

THE AGENCY'S ACCOUNTS FOR 1972

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INTERNATIONAL ATOMIC ENERGY AGENCY

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NOTE

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

PART I

Report by the Board of Governors

1. In accordance with Financial Regulation 12.04 [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1972.
2. The Board has examined the reports by the External Auditor and the Director General on the accounts, as well as the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

THE AGENCY'S ACCOUNTS FOR 1972

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 1972 and of the report of the Board of Governors thereon [*].

[*] GC(XVII)/504, parts II and I respectively.

[1] INFCIRC/8/Rev. 1.

PART II

Text of a letter from the External Auditor to the Chairman of the Board of Governors

"22 March 1973

"I have the honour to transmit the financial statements of the International Atomic Energy Agency with respect to the financial year ended 31 December 1972 which were submitted to me by the Director General in accordance with Financial Regulation 11.04. I have examined and certified these statements.

"In addition to the above, I have the honour to present the report with respect to the accounts of the Agency for the year 1972."

REPORT OF THE EXTERNAL AUDITOR TO THE BOARD OF GOVERNORS ON THE AUDIT OF THE ACCOUNTS FOR THE INTERNATIONAL ATOMIC ENERGY AGENCY FOR THE YEAR ENDED 31 DECEMBER 1972

General

1. The Director General of the International Atomic Energy Agency has submitted to me the financial statements and associated schedules, contained in his report on the accounts for 1972, for audit certification.
2. I have examined the transactions, accounts and inventories in accordance with the "Principles to Govern the Audit Procedures of the International Atomic Energy Agency" [1] to the extent deemed necessary to satisfy myself as to the general state of the accounts and the accuracy of the financial statements. I have also examined the reports of the Internal Auditor, whose work and co-operation during the year have facilitated my own examination. All information required was provided and I now record my appreciation of the co-operation and assistance extended by the Secretariat of the Agency.
3. As a result of my audit I can state that the accounts comply with the established regulations and rules of the Agency. The above-mentioned statements are certified by me as being in accordance with the books and records.
4. I wish, however, to report on several specific questions which I considered during the course of the audit.

The Administrative and Operating Funds and Special Accounts

Transfers

5. In September 1972 the Director General was authorized by the Board of Governors to make transfers amounting to \$734 000 from elsewhere in the Regular Budget for 1972 to Sections 1, 3, 5, 6 and 7. Actual transfers required amounted to \$525 879 and are in conformity with the relevant decisions.

Unliquidated obligations

6. The unliquidated obligations of the Agency for 1972 in the amount of \$1 292 431 were checked against the relevant documents. In comparison with the last year the amount

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

is higher by \$217 867. Of the above-mentioned total, \$841 044 represents obligations for purchases of goods which had not been received and services that had not been rendered as at 31 December 1972. The amount of \$451 387 relates to other outstanding legal obligations in respect of goods or services that had been received or rendered but for which payment had not been made by 31 December. It was found by auditing at random individual items that the last figure contains some items which should have been liquidated before the end of the year 1972. These items will change into savings in the accounts for 1973.

7. In accordance with the recommendation of the Advisory Committee on Administrative and Budgetary Questions of the United Nations relating to the interpretation and application of Financial Regulation 5.03, which deals with obligations that are to be carried forward, a report covering the \$841 044 of unliquidated obligations as at 31 December 1972 was handed to me. The justification given for the carry-over of these unliquidated obligations is in conformity with the aforementioned interpretation. Of the amount of \$841 044, the sum of \$553 932 represents unliquidated obligations for 210 research contracts, as compared with \$618 315 for 217 research contracts in 1971.

8. The unliquidated obligations of the Agency for the year 1971 in the amount of \$226 069 represent obligations which are in conformity with the interpretation and application of Financial Regulation 5.03.

Sixteenth regular session of the General Conference in Mexico City

9. In my audit I paid special attention to the accounts reflecting the expenditures connected with the holding of the sixteenth regular session of the General Conference in Mexico City in 1972. I am in agreement with the Statement of the Agency that the costs resulting from this session amounted to \$153 869. To calculate the final amount to be requested from the Government of Mexico, the Agency, in closing the accounts for 1972, has used this figure of \$153 869, but has deducted from it an amount of \$21 664 to reflect savings achieved by the Secretariat within the originally approved appropriation for that session of the General Conference; these savings were presumably a direct result of the meeting being held in Mexico City rather than in Vienna as contemplated when the budget was prepared. This calculation would require the Agency to refund an amount of \$7795 to the Government of Mexico, since it had initially advanced the sum of \$140 000 to the Agency.

10. It is on that basis that I have certified the accounts in Statement I, A as correct. However, it is fair to draw attention to the fact that the wording of the agreement between the Agency and the Government of Mexico (Article 5) would enable the Agency to ask the Government of Mexico to meet the total cost of \$153 869. Taking the initial advance into account, a final payment of \$13 869 would in that case be required.

The United Nations Development Programme (UNDP)

11. The examinations of these accounts were carried out in conjunction with, and in the same manner as, those of the Regular Programme of the Agency, as described earlier in this report. The figures in Statements IV, A, IV, B and V are in accordance with the relevant books and documents.

Commissary and Restaurant

12. I have examined the balance sheets and the profit and loss accounts of the Commissary and Restaurant and have found them to be correct in accordance with the books presented for audit purposes.

External audit

13. During the interim audit which was carried out in October 1972 and during the final audit of the accounts, several questions arose which were satisfactorily settled with the Secretariat of the Agency.

(signed) Julius Hájek
External Auditor

Vienna, 22 March 1973

PART III

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS FOR 1972

1. I present herewith the Agency's accounts for the year ended 31 December 1972, comprising Statements I to IX and Schedules A to H, for which summary comments and explanations of the most important items are given below.

I. ADMINISTRATIVE FUND

A. Budgetary performance (Statement I. A)

2. Total appropriations for the 1972 Regular Budget [1] amounted to \$16 561 000, of which Section 9, in the amount of \$300 000 could not be used without prior authorization by the Board of Governors [2]. Of the total appropriation, \$15 392 000 was to be received by means of the 1972 assessment on Member States and \$1 169 000 from other income, including \$175 000 from the Special Account of the United Nations [3]. The appropriation resolution also authorized the Director General to incur additional expenses in 1972 provided that they were entirely financed from special contributions or revenues extraneous to the budget, and with the prior approval of the Board, to make transfers between any of the approved Sections of the appropriation [4].

3. In order to meet price and salary increases and to allow distribution of interpretation costs from Section 2 to the various appropriation Sections under which they are financed, the Board of Governors in September 1972 authorized the Director General to make transfers from elsewhere in the Regular Budget for 1972 of sums not exceeding the following: \$17 000 to Section 1; \$200 000 to Section 3; \$221 000 to Section 5; \$92 000 to Section 6 and \$204 000 to Section 7, and if the need arose, to make further transfers to any of these Sections not exceeding \$10 000 in any one case. Although this authorization by the Board anticipated the need to transfer up to \$734 000 from Sections 2, 8 and 9, actual needs were met by transfers of only \$525 879 as shown by section in Statement I. A, and no use was made of the general authority to transfer up to \$10 000 additionally in any one case.

4. The authority to incur additional expenses entirely financed from revenues extraneous to the budget [2] was used with respect to three activities during 1972: (a) the Mexican Government provided an advance of \$140 000 to cover extra costs of holding the sixteenth regular session of the Agency's General Conference in Mexico City, of which only \$132 205 was required to meet net additional costs incurred [5] so that the remainder, after audit of the accounts, may be returned; (b) the United States Department of Agriculture provided \$26 996 to cover the costs of a research programme with respect to tsetse fly control in Africa, and (c) with the abolition of the former Executing Agency Overhead Costs (EAOC) Account for the United Nations Development Programme (UNDP) Special Fund overhead costs (Statement V), additional funds from the UNDP became available to the Regular Budget to cover the costs previously charged to this special account. To meet the actual costs incurred for these three activities, the approved expenditure levels for the Regular Budget were increased by a total of \$243 196 of which \$132 205 was for the General Conference in Mexico, \$26 996 for the tsetse fly project and \$83 995 for charges formerly made to the EAOC Account. As a result of these extra revenues the approved expenditure level under the Regular Budget was increased from \$16 561 000 to \$16 804 196 as shown in Statement I. A.

[1] Resolution GC(XV)/RES/280, para. 1.

[2] Ibid., para. 3.

[3] Ibid., para. 2.

[4] Ibid., para. 4.

[5] See Part V, para. 9 for detailed explanation.

5. Total obligations incurred during 1972, as shown in Statement I, A, amounted to \$16 531 709, which resulted in a total unobligated balance of \$272 487, or 1.62% of the revised level of \$16 804 196 for approved expenditures under the Regular Budget. The unobligated balance was made up of \$204 under Section 1, Policy-making Organs, and \$270 463 under Section 8, Safeguards. The small savings under Section 1 represent savings within the Secretariat with respect to items not related to the holding of the General Conference in Mexico [5]. The savings under Section 8 are primarily due to delayed recruitment of staff and the reduction in travel and other costs resulting from the fact that there were fewer staff members than anticipated in the budget.

B. Assets and Liabilities (Statement I, B)

6. The amounts reported by major category of assets and liabilities in Statement I, B are largely self-explanatory. However, in order to highlight some of the significant trends which have developed during 1972, special comments are provided below. In a few cases small graphs are included to show the trend over the past ten years.

1. Cash in hand and at banks

7. As at 31 December 1972 total cash in hand and at banks amounted to \$944 576, or \$5623 more than at the end of 1971. This relatively stable cash position was due to the fact that during December total payments of assessed contributions amounted to \$2 648 568. If these payments had been delayed for one month, the combined assets of the Administrative Fund and the Working Capital Fund would have been completely exhausted with no cash balances to cover the \$1 518 500 represented by unliquidated obligations as at 31 December. The actual cash position was also improved by the fact that every effort was made during 1972 to achieve budgetary savings sufficient to cover a major portion of the 1972 assessed contribution for China (which was deemed to be uncollectable). The provisional budgetary surplus of \$408 506 (Statement I, C) therefore represented about 43% of the level of cash in hand and at banks at the end of December 1972.

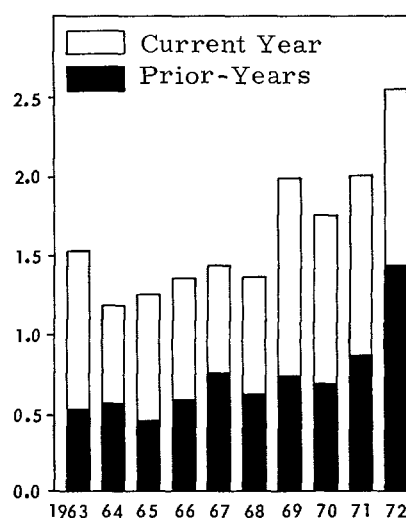
2. Contributions receivable from Member States

8. At the end of 1972 total outstanding contributions receivable from Member States amounted to \$2 559 074, or \$537 873 higher than at the end of 1971. As shown in the accompanying graph, this represents the highest level of unpaid contributions since the Agency was established. The amounts remaining unpaid by each Member State for each year of assessment are shown in detail in Schedules B.1 and C.

9. Payments of 1972 assessments in 1972 amounted to \$14 272 632, or 92.7% of the total assessment of \$15 397 934. This compares with payments of only \$12 201 519 during 1971 or 91.4% of the current year assessment total of \$13 346 659 (Statement I, C). As a result of these higher payments during 1972, the unpaid balance of contributions receivable for the current year amount to \$1 125 302 compared with \$1 145 140 for 1971 at the end of last year.

Of the 1972 assessment unpaid as at 31 December 1972, in the amount of \$1 125 302, for almost 53%, or \$592 986, relates to the amount due from China (\$539 580) and from nine other Members (\$5934 each) which have not yet paid their assessed contributions for the years 1969-1971 (Schedule C).

CONTRIBUTIONS RECEIVABLE AS AT
31 DECEMBER EACH YEAR
(in millions of US dollars)



[5] See Part V, para. 9 for detailed explanation.

10. Of the contributions receivable for the years 1958-1971 in the total amount of \$1 433 772 (Schedule B.1), 62%, or \$887 354, is due from China. Therefore the total unpaid assessments for China amount to \$1 426 934, or 55.7% of total contributions receivable. After applying the \$61 540 advance by China to the 1972 Working Capital Fund to reduce this arrearage, the total amount due from China will amount to \$1 365 394.

3. Sundry accounts receivable and deferred expenditures

11. Accounts receivable and deferred expenditure as at 31 December 1972 amounted to \$1 233 393 compared with \$444 852 at the end of 1971. The large increase is due primarily to: (a) an increase in the amounts receivable from the United Nations and specialized agencies, including year-end billings to UNIDO for common services, and payments by the United Nations for publication of the proceedings of the Fourth International Conference on the Peaceful Uses of Atomic Energy; (b) an increase in the amounts due from the Government of Austria in the form of turnover tax refunds, and from other Members primarily for laboratory services and host government contributions to Agency meetings; and (c) deferred expenditures representing the unpaid balance due on the purchase of the central processing unit of the computer. This latter amount will be charged to the Regular Budgets over the next five years, at a level slightly lower than rental costs would have been. At the end of this five-year period costs will be lower by over \$16 000 per month than would have been the case with continued rental of this equipment.

4. Sundry liabilities

12. Total unliquidated obligations at the end of 1972 amounted to \$1 518 500 compared with \$1 423 408 at the end of 1971. Accounts payable and other credit balances amounted to \$750 328 compared with \$594 621 in 1971, or an increase of \$155 707. The main items of increase relate to: (a) payroll accounts for which the payment to the United Nations Joint Staff Pension Fund remained unpaid in December 1972 but not in 1971; and (b) amounts held to the credit of various Member States which have requested procurement or other similar services from the Agency on a fully reimbursable basis. In addition, a long-term liability in the amount of \$565 852 represents the balance of the amount payable over the next five years for purchase of the central processing unit of the computer, for which the contra-entry has been explained in the preceding paragraph.

5. Cash surpluses or deficit (Statement I.D)

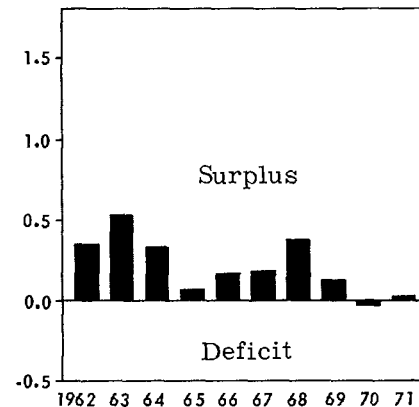
13. The final cash deficit with respect to fiscal year 1970 as reported in the published accounts for 1971 [6], amounted to \$17 094. In order to eliminate this deficit, the savings during 1972 on liquidation of 1970 obligations for research contracts have first been applied to compensate for this \$17 094 cash deficit for 1970. This action seemed appropriate since these savings pertained to obligations which were incurred in 1970, and which therefore constituted part of the reason for the 1970 final cash deficit reported at the end of 1971, but which during 1972 proved to be in excess of actual final requirements.

14. After taking this action, the remainder of the savings upon liquidation of 1970 and 1971 obligations in the amount of \$77 973, and the arrears of prior years' contributions received during 1972 in the amount of \$587 428 have been applied to reduce the 1971 provisional cash deficit of \$648 968. The result is a final cash surplus of \$16 433 for 1971. A proposal has been made to use this small surplus to help meet the financial problems now foreseen for 1973.

[6] GC(XVI)/484, Part III, para. 13 and Part IV, Statement I.D.

15. In addition to the final cash surplus of \$16 433 for 1971, a total of \$5 388 is retained in the form of shares of cash surpluses for the years 1958-1968 which are retained for eventual distribution to Member States which have not yet paid their assessed contributions for the budget years involved [7]. The net total surplus, therefore, as reflected in Statement I, D amounted to \$21 821 on 31 December 1972, compared with a total deficit of \$11 547 on 31 December 1971. Comparable balances for the past ten years are shown in the accompanying graph.

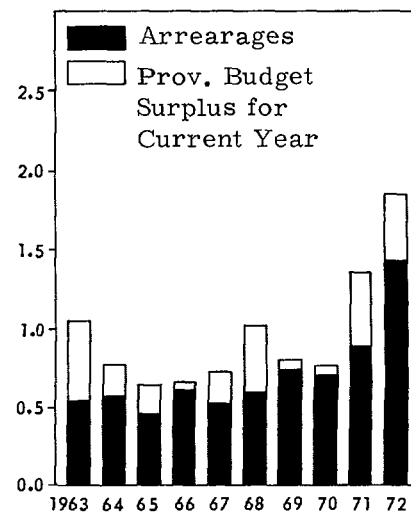
FINAL CASH SURPLUSES BY YEAR
OF APPROPRIATION
(in millions of US dollars)



6. Undistributed budgetary surpluses

16. Undistributed budgetary surpluses as at 31 December 1972 amounted to \$1 842 278 made up of arrears of contributions receivable from Members for 1958-1971 in the amount of \$1 433 772, and a provisional budgetary surplus of \$408 506 for 1972. By comparison, as at 31 December 1971 there was a total of \$1 372 233 made up of arrearages of \$876 061 and a provisional budgetary surplus of \$496 172 for 1971. The level of the undistributed budgetary surplus at the end of 1972 was the highest for the past ten years as may be seen from the accompanying graph which shows for each year the arrearage of contributions receivable for prior years and, in the top section of each bar in the graph, the provisional budgetary surplus for the current year.

UNDISTRIBUTED BUDGETARY SURPLUSES
AS AT 31 DECEMBER EACH YEAR
(in millions of US dollars)



17. Total undistributed budgetary surpluses have ranged from \$637 701 in 1965 to a high of \$1 842 278 at the end of 1972. The trend reflected in this graph is caused by the rapid increase in prior year contributions receivable. The major reasons for this trend have been given above [8].

[7] According to Financial Regulation 7.02.

[8] See paras 9 and 10.

II. WORKING CAPITAL FUND (Statement II)

18. In September 1971 the General Conference decided to maintain the Working Capital Fund at the \$1.7 million level in 1972 [9]. In accordance with the Financial Regulations, one new Member State was assessed for an advance to the Fund, in the amount of \$680, in 1972. In addition, three Members paid a total of \$630 in December 1972, which represented payment in advance of the increase which was not due until 1 January 1973. As a result, the total of the Working Capital Fund was increased to \$1 701 310 as at 31 December 1972. This total was represented by \$697 250 in deposit accounts at banks (Schedule A. 2), \$999 970 in investments in bonds (Statement II), \$1020 in advances receivable from Member States (Schedule C), and \$3070 in accounts receivable from self-liquidating projects.

19. During 1972 two of the Agency's bond holdings were called for redemption at par. In total, bonds with a nominal value equivalent to US \$181 746, which had been purchased for \$179 900, were redeemed for \$185 217, for a net gain of \$5317, of which \$1687 represented a gain on investment and \$3630 represented a gain on exchange due to revaluation of the Austrian schilling since the original purchase of the Austrian bonds involved (Schedule E).

