICTP, Trieste" on Statement III. B. Operating Fund I.

g/ See "Contributions from Member States" to the International Laboratory of Marine Radioactivity at Monaco on Statement III. B. Operating Fund I.

h/ See Statement VI. B. Programme Activities supported by the Swedish International Development Authority (SIDA).

i/ See Statement IX. B. Programme Activities supported by the Government of the Union of Soviet Socialist Republics.

j/ See Statement VIII. B. Programme Activities supported by the United States of America.

k/ In addition to the above 1977 contributions, the US Government has reported costs of \$386 717 incurred for the Interregional Training Course at the Argonne National Laboratory during 1976 which were not included in the 1976 report.

l/ In addition to the above contribution which represents the 1977 voluntary contribution, Venezuela also pledged and paid a 1976 voluntary contribution of \$18 118 in 1977.

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1977 AND OF  
INCOME AND OBLIGATIONS FOR THE YEAR 1977  
(in thousands of US dollars)

Description	Admin. Fund	Working Capital Fund	General Fund	UNDP	UNEP	Programme Activities supported by					Adjustments for transfers between funds <sup>a/</sup>	Total <sup>b/</sup>
						SIDA	FRG	USA	USSR	Canada		
Statement No.	I. B	II	III, A	IV. A	V. A	VI. A	VII. A	VIII. A	IX. A	X		
<b>ASSETS AND LIABILITIES AS AT 31 DECEMBER 1977</b>												
<b>Assets</b>												
Cash in banks, in hand and in transit (including interest bearing bank deposits)	6 550.8	1 427.6	6 200.8	319.3	72.8	919.9	278.4	1 417.4	418.6	93.0	-	17 698.6
Government letters of credit convertible on demand	-	-	1 100.0	-	-	-	-	-	-	-	-	1 100.0
Investments	-	572.4	-	-	-	-	-	-	-	-	-	572.4
Contributions and advances due	1 214.9	.4	111.2	-	-	-	-	-	-	-	-	1 326.5
Accounts receivable and sundry debit balances	2 254.7	-	1 120.7	69.6	-	278.4	1.5	277.2	39.8	-	-	4 041.9
<b>Total assets</b>	<b>10 020.4</b>	<b>2 000.4</b>	<b>8 532.7</b>	<b>388.9</b>	<b>72.8</b>	<b>1 198.3</b>	<b>279.9</b>	<b>1 694.6</b>	<b>458.4</b>	<b>93.0</b>	<b>-</b>	<b>24 739.4</b>
<b>Liabilities</b>												
Reserve for unliquidated obligations	4 134.3	-	3 631.1	691.9	26.5	231.6	93.4	396.7	254.9	56.4	-	9 516.8
Accounts payable and sundry credit balances	4 215.7	-	738.1	39.5	-	2.2	1.2	-	-	-	-	4 996.7
Principal of the Working Capital Fund	-	2 000.0	-	-	-	-	-	-	-	-	-	2 000.0
<b>Total liabilities</b>	<b>8 350.0</b>	<b>2 000.0</b>	<b>4 369.2</b>	<b>731.4</b>	<b>26.5</b>	<b>233.8</b>	<b>94.6</b>	<b>396.7</b>	<b>254.9</b>	<b>56.4</b>	<b>-</b>	<b>16 513.5</b>
Surplus as at 31 December 1977	1 670.4	.4	4 163.5	(342.5)	46.3	964.5	185.3	1 297.9	203.5	36.6	-	8 225.9
<b>INCOME AND OBLIGATIONS FOR THE YEAR 1977</b>												
<b>Income</b>												
Balance brought forward from 1976												
Surpluses on 1 January 1977	3 102.8	1.2	4 076.5	291.2	190.6	472.7	153.2	30.5	113.9	-	-	8 432.6
Unliquidated obligations	2 660.2	-	2 848.1	-	5.8	265.0	110.9	13.0	16.2	-	-	5 919.2
	5 763.0	1.2	6 924.6	291.2	196.4	737.7	264.1	43.5	130.1	-	-	14 351.8
<b>Income in 1977</b>												
Regular or special contributions and allocations	37 709.0	(.8)	6 413.4	2 582.9	188.0	1 027.2	368.2	3 042.3	331.6	95.1	(521.6)	51 235.3
Other income and exchange adjustments	4 308.4	-	575.9	16.9	-	.5	5.7	1.6	21.6	-	-	4 930.6
	42 017.4	(.8)	6 989.3	2 599.8	188.0	1 027.7	373.9	3 043.9	353.2	95.1	(521.6)	56 165.9
<b>Total funds available in 1977</b>	<b>47 780.4</b>	<b>.4</b>	<b>13 913.9</b>	<b>2 891.0</b>	<b>384.4</b>	<b>1 765.4</b>	<b>638.0</b>	<b>3 087.4</b>	<b>483.3</b>	<b>95.1</b>	<b>(521.6)</b>	<b>70 517.7</b>
<b>Obligations</b>												
Expenditures <sup>c/</sup>	41 975.7	-	6 119.3	2 541.6	311.6	569.3	359.3	1 392.8	24.9	2.1	(521.6)	52 775.0
Unliquidated obligations as at 31 December 1977	4 134.3	-	3 631.1	691.9	26.5	231.6	93.4	396.7	254.9	56.4	-	9 516.8
	46 110.0	-	9 750.4	3 233.5	338.1	800.9	452.7	1 789.5	279.8	58.5	(521.6)	62 291.8
Surplus as at 31 December 1977	1 670.4	.4	4 163.5	(342.5)	46.3	964.5	185.3	1 297.9	203.5	36.6	-	8 225.9

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 (\$392 232 from UNDP and \$16 467 from SIDA) and to Operating Fund I for the International Centre for Theoretical Physics from SIDA (\$112 867).

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 1976 and prior years.



PART V  
BUDGETARY PERFORMANCE

1977 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 1977 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. The purpose is to permit comparison of the Regular Budget estimates for 1977 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 VII to document GC(XX)/567.
3. The Regular Budget total for 1977 was \$43 501 000[2]. The programme cost estimates were based on an exchange rate of 18.50 Austrian schillings to the United States dollar. Because the rate of exchange that prevailed during the first eight months of the year was significantly lower than 18.50, the Board of Governors recommended to the General Conference that it approve a supplementary appropriation of \$2 840 000[3]. The request for additional funds was based on an expected average operational exchange rate of 16.64; the actual average rate for 1977 was 16.62.
4. The additional amount required is attributable solely to the realignment of currencies, which affected mainly the cost of salaries of all categories of staff, the cost of services, supplies and equipment and the cost of the transfer of the Agency to its Permanent Headquarters.
5. In addition, the Board authorized the Director General to make other transfers of funds between Sections 1-9. These transfers were authorized by the Board in order to accommodate changes in financial requirements for programmes after the General Conference had approved the 1977 budget estimates in September 1976.
6. The following table provides a comparison, by appropriation Sections, of the approved Regular Budget for 1977 with the actual obligations incurred during the year.

