

**GENERAL AGREEMENT
ON TARIFFS AND TRADE**

RESTRICTED
L/7456
18 May 1994
Limited Distribution

(94-0884)

ADMINISTRATIVE AND FINANCIAL QUESTIONS

Final Position of the 1993 Budget

1. In accordance with the CONTRACTING PARTIES' standing instructions regarding reporting on the results at the end of the financial period, the Director-General's proposals for dealing with any savings or deficits, the financial position concerning the transfer of credits between sections of the budget and any advances made from the Working Capital Fund, the Director-General submits the following information.

I. EXPENDITURE BUDGET

2. The CONTRACTING PARTIES appropriated Sw F 89,040,000 for the financial year 1993. Total obligations incurred in 1993 amounted to Sw F 89,850,075 and the originally approved budget was therefore exceeded by Sw F 810,075.

3. It will be recalled that the Budget Committee was informed in October 1993 (L/7310) that the previous forecast of over-expenditure of some Sw F 417,000, due to the appointment of a new Director-General (L/7288), had been reduced by some Sw F 230,000 as a result of some anticipated savings. This new forecast, however, did not anticipate the intensity of the workload in November and December when the final negotiations under the Uruguay Round took place. Various savings under some appropriations are able to cover over-expenditures on others, leaving, as had been foreseen, an over-expenditure under the Contribution to the International Trade Centre UNCTAD/GATT. The final amount of the over-expenditure on 31 December 1993 was Sw F 1,404,226 over the appropriation. Of this amount, Sw F 594,151 can be covered by budgetary transfers, leaving a budgetary shortfall of Sw F 810,075. Consequently, authority is hereby sought to increase the original appropriation under the Contribution to the International Trade Centre UNCTAD/GATT by Sw F 810,075 and to cover this amount by a charge to the Surplus Account. (See paragraph 24 below)

4. Excess expenditure of Sw F 2,273,033 over approved appropriations outlined in paragraph 12 below was partially offset by savings of Sw F 1,462,958 as detailed in paragraph 5 below.

5.	Savings occurred on the following sections:	<u>Sw F</u>
Section 1	- Forty-ninth Session of the CONTRACTING PARTIES	2,600
Section 2	- Meetings of the Council and other meetings	1,637
Section 3	- Salaries	803,077
Section 7	- Common Services	145,626
Section 8	- Printing	115,545
Section 12	- Trade Policy Training Courses	125,236
Section 14	- Trade Policy Review Mechanism	268,051
Section 15	- Replacement of system for simultaneous interpretation in meeting rooms	<u>1,186</u>
Total		<u>1,462,958</u>

6. Under Sections 1 and 2 (Forty-ninth Session of the CONTRACTING PARTIES and Meetings of the Council and other meetings), the savings resulted mainly from a reduced requirement for freelance interpreters.

7. Under Section 3 (Salaries), the savings resulted mainly from the salary increases being lower than anticipated (for the General Service staff, the increase was 3.16% against 4.5%; for Professionals, the increase in Post Adjustment was less than had been anticipated) and in spite of the fact that the budget had been approved at the rate of US\$1/Sw F 1.26 while the average for the year was US\$1/Sw F 1.48. Savings also occurred as some posts were vacant and/or filled at a lower level during the year.

8. Under Section 7 (Common Services), there were over or under-expenditures on various sub-items. The main over-expenditures were on: insurance premiums (due to the increased level of pensionable remuneration and the higher effective dollar rate), electronic data processing equipment (training costs for new word processing software), communications (unforeseen increases in local telephone call tariffs) and electricity (increases in the tariffs). These were partially off-set by savings on the alternative parking site foreseen in the budget which was not yet needed as the lease of the present parking area could be extended on a month by month basis (savings on rental and maintenance); the cost of the garden maintenance not increased and the increase in postal charges being lower than expected.

9. Under Section 8 (Printing), savings were possible in the printing of the Basic Instruments and Selected Documents, the International Trade report and GATT Activities. In addition, costs for paper supplies were less than budgeted.

10. Under Section 12 (Trade Policy Training Courses), savings resulted from a host government paying the travel costs associated with the study tour to its country and from one course having fewer trainees than anticipated.

