

# THE AGENCY'S ACCOUNTS FOR 1979

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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.



## P A R T 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 1979.
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 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 1979 and of the report of the Board of Governors thereon [\*].

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[\*] GC(XXIV/629, Parts II and I respectively.

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[1] INFCIRC/8/Rev.1.





## PART II

### REPORT OF THE EXTERNAL AUDITOR TO THE BOARD OF GOVERNORS ON THE AUDIT OF THE ACCOUNTS OF THE INTERNATIONAL ATOMIC ENERGY AGENCY FOR THE YEAR ENDED 31 DECEMBER 1979

#### TEXT OF A LETTER DATED 25 MARCH 1980 FROM THE EXTERNAL AUDITOR TO THE CHAIRMAN OF THE BOARD OF GOVERNORS

I have the honour to present, in accordance with Financial Regulation 12.04, my report with respect to the Accounts of the International Atomic Energy Agency for the year ended 31 December 1979. The financial Statements, which I have examined and certified, are transmitted herewith.

#### REPORT OF THE EXTERNAL AUDITOR

##### General

1. The Director General of the International Atomic Energy Agency has submitted to me, in accordance with Financial Regulation 11.04, the financial Statements and associated Schedules contained in his report on the Accounts for 1979.
2. I have examined the Accounts in accordance with the "Principles to Govern the Audit Procedures of the International Atomic Energy Agency" [1] to the extent I deemed necessary in the circumstances, in conformity with generally accepted audit standards.

##### Audit Opinion

3. As a result of my audit, I state as my opinion that:
  - the financial Statements are in accord with the books and records of the Agency and present fairly the financial position as at 31 December 1979,
  - the financial transactions reflected in the Statements comply with Regulation and Rules, the budgetary provisions and other applicable directives.

##### Internal Audit

4. In my report on the 1978 Accounts I made reference to the staffing situation in respect of the Agency's Office of Internal Audit and Management Services. As expected, important vacancies in this Office also occurred for a considerable part of 1979.
5. Intensive discussions during the year-end audit gave me a good insight into the development of the Office's audit approach and practices.
6. With the newly appointed staff members having established themselves in their fields of responsibility a sufficient improvement in audit and its coverage for 1980 is to be expected.

##### Losses of assets

7. The Director General authorized the write-offs totalling \$ 5 605, consisting of property in the amount of \$ 1 183 and accounts receivable in the amount of \$ 4 422. I have examined a statement prepared on this subject in

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

accordance with Financial Regulation 10.05. Recovery through insurance has been or will be effected for all items of property.

8. I am satisfied with the information and explanations I have obtained regarding these cases.

#### Verification of bank accounts

9. The audit requirements, mentioned in paragraph 2, set forth that the External Auditor satisfies himself that securities and monies on deposit have been verified from certificates received direct from the Agency's depositories.

10. Out of the amount of \$ 25 226 260 mentioned on Schedule A, representing all current and deposit accounts at banks owned by the Funds in these Accounts, \$ 24 864 072 could be verified from confirmation of balances directly forwarded to me.

11. Regarding four banks, balances amounting to 1.15% of the total remained unconfirmed. Two balances could, however, be verified with bank statements available at the Agency and the other two balances, totalling \$ 25, were in accounts with no activity during the year. For two banks, verification showed data for which a reconciliation could not be finalized. In these cases correspondence was initiated by the Agency. The outcome will be reviewed by me.

#### Unliquidated obligations

12. Unliquidated obligations shown in Statement I.A at the end of 1979 constitute 7.2% of total obligations. To be able to compare unliquidated obligations with prior year's data the following distinction is made.

Part of obligations in respect of	Total obligations	Unliquidated obligations	Percent
VIC transfer costs	1 386 085	396 021	28.6%
VIC operating costs	1 592 353	1 410 826	88.6%
All the other programmes	59 571 640	2 711 242	4.6%
	62 550 078	4 518 089	7.2%

13. It is noted that the high percentage of unliquidated obligations in respect of the VIC operating costs, amounting to 88.6% of total obligations, relates primarily to common services for which the Agency does not have management responsibility.

14. It can be expected that at the next year-end, cost distribution practices will have smoothed out as experience is gained. However the situation that costs have to be subject to a distribution exercise will remain with the result that it can be expected that a higher percentage of annual costs than previously experienced will be left unliquidated at the year-end.

15. The percentage of obligations on an accumulative basis for the transfer to the permanent Headquarters not liquidated at year-end is shown below.

<u>1977</u>	<u>1978</u>	<u>1979</u>
89.88%	82.21%	37.01%

16. These figures illustrate the progress of the preparation of the transfer and the transfer itself.

17. For the programmes comparable with prior years' presentation the unliquidated portion of 1979 obligations amounts to 4.55%. The downward trend since 1974, shown in previous reports, herewith has reversed slightly.

18. The main elements in the comparative increase are: a late General Conference, scheduling delays in respect of a complex installation of field equipment in the Safeguards programme, and higher unliquidated common staff cost owing to increased recruitment and separation activities and the price impact of the associated travel.

## VIC Operating Costs

19. A significant portion of the VIC operating costs involve common services for which the Agency does not have management responsibility. The Agency had not received invoices to support the total amount of obligations in respect of 1979 operating costs. The Division of Budget and Finance was able to identify and support additional costs over the charges already received and recorded, and such costs totalling over \$ 1 million were established as unliquidated obligations. In my opinion sufficient justification was provided in order to accept the full amounts as valid charges against the 1979 budget. The work involved is of significant importance since the identification of these obligations protects the budget for 1980 from retroactive charges for activities related to 1979.

20. It is mentioned that in a number of cases contracts for common services were still under negotiation or subject to changes which may have retroactive consequences. The Agency made reasonable provision for such contingencies. Furthermore, in some cases, the cost sharing ratios for common services have a preliminary character. However, actions are being taken to finalize such arrangements.

21. Important consequences for the magnitude of the VIC operating costs will result from the decisions to be made on the distribution of costs related to major repairs and replacements in respect of the building and the installations between the Austrian Government and the International Organizations.

22. Regarding the supplemental Headquarters Seat Agreement with the Austrian Government, upon request, I submitted my views to the Deputy Director General of the Department of Administration on generally accepted accounting practices in view of the determination whether repairs or replacements on the building and the installations could be regarded to be of a major or minor nature.

## Agency changes in procedures

23. As part of my report formulation process, I bring some observations directly to the attention of the Agency for consideration. Generally such observations are of lesser importance than those usually included in my report to the Board. Sometimes additional information is needed from the Agency or more time is necessary for me to determine a final position. These observations are reviewed for further development during my subsequent audits.

24. In 1979, the Agency took appropriate action on three observations that I had raised as part of this process. Procedural changes were made in handling income tax advances and settlements that resulted in a more timely collection of accounts receivable. Results from this improvement include a reduction in the administrative workload of the Agency and an increase in the Agency's interest income. Procedural changes were also made to establish the Value Added Tax (VAT) directly as an account receivable to be reimbursed by the Austrian Government rather than charging such costs initially through the budget accounts. This change results in the Agency's procedures being consistent with those of the UN, including UNIDO, and facilitates the exchange of financial data among the Agencies in respect of the common services at the new Headquarters buildings where each of the Agencies has been assigned responsibility for specific common services to be performed on behalf of all the Agencies. Finally, in respect of the Agency's report on Budgetary Performance, changes have been made to compare actual obligations with total appropriations by item of expenditure rather than with original appropriations reconciled to total appropriations by appropriation Section. Results from this change are

- direct comparability of each item of expenditure, and
- more meaningful explanations of the reasons for major differences.

In my view this change better serves the purpose of the Budgetary Performance report and significantly improves its value to the Board.

## Financial presentation

25. In my report on last year's Accounts, I mentioned that no final decision had yet been taken on the presentation in the Accounts of the activities of the Monaco Laboratory and the Trieste Centre, for which I had requested the Director General's review and opinion. I have been informed that a change in presentation of both activities in the Regular Budget and in the financial Statements, along the lines I suggested, is planned from 1981 onward and that the initial change will be incorporated in the 1981 budget proposal which will be before the Board this year.

## The International Centre for Theoretical Physics

26. A review was made regarding a number of aspects of the International Centre for Theoretical Physics in Trieste. This review included a visit to the Centre.

27. The Centre was established pursuant to an agreement between the Agency and the Government of Italy. It is financed jointly by the Agency and the United Nations Educational, Scientific and Cultural Organization (UNESCO) and supported by the Italian Government, which also provides the premises. Moreover, the Centre receives contributions for special activities from other Member States and Organizations. The administration of the Centre is taken care of by the Agency on behalf of both the IAEA and UNESCO.

28. The Administrative Manual contains rules regarding, inter alia, the organizational framework of the Centre, its scientific programme and operation and the Centre's administrative relationship with the Agency's Headquarters.

29. During the review it was learned that these rules, which came into force in 1971, have, to a certain extent, become out of date. Several parts are not applicable anymore or disagree with the operational practices currently being followed. In my view the considerable discrepancies between actual practices and those foreseen in the rules must be regarded to be unsatisfactory.

30. The Secretariat has advised me that it recognizes that the rules are in need of updating and that adjustments will be made. The revision will clarify the broader scientific programme limits as they have evolved over some 15 years of operation. Furthermore the revision will provide more clear definitions regarding the administrative relation between the Centre and the Headquarters.

31. I took note of regular evaluations which indicate that the achievements of the Centre can be considered as to be useful and effective.

32. In regard to the financing of the Centre's activities I observed that the major increases of contributions provided by the Agency and the Government of Italy and increases to a lesser degree by UNESCO are to a considerable extent offset by decreases in the special contributions. Instability of special income must be considered to be a problem area.

33. During the review I paid attention to the administrative controls which are embedded in the Centre's administrative support function and in the administrative functions at the Headquarters. The review learned that at the Centre, little administrative control can be effected because the limited number of staff in the administrative support function hampers segregation of responsibilities. Furthermore no adequate documentation in support of financial transactions was available. Notwithstanding the good motivation and sense of responsibility encountered, some degree of vulnerability in this field must be recognized.

34. From 1971 onwards the number of administrative staff of the Centre has been at a stable level, while on the other hand during the same period the scientific activities have increased sharply. It drew to my attention that the Centre's Director contemplates staff reductions to some extent in order to comply with his policy to limit the share of the budget in respect of administrative support. I commented that a decrease in the number of staff could further affect the vulnerability which exists in the area of administrative control.

35. In my report to the Secretariat I recommended measures to cope with the shortcoming described above. The Director of the Centre has advised me that he has issued instructions that an adequate but minimum level of recording will be maintained to document that proper authorization for expenditure has been given in each case. The Division of Budget and Finance during the last years made a considerable effort, working with the staff of the Centre, to improve the accounting procedures in respect of the Centre. This effort has resulted in the speeding up of the exchange of financial information and the reconciliation of financial data. The Director of this Division has advised me now that he will work with the staff of the Centre in a renewed effort to assure adequate written supporting evidence and in establishing an effective post facto verification at the Centre. The Head of the Office of Internal Audit and Management Services informed me that he will expand the audit coverage of the Centre's financial operations.

## Technical Assistance

36. The Accounts for this year reflect for the first time in the regular Technical Assistance programme obligations

incurred in respect of future years' programmes in the amount of \$ 1 066 190. The change of policy was effected following the authorization to engage in multi-year project execution by the Board of Governors [2].

37. In my report on the 1978 Accounts, I mentioned a deficiency in the convertible currency portion of funds available for the execution of the regular Technical Assistance programme.

38. During 1979 this situation has improved considerably. Although programme commitments increased by nearly 20% as compared to 1978 the currency deficiency decreased by 37%. A further improvement in the liquidity position of about the same magnitude is foreseen for 1980.

39. In last year's report, I included comments related to the evaluation and monitoring of Technical Assistance projects. From information received at the Secretariat, I understand that for this purpose a special post has been created.

#### International Nuclear Information System

40. A review was made of activities of the International Nuclear Information System (INIS).

41. The system was established as one of the principle instruments by which the Agency carries out the Statutory function:

“To foster the exchange of scientific and technical information on the peaceful uses of atomic energy”.

Agreement to participate and the extent of participation beyond the basic requirements, in relation to the submission of nuclear information generated within the country, are at the discretion of the Member State.

42. Originally, a relative small number of countries (23) responded to the invitation of the Director General to participate. Presently the participation comprises 64 Agency Members and 13 international organizations, including the Agency itself.

43. The degree of participation of Member States in INIS differs, because the individual input volume by each Member State varies substantially, depending upon the amount of nuclear literature published in the country. (It is noted that during 1978, 7 countries provided over 80% of the total input volume.) In general, the information flow to and from the system is channelled through a Liaison Office per participant.

44. Entitlements and corresponding obligations of the Member States participating in INIS are not defined in a charter, regulation or agreement. Executive directives are embedded in several modes of formal communication between the INIS secretariat and national Liaison Officers. These include the INIS Reference Series, INIS Technical Notes, INIS Circular Letters (which include the reports of the regular Liaison Officers Meetings) and the INIS Newsletter.

45. I recognize that INIS has functioned satisfactorily from its beginning without formal regulation. In view, however, of the growing financial consequences, resulting from the extended scope of the system and the advanced methods of access to it I advised to define basic principles to govern the terms and/or financial arrangements under which:

- Member States would supply data to the system,
- Member States could receive information from the system, and
- The Agency could co-operate with other organizations in employing common retrieval facilities.

Such terms and/or financial arrangements would serve as a basic guideline for the preparation of the executive directives and to regulate the financial consequences of INIS for the Agency and for the participants. In addition such a charter or regulation could be helpful in resolving the appropriateness (or extent) of the exclusive rights granted to the Liaison Officers for the dissemination of information within their national information infrastructures.

46. Finally, I recommended to issue, in consolidated form, the various executive directives so far contained in the above mentioned several modes of communication.

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[2] GOV/DEC/102 (XXII).

47. Comments I encountered from various sources gave me the indication that INIS represents a widely recognized scientific value. The qualitative value of INIS to the international nuclear science community is indicated by its level of use, by the willingness of users to invest their own funds in order to participate and by the numerous statements of support at Board Meetings and General Conferences. Apart from the value of INIS to nuclear science, mention is made of the contribution of the system to information science.

48. In respect of the INIS Programme I observed that from 1976 onward the costs for data processing as well as printing and publishing were steadily increasing. On the cost recovery I encountered an ad hoc approach in the pricing practices for the various products and services (magnetic tapes, Atomindex, microfiche, direct access).

49. The Secretariat agreed that it is desirable to make the definitions of the participatory arrangements more formal and informed me the work related to this has begun. With regard to cost recovery, prices of the products and services of INIS will be studied and where necessary adjusted.

#### Audit of Income in Special Accounts

50. Income in the Special Accounts is recorded in United States dollars in conformity with the Agency's Financial Regulations and Rules. For this purpose payments are, if necessary, converted to United States dollars by using the United Nations operational rate of exchange. As part of the audit of income, in the more complex cases confirmation has been requested from the donor countries. In the reconciliation of the confirmations received with the relevant accounts, differences were observed in some cases. Where these differences could not be traced to the use of different exchange rates, sufficient information was obtained to satisfy me on the status of the relevant accounts. For one of these accounts the confirmation has not yet been received. The determination of income, amounting to \$ 69 828, requires either receipt of a confirmation that agrees with the relevant account or clarification through further correspondence. For another account I requested the formal approval on the usage of the funds in the amount of \$ 35 498 which had not yet been received when finalizing my report.

#### XXIIIrd General Conference

51. The financial policy provides that for conferences held away from Headquarters, the additional costs of organizing and conducting shall be borne by the Government that acts as host. This policy has been applied in respect of the XXIIIrd General Conference which was held in New Delhi at the invitation of the Government of India.

52. In the agreement in respect of this conference a provision was included to the effect that the Agency's External Auditor shall certify a final statement of such costs. This statement has been submitted to me and I have certified that the identifiable additional costs in respect of this conference were correct.

#### United Nations Development Programme

53. I have transmitted a certified Statement and Schedule together with a report in respect of the participation of the Agency in the United Nations Development Programme to the Administrator of UNDP.

54. A copy of that report has been submitted to the Director General.

#### Commissary and Restaurant

55. In conformity with the relevant directives I have submitted to the Director General an audit report and certified Statements regarding the Accounts of the Agency's Commissary and Restaurant which terminated their operations during the year 1979. I also submitted to him an audit report and certified Statements in respect of the VIC Commissary, a common service for which the Agency has management responsibility.

Acknowledgement

56. I express my sincere appreciation for the ready co-operation and assistance extended by the Director General, his Officers and members of their staff.

(signed) H. Peschar  
External Auditor

Vienna, 25 March 1980





## PART III

### REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1979

1. I present herewith the Agency's accounts for the year ended 31 December 1979, comprising Statements I to XIV and Schedules A to H, for which summary comments on and explanations of the more important items are given below.

#### I. ADMINISTRATIVE FUND

##### A. Regular Budget (Statements I.A and I.E)

2. Financial results in respect of the 1979 Regular Budget are reported in Statement I.A. Total appropriations amounted to \$ 66 377 000, consisting of the original appropriations of \$ 65 177 000 [1] and a supplementary appropriation in the amount of \$ 1 200 000 [2]. With respect to the appropriations, \$ 61 522 000 was to be financed from contributions made by Member States on the basis of the 1979 scale of assessment, \$ 3 655 000 from miscellaneous income and \$ 1 200 000 from the transfer of cash surpluses in respect of previous years.

3. The General Conference authorized the Director General to make, with the prior approval of the Board, transfers between any of the approved Sections of the appropriations [1]. The Board of Governors in November authorized the Director General to make transfers in the amounts shown in the column in Statement I.A headed "Authorized transfers". The General Conference also authorized expenditures additional to those provided for in the Regular Budget to the extent such expenditures are entirely financed from income extraneous to the Regular Budget [1]. The use of this authority is shown in the column in Statement I.A headed "Special income".

4. Because of anticipated delays in the delivery of some items of equipment for the Agency's Permanent Headquarters, the Board of Governors endorsed, as an exception, the carry-forward of any unused balances remaining at the end of 1979 under appropriation Section 9, "Transfer of the Agency to its Permanent Headquarters" [3]. Financial results in respect of this authority are reported in Statement I.E.

5. Total obligations incurred during 1979 amounted to \$ 63 844 018, consisting of \$ 62 550 078 against the 1979 Regular Budget appropriations (Statement I.A) and \$ 1 293 940 against the unused 1977 and 1978 balances carried forward to 1979 (Statement I.E). The unobligated balance as at 31 December 1979 under the special carry-forward authority amounted to \$ 1 469 915, and this amount is available for use in 1980 to fund obligations in respect of the transfer of the Agency to its Permanent Headquarters.