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

[2] GC(XX)/RES/338, para. 1.

[3] GC(XXI)/RES/346, para. 1.

Table 1

Appropriation Section	Revised 1977 appropriations <sup>a/</sup>	Actual 1977 obligations	Overrun ( ) or underrun of revis. approp.	Subsequent table reference
1. Policy-making organs	1 728 127	1 567 085	161 042	2
2. Executive management and administration	6 528 000	6 482 585	45 415	3
3. General services	4 595 000	4 515 380	79 620	8
4. Technical assistance and training	1 992 000	1 962 707	29 293	9
5. Research and isotopes	8 483 000	8 306 777	176 223	10
6. Operational facilities	1 142 873	1 142 873	-	14
7. Technical operations	10 122 000	10 053 448	68 552	19
8. Safeguards	7 970 000	7 701 484	268 516	24
Sub-total	42 561 000	41 732 339	828 661	
9. Transfer of the Agency to its Permanent Headquarters	3 780 000	1 932 667	1 847 333	25
TOTAL	46 341 000	43 665 006	2 675 994	

<sup>a/</sup> The approved 1977 budget is modified through transfers authorized by the Board as indicated in Statement I, A.

7. The above table shows total savings or underruns for the first eight appropriation Sections of \$828 661, about 2% of the amount approved for these Sections. Appropriation Section 9 shows an underrun of \$1 847 333. In June 1977 the Board endorsed the carry-forward of any unused balance remaining under appropriation Section 9 for 1977 and 1978[4].

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

[4] GC(XXI)/582/Mod.1, para. 20.

Section 1. Policy-making organs

Table 2

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	154 000	143 471	10 529
Overtime	4 600	30 614	(26 014)
Temporary assistance	8 800	16 941	(8 141)
Salaries and wages	167 400	191 026	(23 626)
Common staff costs	46 000	39 645	6 355
Travel	600	-	600
Common services, supplies and equipment	105 000	134 245	(29 245)
Other items of expenditure	16 000	37 580	(21 580)
Transfer of costs:			
Linguistic services	1 091 000	952 343	138 657
Printing and publishing services	188 000	212 246	(24 246)
Sub-total	1 614 000	1 567 085	46 915
Authorized transfers	114 127	-	114 127
TOTAL	1 728 127	1 567 085	161 042

9. Delay of recruitment of Professional staff resulted in a budgetary underrun in respect of staff costs. The underrun in respect of linguistic services resulted from an overestimate of the translation and interpretation work load in connection with meetings of Board committees.

10. Budgetary overruns in excess of the costs due to currency realignments occurred mainly for the following reasons:

- (a) Celebrations of the Agency's twentieth anniversary during the General Conference gave rise to costs not provided for in the budget (for example, travel costs of guests of honour and the cost of silver plates presented to those Governors who had served for ten years or more);
- (b) The Board's Ad Hoc Advisory Group on Nuclear Explosions for Peaceful Purposes met for two weeks in April and one week in August 1977, whereas the budget provided for one series of meetings only;
- (c) The cost of the external audit shown under other items of expenditure exceeded the budgetary provision.

Section 2. Executive management and administration

Table 3

Sub-item of appropriation Section	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
(a) Executive management and technical programme planning	915 000	983 023	(68 023)
(b) Administration	4 709 000	5 413 978	(704 978)
(c) Service and support activities	160 000	85 584	74 416
Sub-total	5 784 000	6 482 585	(698 585)
Authorized transfers	744 000	-	744 000
<b>TOTAL</b>	<b>6 528 000</b>	<b>6 482 585</b>	<b>45 415</b>

11. 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 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	529 000	631 220	(102 220)
Consultants	69 600	14 032	55 568
Overtime	8 600	8 745	(145)
Salaries and wages	607 200	653 997	(46 797)
Common staff costs	158 800	174 424	(15 624)
Travel	54 500	57 795	(3 295)
Technical committees, advisory groups	45 000	32 057	12 943
Representation and hospitality	23 500	22 468	1 032
Transfer of costs:			
Linguistic services	19 000	31 829	(12 829)
Printing and publishing services	7 000	10 453	(3 453)
Sub-total	915 000	983 023	(68 023)
Authorized transfers	95 000	-	95 000
<b>TOTAL</b>	<b>1 010 000</b>	<b>983 023</b>	<b>26 977</b>



12. The overrun in respect of established posts and common staff costs is attributable mainly to an increase resulting from currency fluctuations and to an increase resulting from the transfer of one P-5 and one GS staff member to the Office of the Director General; the latter increase is offset to some extent by the underrun in respect of consultants.

13. The Scientific Advisory Committee met informally in Salzburg on the occasion of the International Conference on Nuclear Power and its Fuel Cycle and also before the regular session of the General Conference. It held its 26th session on 5 and 6 December in Vienna.

2(b) Administration

Table 5

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	2 787 000	3 152 813	(365 813)
Consultants	50 000	45 386	4 614
Overtime	3 200	11 456	(8 256)
Temporary assistance	23 500	106 082	(82 582)
Salaries and wages	2 863 700	3 315 737	(452 037)
Common staff costs	837 200	871 218	(34 018)
Travel	42 700	55 743	(13 043)
Meetings:			
Conferences, symposia and seminars	-	21 408	(21 408)
Technical committees, advisory groups	15 000	31 335	(16 335)
Representation and hospitality	13 900	15 079	(1 179)
Common services, supplies and equipment	176 000	135 949	40 051
Other items of expenditure	85 500	69 302	16 198
Transfer of costs:			
Linguistic services	262 000	283 145	(21 145)
Printing and publishing services	257 000	394 791	(137 791)
Data processing services	292 000	368 271	(76 271)
To other programmes:			
PNE	(30 000)	(30 000)	-
Safeguards	(106 000)	(118 000)	12 000
Sub-total	4 709 000	5 413 978	(704 978)
Authorized transfers	723 000	-	723 000
<b>TOTAL</b>	<b>5 432 000</b>	<b>5 413 978</b>	<b>18 022</b>

14. The overrun in respect of staff costs is attributable primarily to currency fluctuations and to the transfer of new posts to the Division of External Relations. Additional overtime and temporary assistance were required mainly in the Division of Budget and Finance and in the Division of External Relations.