20. The market value of the bonds held in the Working Capital Fund as at 31 December 1972 had considerably improved as compared with recent years. For two short periods during the year the bonds were temporarily covered by cash balances in other funds because it was necessary to utilize all or most of the Working Capital Fund to meet current cash expenditures of the Administrative Fund. In late May and early June the Working Capital Fund was totally expended for this purpose and in early December only a very small unexpended balance remained. The response by Member States to the request for earlier payment of 1972 and subsequent assessments was very gratifying during these critical periods.

21. The General Conference in September 1971 again authorized the Director General to make certain advances from the Working Capital Fund during 1972 if needed [10]. No new use of this authority was made during 1972; however, an amount of \$1352 was refunded to the Working Capital Fund during 1972 as partial repayment of the advance made during 1970 to a self-liquidating project. As at 31 December 1972 a balance of \$3070 remained unpaid against this advance.

III. OPERATIONAL PROGRAMME - 1972

A. General Fund (Statement III. A)

22. The General Fund has normally served as a fund for the receipt of revenues and their distribution to Operating Funds I and II. However, in 1972 the special contributions to the International Centre for Theoretical Physics at Trieste and the International Laboratory of Marine Radioactivity at Monaco have been entered directly in Operating Fund I so that the General Fund revenues are totally available for support of technical assistance financed under Operating Fund II. On this basis, during 1972 a net total of \$2 569 317 was collected in this fund from various sources and then distributed to Operating Fund II. Items of income included \$2 502 252 in pledges of voluntary cash contributions for 1972 and prior years, \$62 833 from interest on short term deposits, and \$4232 of other miscellaneous income and exchange adjustments.

23. Of the \$2 492 105 pledged in voluntary cash contributions to the General Fund for 1972, a total of \$2 204 205 was received by 31 December 1972 (Schedule D), leaving an

[9] Resolution GC(XV)/RES/282, para. 1(a).

[10] Resolution GC(XV)/RES/282, para. 2(a).

unpaid balance of \$287 900, which compares with a similar unpaid balance of \$211 438, with respect to pledges for 1971 at the end of 1971. A total of \$55 189 in pledges for 1965-71 also remained unpaid at the end of 1972 (Schedule B. 2).

B. Operating Fund I (Statement III, B)

24. As at 1 January 1971, Operating Fund I had an opening balance of \$200 328 available for expenditure, made up of unliquidated obligations of \$67 155 and an unobligated balance of \$133 173 brought forward from 1971. During 1972 additional income of \$893 802 was received to finance activities of the Trieste Centre and the Monaco Laboratory plus a minor adjustment with respect to the Seibersdorf Laboratory. As at 31 December 1972 the unliquidated obligations and unobligated balances under Operating Fund I amounted to \$59 663 and \$122 399 respectively, as explained in more detail for each facility below.

The Seibersdorf Laboratory

25. As indicated in Statement III, B the Seibersdorf Laboratory activities under Operating Fund I started the year with an unobligated balance of \$54 218 and unliquidated obligations of \$46 206. The laboratory programme with effect from 1972 was entirely financed from the Regular Budget; therefore, all financial activities under Operating Fund I represented final adjustments of income (\$42) and liquidation of prior year obligations (\$40 307). The remaining unobligated balance of \$60 159 was transferred to the Administrative Fund as at 31 December, and all Seibersdorf Laboratory activities in the future will be reported under that fund.

The International Laboratory of Marine Radioactivity

26. The portion of Monaco Laboratory activities financed from Operating Fund I [11] started the year with \$4630 in unliquidated obligations and an unobligated balance of \$7607 carried forward from 1971. During 1972 the Laboratory received \$48 638 as the annual contribution of the Principality of Monaco and \$3009 from other miscellaneous contributions, income and exchange adjustments. A total of \$57 804 was expended during the year and, as at 31 December 1972, unliquidated obligations amounted to \$5559, leaving an unobligated balance of \$521 to be carried forward to 1973.

The International Centre for Theoretical Physics

27. The Trieste Centre started the year with an unobligated balance of \$71 348 and unliquidated obligations of \$16 319 carried forward from 1971. Income during the year amounted to \$842 113, made up primarily of the annual contributions of \$250 000 from the Italian Government and \$150 000 from UNESCO, plus special grants and contributions from the Governments of Denmark and Sri Lanka, the Ford Foundation, the Swedish International Development Authority (SIDA) [12], the United Nations Development Programme [13] and other miscellaneous income and adjustments.

28. During 1972 total expenditures in respect of the Trieste Centre under Operating Fund I [14] amounted to \$753 798, and unliquidated obligations as at 31 December 1972 amounted to \$54 104, leaving an unobligated balance of \$121 878. Part of this balance represents income received in advance for programmes starting early in 1973.

[11] See also Part V, paras 55-59 below for total activities including Regular Budget support.

[12] See also Statement VII, B.

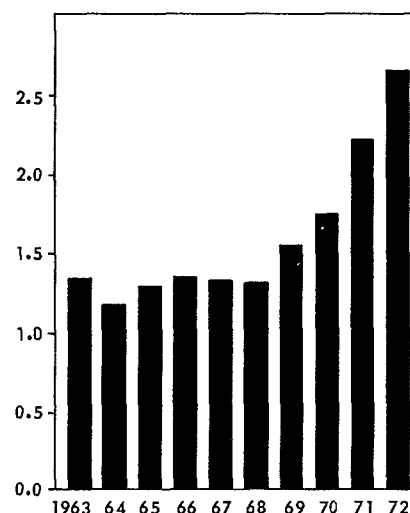
[13] Through UNESCO as Executing Agency.

[14] See also Part V, paras 60-67 below for total activities including Regular Budget support.

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

29. At the beginning of 1972 balances of \$940 569 and \$1 668 817 were carried forward from 1971 in the form of unobligated balances and unliquidated obligations respectively. Additional income during 1972 amounted to \$2 652 361 of which \$2 502 252 represented voluntary contributions pledged by Member States, \$62 833 income derived from interest, \$65 082 local costs of experts and \$22 194 other miscellaneous income and exchange adjustments. Income in 1972, therefore, amounted to \$438 008 more than in 1971, which is also compared with amounts for the past ten years in the accompanying graph. Total funds available in 1972 therefore amounted to \$5 261 747, made up of the \$2 609 386 carried forward from 1971 and the \$2 652 361 of new 1972 income. Of this amount \$2 573 960 was expended in 1972 and \$1 541 044 was represented by unliquidated obligations, leaving an unobligated balance of \$1 146 743 as at 31 December 1972.

OPERATING FUND II
TOTAL INCOME BY YEARS
(in millions of US dollars)



30. Total obligations and expenditures incurred in 1972 and unliquidated obligations as at 31 December 1972 are given in detail in Statement III, C, which shows the technical assistance provided to the 69 recipient States during 1972, as well as the regional and interregional training courses that were held. The unobligated balance of \$1 146 743 (Statement III, A) is earmarked for approved projects to be implemented in the near future. Although this unobligated balance is \$206 174 higher than at the end of 1971, actual expenditures in 1972 exceeded the level in 1971 by \$454 105 so that delivery of technical assistance continues to accelerate.

31. In addition to the cash contributions available for technical assistance under Operating Fund II, some resources were available to the Agency through contributions of free services or gifts in kind. In order to indicate the approximate value of all resources available to the Agency during 1972, Schedule G has again been included to show contributions by Member States in the form of Type II fellowships, equipment, special nuclear materials, research contracts, free experts, etc. This schedule is included for information only, and should be used with the same reservations as have been expressed in the past [15].

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

32. Statement IV, A is presented in the form required by the United Nations Development Programme (UNDP). At the end of 1971 the balances reported with respect to UNDP programmes [16] amounted to \$1 568 334 under the Technical Assistance component and \$937 733 under the Special Fund component of UNDP. With effect from 1 January 1972 the

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

[16] GC(XVI)/484, Part IV, Statements IV and V.

UNDP was no longer segregated on this basis; therefore the combined total balance of \$2 506 067 was carried forward to 1 January 1972. This amount was increased by \$620 920 due to the restoration of funds to cover unliquidated commitments as at 31 December 1971, and was decreased by \$196 215 because of the need to surrender prior years' miscellaneous income during 1972. The adjusted balance as at 1 January 1972 was therefore \$2 930 772. Additional funds allocated by UNDP amounted to \$4 285 043 during 1972, so that total available allocations amounted to \$7 215 815, of which \$2 476 567 was expended during 1972 [17], leaving an unexpended balance available of \$4 739 248. Of this amount, although not now reported in the statement required by UNDP, a total of \$500 104 was represented by unliquidated obligations, mostly for equipment not yet delivered.

33. The unexpended balance of allocations, in the amount of \$4 739 248, was increased by \$10 906 because of minor items of miscellaneous income and exchange adjustments, so that the balance as at 31 December 1972 amounted to \$4 750 154. This amount was represented by: cash in banks, on hand or in transit, \$387 782; \$4 476 663 in undrawn allocations; and \$45 169 in accounts receivable, offset by \$159 460 in accounts payable and sundry credit balances.

V. UNITED NATIONS DEVELOPMENT PROGRAMME: EXECUTING AGENCY OVERHEAD COSTS (Statement V)

34. This Statement has been included in the Agency's accounts since 1965 in accordance with the practice adopted and explained at that time [18]. With effect from 1 January 1972 the UNDP procedures were changed to reflect the consolidation of the previous Technical Assistance and Special Fund components; therefore, this EAOC fund is no longer used. The purpose of Statement V is therefore to record the action in 1972 to close out the account which as at 31 December 1971 had a recorded balance of \$44 556. This balance, after adjustment to reflect required refunds during 1972, was transferred to the Administrative Fund as 1972 income, in accordance with present established procedures for all income for overhead allowances received from the UNDP. In the future, this special fund statement will not be required.

VI. SPECIAL ACCOUNTS (Statements VI-IX)

35. Since these Statements include the comparative column for 1971, few comments are required on these special accounts. However, because of the magnitude and diversity of projects supported by the SIDA Trust Fund, a detailed statement [19] has been included to show by project the 1972 activities financed from the SIDA grant.

36. A new Statement VI has been included with respect to a new joint project for a Market Survey for Nuclear Power in Developing Countries. This project, which will require an estimated 18 months for completion, is supported by donations from Member States and international organizations, a minor cash contribution for travel and the contribution of supporting services from the Agency's Regular Budget, together with contributions in kind by many Member States, including the payment of local costs by the developing countries being surveyed. The total cost of this project is estimated at approximately \$550 000, of which about \$225 000 will represent cash contributions which will be reported on the basis of a Trust Fund as now shown in Statement VI.

[17] See Statement IV.B for details.

[18] GC(X)/331, Part III, para. 39.

[19] Part IV, Statement VII.B.

VII. OTHER FINANCIAL DATA

37. In order to show historical trends with respect to annual obligations, disbursements, unliquidated obligations, budgetary savings, and payments of assessed contributions by Member States, several special schedules have been again included in the accounts for 1972 [20]. From these schedules, budgetary savings in 1972 may be compared with the experience of prior years (Schedule F.1). Because of the increase in arrearages of assessments due for prior years, the total assessments received from Member States in 1972 were \$537 873 less than the 1972 assessments (Schedule F.2). The balance of assessments outstanding as at 31 December 1972 represents the highest level in the history of the Agency. Total arrearages amount to 1.97% of total assessments on Member States to date (Schedules F.3 and F.4).

38. Of the \$1 074 564 carried forward as of 31 December 1971 in the form of unliquidated obligations under the Regular Budget (Administrative Fund), a total of \$794 849 was expended during 1972 and \$226 069 remained as valid unliquidated obligations for research contracts (Schedule F.5) which may be carried forward to 31 December 1973 [21]. Therefore savings of \$53 646 resulted during 1972 from liquidation of obligations carried forward from 1971. Similar savings in respect of the research contract obligations carried forward from 1970 amounted to \$41 421; therefore, total savings from this source during 1972 amounted to \$95 067. The details of these savings are shown by appropriation Section in Schedule F.5.

39. During 1972 financial contributions amounting to \$47 500 were pledged by Member States and organizations towards the cost of Agency symposia, seminars and study groups. As at 31 December 1972 payments totalled \$36 227, leaving an outstanding unpaid balance of \$11 273 (Schedule F.7).

40. Fixed assets comprising the Agency's equipment, fittings and furniture, valued at cost and summarized by location, are shown in Schedule F.8, which shows the balances on 31 December 1972 compared with those of the previous year. In the case of gifts of equipment, where the actual cost could not be ascertained, a conservative estimate has been made.

41. The value at purchase price of printing paper, office supplies, library books and Agency publications for sale, which were held in stock on 31 December 1972 amounted to \$1 035 044. The breakdown of this inventory balance, showing a comparison with similar balances at the end of 1971, is given in Schedule F.9.

42. An information schedule has again been included in respect of the Agency's accounts for 1972 to show on a consolidated basis the assets, liabilities, income, expenses and unobligated balances as at 31 December 1972 for all funds of the Agency as shown in Statements I to IX respectively. This schedule (Schedule H) includes an adjustment column which eliminates the double counting which might otherwise be overlooked if individual fund statements were merely combined. After adjustment of this amount, total Agency expenditures during 1972, plus unliquidated obligations as at 31 December 1972, amounted to \$25 469 131. This amount, less the \$3 850 050 in unliquidated obligations brought forward from 1971, results in a net total of 1972 obligations in the amount of \$21 619 081, or \$2 486 217 more than in 1971. A note on the problems faced by the Agency in maintaining cash liquidity follows Schedule H.

(signed) Sigvard Eklund
Director General

[20] Schedules F.1-F.9.

[21] In accordance with Financial Regulation 5.03.

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND
DISBURSEMENTS BY SECTIONS OF THE BUDGET FOR THE
YEAR ENDED 31 DECEMBER 1972

Appropriation Section	Original appropria- tions	Additional special income ^{a/}	Transfers ^{b/}		Revised appropria- tions	Total obligations	Disburse- ments	Unliquidated obligations	Unobligated balance of appropriations
			Increase	Decrease					
1. Policy-making organs	711 000	132 205	-	-	843 205	841 181	839 795	1 386	2 024
2. Executive management and administration	3 077 000	14 195	-	88 288	3 002 907	3 002 907	2 880 710	122 197	-
3. Common services	2 701 000	-	113 881	-	2 814 881	2 814 881	2 659 950	154 931	-
4. Technical assistance and training	709 000	67 715	-	-	776 715	776 715	775 226	1 489	-
5. Research and isotopes	2 041 000	1 184	151 528	-	2 193 712	2 193 712	1 773 940	419 772	-
6. Operational facilities	1 620 000	26 996	87 752	-	1 734 748	1 734 748	1 649 053	85 695	-
7. Technical operations	2 959 000	901	172 718	-	3 132 619	3 132 619	2 920 956	211 663	-
8. Safeguards	2 443 000	-	-	137 591	2 305 409	2 034 946	1 739 648	295 298	270 463
9. Adjustments to staff emoluments, including common staff costs	300 000	-	-	300 000	-	-	-	-	-
TOTAL	16 561 000✓	243 196	525 879	525 879	16 804 196	16 531 709	15 239 278	1 292 431	272 487

^{a/} See Part III, para. 4 for explanation by source of funds.^{b/} Approved by the Board in September 1972.(signed) HOWARD R. ENNOR
Director, Division of Budget and Finance(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND SURPLUS AS AT 31 DECEMBER 1972

ASSETS			LIABILITIES AND SURPLUS	
	1972	1971	1972	1971
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS	
Cash (in hand and travellers' cheques)	21 980	23 446	Current year	1 292 431
Current accounts at banks (Schedule A. 1)	146 991	194 716	Prior year	226 069
Deposit accounts at banks (Schedule A. 2)	775 605	720 791		1 518 500
	<u>944 576</u>	<u>938 953</u>		<u>1 423 408</u>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	
1958-1962 Budgets (Schedule B. 1)	23 674	23 674		38 264
1963 Budget (Schedule B. 1)	9 259	9 259		<u>26 291</u>
1964 Budget (Schedule B. 1)	14 749	14 749	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES	
1965 Budget (Schedule B. 1)	16 969	16 969	Payroll accounts, staff accounts, etc.	315 865
1966 Budget (Schedule B. 1)	18 201	18 222	United Nations, specialized agencies and other international organizations	25 086
1967 Budget (Schedule B. 1)	23 391	23 391	Member States	53 344
1968 Budget (Schedule B. 1)	25 382	29 422	Suppliers, contractors, etc.	11 168
1969 Budget (Schedule B. 1)	37 206	62 235	Deferred revenue from publications	159 395
1970 Budget (Schedule B. 1)	517 773	678 140	Reserve for fluctuations of bonds	150 000
1971 Budget (Schedule B. 1)	747 168	1 145 140	Other accounts	35 470
	<u>1 433 772</u>	<u>2 021 201</u>		<u>750 328</u>
Sub-total	1 433 772	2 021 201		<u>594 621</u>
1972 Budget (Schedule C)	1 125 302	-	CASH SURPLUSES OR DEFICIT (Statement I. D)	
	<u>2 559 074</u>	<u>2 021 201</u>	1958-1968	5 388
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES			1969	-
Staff accounts (salary advances, travel, etc.)	121 732	88 219	1970	-
United Nations, specialized agencies and other international organizations	159 066	100 721	1971	16 433
Member States	139 170	67 071		<u>21 821</u>
Suppliers, contractors, insurance claims, etc.	26 790	15 111		<u>(11 547)</u>
Publications invoices outstanding	159 395	126 935	UNDISTRIBUTED BUDGETARY SURPLUSES	
Other accounts	61 388	46 795	From 1958-1971 budgets (arrears of contributions receivable from Member States (Schedule B. 1)	1 433 772
	<u>667 541</u>	<u>444 852</u>	Provisional budgetary surplus, current year (Statement I. C)	408 506
DEFERRED EXPENDITURE				<u>1 842 278</u>
Purchase of electronic data processing equipment	565 852	-		<u>1 372 233</u>
TOTAL ASSETS	<u>4 737 043</u>	<u>3 405 006</u>	LONG-TERM LIABILITY	
			Loan for purchase of electronic data processing equipment	565 852
				-
			TOTAL LIABILITIES AND SURPLUS	<u>4 737 043</u>
				<u>3 405 006</u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

STATEMENT I. B.

STATEMENT I. C

ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1972

MEMBER STATES' ASSESSED CONTRIBUTIONS (Schedule C)	1972	1971
Contributions assessed on Member States	15 397 934 ^{a/}	13 346 659 ^{b/}
Deduct: Contributions outstanding	1 125 302	1 145 140
Contributions paid	14 272 632 ^{c/}	12 201 519
Add:		
Transfer of 1969 cash surplus for use in 1971	-	136 258
Special income ^{c/}	243 196	-
Miscellaneous income (Schedule F. 6)	1 299 085	1 023 279
TOTAL INCOME	15 814 913	13 361 056
Deduct:		
OBLIGATIONS INCURRED (Statement I. A)		
Disbursements	15 239 278	12 935 460
Unliquidated obligations	1 292 431	1 074 564
	16 531 709	14 010 024
PROVISIONAL CASH DEFICIT	(716 796)	(648 968)
Add:		
Contributions receivable from Member States, current year	1 125 302	1 145 140
PROVISIONAL BUDGETARY SURPLUS	408 506	496 172
Provisional budgetary surplus is due to:		
Budgetary savings (Statement I. A)	272 487	204 234
Contributions assessed on new Member States during 1972	5 934	-
Contribution lost by withdrawal of a Member State	-	(5 221)
Unpaid advance pertaining to \$300 000 reduction in Working Capital Fund	-	(120)
Excess of other income over budget:		
Actual income (Schedule F. 6)	1 299 085	1 023 279
Deduct: Budget	1 169 000	726 000
	130 085	297 279
PROVISIONAL BUDGETARY SURPLUS	408 506	496 172

^{a/} Includes \$5 934 assessed on a new Member State during 1972.