##### B. Assets, Liabilities and Surpluses (Statements I.B, I.C and I.D)

6. The amounts reported by major categories in Statement I.B are largely self-explanatory. However, in order to highlight some of the significant trends which developed during 1979, special comments are provided below.

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

7. As of 31 December 1979, total cash in hand and at banks amounted to \$ 10 351 006, an increase of \$ 2 871 207 compared with the balance at the end of 1978. The portion of the cash balance that was received in the last five working days of December, as a result of payments by Member States, amounted to \$ 6 186 393.

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[1] Resolution GC(XXII)/RES/357.

[2] Resolution GC(XXIII)/RES/364.

[3] See document GC(XXIII)/612/Mod.1, para.19.

## 2. Contributions receivable from Member States

8. Total assessed contributions for 1979 amounted to \$ 61 522 000 (Statement I.C). Payments of 1979 assessments in 1979 amounted to \$ 58 544 519, or 95.2% of the total (Schedule B.1).

9. At the end of 1979, total contributions receivable from Member States amounted to \$ 4 198 846, or \$ 2 055 756 more than at the end of 1978. The amounts remaining unpaid are shown by year of assessment in Schedule B.2. Of the total contributions receivable as at 31 December 1979, \$ 1 221 365 pertained to 1978 and prior years and \$ 2 977 481 represented the unpaid balance of the 1979 assessment.

## 3. Accounts receivable and other debit balances

10. The increase of \$ 1 253 640 shown for the United Nations, specialized agencies and other international organizations resulted primarily from the common service activities performed by the Agency at the Vienna International Centre (VIC) for the United Nations. The reductions that are shown for Staff accounts and Member States were due primarily to procedural changes in the handling of income tax advances and settlements, which resulted in a more timely collection of these accounts receivable.

## 4. Unliquidated obligations

11. Total unliquidated obligations at the end of 1979 amounted to \$ 6 721 570, compared with \$ 5 207 352 at the end of 1978. Of the 1979 balance, however, \$ 2 275 164 (Statement I.E) 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 four years. Accordingly, the unliquidated obligations at the end of 1979 relating to the other activities of the Agency amounted to \$ 4 446 406. The comparable figure at 31 December 1978 was \$ 2 356 361, so that there was an increase of \$ 2 090 045. This increase is accounted for primarily by the Agency's estimate of the unbilled operating costs in respect of the Vienna International Centre.

## 5. Special reserves

12. A reserve was established in 1976 to provide part of the funds necessary for the transfer of the Agency to its Permanent Headquarters. At the end of 1978 the reserve had a balance of \$ 1 293 940 from cash surpluses of prior years. During 1979, the reserve balance was increased as a result of appropriations and authorized transfers which totalled \$ 2 856 000 (Statement I.A) and was reduced by obligations incurred in the amount of \$ 2 680 025 (Statement I.E), resulting in a year-end balance of \$ 1 469 915 available for use in 1980.

13. The \$ 1 000 000 reserve for use in 1980 consists of \$ 530 578 from 1979 miscellaneous income (Statement I.C) and \$ 469 422 from the 1978 final cash surplus (Statement I.D). The General Conference decided to use these sources of funding to finance, in part, the 1980 Regular Budget appropriations.

## 6. Cash surpluses

14. The provisional cash surplus brought forward from 1978 amounted to \$ 687 540, as shown in Statement I.D. During 1979, payments of prior years' assessed contributions amounted to \$ 921 725 and savings on obligations brought forward from 1977 and 1978 amounted to \$ 60 157, which amounts increased the cash surplus for 1978 to \$ 1 669 422. The transfer from the 1978 cash surplus of \$ 1 200 000 for use in financing the 1979 supplementary appropriation and \$ 469 422 for use in financing the 1980 appropriations resulted in the complete use of the 1978 cash surplus.

15. As at 31 December 1979, the only remaining cash surpluses amounted to \$ 4 404, 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 involved [4].

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[4] In accordance with Financial Regulation 7.02.

## 7. Undistributed budgetary surpluses

16. Undistributed budgetary surpluses as at 31 December 1979 amounted to \$ 6 182 762, consisting of arrears of contributions receivable from Member States for 1958–1978 in the amount of \$ 1 221 365 and a provisional budgetary surplus of \$ 4 961 397 for 1979. More detail of this provisional budgetary surplus for 1979 is set forth in Statement I.C.

## II. WORKING CAPITAL FUND

### (Statement II)

17. In September 1978 the General Conference decided to retain the level of the Working Capital Fund at \$ 2 000 000 in 1979 [5]. All advances payable by Member States were collected except for \$ 12 200.

## III. OPERATIONAL PROGRAMME

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

18. The General Conference decided that for 1979 the target for voluntary contributions to the General Fund should be \$ 8 500 000 [6]. A total amount of \$ 8 059 688 was pledged to the General Fund for 1979. In addition, other items of income in 1979 totalled \$ 365 748, consisting of \$ 360 117 other income, primarily interest income, and \$ 5 631 in pledges applicable to prior years.

19. Of the \$ 8 059 688 pledged to the General Fund for 1979, a total of \$ 7 410 021 (almost 92%) was received by 31 December 1979, leaving an unpaid balance of \$ 649 667, compared with an unpaid balance of \$ 1 119 276 in respect of pledges for 1978 at the end of 1978. By the end of 1979 the unpaid balance for 1978 and prior years had been reduced to \$ 78 795 (Schedule C).

### B. Operating Fund I (Statements III.A and III.B)

20. The activities of the Monaco Laboratory and the Trieste Centre are funded from both the Agency's Regular Budget and Operating Fund I. There follows a schedule showing the combined financial results of these two activities and indicating the sources of funding. The total figures for Operating Fund I are taken from Statement III.A and the total figures for the Regular Budget are taken from Statement I.A.

	Total	Monaco Laboratory	Trieste Centre
Unobligated balance, 1 January 1979	75 879 <sup>a</sup>	—	75 879
Income during 1979			
Operating Fund I	1 426 740 <sup>a</sup>	120 004	1 306 736
Regular Budget	1 339 000 <sup>b</sup>	761 237	577 763
Total funds available	2 841 619	881 241	1 960 378
Obligations incurred in 1979			
Operating Fund I	1 241 551 <sup>a</sup>	120 004	1 121 547
Regular Budget	1 290 361 <sup>b</sup>	712 598	577 763
	2 531 912	832 602	1 699 310
Unobligated balance, 31 December 1979	309 707	48 639 <sup>b</sup>	261 068 <sup>a</sup>

<sup>a</sup> Statement III.A.

<sup>b</sup> Statement I.A.

[5] Resolution GC(XXII)/RES/359.

[6] Resolution GC(XXII)/RES/358, para.1.

21. In respect of the support from Operating Fund I (Statement III.B), the major contributor for the Monaco Laboratory is the Principality of Monaco, which contributed an amount of \$ 100 216 for 1979. Income accrued during the year in Operating Fund I for the Trieste Centre amounted to \$ 1 306 736, made up primarily of annual contributions from the Italian Government and UNESCO, and special grants and contributions from the People's Committee of the Al Fateh University (Libyan Arab Jamahiriya) and the Swedish International Development Authority. As of 31 December 1979, the Italian Government was in arrears on its annual contribution in the amount of \$ 1 094 194, consisting of \$ 369 048 for 1978 and \$ 725 146 for 1979.

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

22. At the beginning of 1979, balances of \$ 4 845 742 and \$ 3 469 866 were carried forward from 1978 in the form of unobligated balances and unliquidated obligations respectively. Income during 1979 amounted to \$ 8 805 027, of which \$ 8 425 436 represented transfers from the General Fund, \$ 375 568 assessed programme costs and \$ 4 023 miscellaneous income and exchange adjustments. Income in 1979 amounted to \$ 1 574 993 more than in 1978. Total funds available in 1979 amounted to \$ 17 120 635, made up of the \$ 8 315 608 carried forward from 1978 and the \$ 8 805 027 of 1979 income. Of the funds available, \$ 7 123 920 was expended in 1979 and \$ 5 269 668 represented year-end unliquidated obligations, leaving an unobligated balance of \$ 4 727 047 as at 31 December 1979. This unobligated balance represents primarily the estimated cost of projects approved by the Board of Governors that had not been started or had only been partially implemented.

23. Unliquidated obligations as at 31 December 1978 and 31 December 1979, together with obligations and expenditures incurred in 1979, are given in detail in Statement III.C. This statement shows the technical assistance provided during 1979 to the recipient States and regional programmes and other pertinent data.

24. 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 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	5 545 421	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
31 December 1978	7 230 034	6 527 483	3 469 866	4 845 742
31 December 1979	8 805 027	7 123 920	5 269 668 <sup>a</sup>	4 727 047

<sup>a</sup> Includes \$ 1 066 000 in respect of multi-year projects applicable to future years.

25. In 1979, nine Member States supported the technical assistance programme through contributions over and above the amount which each contributed voluntarily to the General Fund. The additional amounts contributed in 1979 to the Special Accounts by six of these Member States totalled \$ 1 370 196. From these contributions, and others received in prior years, expenditures totalling \$ 1 323 002 were made, and the year-end unobligated balances amounted to \$ 1 207 388. The financial data regarding these contributions are shown in Statements VII.B, VIII.B, IX.B, X.B, XI.B, and XII. In addition, support was provided by the Swedish International Development Authority (Statement VI.B).

26. In order to indicate the approximate value of all resources made available by Member States to the Agency during 1979, Schedule G has been included to show contributions both in cash and in kind in the form of Type II fellowships, equipment and supplies, meetings and training courses, and cost-free experts. This schedule is included for

information only since contributions of services and of gifts in kind are not recorded in the Agency's accounts because funds are neither received nor disbursed by the Agency. The total figure for each Member State therefore represents only a fairly reasonable estimate.

#### IV. UNITED NATIONS DEVELOPMENT PROGRAMME

##### (Statements IV.A and IV.B)

27. Statements IV.A and IV.B are presented in accordance with accounting requirements established by UNDP. Since UNDP limits 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 project budgets for 1979, 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 \$ 2 678 589, which will be covered by subsequent cash drawings from UNDP or other financial transactions of the fund.

28. The expenditures under the total UNDP programme during 1979 are set forth in Statement IV.B, which shows that the Agency was the executing agency for projects in 30 countries and in one region. Expenditures totalled \$ 7 015 116, consisting of \$ 6 065 716 for projects and \$ 949 400 for overhead costs.

29. The executing agency overhead amount of \$ 949 400 is based on a rate of 14% of 1979 project expenditures (\$ 849 200) plus a flexibility adjustment of \$ 100 200.

#### V. SPECIAL ACCOUNTS

##### (Statements V-XIV)

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

31. In respect of Statement V.A, UNEP revised its reporting instructions during 1979; in 1978 unliquidated obligations were combined with expenditures, but in 1979 they were separately identified. In order to show 1978 amounts comparable to the 1979 amounts, the 1978 amounts are presented in accordance with the revised instructions.

32. In June 1979, the Board of Governors authorized the Director General to strengthen the Agency's nuclear safety programme to the extent that the additional activities could be financed through special voluntary contributions by Member States. With the approval of the Board of Governors, a special account was established to record the financial transactions associated with these activities. Statement XIV shows the financial status of the fund as at 31 December 1979.

#### VI. OTHER FINANCIAL DATA

##### Regular Budget appropriations and assessed contributions (Schedule E)

33. In order to show historical trends in annual appropriations, obligations, expenditures, unliquidated obligations and unobligated balances, Schedule E has been included in the accounts. This schedule shows the unobligated balance in the Administrative Fund at the end of 1979 compared with the experience of earlier years.

##### Miscellaneous income (Schedule F)

34. Miscellaneous income, as revised to include the amount authorized for use in 1980, was estimated at \$ 4 185 578. Actual income amounted to \$ 6 789 968, or an excess of \$ 2 604 390, as shown in detail in Schedule F. The major items of income in excess of the budget estimates related to services performed for UNIDO, UNDP support costs, the gain on exchange of currencies, investment and interest income and the refund of value added tax.

Total resources available during 1979 (Schedule H)

35. An information schedule has been included to show on a consolidated basis the assets and liabilities as at 31 December 1979 and the income and obligations for the year 1979 for all the Agency funds shown in Statements I to XIV.

(signed) SIGVARD EKLUND  
Director General

PART IV  
STATEMENTS

ADMINISTRATIVE FUND  
BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND EXPENDITURES  
BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1979

Appropriation Section	Appropriations <sup>a</sup>	Authorized transfers <sup>b</sup>	Special income <sup>c</sup>	Total authorizations	Total obligations	Expenditures	Unliquidated obligations	Unobligated balance of appropriations
1. Technical assistance and training	2 651 000	407 297	—	3 058 297	3 058 297	3 056 853	1 444	—
2. Technical operations	12 244 000	640 000	—	12 884 000	12 705 584	12 177 187	528 397	178 416
3. Research and isotopes	10 238 000	835 000	—	11 073 000	10 810 051	9 913 346	896 705	262 949
4. Operational facilities	1 406 000	(67 000)	—	1 339 000	1 290 361	1 080 491	209 870	48 639
5. Safeguards	15 653 000	152 000	—	15 805 000	14 828 940	14 461 414	367 526	976 060
6. Policy-making organs	2 030 000	(74 000)	—	1 956 000	1 632 151	1 566 442	65 709	323 849
7. Executive management and administration	7 707 000	1 310 000	162 475	9 179 475	9 179 231	8 675 827	503 404	244
8. General services	6 827 000	1 561 703	—	8 388 703	7 659 378	6 110 364	1 549 014	729 325
9. Transfer of the Agency to its Permanent Headquarters	2 079 000	777 000	—	2 856 000	1 386 085	990 064	396 021	1 469 915
10. Reserve funds for the adjustment of programme cost estimates	4 342 000	(4 342 000)	—	—	—	—	—	—
Original appropriations	65 177 000	1 200 000	162 475	66 539 475	62 550 078	58 031 988	4 518 090	3 989 397
Supplementary appropriation	1 200 000	(1 200 000)	—	—	—	—	—	—
<b>TOTAL</b>	<b>66 377 000</b>	<b>—</b>	<b>162 475</b>	<b>66 539 475</b>	<b>62 550 078</b>	<b>58 031 988</b>	<b>4 518 090</b>	<b>3 989 397</b>

<sup>a</sup> GC(XXII)/RES/357, para. 1, and GC(XXIII)/RES/364.

<sup>b</sup> Approved by the Board of Governors in June and in November 1979.

<sup>c</sup> GC(XXII)/RES/357, para. 4.

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

(signed) SIGVARD EKLUND  
Director General

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

(signed) H. PESCHAR  
External Auditor



ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND SURPLUSES AS AT 31 DECEMBER 1979

	ASSETS		LIABILITIES AND SURPLUSES	
	1979	1978	1979	1978
<b>CASH IN HAND AND AT BANKS</b>			<b>UNLIQUIDATED OBLIGATIONS</b>	
Cash in hand and travellers' cheques	52 180	96 217	Current year (Statement I.A)	4 518 090
Current accounts and deposit accounts at banks (Schedule A)	10 298 826	7 383 582	Prior years	2 203 480
	10 351 006	7 479 799		6 721 570
<b>CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES</b> (Schedules B.1 and B.2)			<b>CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES</b>	90 009
1958-1971 Budgets	153 840	154 240	<b>ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES</b>	
1972 Budget	23 736	23 736	Staff accounts	679 937
1973 Budget	30 256	30 456	United Nations, specialized agencies and other international organizations	158 923
1974 Budget	42 070	42 070	Member States	332 389
1975 Budget	25 270	25 270	Suppliers and contractors	72 868
1976 Budget	33 198	71 303	Deferred revenue from publications	528 113
1977 Budget	113 233	326 078	Reserve for fluctuation of bonds	60 000
1978 Budget	799 762	1 469 937	Other accounts	153 779
	1 221 365	2 143 090		1 986 009
1979 Budget	2 977 481	-	<b>SPECIAL RESERVES</b>	
	4 198 846	2 143 090	Reserve for transfer of the Agency to its Permanent Headquarters (Statement I.E)	1 469 915
<b>ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES</b>			Reserve for use in 1980	1 000 000
Staff accounts	431 515	792 295		2 469 915
United Nations, specialized agencies and other international organizations	1 565 269	311 629	<b>CASH SURPLUSES (Statement I.D.)</b>	
Member States	303 510	642 462	1958-1968	4 404
Suppliers and contractors	76 410	33 058	<b>UNDISTRIBUTED BUDGETARY SURPLUSES</b>	
Publications invoices outstanding	528 113	361 748	Arrears of contributions receivable from Member States, 1958-1978 Budgets	1 221 365
	2 904 817	2 141 192	Provisional budgetary surplus, current year (Statement I.C.)	4 961 397
	17 454 669	11 764 081		6 182 762
<b>TOTAL ASSETS</b>	17 454 669	11 764 081	<b>TOTAL LIABILITIES AND SURPLUSES</b>	11 764 081

(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

## ADMINISTRATIVE FUND

## INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1979

		<u>1979</u>	<u>1978</u>
<b>INCOME</b>			
Contributions assessed on Member States (Schedule B.1)		61 522 000	47 263 000
Contributions outstanding		2 977 481	1 469 937
Contributions paid		58 544 519	45 793 063
Miscellaneous income (Schedule F)	6 789 968		
Transfer for use in 1980	530 578 <sup>a</sup>	6 259 390	5 318 662
Transfer from 1978 cash surplus for use in 1979	<u>                    </u>	1 200 000 <sup>b</sup>	1 924 203
Total income		<u>66 003 909</u>	<u>53 035 928</u>
<b>OBLIGATIONS INCURRED (Statement I.A)</b>			
Expenditures		58 031 988	49 285 949
Unliquidated obligations		4 518 090	2 080 439
Total obligations incurred		<u>62 550 078</u>	<u>51 366 388</u>
<b>PROVISIONAL CASH SURPLUS</b>		3 453 831	1 669 540
Transfer to subsequent year		1 469 915 <sup>c</sup>	982 000
Contributions receivable from Member States, current year		1 983 916	687 540
		2 977 481	1 469 937
<b>PROVISIONAL BUDGETARY SURPLUS</b>		<u>4 961 397</u>	<u>2 157 477</u>
Provisional budgetary surplus is due to:			
Unobligated balance as at 31 December 1979 (Statement I.A)		3 989 397	1 712 612
Transfer to subsequent year		1 469 915 <sup>c</sup>	982 000
Excess of actual income over budget (Schedule F)	2 604 390	2 519 482	730 612
Transfer to special income (Statement I.A)	<u>162 475<sup>d</sup></u>	2 441 915	1 426 865
<b>PROVISIONAL BUDGETARY SURPLUS</b>		<u>4 961 397</u>	<u>2 157 477</u>

<sup>a</sup> Resolution GC(XXIII)/RES/365, para. 2(d) and 3 (\$500 000 and \$30 578 respectively).

<sup>b</sup> Resolution GC(XXIII)/RES/364, para. 2.