15. The attendance of staff from the Department of Administration at the International Conference on Nuclear Power and its Fuel Cycle resulted in a budgetary overrun in respect of travel.

16. The sixth session of the International Civil Service Commission was held in Vienna from 16 August to 2 September 1977. The unbudgeted meeting was convened at the Agency's Headquarters; the overrun in respect of conferences, symposia and seminars represents interpretation costs for that meeting. An advisory group meeting on physical protection of nuclear material, not provided for in the budget, was held from 28 February to 4 March in Vienna.

17. The 1977 budget estimates provided for insurance costs of \$67 000 under common services, supplies and equipment, of which an amount of \$46 278 was the premium cost for insurance coverage against claims made for service-connected injuries, illness or death. The budgetary underrun occurs because the actual premium cost was distributed to all programmes including Administration.

18. The overrun in respect of linguistic services does not exceed what one would expect in the light of currency fluctuations. The overrun in respect of printing and publishing services is connected with increased public information activities; they included the publication of the booklet "Twenty Years International Atomic Energy Agency" at a cost of \$36 000. The overrun in respect of data processing services reflects the programming costs resulting from modification of the personnel payroll system required because of prescribed changes in the post adjustments for Professional staff.

#### 2(c) Service activities

19. 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 - except for that reimbursed by outside organizations - is apportioned among those programmes which require the services.

## Linguistic services

Table 6

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	1 842 000	1 822 522	19 478
Overtime	25 000	13 723	11 277
Temporary assistance	645 000	603 427	41 573
Salaries and wages	2 512 000	2 439 672	72 328
Common staff costs	553 800	503 614	50 186
Travel	1 200	-	1 200
Scientific and technical contracts	100 000	5 230	94 770
Transfer of costs:			
Linguistic services	(3 168 000)	(2 948 516)	(219 484)
Printing and publishing services	1 000	-	1 000
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

20. The underrun in respect of established posts and common staff costs resulted from delayed recruitment, and the lower requirements for free-lance interpretation services resulted in lower temporary assistance costs. Only \$ 5 230 of the \$100 000 provided in the 1977 budget for external translation services was used.

Printing and publishing services

Table 7

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	1 600 000	1 720 151	(120 151)
Consultants	-	62	(62)
Overtime	41 500	31 616	9 884
Temporary assistance	97 000	115 556	(18 556)
Salaries and wages	1 738 500	1 867 385	(128 885)
Common staff costs	480 300	475 324	4 976
Travel	2 000	2 995	(995)
Representation and hospitality	200	-	200
Scientific and technical contracts	5 000	-	5 000
Common services, supplies and equipment	728 000	1 006 784	(278 784)
Transfer of costs:			
Linguistic services	6 000	2 560	3 440
Printing and publishing services	(2 843 000)	(3 302 066)	459 066
Data processing services	43 000	32 602	10 398
Sub-total	160 000	85 584	74 416
Authorized transfers	(74 000)	-	(74 000)
TOTAL	86 000	85 584	416

21. The costs of printing and publishing are apportioned to the programmes 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.

22. The overrun in respect of established posts is less than what one would expect in the light of the average overrun rate resulting from currency fluctuations. The increased work load in connection with the International Conference on Nuclear Power and its Fuel Cycle resulted in an overrun in respect of temporary assistance.

23. In 1977, in order to strengthen management control, photocopying service activities and costs were shifted from General Services to Printing Services, resulting in an overrun in respect of common services, supplies and equipment.

Section 3. General services

Table 8

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	1 923 000	2 148 010	(225 010)
Consultants	24 000	-	24 000
Overtime	30 500	59 269	(28 769)
Temporary assistance	38 000	103 014	(65 014)
Salaries and wages	2 015 500	2 310 293	(294 793)
Common staff costs	577 700	593 556	(15 856)
Travel	600	2 248	(1 648)
Representation and hospitality	200	279	(79)
Common services, supplies and equipment	1 466 000	1 471 718	(5 718)
Transfer of costs:			
Linguistic services	9 000	6 150	2 850
Printing and publishing services	108 000	123 990	(15 990)
Data processing services	-	7 146	(7 146)
Sub-total	4 177 000	4 515 380	(338 380)
Authorized transfers	418 000	-	418 000
<b>TOTAL</b>	<b>4 595 000</b>	<b>4 515 380</b>	<b>79 620</b>

24. The overrun in respect of established posts and common staff costs is in line with what one would expect in the light of the average overrun rate resulting from currency fluctuations. Increased expenditures for temporary assistance and overtime reflect mainly requirements for the operation and maintenance of the temporary premises in Berggasse and Wasagasse.

25. The increase in expenditures for common services, supplies and equipment remained significantly below what one would expect in the light of currency fluctuations, since the costs of photocopying services were shifted to Printing Services.

Section 4. Technical assistance and training<sup>a/</sup>

Table 9

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	1 212 000	1 244 374	(32 374)
Consultants	35 000	62 146	(27 146)
Overtime	1 200	1 306	(106)
Temporary assistance	6 500	34 825	(28 325)
Salaries and wages	1 254 700	1 342 651	(87 951)
Common staff costs	364 100	343 855	20 245
Travel	55 000	49 764	5 236
Representation and hospitality	1 200	590	610
Other items of expenditure	-	556	(556)
Transfer of costs:			
Linguistic services	148 000	157 821	(9 821)
Printing and publishing services	38 000	63 526	(25 526)
Data processing services	6 000	3 944	2 056
Sub-total	1 867 000	1 962 707	(95 707)
Authorized transfers	125 000	-	125 000
<b>TOTAL</b>	<b>1 992 000</b>	<b>1 962 707</b>	<b>29 293</b>

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

26. The overrun in respect of established posts is below what one would expect in the light of the average overrun rate resulting from currency fluctuations.

27. In response to views expressed by the Administrative and Budgetary Committee in April 1977, a group of five experts met from 29 August to 9 September to advise on the accelerated implementation of the Agency's technical assistance programme; the cost of this meeting, amounting to \$11 770, were not provided for in the 1977 budget. Also, an expert had to assist the Equipment Section in the procurement of equipment because of an unforeseen increase in work load, so that there was a further overrun in respect of consultants. The increased work load in the Equipment Section, and also in the Training Courses Section, gave rise to additional temporary assistance costs.

28. In addition to the \$5 888 140 for the regular programme of technical assistance shown in Statement III, A, extrabudgetary income amounting to \$4 714 105 were received from various sources. Details are to be found in the statements for UNDP, SIDA, Canada, the Federal Republic of Germany, the United States of America and the Union of Soviet Socialist Republics.