^{b/} Includes \$299 880 supplemental assessment resulting from the reduction of the Working Capital Fund level - Resolution GC(XV)/RES/279.

^{c/} In accordance with Resolution GC(XV)/RES/280, para. 4; see also Part III, para. 4 above.

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

ADMINISTRATIVE FUND

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1972

Shares retained of Member States which have not paid their assessed contributions towards the		<u>1972</u>	<u>1971</u>
1958-1967 Budgets		4 394	4 394
1968 Budget		994	1 153
1969 Final cash surplus		nil	nil
1970 Final cash deficit			
Brought forward from 1971	(17 094)		(17 094)
Allocation utilization of savings on liquidation of 1970 obligations in 1972 amounting to \$41 421 to cover 1970 cash deficit	17 094	nil	
1971 Final cash surplus or deficit			
Provisional cash deficit brought forward from 1971	(648 968)		
Arrears of prior years' contributions received during the year 1972	587 428		
Savings on obligations brought forward from 1970 ^{a/} and 1971 (Schedule F. 5)	<u>77 973</u>	<u>16 433</u>	
TOTAL SURPLUSES (DEFICIT)		<u>21 821</u>	<u>(11 547)</u>

^{a/} After deducting \$17 094 from savings on liquidation of 1970 obligations amounting to \$41 421 to cover the 1970 final cash deficit.

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

STATEMENT II

WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1972

ASSETS

	<u>Nominal value</u>	<u>Purchase price Rate</u>	<u>Amount</u>	
Deposit accounts at banks (Schedule A.2)				697 250
Investments at cost:				
6 3/4% Republic of Austria Dollar Bonds 1967-1982	100 000	98.9625	98 963	
5 3/4% Oesterreichisch-Alpine Montan- gesellschaft	150 000	96.75	145 125	
5 1/2% Kingdom of Denmark 20-Year External Loan of 1964	194 000	101.50	196 910	
6% Japan Development Bank 1977	236 000	101.125	238 655	
5 3/4% Japan Development Bank 1979	25 000	98.00	24 500	
6 1/4% Mexico External Sinking Fund 1979	60 000	98.25	58 950	
5 1/2% Kingdom of Norway 20-Year External Loan of 1964	95 000	98.25	93 337	
5 1/2% Sinking Fund External Loan City of Oslo 1984	50 000	98.81	49 405	
6% City of Tokyo 1980	100 000	94.125	94 125	999 970
Advances receivable from Member States (Schedule C)				1 020
Advances to finance temporary projects or activities of a strictly self-liquidating character (Hofzeile Housing Project)				3 070
				<u>1 701 310</u>

LIABILITIES

Principal of the Fund as fixed by the General Conference at its fifteenth regular session	1 700 000
Advances assessed on new Member States (Schedule C)	680
Advances held to the credit of Member States (for credit to the Working Capital Fund on 1 January 1973)	630
	<u>1 701 310</u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

OPERATIONAL PROGRAMME - 1972

SUMMARY STATEMENT FOR GENERAL FUND AND OPERATING
FUNDS AS AT 31 DECEMBER 1972

Item	General Fund	Operating Fund I	Operating Fund II	TOTAL
1. STATUS OF FUNDS AS AT 31 DECEMBER 1972				
<u>Balance as at 1 January 1972</u>				
Unobligated balances	-	133 173	940 569	1 073 742
Unliquidated obligations	-	67 155	1 668 817	1 735 972
Sub-total balances as at 1 January 1972	-	200 328	2 609 386	2 809 714
<u>Income during 1972</u>				
Voluntary contributions pledged for 1972	2 492 105	-	-	2 492 105
Voluntary contributions pledged in 1972 towards prior year programmes	10 147	-	-	10 147
Special contributions from Member States for 1972	-	309 638	-	309 638
UNESCO contribution	-	150 000	-	150 000
Other contributions	-	415 144	2 000	417 144
Interest income	62 833	-	-	62 833
Miscellaneous income:				
Local projects	-	-	65 082	65 082
Other income, inclusive exchange adjustments	4 232	19 020	15 962	39 214
Transfers from General Fund	(2 569 317)	-	2 569 317	-
Net income during 1972	-	893 802	2 652 361	3 546 163
<u>Total funds available</u>	-	1 094 130	5 261 747	6 355 877
Less: Expenditure - 1972	-	851 909	2 573 960	3 425 869
Unliquidated obligations as at 31 December 1972	-	59 663	1 541 044	1 600 707
Transfer of unobligated balance of the Seibersdorf Laboratory to the Administrative Fund	-	60 159	-	60 159
Sub-total	-	971 731	4 115 004	5 086 735
<u>Unobligated balances as at 31 December 1972</u>	-	122 399	1 146 743	1 269 142
2. SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1972				
<u>Obligations</u>				
Brought forward from prior years	-	67 155	1 668 817	1 735 972
Incurred in 1972:				
For prior year programmes	-	(10 285)	590 051	579 766
For 1972 programme	-	854 702	1 856 136	2 710 838
Sub-total 1972 obligations	-	844 417	2 446 187	3 290 604
Total obligations	-	911 572	4 115 004	5 026 576
<u>Expenditures</u>				
Against prior year programmes	-	56 870	1 741 329	1 798 199
Against 1972 programme	-	795 039	832 631	1 627 670
Total expenditures	-	851 909	2 573 960	3 425 869
<u>Unliquidated obligations as at 31 December 1972</u>	-	59 663	1 541 044	1 600 707
3. SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1972				
Current accounts at banks (Schedule A. 1)	-	15 574	357 356	372 930
Deposit accounts at banks (Schedule A. 2)	-	65 770	1 158 088	1 223 858
Government letters of credit convertible on demand	859 000	-	-	859 000
Petty cash on hand	-	13 375	-	13 375
Voluntary contributions receivable (Schedule B. 2 and D)	343 089	-	-	343 089
Due to Operating Funds	(1 190 498)	-	1 190 498	-
Accounts receivable and sundry debit balances	-	89 454	204 672	294 126
Sundry credit balances	(11 591)	(2 111)	(222 827)	(236 529)
Unliquidated obligations as at 31 December 1972	-	(59 663)	(1 541 044)	(1 600 707)
<u>Unobligated balances as at 31 December 1972</u>	-	122 399	1 146 743	1 269 142

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

STATEMENT III, B

OPERATING FUND I

SUMMARY OF FUNDS AVAILABLE, OBLIGATIONS AND EXPENDITURES DURING 1972
AND UNOBLIGATED BALANCE AS AT 31 DECEMBER 1972

Description	Seibersdorf Laboratory	Monaco project	Theoretical Physics Centre Trieste	TOTAL Operating Fund I
<u>Balance as at 1 January 1972</u>				
Unobligated balance	54 218	7 607	71 348	133 173
Unliquidated obligations	46 206	4 630	16 319	67 155
Sub-total	100 424	12 237	87 667	200 328
<u>Income during 1972</u>				
Contributions from Member States	-	48 638	261 000	309 638
UNESCO contribution	-	-	150 000	150 000
Other contributions	-	500	414 644	415 144
Miscellaneous income and exchange adjustments	42	2 509	16 469	19 020
Net income during 1972	42	51 647	842 113	893 802
<u>Total funds available</u>	100 466	63 884	929 780	1 094 130
Less: Expenditures in 1972	40 307	57 804	753 798	851 909
Unliquidated obligations as at 31 December 1972	-	5 559	54 104	59 663
Transfer of unobligated balance to the Administrative Fund	60 159	-	-	60 159
Sub-total	100 466	63 363	807 902	971 731
Unobligated balances as at 31 December 1972	-	521	121 878	122 399

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

OPERATING FUND II

SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1972 AND UNLIQUIDATED OBLIGATIONS BY RECIPIENTS AS AT 31 DECEMBER 1972

Recipients	Unliquidated obligations brought forward from 1971			Net new obligations in 1972			Expenditures in 1972			Unliquidated obligations as at 31 December 1972		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Albania	-	3 290	3 290	-	19 895	19 895	-	18 974	18 974	-	4 211	4 211
Algeria	3 214	-	3 214	6 909	-	6 909	6 944	-	6 944	3 179	-	3 179
Argentina	11 468	66 296	77 764	12 280	23 068	35 348	4 841	20 138	24 979	18 907	69 226	88 133
Austria	-	-	-	3 800	-	3 800	1 018	-	1 018	2 782	-	2 782
Bangladesh	-	-	-	-	11 701	11 701	-	-	-	-	11 701	11 701
Bolivia	7 516	7 779	15 295	1 088	2 837	3 925	7 850	10 616	18 466	754	-	754
Brazil	28 227	1 791	30 018	21 237	52 962	74 199	41 691	23 637	65 328	7 773	31 116	38 889
Bulgaria	12 351	12 082	24 433	13 130	33 707	46 837	16 916	32 544	49 460	8 565	13 245	21 810
Burma	6 371	40 696	47 067	15 221	59 312	74 533	12 889	44 658	57 547	8 703	55 350	64 053
Cameroon	2 355	3 226	5 581	2 486	30 407	32 893	4 758	20 338	25 096	83	13 295	13 378
Chile	10 972	14 453	25 425	6 359	19 499	25 858	14 509	32 660	47 169	2 822	1 292	4 114
China ^{a/}	15 037	36 673	51 710	(4 017)	9 390	5 373	11 020	46 063	57 083	-	-	-
Colombia	2 230	12 639	14 869	3 960	39 511	43 471	-	37 706	37 706	6 190	14 444	20 634
Costa Rica	2 552	-	2 552	10 393	10 018	20 411	12 188	8 358	20 546	757	1 660	2 417
Cuba	8 953	55 076	64 029	(2 845)	29 585	26 740	708	57 712	58 420	5 400	26 949	32 349
Cyprus	50	23 534	23 584	4 995	37 754	42 749	1 571	45 371	46 942	3 474	15 917	19 391
Czechoslovak Socialist Republic	15 164	-	15 164	7 533	-	7 533	10 294	-	10 294	12 403	-	12 403
Ecuador	791	-	791	-	668	668	292	668	960	499	-	499
Egypt, Arab Republic of	15 832	46 997	62 829	13 884	67 668	81 552	11 382	54 205	65 587	18 334	60 460	78 794
El Salvador	70	-	70	(70)	-	(70)	-	-	-	-	-	-
Ethiopia	2 466	5 625	8 091	986	743	1 729	3 452	6 368	9 820	-	-	-
Ghana	3 581	25 751	29 332	1 231	36 297	37 528	4 383	32 768	37 151	429	29 280	29 709
Greece	27 925	3 520	31 445	11 536	32 091	43 627	31 210	31 238	62 448	8 251	4 373	12 624
Guatemala	1 370	-	1 370	38	2 500	2 538	1 408	372	1 780	-	2 128	2 128
Hong Kong	-	-	-	-	32 259	32 259	-	-	-	-	32 259	32 259
(through the United Kingdom of Great Britain and Northern Ireland)												
Hungary	24 275	32 610	56 885	21 458	19 672	41 130	28 230	45 387	73 617	17 503	6 895	24 398
Iceland	-	-	-	125	-	125	125	-	125	-	-	-
India	45 993	47 214	93 207	37 678	67 407	105 085	55 589	77 013	132 602	28 082	37 608	65 690
Indonesia	1 870	24 063	25 933	18 828	49 091	67 919	11 990	61 821	73 811	8 708	11 333	20 041
Iran	12 208	532	12 740	3 149	22 363	25 512	13 628	6 240	19 868	1 729	16 655	18 384
Iraq	23 863	36 235	60 098	11 786	71 748	83 534	27 967	45 148	73 115	7 682	62 835	70 517
Israel	12 566	5 346	17 912	(10 160)	36 726	26 566	2 406	13 848	16 254	-	28 224	28 224
Jamaica	-	25 833	25 833	-	(2 312)	(2 312)	-	23 521	23 521	-	-	-
Jordan	14 766	-	14 766	(2 528)	8 982	6 454	11 295	-	11 295	943	8 982	9 925
Kenya	37	147	184	2 751	(147)	2 604	2 788	-	2 788	-	-	-
Korea, Republic of	15 734	15 174	30 908	15 138	30 812	45 950	17 810	31 711	49 521	13 062	14 275	27 337
Kuwait	391	-	391	(391)	16	(375)	-	16	16	-	-	-
Lebanon	2 390	56	2 446	(1 264)	63 632	62 368	1 126	38 041	39 167	-	25 647	25 647
Libyan Arab Republic	-	-	-	-	7 691	7 691	-	7 691	7 691	-	-	-
Liberia	-	12 758	12 758	-	(3 197)	(3 197)	-	9 424	9 424	-	137	137
Madagascar	6 733	-	6 733	2 137	172	2 309	8 389	172	8 561	481	-	481
Malaysia	668	700	1 368	(550)	45 921	45 371	118	20 388	20 506	-	26 233	26 233
Mali	-	5 550	5 550	-	(1 514)	(1 514)	-	4 036	4 036	-	-	-
Mexico	3 759	28 670	32 429	15 059	87 891	102 950	13 107	90 771	103 878	5 711	25 790	31 501
Morocco	7 983	36 371	44 354	6 561	53 166	59 727	12 217	46 445	58 662	2 327	43 092	45 419

Recipients	Unliquidated obligations brought forward from 1971			Net new obligations in 1972			Expenditures in 1972			Unliquidated obligations as at 31 December 1972		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Nigeria	9 938	7 828	17 766	16 093	(1 700)	14 393	16 832	6 128	22 960	9 199	-	9 199
Pakistan	25 597	10 949	36 546	14 943	41 794	56 737	10 411	11 877	22 288	30 129	40 866	70 995
Panama	-	2 436	2 436	-	(297)	(297)	-	2 139	2 139	-	-	-
Peru	2 679	1 580	4 259	(904)	5 291	4 387	1 775	6 871	8 646	-	-	-
Philippines	17 558	25 843	43 401	26 154	36 062	62 216	30 674	61 111	91 785	13 038	794	13 832
Poland	21 499	-	21 499	23 636	27 030	50 666	32 213	2 570	34 783	12 922	24 460	37 382
Romania	30 084	15 066	45 150	2 039	81 491	83 530	12 644	18 782	31 426	19 479	77 775	97 254
Senegal	3 921	650	4 571	52	11 948	12 000	3 941	10 875	14 816	32	1 723	1 755
Sierra Leone	2 300	975	3 275	(271)	13 641	13 370	2 029	3 405	5 434	-	11 211	11 211
Singapore	4 267	6 898	11 165	(2 239)	16 807	14 568	2 028	21 905	23 933	-	1 800	1 800
Spain	2 554	-	2 554	85	-	85	2 639	-	2 639	-	-	-
Sri Lanka	3 862	24 883	28 745	36 902	19 516	56 418	29 840	29 787	59 627	10 924	14 612	25 536
Sudan	-	37 405	37 405	9 145	10 287	19 432	3 295	34 848	38 143	5 850	12 844	18 694
Syrian Arab Republic	18 818	12 687	31 505	15 929	29 800	45 729	21 443	17 212	38 655	13 304	25 275	38 579
Thailand	19 038	58 296	77 334	15 797	74 070	89 867	30 364	62 306	92 670	4 471	70 060	74 531
Tunisia	-	-	-	3 254	9 496	12 750	3 254	7 302	10 556	-	2 194	2 194
Turkey	18 420	9 891	28 311	9 357	18 417	27 774	17 630	18 765	36 395	10 147	9 543	19 690
Uganda	-	8 238	8 238	1 750	44 852	46 602	1 729	45 242	46 971	21	7 848	7 869
Uruguay	8 944	27 359	36 303	3 169	34 269	37 438	11 105	25 226	36 331	1 008	36 402	37 410
Venezuela	1 109	11 561	12 670	(833)	15 425	14 592	276	25 337	25 613	-	1 649	1 649
Viet-Nam	2 336	28 378	30 714	3 729	(123)	3 606	1 365	28 255	29 620	4 700	-	4 700
Yugoslavia	8 647	7 728	16 375	9 212	28 435	37 647	8 998	14 060	23 058	8 861	22 103	30 964
Zaire, Republic of	20 625	27 763	48 388	11 149	53 271	64 420	18 788	76 179	94 967	12 986	4 855	17 841
Zambia	9 784	31 159	40 943	(1 152)	6 526	5 374	3 432	34 519	37 951	5 200	3 166	8 366
Sub-total	583 711	988 260	1 571 971	446 907	1 686 300	2 133 207	672 814	1 610 768	2 283 582	357 804	1 063 792	1 421 596
Regional programmes:												
Africa	12	-	12	70	-	70	82	-	82	-	-	-
Asia and Far East	11 541	3 057	14 598	18 515	23 525	42 040	26 922	12 246	39 168	3 134	14 336	17 470
Interregional training courses	63 989	-	63 989	254 833	-	254 833	220 014	-	220 014	98 808	-	98 808
Sub-total	75 542	3 057	78 599	273 418	23 525	296 943	247 018	12 246	259 264	101 942	14 336	116 278
Equipment not yet allocated for specific projects	-	18 247	18 247	-	2 886	2 886	-	17 963	17 963	-	3 170	3 170
Sub-total	-	18 247	18 247	-	2 886	2 886	-	17 963	17 963	-	3 170	3 170
Administrative expenses	-	-	-	2 403	10 390	12 793	2 403	10 390	12 793	-	-	-
Fellows' health insurance	-	-	-	358	-	358	358	-	358	-	-	-
Sub-total	-	-	-	2 761	10 390	13 151	2 761	10 390	13 151	-	-	-
GRAND TOTAL	659 253	1 009 564	1 668 817	723 086	1 723 101	2 446 187	922 593	1 651 367	2 573 960	459 746	1 081 298	1 541 044

a/ All the entries in this line relate to actions taken before 9 December 1971.