11. Under Section 14 (Trade Policy Review Mechanism), the savings were the result of under and over-expenditures on various sub-items. Savings came from salaries for temporary assistance (vacant posts) and the Common Staff costs related to these posts; missions (by reducing the number of staff members needed for each mission) and travel on home leave. Over-expenditures occurred on installation grants (no provision had been included in the budget as no staff turnover had been foreseen) and pension fund contributions (due to the adverse effect of the effective dollar rate which was only partially compensated by the vacant posts).

12. Over-expenditure of Sw F 2,273,033 against the approved appropriations was incurred on the following sections:

		<u>Sw F</u>
Section 4	- Common Staff Costs	494,030
Section 5	- Missions	73,655
Section 6	- Dispute Settlement Panels	120,932
Section 9	- Representation and Hospitality	12,839
Section 10	- Permanent Equipment	4,365
Section 13	- Uruguay Round	162,986
Section 17	- International Trade Centre UNCTAD/GATT	<u>1,404,226</u>
	Total	<u>2,273,033</u>

13. Under Section 4 (Common Staff Costs), over-expenditure occurred under all but two sub-items, those relating to family allowances and travel on home leave. The overall excess of expenditure under this section can largely be explained by the additional costs relating to the appointment of the new Director-General, as reported to the Committee on Budget, Finance and Administration in document L/7288. In addition, the death of a staff member in 1993 and the unforeseen departure of another staff member resulted in an over-expenditure under separation payments and the dollar rate had an adverse effect on pension fund contributions.

14. Under Section 5 (Missions), as the Committee on Budget, Finance and Administration was informed in July, the over-expenditure was the result of an increased demand for mission travel, in the context of the changing circumstances of the Uruguay Round.

15. The over-expenditure of the allocation under Section 6 (Dispute Settlement Panels) reflected the increasing use of panels by the Contracting Parties. The number of panels established in 1993 increased by more than 40% as compared to the number established in 1992 and most of the panellists were recruited from outside Europe.

16. Under Section 9 (Representation and Hospitality), the over-expenditure incurred was a result of the terms of appointment of the new Director-General as approved by the CONTRACTING PARTIES on 9 June 1993 (reference 5SS/SR/1).

17. Under Section 10 (Permanent Equipment), the over-expenditure was limited by the use of the allocation of Sw F 100,000 under Section 16 (Unforeseen Expenditure) as authorized by the Council (C/M/266, item 11), following a recommendation by the Committee on Budget, Finance and Administration (L/7288, paragraph 7) in the context of the appointment of the new Director-General.

18. Various under and over-expenditures on sub-items led to an overall excess of expenditure versus appropriation under Section 13 (Uruguay Round). The intensive pace of the Uruguay Round trade negotiations, particularly at year-end, necessitated greater resources than had been foreseen in the budget. The most important over-expenditure related to salaries (particularly overtime at the year-end), missions (increased demand) and rental of additional space outside Centre William Rappard. The most significant savings on sub-items were under pension fund contributions (five frozen Uruguay Round posts resulted in savings, despite the adverse effects of the dollar rate), printing (Uruguay Round final documents not printed in 1993), separation payments and repatriation grants.

19. Under Section 17 (International Trade Centre UNCTAD/GATT), the final over-expenditure of Sw F 1,404,226 differed only marginally from that informed to the Budget Committee in October 1993 (L/7310). Sw F 871,000 of the over-expenditure is due solely to the fact that the 1993 GATT

contribution was calculated on the basis of a rate of exchange of US\$1/Sw F 1.38 while the effective weighted average exchange rate was US\$1/Sw F 1.48 in 1993. In addition, the First Performance Report for the Biennium 1992-1993 added a net amount of US\$356,600 (Sw F 533,000) to the GATT share for the biennium after closure of GATT's 1992 accounts and approval of the 1993 GATT budget.

20. Transfers between budgetary sections of Sw F 1,462,958 are necessary in order to cover excess expenditure over approved appropriations on the sections mentioned in paragraph 5 by savings on other sections as mentioned in paragraph 12. Authority is sought to increase these appropriations accordingly, as follows:

			Sw F
<u>Transfers from:</u>			
Section 1	-	Forty-ninth Session of the CONTRACTING PARTIES	2,600
Section 2	-	Meetings of the Council and other meetings	1,637
Section 3	-	Salaries	803,077
Section 7	-	Common Services	145,626
Section 8	-	Printing	115,545
Section 12	-	Trade Policy Training Courses	125,236
Section 14	-	Trade Policy Review Mechanism	268,051
Section 15	-	Replacement of system for simultaneous interpretation in meeting rooms	<u>1,186</u>
Total			<u>1,462,958</u>
<u>Transfers to:</u>			
Section 4	-	Common Staff Costs	494,030
Section 5	-	Missions	73,655
Section 6	-	Dispute Settlement Panels	120,932
Section 9	-	Representation and Hospitality	12,839
Section 10	-	Permanent Equipment	4,365
Section 13	-	Uruguay Round	162,986
Section 17	-	International Trade Centre UNCTAD/GATT	<u>594,151</u>
Total			<u>1,462,958</u>