Section 5. Research and isotopes

Table 10

Sub-item of appropriation Section	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
(a) Food and agriculture	2 512 000	2 352 600	159 400
(b) Life sciences	1 944 000	2 036 488	(92 488)
(c) Physical sciences	3 613 000	3 917 689	(304 689)
Sub-total	8 069 000	8 306 777	(237 777)
Authorized transfers	414 000	-	414 000
TOTAL	8 483 000	8 306 777	176 223

29. The overrun under this appropriation Section is below what one would expect in the light of the average overrun rate resulting from currency fluctuations. 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 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	534 000	544 341	(10 341)
Consultants	22 000	18 572	3 428
Overtime	500	-	500
Temporary assistance	2 000	1 058	942
Salaries and wages	558 500	563 971	(5 471)
Common staff costs	160 500	150 417	10 083
Travel	26 500	23 056	3 444
Meetings:			
Conferences, symposia, seminars	61 000	44 561	16 439
Technical committees, advisory groups	65 000	54 017	10 983
Representation and hospitality	3 900	2 854	1 046
Scientific and technical contracts	352 000	413 066	(61 066)
Common services, supplies and equipment	600	723	(123)
Transfer of costs:			
Linguistic services	87 000	63 326	23 674
Printing and publishing services	224 000	224 344	(344)
Data processing services	15 000	6 088	8 912
Laboratory services	958 000	806 177	151 823
Sub-total	2 512 000	2 352 600	159 400
Authorized transfers	11 000	-	11 000
<b>TOTAL</b>	<b>2 523 000</b>	<b>2 352 600</b>	<b>170 400</b>

30. Two symposia and one seminar were held in 1977 as planned:

- (a) The FAO/IAEA International Symposium on the Use of Induced Mutations for Improving Disease Resistance in Crop Plants took place from 31 January to 4 February 1977 in Vienna and was attended by 90 participants from 41 countries. Eight participants from developing countries received travel grants;



- (b) The FAO/IAEA International Symposium on Preservation of Food by Irradiation was held from 21 to 25 November 1977 in Wageningen, Netherlands, and was attended by 162 participants from 39 countries. Travel grants were paid to ten participants from developing countries; and
- (c) A regional seminar for Asia and the Pacific on improvement of rice production through research using nuclear techniques was held from 10 to 14 October 1977 in Jakarta, Indonesia. Travel grants were paid to seven participants from developing countries.

The two symposia required less interpretation services than provided for in the budget. In addition, four advisory groups met as planned; however, the costs were also lower than estimated since less interpretation services were required.

31. To a significant extent, the "Food and agriculture" programme is implemented through co-ordinated research programmes. During 1977 the Agency concluded or renewed 93 research contracts with institutes in Member States. Total actual obligations include an amount of \$25 000 representing the Agency's 1977 contribution to the International Project in the Field of Food Irradiation, which was not provided for in the 1977 budget.

32. The proceedings of the FAO/IAEA International Symposia on the Use of Induced Mutations for Improving Disease Resistance in Crop Plants, held in 1977, and on Soil Organic Matter Studies, held late in 1976, were published in 1977.

33. Four other publications - on the following subjects - were issued:

- (a) Nutritional evaluation of cereal mutants;
- (b) Labelled compounds for agrochemical residue studies in developing countries;
- (c) Use of isotopes and radiation in entomology (laboratory training manual); and
- (d) Mutation breeding (manual).

34. A change in the emphasis of laboratory work resulted in an underrun in respect of the "Food and agriculture" programme. Some of the costs of laboratory services were met from extrabudgetary resources made available by Member States for specific purposes.

35. This programme was supported by a contribution from FAO of approximately \$0.5 million. Other extrabudgetary income amounting to \$693 640 was received from SIDA and the Federal Republic of Germany; SIDA supported the awarding of research contracts and the Federal Republic of Germany supported research carried out by the Agency's Laboratory in co-operation with laboratories in Member States.

5(b) Life sciences

Table 12

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	581 000	625 859	(44 859)
Consultants	28 500	22 478	6 022
Overtime	300	34	266
Temporary assistance	1 700	-	1 700
Salaries and wages	611 500	648 371	(36 871)
Common staff costs	177 000	172 942	4 058
Travel	22 000	18 071	3 929
Meetings:			
Conferences, symposia and seminars	62 000	56 906	5 094
Technical committees, advisory groups	57 000	38 132	18 868
Representation and hospitality	5 500	2 962	2 538
Scientific and technical contracts	387 000	376 516	10 484
Scientific supplies and equipment	-	453	(453)
Common services, supplies and equipment	-	1 548	(1 548)
Transfer of costs:			
Linguistic services	60 000	71 543	(11 543)
Printing and publishing services	232 000	193 295	38 705
Data processing services	15 000	7 299	7 701
Laboratory services	315 000	448 450	(133 450)
Sub-total	1 944 000	2 036 488	(92 488)
Authorized transfers	96 000	-	96 000
TOTAL	2 040 000	2 036 488	3 512

36. The overrun in respect of staff costs is below what one would expect in the light of the average overrun rate resulting from currency fluctuations.

37. Two symposia and one seminar were held in 1977 as planned:

- (a) The International Symposium on Radioimmunoassay and Related Procedures in Medicine took place from 31 October to 4 November 1977 in Berlin (West) and was attended by 314 participants from 33 countries. Travel grants were paid to four participants from developing countries;

- (b) The International Symposium on National and International Standardization of Radiation Dosimetry was held from 5 to 9 December 1977 in Atlanta, USA, and was attended by 136 participants from 26 countries. Travel grants were paid to seven participants from developing countries; and
- (c) A regional seminar on basic methods and techniques in radiobiological and environmental health research took place from 28 to 31 March in Nairobi. Travel grants were paid to six participants from developing countries.

38. Three technical committee and three advisory group meetings were provided for in the budget; two technical committee and three advisory group meetings were actually held.

39. Eighty-four scientific and technical contracts were concluded or renewed during 1977.

40. The proceedings of the International Symposium on Radiobiological Research needed for the Improvement of Radiotherapy and of the International Symposium on Medical Radionuclide Imaging, both held late in 1976, were published in 1977.

41. Three other publications - on the following subjects - were issued:

- (a) Radionuclide-labelled antigens in serological epidemiology;
- (b) Well scintillation counting systems for nuclear medicine applications in developing countries; and
- (c) Food irradiation dosimetry (manual).