<sup>c</sup> GC(XXII)/612/Mod. 1, para. 19.

<sup>d</sup> Resolution GC(XXII)/RES/357, para. 4.

(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

ADMINISTRATIVE FUND  
ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1979

		<u>1979</u>	<u>1978</u>
Shares retained of Member States which have not paid their assessed contributions towards the 1958–1968 budgets		4 404	4 404
1978 Final cash surplus			
Provisional cash surplus brought forward from 1978 .	687 540		
Arrears of prior years' contributions received during the year 1979	921 725		
Savings on obligations brought forward from 1977 and 1978	60 157		
	<hr/>		
	1 669 422		
Transfers from 1978 final cash surplus			
– for use in 1979	1 200 000 <sup>a</sup>		
– for use in 1980	469 422 <sup>b</sup>	1 669 422	nil
	<hr/>	<hr/>	<hr/>
TOTAL SURPLUS		4 404	4 404
		<hr/> <hr/>	<hr/> <hr/>

<sup>a</sup> Resolution GC(XXIII)/RES/364, para. 2.

<sup>b</sup> Resolution GC(XXIII)/RES/365, para. 2(c) and 3.

(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.E

## ADMINISTRATIVE FUND

TRANSFER OF THE AGENCY TO ITS PERMANENT HEADQUARTERS  
SUMMARY STATEMENTStatus of funds as at 31 December 1979

Unobligated balance as at 1 January		1 293 940
Unliquidated obligations brought forward		2 850 991
1979 Revised Appropriation, Section 9 (Statement I.A)		2 856 000
Total funds available		<u>7 000 931</u>
Expenditures during the year		3 255 852
Unliquidated obligations at year end		<u>2 275 164</u>
		<u>5 531 016</u>
Unobligated balance at year end available as a reserve for use in subsequent year		<u><u>1 469 915<sup>a</sup></u></u>

## OBLIGATIONS AND EXPENDITURES DURING 1979

## Obligations:

Brought forward from 1978		2 850 991
Incurred in 1979:		
Against prior years' unobligated balance	1 293 940	
Against 1979 Appropriation	<u>1 386 085</u>	<u>2 680 025</u>
		5 531 016
Expenditures during the year		
Against prior years	2 265 788	
Against 1979	<u>990 064</u>	<u>3 255 852</u>
Unliquidated obligations at year end		<u><u>2 275 164</u></u>

<sup>a</sup> GC(XXIII)/612/Mod.1, para. 19.

(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

## WORKING CAPITAL FUND

## ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979

		<u>ASSETS</u>			
		Nominal value	Purchase price		
			Rate	Amount	
Cash in banks (Schedule A)					1 470 480
Investments at cost:					
6 3/4%	Republic of Austria Dollar Bonds 1982	34 000	98.9625	33 647	
5 3/4%	Österreichische Alpine Montangesellschaft 1985	150 000	96.75	145 125	
5 1/2%	Kingdom of Denmark 20-Year External Loan 1984	174 000	101.50	176 610	
5 1/2%	Kingdom of Norway 20-Year External Loan 1984	95 000	98.25	93 338	
5 1/2%	Sinking Fund External Loan City of Oslo 1984	50 000	98.81	49 405	
8 1/2%	Creditanstalt-Bankverein Pfandbriefe 1982 (nominal AS 200 000)	15 748	99.50	15 669	
8 1/2%	Österreichisches Credit-Institut Kommunalschuldverschreibung 1993 (nominal AS 45 000)	3 543	99.50	3 526	517 320
Advances receivable from Member States (Schedule D)					12 200
					<u>2 000 000</u>
<u>LIABILITIES</u>					
Principal of the Fund as fixed by the General Conference at its twenty-second regular session					<u>2 000 000</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 III.A

GENERAL FUND  
OPERATIONAL PROGRAMME - 1979

## SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING FUNDS AS AT 31 DECEMBER 1979

Item	General Fund	Operating Fund I	Operating Fund II	TOTAL
<b>1. STATUS OF FUNDS AS AT 31 DECEMBER 1979</b>				
Balance as at 1 January 1979				
Unobligated balances	-	75 879	4 845 742	4 921 621
Unliquidated obligations	-	2 200	3 469 866	3 472 066
Balance as at 1 January 1979	-	78 079	8 315 608	8 393 687
<b>Income during 1979</b>				
Voluntary contributions pledged for 1979	8 059 688	-	-	8 059 688
Voluntary contributions pledged in 1979 towards prior years' programmes	5 631	-	-	5 631
Contributions from Member States	-	959 598	-	959 598
UNESCO contribution	-	318 500	-	318 500
Other contributions	-	105 665	-	105 665
Miscellaneous income:				
Assessed programme costs	-	-	375 568	375 568
Other income (inclusive exchange adjustments)	360 117	42 977	4 023	407 117
Transfer from General Fund	(8 425 436)	-	8 425 436	-
Net income during 1979	-	1 426 740	8 805 027	10 231 767
Total funds available	-	1 504 819	17 120 635	18 625 454
Expenditures in 1979	-	1 243 251	7 123 920	8 367 171
Unliquidated obligations as at 31 December 1979	-	500	5 269 668	5 270 168
	-	1 243 751	12 393 588	13 637 339
Unobligated balances as at 31 December 1979	-	261 068	4 727 047	4 988 115
<b>2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1979</b>				
<b>Obligations:</b>				
Brought forward from prior years	-	2 200	3 469 866	3 472 066
<b>Incurred in 1979:</b>				
For prior years' programmes	-	(1 995)	4 604 024	4 602 029
For 1979 programme	-	1 243 546	3 253 508	4 497 054
For future years' programmes	-	-	1 066 190	1 066 190
Total	-	1 243 751	12 393 588	13 637 339
<b>Expenditures:</b>				
Against prior years' programmes	-	205	4 406 218	4 406 423
Against 1979 programme	-	1 243 046	2 717 702	3 960 748
Total	-	1 243 251	7 123 920	8 367 171
Unliquidated obligations as at 31 December 1979	-	500	5 269 668	5 270 168
<b>3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979</b>				
Cash in banks (Schedule A)	12 050	-	6 426 974	6 439 024
Government letters of credit convertible on demand	1 325 000	-	-	1 325 000
Petty cash on hand	-	58 793	-	58 793
Voluntary contributions receivable	728 462	-	-	728 462
Other contributions receivable	-	1 094 194	-	1 094 194
Assessed programme costs receivable	-	-	413 641	413 641
Other accounts receivable and sundry debit balances	-	23 230	983 772	1 007 002
Due to Operating Funds	(2 053 462)	(896 157)	2 949 619	-
Accounts payable and sundry credit balances	(12 050)	(18 492)	(777 291)	(807 833)
Unliquidated obligations as at 31 December 1979	-	(500)	(5 269 668)	(5 270 168)
Unobligated balances as at 31 December 1979	-	261 068	4 727 047	4 988 115

(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

## OPERATING FUND I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES DURING 1979  
AND UNOBLIGATED BALANCE AS AT 31 DECEMBER 1979

Description	Monaco Project	Theoretical Physics Centre Trieste	TOTAL Operating Fund I
<b>Balance as at 1 January 1979</b>			
Unobligated balance	—	75 879	75 879
Unliquidated obligations	—	2 200	2 200
	—	78 079	78 079
<b>Income during 1979</b>			
Contributions from Member States	100 216	859 382	959 598
UNESCO contributions	8 500	310 000	318 500
Other contributions	—	105 665	105 665
Miscellaneous income and exchange adjustments (net)	11 288	31 689	42 977
	120 004	1 306 736	1 426 740
<b>Total funds available</b>	<b>120 004</b>	<b>1 384 815</b>	<b>1 504 819</b>
<b>Expenditures in 1979</b>	<b>120 004</b>	<b>1 123 247</b>	<b>1 243 251</b>
Unliquidated obligations as at 31 December 1979	—	500	500
	120 004	1 123 747	1 243 751
<b>Unobligated balance as at 31 December 1979</b>	<b>—</b>	<b>261 068</b>	<b>261 068</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

GENERAL FUND  
OPERATING FUND II  
SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1979 AND UNLIQUIDATED OBLIGATIONS  
AS AT 31 DECEMBER 1979 BY RECIPIENTS

Recipients	Unliquidated obligations brought forward from 1978			Net new obligations in 1979			Net expenditures in 1979			Unliquidated obligations as at 31 December 1979		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Afghanistan	3 756	52 174	55 930	14 914	71 623	86 537	7 403	81 167	88 570	11 267	42 630	53 897
Albania	—	36 278	36 278	403	93 884	94 287	—	130 162	130 162	403	—	403
Algeria	—	—	—	—	8 689	8 689	—	3 389	—	—	5 300	5 300
Argentina	32 797	7 183	39 980	1 127	118 642	119 769	27 117	105 905	133 022	6 807	19 920	26 727
Bangladesh	44 201	25 003	69 204	18 356	82 900	101 256	29 216	76 817	106 033	33 341	31 086	64 427
Bolivia	—	8 757	8 757	—	78 256	78 256	—	70 662	70 662	—	16 351	16 351
Brazil	965	30 710	31 675	15 468	160 849	176 317	4 156	180 128	184 284	12 277	11 431	23 708
Bulgaria	54 824	52 486	107 310	32 941	53 065	86 006	33 328	84 551	117 879	54 437	21 000	75 437
Burma	11 879	8 782	20 661	11 104	74 700	85 804	18 497	30 851	49 348	4 486	52 631	57 117
Chile	5 961	2 000	7 961	18 321	80 172	98 493	16 084	62 611	78 695	8 198	19 561	27 759
Colombia	14 465	13 296	27 761	(11 635)	6 243	(5 392)	—	19 539	19 539	—	—	2 830
Costa Rica	—	83 590	83 590	5 000	42 683	47 683	3 845	112 434	116 279	1 155	13 839	14 994
Cuba	5 957	54 215	60 172	(1 327)	211 448	210 121	(525)	130 458	129 933	5 155	135 205	140 360
Cyprus	—	—	—	—	13 334	13 334	—	13 334	—	—	—	—
Czechoslovakia	60 328	—	60 328	22 609	335	22 944	21 607	245	21 852	61 330	90	61 420
Democratic People's Republic of Korea	—	51 285	51 285	—	82 804	82 804	—	80 241	80 241	—	53 848	53 848
Ecuador	—	10 790	10 790	3 886	83 520	87 406	1 036	85 684	86 720	2 850	8 626	11 476
Egypt	23 605	130 760	154 365	12 214	552 121	564 335	18 687	155 424	174 111	17 132	527 457	544 589
El Salvador	—	—	—	—	6 045	6 045	—	4 571	4 571	—	1 474	1 474
Ethiopia	—	5 777	5 777	9 379	(4 885)	4 494	5 725	892	6 617	3 654	—	3 654
Ghana	52 797	40 030	92 827	48 299	27 720	76 019	44 875	63 658	108 533	56 221	4 092	60 313
Greece	10 163	4 387	14 550	27 853	55 739	83 592	15 485	21 835	37 320	22 531	38 291	60 822
Guatemala	—	4 139	4 139	12 684	44 982	57 666	12 036	4 981	17 017	648	44 140	44 788
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	—	—	—	—	517	517	—	517	517	—	—	—
Hungary	31 258	77 516	108 774	68 853	1 403 585	1 472 438	50 721	447 663	498 384	49 390	1 033 438	1 082 828
Iceland	—	16 766	16 766	2 237	15 348	17 585	1 923	32 114	34 037	314	—	314
India	46 108	59 820	105 928	60 172	31 715	91 887	33 350	64 311	97 661	72 930	27 224	100 154
Indonesia	—	32 500	32 500	13 568	87 110	100 678	5 915	95 829	101 744	7 653	23 781	31 434
Iran	29 888	—	29 888	(17 120)	—	(17 120)	3 206	—	3 206	9 562	—	9 562
Iraq	8 093	24 845	32 938	8 131	166 464	174 595	10 954	109 117	120 071	5 270	82 192	87 462
Israel	—	11 042	11 042	3 126	89 746	92 872	1 826	55 120	56 946	1 300	45 668	46 968
Ivory Coast	—	2 604	2 604	—	50 517	50 517	—	35 363	35 363	—	17 758	17 758
Jamaica	—	—	—	1 328	16 889	18 217	—	13 244	13 244	1 328	3 645	4 973
Jordan	—	26 147	26 147	19 999	77 881	97 880	8 552	100 016	108 568	11 447	4 012	15 459
Kenya	3 164	2 710	5 874	11 753	67 179	78 932	4 988	34 668	39 656	9 929	35 221	45 150
Korea, Republic of	30 940	32 704	63 644	11 930	80 718	92 648	32 378	104 631	137 009	10 492	8 791	19 283
Libyan Arab Jamahuriya	492	58 782	59 274	13 685	31 782	45 467	13 312	77 148	90 460	865	13 416	14 281
Madagascar	—	10 920	10 920	7 249	100 661	107 910	1 583	73 379	74 962	5 666	38 202	43 868
Malaysia	7 328	51 331	58 659	49 316	159 030	208 346	6 973	154 538	161 511	49 671	55 823	105 494
Mali	246	4 305	4 551	27 525	67 038	94 563	4 075	48 033	52 108	23 696	23 310	47 006



Recipients	Unliquidated obligations brought forward from 1978			Net new obligations in 1979			Net expenditures in 1979			Unliquidated obligations as at 31 December 1979		
	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
Mauritius	-	-	-	-	8 315	8 315	-	7 922	7 922	-	393	393
Mexico	134	51 648	51 782	8 558	104 794	113 352	7 455	76 175	83 630	1 237	80 267	81 504
Mongolia	-	110 911	110 911	-	79 702	79 702	-	150 382	150 382	-	40 231	40 231
Morocco	-	6 818	6 818	793	95 281	96 074	793	60 948	61 741	-	41 151	41 151
Nicaragua	-	685	685	-	-	-	-	-	-	-	685	685
Niger	-	12 390	12 390	-	21 986	21 986	-	31 786	31 786	-	2 590	2 590
Nigeria	3 028	40 384	43 412	7 349	(42 060)	(34 711)	99	(1 676)	(1 577)	10 278	-	10 278
Pakistan	77 608	39 646	117 254	97 096	122 022	219 118	113 755	88 555	202 310	60 949	73 113	134 062
Panama	8 518	-	8 518	(857)	5 241	4 384	7 661	5 241	12 902	-	-	-
Paraguay	811	-	811	2 934	12 718	15 652	(15)	12 718	12 703	3 760	-	3 760
Peru	-	50 308	50 308	18 523	111 505	130 028	7 432	107 542	114 974	11 091	54 271	65 362
Philippines	9 109	24 374	33 483	50 674	78 944	129 618	38 843	78 232	117 075	20 940	25 086	46 026
Poland	29 435	1 980	31 415	99 731	19 015	118 746	37 732	5 708	43 440	91 434	15 287	106 721
Portugal	10 197	2 843	13 040	(293)	58 733	58 440	8 872	43 930	52 802	1 032	17 646	18 678
Romania	1 076	15 621	16 697	(274)	84 207	83 933	802	33 508	34 310	-	66 320	66 320
Saudi Arabia	976	-	976	(976)	-	(976)	-	-	-	-	-	-
Senegal	7 522	11 603	19 125	25 332	29 667	54 999	17 248	32 199	49 447	15 606	9 071	24 677
Singapore	-	3 756	3 756	4 119	22 200	26 319	4 119	23 567	27 686	-	2 389	2 389
Spain	-	6 042	6 042	3 086	48 972	52 058	3 086	52 903	55 989	-	2 111	2 111
Sri Lanka	51 325	52 465	103 790	74 302	87 519	161 821	52 643	116 895	169 538	72 984	23 089	96 073
Sudan	30 365	6 316	36 681	44 516	114 965	159 481	30 509	51 094	81 603	44 372	70 187	114 559
Syrian Arab Republic	11 100	-	11 100	(3 258)	14 313	11 055	7 842	5 573	13 415	-	8 740	8 740
Thailand	23 194	56 678	79 872	37 086	122 695	159 781	37 363	104 497	141 860	22 917	74 876	97 793
Tunisia	-	-	-	-	89 524	89 524	-	81 478	81 478	-	8 046	8 046
Turkey	26 152	9 288	35 440	111 611	43 287	154 898	36 208	40 891	77 099	101 555	11 684	113 239
Uganda	8 800	-	8 800	-	14 146	14 146	-	14 146	14 146	8 800	-	8 800
United Republic of Cameroon	-	4 475	4 475	-	4 308	4 308	-	8 783	8 783	-	-	-
United Republic of Tanzania	246	14 269	14 515	22 194	42 673	64 867	-	41 927	41 927	22 440	15 015	37 455
Uruguay	695	23 846	24 541	-	97 768	97 768	-	83 824	83 824	695	37 790	38 485
Venezuela	4 167	1 037	5 204	1 524	14 695	16 219	4 438	15 732	20 170	1 253	-	1 253
Viet Nam	-	-	-	-	106 412	106 412	-	32 306	32 306	-	74 106	74 106
Yugoslavia	53 221	3 286	56 507	58 078	106 117	164 195	58 384	17 012	75 396	52 915	92 391	145 306
Zaire	17 512	4 168	21 680	11 646	43 475	55 121	18 758	26 563	45 321	10 400	21 080	31 480
Zambia	18 080	38 200	56 280	566	64 645	65 211	15 141	68 130	83 271	3 505	34 715	38 220
Sub-total	872 486	1 626 671	2 499 157	1 197 408	6 218 833	7 416 241	947 496	4 483 721	5 431 217	1 122 398	3 361 783	4 484 181
Regional Programmes												
Asia and the Pacific	-	4 919	4 919	-	7 166	7 166	-	12 085	12 085	-	-	-
Latin America	-	2 295	2 295	20 366	44 802	65 168	20 366	47 097	67 463	-	-	-
Interregional	897 736	65 759	963 495	1 111 931	296 769	1 408 700	1 323 369	263 375	1 586 744	686 298	99 153	785 451
Sub-total	897 736	72 973	970 709	1 132 297	348 737	1 481 034	1 343 735	322 557	1 666 292	686 298	99 153	785 451
Administrative expenses	-	-	-	2 880	22 775	25 655	2 880	22 739	25 619	-	36	36
Fellows' health insurance	-	-	-	792	-	792	792	-	792	-	-	-
Sub-total	-	-	-	3 672	22 775	26 447	3 672	22 739	26 411	-	36	36
GRAND TOTAL	1 770 222	1 699 644	3 469 866	2 333 377	6 590 345	8 923 722	2 294 903	4 829 017	7 123 920	1 808 696	3 460 972	5 269 668