II. INCOME BUDGET

21. Amounts totalling Sw F 89,444,822 were credited as budgetary income in 1993, which exceeded the approved estimate by Sw F 404,822.

	<u>Approved estimates Sw F</u>	<u>Income credited Sw F</u>	<u>(Shortfall)/ Excess of income Sw F</u>
Contributions assessed on contracting parties	87,600,000	87,600,000	-
Contributions assessed on contracting parties subsequent to the adoption of the scale of contributions	-	289,080	289,080
Miscellaneous income	<u>1,440,000</u>	<u>1,555,742</u>	<u>115,742</u>
Total	<u>89,040,000</u>	<u>89,444,822</u>	<u>404,822</u>

22. Net miscellaneous income exceeded the estimated figure by Sw F 115,742, details of which are outlined below:

	<u>1993 Estimated Sw F</u>	<u>1993 Actual Sw F</u>	<u>Balance Sw F</u>
Sale of Publications	300,000	245,868	(54,132)
Profit or (loss) on exchange	(50,000)	(2,994)	47,006
Savings on previous year's outstanding obligations	20,000	97,835	77,835
Refund of staff costs for staff employed at Centre William Rappard on behalf of UNHCR	930,000	975,212	45,212
Overhead on Trust Funds	25,000	40,764	15,764
Rental of Meeting rooms and office space at Centre William Rappard	20,000	19,300	(700)
Contributions of Observer countries	20,000	24,763	4,763
Interest on Current Account	140,000	85,338	(54,662)
Various	<u>35,000</u>	<u>69,656</u>	<u>34,656</u>
Total	<u>1,440,000</u>	<u>1,555,742</u>	<u>115,742</u>

23. As shown in Annex A, at 31 December 1993, the total contributions in arrears from contracting parties amounted to Sw F 19,578,337, of which Sw F 3,755,410 represented the arrears for the year 1993.

III. SURPLUS ACCOUNT

24. The Surplus Account, reproduced in Annex B, shows an un encumbered balance of Sw F 556,143 at 31 December 1993, due to:

- (a) a decrease in the provision for contributions in arrears: Sw F 2,505,341;
- (b) assessments on contracting parties subsequent to the adoption of the 1993 scale of contributions: Sw F 289,080; and
- (c) an excess of actual miscellaneous income over projections: Sw F 115,742.

This was offset by:

- (a) the repayment to the Working Capital Fund in respect of 1992 deficit: Sw F 934,208;
- (b) the writing-off of irrecoverable debts: Sw F 3,699;
- (c) the creation of a provision for the correction of General Service salary scales: Sw F 606,038; and
- (d) excess expenditure over appropriation: Sw F 810,075.

25. The Director-General intends to put proposals for the disposal of the surplus of Sw F 556,143 to the Committee on Budget, Finance and Administration at a later date for consideration and appropriate recommendation to the CONTRACTING PARTIES.

IV. EARLY PAYMENT ENCOURAGEMENT SCHEME

26. Pursuant to the Council's approval (C/M/226) of the Budget Committee's recommendation (L/6384) to introduce a system to encourage payment of contributions, interest earned on the current year's contributions is refunded to contracting parties on the basis of calculations which take account of the amount and date of payment. Annex C shows the apportionment of the amount of Sw F 851,216 earned as interest in 1993. The apportioned amounts will be deducted from the relevant contracting parties' assessed contributions for 1995.

V. WORKING CAPITAL FUND

27. In accordance with the authority contained in document L/756, paragraph 10, of 27 November 1957, which stipulates that subsequent receipts of outstanding contributions are to be credited to the Working Capital Fund to the extent necessary to reimburse the advance made, Sw F 934,208 were repaid to the Working Capital Fund in respect of the advance made in 1992. With the interest of Sw F 278,717 credited to it, the principal of the Fund at 31 December 1993 amounted to Sw F 5,892,193.