42. A change in the emphasis of laboratory work resulted in an overrun in respect of the "Life sciences" programme.

43. In addition to the Regular Budget expenditures shown in the foregoing table, extra-budgetary resources amounting to \$55 167 were spent on a study dealing with instrumentation requirements for nuclear medicine in developing countries (in connection with joint research programmes supported by the Government of the United States).

5(c) Physical sciences

Table 13

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	906 000	969 025	(63 025)
Consultants	92 000	105 994	(13 994)
Temporary assistance	12 500	14 039	(1 539)
Salaries and wages	1 010 500	1 089 058	(78 558)
Common staff costs	272 400	267 769	4 631
Travel	45 000	31 275	13 725
Meetings:			
Conferences, symposia and seminars	116 000	70 497	45 503
Technical committees, advisory groups	107 000	102 058	4 942
Representation and hospitality	8 300	4 102	4 198
Scientific and technical contracts	218 000	212 755	5 245
Scientific supplies and equipment	27 000	16 389	10 611
Common services, supplies and equipment	800	2 071	(1 271)
Transfer of costs:			
Linguistic services	74 000	69 300	4 700
Printing and publishing services	305 000	309 857	(4 857)
Data processing services	73 000	85 728	(12 728)
Laboratory services	1 356 000	1 656 830	(300 830)
Sub-total	3 613 000	3 917 689	(304 689)
Authorized transfers	307 000	-	307 000
<b>TOTAL</b>	<b>3 920 000</b>	<b>3 917 689</b>	<b>2 311</b>

44. The overrun in respect of consultants relates mainly to the "Nuclear data" programme, especially to the "Atomic and molecular data" component.

45. Two symposia and two seminars were provided for in the budget, but only two symposia and one seminar were held:

- (a) The International Symposium on Neutron Inelastic Scattering took place from 17 to 21 October 1977 in Vienna and was attended by 181 participants from 27 countries. Travel grants were paid to five participants from developing countries;

- (b) The International Symposium on Nuclear Techniques in Exploration, Extraction and Processing of Mineral Resources was held from 7 to 10 March 1977 in Vienna and was attended by 112 participants from 28 countries. Travel grants were paid to six participants from developing countries; and
- (c) A regional seminar on the utilization of nuclear research centres was held from 12 to 16 December 1977 in Buenos Aires. Travel grants were paid to twelve participants from developing countries.

An underrun resulted from the fact that one of the seminars provided for did not take place.

46. Ten technical committees and advisory groups met as planned.

47. During 1977 the Agency concluded or renewed 52 research contracts with institutes in Member States.

48. The proceedings of the 6th International Conference on Plasma Physics and Controlled Nuclear Fusion Research, which took place in October 1976, and of the International Symposium on Nuclear Techniques in Exploration, Extraction and Processing of Mineral Resources were published in 1977. Furthermore, two supplements to the 1976/77 issue of the Computer Index of Neutron Data (CINDA) were issued.

49. A change in the emphasis of laboratory work resulted in an overrun in respect of the "Physical sciences" programme.

Section 6. Operational facilities

Table 14<sup>a/</sup>

Sub-item of appropriation Section	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
(a) The Laboratory <sup>b/</sup>	-	-	-
(b) International Centre for Theoretical Physics	600 000	564 024	35 976
(c) International Laboratory of Marine Radioactivity	610 000	578 849	31 151
Sub-total	1 210 000	1 142 873	67 127
Authorized transfers	(67 127)	-	(67 127)
TOTAL	1 142 873	1 142 873	-

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

b/ The costs of laboratory services were transferred to the programmes which were supported by the Laboratory.

50. 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 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	1 770 000	1 753 519	16 481
Overtime	4 500	6 530	(2 030)
Temporary assistance	1 000	9 722	(8 722)
Salaries and wages	1 775 500	1 769 771	5 729
Common staff costs	531 000	484 547	46 453
Travel	10 000	6 618	3 382
Scientific and technical contracts	15 500	12 179	3 321
Scientific supplies and equipment	244 000	312 994	(68 994)
Common services, supplies and equipment	625 000	709 182	(84 182)
Other items of expenditure	1 000	-	1 000
Transfer of costs:			
Linguistic services	8 000	18 450	(10 450)
Printing and publishing services	15 000	6 063	8 937
Data processing services	28 000	28 433	(433)
Laboratory services	(3 253 000)	(3 348 237)	95 237
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

52. The overrun in respect of scientific supplies and equipment is to a large extent attributable to the replacement of obsolete counting equipment in the Hydrology Laboratory; replacement started late in 1976 and has now been completed.

53. Actual obligations in respect of common services, supplies and equipment include \$265 500 for the construction of the extension of the Dosimetry and Medical Laboratories; \$200 000 was provided for that purpose in the budget estimates.

6(b) International Centre for Theoretical Physics

Table 16

Item of expenditure	Approved 1977 budget	Actual 1977 budget	Overrun ( ) or underrun of budget
Established posts	291 000	262 619	28 381
Consultants	16 200	12 554	3 646
Overtime	8 000	6 625	1 375
Temporary assistance	18 000	24 908	(6 908)
Salaries and wages	333 200	306 706	26 494
Common staff costs	86 800	68 299	18 501
Travel	5 000	8 826	(3 826)
Meetings:			
Conferences, symposia and seminars	559 000	581 949	(22 949)
Technical committees, advisory groups	6 500	4 575	1 925
Representation and hospitality	6 500	9 211	(2 711)
Common services, supplies and equipment	220 000	211 442	8 558
Other items of expenditure:			
Fellowships	10 000	-	10 000
Visiting scientists and lecturers	150 000	134 503	15 497
Associate members and federated institutions	118 000	144 421	(26 421)
Other	-	3 039	(3 039)
Sub-total	278 000	281 963	(3 963)
Transfer of costs:			
Printing and publishing services	150 000	114 024	35 976
Sub-total	1 645 000	1 586 995	58 005
Authorized transfers	(35 976)	-	(35 976)
<b>TOTAL</b>	<b>1 609 024</b>	<b>1 586 995</b>	<b>22 029</b>
Sources of funds:			
Regular Budget	600 000	564 024	35 976
Authorized transfers	(35 976)	-	(35 976)
Sub-total	564 024	564 024	-
Operating Fund I	1 045 000	1 022 971	22 029
<b>TOTAL</b>	<b>1 609 024</b>	<b>1 586 995</b>	<b>22 029</b>

Table 17

Source of income	1977 Budget	1977 Actual income	Overrun ( ) or underrun of budget
Regular Budget of the Agency	600 000	564 024	35 976
Contribution from UNESCO	300 000	310 000	(10 000)
Italian Government	350 000	364 242	(14 242)
Contribution from UNDP	180 000	80 000	100 000
Contribution from SIDA	200 000	112 867	87 133
Other contributions	-	125 006	(125 006)
Miscellaneous income	15 000	28 261	(13 261)
<b>TOTAL</b>	<b>1 645 000</b>	<b>1 584 400</b>	<b>60 600</b>

54. The International Centre for Theoretical Physics is jointly financed through contributions from the Agency's Regular Budget, UNESCO and the Italian Government. In addition, funds were made available in 1977 by SIDA and UNDP for such purposes as the holding of seminars and workshops on specific topics and the financing of the participation of persons from institutes in developing countries.