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

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

(signed) SIGVARD EKLUND
Director General

(signed) JULIUS HÁJEK
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME

Status of funds as at 31 December 1972

Balance as at 31 December 1971		2 506 067
Add: Restoration to resources of unliquidated commitments at 31 December 1971		620 920
		<u>3 126 987</u>
Deduct: Surrender of prior year's miscellaneous income		196 215
		<u>2 930 772</u>
Adjusted balance as at 1 January 1972		2 930 772
Add: Funds allocated during 1972		4 285 043
		<u>7 215 815</u>
Deduct: Expenditure during 1972 (Statement IV. B)		2 476 567
		<u>4 739 248</u>
Unspent balance of allocations		4 739 248
Add: Miscellaneous income:		
Savings on liquidation of prior years' obligations	-	
Other income	15 042	
Exchange adjustments (net)	(4 136)	10 906
		<u>10 906</u>
Balance as at 31 December 1972		<u><u>4 750 154</u></u>
Represented by :		
Cash at banks, on hand and in transit		387 782
Undrawn allocations		4 476 663
Accounts receivable		45 169
		<u>4 909 614</u>
Less: Unliquidated obligations - 1968 and prior	-	
Accounts payable and sundry credit balances	159 460	159 460
		<u>159 460</u>
Balance as at 31 December 1972		<u><u>4 750 154</u></u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

STATEMENT IV. B

UNITED NATIONS DEVELOPMENT PROGRAMME

EXPENDITURE DURING 1972

EXPENDITURE DURING 1972				
Recipients	Charged against			TOTAL
	Indicative planning figures	Government cash counterpart contributions	Programme reserve	
<u>Country projects</u>				
Algeria	2 000	-	-	2 000
Argentina	24 733	-	-	24 733
Bolivia	2 908	-	-	2 908
Brazil	141 307	-	-	141 307
Bulgaria	26 164	-	-	26 164
Burma	22 250	-	-	22 250
Cameroon	81 405	-	-	81 405
Chile	41 845	-	-	41 845
China ^{a/}	8 337	-	-	8 337
Cuba	16 008	-	-	16 008
Czechoslovak Socialist Republic	3 857	-	-	3 857
Egypt, Arab Republic of	49 903	-	-	49 903
Ethiopia	28 000	-	-	28 000
Greece	159 871	-	-	159 871
Guatemala	2 486	-	-	2 486
Hungary	19 558	-	-	19 558
India	533 810	-	-	533 810
Indonesia	20 792	-	-	20 792
Iran	56 563	-	-	56 563
Iraq	25 724	-	-	25 724
Ivory Coast	42 765	-	-	42 765
Jordan	9 983	-	-	9 983
Korea, Republic of	1 904	-	-	1 904
Lebanon	23 949	-	-	23 949
Liberia	20 500	-	-	20 500
Mexico	32 540	-	-	32 540
Morocco	27 609	-	-	27 609
Nigeria	19 250	-	-	19 250
Pakistan	127 692	-	-	127 692
Peru	9 716	-	-	9 716
Philippines	106 022	-	-	106 022
Poland	30 527	-	-	30 527
Romania	59 996	-	-	59 996
Sri Lanka	698	-	-	698
Syrian Arab Republic	6 421	-	-	6 421
Tanzania, United Republic of	1 591	-	-	1 591
Thailand	28 918	-	-	28 918
Turkey	96 353	-	-	96 353
Uganda	12 500	-	-	12 500
Uruguay	73 109	-	-	73 109
Venezuela	19 500	-	-	19 500
Yugoslavia	21 357	-	-	21 357
Zambia	30 000	-	-	30 000
Sub-total	2 070 421	-	-	2 070 421
<u>Inter-country projects</u>				
Regional				
Africa	7 212	-	-	7 212
Asia and the Far East	14 824	-	-	14 824
Latin America and the Caribbean	34 284	-	-	34 284
Interregional	64 911	-	-	64 911
Global	-	-	-	-
Sub-total	121 231	-	-	121 231
Total for all projects	2 191 652	-	-	2 191 652
Overhead	284 915	-	-	284 915
GRAND TOTAL	2 476 567	-	-	2 476 567

a/ All the entries in this line relate to actions taken before 9 December 1971.

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME
SPECIAL FUND EXECUTING AGENCY OVERHEAD COSTS

Status of funds as at 31 December 1972

	<u>1972</u>	<u>1971</u>
Balance of allocations as at 1 January	44 556	56 285
Unliquidated obligations brought forward	722	942
Funds allocated to the global account	-	48 000
Miscellaneous income	-	338
Available for expenditure during the year	<u>45 278</u>	<u>105 565</u>
Deduct:		
Cash disbursements during the year	-	60 287
Unliquidated obligations at year end	-	722
Funds returned to UNDP	37 761	-
Transferred to Administrative Fund current overhead costs	<u>7 517</u>	<u>-</u>
	<u>45 278</u>	<u>61 009</u>
Balance of allocations to be carried forward	<u>-</u>	<u>44 556</u>
Represented by:		
Cash at banks (Schedule A.1)	-	45 278
Deduct:		
Reserve for unliquidated obligations at year end	-	722
TOTAL	<u>-</u>	<u>44 556</u>

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

(signed) SIGVARD EKLUND
Director General

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I have obtained all the information and explanations that I have required and
I certify, as a result of the audit, that in my opinion the statement is correct.

(signed) JULIUS HÁJÈK
External Auditor

STATEMENT VI

SPECIAL ACCOUNT

TRUST FUND FOR MARKET SURVEY FOR NUCLEAR POWER
IN DEVELOPING COUNTRIESStatus of funds as at 31 December 1972

Income:

Contributions from:		
Federal Republic of Germany	25 000	
International Bank for Reconstruction and Development	25 000	
United States Atomic Energy Commission	5 000	
Export-Import Bank of Washington	75 000	
International Atomic Energy Agency	20 000	
	<hr/>	
Total contributions received		150 000
Deduct:		
Expenditures incurred during the year	83 465	
Unliquidated obligations at year end	28 114	111 579
	<hr/>	<hr/>
Unobligated balance at year end		38 421
		<hr/>

Represented by:

Cash at banks (Schedule A.1)	66 535	
Deduct:		
Reserve for unliquidated obligations at year end	28 114	
	<hr/>	
TOTAL		38 421
		<hr/>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

SPECIAL ACCOUNT

SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) TRUST FUND

Status of funds as at 31 December 1972

	<u>1972</u>	<u>1971</u>
Unobligated balance as at 1 January	66 687	16 445
Unliquidated obligations brought forward	15 624	22 348
Income from SIDA	<u>190 211</u>	<u>134 645</u>
Available for expenditure during the year	<u>272 522</u>	<u>173 438</u>
Deduct:		
Cash disbursements during the year	131 252	91 127
Unliquidated obligations at year end	<u>38 870</u>	<u>15 624</u>
	<u>170 122</u>	<u>106 751</u>
Unobligated balance at year end	<u><u>102 400</u></u>	<u><u>66 687</u></u>
Represented by:		
Cash at banks (Schedule A, 1)	106 107	82 311
Accounts receivable from SIDA	33 663	-
Deferred expenditure	<u>1 500</u>	<u>-</u>
	<u>141 270</u>	<u>82 311</u>
Deduct:		
Reserve for unliquidated obligations at year end	<u>38 870</u>	<u>15 624</u>
TOTAL	<u><u>102 400</u></u>	<u><u>66 687</u></u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

SPECIAL ACCOUNT

SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) TRUST FUND

Status of funds as at 31 December 1972 by projects

Item	Projects completed in prior years	International Centre for Theoretical Physics		Fellowships		Training courses		Research contracts		Total
		Winter College	Associate members	Agriculture	Other subjects	Animal science	Pesticide residues	Plant breeding	Pesticide residues	
Unobligated balance as at 1 January	8 728	25 413	1 701	-	(3 655)	-	34 500	-	-	66 687
Unliquidated obligations brought forward	-	-	-	-	15 624	-	-	-	-	15 624
Income from SIDA during 1972	-	-	33 663	10 519	31 579	10 000	-	35 000	69 450	190 211
Available for expenditure in 1972	8 728	25 413	35 364	10 519	43 548	10 000	34 500	35 000	69 450	272 522
Deduct:										
Cash disbursements during the year	-	25 413	35 397	-	31 270	-	27 292	5 513	6 367	131 252
Unliquidated obligations at year end	-	-	-	-	11 793	-	123	15 837	11 117	38 870
Sub-total	-	25 413	35 397	-	43 063	-	27 415	21 350	17 484	170 122
Unobligated balance as of 31 December 1972	8 728	-	(33)	10 519	485	10 000	7 085	13 650	51 966	102 400

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

SPECIAL ACCOUNT

JOINT PROTEIN CO-ORDINATED RESEARCH PROGRAMME
(Financed by the Government of the Federal Republic of Germany
through the Radiation and Environmental Research Organization)

Status of funds as at 31 December 1972

	<u>1972</u>	<u>1971</u>
Unobligated balance as at 1 January	15 611	
Unliquidated obligations brought forward	24 949	
Income from contributions	123 145	101 711
Miscellaneous income	2 009	
Deduct: Adjustment of prior year's income from contributions	<u>(1 242)</u>	
Balance available for expenditure during the year	164 472	101 711
Deduct: Cash disbursements during the year	94 736	61 151
Unliquidated obligations at year end	<u>52 444</u>	<u>24 949</u>
Unobligated balance at year end	<u>17 292</u>	<u>15 611</u>
Represented by:		
Cash at banks (Schedule A.1)	69 736	40 560
Deduct: Reserve for unliquidated obligations	<u>52 444</u>	<u>24 949</u>
Total unobligated balance	<u>17 292</u>	<u>15 611</u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

STATEMENT IX

SPECIAL ACCOUNT

SPECIAL FELLOWSHIPS OFFERED BY THE GOVERNMENT
OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1972

	<u>1972</u>	<u>1971</u>
Unobligated balance as at 1 January	143 968	10 594
Unliquidated obligations brought forward	28 455	26 346
Income from the Government of the Union of Soviet Socialist Republics	-	155 556
Exchange adjustments	16 658	-
Available for expenditure during the year	<u>189 081</u>	<u>192 496</u>
Deduct:		
Cash disbursements during the year	27 151	20 073
Unliquidated obligations at year end	15 630	28 455
	<u>42 781</u>	<u>48 528</u>
Unobligated balance at year end	<u>146 300</u>	<u>143 968</u>
Represented by:		
Cash at banks (Schedule A.1)	161 930	172 423
Deduct:		
Reserve for unliquidated obligations at year end	15 630	28 455
TOTAL	<u>146 300</u>	<u>143 968</u>

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

(signed) SIGVARD EKLUND
Director General

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

(signed) JULIUS HÁJEK
External Auditor

CURRENT ACCOUNTS AT BANKS AS AT 31 DECEMBER 1972

Local currency	Amount in local currency	Operational exchange rates of UNDP	TOTAL ^{a/}	Adminis- trative Fund	Working Capital Fund	General and Operating Funds	UNDP Technical Assistance	SIDA Trust Fund	Special Soviet Union Fellowships Account	Other Funds or Accounts ^{b/}
Argentine new pesos	30 913	9.93	3 113				3 113			
Australian dollars	961	.8396 ^{c/}	1 145			1 145				
Austrian schillings	2 319 692	23.20	99 987	99 987						
Belgian francs	259 078	44.00	5 888				5 888			
Brazilian cruzeiros	12 539	6.13	2 045			392	1 653			
Bulgarian leva	20 286	1.85	10 965			6 342	4 623			
Burmese kyats	25 344	5.349	4 738				4 738			
Canadian dollars	3 349	.98	3 417				3 417			
Chilean escudos	33 980	46.00	739				739			
Cuban pesos	6 754	.92	7 341			1 499	5 842			
Czechoslovak korunas	165 000	13.10	12 595				12 595			
Danish kroner	25 888	6.88	3 763				3 763			
Egyptian pounds	5 652	.4348	12 999			11 350	1 649			
Finish markka	23 895	4.13	5 786				5 786			
French francs	2 226	5.05	441			441				
German marks	27 822	3.18	8 749				8 749			
Greek drachmae	72 608	30.00	2 420			2 420				
Hungarian forints	334 912	27.63	12 121			12 121				
Icelandic krónur	271 187	88.00 ^{c/}	3 082				3 082			
Indian rupees	141 068	7.63	18 489			10 283	8 206			
Iranian rials	175 509	76.25	2 302			73	2 229			
Israeli pounds	36 459	4.20	8 681			8 681				
Italian lire	7 650 444	582.00	13 145			13 145				
Japanese yen	2 849 378	301.00	9 466				9 466			
Mexican pesos	1 763	12.50	141				141			
Netherlands guilders	14 365	3.24	4 434				4 434			
New Zealand dollars	65	.8396	77				77			
Norwegian kroner	31 295	6.60	4 742				4 742			
Pakistani rupees	8 921	11.00	811			811				
Philippine pesos	21 787	6.70	3 252			3 252				
Polish zlotys	445 945	22.08	20 197			20 197				
Portuguese escudos	114 069	27.25	4 186	110			4 076			
Romanian lei	121 524	16.00	7 595			7 595				
Spanish pesetas	89 440	64.50	1 387				1 387			
Sri Lanka rupees	5 513	6.70	823				823			
Swedish kronor	56 409	4.75	11 875				11 875			
Swiss francs	7 041	3.80	1 853				1 853			
Thai baht	15 938	20.83	765				765			
Tunisian dinars	1 552	.484	3 206			250	2 956			
Turkish liras	18 513	14.00	1 322			1 322				
USSR roubles	353 222	.82	430 758	17 725		244 969	6 134		161 930	
United Kingdom pounds	3 050	.426	7 160			7 160				
United States dollars	29 169		29 169	29 169						
Viet-Nameese piastres	50 471	425.00	119			119				
Yugoslav new dinars	355 045	16.70	21 260			19 363	1 897			
Total current account at banks			808 549	146 991		372 930	126 698		161 930	

DEPOSIT ACCOUNTS

Deposit	Maturity date	TOTAL ^{a/}	Adminis- trative Fund	Working Capital Fund	General and Operational Funds	UNDP Technical Assistance	SIDA Trust Fund	Special Soviet Union Fellowships Account	Other Funds or Accounts ^{b/}
Oesterreichisches Credit-Institut, Vienna, 6% p. a. (Austrian schillings 3 296 255)	At sight	142 080							
Oesterreichische Länderbank, Vienna, 5 1/4% p. a. (Austrian schillings 240 264)	At sight	10 356							
Bank of America, Vienna, 4 1/4% p. a.	48 hours call	4 751							
Chemical Bank, London, 6% p. a.	6 January 1973	200 000							
Bank of America, Vienna, 6% p. a.	8 January 1973	235 000							
Bank of America, Vienna, 6% p. a. (Austrian schillings 2 317 050)	15 January 1973	99 873							
Bank of America, Vienna, 6% p. a. (Austrian schillings 4 634 100)	19 January 1973	199 746							
Banque Worms, Paris, 6 1/8% p. a.	19 January 1973	200 000							
Bank of America, Vienna, 6 1/16% p. a.	20 January 1973	600 000							
Chase Manhattan Bank, London, 6% p. a.	29 January 1973	300 000							
Chase Manhattan Bank, London, 6% p. a.	30 January 1973	400 000							
Chemical Bank, London, 6% p. a.	6 February 1973	200 000							
Bank of America, Vienna, 5 15/16% p. a.	1 March 1973	200 000							
Irving Trust Co., London, 6 1/16% p. a.	29 March 1973	500 000							
Total deposit accounts at banks		3 291 806	775 605	697 250	1 223 858	259 150	106 107		229 836
TOTAL AGENCY ACCOUNTS		4 100 355	922 596	697 250	1 596 788	385 848	106 107	161 930	229 836

a/ The conversion into United States dollars of all other currencies has been done at the operational exchange rate of the United Nations Development Programme in effect on 31 December 1972.

c/ In December 1972 the UNDP exchange rates of the currencies of Australia and Iceland were changed as follows:

Australian dollar 0.7843 with effect from 23 December 1972
Icelandic krónur 98.56 with effect from 19 December 1972.

b/ Includes the following accounts:

Joint Protein Co-ordinated Research Programme	69 736
Market Survey for Nuclear Power in Developing Countries	66 535
IAEA Housing Projects	13 136
IAEA Staff Welfare Fund	26 748
IAEA Staff Assistance Fund	33 016
IAEA Commissary	15 312
IAEA Restaurant	5 353
	<u>229 836</u>

However, owing to a delay in the receipt of the cable advice the conversion of these currencies into United States dollars was done at the exchange rates in effect prior to the change.

OUTSTANDING CONTRIBUTIONS TO PRIOR YEARS' REGULAR BUDGETS
AS AT 31 DECEMBER 1972

State	1958-63 ^{a/}	1964	1965	1966 ^{b/}	1967	1968	1969	1970	1971	Total
Afghanistan	-	3 343	3 857	4 333	4 587	5 082	4 155	4 741	5 221	35 319
Bolivia	-	-	-	-	1 802	4 040	4 355	4 741	5 221	20 159
Brazil	-	-	-	-	-	-	-	-	105 721	105 721
Chile ^{c/}	-	-	-	-	-	-	-	-	18 601	18 601
China ^{c/}	-	-	-	-	-	-	-	414 872	472 482	887 354
Dominican Republic	6 576	3 610	3 857	3 467	3 670	4 065	4 355	4 741	5 221	39 562
Ecuador	-	-	-	-	-	-	3 435	4 741	5 221	13 397
El Salvador	-	-	-	-	-	-	4 124	4 741	5 221	14 086
Ethiopia	-	-	-	-	-	-	-	-	13	13
Guatemala	-	-	-	-	-	-	-	4 400	6 526	10 926
Haiti	12 326	2 888	3 085	3 467	3 670	4 065	4 355	4 741	5 221	43 818
Honduras ^{d/}	-	2 020	3 085	3 467	3 670	-	-	-	-	12 242
Jordan	-	-	-	-	-	-	-	-	4 528	4 528
Liberia	-	-	-	-	-	-	-	871	5 221	6 092
Mali	-	-	-	-	2 322	4 065	4 355	4 741	5 221	20 704
Nicaragua ^{e/}	-	-	-	-	-	-	-	3 707	-	3 707
Panama	-	-	-	-	-	-	-	-	487	487
Paraguay	14 031	2 888	3 085	3 467	3 670	4 065	4 355	4 741	5 341	45 643
Peru	-	-	-	-	-	-	-	1 664	11 747	13 411
Uganda	-	-	-	-	-	-	-	4 507	5 221	9 728
Uruguay	-	-	-	-	-	-	-	-	10 102	10 102
Venezuela	-	-	-	-	-	-	-	45 083	53 513	98 596
Zaire, Republic of	-	-	-	-	-	-	-	-	5 897	5 897
Zambia	-	-	-	-	-	-	3 717	4 741	5 221	13 679
TOTAL	32 933	14 749	16 969	18 201	23 391	25 382	37 206	517 773	747 168	1 433 772

a/	Details of amounts due for 1958-1963:	1958	1959	1960	1961	1962	1963	Total
	Dominican Republic	-	-	-	-	3 015	3 561	6 576
	Haiti	-	2 021	2 337	2 467	2 652	2 849	12 326
	Paraguay	1 636	2 090	2 337	2 467	2 652	2 849	14 031
	TOTAL	1 636	4 111	4 674	4 934	8 319	9 259	32 933

b/ Includes supplemental assessment.

c/ All the entries in this line relate to actions taken before 9 December 1971.

d/ Withdrew from membership on 19 June 1967.

e/ Withdrew from membership on 14 December 1970.