POINTS FOR DECISION: Paragraph 3
 Paragraph 20

* including interest/avec intérêts/con intereses

STATEMENT OF OUTSTANDING CONTRIBUTIONS AS AT 31 DECEMBER 1993/ ETAT DES ARRIERES DE CONTRIBUTIONS AU 31 DECEMBRE 1993/ ESTADO DE CONTRIBUCIONES PENDIENTES AL 31 DE DICIEMBRE DE 1993												
Swiss Francs/Francis suisses/Francos suizos												
Contracting Parties Parties contractantes Partes Contratantes	1969/1987	1988	1989	1990	1991	1992	1993	TOTAL	Assessment Contribution Contribución	Payment* Paiement* Pago*	Outstanding Arriérés Pendientes	1994 Advance Avance Adelantado
Finland/Finlande/Finlandia	0	0	0	0	0	0	0	0	709,560	(709,560)	0	0
France/Francia	0	0	0	0	0	0	0	0	6,289,680	(6,289,680)	0	0
Gabon/Gabón	149,772	0	0	0	0	0	35,040	184,812	35,040	0	35,040	0
Gambia/Gambia	590,173	72,228	19,137	22,080	23,202	25,380	26,280	778,480	26,280	0	26,280	0
Germany/Allemagne/Alemania	0	0	0	0	0	0	0	0	10,748,520	(10,748,520)	0	0
Ghana	182,296	72,228	25,516	29,440	30,936	25,380	26,280	392,076	26,280	0	26,280	0
Greece/Grece/Grecia	0	0	0	0	0	0	0	0	394,200	(394,200)	0	0
Guatemala	0	0	0	0	8,694	42,300	43,800	94,794	43,800	0	43,800	0
Guyana	0	0	0	0	0	0	0	0	26,280	(26,280)	0	41,579
Haiti/Haïti/Haití	200,200	0	19,137	22,080	23,202	25,380	26,280	310,279	26,280	0	26,280	0
Hong Kong	0	0	0	0	0	0	0	0	2,461,560	(2,461,560)	0	0
Hungary/Hongrie/Hungria	0	0	0	0	0	0	0	0	271,560	(271,560)	0	0
Iceland/Islande/Islandia	0	0	0	0	0	0	0	0	43,800	(43,800)	0	0
India/Inde	0	0	0	0	0	0	0	0	560,640	(560,640)	0	0
Indonesia/Indonésie	0	0	0	0	0	0	0	0	683,280	(683,280)	0	0
Ireland/Irlande/Irlanda	0	0	0	0	0	0	0	0	621,960	(621,960)	0	660,907
Israel/Israël	0	0	0	0	0	0	0	0	385,440	(385,440)	0	756
Italy/Italie/Italia	0	0	0	0	0	0	0	0	4,835,520	(4,835,520)	0	0
Jamaica/Jamaïque	0	0	0	0	0	10,000	34,966	44,966	35,040	(74)	34,966	0
Japan/Japon/Japón	0	0	0	0	0	0	0	0	7,551,120	(7,551,120)	0	0
Kenya	72,772	61,040	44,653	51,520	46,404	50,760	43,800	370,949	43,800	0	43,800	0
Korea, Republic of/Corée, République de/Corée, República de	0	0	0	0	0	0	0	0	1,997,280	(1,997,280)	0	0
Kuwait/Koweït	0	0	0	0	0	0	218,767	218,767	219,000	(233)	218,767	0
Lesotho	0	0	0	0	0	0	0	0	26,280	(26,280)	0	0
Luxembourg/Luxemburgo	0	0	0	0	0	0	0	0	262,800	(262,800)	0	0
Macao/Macau	0	0	0	0	0	0	0	0	43,800	(43,800)	0	0
Madagascar	188,535	0	0	0	6,706	25,380	26,280	246,901	26,280	0	26,280	0
Malawi	2,755	0	0	0	0	0	0	2,755	26,280	(26,280)	0	0
Malaysia/Malaise/Malasia	0	0	0	0	0	0	0	0	858,480	(858,480)	0	0
Maldives/Maldives	14,709	0	0	0	0	0	0	14,709	26,280	(26,280)	0	0
Mali/Mali	0	0	0	0	0	0	26,280	26,280	26,280	0	26,280	0
Malta/Malte	0	0	0	0	0	0	0	0	43,800	(43,800)	0	0
Mauritania/Mauritanie	636,619	72,228	19,137	22,080	23,202	25,380	26,280	824,976	26,280	0	26,280	0
Mauritius/Maurice/Mauricio	0	0	0	0	0	0	0	0	35,040	(35,040)	0	0
Mexico/Mexique/México	0	0	0	0	0	0	0	0	700,800	(700,800)	0	0
Morocco/Maroc/Marruecos	0	0	0	0	0	0	0	0	148,920	(148,920)	0	0
Mozambique	0	0	0	0	0	23,689	26,280	49,969	26,280	0	26,280	0