55. At the time of the preparation of the 1977 budget, the United Nations rate of exchange for the Italian lira was L. 730 to the US dollar; the actual average rate of exchange in 1977 was L. 883 to the US dollar. This resulted in a budgetary underrun, especially in respect of staff costs and common services, supplies and equipment.

56. Eight extended courses or seminars were provided for in the budget, but ten were held:

- (a) The Winter College on Atomic and Molecular Physics, from 26 January to 19 March, was attended by 99 scientists. Approximately 40% of the cost was met from SIDA contributions;
- (b) The College on Theoretical and Computational Plasma Physics, from 22 March to 9 April, was attended by 154 scientists;
- (c) The Third International Conference on Plasma Theory took place from 5 to 9 April;
- (d) A summer school on "Teaching of Physics at the University Level" took place from 6 July to 18 August. It was organized by the Trieste Centre in collaboration with the University of Grenoble, the Ecole Normale Supérieure (Paris), the University of Louvain-la-Neuve and the University of Montreal and was held entirely in French, mainly for the benefit of university physics teachers from French-speaking African countries. It was financed almost entirely by the French Ministries of Foreign Affairs and of Co-operation;
- (e) A topical meeting on problems in particle physics was held from 29 June to 2 July;



- (f) A workshop on classical particle electrodynamics took place from 11 to 15 July;
- (g) The fourth Course on Solar Energy Conversion, which was held from 6 to 24 September and organized by the Trieste Centre in collaboration with the International College of Applied Physics (Catania), was attended by 203 scientists and representatives of industry;
- (h) A workshop on solid state physics, which took place from 4 July to 30 September, was financed entirely by UNDP; of the 96 participants, 61 were from 25 developing countries;
- (i) An autumn course on physics of the earth was held from 27 September to 2 December; and
- (j) A workshop on boundary value problems for ordinary differential equations and applications took place from 28 November to 16 December, with financial support from UNDP. Of the 69 participants, 47 were from 26 developing countries.

57. The proceedings of the Winter College on the Interaction of Radiation with Condensed Matter, which took place during the first quarter of 1976, have been published in two volumes.

58. Approximately 1300 scientists - a large part from developing Member States - visited the Centre during 1977. About 75% of the financial resources available for scientific activities was used to support activities planned for the benefit of scientists from developing countries.

6(c) International Laboratory of Marine Radioactivity

Table 18

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	465 000	434 597	30 403
Consultants	5 000	3 400	1 600
Salaries and wages	470 000	437 997	32 003
Common staff costs	139 500	120 092	19 408
Travel	7 000	6 907	93
Representation and hospitality	1 500	692	808
Scientific and technical contracts	-	497	(497)
Scientific supplies and equipment	65 000	61 189	3 811
Common services, supplies and equipment	33 000	53 265	(20 265)
Transfer of costs:			
Linguistic services	1 000	-	1 000
Printing and publishing services	3 000	1 207	1 793
Sub-total	720 000	681 846	38 154
Authorized transfers	(31 151)	-	(31 151)
TOTAL	688 849	681 846	7 003
Source of funds:			
Regular Budget	610 000	578 849	31 151
Authorized transfers	(31 151)	-	(31 151)
	578 849	578 849	-
Operating Fund I	110 000	102 997	7 003
TOTAL	688 849	681 846	7 003

59. At the time of the preparation of the 1977 budget, the United Nations rate of exchange for the French franc was F. Fr. 4.50 to the US dollar; the actual average rate of exchange in 1977 was F. Fr. 4.93 to the US dollar. This resulted in a budgetary underrun in respect of established posts and common staff costs.

60. Actual obligations for common services, supplies and equipment include an unbudgeted amount of about \$11 000 for painting the laboratory interiors.

61. In addition to the obligations shown in the foregoing table, extrabudgetary resources of \$244 469 from UNEP were spent on studies of non-nuclear pollution.

Section 7. Technical operations

Table 19

Sub-item of appropriation Section	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
(a) Nuclear power and reactors	2 988 000	3 276 765	(288 765)
(b) Nuclear safety and environmental protection	3 326 000	3 424 528	(98 528)
(c) Information and technical services	2 905 000	3 175 586	(270 586)
(d) Nuclear explosions for peaceful purposes	260 000	176 569	83 431
Sub-total	9 479 000	10 053 448	(574 448)
Authorized transfers	643 000	-	643 000
TOTAL	10 122 000	10 053 448	68 552

62. 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 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	1 117 000	1 227 777	(110 777)
Consultants	119 000	99 559	19 441
Overtime	-	725	(725)
Temporary assistance	15 800	4 897	10 903
Salaries and wages	1 251 800	1 332 958	(81 158)
Common staff costs	336 000	340 278	(4 278)
Travel	76 000	49 739	26 261
Meetings:			
Conferences, symposia and seminars	284 000	504 089	(220 089)
Technical committees, advisory groups	186 000	133 806	52 194
Representation and hospitality	7 600	6 473	1 127
Scientific and technical contracts	101 000	130 554	(29 554)
Scientific supplies and equipment	-	867	(867)
Common services, supplies and equipment	3 600	3 643	(43)
Transfer of costs:			
Linguistic services	100 000	147 832	(47 832)
Printing and publishing services	408 000	486 899	(78 899)
Data processing services	234 000	154 627	79 373
To other: PNE	-	(15 000)	15 000
Sub-total	2 988 000	3 276 765	(288 765)
Authorized transfers	292 000	-	292 000
TOTAL	3 280 000	3 276 765	3 235

63. The overrun in respect of staff costs is below what one would expect in the light of the average overrun rate resulting from currency fluctuations.

64. The actual obligations include \$160 853 in respect of the study of regional nuclear fuel cycle centres. In addition to the Regular Budget expenditures, the following extrabudgetary resources were used in support of the study:

- (a) \$25 349 from a special contribution made by the United States Government;
- (b) \$42 749 for a UNEP project.