(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 IV.A

## UNITED NATIONS DEVELOPMENT PROGRAMME

Status of funds as at 31 December 1979

## OPERATING FUND

Balance as at 1 January		(904 923)
Cash drawings from UNDP		3 872 000
Interoffice vouchers and other charges (net)		1 361 843
Miscellaneous income and exchange adjustments (net)		12 757
Miscellaneous items charged to UNDP (net)		(5 150)
		<u>4 336 527</u>
 Expenditure during the year		
For projects	6 065 716	
For programme support costs (Schedule F)	949 400	7 015 116
		<u>7 015 116</u>
Balance at year end		<u><u>(2 678 589)</u></u>

## REPRESENTED BY:

Cash (in hand and in transit)		4 936
Cash at banks (Schedule A)		245 501
Accounts receivable		93 674
		<u>344 111</u>
Accounts payable	200 842	
1979 unliquidated obligations	2 821 858	3 022 700
		<u><u>(2 678 589)</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 1979

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	(32)	—	—	—	—	(32)
Argentina	613 775	—	—	—	—	613 775
Bangladesh	21 478	—	—	—	—	21 478
Brazil	1 279 501	—	—	—	—	1 279 501
Bulgaria	135 902	—	—	—	—	135 902
Chad	64 040	—	—	—	—	64 040
Chile	665 243	—	—	—	—	665 243
Colombia	555 752	—	—	—	—	555 752
Cuba	506 961	—	—	—	—	506 961
Egypt	114 615	—	—	—	—	114 615
Ethiopia	98 107	—	—	—	—	98 107
Ghana	3 651	—	—	—	—	3 651
Greece	27 848	—	—	—	—	27 848
Hungary	766	—	—	—	—	766
India	260 649	—	—	—	—	260 649
Indonesia	10 622	—	—	—	—	10 622
Madagascar	151 814	—	—	—	—	151 814
Morocco	29 529	—	—	—	—	29 529
Nigeria	152 169	—	—	—	—	152 169
Niue	14 651	—	—	—	—	14 651
Pakistan	1 298	—	—	—	—	1 298
Peru	775 288	—	—	—	—	775 288
Philippines	23 653	—	—	—	—	23 653
Romania	264 595	—	—	—	—	264 595
Sri Lanka	40 971	—	—	—	—	40 971
Sudan	1 506	—	—	—	—	1 506
Syrian Arab Republic	27 310	—	—	—	—	27 310
Turkey	9 712	—	—	—	—	9 712
Yugoslavia	11 133	—	—	—	71 500	82 633
Zaire	73 330	—	—	—	—	73 330
	5 935 837	—	—	—	71 500	6 007 337
<b>REGIONAL PROJECTS</b>						
Asia and the Pacific	58 379	—	—	—	—	58 379
<b>TOTAL PROJECT EXPENDITURE</b>						
	5 994 216	—	—	—	71 500	6 065 716
<b>PROGRAMME SUPPORT COSTS</b>						
						949 400
<b>TOTAL EXPENDITURE DURING 1979</b>						
						7 015 116

(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 funds as at 31 December 1979

	<u>1979</u>	<u>1978</u>
Unobligated balance as at 1 January	14 827	46 271
Unliquidated obligations brought forward	22 898	26 526
Cash drawings from UNEP	210 000	100 000
	<u>          </u>	<u>          </u>
Available for expenditures during the year	247 725	172 797
	<u>          </u>	<u>          </u>
Expenditures during the year	152 185	135 072
Unliquidated obligations at year end	64 387	22 898
	<u>          </u>	<u>          </u>
	216 572	157 970
	<u>          </u>	<u>          </u>
Unobligated balance at year end	31 153	14 827
	<u>          </u>	<u>          </u>
Represented by:		
Cash at banks (Schedule A)	94 217	37 725
Accounts receivable and sundry debit balances	1 323	-
	<u>          </u>	<u>          </u>
	95 540	37 725
Reserve for unliquidated obligations at year end	64 387	22 898
	<u>          </u>	<u>          </u>
TOTAL	31 153	14 827
	<u>          </u>	<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 UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)Status of project expenditures as at 31 December 1979

Project	Title	Total allocations available	Expenditures during the year	Unliquidated obligations at year end	Total	Unused allocations 1979-12-31
102-74-02	Studies of the Measures to be taken in International Co-operation in the Long-term Management of High-level and Alpha-bearing Radioactive Wastes	20 159	20 159	—	20 159	—
503-75-04	The Mediterranean Programme Activity: Intercalibration Measurements for Pilot Projects under the Co-ordinated Pollution Monitoring and Research Programme	140 914	81 344	56 498	137 842	3 072
503-76-09	The Mediterranean Programme Activity: Biogeochemical Studies of Selected Pollutants in the Open Water of the Mediterranean	58 571	50 682	7 889	58 571	—
Total as at 31 December 1979		219 644	152 185	64 387	216 572	3 072

(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 1979

	<u>1979</u>	<u>1978</u>
Unobligated balance as at 1 January	2 168 109	964 450
Unliquidated obligations brought forward	373 795	231 551
Income from contributions	893 861	1 974 673
Miscellaneous income and exchange adjustments	—	(133)
	<hr/>	<hr/>
Available for expenditures during the year	3 435 765	3 170 541
	<hr/>	<hr/>
Expenditures during the year	1 428 820	628 637
Unliquidated obligations at year end	860 459	373 795
	<hr/>	<hr/>
	2 289 279	1 002 432
	<hr/>	<hr/>
Unobligated balance at year end	1 146 486	2 168 109
	<hr/> <hr/>	<hr/> <hr/>
Represented by:		
Cash at banks (Schedule A)	1 588 894	2 537 523
Accounts receivable and sundry debit balances	419 673	8 292
	<hr/>	<hr/>
	2 008 567	2 545 815
	<hr/>	<hr/>
Accounts payable and sundry credit balances	1 622	3 911
Reserve for unliquidated obligations at year end	860 459	373 795
	<hr/>	<hr/>
	862 081	377 706
	<hr/>	<hr/>
<b>TOTAL</b>	<b>1 146 486</b>	<b>2 168 109</b>
	<hr/> <hr/>	<hr/> <hr/>

(signed) JOHN F. 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 1979 by programme

	Projects completed in prior years	International Centre for Theoretical Physics	Fellowships	Training courses	Research contracts	Bangladesh Institute of Nuclear Agriculture	Nuclear research in agriculture in India	Total
Unobligated balance as at 1 January	5 581	—	309 169	215 989	478 052	175 753	983 565	2 168 109
Unliquidated obligations brought forward	—	—	168 996	1 029	151 709	51 929	132	373 795
Transfer among programmes	(5 581)	—	5 581	—	—	—	—	—
Income from contributions	—	68 181	119 048	220 000	217 373	269 259	—	893 861
Available for expenditures during the year	—	68 181	602 794	437 018	847 134	496 941	983 697	3 435 765
Expenditures during the year	—	68 181	217 718	221 550	230 048	185 441	505 882	1 428 820
Unliquidated obligations at year end	—	—	207 473	41 317	166 154	84 697	360 818	860 459
	—	68 181	425 191	262 867	396 202	270 138	866 700	2 289 279
Unobligated balance at year end	—	—	177 603	174 151	450 932	226 803	116 997	1 146 486

(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 VII.A

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANYStatus of funds as at 31 December 1979

	<u>1979</u>	<u>1978</u>
Unobligated balance as at 1 January	548 182	185 342
Unliquidated obligations brought forward	100 599	93 421
Income from contributions	616 570	759 512
Miscellaneous income and exchange adjustments	-	14 658
	<hr/>	<hr/>
Available for expenditure during the year	1 265 351	1 052 933
	<hr/>	<hr/>
Expenditures during the year	500 273	404 152
Unliquidated obligations at year end	362 328	100 599
	<hr/>	<hr/>
	862 601	504 751
	<hr/>	<hr/>
Unobligated balance at year end	402 750	548 182
	<hr/> <hr/>	<hr/> <hr/>
Represented by:		
Cash at banks (Schedule A)	661 458	644 463
Accounts receivable and sundry debit balances	104 462	6 606
	<hr/>	<hr/>
	765 920	651 069
	<hr/>	<hr/>
Accounts payable and sundry credit balances	842	2 288
Reserve for unliquidated obligations at year end	362 328	100 599
	<hr/>	<hr/>
	363 170	102 887
	<hr/>	<hr/>
<b>TOTAL</b>	<b>402 750</b>	<b>548 182</b>
	<hr/> <hr/>	<hr/> <hr/>

(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



SPECIAL ACCOUNT  
PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY

Status of funds as at 31 December 1979 by programme

	Protein programme	Nitrogen programme	Tsetse fly programme	Food irradiation	Safeguards programme	Technical assistance	Core conversion programme	Total
Unobligated balance as at 1 January	162 570	98 468	4 019	1 263	8 408	273 454	—	548 182
Unliquidated obligations brought forward	55 560	31 468	5 990	5 550	2 031	—	—	100 599
Transfers among programmes	—	—	(10 009)	—	—	10 009	—	—
Income from contributions	—	219 817	—	—	133 400	105 116	158 237	616 570
Available for expenditures during the year	218 130	349 753	—	6 813	143 839	388 579	158 237	1 265 351
Expenditures during the year	42 059	162 879	—	4 546	34 522	167 348	88 919	500 273
Unliquidated obligations at year end	25 818	93 747	—	—	85 944	92 184	64 635	362 328
	67 877	256 626	—	4 546	120 466	259 532	153 554	862 601
Unobligated balance at year end	150 253	93 127	—	2 267	23 373	129 047	4 683	402 750

(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 1979

	<u>1979</u>	<u>1978</u>
Unobligated balance as at 1 January	1 785 512	1 297 858
Unliquidated obligations brought forward	447 154	396 675
Transfer to NEA/OECD (Statement XII)	(65 995)	-
Income from contributions	2 658 569	2 368 754
Miscellaneous income and exchange adjustments	-	19 755
	<hr/>	<hr/>
Available for expenditures during the year	4 825 240	4 083 042
	<hr/>	<hr/>
Expenditures during the year	2 292 819	1 850 376
Unliquidated obligations at year end	654 309	447 154
	<hr/>	<hr/>
	2 947 128	2 297 530
	<hr/>	<hr/>
Unobligated balance at year end	1 878 112	1 785 512
	<hr/> <hr/>	<hr/> <hr/>
Represented by:		
Cash at banks (Schedule A)	1 655 419	1 597 802
Accounts receivable and sundry debit balances	878 992	635 606
	<hr/>	<hr/>
	2 534 411	2 233 408
	<hr/>	<hr/>
Accounts payable and sundry credit balances	1 990	742
Reserve for unliquidated obligations at year end	654 309	447 154
	<hr/>	<hr/>
	656 299	447 896
	<hr/>	<hr/>
TOTAL	1 878 112	1 785 512
	<hr/> <hr/>	<hr/> <hr/>

(signed) JOHN P. ABBADDESSA  
Director, Division of Budget and Finance(signed) SIGVARD EKLUND  
Director GeneralThe 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 AMERICA

Status of funds as at 31 December 1979 by programme

	Safeguards programme	Technical assistance	Medfly programme	Resources evaluation	Risk assessment	Medical programme	Tsetse fly programme	Nuclear fuel	Spent fuel storage	Core conversion programme	Total
Unobligated balance as at 1 January	657 328	822 373	—	199 003	76 809	10 030	—	19 969	—	—	1 785 512
Unliquidated obligations brought forward	11 666	394 493	6 637	1 558	—	—	32 800	—	—	—	447 154
Transfers among programmes	—	—	—	(15 269)	—	15 269	—	—	—	—	—
Transfers to NEA/OECD (Statement XII)	—	—	—	(65 995)	—	—	—	—	—	—	(65 995)
Income from contributions	1 243 210	1 074 500	—	55 000	—	—	86 359	50 000	74 500	75 000	2 658 569
Available for expenditures during the year	1 912 204	2 291 366	6 637	174 297	76 809	25 299	119 159	69 969	74 500	75 000	4 825 240
Expenditures during the year	898 752	1 007 302	4 890	115 621	52 873	6 602	100 269	43 142	54 983	8 385	2 292 819
Unliquidated obligations at year end	31 158	597 263	1 747	—	2 892	1 634	18 890	—	389	336	654 309
	929 910	1 604 565	6 637	115 621	55 765	8 236	119 159	43 142	55 372	8 721	2 947 128
Unobligated balance at year end	982 294	686 801	—	58 676	21 044	17 063	—	26 827	19 128	66 279	1 878 112

(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 IX.A

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1979

	<u>1979</u>	<u>1978</u>
Unobligated balance as at 1 January	674 528	203 506
Unliquidated obligations brought forward	102 631	254 917
Income from contributions	—	424 929
Exchange adjustments	6 497	59 498
	<u>          </u>	<u>          </u>
Available for expenditures during the year	783 656	942 850
	<u>          </u>	<u>          </u>
Expenditures during the year	34 465	165 691
Unliquidated obligations at year end	138 204	102 631
	<u>          </u>	<u>          </u>
	172 669	268 322
	<u>          </u>	<u>          </u>
Unobligated balance at year end	610 987	674 528
	<u>          </u>	<u>          </u>
Represented by:		
Cash at banks (Schedule A)	695 095	708 843
Accounts receivable and sundry debit balances	54 096	68 316
	<u>          </u>	<u>          </u>
	749 191	777 159
Reserve for unliquidated obligations at year end	138 204	102 631
	<u>          </u>	<u>          </u>
TOTAL	610 987	674 528
	<u>          </u>	<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 1979 by programme

	<u>Fellowships Programme</u>	<u>Safeguards Programme</u>	<u>Total</u>
Unobligated balance as at 1 January	106 447	568 081	674 528
Unliquidated obligations brought forward	1 048	101 583	102 631
Exchange adjustments	-	6 497	6 497
	<u>107 495</u>	<u>676 161</u>	<u>783 656</u>
Available for expenditures during the year			
Expenditures during the year	4 473	29 992	34 465
Unliquidated obligations at year end	11 433	126 771	138 204
	<u>15 906</u>	<u>156 763</u>	<u>172 669</u>
Unobligated balance at year end	<u>91 589</u>	<u>519 398</u>	<u>610 987</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.A

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF CANADAStatus of funds as at 31 December 1979

	<u>1979</u>	<u>1978</u>
Unobligated balance as at 1 January	136 513	36 628
Unliquidated obligations brought forward	3 505	56 384
Income from contributions	128 543	275 873
Exchange adjustments	—	2
	<hr/>	<hr/>
Available for expenditures during the year	268 561	368 887
	<hr/>	<hr/>
Expenditures during the year	121 576	228 869
Unliquidated obligations at year end	20 969	3 505
	<hr/>	<hr/>
	142 545	232 374
	<hr/>	<hr/>
Unobligated balance at year end	126 016	136 513
	<hr/> <hr/>	<hr/> <hr/>
Represented by:		
Cash at banks (Schedule A)	98 361	138 508
Accounts receivable and sundry debit balances	48 624	1 510
	<hr/>	<hr/>
	146 985	140 018
Reserve for unliquidated obligations at year end	20 969	3 505
	<hr/>	<hr/>
TOTAL	126 016	136 513
	<hr/> <hr/>	<hr/> <hr/>

(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 CANADAStatus of funds as at 31 December 1979 by programme

	<u>Technical Assistance</u>	<u>Safeguards Programme</u>	<u>Total</u>
Unobligated balance as at 1 January	105 567	30 946	136 513
Unliquidated obligations brought forward	3 505	-	3 505
Income from contributions	-	128 543	128 543
Available for expenditures during the year	<u>109 072</u>	<u>159 489</u>	<u>268 561</u>
Expenditures during the year	9 912	111 664	121 576
Unliquidated obligations at year end	<u>17 708</u>	<u>3 261</u>	<u>20 969</u>
	<u>27 620</u>	<u>114 925</u>	<u>142 545</u>
Unobligated balance at year end	<u><u>81 452</u></u>	<u><u>44 564</u></u>	<u><u>126 016</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 XI.A

## SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF AUSTRALIAStatus of funds as at 31 December 1979

	<u>1979</u>	<u>1978</u>
Unobligated balance as at 1 January	120 306	—
Unliquidated obligations brought forward	3 194	—
Income from contributions	296 500	123 500
	<u>          </u>	<u>          </u>
Available for expenditures during the year	420 000	123 500
	<u>          </u>	<u>          </u>
Expenditures during the year	145 864	—
Unliquidated obligations at year end	29 876	3 194
	<u>          </u>	<u>          </u>
	175 740	3 194
	<u>          </u>	<u>          </u>
Unobligated balance at year end	244 260	120 306
	<u>          </u>	<u>          </u>
Represented by:		
Cash at banks (Schedule A)	82 025	—
Accounts receivable and sundry debit balances	192 111	123 500
	<u>          </u>	<u>          </u>
	274 136	123 500
Reserve for unliquidated obligations at year end	29 876	3 194
	<u>          </u>	<u>          </u>
TOTAL	244 260	120 306
	<u>          </u>	<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 AUSTRALIAStatus of funds as at 31 December 1979 by programme

	Technical Assistance	Safeguards Programme	Regional Co-operative Agreement	Total
Unobligated balance as at 1 January	43 500	76 806	—	120 306
Unliquidated obligations brought forward	—	3 194	—	3 194
Income from contributions	16 500	80 000	200 000	296 500
Available for expenditures during the year	60 000	160 000	200 000	420 000
Expenditures during the year	33 974	66 081	45 809	145 864
Unliquidated obligations at year end	6 351	—	23 525	29 876
	40 325	66 081	69 334	175 740
Unobligated balance at year end	19 675	93 919	130 666	244 260

(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 ACCOUNTS

CONTRIBUTIONS RECEIVED FROM MEMBER STATES AND ORGANIZATIONS  
IN RESPECT OF PROGRAMME ACTIVITIES

Status of funds as at 31 December 1979

	Argentina	Belgium	Denmark	Japan	Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)	Netherlands	Sweden	United Kingdom of Great Britain and Northern Ireland	
	Technical assistance	Technical assistance	Technical assistance	Technical assistance	Regional co-operative agreement	Resources evaluation	Plutonium management	Plutonium management	Plutonium management
Unobligated balance as at 1 January	—	111 229	—	16 362	—	—	—	—	16 426
Unliquidated obligations brought forward	—	1 143	—	26 572	—	—	—	—	—
Transfer from USA (Statement VIII)	—	—	—	—	—	65 995	—	—	—
Income from contributions	20 000	84 071	60 000	—	46 150	—	77 320	95 238	36 566
Available for expenditures during the year	20 000	196 443	60 000	42 934	46 150	65 995	77 320	95 238	52 992
Expenditures during the year	—	61 097	—	38 896	21 164	20 001	325	—	34 205
Unliquidated obligations at year end	18 028	2 516	—	16	—	2 679	—	—	1 068
	18 028	63 613	—	38 912	21 164	22 680	325	—	35 273
Unobligated balance at year end	1 972	132 830	60 000	4 022	24 986	43 315	76 995	95 238	17 719
Represented by:									
Cash at banks (Schedule A)	20 000	50 440	—	4 038	20 116	45 994	76 995	—	4 454
Accounts receivable and sundry debit balances	—	84 906	60 000	—	4 870	—	—	95 238	14 333
	20 000	135 346	60 000	4 038	24 986	45 994	76 995	95 238	18 787
Reserve for unliquidated obligations at year end	18 028	2 516	—	16	—	2 679	—	—	1 068
TOTAL	1 972	132 830	60 000	4 022	24 986	43 315	76 995	95 238	17 719