* including interest/avec intérêts/con intereses

STATEMENT OF OUTSTANDING CONTRIBUTIONS AS AT 31 DECEMBER 1993/ ETAT DES ARRIERES DE CONTRIBUTIONS AU 31 DECEMBRE 1993/ ESTADO DE CONTRIBUCIONES PENDIENTES AL 31 DE DICIEMBRE DE 1993												
Swiss Francs/Francis suisses/Francos suízos												
Contracting Parties Parties contractantes Partes Contratantes	1969/1987	1988	1989	1990	1991	1992	1993	TOTAL	1993			
									Assessment Contribution Contribución	Payment* Paiement* Pago*	Outstanding Arriérés Pendiente	1994 Advance Avance Adiantado
Myanmar, Union of/Myanmar, Union du/Myanmar, Unión de	0	0	0	0	0	0	0	0	26,280	(26,280)	0	0
Namibia/Namibie	0	0	0	0	0	0	0	0	26,280	(26,280)	0	0
Netherlands, Kingdom of/Pays-Bas, Royaume des/Paises Bajos, Reino de los	0	0	0	0	0	0	0	0	3,582,840	(3,582,840)	0	0
New Zealand/Nouvelle-Zélande/ Nueva Zelandia	0	0	0	0	0	0	0	0	262,800	(262,800)	0	0
Nicaragua	412,136	53,353	0	22,080	23,087	25,380	26,280	562,316	26,280	0	26,280	0
Niger/Niger	276,811	72,228	19,137	22,080	23,202	25,380	26,280	465,118	26,280	0	26,280	0
Nigeria/Nigeria	0	0	0	0	0	0	210,022	210,022	210,240	(218)	210,022	0
Norway/Norvège/Noruega	0	0	0	0	0	0	0	0	832,200	(832,200)	0	0
Pakistan/Pakistan	0	0	0	0	0	0	0	0	192,720	(192,720)	0	0
Peru/Pérou/Perú	6,801	0	0	0	0	0	0	6,801	96,360	(96,360)	0	0
Philippines/Philippines	5,861	0	0	0	0	0	0	5,861	297,840	(297,840)	0	0
Poland/Pologne/Polonia	0	0	0	0	0	0	0	0	367,920	(367,920)	0	0
Portugal	0	0	0	0	0	0	0	0	560,640	(560,640)	0	0
Romania/Roumanie/Rumania	531,440	0	0	0	0	0	212,860	744,300	219,000	(6,140)	212,860	0
Rwanda	0	0	19,137	22,080	23,202	25,380	26,280	116,079	26,280	0	26,280	0
Saint Lucia/Sainte-Lucie/Santa Lucía	0	0	0	0	0	0	26,280	26,280	26,280	0	26,280	0
St. Vincent and the Grenadines/ Saint-Vincent-et-Grenadines/San Vicente y las Grenadinas	0	0	0	0	0	0	26,280	26,280	26,280	0	26,280	0
Senegal/Sénégal	324,202	0	0	22,080	22,962	25,380	26,280	420,924	26,280	0	26,280	0
Sierra Leone/Sierra Leona	683,300	72,228	19,137	22,080	23,202	25,380	26,280	871,607	26,280	0	26,280	0
Singapore/Singapour/Singapur	0	0	0	0	0	0	0	0	1,077,480	(1,077,480)	0	0
Slovak Republic/République slovaque/ República Eslovaca	0	0	0	0	0	0	0	0	122,640	(122,640)	0	120,347
South Africa/Afrique du Sud/Sudáfrica	0	0	0	0	0	0	0	0	534,360	(534,360)	0	0
Spain/Espagne/España	0	0	0	0	0	0	0	0	1,988,520	(1,988,520)	0	0
Sri Lanka	0	0	0	0	0	0	0	0	61,320	(61,320)	0	0
Suriname	210,360	72,228	19,137	22,080	23,202	25,380	26,280	398,667	26,280	0	26,280	0
Swaziland/Swazilandia	0	0	0	0	0	0	0	0	26,280	(26,280)	0	720
Sweden/Suède/Suecia	0	0	0	0	0	0	0	0	1,541,760	(1,541,760)	0	0
Switzerland/Suisse/Suiza	0	0	0	0	0	0	0	0	1,795,800	(1,795,800)	0	0
Tanzania/Tanzanie/Tanzania	437,059	0	0	0	0	0	0	437,059	26,280	(26,280)	0	0
Thailand/Thaïlande/Tailandia	0	0	0	0	0	0	0	0	814,680	(814,680)	0	0
Togo	111,427	0	0	0	23,123	25,045	26,280	185,875	26,280	0	26,280	0
Trinidad and Tobago/Trinité-et-Tobago/ Trinidad y Tabago	0	0	0	0	0	42,153	43,685	85,838	43,800	(115)	43,685	0
Tunisia/Tunisie/Túnez	0	0	0	0	0	0	0	0	122,640	(122,640)	0	0