65. One seminar, one symposium and one conference were planned; the symposium and the conference were actually held:

- (a) The International Conference on Nuclear Power and its Fuel Cycle (the Salzburg Conference), which took place from 2 to 13 May 1977, was attended by delegations from 60 Member States and from 22 national and international organizations. A total of about 2000 persons attended - 1800 participants and 200 observers.

In view of the world-wide interest in the conference, arrangements were made for television and press coverage (256 journalists from 24 countries were accredited to the conference); the budget estimate was considerably exceeded.

The proceedings are being published in seven volumes with a total of about 5600 pages, as follows:

1. Nuclear power prospects and plans;
2. The nuclear fuel cycle;
3. Radioactivity management;
4. Nuclear safety;
5. Nuclear power in developing countries;
6. Nuclear power and public opinion and safeguards; and
7. Index and references.

The complete set of seven volumes is expected to be available in March 1978;

- (b) The International Symposium on Application of Reliability Technology to Nuclear Power Plants took place from 10 to 13 October 1977 in Vienna and was attended by 154 participants from 29 countries. Travel grants were paid to three participants from developing countries.

66. Twenty-one advisory group and technical committee meetings had been planned, but 30 were held; however, interpretation costs and attendance were lower than expected.

67. During 1977 the Agency concluded or renewed 18 research contracts with institutes in Member States. About 50% of the actual obligations related to the "Nuclear material resources, exploration, evaluation, supply and demand" sub-programme.

68. In addition to some of the volumes of the Salzburg Conference proceedings, seven publications were issued:

- (a) Report on the Agency's study of regional nuclear fuel cycle centres (two volumes in four languages);
- (b) Report on a nuclear power planning study for Hong Kong;
- (c) Power Reactors in Member States (1977 edition);
- (d) Operating Experience with Nuclear Power Stations in Member States;

- (e) Recognition and Evaluation of Uraniferous Areas;
- (f) Urban District Heating Using Nuclear Heat; and
- (g) Uranium Ore Processing.

69. In addition to the Regular Budget expenditure shown in the foregoing table, extra-budgetary resources amounting to \$16 555 were expended for the International Uranium Resources Evaluation Project supported by the Government of the United States.

7(b) Nuclear safety and environmental protection

Table 21

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	1 317 000	1 432 377	(115 377)
Consultants	118 000	118 233	(233)
Overtime	-	8 417	(8 417)
Temporary assistance	2 300	4 585	(2 285)
Salaries and wages	1 437 300	1 563 612	(126 312)
Common staff costs	396 000	395 806	194
Travel	96 000	83 691	12 309
Meetings:			
Conferences, symposia and seminars	81 000	77 838	3 162
Technical committees, advisory groups	581 000	465 328	115 672
Representation and hospitality	10 700	12 355	(1 655)
Scientific and technical contracts	285 000	217 947	67 053
Scientific supplies and equipment	10 000	13 773	(3 773)
Common services, supplies and equipment	50 000	44 489	5 511
Transfer of costs:			
Linguistic services	157 000	296 020	(139 020)
Printing and publishing services	250 000	276 352	(26 352)
Data processing services	-	5 317	(5 317)
To other: PNE	(28 000)	(28 000)	-
Sub-total	3 326 000	3 424 528	(98 528)
Authorized transfers	104 000	-	104 000
TOTAL	3 430 000	3 424 528	5 472

70. The overrun in respect of established posts is below what one would expect in the light of the average overrun rate resulting from currency fluctuations. The amount spent on overtime is attributable to the provision - not foreseen in the budget - of weekend on-call radiological protection services for the staff of the Agency's laboratories, particularly the Safeguards Analytical Laboratory.

71. Two symposia and one seminar were provided for in the budget, but two symposia and two seminars were actually held:

- (a) The IAEA/NEA International Symposium on the Handling of Radiation Accidents took place in Vienna from 28 February to 4 March 1977, with 204 participants from 39 countries. Three participants from developing countries received travel grants;
- (b) The International Symposium on the Monitoring of Radioactive Airborne and Liquid Releases from Nuclear Facilities took place from 5 to 9 September 1977 in Portoroz, Yugoslavia, with 190 participants from 26 countries. Travel grants were paid to five participants from developing countries;
- (c) A regional seminar on the application of environmental impact analysis to the nuclear power industry took place from 29 August to 2 September in Buenos Aires. Travel grants were paid to four participants from developing countries; and
- (d) A regional seminar on radiological protection in nuclear programmes took place from 21 to 25 November 1977 in Caracas. Seven participants from developing countries received travel grants.

Less interpretation services were required than provided for in the budget.

72. Provision for 37 advisory group and technical committee meetings was made in the budget; 40 were held. The large underrun was due to: lower interpretation service requirements than foreseen in the budget estimate; the cost-free participation of delegates from Member States; and extrabudgetary support from UNEP.

73. During 1977 the Agency concluded or renewed 34 research contracts with institutes in Member States. A lower number of research contracts than provided for in the budget were awarded under the "Waste management" sub-programme.

74. The overrun in respect of scientific supplies and equipment relates to increased requirements for the radiation protection services.

75. During 1977 the proceedings of a seminar on the design, construction and testing of packaging for the safe transport of radioactive materials, held in 1976, and the proceedings of the IAEA/NEA International Symposium on the Handling of Radiation Accidents were issued. Three other publications were also issued:

- (a) "Management of Wastes from the Mining and Milling of Uranium and Thorium Ores" (in the Safety Series);
- (b) "Techniques for the Solidification of High-Level Wastes" (in the Technical Reports Series); and
- (c) "Site Selection Factors for Repositories of Solid High-Level and Alpha-Bearing Wastes in Geological Formations" (in the Technical Reports Series).

76. The overrun in respect of linguistic services resulted from the increased number of pages translated in connection with the safety standards and safety guides programme.

77. In addition to the Regular Budget expenditures shown in the foregoing table, extra-budgetary resources were expended for:

- (a) The joint IAEA/IIASA project on risk assessment (\$36 214 provided by the Government of the United States); and
- (b) UNEP-supported projects (\$50 927).

7(c) Information and technical services

Table 22

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	1 590 000	1 657 725	(67 725)
Consultants	11 000	-	11 000
Overtime	14 000	13 890	110
Temporary assistance	22 500	23 518	(1 018)
Salaries and wages	1 637 500	1 695 133	(57 633)
Common staff costs	477 600	458 076	19 524
Travel	27 000	21 580	5 420
Meetings:			
Conferences, symposia and seminars	12 000	-	12 000
Technical committees, advisory groups	30 000	276	29 724
Representation and hospitality	2 400	1 079	1 321
Scientific and technical contracts	26 500	29 640	(3 140)
Common services, supplies and equipment	1 258 000	1 296 513	(38 513)
Other items of expenditure	-	13 438	(13 438)
Transfer of costs:			
Linguistic services	98 000	49 116	48 884
Printing and publishing services	442 000	623 282	(181 282)
Data processing services	(1 106 000)	(1 012 547)	(93 453)
Sub-total	2 905 000	3 175 586	(270 586)
Authorized transfers	275 000	-	275 000
TOTAL	3 180 000	3 175 586	4 414



78. The overrun in respect of established posts is below what one would expect in the light of the average overrun rate resulting from currency fluctuations.