SCHEDULE B. 2

VOLUNTARY CONTRIBUTIONS PLEDGED TO THE GENERAL FUND FOR
THE YEARS 1965-1971 AND OUTSTANDING AS AT 31 DECEMBER 1972

Member State	1965	1966	1967	1968	1969	1970	1971	Total
Argentina	-	-	-	-	-	-	8 809	8 809
Bolivia	800	800	800	-	-	-	-	2 400
Brazil	-	-	-	-	-	-	30 000	30 000
Ecuador	-	-	1 000	-	-	-	-	1 000
Haiti	-	-	-	-	-	800	-	800
Nigeria	-	-	-	-	-	-	3 080	3 080
Uganda	-	-	-	-	-	1 000	-	1 000
Uruguay	-	-	-	-	2 000	1 600	2 000	5 600
Zaire, Republic of	-	-	-	-	-	1 000	1 500	2 500
TOTAL	800	800	1 800	-	2 000	4 400	45 389	55 189

CONTRIBUTIONS TO THE 1972 REGULAR BUDGET AND ADVANCES TO THE
WORKING CAPITAL FUND AS AT 31 DECEMBER 1972

State	Working Capital Fund			1972 Regular Budget			
	Assessed	Paid	Outstanding	Assessed	Credits	Paid	Outstanding
Afghanistan	680	680	-	5 934	-	-	5 934
Albania	680	680	-	5 934	-	-	5 934
Algeria	1 360	1 360	-	12 056	170	11 886	-
Argentina	13 090	13 090	-	115 541	1 190	114 351	-
Australia	22 780	22 780	-	207 536	680	206 856	-
Austria	8 500	8 500	-	77 439	340	77 099	-
Belgium	16 320	16 320	-	148 682	680	148 002	-
Bolivia	680	680	-	5 934	-	-	5 934
Brazil	12 410	12 410	-	109 796	-	-	109 796
Bulgaria	2 720	2 720	-	23 734	-	11 867	11 867
Burma	850	850	-	7 417	-	7 417	-
Byelorussian Soviet Socialist Republic	7 650	7 650	-	69 694	170	69 524	-
Cameroon	680	680	-	5 934	-	5 934	-
Canada	47 600	47 600	-	433 656	-	433 656	-
Chile	3 060	3 060	-	27 267	-	-	27 267
China ^{a/}	61 880	61 540	340	539 580	-	-	539 580
Colombia	2 890	2 890	-	25 406	170	-	25 236
Costa Rica	680	680	-	5 934	-	880	5 054
Cuba	2 550	2 550	-	22 627	-	3 569	19 058
Cyprus	680	680	-	5 934	-	5 934	-
Czechoslovak Socialist Republic	13 940	13 940	-	126 999	170	126 829	-
Denmark	9 520	9 520	-	86 731	-	86 731	-
Dominican Republic	680	680	-	5 934	-	-	5 934
Ecuador	680	680	-	5 934	-	-	5 934
Egypt, Arab Republic of	2 720	2 720	-	24 111	-	1 569	22 542
El Salvador	680	680	-	5 934	-	-	5 934
Ethiopia	680	680	-	5 934	-	-	5 934
Finland	6 970	6 970	-	63 500	510	62 990	-
France	92 820	92 820	-	845 629	-	832 015	13 614
Gabon	680	680	-	5 934	1 159	-	4 775
Germany, Federal Republic of	105 060	105 060	-	957 140	2 890	954 250	-
Ghana	1 020	1 020	-	9 089	170	8 919	-
Greece	4 420	4 420	-	38 568	-	38 568	-
Guatemala	850	850	-	7 417	-	-	7 417
Haiti	680	680	-	5 934	-	-	5 934
Holy See	680	680	-	6 196	-	6 196	-
Hungary	7 480	7 480	-	68 145	-	1 720	66 425
Iceland	680	680	-	6 196	-	6 196	-
India	23 970	23 970	-	212 175	2 720	209 455	-
Indonesia	4 250	4 250	-	38 215	-	1 020	37 195
Iran	3 400	3 400	-	29 668	-	29 668	-
Iraq	1 020	1 020	-	8 900	-	8 900	-
Ireland	2 380	2 380	-	21 682	170	21 512	-
Israel	3 060	3 060	-	27 877	-	27 877	-
Italy	54 740	54 740	-	498 704	-	498 704	-
Ivory Coast	680	680	-	5 934	-	5 934	-
Jamaica	680	680	-	6 123	170	5 953	-
Japan	83 470	83 470	-	760 447	-	760 447	-
Jordan	680	680	-	5 934	-	-	5 934
Kenya	680	680	-	5 934	-	5 934	-
Khmer Republic	680	680	-	5 934	-	5 802	132
Korea, Republic of	1 700	1 700	-	15 022	170	14 852	-
Kuwait	1 190	1 190	-	10 841	-	10 841	-
Lebanon	850	850	-	7 417	-	7 417	-
Liberia	680	680	-	5 934	-	-	5 934

SCHEDULE C (continued)

State	Working Capital Fund			1972 Regular Budget			
	Assessed	Paid	Outstanding	Assessed	Credits	Paid	Outstanding
Libyan Arab Republic	1 020	1 020	-	9 292	-	9 292	-
Liechtenstein	680	680	-	6 196	-	-	6 196
Luxembourg	850	850	-	7 743	-	7 743	-
Madagascar	680	680	-	5 934	-	5 934	-
Malaysia	1 530	1 530	-	13 539	170	13 369	-
Mali	680	680	-	5 934	-	-	5 934
Mexico	13 600	13 600	-	118 483	-	118 483	-
Monaco	680	680	-	6 196	-	6 196	-
Morocco	1 360	1 360	-	12 056	170	11 886	-
Netherlands	18 190	18 190	-	165 718	-	165 718	-
New Zealand	4 930	4 930	-	44 914	680	44 234	-
Niger	680	680	-	5 934	-	5 934	-
Nigeria	1 870	1 870	-	16 694	-	784	15 910
Norway	6 630	6 630	-	60 402	-	60 402	-
Pakistan	5 270	5 270	-	46 363	340	46 023	-
Panama	680	680	-	5 934	-	-	5 934
Paraguay	680	-	680	5 934	-	-	5 934
Peru	1 530	1 530	-	13 351	-	-	13 351
Philippines	4 760	4 760	-	42 100	510	41 590	-
Poland	21 760	21 760	-	190 817	850	166 218	23 749
Portugal	2 550	2 550	-	22 062	-	22 062	-
Romania	5 610	5 610	-	48 953	-	48 953	-
Saudi Arabia	1 020	1 020	-	8 712	-	8 712	-
Senegal	680	680	-	5 934	-	514	5 420
Sierra Leone	680	680	-	5 934	-	1 200	4 734
Singapore	850	850	-	7 417	-	7 417	-
South Africa	8 330	8 330	-	72 310	-	72 310	-
Spain	16 150	16 150	-	138 660	-	138 660	-
Sri Lanka	850	850	-	7 417	-	7 417	-
Sudan	680	680	-	6 123	-	6 123	-
Sweden	19 380	19 380	-	176 559	-	176 559	-
Switzerland	12 920	12 920	-	117 706	340	117 366	-
Syrian Arab Republic	680	680	-	5 934	-	-	5 934
Thailand	2 040	2 040	-	17 801	-	17 801	-
Tunisia	680	680	-	5 934	199	5 735	-
Turkey	5 440	5 440	-	47 469	-	47 469	-
Uganda	680	680	-	5 934	-	-	5 934
Ukrainian Soviet Socialist Republic	28 900	28 900	-	263 291	850	262 441	-
Union of Soviet Socialist Republics	219 130	219 130	-	1 996 366	5 780	1 990 586	-
United Kingdom of Great Britain and Northern Ireland	91 120	91 120	-	830 141	10 710	819 431	-
United States of America	535 840	535 840	-	4 881 726	-	4 881 726	-
Uruguay	1 020	1 020	-	9 277	-	-	9 277
Venezuela	6 290	6 290	-	55 640	-	-	55 640
Viet-Nam	1 020	1 020	-	8 900	-	8 900	-
Yugoslavia	5 950	5 950	-	52 108	170	51 938	-
Zaire, Republic of	680	680	-	6 123	-	-	6 123
Zambia	680	680	-	5 934	-	-	5 934
Sub-total	1 700 000	1 698 980	1 020	15 392 000	32 298	14 234 400	1 125 302
Bangladesh ^{b/}	680	680	-	5 934	-	5 934	-
TOTAL	1 700 680	1 699 660	1 020	15 397 934	32 298	14 240 334	1 125 302

a/ All the entries in this line relate to actions taken before 9 December 1971.

b/ Bangladesh became a Member of the Agency on 27 September 1972.

VOLUNTARY CONTRIBUTIONS PLEDGED AND PAID TO THE GENERAL FUND
FOR 1972 AS AT 31 DECEMBER 1972

State	Pledged	Paid	Outstanding
Afghanistan	-	-	-
Albania	800	-	800
Algeria	2 400	2 400	-
Argentina	23 100	-	23 100
Australia	30 000	30 000	-
Austria	15 000	15 000	-
Bangladesh	-	-	-
Belgium	20 000	20 000	-
Bolivia	-	-	-
Brazil	21 900	-	21 900
Bulgaria	4 000	4 000	-
Burma	1 000	1 000	-
Byelorussian Soviet Socialist Republic	-	-	-
Cameroon	1 200	1 200	-
Canada	70 000	70 000	-
Chile ^{a/}	5 400	-	5 400
China ^{a/}	10 000	-	10 000
Colombia	-	-	-
Costa Rica	800	-	800
Cuba	4 500	4 500	-
Cyprus	1 200	1 200	-
Czechoslovak Socialist Republic	20 833	20 833	-
Denmark	16 800	16 800	-
Dominican Republic	-	-	-
Ecuador	-	-	-
Egypt, Arab Republic of	11 500	11 500	-
El Salvador	-	-	-
Ethiopia	-	-	-
Finland	12 300	12 300	-
France	30 213	30 213	-
Gabon	-	-	-
Germany, Federal Republic of	185 400	185 400	-
Ghana	2 000	2 000	-
Greece	7 800	7 800	-
Guatemala	-	-	-
Haiti	-	-	-
Holy See	3 000	3 000	-
Hungary	12 667	12 667	-
Iceland	-	-	-
India	42 500	42 500	-
Indonesia	7 500	-	7 500
Iran	5 000	5 000	-
Iraq	1 800	1 800	-
Ireland	4 200	4 200	-
Israel	5 400	5 400	-
Italy	80 500	80 500	-
Ivory Coast	929	929	-
Jamaica	-	-	-
Japan	147 300	147 300	-
Jordan	800	-	800

SCHEDULE D (continued)

State	Pledged	Paid	Outstanding
Kenya	-	-	-
Khmer Republic	-	-	-
Korea, Republic of	3 000	3 000	-
Kuwait	2 100	2 100	-
Lebanon	1 500	1 500	-
Liberia	-	-	-
Libyan Arab Republic	-	-	-
Liechtenstein	1 000	1 000	-
Luxembourg	-	-	-
Madagascar	1 000	-	1 000
Malaysia	-	-	-
Mali	-	-	-
Mexico	24 000	24 000	-
Monaco	2 000	2 000	-
Morocco	1 813	1 813	-
Netherlands	40 000	40 000	-
New Zealand	6 600	6 600	-
Niger	1 200	1 200	-
Nigeria	-	-	-
Norway	11 700	11 700	-
Pakistan	8 250	8 250	-
Panama	1 000	1 000	-
Paraguay	-	-	-
Peru	2 250	1 500	750
Philippines	8 000	8 000	-
Poland	11 322	11 322	-
Portugal	4 500	4 500	-
Romania	9 900	9 900	-
Saudi Arabia	2 000	2 000	-
Senegal	-	-	-
Sierra Leone	-	-	-
Singapore	1 500	1 500	-
South Africa	14 700	14 700	-
Spain	28 500	28 500	-
Sri Lanka	1 250	-	1 250
Sudan	-	-	-
Sweden	34 200	34 200	-
Switzerland	22 800	22 800	-
Syrian Arab Republic	-	-	-
Thailand	4 000	4 000	-
Tunisia	-	-	-
Turkey	8 000	8 000	-
Uganda	-	-	-
Ukrainian Soviet Socialist Republic	-	-	-
Union of Soviet Socialist Republics	304 078	304 078	-
United Kingdom of Great Britain and Northern Ireland	160 800	160 800	-
United States of America	945 600	734 000	211 600
Uruguay	1 800	-	1 800
Venezuela	-	-	-
Viet-Nam	1 800	1 800	-
Yugoslavia	9 000	9 000	-
Zaire, Republic of	1 200	-	1 200
Zambia	-	-	-
TOTAL	2 492 105	2 204 205	287 900

a/ All the entries in this line relate to actions taken before 9 December 1971.

SUMMARY OF WORKING CAPITAL FUND BOND REDEMPTIONS
OR SALES DURING 1972

Description	Nominal value	Purchase price		Sold or redeemed for		Total difference	Gain or (loss) on investment	Gain on exchange
		Rate	Amount	Rate	Amount			
<u>Called for redemption</u>								
7½% Nacionale Financiera due 15 Feb. 1972	\$150 000	98.875	\$148 313	100.0	\$150 000	\$1 687	\$1 687	\$ -
<u>Sold</u>								
6% Export Anleihe 1964 Oesterreichische Kontrollbank, AG (Austrian schillings 820 000)	\$ 31 746	99.50	\$ 31 587	99.50	\$ 35 217	\$3 630	\$ -	\$3 630 ^{a/}
Total bonds called or sold	\$181 746		\$179 900		\$185 217	\$5 317	\$1 687	\$3 630

^{a/} At the time of purchase the United Nations operating rate of exchange was 25.83 Austrian schillings to the United States dollar, and, at the time of sale, 23.00 Austrian schillings to the dollar.

SCHEDULES F.1 and F.2

DATA IN SUPPORT OF THE REPORT OF THE DIRECTOR GENERAL
ON THE AGENCY'S ACCOUNTS FOR 1972

SCHEDULE F.1

STATEMENT OF ANNUAL APPROPRIATIONS, TOTAL OBLIGATIONS, DISBURSEMENTS,
UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1972,
AND BUDGETARY SAVINGS, BY YEARS 1958-1972 INCLUSIVE

Year	Total appropriation	Total obligations	Disbursements	Unliquidated obligations	Budgetary savings	
					Amount and percentage of appropriation	
1958	4 089 000	3 867 786	3 586 389	281 397	221 214	5.41
1959	5 225 000	4 494 610	3 988 150	506 460	730 390	13.98
1960	5 843 000	5 158 146	4 487 151	670 995	684 854	11.72
1961	6 168 000	6 030 557	5 001 195	1 029 362	137 443	2.23
1962	6 731 600	6 446 139	5 637 846	808 293	285 461	4.24
1963	7 337 500	6 893 613	6 081 279	812 334	443 887	6.05
1964	7 444 500	7 287 179	6 473 931	813 248	157 321	2.11
1965	7 938 000	7 875 184	7 052 186	822 998	62 816	0.79
1966	8 984 104	8 984 104	8 194 849	789 255	-	-
1967	9 491 500	9 326 379	8 324 574	1 001 805	165 121	1.74
1968	10 477 000	10 083 330	9 037 138	1 046 192	393 670	3.76
1969	11 251 000	11 234 761	10 192 029	1 042 732	16 239	0.14
1970	12 250 000	12 231 107	11 105 753	1 125 354	18 893	0.15
1971	14 214 258	14 010 024	12 935 460	1 074 564	204 234	1.44
1972	16 804 196	16 531 709	15 239 278	1 292 431	272 487	1.62
TOTAL	134 248 658	130 454 628	117 337 208	13 117 420	3 794 030	2.83

SCHEDULE F.2

STATEMENT OF ASSESSED CONTRIBUTIONS RECEIVED DURING YEAR OF
ASSESSMENT COMPARED WITH TOTAL PAYMENTS AND
OUTSTANDING BALANCES AS AT 31 DECEMBER,
BY YEARS 1958-1972 INCLUSIVE

Year	Total assessments ^{a/}	Assessments received					Difference [(2) minus (6)]
		Current year		Prior years	Total		
		Amount	%		Amount	%	
			[(3) divided by (2)]			[(6) divided by (2)]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1958	4 114 760	3 771 396	91.7	-	3 771 396	91.7	343 364
1959	5 225 000	4 722 638	90.4	228 388	4 951 026	94.8	273 974
1960	5 880 980	5 312 034	90.3	319 167	5 631 201	95.8	249 779
1961	6 200 690	5 554 021	89.6	484 557	6 038 578	97.4	162 112
1962	6 640 079	5 638 304	84.9	493 177	6 131 481	92.3	508 598
1963	7 155 263	6 159 522	86.1	997 111	7 156 633	100.0	(1 370)
1964	7 230 274	6 605 083	91.4	962 280	7 567 363	104.7	(337 089)
1965	7 732 282	6 943 041	89.8	722 874	7 665 915	99.1	66 367
1966 ^{b/}	8 437 455	7 683 571	91.1	663 439	8 347 010	98.9	90 445
1966 ^{b/}	240 104	223 628	93.1	-	223 628	93.1	16 476
1967	9 185 010	8 516 908	92.7	822 956	9 339 864	101.7	(154 854)
1968	10 171 630	9 415 395	92.6	604 575	10 019 970	98.5	151 660
1969	10 911 453	9 637 651	88.3	638 082	10 275 733	94.1	635 720
1970	11 870 780	10 818 133	91.1	1 306 458	12 124 591	102.1	(253 811)
1971 ^{c/}	13 346 659	12 201 519	91.4	875 310	13 076 829	97.9	269 830
1972	15 397 934	14 272 632	92.7	587 429	14 860 061	96.5	537 873
TOTAL	129 740 353	117 475 476	90.5	9 705 803	127 181 279	98.0	2 559 074

^{a/} Includes assessment on new Member States.

^{b/} A 1966 supplemental assessment was made in conjunction with the 1968 Regular Budget assessment.

^{c/} Includes 1971 supplemental assessment.

SCHEDULE F. 3

STATEMENT OF ANNUAL ASSESSMENTS ON MEMBER STATES, SHOWING PAYMENTS BY YEARS
AND OUTSTANDING CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1972

Year	Total assessments ^{a/}	Amount paid in year											Contributions still receivable
		1958-1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	
1958	4 114 760	4 111 489	-	-	-	1 635	-	-	-	-	-	-	1 636
1959	5 225 000	5 214 627	4 172	-	-	1 434	656	-	-	-	-	-	4 111
1960	5 880 980	5 799 912	74 057	-	-	-	2 337	-	-	-	-	-	4 674
1961	6 200 690	5 759 350	365 290	55 820	2 035	10 794	1 397	1 070	-	-	-	-	4 934
1962	6 640 079	5 638 304	553 592	377 905	43 996	15 311	-	2 011	641	-	-	-	8 319
1963	7 155 263	-	6 159 522	528 555	425 249	22 907	6 922	-	2 849	-	-	-	9 259
1964	7 230 274	-	-	6 605 083	251 594	335 286	22 694	-	868	-	-	-	14 749
1965	7 732 282	-	-	-	6 943 041	276 072	481 202	12 952	2 046	-	-	-	16 969
1966 ^{b/}	8 677 559	-	-	-	-	7 683 571	307 748	619 287	31 383	15 620	1 728	21	18 201
1967	9 185 010	-	-	-	-	-	8 516 908	192 883	413 035	35 123	3 670	-	23 391
1968	10 171 630	-	-	-	-	-	-	9 415 395	187 260	499 994	39 559	4 040	25 382
1969	10 911 453	-	-	-	-	-	-	-	9 637 651	755 721	455 846	25 029	37 206
1970	11 870 780	-	-	-	-	-	-	-	-	10 818 133	374 507	160 367	517 773
1971	13 346 659	-	-	-	-	-	-	-	-	-	12 201 519	397 972	747 168
1972	15 397 934	-	-	-	-	-	-	-	-	-	-	14 272 632	1 125 302
TOTAL	129 740 389	26 523 682	7 156 633	7 567 363	7 665 915	8 347 010	9 339 864	10 243 598	10 275 733	12 124 591	13 076 829	14 860 061	2 559 074

^{a/} Includes assessments on new Member States.^{b/} Includes 1966 supplemental assessment made in 1968.