* including interest/avec intérêts/con intereses

STATEMENT OF OUTSTANDING CONTRIBUTIONS AS AT 31 DECEMBER 1993/ ETAT DES ARRIERES DE CONTRIBUTIONS AU 31 DECEMBRE 1993/ ESTADO DE CONTRIBUCIONES PENDIENTES AL 31 DE DICIEMBRE DE 1993										
Contracting Parties Parties contractantes Partes Contratantes	Swiss Francs/Francis suisses/Francos suízos									
	1989	1988	1989	1990	1991	1992	1993	TOTAL	1993	1994
Turkey/Turquie/Turquia	0	0	0	0	0	48,637	472,139	520,776	472,139	0
Uganda/Uganda	506,778	72,228	19,137	22,080	23,202	25,380	26,280	695,985	0	0
United Kingdom of Great Britain and Northern Ireland/Royaume-Uni de Grande-Bretagne et d'Irlande du Nord/Reino Unido de Gran Bretaña e Irlanda del Norte	0	0	0	0	0	0	0	0	0	5,748,978
United States of America/Etats-Unis d'Amérique/Estados Unidos de América	1,364,256	0	0	0	0	0	0	1,364,256	13,096,200	0
Uruguay	0	0	0	0	0	5,258	43,800	49,058	43,800	0
Venezuela	0	0	0	0	0	7,514	341,250	348,764	341,250	0
Yugoslavia/Yugoslavie	0	0	0	0	400,282	437,529	0	837,811	0	0
Zaire/Zaire	430,900	72,228	51,032	29,440	30,936	25,380	26,280	666,196	26,280	0
Zambia/Zambia	57,393	0	0	0	2,307	33,840	35,040	128,580	35,040	0
Zimbabwe	0	0	0	0	0	0	0	0	43,800	28,291
TOTALS	11,129,490	1,112,735	446,530	566,720	1,073,757	1,493,695	3,755,410	19,578,337	87,889,080	11,457,045

1993: Summary /Résumé /Resumen			Sw F / FS		%		
Contributions assessed on contracting parties			87,600,000				
Contributions mises à la charge des parties contractantes							
Contribuciones señaladas a las partes contratantes							
(1) New contracting parties			289,080				
(1) Nouvelles parties contractantes							
(1) Nuevas partes contratantes							
Less interest returned							
Moins intérêts remboursés							
Menos intereses devueltos							
Less payments for 1993					95.73 %		
Moins paiements pour l'année 1993							
Menos montos pagados para 1993							
1993 Contributions outstanding					4.27 %		
Arriérés pour 1993							
Contribuciones pendientes para 1993					100.00 %		
(1) Mali/Mali			Sw F / FS				
Swaziland/Swazilandia			11,01,93				
Dominica/Dominique			08,02,93				
Saint Lucia/Sainte-Lucie			20,04,93				
St. Vincent and the Grenadines			13,04,93				
Fiji/Fidji			18,05,93				
Brunei Darussalam			16,11,93				
Bahrain/Bahrein/Bahrein			09,12,93				
			13,12,93				
			289,080				

ANNEX B

Surplus Account for the year ended 31 December 1993
(in Swiss francs)