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

INTERNATIONAL NUCLEAR FUEL CYCLE EVALUATION (INFCE)  
SUPPORTED BY CONTRIBUTIONS FROM MEMBER STATESStatus of funds as at 31 December 1979

	<u>1979</u>	<u>1978</u>
Unobligated balance as at 1 January	514 459	—
Unliquidated obligations brought forward	25 776	—
Income from contributions	275 723	945 848
	<u>          </u>	<u>          </u>
Available for expenditures during the year	815 958	945 848
	<u>          </u>	<u>          </u>
Expenditures during the year	662 568	405 613
Unliquidated obligations at year end	8 822	25 776
	<u>          </u>	<u>          </u>
	671 390	431 389
	<u>          </u>	<u>          </u>
Unobligated balance at year end	144 568	514 459
	<u>          </u>	<u>          </u>
Represented by:		
Cash at banks (Schedule A)	13 650	261 563
Contributions receivable	139 593	278 672
Accounts receivable and sundry debit balances	147	—
	<u>          </u>	<u>          </u>
	153 390	540 235
Reserve for unliquidated obligations at year end	8 822	25 776
	<u>          </u>	<u>          </u>
TOTAL	144 568	514 459
	<u>          </u>	<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 XIV

## SPECIAL ACCOUNT

SUPPLEMENTARY NUCLEAR SAFETY PROGRAMME  
SUPPORTED BY CONTRIBUTIONS FROM MEMBER STATESStatus of funds as at 31 December 1979

Income from contributions	206 810
	<hr/>
Expenditures during the year	30 333
Unliquidated obligations at year end	1 939
	<hr/>
	32 272
	<hr/>
Unobligated balance at year end	174 538
	<hr/> <hr/>
Represented by:	
Cash at banks (Schedule A)	134 877
Contributions receivable	41 600
	<hr/>
	176 477
Reserve for unliquidated obligations at year end	1 939
	<hr/>
TOTAL	174 538
	<hr/> <hr/>

(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

PART V  
SCHEDULES

## SCHEDULE A

## CURRENT AND DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1979

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
1. Current Accounts at banks:			
Albanian leks	1 635	7.00	234
Argentine pesos	35 058 578	1592.00	22 022
Australian dollars	200 657	0.90	222 952
Austrian schillings	6 917 928	12.70	544 719
Bangladesh takas	123	16.00	8
Belgian francs	531 232	28.50	18 640
Brazilian cruzeiros	1 965 651	42.33	46 436
Bulgarian leva	96 216	0.875	109 961
Burmese kyats	52	6.50	8
Canadian dollars	329 861	1.17	281 932
Chilean pesos	536	38.22	14
Cuban pesos	8 945	0.722	12 389
Czechoslovak korunas	864 013	10.44	82 760
Danish kroner	153 518	5.32	28 857
Democratic People's Republic of Korea won	7 840	1.88	4 170
Egyptian pounds	16 995	0.70	24 278
Finnish markka	64 087	3.75	17 090
French francs	67 063	4.10	16 357
German Democratic Republic marks	328 542	1.74	188 817
Germany, Federal Republic of, marks	52 981	1.74	30 449
Greek drachmae	1 928 979	37.50	51 439
Hungarian forints	461 452	20.31	22 720
Icelandic kronur	1 760 634	395.00	4 457
Indian rupees	286 807	8.05	35 628
Iranian rials	1 297 788	70.35	18 448
Israeli pounds	572 707	33.00	17 355
Italian lire	42 220 905	810.00	52 125
Japan yen	6 827 445	250.00	27 310
Mexican pesos	166 463	22.64	7 353
Netherlands guilders	147 004	1.94	75 775
New Zealand dollars	1 242	1.02	1 218
Norwegian kroner	13 027	4.97	2 621
Pakistan rupees	597 173	9.90	60 320
Philippine pesos	106 522	7.35	14 493
Polish zlotys	6 408 886	33.20	193 039
Portuguese escudos	202 408	50.00	4 048
Romanian lei	653 155	12.00	54 430
Spanish pesetas	540 694	66.00	8 192
Sri Lanka rupees	546 471	15.60	35 030
Swedish kronar	5 904	4.20	1 406
Swiss francs	20 786	1.60	12 991
Thai baht	210 599	20.15	10 452
Tunisian dinars	4 682	0.40	11 705
Turkish liras	2 188 817	47.10	46 472
USSR roubles	2 185 181	0.654	3 341 255
United Kingdom pounds	3 034	0.456	6 653
United States dollars	152 132	--	152 132
Vietnamese dong	38	3.29	11
Yugoslav dinars	1 962 893	19.00	103 310
Sub-total			<u>6 024 481</u>

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>						
Conill Bank, Vienna	8 1/2 %	48 hours call	DM	300 000	1.74	172 414
Creditanstalt-Bankverein, Vienna	13 %	48 hours call	\$	140 000	—	140 000
Erste Österreichische Sparkasse, Vienna	11 1/4 %	48 hours call	\$	150 000	—	150 000
Erste Österreichische Sparkasse, Vienna	11 3/4 %	48 hours call	\$	15 000	—	15 000
Bankhaus Schoeller & Co., Vienna	13 %	48 hours call	\$	200 000	—	200 000
American Express Company, Vienna	13 %	48 hours call	\$	135 655	—	135 655
Conill Bank, Vienna	13 1/4 %	48 hours call	\$	290 000	—	290 000
Mitsui Bank, Tokyo	15 11/16 %	80-01-07	\$	4 500 000	—	4 500 000
Creditanstalt-Bankverein, Vienna	7 1/2 %	80-01-10	AS	8 000 000	12.70	629 921
American Express Company, Vienna	9 1/2 %	80-01-11	AS	5 000 000	12.70	393 701
Erste Österreichische Sparkasse, Vienna	7 1/2 %	80-01-18	AS	6 000 000	12.70	472 441
Conill Bank, Vienna	14 5/8 %	80-01-28	\$	1 000 000	—	1 000 000
Zentral Sparkasse der Gemeinde Wien, Vienna	8 1/4 %	80-01-29	AS	37 000 000	12.70	2 913 386
Österreichisches Credit-Institut, Vienna	7 1/2 %	80-01-31	AS	5 000 000	12.70	393 701
Bankhaus Schoeller & Co., Vienna	7 3/4 %	80-02-05	AS	5 000 000	12.70	393 701
Bankhaus Schoeller & Co., Vienna	7 3/4 %	80-02-12	AS	7 000 000	12.70	551 181
Bankhaus Schoeller & Co., Vienna	7 3/4 %	80-02-19	AS	5 000 000	12.70	393 701
Erste Österreichische Sparkasse, Vienna	8 1/4 %	80-02-29	AS	27 000 000	12.70	2 125 984
American Express Company, Vienna	15 1/8 %	80-02-29	\$	1 800 000	—	1 800 000
Österreichisches Credit-Institut, Vienna	8 1/4 %	80-03-03	AS	8 000 000	12.70	629 921
Bankhaus Schoeller & Co., Vienna	8 %	80-03-10	AS	3 000 000	12.70	236 220
Österreichische Länderbank, Vienna	8 %	80-03-28	AS	10 000 000	12.70	787 402
American Express Company, Vienna	8 1/2 %	80-03-28	AS	10 000 000	12.70	787 402
Österreichisches Credit-Institut, Vienna	4 %	Savings Accounts	AS	1 123 429	12.70	88 459
Creditanstalt-Bankverein, Vienna	4 %	Savings Accounts	AS	20 186	12.70	1 589
Sub-total						19 201 779
Total Current and Deposit Accounts at banks						25 226 260
<b>3. Distribution by Fund:</b>						
Administrative Fund						10 298 826
Working Capital Fund						1 470 480
General Fund (including Operating Funds)						6 439 024
United Nations Development Programme (UNDP)						245 501
United Nations Environment Programme (UNEP)						94 217
Programme Activities supported by the Swedish International Development Authority (SIDA)						1 588 894
Programme Activities supported by the Government of the Federal Republic of Germany						661 458
Programme Activities supported by the Government of the United States of America						1 655 419
Programme Activities supported by the Government of the Union of Soviet Socialist Republics						695 095
Programme Activities supported by the Government of Canada						98 361
Programme Activities supported by the Government of Australia						82 025
Programme Activities supported by the Government of Argentina						20 000
Programme Activities supported by the Government of Belgium						50 440
Programme Activities supported by the Government of Japan						24 154
Programme Activities supported by the Government of the Netherlands						76 995
Programme Activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland						4 454
Programme Activities supported by the Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)						45 994
International Nuclear Fuel Cycle Evaluation (INFCE) supported by contributions from Member States						13 650
Supplementary Nuclear Safety Programme supported by contributions from Member States						134 877
Other funds and special accounts						1 526 396
Total Current and Deposit Accounts at banks						25 226 260

## SCHEDULE B.1

## CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1979

Member State	1979			Prior years outstanding	Total outstanding
	Assessed	Paid	Outstanding		
Afghanistan	5 235	200	5 035	—	5 035
Albania	5 235	5 235	—	—	—
Algeria	52 039	52 039	—	—	—
Argentina	432 827	432 827	—	—	—
Australia	1 045 445	1 045 445	—	—	—
Austria	430 851	430 851	—	—	—
Bangladesh	21 357	—	21 357	—	21 357
Belgium	728 643	728 643	—	—	—
Bolivia	5 235	200	5 035	—	5 035
Brazil	524 873	524 873	—	—	—
Bulgaria	72 366	72 366	—	—	—
Burma	5 510	200	5 310	—	5 310
Byelorussian Soviet Socialist Republic	278 785	278 587	198	—	198
Canada	2 059 208	2 057 808	1 400	—	1 400
Chile	49 960	49 960	—	—	—
Colombia	59 609	59 609	—	—	—
Costa Rica	9 716	9 716	—	—	—
Cuba	57 549	—	57 549	445	57 994
Cyprus	5 235	5 235	—	—	—
Czechoslovakia	570 242	570 242	—	—	—
Democratic Kampuchea	5 235	—	5 235	37 172	42 407
Democratic People's Republic of Korea	24 808	24 808	—	—	—
Denmark	430 851	430 851	—	—	—
Dominican Republic	9 716	—	9 716	86 022	95 738
Ecuador	9 716	9 716	—	—	—
Egypt	44 450	—	44 450	—	44 450
El Salvador	5 235	5 235	—	—	—
Ethiopia	5 235	—	5 235	8 283	13 518
Finland	297 794	297 794	—	—	—
France	3 941 006	3 941 006	—	—	—
Gabon	5 235	—	5 235	12 065	17 300
German Democratic Republic	899 716	899 716	—	—	—
Germany, Federal Republic of	5 214 548	5 214 548	—	—	—
Ghana	10 335	—	10 335	20 982	31 317
Greece	177 132	177 132	—	—	—
Guatemala	9 991	9 991	—	—	—
Haiti	5 235	—	5 235	90 078	95 313
Holy See	6 336	6 336	—	—	—
Hungary	185 555	185 555	—	—	—
Iceland	12 671	12 671	—	—	—
India	369 691	369 691	—	—	—
Indonesia	74 083	74 083	—	—	—
Iran	210 427	600	209 827	—	209 827
Iraq	42 047	42 047	—	—	—
Ireland	101 377	101 377	—	—	—
Israel	158 400	158 400	—	—	—
Italy	2 287 304	2 287 304	—	—	—
Ivory Coast	9 716	—	9 716	5 765	15 481
Jamaica	9 905	9 905	—	—	—
Japan	5 848 151	4 788 597	1 059 554	—	1 059 554
Jordan	5 235	5 235	—	—	—
Kenya	5 235	5 235	—	—	—
Korea, Republic of	66 512	66 512	—	—	—
Kuwait	101 377	101 377	—	—	—
Lebanon	14 473	—	14 473	21 291	35 764



## SCHEDULE B.1 (cont.)

Member State	1979			Prior years outstanding	Total outstanding
	Assessed	Paid	Outstanding		
Liberia	5 235	—	5 235	3 182	8 417
Libyan Arab Jamahiriya	107 713	200	107 513	—	107 513
Liechtenstein	6 336	6 336	—	—	—
Luxembourg	25 344	25 344	—	—	—
Madagascar	5 235	5 235	—	—	—
Malaysia	47 214	6 684	40 530	—	40 530
Mali	5 235	—	5 235	66 964	72 199
Mauritius	5 235	200	5 035	—	5 035
Mexico	406 970	406 970	—	—	—
Monaco	6 336	6 336	—	—	—
Mongolia	5 235	5 235	—	—	—
Morocco	24 465	—	24 465	—	24 465
Netherlands	963 075	963 075	—	—	—
New Zealand	177 409	177 409	—	—	—
Nicaragua	5 235	—	5 235	3 119	8 354
Niger	5 235	5 235	—	—	—
Nigeria	66 169	11 961	54 208	—	54 208
Norway	304 129	304 129	—	—	—
Pakistan	36 517	36 517	—	—	—
Panama	9 716	—	9 716	12 638	22 354
Paraguay	5 235	—	5 235	92 383	97 618
Peru	29 289	—	29 289	23 233	52 522
Philippines	55 815	—	55 815	60 143	115 958
Poland	773 849	773 849	—	—	—
Portugal	95 116	95 116	—	—	—
Qatar	12 671	12 671	—	—	—
Romania	127 151	59 200	67 951	—	67 951
Saudi Arabia	114 089	114 089	—	—	—
Senegal	5 235	1 000	4 235	—	4 235
Sierra Leone	5 235	—	5 235	16 390	21 625
Singapore	41 704	41 704	—	—	—
South Africa	219 503	219 503	—	—	—
Spain	765 447	—	765 447	630 231	1 395 678
Sri Lanka	9 991	—	9 991	—	9 991
Sudan	5 424	—	5 424	4 242	9 666
Sweden	836 355	836 355	—	—	—
Switzerland	652 611	652 611	—	—	—
Syrian Arab Republic	9 716	9 716	—	—	—
Thailand	53 068	53 068	—	—	—
Tunisia	9 716	7 101	2 615	—	2 615
Turkey	153 696	11 029	142 667	—	142 667
Uganda	5 235	—	5 235	14 132	19 367
Ukrainian Soviet Socialist Republic	1 032 772	1 032 370	402	—	402
Union of Soviet Socialist Republics	7 850 333	7 845 730	4 603	—	4 603
United Arab Emirates	44 353	44 353	—	—	—
United Kingdom of Great Britain and Northern Ireland	3 060 300	3 060 300	—	—	—
United Republic of Cameroon	5 235	5 235	—	—	—
United Republic of Tanzania	5 235	5 235	—	—	—
United States of America	15 840 060	15 840 060	—	—	—
Uruguay	19 984	—	19 984	—	19 984
Venezuela	199 538	97 873	101 665	—	101 665
Viet Nam	15 503	15 503	—	—	—
Yugoslavia	200 224	200 224	—	—	—
Zaire	9 905	—	9 905	7 252	17 157
Zambia	9 716	—	9 716	—	9 716
Former Member	—	—	—	5 353	5 353
<b>TOTAL</b>	<b>61 522 000</b>	<b>58 544 519</b>	<b>2 977 481</b>	<b>1 221 365</b>	<b>4 198 846</b>

SCHEDULE B.2

STATUS AS AT 31 DECEMBER 1979 OF ANNUAL ASSESSMENTS,  
ASSESSMENTS RECEIVED OR RESCINDED AND CONTRIBUTIONS OUTSTANDING  
FOR YEARS 1958 THROUGH 1979

Year	Annual assessment <sup>a</sup>	Assessment received or rescinded					Contributions still receivable
		In year of assessment		In subsequent years	Total received		
		\$	%	\$	\$	%	
1958	4 114 760	3 771 396	91.7	341 728	4 113 124	99.96	1 636
1959	5 225 000	4 722 638	90.4	498 731	5 221 369	99.93	3 631
1960	5 880 980	5 312 034	90.3	564 272	5 876 306	99.92	4 674
1961	6 200 690	5 554 021	89.6	641 735	6 195 756	99.92	4 934
1962	6 640 079	5 638 304	84.9	993 736	6 632 040	99.88	8 039
1963	7 155 263	6 159 522	86.1	986 482	7 146 004	99.87	9 259
1964	7 230 274	6 605 083	91.4	615 805	7 220 888	99.87	9 386
1965	7 732 282	6 943 041	89.8	779 214	7 722 255	99.87	10 027
1966 <sup>b</sup>	8 677 559	7 907 199	91.1	758 276	8 665 475	99.86	12 084
1967	9 185 010	8 516 909	92.7	651 579	9 168 488	99.82	16 522
1968	10 171 630	9 415 395	92.6	739 975	10 155 370	99.84	16 260
1969	10 911 453	9 637 651	88.3	1 256 382	10 894 033	99.84	17 420
1970	11 870 780	10 818 133	91.1	1 033 683 <sup>c</sup>	11 851 816	99.84	18 964
1971	13 346 659	12 201 519	91.4	1 124 136 <sup>c</sup>	13 325 655	99.84	21 004
1972	15 397 934	14 272 632	92.7	1 101 566 <sup>c</sup>	15 374 198	99.85	23 736
1973 <sup>b</sup>	18 258 757	17 017 697	93.2	1 210 804	18 228 501	99.83	30 256
1974	23 474 491	22 735 361	96.9	697 060	23 432 421	99.82	42 070
1975	26 681 910	26 309 822	98.6	346 818	26 656 640	99.91	25 270
1976	34 255 684	32 591 252	95.1	1 631 234	34 222 486	99.90	33 198
1977	37 006 567	36 246 830	98.0	646 504	36 893 334	99.69	113 233
1978	47 263 000	45 793 063	96.9	670 175	46 463 238	98.31	799 762
1979	61 522 000	58 544 519	95.2	—	58 544 519	95.16	2 977 481
Status at 31 December 1979	378 202 762	356 714 021	94.3	17 289 895	374 003 916	98.89	4 198 846

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

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

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

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE GENERAL FUND  
AS AT 31 DECEMBER 1979