SCHEDULE F. 4

STATEMENT OF CUMULATIVE ASSESSMENTS ON MEMBER STATES, SHOWING CUMULATIVE
PAYMENTS AND UNPAID BALANCES AND PERCENTAGE RELATIONSHIPS TO TOTAL
ASSESSMENTS AS AT 31 DECEMBER EACH YEAR, 1958-1972 INCLUSIVE

Description	1958-1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972
<u>Amounts:</u>											
Cumulative assessments ^{a/}	28 061 509	35 216 772	42 447 046	50 179 328	58 616 783	67 801 793	78 213 527	89 124 980	100 995 760	114 342 419	129 740 353
Cumulative payments	26 523 682	33 680 315	41 247 678	48 913 593	57 260 603	66 600 467	76 844 065	87 119 798	99 244 389	112 321 218	127 181 279
Cumulative unpaid balance	1 537 827	1 536 457	1 199 368	1 265 735	1 356 180	1 201 326	1 369 462	2 005 182	1 751 371	2 021 201	2 559 074
<u>Percentage:</u>											
Total cumulative assessments	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Less: cumulative payments	94.51%	95.63%	97.17%	97.48%	97.68%	98.22%	98.25%	97.73%	98.27%	98.23%	98.03%
Net cumulative	5.49%	4.37%	2.83%	2.52%	2.32%	1.78%	1.75%	2.27%	1.73%	1.77%	1.97%

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

SCHEDULE F. 5

STATEMENT OF 1971 UNLIQUIDATED OBLIGATIONS CARRIED FORWARD
ON 31 DECEMBER 1971 SHOWING EXPENDITURES AND SAVINGS
DURING 1972 AND THE BALANCE CARRIED FORWARD TO 1973

Appropriation Section		Obligations carried over on 31 December 1971	Obligations liquidated during 1972	Savings in 1972	Balance carried forward to 1973
1.	Policy-making organs	1 299	541	758	-
2.	Executive management and administration	41 865	41 057	808	-
3.	Common services	86 659	68 586	18 073	-
4.	Technical assistance and training	3 431	2 775	656	-
5.	Research and isotopes	455 974	301 540	8 193	146 241
6.	Operational facilities	-	-	-	-
7.	Technical operations	217 389	167 255	9 795	40 339
8.	Safeguards	267 947	213 095	15 363	39 489
TOTAL		1 074 564	794 849	53 646 ^{a/}	226 069

^{a/} In addition savings of \$41 421 occurred on obligations brought forward from 1970 as unliquidated obligations, so that total savings were \$95 067 as follows:

Savings on 1970 unliquidated obligations	41 421
Savings on 1971 unliquidated obligations	53 646
Total (Statement I, D)	<u>95 067</u>

STATEMENT OF MISCELLANEOUS INCOME IN 1972 COMPARED WITH BUDGET ESTIMATES

Source	Budget estimate	Total income (actual)	Special income allocated to appropriations ^{a/}	Net income (3) - (4)	Difference (5) - (2)
(1)	(2)	(3)	(4)	(5)	(6)
Sale of Agency publications	298 000	349 283	-	349 283	51 283
Sale of INIS publications including microfiches	40 000	33 710	-	33 710	(6 290)
Sale of INIS tapes purchased from computer programme funds	5 000	1 978	-	1 978	(3 022)
Sale of CINDA publications	10 000	12 537	-	12 537	2 537
Advertising	10 000	11 364	-	11 364	1 364
Laboratory income	45 000	84 053	-	84 053	39 053
Sale of surplus property	3 000	4 422	-	4 422	1 422
IAEA/UNIDO joint services arrangement	309 000	224 025	-	224 025	(84 975) ^{b/}
Investment and short-term deposits	130 000	151 269	-	151 269	21 269
Refund from United Nations Joint Staff Pension Fund	74 000	93 550	-	93 550	19 550
Allocations from the United Nations Special Account	175 000	292 432	83 995	208 437	33 437
Other	70 000	124 457	-	124 457	54 457
Sub-total	1 169 000	1 383 080	83 995	1 299 085	130 085
<u>Non-budgeted income</u>					
IAEA General Conference, Mexico City	-	132 205	132 205	-	-
United States Department of Agriculture co-operative agreement	-	26 996	26 996	-	-
TOTAL MISCELLANEOUS INCOME	1 169 000	1 542 281	243 196	1 299 085	130 085

^{a/} In accordance with Resolution GC(XV)/RES/280, para. 4; see also Part III, para. 4 above.

^{b/} Budget assumed that UNIDO would be billed for paper costs included in printing services; actual income reflects direct purchase of paper by UNIDO.

STATEMENT OF FINANCIAL CONTRIBUTIONS RECEIVED TOWARDS THE COSTS
OF CONFERENCES, SYMPOSIA AND SEMINARS HELD IN 1972

Meeting		Member State or organization	Amount pledged	Status as at 31 December 1972	
Place	Title			Paid	Outstanding
Athens	FAO/IAEA symposium on the use of isotopes in studies on the physiology of domestic animals with special reference to hot climates	Greece	3 000	3 000	-
Bombay	FAO/IAEA international symposium on radiation preservation of food	India	4 000	4 000	-
Bled	Symposium on nuclear activation techniques in the life sciences	Yugoslavia	2 500	227	2 273
Monte Carlo	Symposium on medical radioisotopes scintigraphy	Monaco	7 500	7 500	-
Grenoble	Symposium on neutron inelastic scattering	France	6 500	6 500	-
Helsinki	Symposium on the use of nuclear techniques in the basic metal industries	Finland	7 500	7 500	-
Teheran	Symposium on irradiation facilities for research reactors	Iran	1 500	-	1 500
Seattle, Washington	Symposium on the interaction of radioactive contaminants with constituents of the marine environment	United States of America	7 500	7 500	-
Stockholm	ENEA/IAEA symposium on the maritime carriage of nuclear materials	Sweden	7 500	-	7 500
TOTAL			47 500	36 227	11 273

SCHEDULE F. 8

STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 1972
SHOWING LOCATIONS AND VALUE AT COST

Location of assets	Value of equipment, fittings and furniture	
	1972	1971
Headquarters: Vienna and Seibersdorf	4 741 267 ^{a/}	2 847 399
International Centre for Theoretical Physics at Trieste	9 641	12 216
International Laboratory of Marine Radioactivity in Monaco	150 793	145 842
New York Office	2 676	3 327
TOTAL FIXED ASSETS	4 904 377	3 008 784

a/ This statement previously included equipment only; based on a recommendation by the External Auditor it now includes buildings also. The increase in 1972 compared with 1971 is primarily due to inclusion of the value of buildings at the Seibersdorf Laboratory (\$896 812) and purchase during 1972 of the central processing unit of the computer (\$800 700).

SCHEDULE F. 9

STATEMENT OF EXPENDABLE AND OTHER SUPPLIES ON HAND
AS AT 31 DECEMBER 1972

Item	Amount	
	1972	1971
Stationery and office supplies	42 242	24 835
Reproduction supplies, including envelopes and other distribution supplies	11 325	13 072
Paper for the publications programme and the Secretariat	130 408	120 625
Maintenance supplies	1 085	1 568
Publications for sale	492 106	420 483
Sub-total	677 166	580 583
Library books	357 878	336 713
TOTAL	1 035 044	917 296

RESOURCES AVAILABLE TO THE AGENCY DURING 1972 INCLUDING
CONTRIBUTIONS IN CASH, IN KIND AND IN THE FORM OF
SERVICES, AS AT 31 DECEMBER 1972

State	Total	1972 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Special nuclear materials	Library, films, publications, etc. ^{a/}	Cost-free experts provided	
										Number	Man-days ^{b/}
Afghanistan	5 934	5 934									
Albania	6 734	5 934	800								
Algeria	14 456	12 056	2 400								
Argentina	153 417	115 541	23 100		14 700				76	10	73
Australia	237 536	207 536	30 000							4	18
Austria	99 789	77 439	15 000		7 350					3	22
Bangladesh	5 934	5 934									
Belgium	186 982	148 682	20 000		18 300					5	28
Bolivia	5 934	5 934									
Brazil	141 096	109 796	21 900		9 400					3	12
Bulgaria	27 734	23 734	4 000								
Burma	8 417	7 417	1 000								
Byelorussian Soviet Socialist Republic	69 694	69 694									
Cameroon	7 134	5 934	1 200								
Canada	503 656	433 656	70 000							13	96
Chile	32 671	27 267	5 400						4		
China ^{c/}	549 580	539 580	10 000								
Colombia	25 414	25 406							8		
Costa Rica	6 734	5 934	800								
Cuba	27 127	22 627	4 500								
Cyprus	7 134	5 934	1 200								
Czechoslovak Socialist Republic	156 566	126 999	20 833		8 400				334	2	18
Denmark	125 059	86 731	16 800	10 000	11 500				28	5	19
Dominican Republic	5 934	5 934									
Ecuador	5 934	5 934									
Egypt, Arab Republic of	35 611	24 111	11 500								
El Salvador	5 934	5 934									
Ethiopia	5 934	5 934									
Finland	80 700	63 500	12 300		4 900					1	3
France	943 044	845 629	30 213		36 000	22 000	6 688	2 500	14	38	210
Gabon	5 934	5 934									
Germany, Federal Republic of	1 329 450	957 140	185 400	148 145 ^{d/}	35 100	3 633			32	44	347
Ghana	11 089	9 089	2 000								
Greece	46 372	38 568	7 800						4		
Guatemala	7 417	7 417									
Haiti	5 934	5 934									
Holy See	9 196	6 196	3 000								
Hungary	84 924	68 145	12 667		4 100				12	6	43
Iceland	6 196	6 196									
India	267 087	212 175	42 500		12 400				12	9	306

State	Total	1972 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Special nuclear materials	Library, films, publications, etc. ^{a/}	Cost-free experts provided	
										Number	Man-days ^{b/}
Indonesia	45 715	38 215	7 500								
Iran	34 668	29 668	5 000							1	110
Iraq	10 700	8 900	1 800								
Ireland	25 882	21 682	4 200								
Israel	39 777	27 877	5 400		6 500						
Italy	865 754	498 704	80 500	250 000	36 550					16	91
Ivory Coast	6 863	5 934	929								
Jamaica	6 123	6 123									
Japan	932 959	760 447	147 300		25 200				12	17	193
Jordan	6 734	5 934	800								
Kenya	5 934	5 934									
Khmer Republic	5 934	5 934									
Korea, Republic of	18 022	15 022	3 000								
Kuwait	12 941	10 841	2 100								
Lebanon	8 917	7 417	1 500								
Liberia	5 934	5 934									
Libyan Arab Republic	9 292	9 292									
Liechtenstein	7 196	6 196	1 000								
Luxembourg	7 743	7 743									
Madagascar	6 934	5 934	1 000								
Malaysia	13 539	13 539								1	26
Mali	5 934	5 934									
Mexico	156 030	118 483	34 147 ^{e/}		3 400						
Monaco	56 834	6 196	2 000	48 638							
Morocco	13 869	12 056	1 813								
Netherlands	235 018	165 718	40 000		29 300					6	29
New Zealand	51 514	44 914	6 600								
Niger	7 134	5 934	1 200								
Nigeria	16 694	16 694									
Norway	72 102	60 402	11 700							8	27
Pakistan	54 613	46 363	8 250								
Panama	6 944	5 934	1 000						10		
Paraguay	5 934	5 934									
Peru	15 601	13 351	2 250								
Philippines	51 600	42 100	8 000		1 500						
Poland	212 339	190 817	11 322		10 200					2	8
Portugal	26 570	22 062	4 500						8		
Romania	62 465	48 953	9 900		3 500				112	2	10
Saudi Arabia	10 712	8 712	2 000								
Senegal	5 934	5 934									
Sierra Leone	5 934	5 934									
Singapore	8 917	7 417	1 500								
South Africa	87 014	72 310	14 700						4	2	13
Spain	183 984	138 660	28 500		16 800				24	2	9
Sri Lanka	9 667	7 417	1 250	1 000							

State	Total	1972 Assessed contributions	Voluntary contributions to the General Fund	Other voluntary contributions	Type II fellowships awarded	Technical assistance equipment and supplies	Laboratory equipment and supplies	Special nuclear materials	Library, films, publications, etc. ^{a/}	Cost-free experts provided	
										Number	Man-days ^{b/}
Sudan	6 123	6 123									
Sweden	401 080	176 559	34 200	190 211 ^{f/}					110	27	161
Switzerland	140 506	117 706	22 800							1	7
Syrian Arab Republic	5 934	5 934									
Thailand	21 801	17 801	4 000								
Tunisia	5 934	5 934									
Turkey	55 509	47 469	8 000								
Uganda	5 934	5 934							40		
Ukrainian Soviet Socialist Republic	263 291	263 291									
Union of Soviet Socialist Republics	2 300 456	1 996 366	304 078						12	13	78
United Kingdom of Great Britain and Northern Ireland	991 341	830 141	160 800						400	32	175
United States of America	6 597 916	4 881 726	945 600	106 996 ^{g/}	354 300	235 800	21 500	50 000	1 994	57	597
Uruguay	11 077	9 277	1 800								
Venezuela	55 640	55 640									
Viet-Nam,	10 700	8 900	1 800								
Yugoslavia	62 508	52 108	9 000		1 400					3	13
Zaire, Republic of	7 323	6 123	1 200								
Zambia	5 934	5 934									
TOTAL	19 851 347	15 397 934	2 502 252	754 990	650 800	261 433	28 188	52 500	3 250	333	2 742

^{a/} It is impossible to set any monetary value on several technical documents, pamphlets, translations, reports and other publications which were supplied free of charge to the Agency by States during 1972.

^{b/} It is impossible to set a monetary value on the services of many experts, consultants, panel members and others provided totally or partially cost free to the Agency by States, however, during 1972 cost-free consultants and experts were provided as indicated in these columns. The estimated value of cost-free technical assistance experts included in this schedule in terms of man-days will be reported on a pro-forma basis in the Agency's annual report on technical assistance.

^{c/} All the entries in this line relate to actions taken before 9 December 1971.

^{d/} See Statements VI, Market Survey for Nuclear Power in Developing Countries (\$25 000), and VIII, Joint Protein Co-ordinated Research Programme (\$123 145).

^{e/} Includes \$10 147 pledged in 1972 towards the 1971 programme.

^{f/} SIDA grants; see Statement VII.

^{g/} Market Survey for Nuclear Power in Developing Countries (\$80 000), see Statement VI, plus United States Department of Agriculture co-operative agreement (\$26 996), see Part III, para. 4.

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1972 AND OF INCOME AND OBLIGATIONS FOR THE YEAR 1972

Description	Administrative Fund (Statement I B)	Working Capital Fund (Statement II)	General Fund (including Operating Funds) (Statement III, A)	UNDP (Statement IV)	UNDP(SF) Executing Agency Overhead Costs (Statement V)	Market Survey for Nuclear Power in Developing Countries (Statement VI)	SIDA Trust Fund (Statement VII)	Joint Protein Co-ordinated Research Programme (Statement VIII)	Special fellowships offered by the Soviet Union (Statement IX)	Adjustments for transfers between funds ^{a/}	Total ^{b/}
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1972											
<u>Assets</u>											
Cash in banks, in hand and in transit	168 971	-	386 305	387 782	-	66 535	106 107	69 736	161 930	-	1 347 366
Interest-bearing bank deposits	775 605	697 250	1 223 858	-	-	-	-	-	-	-	2 696 713
Government letters of credit convertible on demand	-	-	859 000	-	-	-	-	-	-	-	859 000
Investments	-	999 970	-	-	-	-	-	-	-	-	999 970
Contributions and advances due	2 559 074	1 020	343 089	4 476 663 ^{c/}	-	-	-	-	-	-	7 379 846
Accounts receivable and sundry debit balance	1 233 393	3 070	294 126	45 169	-	-	35 163	-	-	-	1 610 921
Total	4 737 043	1 701 310	3 106 378	4 909 614	-	66 535	141 270	69 736	161 930	-	14 893 616
<u>Liabilities</u>											
Reserve for unliquidated obligations	1 518 500	-	1 600 707	-	-	28 114	38 870	52 444	15 630	-	3 254 265
Accounts payable and sundry credit balances	1 354 444	630	236 529	159 460	-	-	-	-	-	-	1 751 063
Principal of the Working Capital Fund	-	1 700 000	-	-	-	-	-	-	-	-	1 700 000
Total	2 872 944	1 700 630	1 837 236	159 460	-	28 114	38 870	52 444	15 630	-	6 705 328
<u>Surplus</u>	1 864 099	680	1 269 142	4 750 154	-	38 421	102 400	17 292	146 300	-	8 188 488
INCOME AND OBLIGATIONS FOR THE YEAR 1972											
<u>Income</u>											
Balances brought forward from 1971											
Surplus	1 360 686	(680)	1 073 742	2 506 067	44 556	-	66 687	15 611	143 968	-	5 210 637
Unliquidated obligations	1 423 408	-	1 735 972	620 920	722	-	15 624	24 949	28 455	-	3 850 050
Sub-total	2 784 094	(680)	2 809 714	3 126 987	45 278	-	82 311	40 560	172 423	-	9 060 687
Income in 1972											
Regular or special contributions and allocations	15 397 934	1 360	2 502 252	4 088 828 ^{d/}	(45 278)	150 000	190 211	121 903	-	(20 000)	22 387 210
Miscellaneous income and exchange adjustments	1 542 122	-	983 752	10 906	-	-	-	2 009	16 658	(345 725)	2 209 722
Sub-total	16 940 056	1 360	3 486 004	4 099 734	(45 278)	150 000	190 211	123 912	16 658	(365 725)	24 596 932
Total funds available in 1972	19 724 150	680	6 295 718	7 226 721	-	150 000	272 522	164 472	189 081	(365 725)	33 657 619
<u>Obligations</u>											
Expenditures ^{e/}	16 341 551	-	3 425 869	2 476 567	-	83 465	131 252	94 736	27 151	(365 725)	22 214 866
Unliquidated obligations as at 31 December 1972	1 518 500	-	1 600 707	-	-	28 114	38 870	52 444	15 630	-	3 254 265
Total	17 860 051	-	5 026 576	2 476 567	-	111 579	170 122	147 180	42 781	(365 725)	25 469 131
Surplus as at 31 December 1972	1 864 099	680	1 269 142	4 750 154	-	38 421	102 400	17 292	146 300	-	8 188 488

a/ These adjustments are required to eliminate duplications resulting from the allocation of amounts both as income to a recipient Fund and expenditure from a paying Fund. Such allocations include those for overhead costs to the Administrative Fund from UNDP (\$284 915), to Operating Fund I for the International Centre for Theoretical Physics from the SIDA Trust Fund (\$25 413 for the Winter College and \$35 397 for Associate Members of the Centre), and to the Trust Fund for the Market Survey for Nuclear Power in Developing Countries (\$20 000) from the Administrative Fund.

b/ It will be noted that data in respect of the Staff Welfare Fund, the Staff Assistance Fund, the Agency's housing projects and the Commissary and Restaurant accounts is not included in this Table.

c/ Undrawn allocations.

d/ Net allocations after surrender of miscellaneous income for 1971

e/ Includes expenditures in respect of unliquidated obligations carried forward from 1971 and earlier years.