<u>DEBITS</u>		<u>CREDITS</u>	
Balance at 1 January 1993	Nil	Decrease of provision for contributions in arrears	2,505,341
Repayment to Working Capital Fund	934,208	Excess of expenditure over income:	
Write-off of irrecoverable invoices	3,699	Contributions assessed on eight contracting parties subsequent to the adoption of the 1993 scale of contributions:	
Creation of provision for the correction of General Service category salary scales	606,038	Mali	26,280
		Swaziland	26,280
		Saint Lucia	26,280
		St Vincent and the Grenadines	26,280
		Dominica	26,280
		Fiji	26,280
		Bahrain	87,600
Surplus at 31 December 1993	556,143	Brunei Darussalam	43,800
			289,080
		1993 budgetary deficit	(810,075)
		Excess of actual miscellaneous income over estimated miscellaneous income	115,742
			<u>(405,253)</u>
			<u>2,100,088</u>

ANNEX C/ ANNEXE C/ ANEXO C

EARLY PAYMENT ENCOURAGEMENT SCHEME: INTEREST DISTRIBUTED/
PLAN VISANT A ENCOURAGER LE PAIEMENT RAPIDE DES CONTRIBUTIONS:
INTERETSRISTOURNES/ PLAN DE INCENTIVOS PARA EL PRONTO PAGO
DECONTRIBUCIONES: INTERESES REEMBOLSADOS

Contracting Parties and Associated Governments/ Parties contractantes et Gouvernements associés/ Partes Contratantes y Gobiernos asociados	Sw F/FS
Australia/Australie	17,894
Austria/Autriche	17,204
Barbados/Barbade	119
Belgium/Belgique/Bélgica	36,040
Benin/Bénin	19
Brazil/Brésil/Brasil	1,395
Canada/Canadá	55,599
Chile/Chili	4
Colombia/Colombie	2,429
Cyprus/Chypre/Chipre	580
Czech Republic/ République tchèque/ República Checa	2,883
Denmark/Danemark/Dinamarca	14,176
Egypt/Egypte/Egipto	773
El Salvador	46
Finland/Finlande/Finlandia	9,522
France/Francia	82,744
Germany/Allemagne/Alemania	112,806
Greece/Grèce/Grecia	3,419
Guyana	407
Hong Kong	37,654
Hungary/Hongrie/Hungría	4,067
Iceland/Islande/Islandia	658
India/Inde	3,509
Indonesia/Indonésie	10,246
Ireland/Irlande/Irlanda	9,430
Israel/Israël	1,968
Italy/Italie/Italia	55,410
Japan/Japon/Japón	68,417
Korea, Republic of/Corée, République de/Corea, República de	13,094
Lesotho	161
Luxembourg/Luxemburgo	3,784
Macau/Macao	600
Malawi	81
Malaysia/Malaisie/Malasia	4,696
Maldives/Maldivas	234

Contracting Parties and Associated Governments/ Parties contractantes et Gouvernements associés/ Partes Contratantes y Gobiernos asociados	Sw F/FS
Malta/Malte	548
Mauritius/Maurice/Mauricio	494
Mexico/Mexique/México	4,308
Morocco/Maroc/Marruecos	158
Myanmar, Union of/Myanmar, Union du/Myanmar, Unión de	312
Namibia/Namibie	64
Netherlands, Kingdom of/Pays-Bas, Royaume des/Países Bajos, Reino de los	48,299
New Zealand/Nouvelle-Zélande/Nueva Zelandia	4,050
Norway/Norvège/Noruega	12,823
Pakistan/Pakistán	245
Peru/Pérou/Perú	1,362
Philippines/Filipinas	1,733
Poland/Pologne/Polonia	5,616
Portugal	1,424
Romania/Roumanie/Rumania	15
Singapore/Singapour/Singapur	10,405
Slovak Republic/République slovaque/República Eslovaca	1,213
South Africa/Afrique du Sud/Sudáfrica	6,558
Spain/Espagne/España	19,772
Sri Lanka	151
Swaziland/Swazilandia	216
Sweden/Suède/Suecia	22,056
Switzerland/Suisse/Suiza	26,911
Tanzania/Tanzanie/Tanzania	68
Thailand/Thaïlande/Tailandia	10,031
Tunisia/Tunisie/Túnez	1,355
United Kingdom of Great Britain and Northern Ireland/Royaume-Uni de Grande-Bretagne et d'Irlande du Nord/Reino Unido de Gran Bretaña e Irlanda del Norte	68,889
United States of America/Etats-Unis d'Amérique/Estados Unidos de América	29,433
Zimbabwe	639
TOTAL	851,216