79. A seminar on the International Nuclear Information System (INIS) provided for in the 1977 budget did not take place. Two technical committee meetings on INIS were planned, but only the Technical Committee on Extension of the INIS Subject Scope to Nuclear Medicine took place - and at very little cost to the Agency.

80. The budgetary overrun in respect of common services, supplies and equipment is below what one would expect in the light of the average overrun rate caused by the reduced value of the US dollar. Extrabudgetary funds made available by the Government of the United States for the rental of a new, upgraded computer - an IBM 370/158, installed in June 1977 - reduced the rental and operating costs associated with the computer services under the Regular Budget.

81. The activities constituting this programme include the publication of the scientific journals Nuclear Fusion and Atomic Energy Review. Under the "INIS" sub-programme, the bi-weekly INIS-ATOMINDEX, seven volumes of the Cumulative Index and six volumes in the INIS Reference Series were issued. A computerized photocomposition machine ordered in 1976 was delivered and installed in 1977; since October 1977, all of the Agency's computer-produced periodicals, including INIS-ATOMINDEX and CINDA, are produced on this machine. In addition to Agency publications, the machine is used on a reimbursable basis to produce the FAO-financed AGRIS publication (agrindex).

82. The costs of data processing services, except for costs reimbursed by outside organizations, are apportioned to those programmes which receive the services.

83. In the case of computer services and photocomposition work for AGRIS, the total income was \$71 883; in the case of computer services for UNIDO, it was \$238 544. Total income from the sale of INIS products was \$294 978.

7(d) Nuclear explosions for peaceful purposes

Table 23

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	67 000	63 951	3 049
Consultants	17 000	2 236	14 764
Overtime	300	104	196
Temporary assistance	800	604	196
Salaries and wages	85 100	66 895	18 205
Common staff costs	20 100	17 671	2 429
Travel	5 700	3 432	2 268
Meetings:			
Technical committees, advisory groups	26 000	580	25 420
Representation and hospitality	1 100	41	1 059
Common services, supplies and equipment	1 000	72	928
Transfer of costs:			
Linguistic services	35 000	5 153	29 847
Printing and publishing services	28 000	9 725	18 275
From other programmes	58 000	73 000	(15 000)
Sub-total	260 000	176 569	83 431
Authorized transfers	(28 000)	-	(28 000)
TOTAL	232 000	176 569	55 431

84. Two advisory group meetings were provided for in the budget; however, the meetings were not held during 1977; the actual expenditure shown reflects the cost of a cancelled contract for free-lance interpretation.

85. At the time of the preparation of the 1977 budget, it was assumed that translation and printing costs would be charged to this programme. However, as some of the documents produced were issued as Board papers, the related costs were charged to "Policy-making organs".

Section 8. Safeguards

Table 24

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Established posts	3 715 000	3 803 999	(88 999)
Consultants	42 000	32 298	9 702
Overtime	2 000	1 100	900
Temporary assistance	5 000	8 746	(3 746)
Salaries and wages	3 764 000	3 846 143	(82 143)
Common staff costs	1 117 000	1 051 171	65 829
Travel	515 000	612 003	(97 003)
Meetings:			
Conferences, symposia and seminars	30 000	21 244	8 756
Technical committees, advisory groups	84 000	145 415	(61 415)
Representation and hospitality	11 000	10 291	709
Scientific and technical contracts	486 000	141 378	344 622
Scientific supplies and equipment	578 000	817 204	(239 204)
Common services, supplies and equipment	-	67 410	(67 410)
Transfer of costs:			
Linguistic services	156 000	75 233	80 767
Printing and publishing services	80 000	46 120	33 880
Data processing services	400 000	313 092	86 908
Laboratory services	624 000	436 780	187 220
Legal services	106 000	118 000	(12 000)
Sub-total	7 951 000	7 701 484	249 516
Authorized transfers	19 000	-	19 000
<b>TOTAL</b>	<b>7 970 000</b>	<b>7 701 484</b>	<b>268 516</b>

86. The overrun in respect of established posts is significantly below what one would expect in the light of the average overrun rate caused by the reduced value of the US dollar; this is the result of delayed recruitment.

87. A safeguards training seminar was held as planned, but at less cost than had been estimated.

88. Six advisory group meetings were foreseen in the 1977 budget, but six advisory groups and one technical committee actually met; a meeting of governmental representatives to consider drafting a convention on the physical protection of nuclear material (a technical committee which cost \$61 988) was not provided for in the budget.

89. The number of inspection samples for analysis at the Safeguards Analytical Laboratory and, under contract, at other laboratories was considerably lower than expected; this resulted in an underrun in respect of scientific and technical contracts and laboratory services.

90. The actual obligations for scientific supplies and equipment comprise mainly the cost of television surveillance systems to be installed at nuclear power plants (about \$360 000) and of detectors and portable multichannel analysers for inspections.

91. In addition to the obligations shown in the foregoing table, extrabudgetary resources of \$951 153 from the Government of the United States and \$254 712 from the Government of the Soviet Union were expended in support of the programme.

Section 9. Transfer of the Agency to its Permanent Headquarters

Table 25

Item of expenditure	Approved 1977 budget	Actual 1977 obligations	Overrun ( ) or underrun of budget
Common services, supplies and equipment	3 350 000	1 932 667	1 417 333
Authorized transfers	430 000	-	430 000
<b>TOTAL</b>	<b>3 780 000</b>	<b>1 932 667</b>	<b>1 847 333</b>

92. A full description of the facilities to be provided at the Agency's Permanent Headquarters, together with detailed cost estimates and justifications, were given in the budget for 1977 (see paragraphs S. 1-34 in document GC(XX)/567).

93. The actual obligations incurred in 1977 relate primarily to the ordering of equipment for interpretation and sound transmission, special video equipment, projection equipment, wired intercom systems, loudspeakers, alarm systems and security surveillance equipment.

94. Taking into account the construction schedule and the dates when different items of equipment have to be delivered, the Board of Governors authorized the carrying-forward and subsequent use of any unobligated balance under this appropriation Section in respect of the 1977 budget.