Notes on Schedule H, with particular reference to cash
liquidity as of 31 December 1972

1. The term "surplus" is used in Schedule H in the sense of the normal accounting equation: Total assets - total liabilities = total surplus. The surplus thus calculated is not, however, a cash surplus. On 31 December 1972 the total surplus in all Funds amounted to \$8 188 488, but this was more than offset by an amount of \$8 990 767, made up of assessed contributions receivable from States (\$2 903 183), undrawn allocations of UNDP funds (\$4 476 663) and accounts receivable and sundry debit balances (\$1 610 921). The total contributions and other accounts receivable thus exceeded the total surplus by over \$800 000.

2. The distribution between the Agency's principal Funds of cash and investments, unliquidated obligations and accounts receivable and payable (exclusive of assessed contributions from States) as of 31 December 1972 is shown in the table below.

Assets	Adminis- trative Fund	Working Capital Fund	General Fund	Other Funds	Total
Cash at bank, in hand or in transit	168 971	-	386 305	792 090	1 347 366
Interest-bearing bank deposits	775 605	697 250	1 223 858	-	2 696 713
Letters of credit redeemable on demand	-	-	859 000	-	859 000
Investments	-	999 970	-	-	999 970
Total cash and investments	944 576	1 697 220	2 469 163	792 090	5 903 049
Less: Reserve for unliquidated obligations	1 518 500	-	1 600 707	135 058	3 254 265
Sub-total	(573 924)	1 697 220	868 456	657 032	2 648 784
Accounts receivable and sundry debit balances	1 233 393	3 070	294 126	80 332	1 610 921
Less: Accounts payable and sundry credit balances	1 354 444	630	236 529	159 460	1 751 063
Sub-total	(121 051)	2 440	57 597	(79 128)	(140 142)
Total	\$(694 975)	\$1 699 660	\$926 053	\$577 904	\$2 508 642

3. From the first column in this table it will be seen that the Administrative Fund had \$573 924 less liquid assets on 31 December 1972 than was required to cover the outstanding unliquidated obligations of \$1 518 500; furthermore, if all accounts payable and accounts receivable, except contributions due from States, had been liquidated on that date, the deficit in respect of 1972 would have been \$694 975. That deficit would have been much greater - \$3 310 432 - if States had not in December made payments of assessed contributions for 1972 amounting to \$2 615 457, of which \$1 276 797 was paid during the second half of the month. If the latter payments had been delayed by about two weeks the Administrative Fund would have suffered an actual cash deficit of \$332 221 as of 31 December 1972 and would have been \$1 850 721 short of having enough cash to cover outstanding unliquidated obligations. In other words, all the cash in the Administrative Fund and the Working Capital Fund on that date would have been insufficient, by about \$150 000, to cover unliquidated obligations.

4. In relation to this, it is to be noted that the annual accounts usually show a much more favourable cash position on 31 December each year than is found at the end of any other month except July. This is due to the pattern of payment by States of their assessed contributions to the Regular Budget; over a period of years a quite definite pattern has developed which tends to result in a high peak of payments in June or July and a secondary peak in December. The June-July peak results primarily from the period of the fiscal year of the largest contributor, but also from the fact that many other States tend to pay half of their annual assessments in June or July and the balance in December, just before they would become one year in arrears with their payments if they failed to do so. The responses by Governments to the requests made by the Director General in the latter part of 1972 to make payments earlier in the year should improve this situation in 1973.

PART V

BUDGETARY PERFORMANCE

A. 1972 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 1972 is submitted in order to comply with a recommendation by the United Nations General Assembly's Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies. [1]
2. This report compares, in summary form, the programmes covered by the budget for 1972 [2] and the actual obligations incurred during the year, with brief explanations of the reasons for major changes and the use made of budgetary savings.
3. Tables 1 to 23 are presented in the same order as the appropriation Sections in the Regular Budget for 1972. [3] A number of unforeseen increases in the emoluments of staff and in the cost of goods and services during the year were mainly attributable to several revaluations of certain European currencies.
4. The individual programmes of the budget for 1972 include the cost of one class of post adjustment. [4] The additional cost increases expected at the time of preparation of the budget are included under Section 9 "Adjustment to staff emoluments, including common staff costs", and consist of a second class of post adjustment to the salaries of Professional staff for 12 months, a third class for three months and an average increase of 6% in salaries for the General Service (GS) and the Maintenance and Operatives (M&O) staff.
5. The provision for increases in staff emoluments under Section 9 did not prove to be sufficient, since the third class of post adjustment came into effect in January and the fourth class in May 1972. The dollar equivalent of GS and M&O salaries, which are based on the Austrian schilling was repeatedly increased as a consequence of the devaluation of the dollar. As salaries and wages in Austria rose more rapidly than in the past, the salary scales for staff in the GS and M&O categories were increased twice in 1972. The second increase became effective on 1 October and amounted to 8% for GS and 10% for M&O staff entailing an extra expenditure of \$72 000 for 1972. [5]
6. The additional costs were offset by delaying recruitment of staff. Individual programmes show an overrun in staff costs because expected cost increases are included in Section 9. Common staff costs were also affected by revaluations, but to a lesser degree than salaries, so that the percentage relationships between salaries and common staff costs decreased. Owing to currency revaluations, the increase in the cost of goods and services, most of which are obtained locally, amounted to about 7% of the sum budgeted for common services, supplies and equipment.

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

[2] GC(XV)/460.

[3] Ibid., The Budget, Annex VII, Regular Budget appropriations for 1972.

[4] A "class" of post adjustment means the fixed amount which is added to the net salary for each 5% rise in the cost of living above the base level.

[5] GOV/1574.

7. Substantial savings were achieved under Sections 2 and 8. The full use of funds provided under Section 9, together with transfers from Sections 2 and 8, offset the budgetary overrun of \$525 879 in other Sections.

Section 1. Policy-making organs

Table 1

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	424 500	442 827	(18 327)
Overtime	6 600	13 495	(6 895)
Temporary assistance	63 900	23 705	40 195
Salaries and wages	495 000	480 027	14 973
Common staff costs	150 500	147 957	2 543
Travel	500	131 239	(130 739)
Common services, supplies and equipment	58 000	74 494	(16 494)
External Audit	7 000	7 464	(464)
Sub-total	711 000	841 181	(130 181)
<u>Less:</u>			
Refund from Mexican Government of expenditure related to the General Conference session in Mexico	-	(132 205)	132 205
TOTAL	711 000	708 976	2 024

8. The overrun in respect of established posts resulted from higher emoluments, the cost of additional classes of post adjustments and the effect of currency revaluation. The overrun in respect of overtime is attributable to the increased number of safeguards agreements which had to be reproduced for the Board of Governors.

9. The actual obligations for the General Conference include an amount of \$153 869 (travel \$131 239; common services, supplies and equipment \$20 336; temporary assistance \$2294) which represents the additional cost of holding the General Conference in Mexico. This cost is partly offset by savings achieved under temporary assistance and common services. The Mexican Government provided, in addition to conference facilities, temporary assistance staff to service the General Conference. The savings achieved by the Agency under temporary assistance amounted to \$15 994 and under rental of premises, to \$5670, which reduced the additional expenditures from \$153 869 to \$132 205.

10. After deduction of the refund from the Mexican Government to cover the additional cost incurred for the General Conference, the total obligations remain within the approved budget appropriation.

Section 2. Executive management and administration

Table 2

Sub-item of appropriation Section	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
(a) Executive management and technical programme planning	354 000	367 516	(13 516)
(b) Administration	1 807 000	1 982 576	(175 576)
(c) Service and support activities	916 000	652 815	263 185
TOTAL	3 077 000	3 002 907	74 093

11. Details of the above programmes are shown in the tables below.

2(a) Executive management and technical programme planning

Table 3

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	211 300	230 899	(19 599)
Consultants	16 000	660	15 340
Overtime	3 600	3 829	(229)
Temporary assistance	300	-	300
Salaries and wages	231 200	235 388	(4 188)
Common staff costs	75 200	77 128	(1 928)
Travel	20 400	20 511	(111)
Scientific Advisory Committee	12 000	14 489	(2 489)
Representation and hospitality	15 200	20 000	(4 800)
TOTAL	354 000	367 516	(13 516)

12. The overruns under established posts and common staff costs are attributable to higher emoluments as explained in the Introduction. The additional expenditure for the meeting of the Scientific Advisory Committee consists of the charge for interpretation and the increased cost of travel. After the 1972 budget had been prepared, the Board approved an increase in the representation allowance for the Director General from \$10 000 to \$15 000.

2(b) Administration

Table 4

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	1 230 500	1 367 848	(137 348)
Consultants	300	-	300
Overtime	700	2 479	(1 779)
Temporary assistance	7 500	7 540	(40)
Salaries and wages	1 239 000	1 377 867	(138 867)
Common staff costs	438 100	456 920	(18 820)
Travel	21 200	19 311	1 889
Panels and committees	8 000	6 014	1 986
Seminars, symposia and conferences	7 000	13 590	(6 590)
Representation and hospitality	9 200	8 296	904
Common services, supplies and equipment	64 500	79 558	(15 058)
Other: Inter-agency activities	20 000	21 020	(1 020)
TOTAL	1 807 000	1 982 576	(175 576)

13. Some changes in the organizational structure of the Secretariat have led to certain staff costs being shown under this programme for the first time. The expenditure on the Research Contract Section and Scientific Conference Administration Section budgeted for under service and support activities, have been transferred to the Division of Budget and Finance and to the Division of External Relations respectively. Part of the conference services, previously provided by the Division of General Services, have also been consolidated in the Division of External Relations.

14. Two additional GS posts in the Division of Budget and Finance are included in salaries and wages for established posts. The expenditure was previously charged directly against Executing Agency Overhead Costs and has been covered since 1972 by the allocation from the United Nations Special Account.

15. Since contributions for non-Agency meetings initially budgeted for under service and support activities were charged to the Division of External Relations as a result of the transfer of the Scientific Conference Administration Section, there was an overrun of \$6590 for seminars, symposia and conferences.

16. The overrun of \$15 058 in respect of common services, supplies and equipment results from a loss on exchange of about \$22 000, partially offset by savings under public information services.

2(c) Service and support activities

Table 5

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	659 000	485 395	173 605
Overtime	1 000	11	989
Temporary assistance	6 300	5 271	1 029
Salaries and wages	666 300	490 677	175 623
Common staff costs	234 500	162 138	72 362
Travel	200	-	200
Seminars, symposia and conferences	15 000	-	15 000
TOTAL	916 000	652 815	263 185

17. As already indicated, the underrun under this programme results from the transfer of the Research Contract Section and the Scientific Conference Administration Section to administration. Further savings result from the charging of interpretation costs to the programmes under which meetings are held. The distribution of these costs is based on utilization reports of interpretation services. Consequently, all programmes concerned will show additional costs for interpretation, whereas the provision in the budget was still under service and support activities. [6]

Section 3. Common services

Table 6

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	1 262 600	1 408 377	(145 777)
Consultants	500	-	500
Overtime	9 400	28 064	(18 664)
Temporary assistance	30 800	26 984	3 816
Salaries and wages	1 303 300	1 463 425	(160 125)
Common staff costs	450 500	470 443	(19 943)
Travel	1 000	1 308	(308)
Hospitality	200	40	160
Contractual services	9 000	4 871	4 129
Common services, supplies and equipment	937 000	874 794	62 206
TOTAL	2 701 000	2 814 881	(113 881)

[6] See para. 13 above.

18. The programme dealing with common services includes the work of the Division of the General Services and of the Division of Publications. As the manpower of these Divisions consists mainly of GS and M&O staff, the impact of the revision of salary scales for such staff and the effect of currency revaluations on staff costs were especially heavy. Explanation of changes in the approved budget are given below for each Division.

3(a) Division of General Services

Table 7

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	666 500	764 833	(98 333)
Overtime	6 900	12 365	(5 465)
Temporary assistance	3 300	648	2 652
Salaries and wages	676 700	777 846	(101 146)
Common staff costs	237 800	255 479	(17 679)
Travel	200	400	(200)
Representation and hospitality	100	3	97
Common services, supplies and equipment	621 000	637 031	(16 031)
TOTAL	1 535 800	1 670 759	(134 959)

19. The impact of general price increases and the effect of the revaluation of currencies, kept to the minimum through the exercise of economy in the purchase of office equipment and furniture, resulted in an overrun of only \$16 031 in respect of common services, supplies and equipment.

3(b) Division of Publications

Table 8

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	596 100	643 544	(47 444)
Consultants	500	-	500
Overtime	2 500	15 699	(13 199)
Temporary assistance	27 500	26 336	1 164
Salaries and wages	626 600	685 579	(58 979)
Common staff costs	212 700	214 964	(2 264)
Travel	800	908	(108)
Hospitality	100	37	63
Contractual services	9 000	4 871	4 129
Common services, supplies and equipment	316 000	237 763	78 237
TOTAL	1 165 200	1 144 122	21 078

20. The additional work load for the reproduction of the proceedings of the Fourth International Conference on the Peaceful Uses of Atomic Energy accounts for an overrun of \$13 199 in respect of overtime. This is more than offset by income from the United Nations for the purchase of these proceedings.

21. The underrun of \$78 237 relates to common printing arrangements with the United Nations Industrial Development Organization (UNIDO).

22. Whereas the budget included the cost of printing paper and material, the actual obligations for 1972 exclude it. The supply of printing paper and material at a value of about \$93 500 was charged directly to UNIDO.

23. The underrun of \$4 129 under contractual services relates to authorship contracts for the Agency's publications.

Section 4. Technical assistance and training

Table 9

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	501 500	554 395	(52 895)
Consultants	1 000	603	397
Overtime	400	651	(251)
Temporary assistance	500	3 628	(3 128)
Salaries and wages	503 400	559 277	(55 877)
Common staff costs	178 400	185 185	(6 785)
Travel	19 000	29 163	(10 163)
Panels and committees	5 000	-	5 000
Representation and hospitality	3 200	3 090	110
TOTAL	709 000	776 715	(67 715)

24. The consolidation of all technical assistance projects and the termination of the practice of allocating Executing Agency Overhead Costs to the Agency led to the following results.

25. Expenditure previously charged to UNDP as the Executing Agency Overhead Allocation has been included in expenditure under the Regular Budget, but has not been consolidated in the approved budget for 1972. The increased allocation from the United Nations Special Account as part of the miscellaneous income offsets the additional costs in question.

26. The additional expenditure financed from the United Nations Special Account now included in the obligations for 1972 amounted to \$47 126 under salaries and wages for established posts and \$19 122 under travel.

27. The postponement of the Panel on Nuclear Science Teaching to 1973 resulted in a saving of \$5000.

28. The net budgetary overrun of \$67 715 is covered by additional special income from UNDP as explained above.

29. While the above table covers only expenditures attributable to the Regular Budget, the programme involves the use of resources from the Operating Fund II and other sources.

Section 5. Research and isotopes

Table 10

Sub-item of appropriation Section	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
(a) Food and agriculture	582 000	706 179	(124 179)
(b) Life sciences	667 000	681 897	(14 897)
(c) Physical sciences	792 000	805 636	(13 636)
TOTAL	2 041 000	2 193 712	(152 712)

30. The main reasons for the budgetary overrun are:

- (a) The general increase in staff emoluments;
- (b) The cost of interpretation services which are not included under this Section in the approved budget; and
- (c) The award of a number of research contracts at higher cost than the average to provide for research work in very important subjects especially in agriculture.

31. Of the authorized amount of \$221 000 to be transferred to this Section, only \$151 528 had to be used to cover the budgetary overrun. Expenditure, in the amount of \$1184 is covered by additional special income from UNDP.

5(a) Food and agriculture

Table 11

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	209 900	234 947	(25 047)
Consultants	15 300	16 729	(1 429)
Overtime	200	200	-
Temporary assistance	1 000	1 344	(344)
Salaries and wages	226 400	253 220	(26 820)
Common staff costs	74 500	78 480	(3 980)
Travel	23 000	17 614	5 386
Panels and committees	28 000	48 249	(20 249)
Seminars, symposia and conferences	10 000	20 345	(10 345)
Hospitality	1 100	842	258
Scientific and technical contracts and equipment	219 000	287 429	(68 429)
TOTAL	582 000	706 179	(124 179)

32. Higher emoluments of staff, including the project leader, for the Food Irradiation Project which is not provided for in the budget led to the budgetary overrun under established posts and common staff costs.

33. Actual obligations for travel include \$1184 covered by additional special income from UNDP.

34. Four panels were held as planned, but a larger number of participants from developing countries than originally envisaged were invited so that they could benefit from the study of such subjects as the application of food irradiation in those countries. Interpretation costs of \$5377 were charged to the meetings. The expenditure for two symposia was also increased by \$10 082 for interpretation services.

35. Sixty-six research contracts were awarded or renewed during the year.

36. The amount of \$287 429 under scientific and technical contracts and equipment includes an obligation of \$25 068 for equipment for the co-ordinated programme on the application of the sterile-male technique to fruit flies. The property title of this equipment remains with the Agency. Upon delivery, the equipment will be made available on loan to an institute co-operating in the research programme.

5(b) Life sciences

Table 12

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	253 100	254 386	(1 286)
Consultants	12 800	14 277	(1 477)
Overtime	200	-	200
Temporary assistance	1 600	87	1 513
Salaries and wages	267 700	268 750	(1 050)
Common staff costs	90 000	84 973	5 027
Travel	15 000	14 369	631
Panels and committees	30 000	31 657	(1 657)
Seminars, symposia and conferences	21 000	35 786	(14 786)
Hospitality	1 300	1 822	(522)
Scientific and technical contracts	242 000	244 540	(2 540)
TOTAL	667 000	681 897	(14 897)

37. Under this programme it was possible to absorb almost all of the increase in respect of salaries by leaving more posts vacant than foreseen in the budget.