Member State	1979					Prior years outstanding	Total outstanding
	Base rate %	Share of \$8.5 million target for voluntary contributions for 1979 using base rate <sup>a</sup>	Pledged	Paid	Outstanding		
Afghanistan	0.01	850	850	850	—	—	—
Albania	0.01	850	850	—	850	—	850
Algeria	0.11	9 350	—	—	—	—	—
Argentina	0.90	76 500	76 500	40 500	36 000	—	36 000
Australia	1.65	140 250	140 250	140 250	—	—	—
Austria	0.68	57 800	57 800	57 800	—	—	—
Bangladesh	0.04	3 400	—	—	—	—	—
Belgium	1.15	97 750	108 912	—	108 912	—	108 912
Bolivia	0.01	850	—	—	—	—	—
Brazil	1.11	94 350	94 350	94 350	—	—	—
Bulgaria	0.15	12 750	12 750	12 750	—	—	—
Burma	0.01	850	—	—	—	1 650	1 650
Byelorussian Soviet Socialist Republic	0.44	37 400	30 303	30 303	—	—	—
Canada	3.25	276 250	276 250	276 250	—	—	—
Chile	0.10	8 500	9 000	9 000	—	—	—
Colombia	0.12	10 200	—	—	—	—	—
Costa Rica	0.02	1 700	—	—	—	—	—
Cuba	0.12	10 200	10 200	—	10 200	9 800	20 000
Cyprus	0.01	850	—	—	—	—	—
Czechoslovakia	0.90	76 500	28 463	28 463	—	—	—
Democratic Kampuchea	0.01	850	—	—	—	—	—
Democratic People's Republic of Korea	0.05	4 250	4 250	4 250	—	—	—
Denmark	0.68	57 800	57 800	57 800	—	—	—
Dominican Republic	0.02	1 700	—	—	—	—	—
Ecuador	0.02	1 700	1 700	1 700	—	—	—
Egypt	0.09	7 650	7 143	—	7 143	—	7 143
El Salvador	0.01	850	—	—	—	—	—
Ethiopia	0.01	850	—	—	—	1 100	1 100
Finland	0.47	39 950	39 950	39 950	—	—	—
France	6.22	528 700	300 000	300 000	—	—	—
Gabon	0.01	850	—	—	—	—	—
German Democratic Republic	1.42	120 700	131 579	131 579	—	—	—
Germany, Federal Republic of	8.23	699 550	699 550	699 550	—	—	—
Ghana	0.02	1 700	1 818	—	1 818	5 009	6 827
Greece	0.37	31 450	31 450	31 450	—	—	—
Guatemala	0.02	1 700	—	—	—	—	—
Haiti	0.01	850	—	—	—	800	800
Holy See	0.01	850	—	—	—	—	—
Hungary	0.35	29 750	56 275	56 275	—	—	—
Iceland	0.02	1 700	—	—	—	—	—
India	0.73	62 050	63 000	63 000	—	—	—
Indonesia	0.15	12 750	12 750	12 750	—	—	—
Iran	0.43	36 550	—	—	—	—	—
Iraq	0.09	7 650	7 650	7 650	—	—	—
Ireland	0.16	13 600	13 600	13 600	—	—	—
Israel	0.25	21 250	18 200	18 200	—	—	—
Italy	3.61	306 850	319 018	—	319 018	—	319 018
Ivory Coast	0.02	1 700	—	—	—	—	—
Jamaica	0.02	1 700	—	—	—	—	—
Japan	9.23	784 550	784 550	696 485	88 065	—	88 065
Jordan	0.01	850	—	—	—	800	800
Kenya	0.01	850	—	—	—	—	—
Korea, Republic of	0.14	11 900	11 900	11 900	—	—	—
Kuwait	0.16	13 600	—	—	—	—	—
Lebanon	0.03	2 550	—	—	—	—	—

SCHEDULE C (cont.)

Member State	1979					Prior years outstanding	Total outstanding
	Base rate %	Share of \$8.5 million target for voluntary contributions for 1979 using base rate <sup>a</sup>	Pledged	Paid	Outstanding		
Liberia	0.01	850	—	—	—	—	—
Libyan Arab Jamahiriya	0.17	14 450	14 450	—	14 450	50 000	64 450
Liechtenstein	0.01	850	850	850	—	—	—
Luxembourg	0.04	3 400	—	—	—	—	—
Madagascar	0.01	850	—	—	—	—	—
Malaysia	0.10	8 500	8 500	—	8 500	—	8 500
Mali	0.01	850	—	—	—	—	—
Mauritius	0.01	850	—	—	—	—	—
Mexico	0.84	71 400	71 400	71 400	—	—	—
Monaco	0.01	850	850	850	—	—	—
Mongolia	0.01	850	850	850	—	—	—
Morocco	0.05	4 250	4 250	4 250	—	—	—
Netherlands	1.52	129 200	129 200	129 200	—	—	—
New Zealand	0.28	23 800	—	—	—	—	—
Nicaragua	0.01	850	850	—	850	—	850
Niger	0.01	850	850	850	—	—	—
Nigeria	0.14	11 900	—	—	—	—	—
Norway	0.48	40 800	40 800	40 800	—	—	—
Pakistan	0.07	5 950	5 100	5 100	—	—	—
Panama	0.02	1 700	1 700	300	1 400	—	1 400
Paraguay	0.01	850	—	—	—	—	—
Peru	0.06	5 100	—	—	—	—	—
Philippines	0.11	9 350	9 500	—	9 500	—	9 500
Poland	1.48	125 800	75 301	75 301	—	—	—
Portugal	0.20	17 000	17 000	17 000	—	—	—
Qatar	0.02	1 700	1 700	1 700	—	—	—
Romania	0.26	22 100	22 100	9 945	12 155	—	12 155
Saudi Arabia	0.25	21 250	70 000	70 000	—	—	—
Senegal	0.01	850	850	—	850	—	850
Sierra Leone	0.01	850	—	—	—	—	—
Singapore	0.09	7 650	1 800	1 800	—	—	—
South Africa	0.45	38 250	30 100	30 100	—	—	—
Spain	1.63	138 550	30 000	30 000	—	—	—
Sri Lanka	0.02	1 700	1 700	—	1 700	—	1 700
Sudan	0.01	850	2 500	—	2 500	2 500	5 000
Sweden	1.32	112 200	112 200	112 200	—	—	—
Switzerland	1.03	87 550	87 550	87 550	—	—	—
Syrian Arab Republic	0.02	1 700	—	—	—	—	—
Thailand	0.11	9 350	9 350	9 350	—	—	—
Tunisia	0.02	1 700	—	—	—	—	—
Turkey	0.32	27 200	27 200	26 385	815	—	815
Uganda	0.01	850	—	—	—	536	536
Ukrainian Soviet Socialist Republic	1.63	138 550	121 212	121 212	—	—	—
Union of Soviet Socialist Republics	12.39	1 053 150	1 136 364	1 136 364	—	—	—
United Arab Emirates	0.07	5 950	5 950	5 950	—	—	—
United Kingdom of Great Britain and Northern Ireland	4.83	410 550	410 550	391 559	18 991	—	18 991
United Republic of Cameroon	0.01	850	—	—	—	—	—
United Republic of Tanzania	0.01	850	850	—	850	—	850
United States of America	25.00	2 125 000	2 125 000	2 125 000	—	—	—
Uruguay	0.04	3 400	3 400	—	3 400	—	3 400
Venezuela	0.42	35 700	30 100	30 100	—	—	—
Viet Nam	0.03	2 550	—	—	—	—	—
Yugoslavia	0.42	35 700	35 700	35 700	—	—	—
Zaire	0.02	1 700	1 700	1 700	—	6 600	6 600
Zambia	0.02	1 700	1 700	—	1 700	—	1 700
<b>TOTAL</b>	<b>100.00</b>	<b>8 500 000</b>	<b>8 059 688</b>	<b>7 410 021</b>	<b>649 667</b>	<b>78 795</b>	<b>728 462</b>

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

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND  
AS AT 31 DECEMBER 1979

Member State	Assessed	Paid	Outstanding
Afghanistan	200	200	--
Albania	200	200	--
Algeria	2 200	2 200	--
Argentina	18 000	18 000	--
Australia	33 000	33 000	--
Austria	13 600	13 600	--
Bangladesh	800	800	--
Belgium	23 000	23 000	--
Bolivia	200	200	--
Brazil	22 200	22 200	--
Bulgaria	3 000	3 000	--
Burma	200	200	--
Byelorussian Soviet Socialist Republic	8 800	8 800	--
Canada	65 000	65 000	--
Chile	2 000	2 000	--
Colombia	2 400	2 400	--
Costa Rica	400	400	--
Cuba	2 400	2 400	--
Cyprus	200	200	--
Czechoslovakia	18 000	18 000	--
Democratic Kampuchea	200	200	--
Democratic People's Republic of Korea	1 000	1 000	--
Denmark	13 600	13 600	--
Dominican Republic	400	400	--
Ecuador	400	400	--
Egypt	1 800	1 800	--
El Salvador	200	200	--
Ethiopia	200	200	--
Finland	9 400	9 400	--
France	124 400	124 400	--
Gabon	200	200	--
German Democratic Republic	28 400	28 400	--
Germany, Federal Republic of	164 600	164 600	--
Ghana	400	400	--
Greece	7 400	7 400	--
Guatemala	400	400	--
Haiti	200	200	--
Holy See	200	200	--
Hungary	7 000	7 000	--
Iceland	400	400	--
India	14 600	14 600	--
Indonesia	3 000	3 000	--
Iran	8 600	8 600	--
Iraq	1 800	1 800	--
Ireland	3 200	3 200	--
Israel	5 000	5 000	--
Italy	72 200	72 200	--
Ivory Coast	400	400	--
Jamaica	400	400	--
Japan	184 600	184 600	--
Jordan	200	200	--
Kenya	200	200	--
Korea, Republic of	2 800	2 800	--
Kuwait	3 200	3 200	--
Lebanon	600	600	--
Liberia	200	200	--
Libyan Arab Jamahiriya	3 400	3 400	--
Liechtenstein	200	200	--
Luxembourg	800	800	--
Madagascar	200	200	--

SCHEDULE D (continued)

Member State	Assessed	Paid	Outstanding
Malaysia	2 000	2 000	—
Mali	200	200	—
Mauritius	200	200	—
Mexico	16 800	16 800	—
Monaco	200	200	—
Mongolia	200	200	—
Morocco	1 000	1 000	—
Netherlands	30 400	30 400	—
New Zealand	5 600	5 600	—
Nicaragua	200	200	—
Niger	200	200	—
Nigeria	2 800	2 800	—
Norway	9 600	9 600	—
Pakistan	1 400	1 400	—
Panama	400	400	—
Paraguay	200	—	200
Peru	1 200	1 200	—
Philippines	2 200	2 200	—
Poland	29 600	29 600	—
Portugal	4 000	4 000	—
Qatar	400	400	—
Romania	5 200	5 200	—
Saudi Arabia	5 000	5 000	—
Senegal	200	200	—
Sierra Leone	200	200	—
Singapore	1 800	1 800	—
South Africa	9 000	9 000	—
Spain	32 600	20 600	12 000
Sri Lanka	400	400	—
Sudan	200	200	—
Sweden	26 400	26 400	—
Switzerland	20 600	20 600	—
Syrian Arab Republic	400	400	—
Thailand	2 200	2 200	—
Tunisia	400	400	—
Turkey	6 400	6 400	—
Uganda	200	200	—
Ukrainian Soviet Socialist Republic	32 600	32 600	—
Union of Soviet Socialist Republics	247 800	247 800	—
United Arab Emirates	1 400	1 400	—
United Kingdom of Great Britain and Northern Ireland	96 600	96 600	—
United Republic of Cameroon	200	200	—
United Republic of Tanzania	200	200	—
United States of America	500 000	500 000	—
Uruguay	800	800	—
Venezuela	8 400	8 400	—
Viet Nam	600	600	—
Yugoslavia	8 400	8 400	—
Zaire	400	400	—
Zambia	400	400	—
<b>TOTAL</b>	<b>2 000 000</b>	<b>1 987 800</b>	<b>12 200</b>

ANNUAL APPROPRIATIONS, OBLIGATIONS, EXPENDITURES,  
UNLIQUIDATED OBLIGATIONS AND UNOBLIGATED BALANCE AS AT 31 DECEMBER,  
BY YEARS 1958–1979 INCLUSIVE

Year	Annual appropriations	Obligations	Expenditures	Unliquidated obligations	Unobligated balance	
					Amount	Percentage of annual appropriations
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
1978	53 079 000	51 366 388	49 285 949	2 080 439	1 712 612	3.23
1979	66 539 475	62 550 078	58 031 988	4 518 090	3 989 397	6.00

## SCHEDULE F

## MISCELLANEOUS INCOME IN 1979 COMPARED WITH BUDGET ESTIMATES

	Revised Budget estimate	Actual income	Difference
<b>ATTRIBUTABLE TO SPECIFIC PROGRAMMES</b>			
Publications of the Agency	545 000	696 063	151 063
INIS publications including microfiches	275 000	292 323	17 323
CINDA publications	15 000	26 538	11 538
Advertising	20 000	15 429	(4 571)
Laboratory income	20 000	48 829	28 829
Sale of surplus property	50 000	25 624	(24 376)
IAEA/UNIDO joint services arrangement			
Computer services	392 000	527 565	135 565
Printing services	125 000	322 475	197 475
Other services	120 000	274 959	154 959
Amounts recoverable under safeguards agreements from non-member States	60 000	82 557	22 557
UNDP programme support costs	400 000	949 400	549 400
SIDA programme support costs	30 000	78 192	48 192
Reimbursable services for AGRIS	143 000	128 703	(14 297)
	<u>2 195 000</u>	<u>3 468 657</u>	<u>1 273 657</u>
<b>NOT ATTRIBUTABLE TO SPECIFIC PROGRAMMES</b>			
Investment and interest income	705 000	1 673 433	968 433
Refund from the United Nations Joint Staff Pension Fund	75 000	184 870	109 870
Refund of value added tax	550 000	793 445	243 445
Gain on exchange of currencies	—	311 221	311 221
Other income	130 000	358 342	228 342
	<u>1 460 000</u>	<u>3 321 311</u>	<u>1 861 311</u>
Sub-total	<u>3 655 000</u>	<u>6 789 968</u>	<u>3 134 968</u>
AUTHORIZED FOR USE IN 1980 <sup>a</sup>	530 578	—	(530 578)
<b>TOTAL MISCELLANEOUS INCOME</b>	<u>4 185 578</u>	<u>6 789 968</u>	<u>2 604 390</u>

<sup>a</sup> Resolution GC(XXIII)/RES/365, para.2(d) and 3 (\$500 000 and 30 578 respectively).



RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES DURING 1979 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

Member State	TOTAL	CASH					IN KIND					
		Assessed contributions	Voluntary contributions (General Fund)	Special contributions (INFCL)	Supplementary Nuclear Safety Programme	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
										Amount <sup>a</sup>	Number	Man-days
Afghanistan	6 085	5 235	850									
Albania	6 164	5 235	850	36				43				
Algeria	53 159	52 039							1 120	2	8	
Argentina	606 779	432 827	76 500	3 222				6 500	62 330	20	413	
Australia	1 579 066	1 045 445	140 250	12 000			20 000 <sup>b</sup> 296 500 <sup>c</sup>	5 400	84 726	17	473	
Austria	513 393	430 851	57 800	2 434	2 500			6 300	13 208	18	74	
Bangladesh	21 357	21 357							300			
Belgium	993 738	728 643	108 912				84 071 <sup>b</sup>	21 700	405	42	206	
Bolivia	5 235	5 235										
Brazil	680 642	524 873	94 350	3 974	5 000			36 400	15 765	8	60	
Bulgaria	88 173	72 366	12 750	537					2 520	3	18	
Burma	5 510	5 510	d									
Byelorussian Soviet Socialist Republic	309 088	278 785	30 303									
Canada	2 561 310	2 059 208	276 250				128 543 <sup>e</sup>		550	50	331	
Chile	61 458	49 960	9 000	358		800			80	1	9	
Colombia	60 059	59 609		430					20			
Costa Rica	9 716	9 716										
Cuba	67 749	57 549	10 200									
Cyprus	5 276	5 235		36					5			
Czechoslovakia	686 275	570 242	28 463			42 000			220	37	506	
Democratic Kampuchea	5 235	5 235										
Democratic People's Republic of Korea	29 058	24 808	4 250									
Denmark	582 241	430 851	57 800	2 434			60 000 <sup>b</sup>	17 500	130	9	43	
Dominican Republic	9 716	9 716										
Ecuador	11 416	9 716	1 700									
Egypt	54 019	44 450	7 143						50	2	9	
El Salvador	5 235	5 235										
Ethiopia	5 235	5 235										
Finland	374 086	297 794	39 950	2 000	2 500				12 000	12	71	
France	4 843 046	3 941 006	300 000	60 000		42 700		62 513	185 121	173	968	
Gabon	5 235	5 235										
German Democratic Republic	1 042 640	899 716	131 579						195	9	64	
Germany, Federal Republic of	7 401 933	5 214 548	699 550	33 000	40 000	79 200	616 570 <sup>f</sup>	117 330	339 772	172	1 073	
Ghana	12 153	10 335	1 818									
Greece	214 986	177 132	31 450	1 324	5 000				80			
Guatemala	9 991	9 991										
Haiti	5 235	5 235										
Holy See	6 336	6 336										
Hungary	294 632	185 555	56 275			21 000		29 542	320	2	9	
Iceland	12 671	12 671										

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Member State	TOTAL	CASH					IN KIND					
		Assessed contributions	Voluntary contributions (General Fund)	Special contributions (INFCL)	Supplementary Nuclear Safety Programme	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
										Amount <sup>a</sup>	Number	Man-days
India	685 429	369 691	63 000		1 600			158 550	65 988	47	340	
Indonesia	86 833	74 083	12 750									
Iran	210 447	210 427						20				
Iraq	50 019	42 047	7 650	322								
Ireland	1 28 782	101 377	13 600					12 200	1 605	1	6	
Israel	182 200	158 400	18 200	895				25	4 680	4	17	
Italy	3 539 056	2 287 304	319 018				758 300 <sup>a</sup>	1 135	68 299	50	277	
Ivory Coast	9 716	9 716										
Jamaica	9 905	9 905										
Japan	7 346 704	5 848 151	784 550	33 043			46 150 <sup>b</sup>	85 200	48 335	501 275	105	1 478
Jordan	5 235	5 235										
Kenya	5 235	5 235										
Korea, Republic of	78 958	66 512	11 900	501				45				
Kuwait	101 377	101 377										
Lebanon	14 473	14 473										
Liberia	5 235	5 235										
Libyan Arab Jamahiriya	223 245	107 713	14 450				101 082 <sup>b</sup>					
Liechtenstein	7 222	6 336	850	36								
Luxembourg	25 374	25 344						30				
Madagascar	5 235	5 235										
Malaysia	55 724	47 214	8 500					10				
Mali	5 235	5 235										
Mauritius	5 235	5 235										
Mexico	497 372	406 970	71 400	3 007					11 795	12	72	
Monaco	107 402	6 336	850				100 216 <sup>i</sup>	4 200				
Mongolia	6 085	5 235	850									
Morocco	31 816	24 465	4 250	611					2 490	2	12	
Netherlands	1 289 051	963 075	129 200				77 320 <sup>b</sup>	49 000	4 000	25 255	28	144
New Zealand	1 77 419	177 409							10			
Nicaragua	6 085	5 235	850									
Niger	6 121	5 235	850	36								
Nigeria	66 169	66 169										
Norway	355 396	304 129	40 800	1 718				10	8 739	5	29	
Pakistan	42 077	36 517	5 100	250	210							
Panama	11 431	9 716	1 700					15				
Paraguay	5 271	5 235		36								
Peru	29 309	29 289						20				
Philippines	65 435	55 815	9 500					120				
Poland	873 174	773 849	75 301					10	7 914	6	38	
Portugal	1 22 480	95 116	17 000	1 716				40	8 608	11	55	
Qatar	14 443	12 671	1 700	72								
Romania	161 840	127 151	22 100	931			8 400	120	3 138	2	10	
Saudi Arabia	184 099	114 089	70 000					10				
Senegal	6 085	5 235	850									
Sierra Leone	5 235	5 235										