38. Five panels were held, but only one of them required interpretation services. An amount of \$17 812 for interpretation has been charged to seminars, symposia and conferences in respect of three symposia held during the year. In May 1972, the limit for hospitality in connection with scientific meetings held away from Headquarters has been raised from \$1.50 to \$3.00 per capita.

39. Fifty-five scientific and technical contracts have been awarded or renewed.

5(c) Physical sciences

Table 13

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	393 700	411 579	(17 879)
Consultants	19 000	18 972	28
Overtime	300	25	275
Temporary assistance	2 000	3 619	(1 619)
Salaries and wages	415 000	434 195	(19 195)
Common staff costs	139 900	137 480	2 420
Travel	30 000	21 699	8 301
Panels and committees	46 500	66 820	(20 320)
Seminars, symposia and conferences	28 000	27 696	304
Hospitality	1 700	1 968	(268)
Scientific and technical contracts	109 000	91 602	17 398
Scientific supplies and equipment	15 000	13 447	1 553
Common services, supplies and equipment	6 900	10 729	(3 829)
TOTAL	792 000	805 636	(13 636)

40. The overrun in respect of established posts is less than the general increase in staff costs in 1972, because part of the higher staff emoluments could be offset by savings resulting from delays in recruitment. The charges to temporary assistance represent the cost of interpretation services for a consultants' meeting.

41. An amount of \$24 192 for interpretation services has been charged to panels and committees in respect of seven panels. Two symposia were held and one conference was organized jointly with the Nuclear Energy Agency of the Organisation for Economic Co-operation and Development and the interpretation cost amounted to \$10 052.

42. After the award or renewal of 20 contracts, \$17 398 or 16% of the approved budget for scientific and technical contracts remained unobligated.

43. The total amount of \$10 729 for common services, supplies and equipment has been spent to finance CINDA publications, which yielded an income of \$12 537 as compared with \$10 000 estimated in the budget.

Section 6. Operational facilities

Table 14

Sub-item of appropriation Section	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
The Laboratory	1 266 000	1 356 143	(90 143)
International Laboratory of Marine Radioactivity	204 000	228 605	(24 605)
International Centre for Theoretical Physics	150 000	150 000	-
TOTAL	1 620 000	1 734 748	(114 748)

44. Table 14 shows the Regular Budget funds used for the Agency's three operational facilities. Details of the above programmes are shown in the tables below.

6(a) The Laboratory

Table 15

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	730 700	766 788	(36 088)
Overtime	5 500	3 182	2 318
Temporary assistance	500	2 927	(2 427)
Salaries and wages	736 700	772 897	(36 197)
Common staff costs	259 300	256 132	3 168
Travel	3 000	492	2 508
Scientific and technical contracts	-	150	(150)
Scientific supplies and equipment	157 000	166 052	(9 052)
Common services, supplies and equipment	110 000	133 428	(23 428)
Other: Co-operative agreement on tsetse fly	-	26 992	(26 992)
TOTAL	1 266 000	1 356 143	(90 143)

45. Beginning in 1972 the total obligations of the Laboratory were financed from the Regular Budget.

46. It proved possible to reduce the overrun in staff costs by keeping more posts vacant than foreseen in the budget. Additional expenditure for temporary assistance is offset by savings on overtime.

47. The impact of the revaluations of the Austrian schilling and price increases account for the overrun in respect of scientific supplies and equipment. Part of the additional expenditure for common services, supplies and equipment is attributable to those revaluations and increases, and part to the higher maintenance cost of the operational facilities.

48. A co-operative agreement was concluded with the United States Department of Agriculture to conduct studies in the biology and control of tsetse fly affecting man and animals. A sum of \$26 996 was contributed to the Agency to defray expenditure in connection with this work.

49. During 1972 the Laboratory carried out its programme, as planned, primarily to provide support for other programmes of the Agency.

50. Both the Metrology and the Chemistry Section provided support for the safeguards programme; samples obtained during inspections were analysed for control purposes, standard samples were prepared and methods were developed and applied for the determination of uranium and plutonium in samples taken for safeguarding purposes.

51. The analytical quality control programme was continued. Reference material was dispatched to about 40 laboratories.

52. The Agriculture Section continued to support the co-ordinated programmes of the Joint FAO/IAEA Division of Atomic Energy in Food and Agriculture by preparing labelled fertilizers and by carrying out isotope analysis of plants and soil samples from field experiments.

53. A joint programme for co-ordinated research to improve protein content and quality of crop by nuclear techniques was started in 1971. Under this co-ordinated programme, additional funds of about \$180 000 were made available over a period of five years. The status of this Special Account as at 31 December 1972 is shown in Statement VIII.

54. The Hydrology Section continued to provide analytical laboratory services for Member States and technical assistance projects financed from UNDP funds on a reimbursable basis. The income for these services amounted to about \$20 000 in 1972.

6(b) International Laboratory of Marine Radioactivity

Table 16

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	159 000	190 898	(31 898)
Consultants	3 000	581	2 419
Salaries and wages	162 000	191 479	(29 479)
Common staff costs	56 600	63 766	(7 166)
Travel	4 400	3 098	1 302
Hospitality	200	330	(130)
Scientific and technical contracts	-	850	(850)
Scientific supplies and equipment	19 500	18 747	753
Common services, supplies and equipment	6 300	9 367	(3 067)
TOTAL	249 000	287 637	(38 637)
Source of funds:			
Regular Budget	204 000	228 605	(24 605)
Operating Fund I	45 000	59 032	(14 032)
TOTAL	249 000	287 637	(38 637)

55. The main objectives of this programme are as follows:

- (a) To promote intercomparison, calibration and standardization of methods and techniques being used in national laboratories and institutes for marine radio-activity studies;
- (b) To obtain scientific information in order to evaluate effects of radioactivity in the sea; and
- (c) To develop technical measures that should be adopted in the event of the accidental contamination of the sea.

56. Actual expenditures for established posts include six classes of post adjustment more than foreseen in the budget. Furthermore, an increase in costs in respect of GS posts of about 18% was not provided for; this increase is partly due to revaluations of the French franc and partly to the adjustment of staff emoluments.

57. Savings under travel and scientific supplies and equipment were not sufficient to offset the cost increases under common services, supplies and equipment.

58. Additional income under Operating Fund I covered part of the budgetary overrun. The dollar equivalent of the contribution from the Monegasque Government was \$48 638, and not \$45 000 as estimated in the budget; other miscellaneous income and a contribution from UNESCO increased the resources available under Operating Fund I.

59. The total net budgetary overrun was \$38 637. Of this amount, \$24 605 pertained to the Regular Budget and \$14 032 was charged to the Operational Budget.

6(c) International Centre for Theoretical Physics

Table 17

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	141 000	161 409	(20 409)
Consultants	10 900	13 566	(2 666)
Overtime	3 500	8 602	(5 102)
Temporary assistance	13 300	22 772	(9 472)
Salaries and wages	168 700	206 349	(37 649)
Common staff costs	50 000	35 370	14 630
Travel	5 000	8 409	(3 409)
Scientific Council	5 000	3 961	1 039
Scientific meetings	69 000	260 803	(191 803)
Hospitality	2 500	3 660	(1 160)
Common services, supplies and equipment	128 000	149 989	(21 989)
Other:			
Fellowships	39 000	48 005	(9 005)
Visiting scientists and lecturers	120 300	142 521	(22 221)
Associate members	75 000	67 987	7 013
Federated institutions	12 500	18 616	(6 116)
TOTAL	675 000	945 670	(270 670)
Source of funds:			
Regular Budget	150 000	150 000	-
Operating Fund I (excluding UNDP)	525 000	522 570	2 430
UNDP projects	-	273 100	(273 100)
TOTAL	675 000	945 670	(270 670)

60. The programme of the Trieste Centre was carried out during 1972 in accordance with the plan recommended by the Scientific Council and approved by the Directors General of the Agency and UNESCO. Although total obligations exceeded the original approved budget for 1972 by \$270 670 as shown above, there were actual savings within the funds finally available to the Centre in 1972, because actual income under Operating Fund I exceeded the budget estimate by \$317 113 as shown in the table below.

Table 18

Source of income	1972 Budget	Actual income	Difference
Italian Government	250 000	250 000	-
Contributions from other Member States	-	11 000	(11 000)
UNESCO contribution	150 000	150 000	-
IAEA Regular Budget	150 000	150 000	-
Contributions from UNDP	-	273 100	(273 100)
Other contributions	110 000	141 544	(31 544)
Miscellaneous income	15 000	16 469	(1 469)
TOTAL	675 000	992 113	(317 113)

61. The major item of income not foreseen in the budget consisted of the contributions from UNDP, namely \$140 400 for the solid state physics activities and \$132 700 for training and research in applied mathematics and computer science.

62. These contributions were used primarily in support of the Winter College on electrons in crystalline solids, a Research Workshop on electrons in crystalline solids, and the Summer College on global analysis and its applications. These additional activities, which were not envisaged in the budget, resulted in higher expenditures for meetings, visiting scientists and lecturers, as well as for temporary assistance and common services, supplies and equipment.

63. The overrun of costs for established posts is due to three additional classes of post adjustment not provided for in the budget and to an increase of about 16% in the salaries of GS staff. This increase is partly due to currency revaluations and partly to adjustment of emoluments to local conditions of employment.

64. The large number of participants invited to meetings and the higher number of meetings account for the increased costs of hospitality.

65. In 1972 the research and training activities at the Centre covered solid state physics, elementary particle physics and mathematics. The Winter College on electrons in crystalline solids was held from 10 January to 15 April with the participation of 23 lecturers, 85 scientists from developing countries and 31 from advanced countries. The course was followed by a Research Workshop on the same subject which lasted until August. A total of 64 physicists took part in the latter, 28 of whom were from developing countries.

66. The Summer College on global analysis and its applications was organized from 4 July to 25 August with an attendance of 218 mathematicians, 103 of whom came from developing countries. A meeting on Neural Networks was also held in the framework of this College, with the participation of 16 leading experts.

67. Research in high energy physics has been carried out throughout the year and, in addition to the regular seminar lectures, several series of five to ten lectures have been held on current topics during the last three months of the year. A symposium on the development of the physicist's conception of nature, organized by the University of Texas in collaboration with the University of Trieste, was held at the Centre from 18 to 25 September, in which 174 physicists took part. Altogether approximately 930 scientists came to the Centre in 1972.

Section 7. Technical operations

Table 19

Sub-item of appropriation Section	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
(a) Nuclear power and reactors	787 000	812 119	(25 119)
(b) Nuclear safety and environmental protection	704 000	756 636	(52 636)
(c) Information and technical services	1 468 000	1 563 864	(95 864)
TOTAL	2 959 000	3 132 619	(173 619)

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

- (a) Charges for interpretation services per man-day which were budgeted for under service and support activities; the amount involved is \$78 271; and
- (b) The purchase of an IBM 370/145 computer.

69. Actual obligations include costs covered by additional special income from UNDP in an amount of \$901. The remaining budgetary overrun of \$172 718 will be covered by transfers from other Sections and remains below the authorized level of \$204 000.

7(a) Nuclear power and reactors

Table 20

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	430 500	435 175	(4 675)
Consultants	8 600	7 260	1 340
Overtime	200	82	118
Temporary assistance	1 000	2 263	(1 263)
Salaries and wages	440 300	444 780	(4 480)
Common staff costs	152 900	145 362	7 538
Travel	20 800	34 919	(14 119)
Panels and committees	36 000	37 934	(1 934)
Seminars, symposia and conferences	40 000	47 350	(7 350)
Hospitality	2 000	2 125	(125)
Scientific and technical contracts	95 000	90 395	4 605
Scientific supplies and equipment	-	8 850	(8 850)
Common services, supplies and equipment	-	404	(404)
TOTAL	787 000	812 119	(25 119)

70. It was possible to offset nearly all of the increase in staff emoluments by keeping a larger number of posts vacant than had been foreseen in the budget. Actual expenditure for established posts includes the cost of one GS post for two months, which was covered by additional special income from UNDP.

71. The expenditure under travel includes the Agency's cash contribution of \$20 000 for the market survey for nuclear power in developing countries. This amount covers the travel costs of Agency staff on market survey missions and was not included in the budget estimates.

72. Six panels and working groups were convened. The related charges for interpretation services not included in the budget amounted to \$18 483. The interpretation charges for a symposium, a conference and one study group were \$13 414.

73. Of the amount foreseen for research contracts 95% was used for the award or renewal of 22 contracts.

74. With regard to scientific equipment, the Wang calculator system had to be expanded to provide for a higher storage capacity.

7(b) Nuclear safety and environmental protection

Table 21

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	306 800	303 852	2 948
Consultants	14 300	20 969	(6 669)
Overtime	200	45	155
Temporary assistance	200	1 031	(831)
Salaries and wages	321 500	325 897	(4 397)
Common staff costs	109 000	101 496	7 504
Travel	17 800	22 518	(4 718)
Panels and committees	38 000	65 834	(27 834)
Seminars, symposia and conferences	20 000	41 923	(21 923)
Hospitality	1 700	2 382	(682)
Scientific and technical contracts	180 000	176 957	3 043
Scientific supplies and equipment	4 000	11 140	(7 140)
Common services, supplies and equipment	12 000	8 489	3 511
TOTAL	704 000	756 636	(52 636)

75. A delay of one year in recruitment for one Professional and one GS post more than offset the increase in staff emoluments.

76. The increasing importance of the Agency's activities relating to the environment justified extra expenditure for consultants' meetings, an additional panel and an additional symposium. The overrun in respect of panels and symposia is mainly attributable to the cost of interpretation services, which was originally included under service and support activities. The overrun of \$4 718 in respect of travel is attributable to an expansion of activities relating to environmental problems.

77. The appropriation for scientific and technical contracts was almost completely used for the award or renewal of 34 contracts.

78. Additional equipment had to be purchased to meet the Division's increased responsibilities related to safeguards inspection.

7(c) Information and technical services

Table 22

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	594 500	595 845	(1 345)
Consultants	9 000	1 097	7 903
Overtime	1 600	7 724	(6 124)
Temporary assistance	1 800	5 404	(3 604)
Salaries and wages	606 900	610 070	(3 170)
Common staff costs	211 700	199 030	12 670
Travel	21 400	8 260	13 140
Panels and committees	15 000	19 946	(4 946)
Seminars, symposia and conferences	7 000	2 501	4 499
Hospitality	1 000	1 037	(37)
Contractual services	66 000	29 237	36 763
Common services, supplies and equipment	539 000	693 783	(154 783)
TOTAL	1 468 000	1 563 864	(95 864)

79. Delays in recruitment made it possible to offset the increase in staff emoluments. Savings were made in respect of common staff costs, because currency revaluations affected those costs to a lesser extent than salaries and wages. Since the available staff could not cope with the work during peak periods it was necessary to employ temporary assistance and to exceed the provision for overtime.

80. During 1972 less consultants and contractual services than expected were required for INIS.

81. Two working groups were convened and the interpretation charges, which were not provided for under this programme amounted to \$3864.

82. The overrun of \$154 783 in respect of common services, supplies and equipment resulted from the decision to purchase the central processing unit of the IBM 370/145 computer, rather than continuing to rent it. Under the purchasing arrangements made, a down payment of \$200 000 was required. It is expected that for the period 1974-77 the annual expenditure will be approximately \$50 000 less than for rental.

83. Savings achieved in respect of INIS activities reduced the overrun under this item of expenditure.

84. The number of countries participating in INIS rose to 44 during 1972, whereas the number of participating international organizations remained at 11, as in 1971. Nineteen countries and organizations receive the INIS Atomindex on magnetic tape. INIS input reached 5000 items per month, as compared with 11 000 items published throughout 1971.

Section 8. Safeguards

Table 23

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Established posts	1 322 800	1 062 041	260 759
Consultants	10 000	2 676	7 324
Overtime	300	400	(100)
Temporary assistance	1 400	64	1 336
Salaries and wages	1 334 500	1 065 181	269 319
Common staff costs	469 200	354 756	114 444
Travel	240 000	171 992	68 008
Panels and committees	25 000	60 999	(35 999)
Representation and hospitality	4 300	5 171	(871)
Scientific and technical contracts	200 000	98 624	101 376
Scientific supplies and equipment	120 000	264 795	(144 795)
Common services, supplies and equipment	-	13 428	(13 428)
Other items of expenditure	50 000	-	50 000
TOTAL	2 443 000	2 034 946	408 054

85. A large number of posts was kept vacant beyond the time foreseen in the budget, because the impact of NPT in 1972 was less than expected. This also led to substantial savings under travel.

86. Charges for interpretation services not provided for under this programme amount to \$31 643.

87. Savings under scientific and technical contracts and under other items of expenditure offset an overrun in obligations for the purchase of scientific supplies and equipment required by the Division of Development.

88. Out of the budgetary savings of \$408 054, an amount of \$137 591 was transferred to other Sections.

Section 9. Adjustments to staff emoluments, including common staff costs

Table 24

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Salaries and wages			
Established posts	270 000	-	270 000
Common staff costs	30 000	-	30 000
TOTAL	300 000	-	300 000

89. The General Conference appropriated [7] an amount of \$300 000 to meet the cost of a rise in salaries and wages of staff in the GS and M&O categories and of additional classes of post adjustment to the salaries of staff in the Professional and higher categories. The Board authorized the Director General [8] to transfer \$300 000 from Section 9, \$17 000 from Section 2 and \$417 000 from Section 8 to Sections 1, 3, 5, 6 and 7 in such a way as to enable the total requirements of the latter Sections to be met. Full use was made of this authority.

[7] GC(XV)/RES/280.

[8] GOV/1566.

B. 1972 OPERATIONAL BUDGET

1. Operating Fund I

Table 25

Programmes	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
International Laboratory of Marine Radioactivity	45 000	59 032	(14 032)
International Centre for Theoretical Physics	525 000	795 670	(270 670)
TOTAL	570 000	854 702	(284 702)

90. Table 25 above shows the obligations in respect of the operational facilities which were charged to the Operational Budget, together with the original estimates. The explanation of the changes has been given for each facility under the relevant Regular Budget Section [9]. The overrun at the Trieste Centre was entirely covered by additional revenues provided by UNDP for specific projects.

2. Operating Fund II

Table 26

Item of expenditure	Approved 1972 budget	Actual 1972 obligations	Overrun () or underrun of budget
Experts and equipment	2 445 000	1 723 101	721 899
Fellowships and training	700 000	723 086	(23 086)
TOTAL	3 145 000	2 446 187	698 813

91. The approved budget of \$3 145 000 would have represented the Operating Fund II income, if the target of \$3 million for voluntary contributions to the General Fund had been met. Because of the shortfall of contributions, however, the total income amounted to only \$2 652 361, or 84.3% of the budget.

92. Actual obligations during 1972 amounted to only \$2 446 187, so that the unobligated balance of Operating Fund II was increased by \$206 174 to \$1 146 743. In summary, the 1972 status was as follows:

	\$
Transfer from the General Fund	2 569 317
Special contributions for training course	2 000
Miscellaneous income	15 962
Local cost contributions	65 082
Income	2 652 361
Unobligated balance 1972	(206 174)
Obligations incurred in 1972	2 446 187

[9] See Part V above, Section 6, paras 55-67.