Member State	TOTAL	CASH					IN KIND					
		Assessed contributions	Voluntary contributions (General Fund)	Special contributions (INFCE)	Supplementary Nuclear Safety Programme	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
										Amount <sup>a</sup>	Number	Man-days
Singapore	43 514	41 704	1 800					10				
South Africa	267 459	219 503	30 100	1 611					16 245	5	36	
Spain	981 060	765 447	30 000			21 000		150 135	14 478	12	85	
Sri Lanka	11 701	9 991	1 700					10				
Sudan	9 129	5 424	2 500					85	1 120	1	8	
Sweden	2 088 115	836 355	112 200	5 000	80 000		989 099 <sup>k</sup>	608	64 853	42	252	
Switzerland	809 214	652 611	87 550	3 687					65 366	46	240	
Syrian Arab Republic	9 716	9 716										
Thailand	62 812	53 068	9 350	394								
Tunisia	9 788	9 716	72									
Turkey	187 051	153 696	27 200					5	6 150	1	60	
Uganda	5 235	5 235										
Ukrainian Soviet Socialist Republic	1 154 029	1 032 772	121 212					45				
Union of Soviet Socialist Republics	9 103 980	7 850 333	1 136 364					2 802	114 481	32	610	
United Arab Emirates	51 083	44 353	5 950					780				
United Kingdom of Great Britain and Northern Ireland	3 867 307	3 060 300	410 550		10 000		36 566 <sup>b</sup>	40 600	8 060	301 231	152	1 641
United Republic of Cameroon	5 235	5 235										
United Republic of Tanzania	6 085	5 235	850									
United States of America	26 293 578	15 840 060	2 125 000	100 000	60 000	2 658 569 <sup>m</sup>	1 396 800	2 237 909	1 382 828	492 412	205	1 907
Uruguay	23 404	19 984	3 400						20			
Venezuela	229 638	199 538	30 100									
Vict Nam	15 503	15 503										
Yugoslavia	258 771	200 224	35 700					11 200	2 000	9 647	8	53
Zaire	11 610	9 905	1 700						5			
Zambia	11 416	9 716	1 700									
<b>TOTAL</b>	<b>85 612 433</b>	<b>61 522 000</b>	<b>8 059 688</b>	<b>275 723</b>	<b>206 810</b>	<b>5 972 986</b>	<b>2 037 100</b>	<b>2 453 294</b>	<b>2 337 569</b>	<b>2 747 263</b>	<b>1 354</b>	<b>11 705</b>

<sup>a</sup> Includes actual costs where known; otherwise, salaries of an estimated cost of \$140 per day, plus travel and subsistence of cost-free experts provided by Member States.

<sup>b</sup> See Statement XII, Contributions received from Member States and Organizations in respect of programme activities.

<sup>c</sup> See Statement XI.A, Programme activities supported by the Government of Australia.

<sup>d</sup> Burma pledged a 1978 voluntary contribution of \$1 400 in 1979.

<sup>e</sup> See Statement X.A, Programme activities supported by the Government of Canada.

<sup>f</sup> See Statement VII.A, Programme activities supported by the Government of the Federal Republic of Germany.

<sup>g</sup> See Statement III.B, Operating Fund I., \$758 300 of "Contributions from Member States".

<sup>h</sup> See Statement III.B, Operating Fund I., \$101 082 of "Contributions from Member States".

<sup>i</sup> See Statement III.B, Operating Fund I., \$100 216 of "Contributions from Member States".

<sup>j</sup> Peru pledged and paid in 1979 a 1977 voluntary contribution of \$1 530 and a 1978 voluntary contribution of \$1 433.

<sup>k</sup> See Statement VI.A, Programme activities supported by the Swedish International Development Authority (SIDA), \$893 861, and Statement XII, Contributions received from Member States and Organizations in respect of programme activities, \$95 238.

<sup>l</sup> Tunisia pledged and paid a 1978 voluntary contribution of \$1 268 in 1979.

<sup>m</sup> See Statement VIII.A., Programme activities supported by the Government of the United States of America.

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
AND OF INCOME AND OBLIGATIONS FOR THE YEAR 1979  
(in thousands of US dollars)

Description	Statement No.	Programme activities supported by													Supplementary Nuclear Safety Programme	Adjustments for transfers between funds <sup>a</sup>	Total <sup>b</sup>	
		Administrative Fund	Working Capital Fund	General Fund	UNDP	UNEP	UNA	VI A	VII A	FRG	USA	USSR	Canada	Australia				Other Member States
	I B	II	III A	IV A	V A	VI A	VII A	FRG	USA	USSR	Canada	Australia	Other Member States	INFCE	XIII	XIV		
<b>ASSETS, LIABILITIES AND SURPLUSES AS AT 31 DECEMBER 1979</b>																		
<b>Assets</b>																		
Cash at banks, in hand and in transit (including interest bearing bank deposits)	10 351.0	1 470.5	6 497.8	250.4	94.2	1 588.9	661.5	1 655.4	695.1	98.4	82.0	222.1	13.7	134.9			23 815.9	
Government letters of credit convertible on demand	-	-	1 325.0	-	-	-	-	-	-	-	-	-	-	-	-	-	1 325.0	
Investments	-	517.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	517.3	
Contributions and advances due	4 198.9	12.2	1 822.7	-	-	-	-	-	-	-	-	-	-	139.6	-	41.6	6 215.0	
Accounts receivable and sundry debit balances	2 904.8	-	1 420.6	93.7	1.3	419.7	104.5	879.0	54.1	48.6	192.2	259.3	0.1	-	-	-	6 377.9	
Total assets	17 454.7	2 000.0	11 066.1	344.1	95.5	2 008.6	766.0	2 534.4	749.2	147.0	274.2	481.4	153.4	176.5			38 251.1	
<b>Liabilities</b>																		
Reserve for unliquidated obligations	6 721.6	-	5 270.2	2 821.9	64.3	860.5	362.3	654.3	138.2	21.0	29.9	24.3	8.8	2.0			16 979.3	
Accounts payable and sundry credit balances	4 545.9	-	807.8	200.8	-	1.6	0.9	2.0	-	-	-	-	-	-	-	-	5 559.0	
Principal of the Working Capital Fund	-	2 000.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 000.0	
Total liabilities	11 267.5	2 000.0	6 078.0	3 022.7	64.3	862.1	363.2	656.3	138.2	21.0	29.9	24.3	8.8	2.0			24 538.3	
Surpluses as at 31 December 1979	6 187.2	-	4 988.1	(2 678.6)	31.2	1 146.5	402.8	1 878.1	611.0	126.0	244.3	457.1	144.6	174.5			13 712.8	
<b>INCOME AND OBLIGATIONS FOR THE YEAR 1979</b>																		
<b>Income</b>																		
Balance brought forward from 1978	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surpluses on 1 January 1979	2 835.0	-	4 921.6	(904.9)	14.8	2 168.1	548.2	1 785.5	674.5	136.5	120.3	144.0	514.4	-	-	-	12 958.0	
Unliquidated obligations	5 207.4	-	3 472.1	-	22.9	373.8	100.6	447.2	102.7	3.5	3.2	27.7	25.8	-	-	-	9 786.9	
Total income	8 042.4	-	8 393.7	(904.9)	37.7	2 541.9	648.8	2 232.7	777.2	140.0	123.5	171.7	540.2	-	-	-	22 744.9	
<b>Income in 1979</b>																		
Regular or special contributions and allocations	61 522.0	-	9 024.9	5 233.8	210.0	893.9	616.6	2 592.5	-	128.5	296.5	485.4	275.7	206.8			81 486.6	
Other income and exchange adjustments	5 614.0	-	1 206.9	7.6	-	-	-	-	6.5	-	-	-	-	-			(1 095.8)	
Total income in 1979	67 136.0	-	10 231.8	5 241.4	210.0	893.9	616.6	2 592.5	6.5	128.5	296.5	485.4	275.7	206.8			(1 095.8)	
<b>Obligations</b>																		
Expenditures <sup>c</sup>	62 269.6	-	8 367.2	4 193.2	152.2	1 428.8	500.3	2 292.8	34.5	121.5	145.8	175.7	662.5	30.3			79 278.6	
Unliquidated obligations as at 31 December 1979	6 721.6	-	5 270.2	2 821.9	64.3	860.5	362.3	654.3	138.2	21.0	29.9	24.3	8.8	2.0			16 979.3	
Total obligations	68 991.2	-	13 637.4	7 015.1	216.5	2 289.3	862.6	2 947.1	172.7	142.5	175.7	200.0	671.3	32.3			(1 095.8)	
Surpluses as at 31 December 1979	6 187.2	-	4 988.1	(2 678.6)	31.2	1 146.5	402.8	1 878.1	611.0	126.0	244.3	457.1	144.6	174.5			13 712.8	

<sup>a</sup> 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 (\$949 400 from UNDP and \$78 192 from SIDA) and to Operating Fund I for the International Centre for Theoretical Physics from SIDA (\$68 181).

<sup>b</sup> 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.

<sup>c</sup> Includes expenditures in respect of unliquidated obligations carried forward from 1978 and prior years.

## PART VI

### BUDGETARY PERFORMANCE

#### 1979 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 1979 is submitted in accordance with the recommendations 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 of the report is to compare the total appropriations as presented in Statement I.A of this document with the actual obligations incurred during the year and to provide brief explanations of the reasons for major differences.
3. The Regular Budget for 1979 totalled \$65 177 000 [2], which included \$4 342 000 in reserve funds for the adjustment of programme cost estimates; the Board approved the use of such funds to adjust the estimates, which were based on an exchange rate of 16.40 schillings to the dollar, to ones based on 15.05 schillings to the dollar. A further sharp decline in the schilling value of the dollar led the Board to recommend to the General Conference that it approve a supplementary appropriation of \$1 200 000 [3]. Further, because UNIDO made greater use than expected of the Joint Printing Service at VIC, additional costs were incurred which were offset by additional income received from UNIDO. The use of such special income is authorized in the 1979 Regular Budget appropriations resolution [4].
4. In addition, the Board authorized the Director General to make 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 1979 budget estimates in September 1978.
5. Accordingly, the total appropriations, as set forth in the table below, are \$66 539 475, consisting of the original appropriation of \$65 177 000, a supplementary appropriation of \$1 200 000, and \$162 475 special income. The request for additional funds under the supplementary appropriation was based on an expected average operational exchange rate of 13.36 schillings to the dollar; the actual average rate for 1979 was 13.35.
6. The following table provides a comparison, by appropriation Sections, of the total appropriations for 1979 with the actual obligations incurred during the year.

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

[2] GC(XXII)/RES/357, para. 1.

[3] GC(XXIII)/RES/364.

[4] GC(XXII)/RES/357, para. 4.

Table 1

Appropriation Section	Total appropriations 1979 <sup>a</sup>	Actual obligations 1979	Overrun ( ) or underrun of total appropriations
1. Technical assistance and training	3 058 297	3 058 297	—
2. Technical operations	12 884 000	12 705 584	178 416
3. Research and isotopes	11 073 000	10 810 051	262 949
4. Operational facilities	1 339 000	1 290 361	48 639
5. Safeguards	15 805 000	14 828 940	976 060
6. Policy-making organs	1 956 000	1 632 151	323 849
7. Executive management and administration	9 179 475	9 179 231	244
8. General services	8 388 703	7 659 378	729 325
Sub-total	63 683 475	61 163 993	2 519 482
9. Transfer of the Agency to its Permanent Headquarters	2 856 000	1 386 085	1 469 915
<b>TOTAL</b>	<b>66 539 475</b>	<b>62 550 078</b>	<b>3 989 397</b>

<sup>a</sup> See "Total authorizations" column in Statement I.A. The total appropriations are the original appropriations as increased by a supplementary appropriation and as modified through transfers authorized by the Board plus special income as indicated in Statement I.A.

7. The above table shows for the first eight appropriation Sections savings and/or underruns that total \$2 519 482, or about 4.0% of the amount approved for these Sections. Appropriation Section 9 shows an underrun of \$1 469 915.

8. With respect to the first eight appropriation Sections, the major underruns were in Policy-making organs, General Services and Safeguards. The underruns for the other appropriation Sections were each below 4.0% of the amount approved for the Section.

9. In respect of appropriation Section 9 (Transfer of the Agency to its Permanent Headquarters), the Board of Governors endorsed, as an exception, the carry-forward of the unused balances remaining at the end of 1979 because of the delay in the Agency's move to VIC and the anticipated delays in the delivery of some items of equipment. The budgetary performance for this activity is set forth in Exhibit 9, together with comments. A different format has been used for Exhibit 9 in order to disclose fully the use of the total of the 1977, 1978 and 1979 funds.

10. The following table provides a comparison, by items of expenditure, of the total appropriations for 1979 with actual obligations incurred during the year.

Table 2

Item of expenditure	Total appropriations 1979 <sup>a</sup>	Actual obligations 1979	Overrun ( ) or underrun of total appropriations
Established posts	34 283 775	33 890 307	393 468
Consultants	758 300	641 549	116 751
Overtime	203 500	177 417	26 083
Temporary assistance	916 400	779 538	136 862
Salaries and wages	36 161 975	35 488 811	673 164
Common staff costs	10 061 100	10 324 993	(263 893)
Travel	1 731 900	1 492 330	239 570
Meetings:			
Conferences, symposia and seminars	496 500	475 867	20 633
Technical committees, advisory groups	1 376 200	1 108 742	267 458
Representation and hospitality	105 600	97 240	8 360
Scientific and technical contracts	2 165 900	1 975 198	190 702
Scientific supplies and equipment	1 204 700	975 525	229 175
Common services, supplies and equipment	10 203 000	9 051 904	1 151 096
Other items of expenditure	176 600	173 383	3 217
Sub-total	63 683 475	61 163 993	2 519 482
Transfer of the Agency to its Permanent Headquarters	2 856 000	1 386 085	1 469 915
TOTAL	66 539 475	62 550 078	3 989 397

<sup>a</sup> See "Total authorizations" column in Statement I.A. The total appropriations are the original appropriations as increased by a supplementary appropriation and as modified through transfers authorized by the Board plus special income as indicated in Statement I.A.

11. The only overrun occurred under common staff costs, about 2.6%, and was experienced in all appropriation Sections except General Services, where a portion of the costs were transferred to UNIDO in connection with the provision of common services. The overrun resulted mainly from a larger number of separation grants and household goods removals during the last quarter of the year than had been estimated and from the impact of increased costs in respect of appointment and separation travel, home leave travel, education grant travel and household goods removals.

12. Significant savings were achieved under technical committee and advisory group meetings, primarily due to reduced interpretation services. Special management efforts were also made to effect savings under consultants, overtime, temporary assistance and travel and to defer the procurement of equipment. These efforts resulted in a significant percentage of underrun in each of these categories.

13. A major part of the underruns in travel and scientific supplies and equipment are accounted for by the Safeguards programme.

14. About one-half of the large underrun in common services, supplies and equipment is related to VIC operating costs, which were budgeted for a six-month period whereas the move by the Agency was delayed until October. The balance of the underrun is attributable in significant measure to savings and reduced requirements in respect of laboratory services and to a reduction in the Agency's printing work resulting from the priority given by the Joint Printing Service to UNIDO work needed for a major conference. The cost of the UNIDO work is reimbursable and is accordingly offset by increased miscellaneous income.

Section 1. Technical assistance and training<sup>a</sup>

Exhibit 1

Item of expenditure	Total appropriations 1979	Actual obligations 1979	Overrun ( ) or underrun of total appropriations
Established posts	1 961 800	1 951 060	10 740
Consultants	7 300	7 295	5
Overtime	2 600	2 571	29
Temporary assistance	42 000	47 124	(5 124)
<hr/>			
Salaries and wages	2 013 700	2 008 050	5 650
Common staff costs	590 097	595 037	(4 940)
Travel	40 000	31 892	8 108
Representation and hospitality	1 000	374	626
Transfer of costs:			
Linguistic services	264 000	291 896	(27 896)
Printing and publishing services	111 500	94 687	16 813
Data processing services	38 000	36 361	1 639
<hr/>			
TOTAL	3 058 297	3 058 297	-

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

15. The overrun in linguistic services reflects the increased cost per translated page (the fact that the total number of pages translated Agency-wide was below the level budgeted and an increase in the cost of freelance translators resulted in a higher cost per translated page). The overrun in temporary assistance was necessary as a result of a combination of increased workload and reduced manpower due to sick leave.

16. The underrun in established posts is only about one half of a per cent. The underrun in printing and publishing services and in travel resulted, in part, from the fact that some expected requirements were met from extrabudgetary resources.



Section 2. Technical operations

Exhibit 2

Item of expenditure	Total appropriations 1979	Actual obligations 1979	Overrun ( ) or underrun of total appropriations
Established posts	5 769 700	5 787 275	(17 575)
Consultants	258 400	212 664	45 736
Overtime	29 400	21 944	7 456
Temporary assistance	47 900	39 262	8 638
Salaries and wages	6 105 400	6 061 145	44 255
Common staff costs	1 696 300	1 765 497	(69 197)
Travel	169 400	123 185	46 215
Meetings:			
Conferences, symposia and seminars	210 200	221 455	(11 255)
Technical committees and advisory groups	787 800	665 597	122 203
Representation and hospitality	27 500	27 439	61
Scientific and technical contracts	453 800	444 750	9 050
Scientific supplies and equipment	30 100	25 673	4 427
Common services, supplies and equipment	3 292 100	3 161 099	131 001
Other items of expenditure	27 500	26 241	1 259
Transfer of costs:			
Linguistic services	751 100	790 415	(39 315)
Printing and publishing services	2 062 700	2 056 346	6 354
Data processing services	(2 767 900)	(2 701 258)	(66 642)
Other	38 000	38 000	—
<b>TOTAL</b>	<b>12 884 000</b>	<b>12 705 584</b>	<b>178 416</b>

17. Appropriation Section 2, Technical Operations, covers Nuclear Power and Reactors, Nuclear Safety and Environmental Protection, Information and Technical Services and Nuclear Explosions for Peaceful Purposes.

18. The overrun under established posts resulted from the cost of the UNIDO staff that was on loan to the Joint Library Service during the last quarter of the year, but the cost was offset by increased miscellaneous income from UNIDO.

19. An overrun under linguistic services was experienced by all programmes; it totalled \$39 315 and resulted from a higher cost per translated page than was originally assumed. The overrun for symposia and seminars occurred in the Nuclear Safety programme, the five meetings held, although budgeted, involving higher interpretation and other costs than estimated.

20. In respect of technical committees and advisory groups, the Department held 72 meetings as compared with 75 planned. The underrun resulted, in part, because of the smaller number of meetings, but savings were made primarily by providing reduced interpretation services.

21. The underrun in common services, supplies and equipment occurred entirely in connection with computer services, where an expected increase in the cost of computer rentals was delayed and, for economy reasons, the acquisition of some planned procurements of equipment was deferred. Also, the delayed price increase and deferred procurements contributed to the underrun in the costs of data processing services that were allocated to user activities.

22. The underrun under consultants occurred primarily in the Nuclear Safety programme, where requirements were less than anticipated. A portion of the underrun in consultants and the underruns in overtime, temporary assistance, travel, scientific and technical contracts and scientific supplies and equipment resulted primarily because of special efforts to effect savings in these areas.

### Section 3. Research and isotopes

#### Exhibit 3

Item of expenditure	Total appropriations 1979	Actual obligations 1979	Overrun ( ) or underrun of total appropriations
Established posts	2 692 600	2 695 236	(2 636)
Consultants	194 100	167 147	26 953
Overtime	800	802	(2)
Temporary assistance	46 900	43 746	3 154
Salaries and wages	2 934 400	2 906 931	27 469
Common staff costs	791 500	823 020	(31 520)
Travel	72 400	72 646	(246)
Meetings:			
Conferences, symposia and seminars	131 700	123 976	7 724
Technical committees and advisory groups	265 300	220 519	44 781
Representation and hospitality	12 900	9 671	3 229
Scientific and technical contracts	1 285 800	1 313 131	(27 331)
Scientific supplies and equipment	32 400	19 001	13 399
Common services, supplies and equipment	8 800	8 730	70
Transfer of costs:			
Linguistic services	301 500	273 026	28 474
Printing and publishing services	1 101 100	940 020	161 080
Data processing services	147 900	149 098	(1 198)
Laboratory services	3 987 300	3 950 282	37 018
<b>TOTAL</b>	<b>11 073 000</b>	<b>10 810 051</b>	<b>262 949</b>

23. Appropriation Section 3, Research and Isotopes, covers Food and Agriculture, Life Sciences and Physical Sciences.

24. The overrun under scientific and technical contracts resulted primarily in connection with the Regional Co-operative Agreement for Research, Development and Training Related to Nuclear Science and Technology and with the insect and pest control activity of the Food and Agriculture programme.

25. Over 60% of the total underrun experienced by the Department was under printing and publishing services. Several factors contributed to this underrun, but it occurred primarily because of the priority that was given by the Joint Printing Services to UNIDO's work in the last months of the year and because of delays in the processing of some publications.

26. Under technical committees and advisory groups, 23 meetings were held as planned. The underrun represents primarily savings accomplished through the provision of either reduced interpretation services or of none at all.

27. The underrun in laboratory services represents a net position for the three programmes. The Physical Science programme had an underrun because of a change in the emphasis of laboratory work. This underrun was partially offset by an overrun in the Life Sciences programme because of expenditures needed for equipping the new laboratory wing for the Medical Applications Laboratory and the Dosimetry Laboratory and by an overrun in the Food and Agriculture programme, primarily related to insect and pest control.

Section 4. Operational facilities

Exhibit 4

Item of expenditure	Total appropriations 1979	Actual obligations 1979	Overrun ( ) or underrun of total appropriations
Established posts	3 301 100	3 279 595	21 505
Consultants	68 300	54 519	13 781
Overtime	29 200	23 763	5 437
Temporary assistance	55 800	51 991	3 809
<hr/>			
Salaries and wages	3 454 400	3 409 868	44 532
Common staff costs	965 200	998 160	(32 960)
Travel	28 400	23 157	5 243
Meetings:			
Conferences, symposia and seminars	458 000	441 801	16 199
Technical committees and advisory groups	6 500	6 505	(5)
Representation and hospitality	10 500	10 332	168
Scientific and technical contracts	35 300	12 777	22 523
Scientific supplies and equipment	406 200	425 229	(19 029)
Common services, supplies and equipment	1 577 500	1 330 838	246 662
Other items of expenditure	408 500	340 173	68 327
Transfer of costs:			
Linguistic services	17 800	17 846	(46)
Printing and publishing services	79 500	43 185	36 315
Data processing services	29 000	25 379	3 621
Laboratory services	(4 735 300)	(4 551 342)	(183 958)
<hr/>			
<b>TOTAL</b>	<b>2 741 500</b>	<b>2 533 908</b>	<b>207 592</b>
<hr/>			
Source of funds:			
Regular Budget	1 339 000	1 290 361	48 639
Operating Fund I	1 402 500	1 243 547	158 953
<hr/>			
<b>TOTAL</b>	<b>2 741 500</b>	<b>2 533 908</b>	<b>207 592</b>

28. Appropriation Section 4, Operational Facilities, covers the Seibersdorf Laboratory and the Safeguards Analytical Laboratory (SAL), the Regular Budget portion of the International Centre for Theoretical Physics (Trieste Centre) and the Regular Budget portion of the International Laboratory of Marine Radioactivity (Monaco Laboratory). The costs of the Seibersdorf Laboratory and SAL are allocated to the four programmes which are supported by these laboratories – the three programmes discussed under appropriation Section 3 and the Safeguards programme, discussed under appropriation Section 5.

29. In addition to the Regular Budget, the items of expenditure in Exhibit 4 include items which are funded from Operating Fund I. The Operating Fund I support shown at the bottom of the exhibit totals \$1 402 500, of which \$1 282 500 is applicable to the Trieste Centre and \$120 000 to the Monaco Laboratory.

30. The Trieste Centre is jointly financed through contributions from the Agency's Regular Budget, UNESCO and the Italian Government. In addition, funds were made available in 1979 by SIDA and the Libyan Arab Jamahiriya. Support to the Trieste Centre from Operating Fund I consisted primarily of the funding shown under meetings and other items of expenditure and a portion of the funding shown under common services, supplies and equipment. These

activities were all executed at a cost that was lower than estimated. Over 1400 scientists – a large portion from developing Member States – visited the Centre during 1979.

31. The total activities at the Monaco Laboratory, which are supported in part by the Principality of Monaco, were conducted with an underrun (about 2%). The cost of replacement of the defective air-conditioning system resulted in an overrun under scientific supplies and equipment, but this was more than offset by underruns in established posts, consultants, overtime, travel and common services, supplies and equipment.

32. The operation of the Seibersdorf Laboratory and SAL also resulted in an underrun (about 4%). Most of the underrun was under common services, supplies and equipment, where, for reasons of economy, capital additions and the construction of a greenhouse and a maintenance building were deferred. In addition, the cost of technical services required for the Safeguards Analytical Laboratory remained below the estimated requirements, as reflected under scientific and technical contracts.

## Section 5. Safeguards

### Exhibit 5

Item of expenditure	Total appropriations 1979	Actual obligations 1979	Overrun ( ) or underrun of total appropriations
Established posts	7 352 000	7 260 922	91 078
Consultants	48 000	29 378	18 622
Overtime	3 400	1 463	1 937
Temporary assistance	2 300	1 157	1 143
Salaries and wages	7 405 700	7 292 920	112 780
Common staff costs	2 161 500	2 213 933	(52 433)
Travel	1 306 000	1 127 817	178 183
Meetings:			
Conferences, symposia and seminars	55 000	36 557	18 443
Technical committees and advisory groups	162 000	101 836	60 164
Representation and hospitality	11 800	11 704	96
Scientific and technical contracts	375 000	186 661	188 339
Scientific supplies and equipment	839 000	592 096	246 904
Common services, supplies and equipment	174 000	123 873	50 127
Transfer of costs:			
Linguistic services	180 000	180 364	(364)
Printing and publishing services	218 000	243 396	(25 396)
Data processing services	2 031 000	1 978 723	52 277
Laboratory services	748 000	601 060	146 940
Legal	138 000	138 000	--
<b>TOTAL</b>	<b>15 805 000</b>	<b>14 828 940</b>	<b>976 060</b>

33. A delay in the recruitment of staff during the last quarter of the year resulted in an underrun of staff costs, and the cost of inspection travel was below estimated requirements.

34. One workshop seminar was held at considerably lower cost than estimated. Six advisory groups were held, including two sessions of the Standing Advisory Group on Safeguards Implementation (SAGSI). The underrun in technical committees and advisory groups resulted from the cancellation of one advisory group meeting and from a substantial reduction in interpretation services.

35. There was a substantial underrun in respect of scientific and technical contracts, primarily because the number of inspection samples for analysis under service contracts with the analytical laboratory network was lower than expected, due in part to delays in the operation of major bulk-handling facilities. The negotiation of contracts in respect of a complex installation of field equipment did not proceed at the planned rate, which accounted for a significant portion of the underrun in scientific supplies and equipment.

36. The underrun in respect of laboratory services resulted, in part, from the overall savings achieved in the laboratory operation and, in part, from the smaller use made of SAL's services than foreseen.

### Section 6. Policy-making organs

#### Exhibit 6

Item of expenditure	Total appropriations 1979	Actual obligations 1979	Overrun ( ) or underrun of total appropriations
Established posts	173 100	173 219	(119)
Overtime	6 500	6 072	428
Temporary assistance	10 500	1 596	8 904
Salaries and wages	190 100	180 887	9 213
Common staff costs	50 900	52 875	(1 975)
Travel	-	-	-
Interpretation	93 600	88 019	5 581
Common services, supplies and equipment	113 000	122 319	(9 319)
Other items of expenditure	56 000	55 684	361
Transfer of costs:			
Linguistic services	1 085 400	891 892	193 508
Printing and publishing services	367 000	240 475	126 525
<b>TOTAL</b>	<b>1 956 000</b>	<b>1 632 151</b>	<b>323 849</b>

37. Appropriation Section 6 reflects the costs of the regular session of the General Conference and of the meetings of the Board of Governors and its Committees. It does not, however, include the additional costs incurred by the Agency in holding the 1979 session of the General Conference in New Delhi, since those costs are being refunded by the Indian Government.

38. The percentage underrun in this appropriation Section is the largest for any of the appropriation Sections 1 through 8. The underrun, almost entirely under linguistic services and printing and publishing services, occurred because the translation and printing of the final records of the General Conference Session held late in the year were not completed and costed in 1979.

Section 7. Executive management and administration

Exhibit 7

Item of expenditure	Total appropriations 1979	Actual obligations 1979	Overrun ( ) or underrun of total appropriations
Established posts	9 962 775	9 909 248	53 527
Consultants	152 200	137 533	14 667
Overtime	66 600	65 266	1 334
Temporary assistance	502 000	382 154	119 846
Salaries and wages	10 683 575	10 494 201	189 374
Common staff costs	2 929 100	3 023 602	(94 502)
Travel	114 700	112 918	1 782
Meetings:			
Conferences, symposia and seminars	6 000	5 860	140
Technical committees and advisory groups	161 100	120 790	40 310
Representation and hospitality	41 700	37 487	4 213
Scientific and technical contracts	16 500	17 879	(1 379)
Common services, supplies and equipment	1 561 600	1 300 367	261 233
Other items of expenditure	91 100	89 469	1 631
Transfer of costs:			
Linguistic services	(2 607 100)	(2 449 247)	(157 853)
Printing and publishing services	(4 144 800)	(3 885 015)	(259 785)
Data processing services	502 000	486 920	15 080
Other: Safeguards	(138 000)	(138 000)	—
PNE	(38 000)	(38 000)	—
<b>TOTAL</b>	<b>9 179 475</b>	<b>9 179 231</b>	<b>244</b>

39. Appropriation Section 7, Executive Management and Administration, covers Executive Management and Technical Programme Planning, Administration, Linguistic Services and Printing and Publishing Services. In this appropriation Section actual obligations were essentially the same as the total appropriations. Within the appropriation Section, Executive Management had a small underrun of \$4 940 and Administration had a small overrun of \$4 696. The total costs of linguistic services and printing and publication services were allocated to the user activities.

40. The net underrun in Executive Management resulted primarily because only one session of the Scientific Advisory Committee was held in 1979 whereas two sessions were budgeted.

41. The small net overrun in Administration resulted primarily from overruns in established posts, common staff costs and linguistic services offset by underruns in consultants, overtime, travel, printing and publishing services, data processing services, and technical committees and advisory groups. The underrun in technical committees and advisory groups related primarily to the meetings on the physical protection of nuclear material and plutonium storage, which were held at less cost than estimated.

42. The figures in the last column for both linguistic services and printing and publishing services are net figures reflecting the allocation of the costs of those services to user activities and the use made of those services by Executive Management and Administration. Two of the large underruns in Exhibit 7 result from these activities. The underrun in temporary assistance reflects primarily the smaller use of freelance translators than estimated. The underrun in common services, supplies and equipment reflects a reduced level of printing services for Agency programmes because of the priority given to UNIDO work by the Joint Printing Service.

Section 8. General services

Exhibit 8

Item of expenditure	Total appropriations 1979	Actual obligations 1979	Overrun ( ) or underrun of total appropriations
Established posts	3 070 700	2 833 752	236 948
Consultants	35 000	38 013	(3 013)
Overtime	65 000	55 536	9 464
Temporary assistance	209 000	212 508	(3 508)
Salaries and wages	3 379 700	3 139 809	239 891
Common staff costs	889 503	864 120	25 383
Travel	1 000	715	285
Representation and hospitality	200	233	(33)
Common services, supplies and equipment <sup>a</sup>	3 886 000	3 359 010	526 990
Transfer of costs:			
Linguistic services	7 300	3 808	3 492
Printing and publishing services	205 000	266 906	(61 906)
Data processing services	20 000	24 777	(4 777)
<b>TOTAL</b>	<b>8 388 703</b>	<b>7 659 378</b>	<b>729 325</b>
<sup>a</sup> VIC Operating Costs	2 120 000	1 592 353	527 647

43. The net underrun in this appropriation Section is accounted for almost entirely by underruns in established posts and in the VIC operating costs, which are included under common services, supplies and equipment and set out separately below the exhibit.

44. The underrun under established posts and common staff costs reflects the impact of the transfer of the Agency's security guards and buildings management staff to UNIDO after the move to VIC and the expiration of the employment contracts of the Agency's cleaning staff in November 1979; in the 1980 Regular Budget, the manning table shows a reduction of 88 M&O posts in order to reflect the transfers and terminations on a full-year basis. These underruns do not necessarily represent savings for they are offset by costs under common services, supplies and equipment which represent the Agency's share of the common security and buildings management services performed by UN/UNIDO and by costs for cleaning performed by contractors.

45. The underrun relating to VIC operating costs is primarily because such costs were budgeted for six months; however, the Agency's move to VIC was delayed until October.

Section 9. Transfer of the Agency to its Permanent Headquarters

Exhibit 9

Item of expenditure	Total appropriations 1977-79	Obligations 1977-79	Available (deficit)
Interpretation equipment	1 356 500	1 141 936	214 564
Sound transmission	176 320	186 417	(10 097)
Video equipment	304 800	433 931	(129 131)
Projection equipment	253 800	244 829	8 971
Intercom and alarm systems	257 357	278 183	(20 826)
Security system	98 757	97 967	790
Low-voltage equipment	2 447 534	2 383 263	64 271
Office furniture	423 797	422 162	1 635
Conference room furniture	679 747	319 374	360 373
Lounge furnishings	80 656	52 258	28 398
Beverage stations	55 647	200	55 447
Restaurant and kitchen equipment	1 239 877	1 049 458	190 419
Commissary equipment	306 831	41 202	265 629
Building and maintenance	158 221	231 017	(72 796)
Medical equipment	135 298	95 859	39 439
Library equipment	334 852	220 001	114 851
Registry equipment	111 100	92 430	18 670
Storage equipment	63 868	46 016	17 852
Direction signs	96 989	90 353	6 636
Moving costs	602 806	332 985	269 821
Installation costs	381 481	261 010	120 471
Modification costs	185 185	185 185	-
Unforeseen items	314 111	325 312	(11 201)
<b>TOTAL</b>	<b>7 618 000<sup>a</sup></b>	<b>6 148 085</b>	<b>1 469 915<sup>b</sup></b>

<sup>a</sup> See GC(XXII)/598, Statement I.A, appropriation Section 9 (\$3 780 000) and GC(XXIII)/611, Statement I.A., appropriation Section 9 (\$982 000) and Statement I.A, appropriation Section 9 (\$2 856 000).

<sup>b</sup> See Statement I.E, unobligated balance at year end available as a reserve for use in subsequent year.

46. Exhibit 9 reflects the financial status, at 31 December 1979, of the activities related to the transfer of the Agency to its Permanent Headquarters. Total funds appropriated in the 1977, 1978 and 1979 Budgets were \$7.6 million, of which \$6.1 million had been obligated at the end of 1979. Accordingly, \$ 1.5 million remains available for obligation in 1980. The following comments are limited generally to the situation at 31 December 1979 as set forth in Exhibit 9.

47. The initial purchase orders, placed in 1977, were primarily for low-voltage equipment, which required a long lead-time for delivery. At the end of 1979, such orders totalled approximately \$2.4 million and involved the following items of expenditure: interpretation equipment, sound transmission, video equipment, projection equipment, intercom and alarm systems, and security system. Because of the long-term nature of the contracts, they are subject to cost escalation for material and labour. As reported last year, after receipt of firm information as to the amount of cost escalation, it is expected that there will be an overrun of about \$350 000 on low-voltage equipment.

48. There are several items of expenditure where additional obligations are necessary, particularly building and maintenance, which was significantly underbudgeted. Other items of expenditure where additional obligations are expected are conference room furniture, restaurant and kitchen equipment and unforeseen items. While minor amounts of additional obligations might be necessary for some other categories, it now appears that procurements are essentially completed for the other items of expenditure.



49. The total amount appropriated for the cost of the transfer of the Agency to its Permanent Headquarters represented essentially the original cost estimate set forth in the 1977 Budget adjusted only for changes in the dollar-schilling exchange rate and for additional moving and installation costs. Savings have been made in respect of many items of expenditure and vigorous management action will continue in an effort to achieve additional savings and to limit procurement to actual needs.

